

Kentucky Power Company
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DATA REQUEST

AG-KIUC Reference the Coburn Direct Testimony at pp. 3-6, regarding the
1_1 Company's Home Energy Assistance in Reduced Temperatures (HEART)
and Temporary Heating Assistance in Winter (THAW) Home Energy
Assistance (HEA) programs.

a. Confirm that the Company's HEA program is funded by a monthly \$0.30 per residential meter surcharge (Tariff R.E.A.), in combination with a dollar-for-dollar Company match.

b. Confirm that the Company proposes to increase Tariff REA from the current \$0.30 per month per residential meter to \$0.40 per month per residential meter.

c. Confirm that the Company's dollar-for-dollar matching will also increase to match the proposed increase in Tariff REA.

d. Referring to Figure SNC-1, confirm that for the 2022-2023 Program Year, the total of all funds collected under Tariff R.E.A. and the Company's dollar-for-dollar match is \$899,841.

e. Confirm the Company retains 10% of these funds, or \$81,804, as an administrative fee (Admin Cap).

f. Referring to Figure SNC-2, confirm that under the Company's proposal, the additional new funds to be collected, when coupled with the Company's dollar-for-dollar match totals \$335,224 for a revised total of \$1,235,066 (pre-10% Admin Cap).

g. Provide a detailed breakdown of the need for an additional \$33,500 in Admin Cap. Include in your response all projections of actual administrative costs.

RESPONSE

a.-c. Confirmed.

d. Please see the Company's response to KPSC 2-12.

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e. Not confirmed. Kentucky Power does not retain ten percent of the funds collected as an administrative fee. Consistent with the Company's contract with CAK filed with the Commission on September 22, 2022 in Case No. 2019-00366, under which CAK acts as the administrative agency for the Company's HEA programs, Kentucky Power pays CAK a maximum of 10% of collected funds for actual, verifiable costs of providing services under its contract with the Company. This cap on administrative fees is consistent with the Commission's May 4, 2020 Order in Case No. 2019-00366.

f. Confirmed as to the arithmetic; however, the figures provided in SNC-2 are illustrative and cannot be known as it will depend on the number of actual residential customers.

g. See the Company's response to subpart e.

Witness: Lerah M. Kahn (subparts d-g)

Witness: Stevi N. Cobern (subparts a-c)

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AG-KIUC 1_2 Refer to the following: (i) the Cobern testimony, at 13:10-11, reference to the Average Monthly Payment Plan; and (ii) KPCo's current revised tariff sheet no. 2-4, 5 (B) regarding the Average Monthly Payment Plan (AMP). The Attorney General has received numerous complaints from AMP participants who continue to have large balances that transfer over into the next year's calculations, resulting in higher than current charges for the subsequent AMP year.

a. Discuss whether revising the AMP so that it more closely reflects a similar plan ("Levelized Budget Plan") offered by Shelby Energy, RECC, tariff sheet 216.1, accessible in the link below, would alleviate any issue regarding high balances being rolled over.

RESPONSE

Kentucky Power has not conducted any analysis as to whether revising AMP to more closely reflect the Shelby Energy, RECC, tariff would have the effect of alleviating "high balances being rolled over." Kentucky Power is open to reviewing best practices from other utilities. However, the Company contacted Shelby Energy, RECC and, based on the initial conversation, did not determine a major difference between its Levelized Budget Plan and the Company's Average Monthly Payment (AMP) plan.

Witness: Stevi N. Cobern

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AG-KIUC 1_3 Provide a detailed discussion regarding all efforts the Company has undertaken, and will continue to undertake to apply for federal infrastructure funding, including but not limited to the \$207.6 million in Grid Resilience State and Tribal Formula Grants, and the Inflation Reduction Act to address transmission and distribution expansion, maintenance and resilience.

RESPONSE

The Company objects to this request to the extent it seeks legal analysis or a legal opinion, which are not the appropriate subject of discovery. The Company further objects to the extent the request is not reasonably calculated to lead to the discovery of admissible evidence. The Company further objects to this request to the extent it seeks documents that are protected by the attorney-client privilege or the work-product doctrine. Without waiving these objections, the Company states as follows:

Kentucky Power, with the assistance of the AEPSC grant team, has been engaged in monitoring and pursuing grant opportunities.

The Company has submitted concept papers in the areas of Grid Resilience and Innovation Partnerships (GRIP) and Clean Energy Demonstration Program on Current and Former Mine Land (CEML). In both instances, the DOE informed Kentucky Power that it was not encouraged to apply.

Kentucky Power is also working with the Kentucky Office of Energy Policy (OEP) to stay informed and engaged with future efforts associated with distribution of IIJA or IRA opportunities administered by the Commonwealth.

Kentucky Power has confirmed with the Office of Energy Policy that it will not be eligible for the 40101d funds that were awarded to Kentucky, as these funds have been or will be distributed to small electric utilities.

One of the programs that the Company is closely monitoring is a home energy rebate program that will award approximately \$130 Million to Kentucky residential customers for energy efficiency. It appears that funding will become available in 2025.

Witness: Amanda C. Clark

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DATA REQUEST

AG-KIUC Reference the Spaeth testimony at 12-13, regarding the proposed optional
1_4 seasonal rate plan for residential customers.

- a. Explain whether warmer than average winter temperatures would erode any potential savings to participants.
- b. Provide a discussion on whether participants who already receive LIHEAP funding would have their LIHEAP benefits reduced.
- c. Confirm that during the April-November higher-rate period, participants will not have LIHEAP funds available to them to pay the increased costs.
- d. Explain the difference between this program and: (i) the AMP referenced in question no. 2, above; and (ii) the Equal Payment Plan, both of which are identified on KPCo tariff sheets 2-5 through 2-6.

RESPONSE

- a. All else being equal, warmer than average winter temperatures would result in decreased absolute savings for participating customers. The rates, and savings, of the proposed optional residential seasonal rate provision were designed on a weather-normalized basis and will fluctuate as yearly temperatures occur.
- b. No, they would not. LIHEAP Subsidy payments made on behalf of participating customers are independent of the bill amount charged by Kentucky Power. For qualified-LIHEAP Crisis customers, the account only qualifies to receive the disconnect amount or up to the maximum amount allowed if the disconnect amount exceeds it. The amount of a customer's bill does not affect the amount of LIHEAP benefits the customer receives.
- c. LIHEAP funding for summer months is dependent on funding remaining from the winter period and thus may or may not be available to customers receiving benefits. The benefits, if available, are paid using the same process as winter months and are independent of the participating customer's Kentucky Power bill. The proposed optional residential seasonal rate provision is cost-based and the savings in the winter months are accounted for in the April-November timeframe.

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d. The proposed optional residential seasonal rate provision is designed to offer participating customers savings during the winter months when customers may experience higher bills while recovering those savings during months that have less extreme temperatures. The cost-based rate is designed so that non-participating customers are unaffected by participating customers. AMP and Equal Payment Plan are programs that allow customers to smooth out their monthly bills over a 12-month period based on past history, subject to different reconciliation mechanisms.

Witness: Michael M. Spaeth

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DATA REQUEST

AG-KIUC Reference the Spaeth testimony at 15-16. Confirm that the Company is
1_5 not proposing a residential demand charge in this proceeding. If so
 confirmed, explain under what circumstances the Company ever would
 make such a proposal.

RESPONSE

Confirmed. In order to propose a residential demand charge as a default/standard rate, the Company would require additional metering such as residential AMI metering in order to measure the peak demand and bill participating customers. The Company currently offers optional residential Tariff R.S.D., which includes a demand charge.

Witness: Michael M. Spaeth

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DATA REQUEST

AG-KIUC Reference the Ali testimony at 7:13-22, wherein the witness states that
1_6 KPCo:

“ . . . is a net importer of energy and capacity as its customer load is greater than the capacity and energy available from its own generation resources. Additionally, with the reduction of available energy and capacity due to Kentucky Power’s interest in the Mitchell Generation facility terminating in 2028, the Company will further rely on its transmission infrastructure to supply safe and reliable generation to its customers, primarily from generation resources outside of Kentucky Power’s own service territory. Kentucky Power is making investments to expand and harden its transmission system to ensure it can safely and reliably import the energy and capacity it requires to service its customers.”

Given KPCo’s growing reliance upon the PJM grid to supply the Company’s native load, explain what additional transmission investments the Company is having to undertake to ensure adequate delivery of power into its service territory. Where applicable, provide cost estimates for all such investments.

RESPONSE

The Company objects to this request to the extent it is not reasonably calculated to lead to the discovery of admissible evidence. The Company further objects to the extent that the request seeks information about matters that are exclusively under the jurisdiction of the Federal Regulatory Commission, and which are not the subject of the Company’s application before the Kentucky Public Service Commission in the present case. Without waiving these objections, the Company states as follows:

Please refer to Company Witness Ali’s Direct Testimony at 13 to 22 for a discussion of transmission planning. The Company further notes that planning parameters applicable to its transmission infrastructure, and the wholesale transmission rates through which costs associated with the Company’s transmission facilities are recovered, are subject to PJM’s Open Access Transmission Tariff and Operating Agreement, and regulated exclusively by FERC.

Witness: Kamran Ali

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**AG-KIUC
1_7**

Confirm that KPCo retail customers are responsible for paying portions of the costs incurred by KPCo's out-of-state affiliates. If confirmed, provide a break-out of those sums that the Company has included in the revenue requirement for the instant base rate case. If denied, provide a complete explanation.

a. If so confirmed, further confirm that KPCo retail ratepayers will be indirectly subsidizing Illinois' renewable energy mandate known as the Illinois Climate and Equitable Jobs Act (CEJA).

(i) Confirm that PJM has found that power plant retirements in Illinois stemming from the CEJA will require approximately \$2 billion in new transmission to maintain reliability.

(ii) Confirm that legislators from the State of Ohio have published a letter addressed to the PJM Board of Managers expressing their concerns over why Ohio ratepayers should be subsidizing ratepayers in Illinois.

(iii) Confirm that PJM has provided the Ohio State Legislature with a preliminary estimate of the transmission upgrades necessary in the state of Ohio, which includes \$241 million for KPCo affiliate, AEP Ohio.

(iv) Confirm that pursuant to AEP East Transmission Agreement, KPCo retail ratepayers will be paying a portion of the costs AEP Ohio undertakes to provide the transmission upgrades that PJM mandates in order to ensure reliability within PJM's footprint in the state of Illinois.

(v) Provide a breakdown of the costs for which KPCo retail customers will be responsible, and explain whether any such costs are included in the revenue requirement in the instant case.

RESPONSE

The Company objects to this request on the grounds that it is not reasonably calculated to lead to the discovery of admissible evidence, and to the extent that the request seeks information about matters that are exclusively under the jurisdiction of the Federal Regulatory Commission, and which are not the subject of the Company's application

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before the Kentucky Public Service Commission in the present case. The Company further objects on the ground that the question is ambiguous and overly broad. Without waiving these objections, the Company states as follows:

The statements in the question are incorrect, and therefore are not confirmed. The Company's application includes FERC-regulated PJM Open Access Transmission Tariff ("OATT") wholesale transmission expenses adjusted to reflect a going-level of expense in the test year, as described in Company Witness Walsh's Direct Testimony at 17-18.

a. Not Applicable. The Company further states that the FERC-regulated PJM OATT wholesale transmission expenses incurred by the Company during the test year do not include the referenced costs.

Witness: Joshua D. Burkholder

Witness: Kamran Ali

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DATA REQUEST

AG-KIUC 1_8 Confirm that the State of Indiana has enacted a new law that gives regulated utilities, including KPCo affiliated companies, the “right of first refusal” [ROFR] to build, own, and operate new transmission lines in their service areas without having to go through a competitive bid procedure.

a. Explain whether KPCo agrees that:

(i) its affiliate Indiana Michigan Power will incur higher transmission costs as a result of the Indiana ROFR law; and

(ii) under the terms of the AEP East Transmission Agreement, KPCo ratepayers are responsible for paying a portion of all transmission costs incurred by affiliates.

RESPONSE

The Company objects to this request on the grounds that it is not reasonably calculated to lead to the discovery of admissible evidence, and to the extent that the request seeks information about matters that are exclusively under the jurisdiction of the Federal Regulatory Commission, and which are not the subject of the Company’s application before the Kentucky Public Service Commission in the present case. The Company further objects on the grounds that the request is ambiguous, argumentative, and speculative. The Company further objects to the extent the request purports to seek legal analysis or a legal opinion, which are not the appropriate subject of discovery. Without waiving these objections, the Company states as follows:

a. The statements in the question are incorrect, and therefore are not confirmed. The Company further states that the Company’s application includes FERC-regulated PJM Open Access Transmission Tariff (“OATT”) wholesale transmission expenses adjusted to reflect a going-level of expense in the test year, as described in Company Witness Walsh’s Direct Testimony at 17-18. These expenses do not include costs as described.

Witness: Joshua D. Burkholder

Witness: Kamran Ali

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AG-KIUC 1_9 Explain whether KPCo and its affiliates who participate in the AEP East Transmission Agreement submit transmission project RFPs for competitive bids. If not, explain fully why not. If so, explain whether RFPs for competitive bidding are issued for all types of transmission projects, and provide the criteria utilized for determining whether a given project is submitted for competitive RFPs.

RESPONSE

The Company objects to this request on the grounds that it is not reasonably calculated to lead to the discovery of admissible evidence, is ambiguous, and to the extent it purports to seek information about affiliates of the Company which are not subject to the jurisdiction of the Kentucky Public Service Commission and are subject to the jurisdiction of regulatory commissions in other state jurisdictions and by the Federal Energy Regulatory Commission (“FERC”). The Company further objects to this request on the grounds that it purports to seek information about matters that are exclusively under the jurisdiction of FERC, and which are not the subject of the Company’s application before the Kentucky Public Service Commission in the present case. Without waiving these objections, the Company states as follows:

The Company uses request for proposals (“RFPs”) and other competitive bidding processes to source materials, equipment and services associated with all its transmission projects. This is performed either by issuing an RFP specific to the project or by assigning the work under a previously competitively bid master agreement. A highly experienced team of procurement professionals administers this process and awards work based on detailed analysis of many factors, including but not limited to cost, schedule adherence, safety record, contractual terms, and past performance on similar projects.

Witness: Kamran Ali

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DATA REQUEST

AG-KIUC Reference the Ali testimony at 10:10-12. Identify the referenced
1_10 transmission investments.

RESPONSE

The referenced statement is general in nature and does not aim to identify specific projects. Please refer to Exhibit KA-2 to Company Witness Ali's Direct Testimony for information about a sample of specific projects that the Company anticipates constructing in the near future.

Witness: Kamran Ali

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DATA REQUEST

**AG-KIUC
1_11** Reference the Ali testimony generally, in particular at 18. Provide KPCo's allocated amount of expense for AEP Zone Owner Projects (also variously referred to as "supplemental transmission projects, or projects falling under PJM's M-3 regional planning process, and/or those referred to PJM's Transmission Expansion Advisory Committee (TEAC) and the PJM Western Subregional RTEP Committee) for each of the past five years, together with a projection of these expenses for the next five years.

a. Provide projected costs for all projects identified in the Ali testimony exhibit KA-2.

RESPONSE

The Company objects to this request on the grounds that it is not reasonably calculated to lead to the discovery of admissible evidence, and to the extent that the request seeks information about matters that are exclusively under the jurisdiction of the Federal Regulatory Commission ("FERC"), and which are not the subject of the Company's application before the Kentucky Public Service Commission in the present case. The Company further objects to the extent it purports to seek information about affiliates and non-affiliates of the Company which are not subject to the jurisdiction of the Kentucky Public Service Commission and may be subject to the jurisdiction of regulatory commissions in other state jurisdictions and/or regulated by FERC. Without waiving these objections, the Company states as follows:

a. The analysis requested has not been performed. Please refer to Company Witness Walsh's Direct Testimony at pages 17-18 for the wholesale transmission expenses adjusted to reflect a going-level of expense in the test year by Kentucky Power applicable to this case. applicable to this case.

Witness: Joshua D. Burkholder

Witness: Kamran Ali

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DATA REQUEST

AG-KIUC 1_12 Reference the Burkholder testimony at 10:1-5. Confirm that if KPCo had more self-owned generation, it would not need to utilize the PJM transmission system to the degree it does today, and that accordingly, its PJM OATT expense would diminish.

RESPONSE

The Company objects to this request on the grounds that it is not reasonably calculated to lead to the discovery of admissible evidence. The Company further objects on the ground that the request is ambiguous, argumentative, speculative, and is based on and assumes false and/or incorrect premises. The Company further objects on the ground that it is unintelligible because the referenced portion of testimony does not concern the subject matter of the request, and correspondingly also on the ground that the request mischaracterizes the referenced testimony, which speaks for itself. The Company further objects to the extent that the request seeks information about matters that are exclusively under the jurisdiction of the Federal Regulatory Commission (“FERC”), and which are not the subject of the Company’s application before the Kentucky Public Service Commission in the present case. Without waiving these objections, the Company states as follows:

The statement in the request is incorrect and therefore it is not confirmed. The Company further states that it is incorrect to assume that if the Company had more self-owned generation (either in the Commonwealth of Kentucky or in another jurisdiction) it would not need to use the PJM transmission system to the degree it does today. It is also incorrect to assume that the Company’s ownership or other form of access to generation resources would have a direct correlation and determine the FERC-regulated PJM OATT expenses incurred by the Company. The Company further states that the benefits resulting from the Company’s membership in PJM and access to PJM transmission network (including the Company’s own transmission facilities) do not determine and do not directly correlate to increases or decreases in the Company’s FERC-regulated PJM OATT expenses. Increases and decreases of those expenses are subject to rates and cost allocations that are exclusively regulated by FERC. Please refer to Company Witness Burkholder’s Direct Testimony starting at page 18 for a description of FERC-approved methodology for the determination of the Company’s PJM OATT expenses.

Witness: Joshua D. Burkholder

Witness: Kamran Ali

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**AG-KIUC
1_13** Reference the Burkholder testimony at 15, regarding AEPSC review process designed to review how PJM transmission costs are allocated to and among KPCo and the other AEP East Operating Companies. Explain whether the Company will agree to provide a copy of that report into the record of this case, once it is completed. If not, explain why not.

RESPONSE

The Company objects to this request on the grounds that it is not reasonably calculated to lead to the discovery of admissible evidence, and to the extent that the request seeks information about matters that are exclusively under the jurisdiction of the Federal Regulatory Commission (“FERC”), and which are not the subject of the Company’s application before the Kentucky Public Service Commission in the present case. The Company further objects to the extent the request purports to seek legal analysis or a legal opinion, which are not the appropriate subject of discovery. The Company further objects to the extent it purports to seek information about affiliates and non-affiliates of the Company which are not subject to the jurisdiction of the Kentucky Public Service Commission and may be subject to the jurisdiction of regulatory commissions in other state jurisdictions and/or by FERC. Without waiving these objections, the Company states as follows:

Please refer to the Company’s response to KPSC 2-92.

Witness: Joshua D. Burkholder

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DATA REQUEST

AG-KIUC 1_14 From a hypothetical perspective, if KPCo were to enter into a purchase power agreement with Kentucky Utilities Co. to purchase the output of its 485 MW Ghent Unit 2 plant, explain the types of transmission issues that would need to be investigated.

RESPONSE

The Company objects to this request on the grounds that it is not reasonably calculated to lead to the discovery of admissible evidence. The Company further objects on the ground that the request is speculative. Without waiving these objections, the Company states as follows:

The analysis requested has not been performed.

Witness: Kamran Ali

Witness: Alex E. Vaughan

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DATA REQUEST

AG-KIUC 1_15 Provide electronic spreadsheets relied on for each of the schedules, exhibits, tables, and figures included in the testimony of each of the Company's witness, with all formulas intact to the extent not already provided in response to Staff discovery.

RESPONSE

See the Company's response to KPSC 2-1 and associated attachments. To the extent this request seeks the production of information beyond that provided in response to KPSC 2-1, the Company objects to the request as seeking the creation of information in a form in which it does not exist or as imposing an obligation that is unduly burdensome and not reasonably calculated to lead to the discovery of admissible evidence.

Witness: Brian K. West

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DATA REQUEST

AG-KIUC 1_16 Provide the Excel versions of the following analyses with all formulas intact:

- a. All class cost of service study workpapers, including the development of allocation factors;
- b. Supporting analyses for the proposed rate design for each rate class;
- c. Unit cost of service analysis based on the filed class cost of service study;
- d. A detailed schedule showing the impact (total dollar change, percentage change) on each rate class's base revenues and total revenues. For the total revenue calculation, include the impact of each surcharge and rider (i.e., FAC, PPA, ES, etc.). To the extent that a surcharge or rider revenue amount will change as a result of the Company's proposals in this case, show the current level of the surcharge or rider revenue and the level of surcharge or rider revenue, for each class, that would become effective if the Company's proposals in this case are approved by the Commission.
- e. For each surcharge or rider included in the analysis requested in (g) above, provide the test year level of revenue and the level of revenue that would be produced if the Company's proposals in this case are approved by the Commission.

RESPONSE

a.-e. See the Company's response to KPSC 2-1 and associated attachments. Specifically, see KPCO_R_KPSC_2_1_Attachments 2, 13-17, 21-42, and 57-59 for the requested information. See also KPCO_R_KPSC_2_1_Attachment16_SpaethWP4. To the extent not included in the documents cited above, the analysis requested has not been performed.

Witness: Katharine Walsh

Witness: Jaclyn Cost

Witness: Michael Spaeth

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AG-KIUC 1_17 Provide a trial balance of all income statement and balance sheet accounts for each month January 2020 through March 2023. Provide a detailed description of the costs included in each account not specifically listed in the FERC Uniform System of Accounts (“USOA”), including all subaccounts whether listed in the USOA or not.

RESPONSE

Please refer to KPCO_R_AG_KIUC_1_17_Attachment1 for the requested information.

Witness: Heather M. Whitney

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DATA REQUEST

**AG-KIUC
1_18**

Reference the West testimony at 5, 6, and 30 for discussions of proposed revenue increases, suspended collection of the Decommissioning Rider and Rockport Deferral Regulatory Asset until securitization, and the PJM LSE OATT costs that have been recovered through Tariff P.P.A that the Company proposes to be rolled into base rates in addition to the \$96,896,495 that has been recovered in base rates. Reference also to the Walsh testimony 17-18 regarding the total adjusted test year PJM LSE OATT costs of \$136,358,812 that are included in the determination of the base rate cost of service.

a. Provide a list showing each projected change in the annual revenue requirement charges to customers that will occur on January 1, 2024 in addition to the proposed base rate increase. Describe the current form of recovery for each listed item. This request includes, but is not limited to, the following:

- i. Decommissioning Rider;
- ii. Rockport Deferral Regulatory Asset;
- iii. Tariff P.P.A Under-Recovery Regulatory Asset if applicable; and
- iv. PJM LSE OATT costs currently recovered through Tariff P.P.A.

b. For each item listed in response to subpart a, provide the calculated determination of the annual recovery amount as of January 1, 2024 in electronic format with all formulas in place.

c. Provide a copy of the most recent spreadsheet calculations of the Decommissioning Rider and Tariff P.P.A in electronic format with all formulas in place.

d. What is the projected suspended collection period related to securitization. In other words, what are the earliest and latest projected dates in which securitization customer charges could start?

e. Confirm that the expected annual securitization charges to customers would be \$37.061 million based on current parameter assumptions. (Reference the Spaeth testimony at page 22.)

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RESPONSE

a. The amounts that would be included in rider rates on the date that new base rates go into effect would be as follows:

Decommissioning Rider: \$0
Rockport Deferral Regulatory Asset in Tariff P.P.A.: \$0
Tariff P.P.A Under-Recovery Regulatory Asset if applicable: \$0
PJM LSE OATT costs currently recovered through Tariff P.P.A.: \$0

b. Please see the Company's response to part a.

c. The Company's most recent Decommissioning Rider and Purchase Power Adjustment calculation spreadsheets are publicly available in the post case correspondence of Case No. 2020-00174.

d. Costs will not be included for recovery in the Securitization Financing Rider until after the applicable Financing Order issued by the Commission authorizing securitization is issued and becomes a final and non-appealable order. Based on current information it would be speculative to estimate the timing of securitization activities subsequent to Commission approval of the Financing Order, but it is expected those activities will occur promptly, subject to and within the framework of market conditions.

e. Confirmed based upon the information available at the time of the Company's filing.

Witness: Brian K. West

Witness: Michael Spaeth

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**AG-KIUC
1_19** Provide a ten year forecast of the capital expenditures, CWIP, transfers from CWIP to plant in service, all other rate base components, depreciation expense, all other operating expenses, and the revenue requirements by year that will be recovered through the Company's proposed Distribution Reliability Rider if it is approved by the Commission without modification. Provide all support relied on for your response.

RESPONSE

The Company objects to this request on the basis that it seeks information that is neither relevant to this proceeding nor reasonably calculated to lead to the discovery of admissible evidence and because the request is overly broad and unduly burdensome. Without waiving these objections, the Company states as follows:

Currently, the Company has only developed a five-year DRR Work Plan (2024-2028) which includes the proposed capital spending. The DRR Work Plan is detailed in Company Witness Phillips' Direct Testimony in Figure EGP-10 (page 35), Exhibit EGP-4, and Workpaper KPCO_R_KPSC_2_1_Attachment1_PhillipsWP1.xlsx. Please also see the Company's response to AG-KIUC 1-20.

Witness: Everett G. Phillips

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**AG-KIUC
1_20**

Reference Exhibit LMK-7, Sheets 34-1 and 34-2 for the proposed DRR. The formula set forth in the proposed tariff sheets simply identifies categories of costs and then refers to “the capital expenditure and operations and maintenance to support that capital to enhance customer reliability.”

a. Confirm that the Company has provided no details regarding the specific costs that will be included, how the return on and of the capital investment will be calculated, how the Company will reflect capital investment and operations and maintenance expense that otherwise would have been included in the base revenue requirement. If this is not correct, then provide a corrected statement and provide citations to the direct testimony, exhibits, schedules, workpapers, and/or all other sources of these details.

b. Provide a template for the Company’s specific calculations in an Excel workbook in live format and with all formulas intact that it will use to calculate the DRR revenue requirements, allocations, and rates. Populate the template for illustrative purposes with the forecast information provided in response to Question 18 for 2024, assuming that the DRR goes into effect on January 1, 2024.

c. Provide a detailed description and listing of the costs that will be included in each of the categories of costs, separately addressing the capital expenditures and each of the operating expenses.

d. Explain how the Company’s plan will ensure that the costs included in each of the listed categories sought for recovery through the DRR are, in fact, incremental, and will not simply displace the costs that otherwise would be incurred and recovered, albeit on a delayed basis, through base rates. Provide specific details, tests, thresholds, other metrics, and all other information for each of the listed categories of costs the Company proposes be used for this purpose.

RESPONSE

a. Denied. Specific costs and descriptions of the DRR program for the proposed DRR are included in the Direct Testimony and Exhibits of Company Witness Phillips. Please see

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pages 30-37 of Company Witness Phillips' Direct Testimony, Exhibit EGP-4, and Workpaper KPCO_R_KPSC_2_1_Attachment11_PhillipsWP1

b. See KPCO_AG-KIUC_R_1_20_Attachment1 for the DRR revenue requirement calculation and rate development based on the DRR workplan. Year-end 2022 class revenue sales and March 2023 customer count were used for illustrative purposes in KPCO_AG-KIUC_R_1_20_Attachment1 because the Company does not forecast revenue sales and customer count for rate design purposes.

c. See the Company's response to subpart a.

d. Each program included in the DRR Work Plan and recovered through the DRR will have a specific work order to track all costs. These work orders will be unique from similar work performed and to be recovered through base rates. All programs included in the DRR Work Plan will be incremental to work performed and to be recovered through base rates. See also the Company's response to KPSC 2-6.

Witness: Everett G. Phillips

Witness: Brian K. West

Witness: Michael Spaeth

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DATA REQUEST

AG-KIUC 1_21 Reference the West testimony at 15-17 regarding trees outside right of way and the Company's proposal to clear a wider area than it presently clears.

a. Confirm that it has been the Company's practice to capitalize the initial clearing of rights of way beyond the area that it presently clears when it widens the area cleared. Provide all support relied on for your response.

b. Indicate if the Company still follows the accounting practice described in part (a) of this question. If not, then indicate when the Company changed its accounting and explain why it did so.

c. Indicate whether the Company plans to capitalize the costs to widen the rights of way beyond the area that it presently clears. Provide all support relied on for your response.

RESPONSE

a. As part of the Company's policy for accounting for costs of clearing land and rights-of-way and trimming trees, the Company capitalizes the initial clearing of rights of way.

b. Yes, the Company still follows the accounting practice described in its response to part (a).

c. Please see the response to part (b). The Company's policy for accounting for costs of clearing land and rights-of-way and trimming trees was provided in response to KPSC 1-4 as KPCO_R_KPSC_1_4_ConfidentialAttachment1 in this proceeding (*see* Item No. 13, Accounting Bulletin 02 Accounting for Costs of Clearing Land and Rights-of-Way and Trimming Trees (March 2017), pages 44-51) .

Witness: Everett G. Phillips

Witness: Brian K. West

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DATA REQUEST

AG-KIUC 1_22 Reference the West testimony at 31-32 regarding the expectation that the sale of receivables will resume in mid-July 2023. Reference also the lead/lag study performed and summarized in the Adams testimony.

- a. Provide an update to the table on page 8 of Mr. Adams's testimony showing the changes to the breakdown of the revenue lag components related to resuming the sale of receivables.
- b. Provide an updated lead/lag study that includes the assumption that the sale of receivables will resume. Provide in electronic format with all formulas in place.

RESPONSE

a.
Under the assumption the Company has access to the funds from the accounts receivables factoring on the business day after the electricity is used.

Service Lag	0.50
Billing Lag	1.46
Collections Lag	1.46
Payment Processing Lag	0.00
Bank Float	1.10
Total Lag Days	4.52

b. An Excel spreadsheet documenting the calculation of the collection lag, reflecting the sale of receivables, is provided in the file entitled KPCO_R_AG_KIUC_1_22_Attachment1.

Witness: Michael J. Adams

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DATA REQUEST

- AG-KIUC
1_23** Reference the Whitney testimony at 30 regarding the normalized recovery of non-FAC eligible purchased power expense based on the history of such FAC disallowances for each of the last three years (proforma adjustment Section V Exhibit 2 W57).
- a. Provide a schedule which shows the monthly non-FAC eligible purchased power expense amounts associated with each of the twelve month periods and amounts noted.
- b. Provide a schedule which shows the monthly non-FAC eligible purchased power expense amounts for each of the twelve months ended March 31, 2020 and the twelve months ended March 31, 2019.
- c. Indicate whether a normalized level of non-FAC eligible purchased power expense amounts has ever been requested or authorized to be recovered in base rates in prior cases. If so, provide citations and describe the details of such requests/authorizations.

RESPONSE

- a. Please refer to KPCO_R_KPSC_2_1_Attachment55_WhitneyWP1, Tab “W57_PG_1_of_1” for the requested information.
- b. Please refer to KPCO_R_KPSC_2_1_Attachment55_WhitneyWP1, Tab “W57_PG_1_of_1” for information requested for the twelve months ended March 31, 2020. Please refer to KPCO_R_AG_KIUC_1_23_Attachment1 for information requested for the twelve months ended March 31, 2019.
- c. Since implementation of the F.A.C. Purchase Power Limitation in 2002¹, Kentucky Power has been authorized to include its actual per book test year amount of Non-F.A.C. eligible purchased power expense in base rates (unadjusted).

In Case No. 2017-00179, Kentucky Power requested an adjustment to normalize the level of Non-F.A.C. eligible purchased power expense in base rates (Direct Testimony of Company Witness Vaughan, pages 42 – 44 and adjustment at Section V, Exhibit 2, W26).

¹ Order, *An Examination By The Public Service Commission Of The Fuel Adjustment Clause Of American Electric Power Company From May 1, 2001 To October 31, 2001*, Case No. 2000-00495-B (Ky. P.S.C. October 3, 2002).

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The November 2017 Settlement Agreement allowed the Company's request (Page 3, Item 2(b)). In its final order dated January 18, 2018, the Commission modified the November 2017 Settlement Agreement to deny Kentucky Power's requested normalized level of expense and authorize recovery of the actual per book test year amount (page 55).

Because the actual per book amount of Non-F.A.C. eligible purchased power expense for the test year ended March 31, 2023 of \$14,720,086 included extraordinary expenses, a normalization adjustment was made to decrease test year expense by \$(13,068,150) (Section V, Exhibit 2 W57) in Kentucky Power's current base rate request. Kentucky Power is requesting a normalized annual expense level of Non-F.A.C. eligible purchased power expense of \$1,651,936 in base rates. As shown at KPCO_R_KPSC_2_1_Attachment55_WhitneyWP1, Tab "W57_PG_1_of_1", the requested normalized annual expense level of \$1,651,936 represents Kentucky Power's three-year average of actual Non-F.A.C. eligible purchased power expense, excluding expense related to Winter Storm Elliott.

Witness: Heather M. Whitney

Witness: Alex E. Vaughan

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DATA REQUEST

AG-KIUC Reference the Whitney testimony at 31 regarding the recovery over a
1_24 three-year period of non-FAC eligible purchased power expense that
 occurred since the last rate case (proforma adjustment in Section V
 Exhibit 2 W58).

a. Confirm that the Company did not seek express prior Commission authorization to defer such prior year expenses for recovery. If not confirmed, explain.

b. Indicate whether the Company has ever sought in prior cases to recover in base rates the non-FAC eligible purchased power expense amounts previously incurred. If so, provide citations and describe the details of such requests/authorizations.

RESPONSE

a. Kentucky Power has not deferred its actual Non-F.A.C. eligible purchased power expenses, in excess of the level of Non-F.A.C. eligible purchased power expenses included in base rates, to a regulatory asset.

Prior to May 2023, Kentucky Power did not file a request for deferral accounting authority, consistent with prior direction from the Commission².

In May 2023, subsequent to approval of Kentucky Senate Bill 192, Kentucky Power did seek express prior Commission authorization to defer Non-F.A.C. eligible purchased power expenses related to Winter Storm Elliott so that it would be permitted to apply for future recovery of these expenses through securitization pursuant Kentucky Senate Bill 192, at an expected benefit to customers³. The Commission denied Kentucky Power's request in June 2023.

² *Accord In the Matter of: Electronic Application of Kentucky Power Company for a General Adjustment of its Rates for Electric Service*, Case No. 2017-00179, Order at 55 (Jan. 18, 2018) (recognizing that the "Commission will allow recovery [in base rates] of the test year amount of purchased power reasonably incurred, but excluded from the FAC. To the extent that Kentucky Power incurs any expense due to purchased power that is appropriately incurred after the test year, but excluded from the FAC, it can file a base rate case seeking recovery of those expenses.").

³ *Electronic Application of Kentucky Power Company for an Order Approving Accounting Practices to Establish a Regulatory Asset Related to the Extraordinary Fuel Charges Incurred by Kentucky Power Company in Connection with Winter Storm Elliott in December 2022*, Case No. 2023-00145.

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b. While Kentucky Power has not previously requested recovery through base rates, it has requested a mechanism to prospectively recover/refund amounts above/below the level in base rates through Tariff P.P.A in Case Nos. 2014-00396 (Rogness Direct) and 2017-00179 (Vaughan Direct). In both Case Nos. 2014-00396 and 2017-00179, Settlement Agreements allowed the Company's requested recovery mechanism through Tariff P.P.A.; however, the Commission's final orders modified Settlement Agreements to deny recovery through Tariff P.P.A. and instead require that recovery occur through base rates. The Commission's January 18, 2018 Order in Case No, 2017-00179 at 55, states: "*The Commission will allow recovery of the test year amount of purchased power reasonably incurred, but excluded from the FAC. To the extent that Kentucky Power incurs any expense due to purchased power that is appropriately incurred after the test year, but excluded from the FAC, it can file a base rate case seeking recovery of those expenses.*" Kentucky Power's current request for recovery through base rates is consistent with direction provided by the Commission in Case No. 2017-00179.

Witness: Heather M. Whitney

Witness: Alex E. Vaughan

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DATA REQUEST

AG-KIUC Provide a copy of the currently effective AEP Tax Allocation Agreement.
1_25

a. Confirm that the AEP Tax Allocation Agreement was approved by the FERC and is a FERC tariff. If this is not correct, then provide a corrected statement and a copy of all support relied on for your response. In addition, provide a cite to each FERC docket and each FERC order wherein the AEP Tax Allocation Agreement initially was approved and each subsequent modification was approved.

b. Provide the date at which the initial AEP Tax Allocation Agreement was effective and the date at which it was effective for the Company, if different. Confirm also that the AEP Tax Allocation Agreement has been in effect continuously since the initial version, albeit subject to modification throughout its existence.

c. Confirm that neither AEP nor any other party has sought or has pending an Application before the FERC either to withdraw the AEP Tax Allocation Agreement altogether or to remove or otherwise modify the provision whereby AEP reimburses the other parties to the agreement for the tax effects of each party's taxable losses.

d. Confirm that the Company historically has incurred taxable losses (net operating losses or "NOLs") on a standalone separate return basis and confirm that AEP historically has reimbursed the Company for the tax effect of those tax losses through the AEP Tax Allocation Agreement.

e. Confirm that the Company historically has recorded an asset NOL ADIT on its accounting books for the tax effects of the taxable loss in the tax year on a standalone separate return basis, but then records a reduction to that asset NOL ADIT for AEP's reimbursement for the tax effects of the taxable loss pursuant to the AEP Tax Allocation Agreement.

f. Confirm that the Company has never before sought to include the standalone separate NOL ADIT in rate base without the subtraction of the AEP reimbursement from rate base.

g. Confirm that the Company will continue to record the AEP reimbursement of the tax effects of the taxable loss pursuant to the AEP

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Tax Allocation Agreement and confirm that it will not record an increase in the NOL ADIT on its accounting books if the Commission allows the Company to include the standalone separate NOL ADIT in rate base. Explain your response and provide all support relied on for your response.

h.:Confirm that the Company will record for the first time on its accounting books a regulatory asset if the Commission allows the Company to include the standalone separate deficient NOL ADIT without the subtraction of the actual prior AEP reimbursement of this amount in the calculation of rate base.

i. Provide a schedule in live Excel format with all formulas intact that shows for each calendar year 2013 through 2022: i) the calculation of the Company's standalone separate return annual taxable income or loss, including all income and deduction items, ii) straight line book depreciation, iii) straight line tax depreciation, iv) bonus tax depreciation, v) non-bonus accelerated tax depreciation, vi) utilization of the NOL carryforwards from prior years by vintage year, vii) NOL and deficient NOL carryforward balances at the end of each year, viii) NOL ADIT and deficient NOL ADIT at end of year before reimbursement from AEP, and ix) NOL ADIT and deficient NOL ADIT at end of year after reimbursement from AEP.

j. Confirm that the reimbursements from AEP pursuant to the AEP Tax Allocation Agreement reduce or displace the Company's financing requirements by the amount of the reimbursement compared to the Company's financing requirements if it was not a party to the AEP Tax Allocation Agreement. Explain your response and provide all support relied on for your response. Confirm further that the Company does not incur financing costs on equity and debt financing that is avoided due to the reimbursements from AEP pursuant to the AEP Tax Allocation Agreement. Explain your response and provide all support relied on for your response.

RESPONSE

The Company objects to this request on the grounds that it seek legal analysis and a legal opinion, which are not the appropriate subject of discovery. The Company further objects to this request to the extent it seeks information not under the custody and control

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of the Company, and also to the extent it purports to require providing information about affiliates of the Company that are not subject to the jurisdiction of the Kentucky Public Service Commission and are subject to the jurisdiction of regulatory commission in other state jurisdictions and regulated by the Federal Energy Regulatory Commission (“FERC”). The Company further objects to the extent the request is not reasonably calculated to lead to the discovery of admissible evidence. The Company further states on the grounds that the request is ambiguous, overly broad, speculative, and argumentative. Without Waiving these objections, the Company states as follows:

Please see attachment KPCO_R_AG_KIUC_1_25_Attachment1 for a copy of the currently effective AEP Tax Allocation Agreement.

- a. The statement calls for a legal conclusion and it is therefore not the appropriate subject of discovery.
- b. The statement calls for a legal conclusion and it is therefore not the appropriate subject of discovery. The Company further refers to the Direct Testimony of Company Witness Schlessman for a discussion of the relevant time period for tax attributes discussed in her testimony and relevant to the test year in the present case. The Tax Allocation Agreement has been in force throughout the period during which the tax attributes have accumulated, including from 2017 to the present.
- c. The statement calls for legal analysis and a legal conclusion and it is therefore not the appropriate subject of discovery. The Company further states that it is not aware of an application pending before FERC to withdraw, remove, or modify, the AEP Tax Allocation Agreement.
- d. Please see Exhibit LMS-8 filed with Company Witness Schlessman’s Direct Testimony for the historical detail of standalone taxable losses and income. AEP historically has reimbursed the Company for the tax effect of those tax losses through the AEP Tax Allocation Agreement to the extent that those tax losses can be offset by income of other AEP affiliates.
- e. The Company has not recorded a standalone NOL ADIT historically. Please see page 29 of Company Witness Schlessman’s Direct Testimony regarding the Company’s books.
- f. Kentucky Power Company has not historically sought to include the standalone NOL ADIT in rate base. Other AEP affiliates have sought to include the standalone NOL ADIT in rate base in the next available opportunity per IRS notice 2017-47. This case is

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the next available opportunity to include the standalone NOL ADIT for Kentucky Power Company.

g. The statement seeks legal analysis and a legal conclusion, which are not the appropriate subject of discovery.

h. The Company will not record a regulatory asset. Instead, it will reduce the existing regulatory liability for excess ADIT.

i. The analysis requested has not been performed in the manner requested. Please see KPCO_R_AG_KIUC_1_25_Attachment2 for the information that is available.

- Excel version of standalone taxable loss and income as detailed in Exhibit LMS-8
- Tax and book depreciation detail for the taxable loss and income years as indicated in Exhibit LMS-8
- Consolidated NOL ADIT at end of year 2013-2022 after reimbursement from AEP

j. The Company objects to this request as calling for speculation, and because it is not reasonably calculated to lead to the discovery of admissible evidence.

Witness: Linda M. Schlessman

**AMERICAN ELECTRIC POWER COMPANY, INC. AND
ITS CONSOLIDATED AFFILIATES ---
2022 TAX AGREEMENT REGARDING METHOD OF
ALLOCATING CONSOLIDATED INCOME TAXES**

The below listed affiliated companies, joining in the annual filing of a consolidated federal income tax return with American Electric Power Company, Inc., under the provisions of sections 1501 and 1502 of the Internal Revenue Code (the "Code") and the Treasury Regulations thereunder, agree to allocate the consolidated annual net current federal income tax liability and/or benefit to the members of the consolidated group in accordance with the following procedures:

- (1) The consolidated regular federal income tax, exclusive of capital gains and preference taxes and before the application of general business credits including foreign tax credits, shall be apportioned among the members of the consolidated group based on corporate taxable income. Loss companies shall be included in the allocation, receiving a negative tax allocation which is similar to a separate return carryback refund, before considering general business credits, which would have resulted had the loss company historically filed a separate return.
- (2) The corporate taxable income of each member of the group shall be first reduced by its proportionate share of American Electric Power Company, Inc.'s (the holding company) tax loss (excluding the effects of extraordinary items which do not apply to the regulated business) in arriving at adjusted corporate taxable income for each member of the group with positive taxable income.
- (3) To the extent that the consolidated and corporate taxable incomes include material items taxed at rates other than the statutory tax rate (such as capital gains and preference items), the portion of the consolidated tax attributable to these items shall be apportioned directly to the members of the group giving rise to such items.
- (4) General business credits, other tax credits, and foreign tax credits shall be equitably allocated to those members whose investments or contributions generates the tax credit.
- (5) If the tax credits can not be entirely utilized to offset the consolidated tax liability, the tax credit carryover shall be equitably allocated to those members whose investments or contributions generated the credit.
- (6) Should the consolidated group generate a net operating tax loss for a calendar year, the tax benefits of any resultant carryback refund shall be allocated proportionately to member companies that generated corporate tax losses in the year the consolidated net operating loss was generated.

Any related loss of general business credits, shall be allocated to the member companies that utilized the credits in the prior year in the same proportion that the credit lost is to the total credit utilized in the prior year. A consolidated net operating tax loss carryforward shall be allocated proportionately to member companies that generated the original tax losses that gave rise to the consolidated net operating tax loss carryforward.

- (7) A member with a net positive tax allocation shall pay the holding company the net amount allocated, while a tax loss member with a net negative tax allocation shall receive current payment from the holding company in the amount of its negative allocation. The payment made to a member with a tax loss should equal the amount by which the consolidated tax is reduced by including the member's net corporate tax loss in the consolidated tax return. The holding company shall pay to the Internal Revenue Service the consolidated group's net current federal income tax liability from the net of the receipts and payments.
- (8) No member of the consolidated group shall be allocated a federal income tax which is greater than the federal income tax computed as if such member had filed a separate return.
- (9) In the event the consolidated tax liability is subsequently revised by Internal Revenue Service audit adjustments, amended returns, claims for refund, or otherwise, such changes shall be allocated in the same manner as though the adjustments on which they are based had formed part of the original consolidated return using the tax allocation agreement which was in effect at that time.

Any current state tax liability and/or benefit associated with a state tax return involving more than one member of the consolidated group, shall be allocated to such members following the principles set forth above for current federal income taxes. Due to certain states utilizing a unitary approach, the consolidated return liability may exceed the sum of the liabilities computed for each company on a separate return basis. If this occurs, the excess of the consolidated liability over the sum of the separate return liabilities shall be allocated proportionally based on each member's contribution to the consolidated apportionment percentage. If additional tax is attributable to a significant transaction or event, such additional tax shall be allocated directly to the members who are party to said transaction or event.

This agreement is subject to revision as a result of changes in federal and state tax law and relevant facts and circumstances.

The above procedures for apportioning the consolidated annual net current federal and state tax liabilities and expenses of American Electric Power Company, Inc. and its

consolidating affiliates have been agreed to by each of the below listed members of the consolidated group as evidenced by the signature of an officer of each company.

Any additional company that becomes a member of the consolidated group, within the meaning of section 1504 of the Code, shall become a party to this agreement by amendment thereto. This agreement shall cease to apply with respect to any company that is a party hereto that ceases to be a member of the consolidated group, effective for all tax years of such company beginning after the company ceases to be a member of the consolidated group.

<u>COMPANY</u>	<u>OFFICER'S SIGNATURE</u>
American Electric Power Company, Inc.	/S/
American Electric Power Service Corporation	/S/
Abstract Digital, LLC	/S/
AEP Appalachian Transmission Company, Inc.	/S/
AEP Clean Energy Resources, LLC	/S/
AEP Coal, Inc.	/S/
AEP Credit, Inc.	/S/
AEP Cyber Risk, LLC	/S/
AEP Energy, Inc.	/S/
AEP Energy Partners, Inc.	/S/
AEP Investments Holding Company, Inc.	/S/
AEP Energy Services LLC	/S/
AEP Energy Services Gas Holding Company	/S/

AEP Energy Supply LLC /S/

AEP Generating Company /S/

AEP Generation Resources, Inc. /S/

AEP Indiana Michigan Transmission Company, Inc. /S/

AEP Investments, Inc. /S/

AEP Kentucky Coal, LLC /S/

AEP Kentucky Transmission Company, Inc. /S/

AEP Nonutility Funding, LLC /S/

AEP Ohio Transmission Company, Inc. /S/

AEP Oklahoma Transmission Company, Inc. /S/

AEP OnSite Partners, LLC /S/

AEP Pro Serv, Inc. /S/

AEP Properties, LLC /S/

AEP Renewables, LLC /S/

AEP Retail Energy Partners, LLC /S/

AEP Renewables Procurement Services, LLC /S/

AEP Southwestern Transmission Company, Inc. /S/

AEP Storage Holding Company, LLC /S/

AEP Storage New York, LLC	/S/
AEP T & D Services, LLC	/S/
AEP Texas Central Transition Funding, LLC	/S/
AEP Texas Central Transition Funding III, LLC	/S/
AEP Texas Inc.	/S/
AEP Texas North Generation Company, LLC	/S/
AEP Texas Restoration Funding LLC	/S/
AEP Transmission Company, LLC	/S/
AEP Transmission Holding Company, LLC	/S/
AEP Utility Funding, LLC	/S/
AEP Ventures, LLC	/S/
AEP West Virginia Transmission Company, Inc.	/S/
AEP Wind Holdings, LLC	/S/
Appalachian Consumer Rate Relief Funding LLC	/S/
Appalachian Power Company	/S/
Blackhawk Coal Company	/S/
Blue Star Energy, LLC	/S/

Bold Transmission, LLC /S/

Boulder Solar II, LLC /S/

Brainerd Solar LLC /S/

Broad Street Fuel Cell, LLC /S/

BSE Solutions, LLC /S/

Cedar Coal Company /S/

Central Appalachian Coal Company /S/

Central Coal Company /S/

Century West PNL LLC /S/

Clyde OnSite Generation, LLC /S/

Conesville Coal Preparation Company /S/

CSW Energy, Inc. /S/

Desert Sky Wind Farm LLC /S/

Dolet Hills Lignite Company, LLC /S/

Dynasty PNL LLC /S/

Exeter Solar Power 1, LLC /S/

Franklin Real Estate Company /S/

Garnet Solar Partners, LLC /S/

Great Bend Solar, LLC /S/

Imboden II Solar, LLC /S/

Imboden III Solar, LLC /S/

Indiana Franklin Realty, Inc. /S/

Indiana Michigan Power Company /S/

Jacumba Solar, LLC /S/

Kamaaha PNL LLC /S/

Kentucky Power Company /S/

Kingsport Power Company /S/

Kyte Works, LLC /S/

Kona CE, LLC /S/

Midwest Energy Finance, LLC /S/

Mutual Energy SWEPCO LLC /S/

North Smithfield Solar Power 1, LLC /S/

Northwest Jacksonville Solar Partners, LLC /S/

Ogdensburg Solar Partners, LLC /S/

Ohio Franklin Realty, LLC /S/

Ohio Power Company /S/

Pavant Solar III LLC /S/

Prairie Hills 3 Wind, LLC /S/

Price River Coal Company, Inc. /S/

Public Service Company of Oklahoma /S/

Quincy II Solar Garden LLC /S/

Rutland Renewable Energy LLC /S/

Snowcap Coal Company, Inc. /S/

SoCore Sherburne 1 LLC /S/

Southern Appalachian Coal Company /S/

Southwest Arkansas Utilities Corp. /S/

Southwestern Electric Power Company /S/

SSLV PNL LLC /S/

Trent Wind Farm LLC /S/

Trout Creek Solar, LLC /S/

Twin Lantern Solar Partners, LLC /S/

United Sciences Testing, Inc. /S/

Wheeling Power Company /S/

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DATA REQUEST

- AG-KIUC
1_26** Identify each AEP utility and jurisdiction for which AEP and/or the utility has/have requested a private letter ruling from the IRS regarding whether the subtraction of the AEP reimbursement of the tax effects of net operating losses from rate base constitutes a normalization violation.
- a. Provide a copy of each request, supporting documents, and comments from the regulatory commission staff in that jurisdiction and/or other parties, if any.
 - b. Provide a status report on all activities with respect to each request, including any conversations with the IRS by the Company and/or tax counsel.
 - c. Indicate if AEP/Company expects the IRS to consolidate the requests and issue a single letter ruling or whether it will consider facts and circumstances unique to the utility and/or jurisdiction.
 - d. Indicate if AEP/Company expects the IRS to offer a conference of right prior to issuing the ruling and provide the date at which such conference has taken place or is expected to take place.

RESPONSE

The Company objects to this request to the extent it seek legal analysis and a legal opinion, which are not the appropriate subject of discovery. The Company further objects to this request to the extent it seeks information not under the custody and control of the Company, and also to the extent it purports to require providing information about affiliates of the Company that are not subject to the jurisdiction of the Kentucky Public Service Commission and are subject to the jurisdiction of regulatory commission in other state jurisdictions and regulated by the Federal Energy Regulatory Commission (“FERC”). The Company further objects to the extent the request is not reasonably calculated to lead to the discovery of admissible evidence. The Company further objects to the extent the request seeks communications, documents, and information protected by the attorney-client privilege or the attorney work product doctrine. The Company further objects on the grounds that the request is ambiguous, overly broad, speculative, and argumentative. Without waiving these objections, the Company states as follows:

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- a. The United States Internal Revenue Service (“IRS”) has not published the requested private letter rulings.
- b. Please refer to the Company’s response to subpart a.
- c. The IRS has not made a determination about the consolidation of the referenced requests.
- d. The IRS has not made a determination about a conference related to the referenced requests.

Witness: Linda M. Schlessman

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DATA REQUEST

AG-KIUC 1_27 Provide the per books ADIT by FERC account/subaccount related to the prepaid pension asset and prepaid pension contra-asset and the prepaid OPEB asset and prepaid OPEB contra-asset. Confirm that the ADIT related to these prepaid assets are liability amounts, that the ADIT related to the prepaid pension and OPEB contra-assets are asset amounts, and that the liability ADIT and asset ADIT amounts net to zero, just as the prepaid pension asset and prepaid pension contra-asset net to zero and the prepaid OPEB asset and prepaid OPEB contra-asset net to zero.

RESPONSE

Please see the table below for the per books ADIT related to the prepaid pension liability amount and the prepaid pension contra-asset amount. The Company confirms that the ADIT related to the prepaid pension asset is a liability amount and ADIT related to the prepaid pension contra-asset is an asset amount. The ADIT amounts do not net to zero because the prepaid pension ADIT amounts reflected in Account 1901001 in the table below include account 1650010 balances as well as capitalization.

Account	ADFIT Per Books
1901001 - Accrued BK Pension Expense	-\$2,703,684.00
2831001 - Accrued Book Pension Ex - SFAS 158	\$5,085,108.00

Witness: Linda M. Schlessman

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

**AG-KIUC
1_28** Refer to the Company’s response to Staff 1-11, which provides a detailed reconciliation between rate base and capitalization. Confirm that the Company excluded the prepaid pension contra-asset (account 1650014) and the prepaid OPEB contra-asset (account 1650037) from the rate base amounts shown in the column entitled “Section V Exhibit 1 Schedule 4 Rate Base.” Confirm and provide all evidence that the Company also excluded the related asset ADIT amounts from the rate base amounts in that same column. If it did not exclude the related asset ADIT amounts from the rate base amounts in that same column, confirm that the Company agrees that if the Commission allows the two prepaid assets in rate base with no offset for the two related contra-assets, then the asset ADIT related to the two contra-assets also should be excluded from rate base. If denied, then explain why the Commission should exclude the two contra-assets from rate base, which would reduce rate base if included, but should include the related asset ADIT amounts, which increase rate base if not excluded.

RESPONSE

Regarding ADIT, the Company excluded account 1650014 and account 1650037 related asset ADIT amounts from the rate base amounts. Support for this is provided in KPCO_R_AG_KIUC_1_28_Attachment1. ADIT associated with these accounts is recorded on line “ACCRUED OPEB COSTS – SFAS 158” and “ACCRUED BOOK PENSION EXPENSE – SFAS 158” and for the case shows a non-allocated factor.

Witness: Katharine I. Walsh

Witness: Heather M. Whitney

Witness: Linda M. Schlessman

Kentucky Power Company
KPSC Case No. 2023-00159
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Dated August 14, 2023
Page 1 of 2

DATA REQUEST

AG-KIUC 1_29 Refer to the prepaid pension asset and prepaid OPEB asset table that the Company provided in response to AG-KIUC 2-17 in Case No. 2020-00174.

a. Provide a table in similar format and level of detail for the Company at December 31, 2022.

b. Provide a table in similar format and level of detail for the Company at March 31, 2023.

c. Confirm that the Company did not include the amounts in accounts/subaccounts 1290000, 1290001, 2283016, 1823165, 1823166, 1900010, 1900011, 2190006, and 2190007 in its calculation of rate base in this proceeding. If confirmed, provide a detailed explanation as to why each account should not be included in rate base. If denied, then provide a schedule that demonstrates the amounts in the referenced accounts/subaccounts were included in the calculation of rate base in this proceeding.

d. Confirm that the Company agrees that any amounts in account 1823165 and 1823166 should not be included in rate base because these regulatory assets were not financed; the amounts simply balance the pension/OPEB funding position and the pension/OPEB amounts in accumulated other comprehensive income. If this is not correct, then provide a corrected statement and provide all authoritative support for your corrected statement, including all support for the proposition that the amounts in these accounts were financed specifically with equity and debt, not some other combination of assets and liabilities, such as those shown on the tables provided in response to parts (a) and (b) of this question.

RESPONSE

a. and b. Please refer to KPCO_R_AG_KIUC_1_29_Attachment1 for the requested information.

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023
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c. and d. The Company is unable to provide the confirmation as requested for these subparts. The prepaid assets related to pension and OPEB are recorded on the Company's books under FASB ASC 715, Compensation - Retirement Benefits. The Company has recorded the cash prepaid pension balance in Account 1650010 and cash prepaid OPEB balance in Account 1650035. The balances in Account 1650010 and 1650035 reflect the Companies' cumulative cash contributions in excess of cumulative pension and OPEB cost. There are also non-cash ASC 715 accrual adjustment balances recorded in Accounts 1290000, 1290001, 1290002, 1290003, 1650014, 1650037, 1823165, 1823166, 2190006, 2190007, 1900010, 1900011, 2283006 and 2283016 that result from entries required by ASC 715 to separate the calculated prepayment into two separate components. The first component is the funded status and second component is other comprehensive income (or a regulatory asset) for gains and losses that have not yet been recognized as components of net periodic benefit cost.

As can be seen in the tables within KPCO_R_AG_KIUC_1_29_Attachment1, the ASC 715 entries zero out leaving the cash prepayment that is the Company's cumulative contributions in excess of cumulative pension and OPEB cost, which is included in the Company's calculation of rate base in this proceeding. The non-cash ASC 715 accounting entries are made for financial reporting purposes and do not impact the cost of service.

Witness: Katharine I. Walsh

Witness: Heather M. Whitney

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

**AG-KIUC
1_30** Refer to the Commission's Order in Case No. 2020-00174 at 11-12 wherein it removed the prepaid pension and OPEB assets from rate base but also increased pension and OPEB expenses for the Company's calculated cost savings that the Company attributed to the recordation of the prepaid assets. Provide a similar calculation of the expense costs savings that the Company deems to be attributable to the recorded prepaid pension asset and OPEB balances included in the test year rate base. Provide in electronic format with all formulas in place.

RESPONSE

Please refer to KPCO_R_AG_KIUC_1_30_Attachment1 for the requested information. As proposed in the Company's application, the pension and OPEB prepaid assets were included in rate base consistent with previously filed rate cases. The calculated cost savings methodology as described in the Commission's Order in Case No. 2020-00174 will result in an increase to the Company's filed revenue requirement.

Witness: Heather M. Whitney

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

AG-KIUC 1_31 Provide a schedule of FTEs and payroll dollars separated between expense, capital, and other, for KPCo by department and by month for 2020, 2021, 2022, budgeted in each month in 2023, and actual in each month in 2023 for which actual information is available.

RESPONSE

See KPCO_R_AG-KIUC_1_31_Attachment1 for the schedule of employees by department, by month for the years 2020, 2021, 2022 and 2023 through July. See KPCO_R_AG-KIUC_1_31_Attachment2 for the schedule of payroll dollars separated between expense, capital and other by month for the years 2020, 2021, 2022 and 2023 through July. See KPCO_R_AG-KIUC_1_31_Attachment3 for the schedule of budgeted employees by department and month for 2023. See KPCO_R_AG_KIUC_1_31_Attachment4 for the schedule of budgeted payroll dollars by department and month, separated between expense and capital for 2023. Please note payroll cost was not budgeted to 'other' accounts in 2023.

Witness: Heather M. Whitney

Witness: Brian K. West

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

AG-KIUC 1_32 Provide a schedule of FTEs and payroll dollars separated between expense, capital, and other, for AEPSC by department and by month for 2020, 2021, 2022, budgeted in each month in 2023, and actual in each month in 2023 for which actual information is available.

RESPONSE

Please reference KPCO_R_KIUC_AG_1_32_Attachment1 for a schedule of AEPSC employee count by department for each month in 2020, 2021, 2022, and January through July 2023.

Please reference KPCO_R_KIUC_AG_1_32_Attachment2 for a schedule of AEPSC payroll dollars separated between expense, capital, and other by department for each month in 2020, 2021, 2022, and January through July 2023.

Please reference KPCO_R_KIUC_AG_1_32_Attachment3 for a schedule of AEPSC employee count by department budgeted in each month in 2023.

Please reference KPCO_R_KIUC_AG_1_32_Attachment4 for a schedule of AEPSC payroll dollars separated between expense, capital, and other by department budgeted in each month in 2023.

Witness: Heather M. Whitney

Witness: Andrew R. Carlin

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

AG-KIUC 1_33 Reference the response to Staff 1-23, Attachment 1, which shows percentage merit and general pay increases in 2021 and 2022. Refer further to the higher than normal percentage increase of 7.39% for general pay increases given on October 1, 2022. Describe all reasons for the higher than normal pay increases effective October 1, 2022.

RESPONSE

The October 1, 2022 general wage increases were a combination of:

- a 7.5% general wage increase for journey level distribution line, transmission line, transmission station, and network jobs, and
- a 4.5% general wage increase for journey level protection & control and meter jobs.

The primary reason for these increases was to address the increased employee turnover rate that the AEP system was experiencing and expected to continue to experience without more significant compensation increases for journey level positions in these functions. Figure ARC 3 of Mr. Carlin's direct testimony shows the elevated levels of turnover AEP has experienced since 2019, particularly for journey level line workers, which underscores the need for these additional increases. The increased turnover was believed to be partially attributable to increased demand for journey level employees in these functions from utility contractors which were offering pay and benefits that was competitive with the Company's but with more regular hours and without frequent call out requirements. The wage pressure for these positions was exacerbated by the wage inflation that was resulting and continues to result across the country from a tight U.S. labor market after the U.S. economy emerged from the impacts of COVID-19.

It was also expected that these wage increases would largely serve to preserve the competitiveness of the Company's wages for these positions given the wage inflation experienced and expected at that time. Furthermore, these increases were negotiated with the labor unions that represent the Company's employees in these functions and AEP management believed these increases to be necessary to avoid significant labor relations difficulties.

Witness: Andrew R. Carlin

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

AG-KIUC Provide a copy of each incentive compensation plan that was in effect
1_34 during the test year.

RESPONSE

Please see KPCO_R_AG-KIUC_1_34_Confidential Attachment1, KPCO_R_AG-KIUC_1_34_Confidential Attachment2 and KPCO_R_AG-KIUC_1_34_Attachment3 for copies of the incentive compensation plans.

Witness: Andrew R. Carlin

American Electric Power 2023 Annual Incentive Compensation Plan For Utilities

Introduction

The objectives of the American Electric Power 2023 Annual Incentive Compensation Plan for Utilities (the “Plan”) are to:

- Attract, retain, engage, and motivate employees to operate the businesses of American Electric Power and its subsidiaries (the “Company”) efficiently and effectively for the benefit of all of the Companies stakeholders, including customers, shareholders, employees, and the communities we serve
- Encourage the continued development of a high-performance Company and safety culture
- Communicate and align the efforts of each team and employee with the Plan’s objectives to increase the focus on these objectives, foster performance improvement and create sustainable value

2023 Overview

The purpose of the Plan is to foster the development of a higher performance culture to better enables the achievement of annual performance objectives and continuous improvement with zero harm.

For 2023 there are separate annual incentive compensation plans (“ICPs”) and goals for the Executive Council, each AEP operating company, Regulated Generation, Energy Delivery, Nuclear Generation, and Energy Supply. All other groups participate in the ICP program based on the weighted average score¹ of the above groups and do not have separate annual incentive goals. As in the past, the goals for the Executive Council are the funding goals for all AEP ICPs. This aligns ICP goals across AEP and ensures that the overall payout to all employees is commensurate with AEP’s overall performance.

Awards are determined based on AEP’s performance and, if applicable, business unit or operating company performance and individual employee performance.

The 2023 ICP again uses a balanced scorecard of goals that benefit all AEP stakeholders (customers, investors, employees, and the communities we serve):

- Business Performance
- Safety & Compliance
- Affordability
- Operations
- Workforce & Culture

These goals are organized into three main categories: 60% Operating EPS, 20% Safety & Compliance and 20% Strategic Initiatives, which incorporates the Affordability, Operations and Workforce &

¹ Weighted by the sum of the target awards for all participants in each group with separate incentive goals.

Culture goals. Linking annual incentive compensation to AEP's earnings aligns it with the value employees create each year and ensures that AEP is able to meet its commitments to other stakeholders to the same extent as incentive compensation is funded for employees. AEP's Safety, Compliance and Strategic Initiatives are critical to our success and the value we deliver to customers. Without continued progress in these areas, reaching our earnings goal for the year would be a hollow achievement.

PERFORMANCE MEASURES

Performance measures are selected to focus employees' efforts on goals and objectives that are measurable, important to our constituents and provide, when possible, a 'line of sight' that enables employees to see how their work and performance contributes to the Company's performance and to their annual ICP awards. Goals that provide such a 'line of sight' are more likely to foster high employee engagement, which studies show leads to improved employee and Company performance. Tying the Company's goals and objectives to incentive compensation more clearly conveys their importance, aligns team and employee efforts with their achievement, engages employees in their achievement and provides an incentive and shared fate to motivate employees at all levels to achieve these goals and objectives.

Performance measure scores may range from 0% to 200% of target.

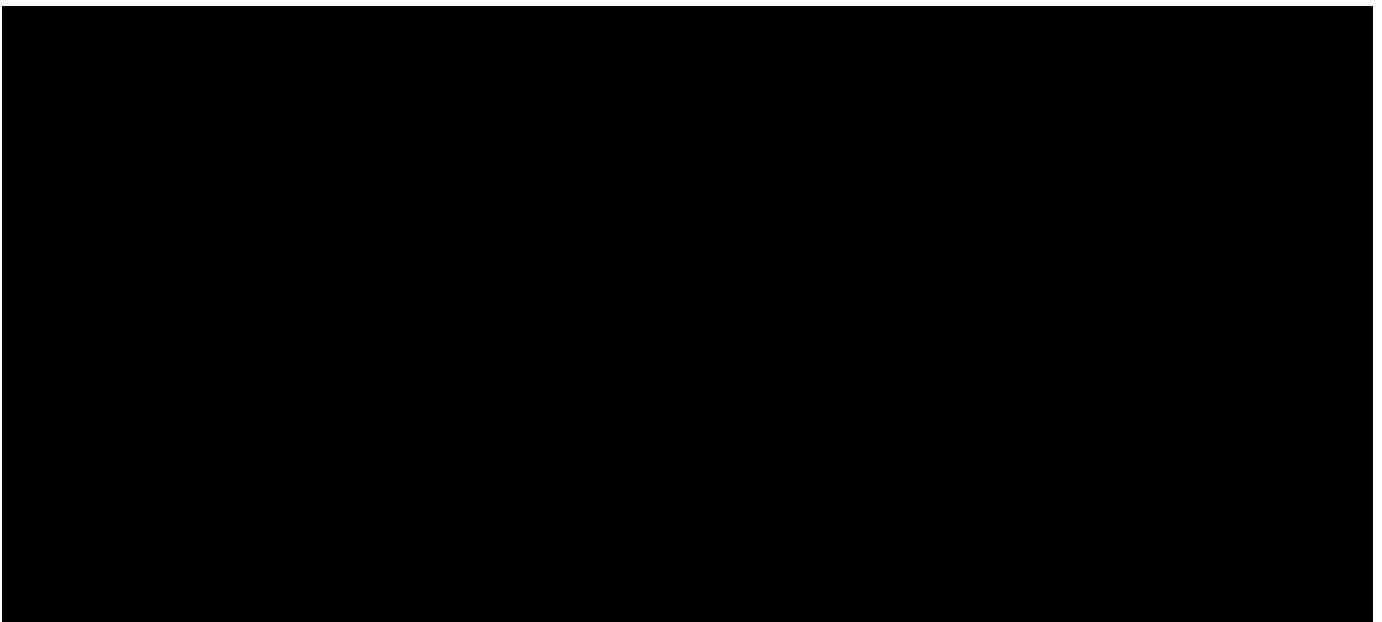
OPERATING MEASURES

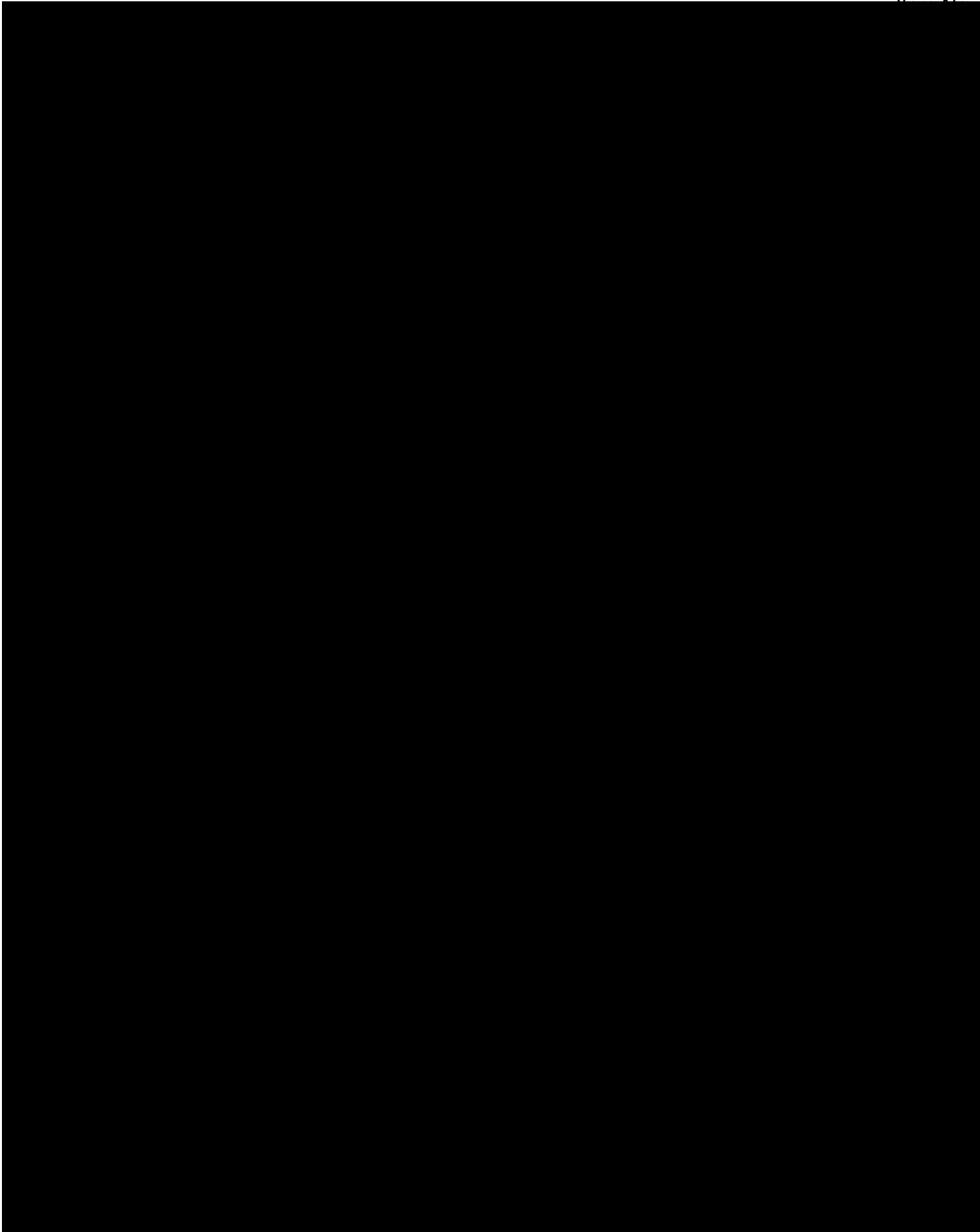
The 2023 operating performance measures and weights vary by business unit and operating company. Please see Appendix 1 for the operating performance measures and weights for the Plan.

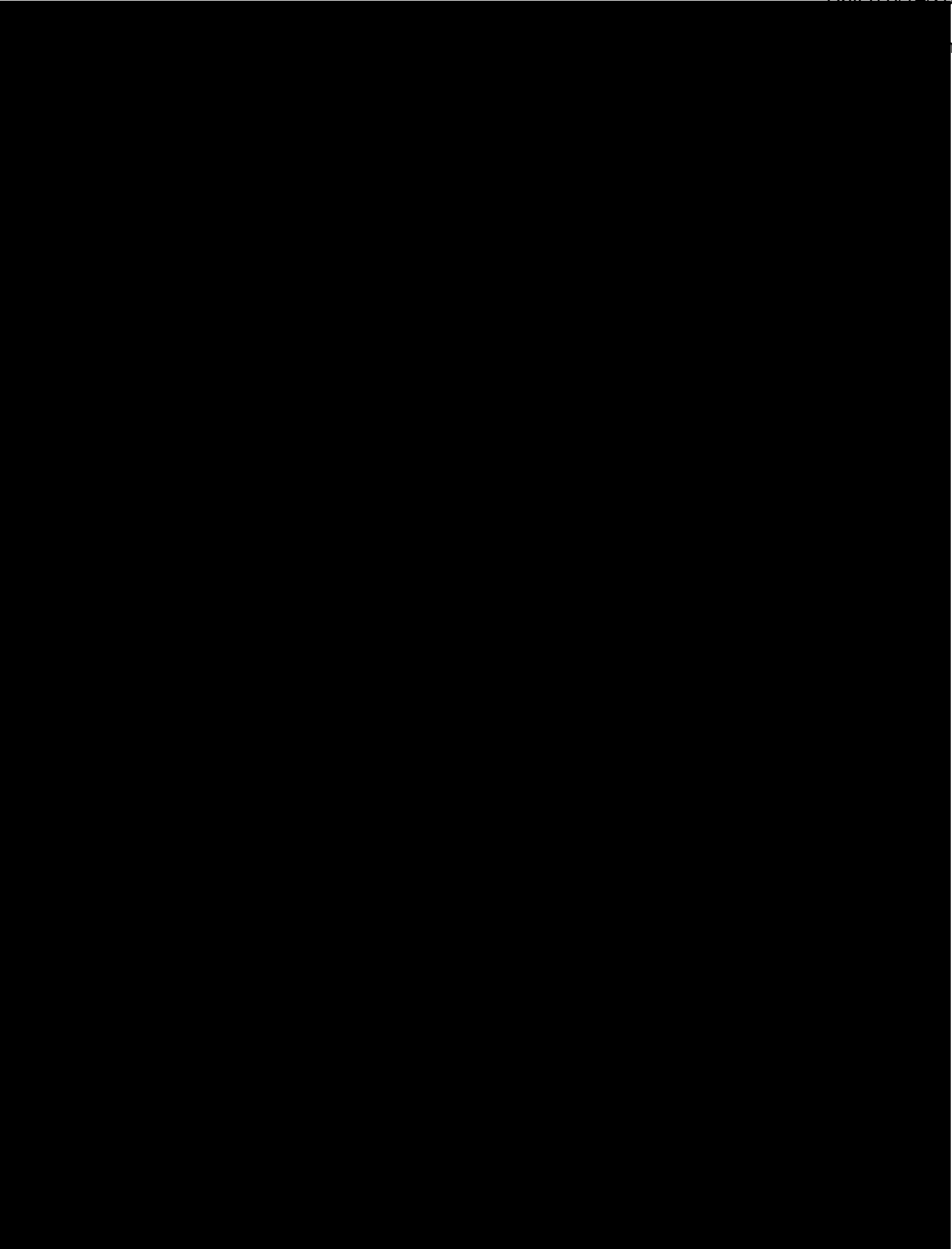
FUNDING MEASURES

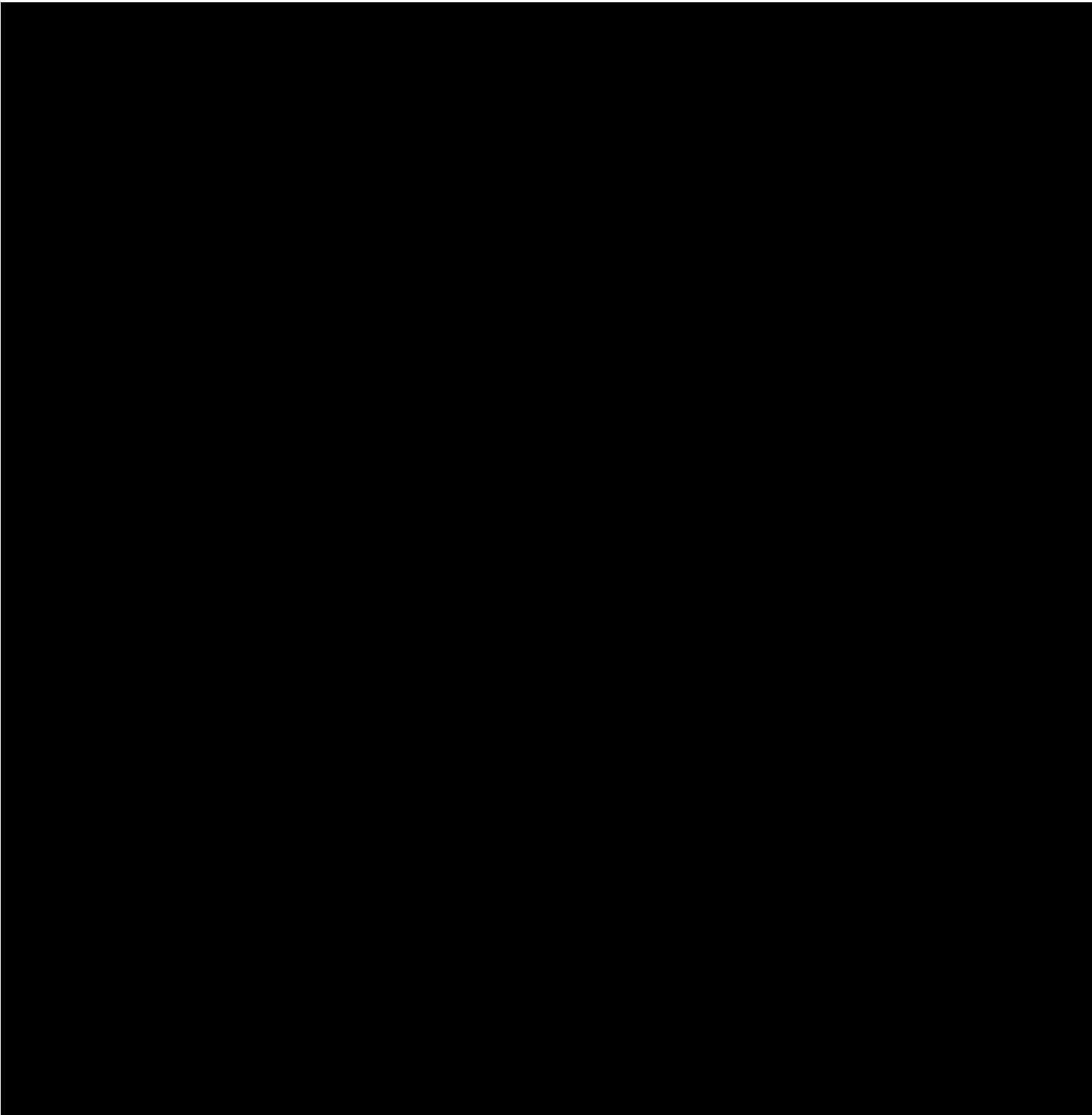
The maximum funding is 200% of target funding. The HR Committee of AEP's Board of Directors ("HRC") has discretionary authority to adjust annual incentive funding.

Each non-earnings goal is capped at target unless AEP achieves Operating EPS of at least \$5.19 in operating earnings for 2023, which is the low end of the 2023 earnings guidance range announced to investors in early October 2022.

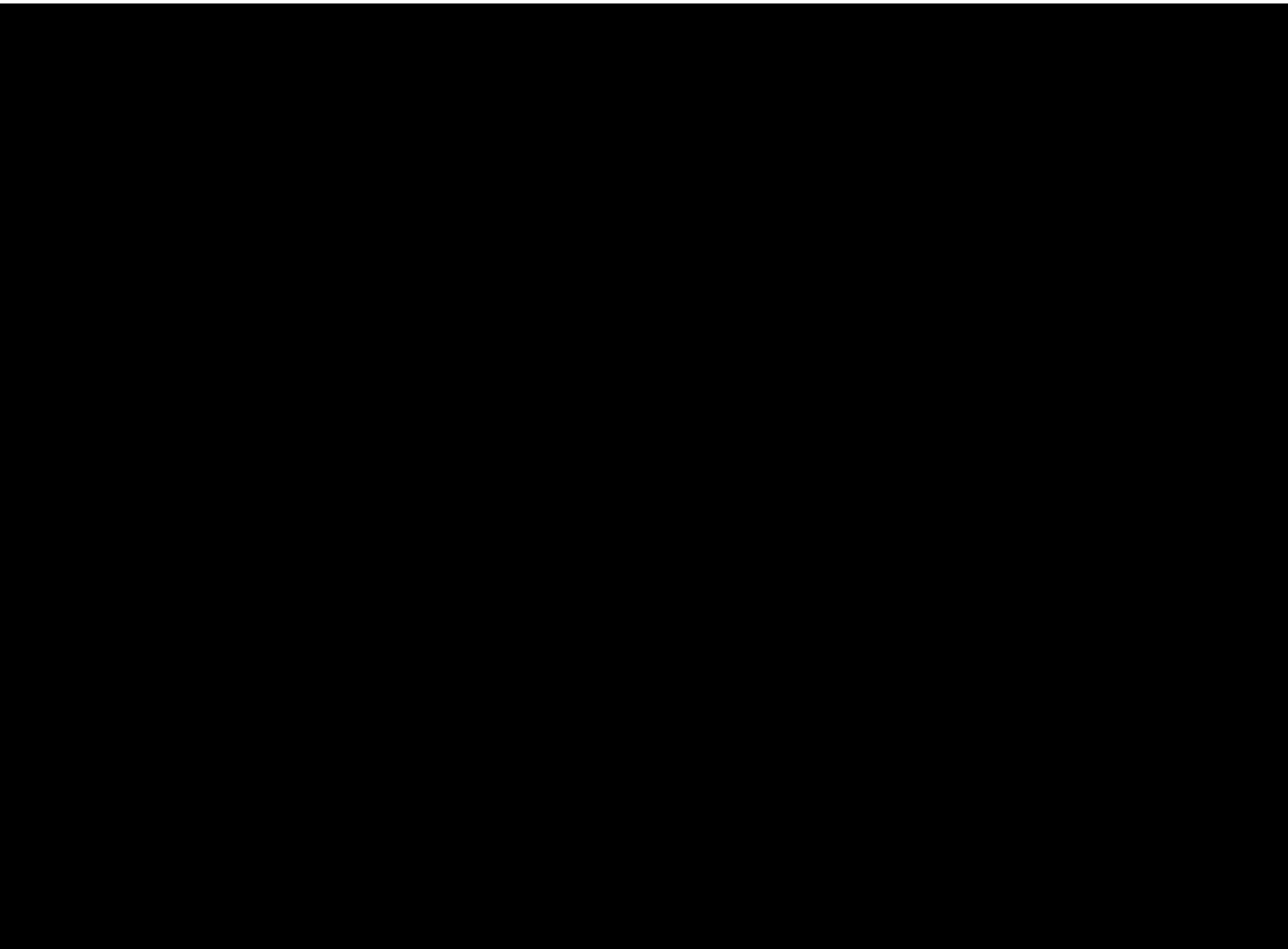








² In the event KY Power is sold during 2023, its SAIDI will be included for the period of AEP's ownership, to the extent this data remains available.



Modifier

The Modifier allocates the available funding to each business unit and operating company based on the group’s performance relative to the performance of all other business units and operating companies with ICP goals. This produces performance differentiated ICP scores for each incentive group that precisely utilize the funding available, which eliminates the risk that ICP scores will produce awards in excess of or less than the available funding.

The modifier is calculated as the Overall Score for the Funding Measures divided by the Average Operating Performance Score (AOPS) for all business units and operating companies as shown below:

$$\frac{\text{Overall Funding Score}}{\text{AOPS}} = \text{Modifier}$$

AOPS is a normalizing function. It is calculated as the average of the Operating Performance Scores for all incentive groups weighted by the sum of the target incentive awards for all Participants in each incentive group.

Maximum Score

If the application of the Modifier results in an Overall Score for the Plan that exceeds 200% of target, then the Overall Score is capped at 200% of target.

Performance Adjustments

The HR Committee or the Plan Compensation Committee (see the Administration section below) may adjust scores and funding levels up or down for all employees, teams and ICP groups. A performance adjustment may be used to increase or decrease the Overall Score for the Plan to the extent that the applicable committee determines that such score does not appropriately reflect the group’s performance. Such adjustments may be used to capture those aspects of a group’s performance that are difficult to quantify or that were not adequately included in the performance measures established at the beginning of the year. For example, a Performance Adjustment might be used to reward a group for successfully completing an important project that was not anticipated at the time the ICP goals were established or that was not conducive for use as an ICP goal.

Individual Performance Adjustments

Managers are expected to reflect individual employee performance in their discretionary ICP award recommendations for all employees in SP20 salary plan positions. Individual performance adjustments should be based on an assessment of each employee’s performance as indicated by their performance ratings and may be further adjusted based on performance relative to that of other similarly situated employees, expectations for the position, achievement of individual goals, contribution to department and business unit goals, and other appropriate and legal business factors. Managers are also expected to avoid a bias in favor of positions at either higher or lower salary grade levels in the organization.

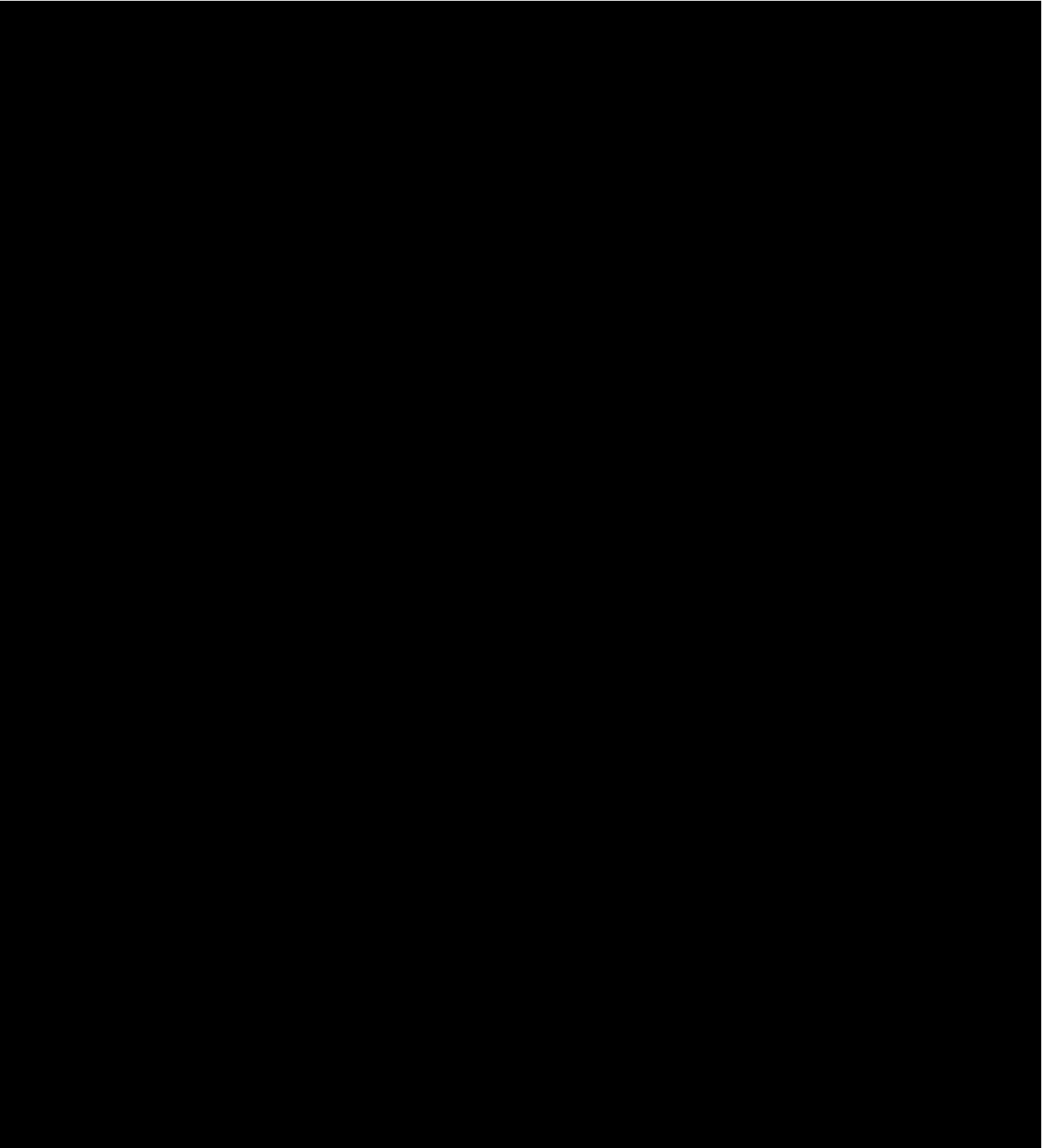
Individual performance adjustments have a lower limit of 0% and no upper limit. However, the approval of a member of the Executive Council is required for individual awards in excess of a Participant’s maximum award opportunity (see the Target and Maximum Awards section below) and managers are constrained by the ICP funding available for their group.

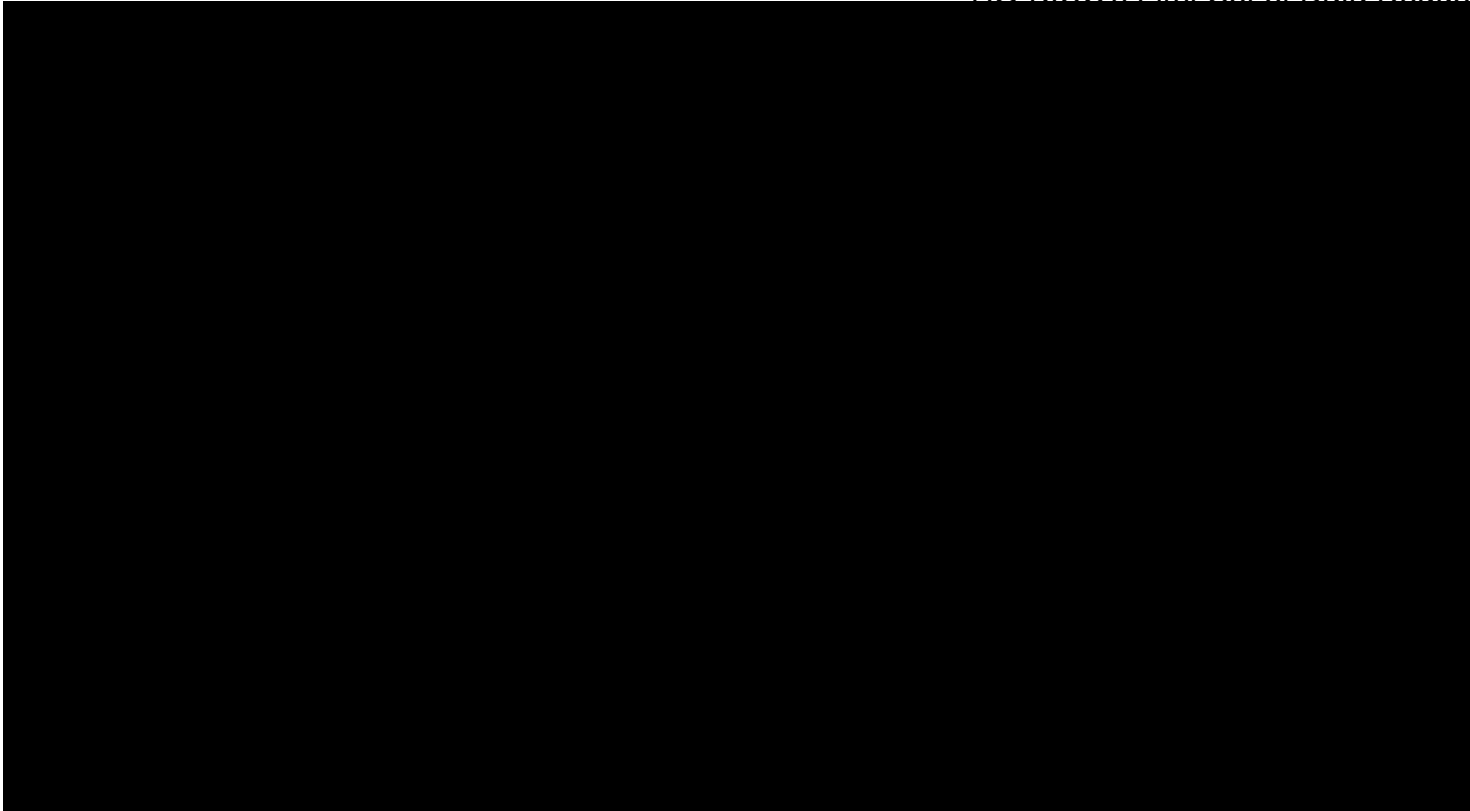
Eligible Earnings

Regular Earnings – Straight Rate	Inclement Weather Pay
Paid Vacation	Lump Sum Merit and General Increases
Paid Holidays	Grievance Settlement for Wages
Paid Personal Days Off	Overtime – Nonexempt and Exempt
Sick Pay (Non-occupational & Occupational)	Shift, Sunday, and Other Premium Pay
Short Term Disability Pay ³	Military Pay
Paid Jury Duty	Trip Pay (River)
Paid Death in Family	Paid Union Business
Paid Rest Period	Pandemic Pay

³ Whether paid by the Company or the California State Disability Insurance program (California SDI) or worker’s compensation coverage (WCC).

The above list is indicative of the types of earnings that are considered eligible earnings but is not inclusive. Earnings other than one of the above types, as classified in AEP's payroll system, are generally not considered for ICP award determination purposes.





To enable managers to differentiate discretionary awards based on individual employee performance in all circumstances, including when scores are at or near the 200% maximum score, Participant's Maximum Award % is the greater of:

- Two times his or her Target Award % or
- The Overall Score for the Plan plus 50% of the target score.

This enables managers to differentiate awards positively by up to 50% of an employee's target award even if the Overall Score for the Plan is between 150% and 200% of the target score. The approval of a member of AEP's Executive Council in the Participant's chain of command is required for awards in excess of a Participant's Maximum Award %.

The dollar value of a Participant's target and maximum award opportunity is their Target Award % or Maximum Award %, respectively, multiplied by their eligible earnings.

The total award opportunity for employees who change jobs, is determined using their total earnings for the year, their blended target award percent, and their blended Overall Score (as of yearend) for each month of the year. (See example below.)

Position	Months in Position		Target Award %	Target Award \$	Overall Score	Award Opportunity
	Whole Months	Earnings				
1	Jan-May (5)		5%		80.0%	
2	June-Dec (7)		6%		100.0%	
Total	2023	\$63,000	x 5.58%	= \$3,518	x 91.67%	= \$3,224

Job changes that occur on or before the 15th of a month will apply to the target award % and score for the entire month, while job changes that occur after the 15th of the month will not apply until the following month. Job changes that occur after December 15th, will not impact Participant's total

award opportunity until the following year.

Award Calculation

Because the Plan includes discretionary factors, attainment of performance objectives does not guarantee the payment of awards. All performance objective scores are subject to senior AEP management and HR Committee approval. Scores are generally presented for final approval in February each year after AEP's financial results and incentive scores have been audited and confirmed. The final score for each performance objective is rounded to three decimal places (e.g., 100.0% or 1.000).

Board Policy on Recouping Incentive Compensation

This policy applies to all executive officers of the Company as well as all other employees of the Company or any of its subsidiaries at salary grade 15 or equivalent and higher, regulated operating company presidents and officer direct reports to the Company's Chief Executive Officer (collectively, the "Covered Employees").

This policy relates to incentive compensation paid or payable to such Covered Employees, whether under this Plan, the Company's Long Term Incentive Plan or otherwise.

The Board of Directors believes, subject to the exercise of its discretion based on the facts and circumstances of a particular case, that incentive compensation provided by the Company should be reimbursed to the Company if, in the Board's determination:

- Such incentive compensation was received by a Covered Employee where the payment or the award was predicated upon the achievement of financial or other results that were subsequently materially restated or corrected, and
- Incentive compensation would have been materially lower had the achievement been calculated on such restated or corrected financial or other results.

Therefore, the Plan, hereby, requires Covered Employees to reimburse the Company, if and to the extent that, in the Board's view, such reimbursement is warranted by the facts and circumstances of the particular case or if the applicable legal requirements impose more stringent requirements on the Company to obtain reimbursement of such compensation. The Company also may retain any deferred compensation credited to a Covered Employee, including earnings thereon, if, when and to the extent that it otherwise would become payable.

This right to reimbursement is in addition to, and not in substitution for, any and all other rights the Company might have to pursue reimbursement or such other remedies against a Covered Employee in the course of employment by the Company or otherwise based on applicable legal considerations, all of which are expressly retained by AEP.

Administration

Plan Compensation Committee

The Plan is administered by the HR Committee with respect to executives under the HR Committee's purview and a Plan Compensation Committee consisting of AEP's CEO, CFO, General Counsel, and Chief Human Resources Officer with respect to all other employees, in either case ("the Committee"). The CEO of American Electric Power Company, Inc. may change the composition and number of members of the Plan Compensation Committee at any time for any reason. The

Committee may delegate day-to-day authority to administer the Plan, as it deems appropriate. In lieu of an official meeting, the Committee may act by written or electronic consent of a majority of its members. The Committee's interpretations of Plan provisions are conclusive and binding on all Participants.

The Committee has sole authority to amend or terminate the Plan and may do so at any time, for any reason, either with or without notice. The Committee may adopt, delete, modify, or adjust performance metrics and weights at any time, including after the conclusion of a Plan Year. Such changes might be made if, for example, the Committee determines that changes in AEP's structure or other significant business situations would produce an Overall Score or awards for a Plan Year that the Committee does not consider to be appropriately reflective of the underlying economics or performance of the business. The Committee may also modify the eligibility criteria for the Plan, add or delete individual Participants or groups of Participants and adjust any or all award payouts.

Executive Council members with management responsibility for a business unit or staff function served by the Plan have the authority to increase or decrease the award pool for any group under their purview, excluding the Executive Counsel scorecard or other ICP plan in which they participate, provided that such adjustments do not increase the sum of all such award pools under their purview.

Plan Year

A "Plan Year" begins on January 1st and ends on December 31st of each year for which the Plan is in effect.

Participation

All full-time and regular part-time AEP employees who are actively employed during the Plan Year will be "Participants" in the Plan for such Plan Year except:

1. Employees participating in any other AEP **annual** or **sales** incentive plan, for the entirety of the Plan Year,
2. Employees participating in any other plan or agreement that explicitly excludes their participation in the Plan or annual incentive compensation plans in general,
3. Employees represented by unions that decline the opportunity to participate in the Plan or all similar incentive plans,
4. Temporary, cooperative employees, interns, and contract workers, and
5. Employees hired by AEP on or after December 1st of such Plan Year.

Participation in an incentive compensation plan in any Plan Year shall not confer any right to continued employment or to continued participation in the Plan or successor plan for any subsequent Plan Year.

Participant Responsibility

Plan Participants are expected to comply with all applicable Company policies and directives as well as all applicable laws and regulations. Failure to do so may have many serious consequences, including but not limited to forfeiture of award eligibility in the current and future Plan Years as well as termination of employment.

Award Eligibility

Participants must be employed by AEP on the award payment date to be eligible to receive an award for that Plan Year, except as otherwise noted below.

Participants remain eligible for an award, based on their eligible earnings for a Plan Year if their employment with AEP is terminated effective after the sixth month of the Plan Year due to their Retirement. For the purposes of the Plan, "Retirement" means a termination of employment for any reason other than for cause, resignation in lieu of discharge for cause, or as part of a voluntary or involuntary severance or layoff, after the Participant attains at least age 55 and ten years of AEP service.

Participants remain eligible to receive an award, based on their eligible earnings for the Plan Year, if he or she dies after the sixth month of the Plan Year. In the event of a Participant's death, any award to which the Participant would otherwise be entitled will become payable to the Participant's estate or as otherwise specified by applicable state law.

If a Participant transfers on or before December 15th of the Plan Year between positions that are eligible and ineligible to participate in the Plan, but the Participant remains an AEP employee on the award payment date, then the Participant is eligible for a partial award for the Plan Year. The Participant's total award opportunity for the partial year is calculated monthly for the months that he or she held an eligible position. Job changes that occur on or before the 15th of a month are applied to the entire month, while changes that occur after the 15th of the month are not applied until the following month as specified in the "Target and Maximum Award Opportunity" section above.

Employees who become inactive during the Plan Year due to participation in an AEP long-term disability plan or other Leave of Absence but who remain an AEP employee on the award payment date are eligible to receive an award for that Plan Year to the extent that they were paid eligible earnings for the Plan Year. However, long-term disability benefits are not ICP eligible earnings.

Satisfaction of eligibility criteria does not guarantee the payment of any discretionary awards.

Termination of Active Employment at or after the end of the Plan Year Due to Voluntary and Involuntary Severance and Layoffs

Participants remain eligible for an award, based on their eligible earnings for a Plan Year, if their employment with AEP is terminated effective at or after the end of the Plan Year as part of a voluntary or involuntary severance program or a layoff as defined under a collective bargaining agreement or the Supplemental Handbook.

Termination of Active Employment During the Plan Year Due to Voluntary and Involuntary Severance and Layoffs

Participants with both discretionary and non-discretionary award opportunities are **ineligible** for an award if their **active** AEP employment is terminated during the Plan Year as part of a voluntary or involuntary severance program or a layoff, as defined under a collective bargaining agreement or the Supplemental Handbook, and he or she is not rehired during the Plan Year. Severed employees are ineligible for an award for such Plan Year even if they fail to meet the qualifications for severance benefits (e.g., if they would fail to timely sign and return, a Severance and Release of All Claims Agreement). Severed participants are not eligible for an ICP award for the Plan Year in which their **active** employment ends irrespective of whether they are placed on a paid Leave of Absence or vacation to bridge their service to a benefit milestone in accordance with the terms of the applicable AEP severance plan.

Award Payment

Award payment will be made within 2-1/2 months after the end of the year or as soon as practical

thereafter if it is impractical, either administratively or economically, to make payments within this time period.

Approval

The Plan is hereby approved by:

_____ Date
Peggy Simmons
EVP Utilities

Appendix 1



BOUNDLESS ENERGYSM

Utilities

2023 Incentive Compensation Plan

Release 3.0

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1.0 Introduction

1.1 Why is an Incentive Compensation Plan (ICP) important?

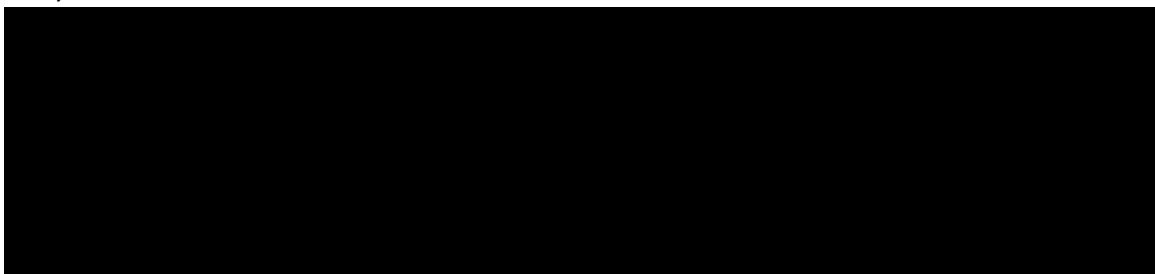
An Incentive Compensation Plan (ICP) is a cash or non-cash form of compensation that an employee earns on top of their regular, base salary. This plan is strategically formulated to motivate the performance or targeted achievement of the employee and is usually variable. ICPs are an excellent initiative to show appreciation for all those working underneath the company umbrella.

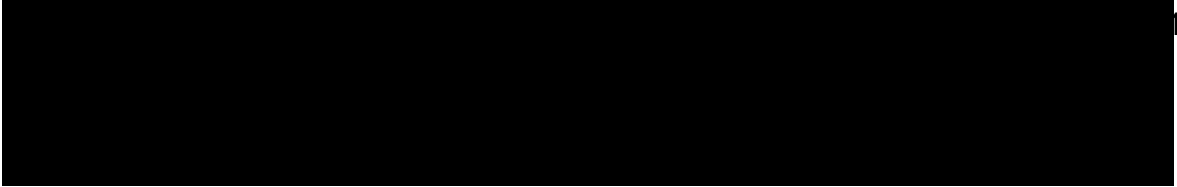
When initiated the right way, an ICP can deliver great benefits for team members, contribute to the long-term business success of AEP, and support the longevity of AEP's customer base. AEP recognizes that by providing a work environment that is fulfilling for everyone, the company is helping to encourage each person's passion to succeed – that effort has to include compensation. An ICP metrics reflects what is important to company stakeholders that includes AEP customers, shareholders, communities, and employees that is demonstrated by AEP's efforts to:

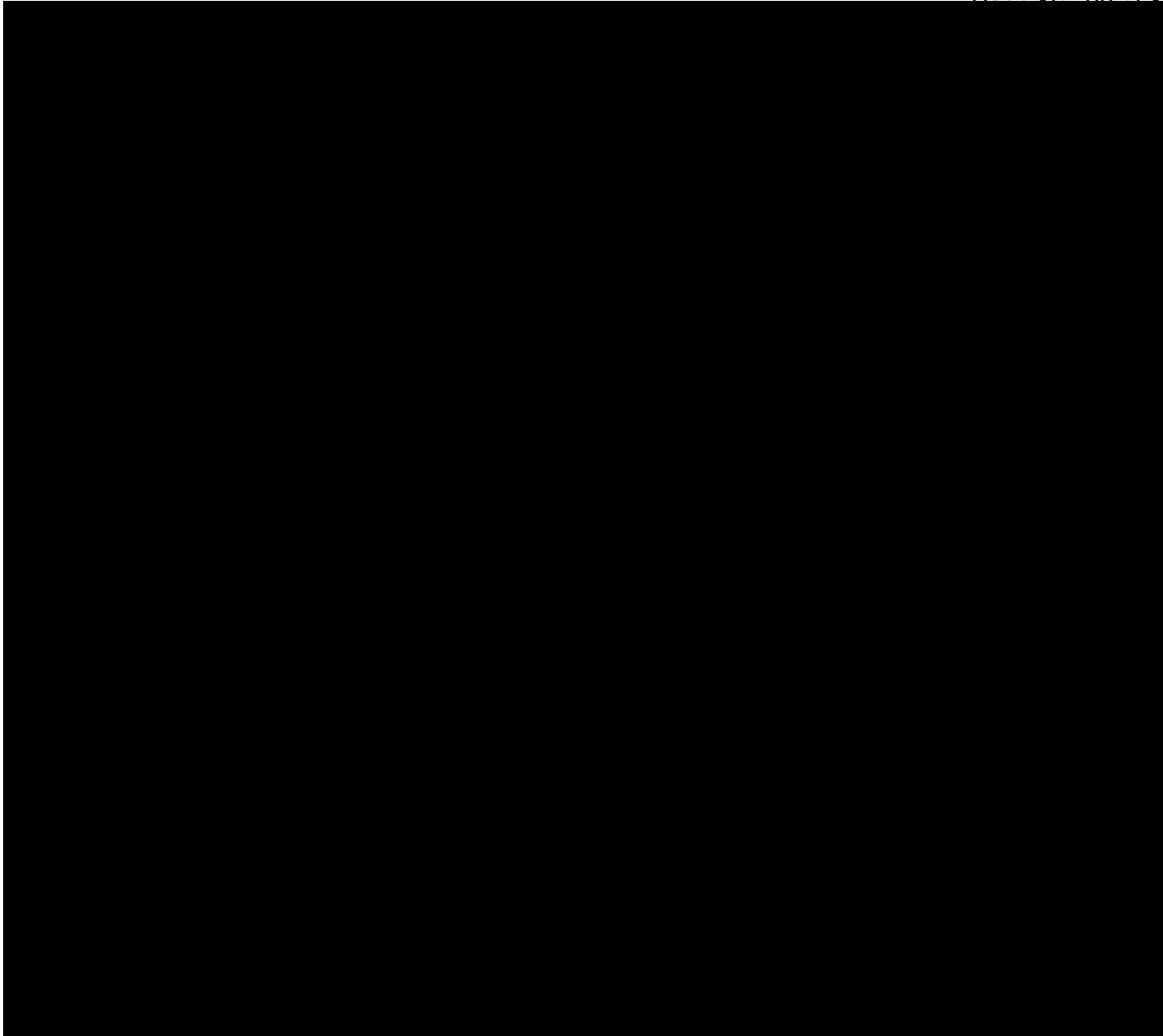
- **Support Zero Harm** – AEP is committed to ensure everyone goes home the same or in better condition than when they arrived at work.
- **Promote Diversity and Inclusion** – AEP encourages and supports a diverse and inclusive workforce and long-term strategy that sustains a culture in which employees, customers, and suppliers feel respected, valued, and connected.
- **Advocate Affordable Electricity** – AEP work to supply its customers with electricity at an affordable price.
- **Support Investor Returns** – AEP provides returns for its investors, enabling AEP to continue serving customers with stable and affordable electricity.
- **Affirm Our Electricity Provision** – AEP furnishes electricity to its customer in a reliable and efficient manner.

1.2 What is new for AEP in 2023?

- AEP's Safety Metrics are more streamlined.
- AEP's Culture Metric has changed to Survey Participation.
- AEP's Operating Earnings and ROE are shared goals across Utilities and Energy Services.
- Newly added metrics include:



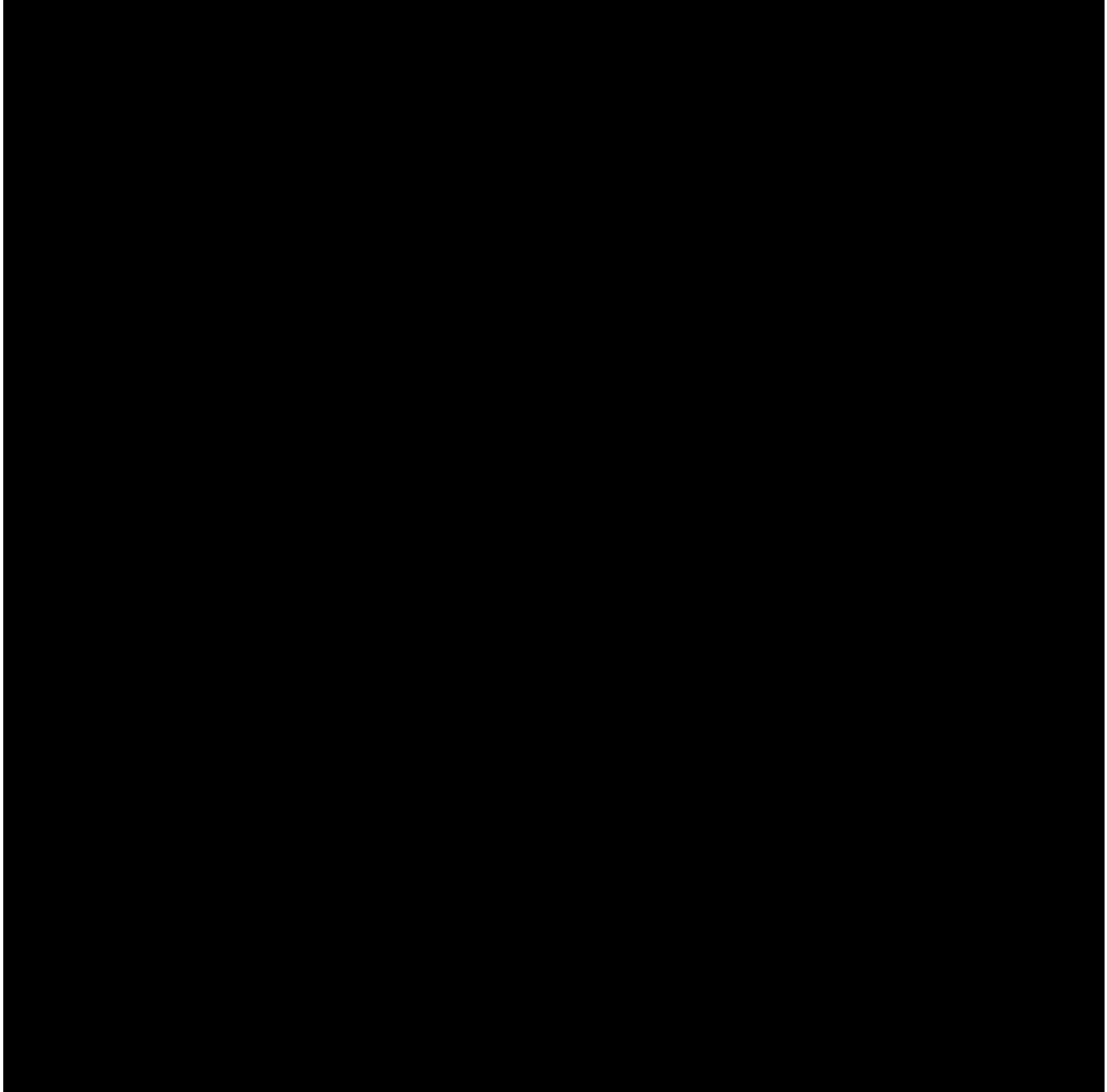
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- A [Metrics Dashboard](#) has been developed in Power BI to streamline reporting and to enable leaders to track and review metrics data with their teams.

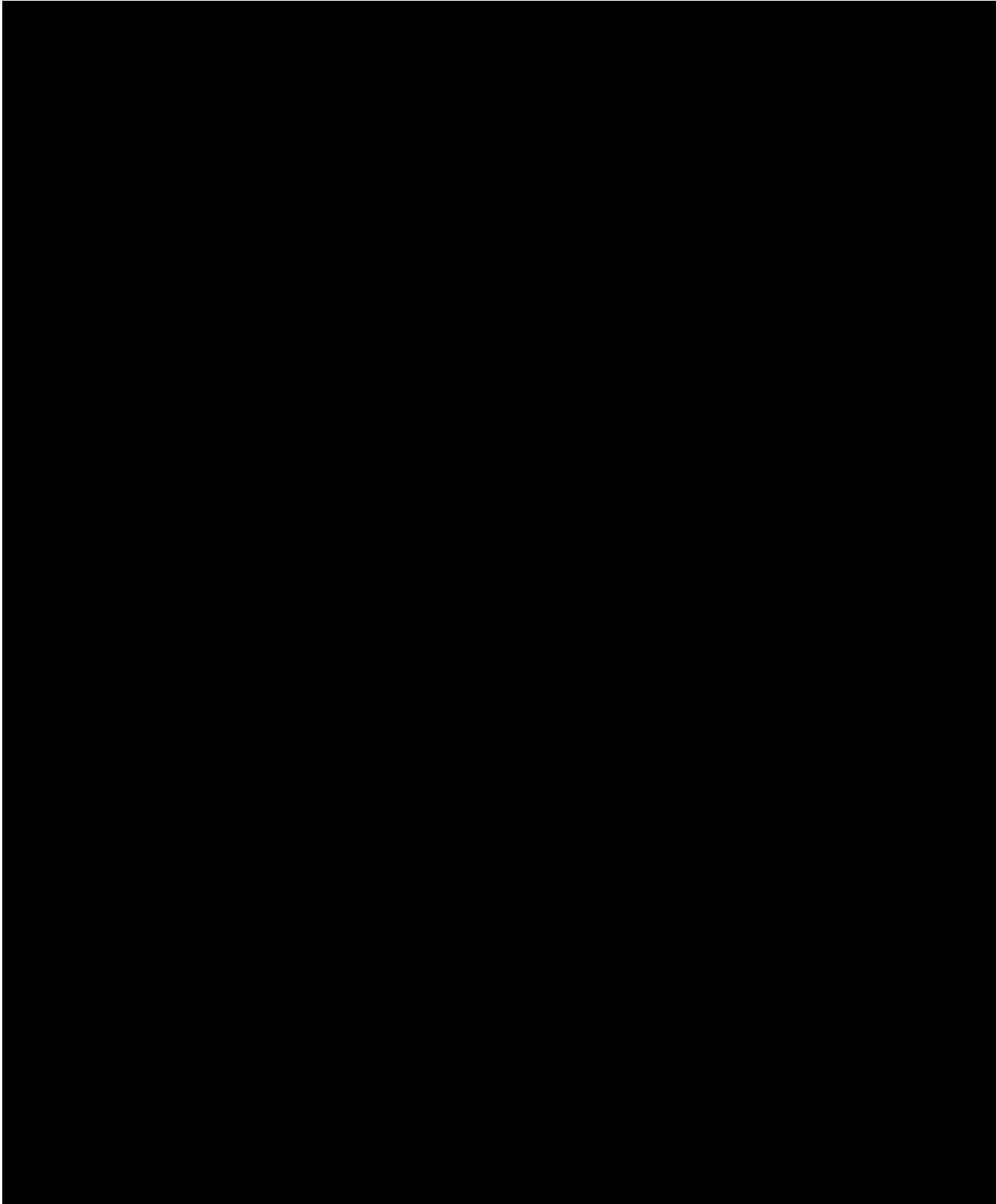


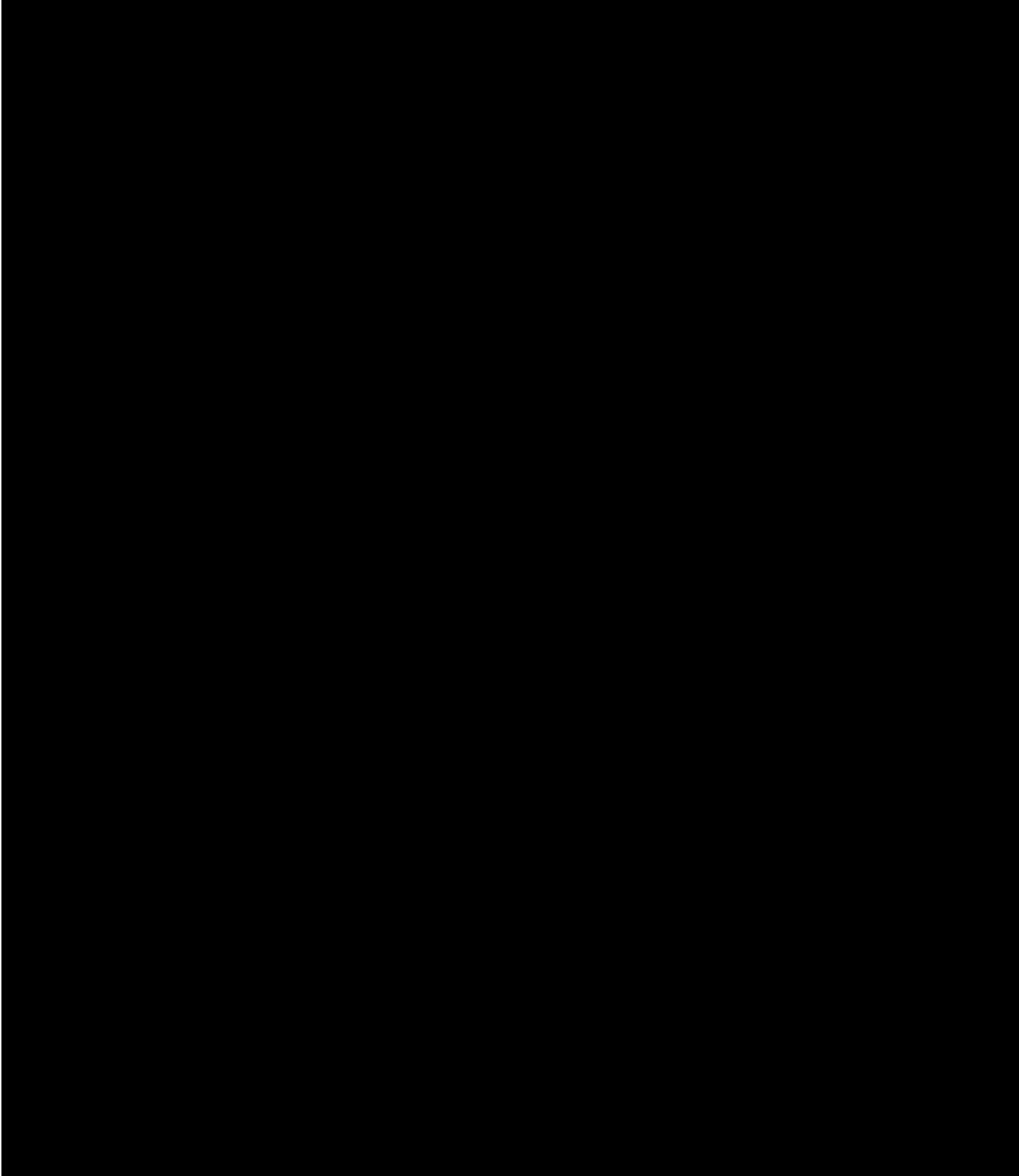
2.0 Safety and Compliance

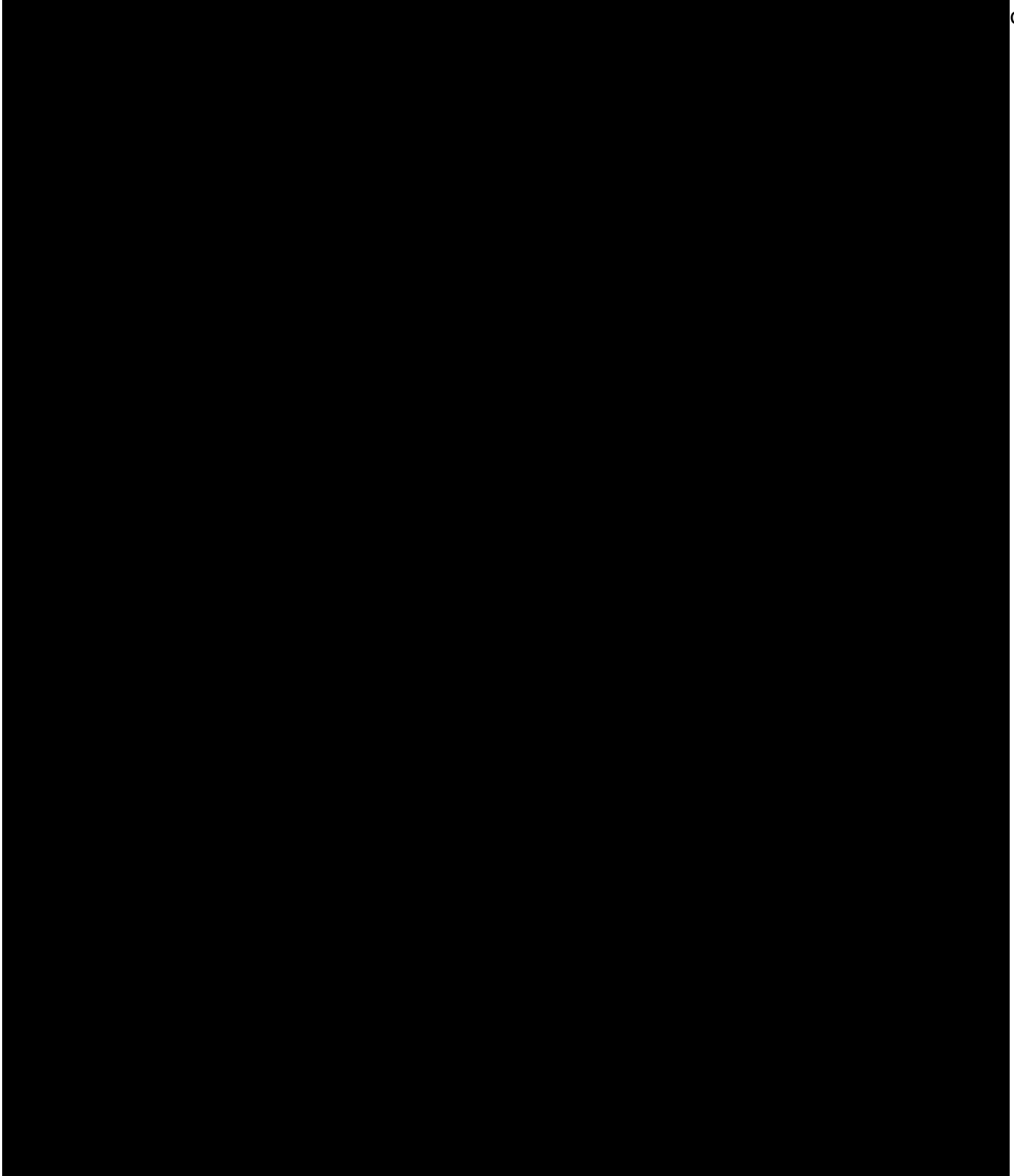
2.1 Why is Safety and Compliance important to Utilities?

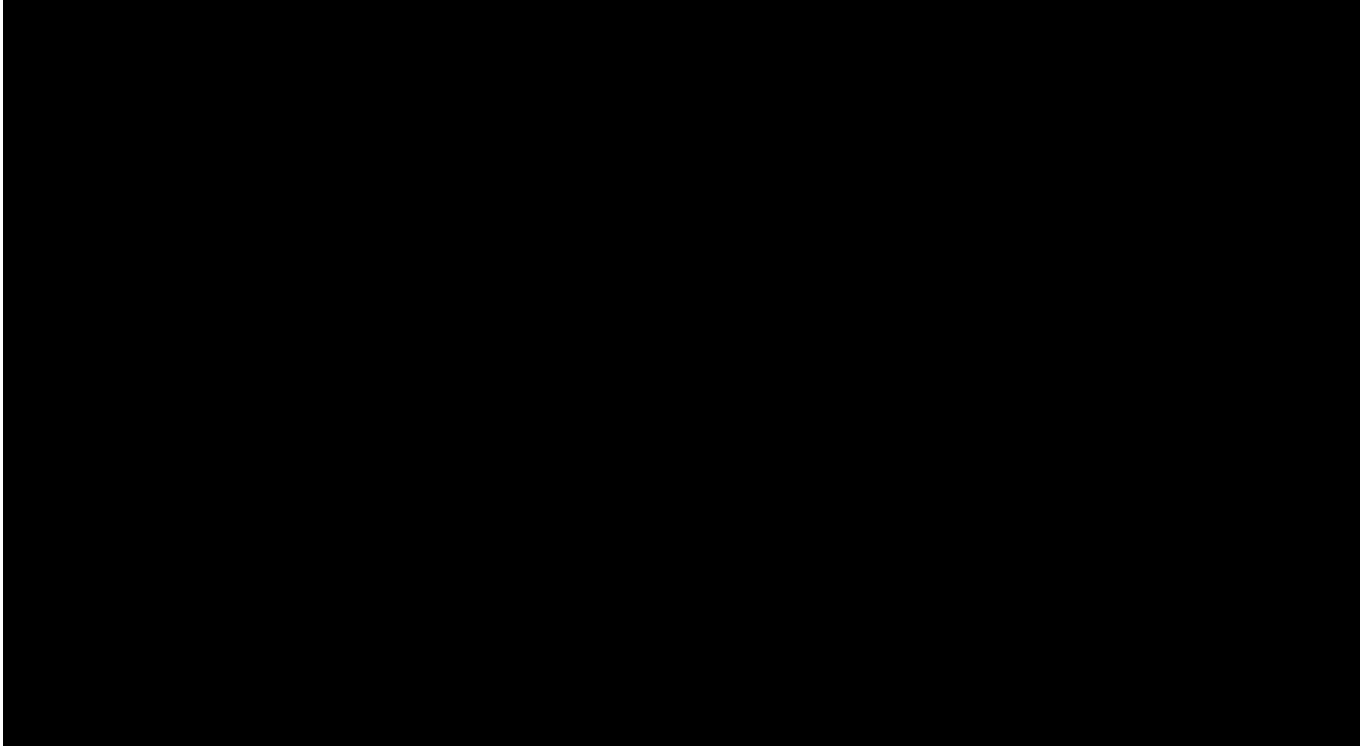
No aspect of operations is more important than the health and safety of people. AEP's customer needs are met in harmony with environmental protection to provide that additional layer of security that AEP believes should go beyond just good customer service.







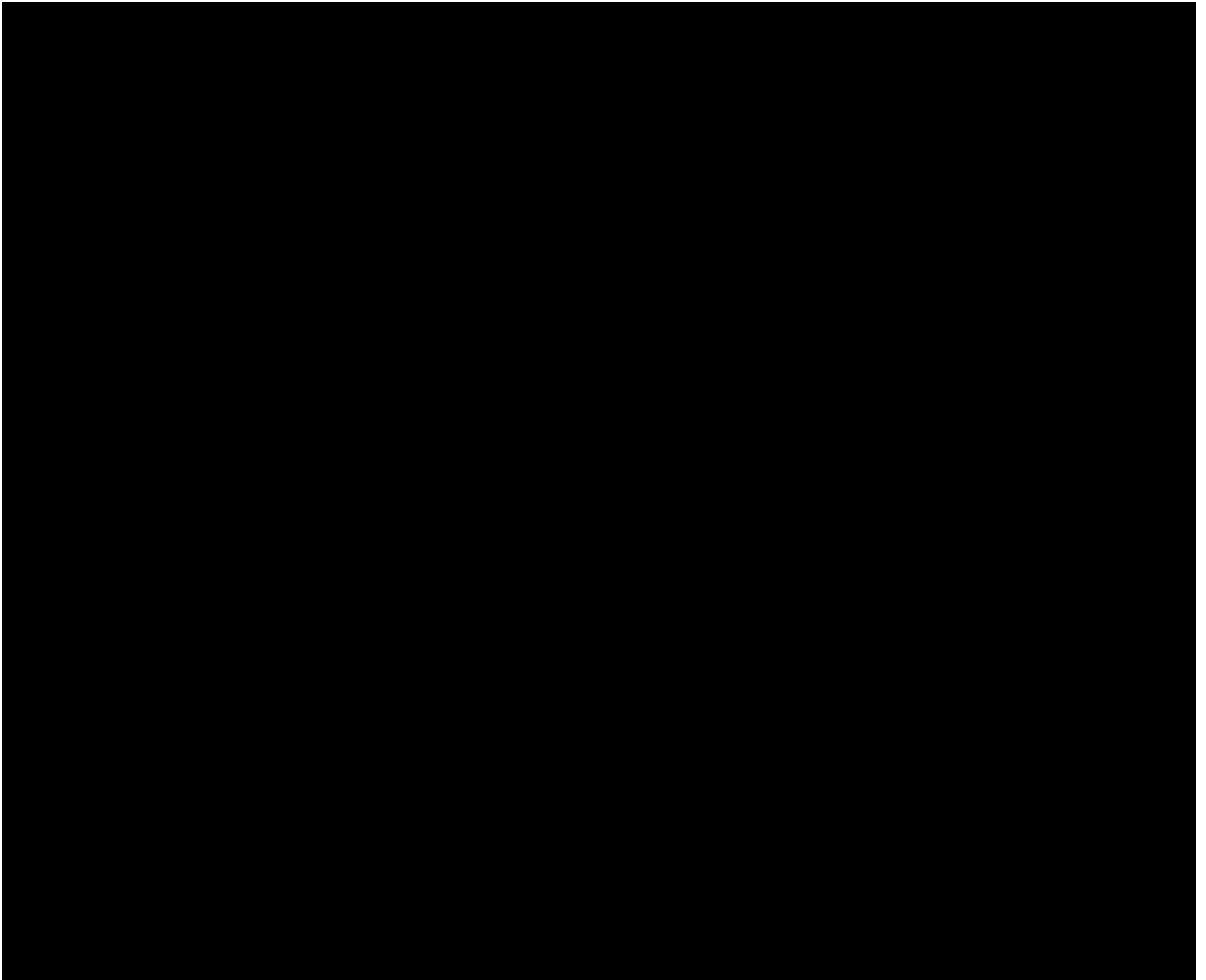


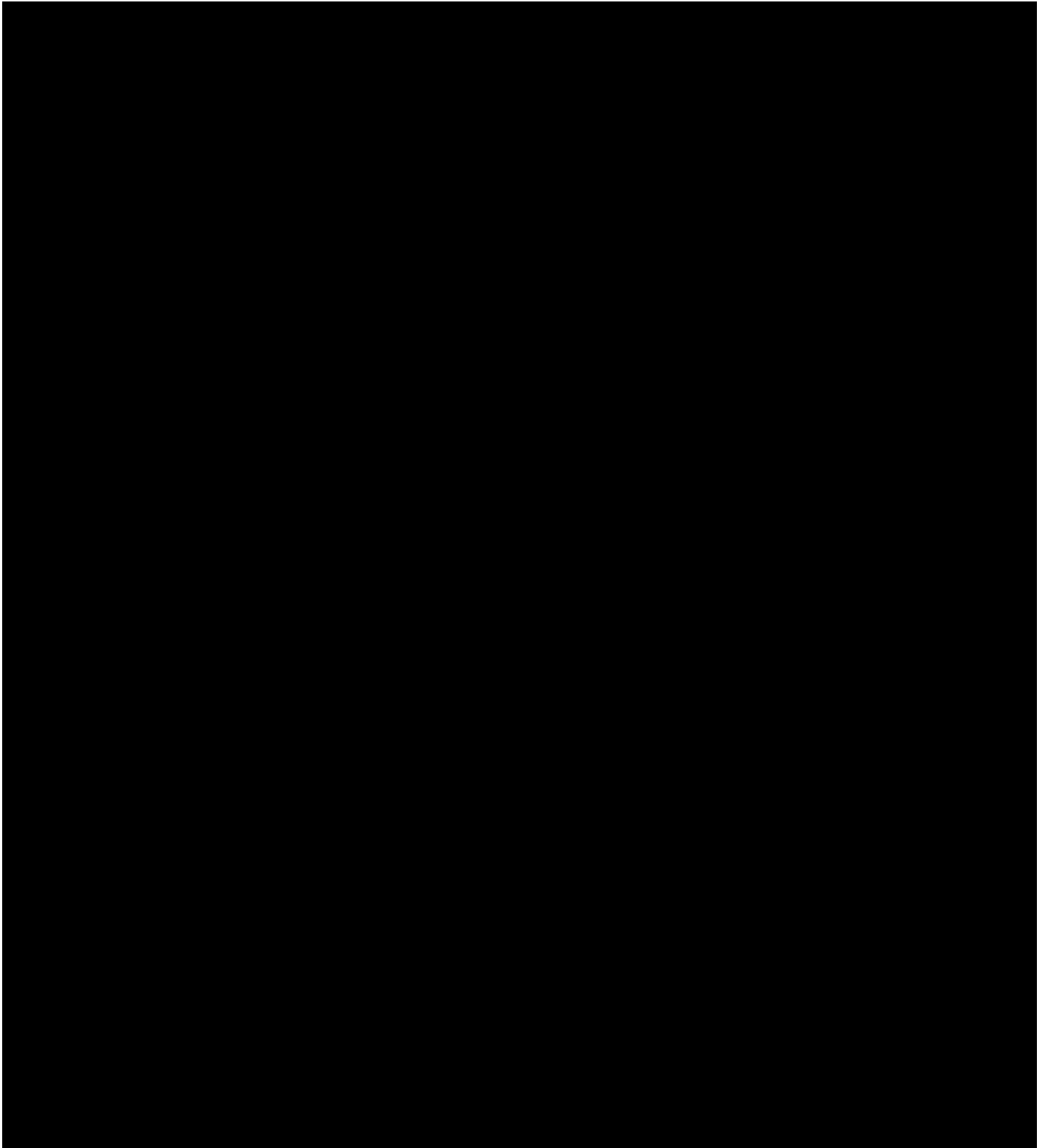


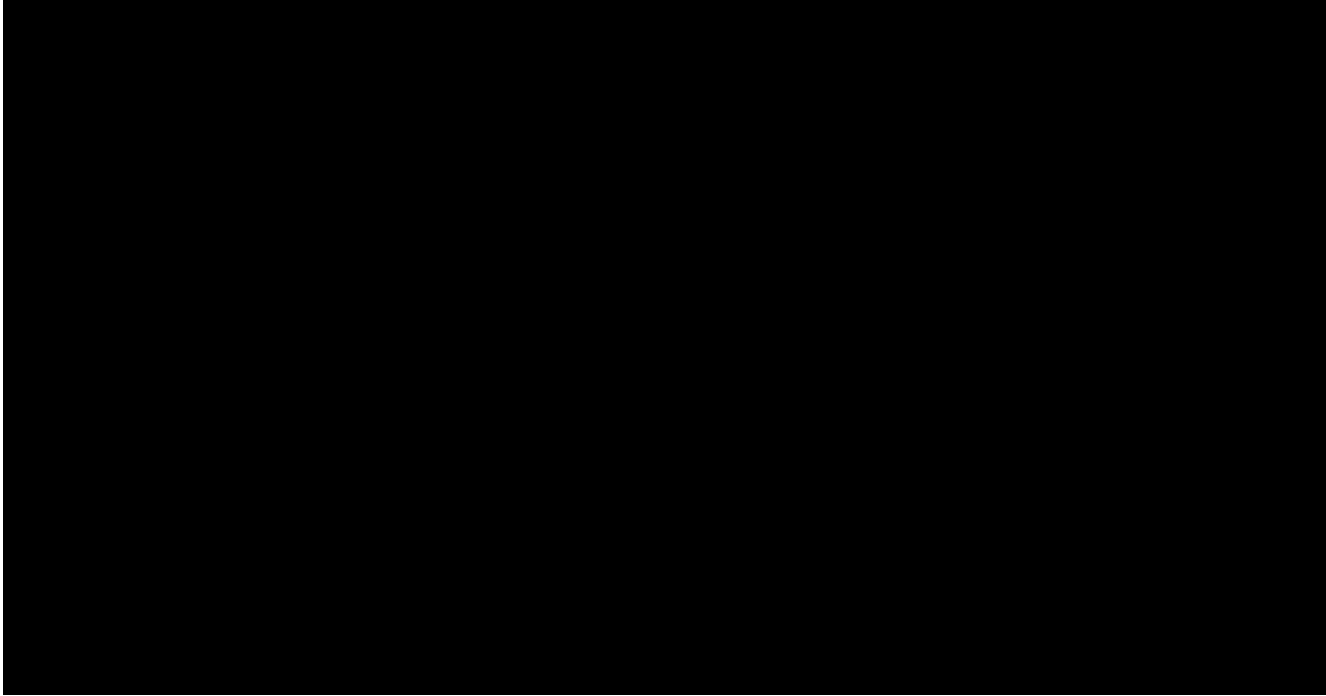
3.0 Workforce and Culture

3.1 Why is Workforce and Culture important to Utilities?

AEP is a dynamic and growing energy company that serves increasingly diverse communities and customer base. This requires AEP to have a diverse and inclusive workforce, while fostering a long-term strategy to sustain a culture in which our employees, customers, and suppliers feel heard, respected, valued, and connected. Diversity and inclusion are integral elements of AEP's values that is represented by everyone having a seat at the company table. These characteristics are crucial to sustaining AEP's corporate culture that is fundamental to AEP's continued business success. Diversity and inclusion contribute to the overall growth and development of AEP employees, as well as to the communities AEP serves by ensuring everyone has an equal voice and access to opportunities within the workplace.



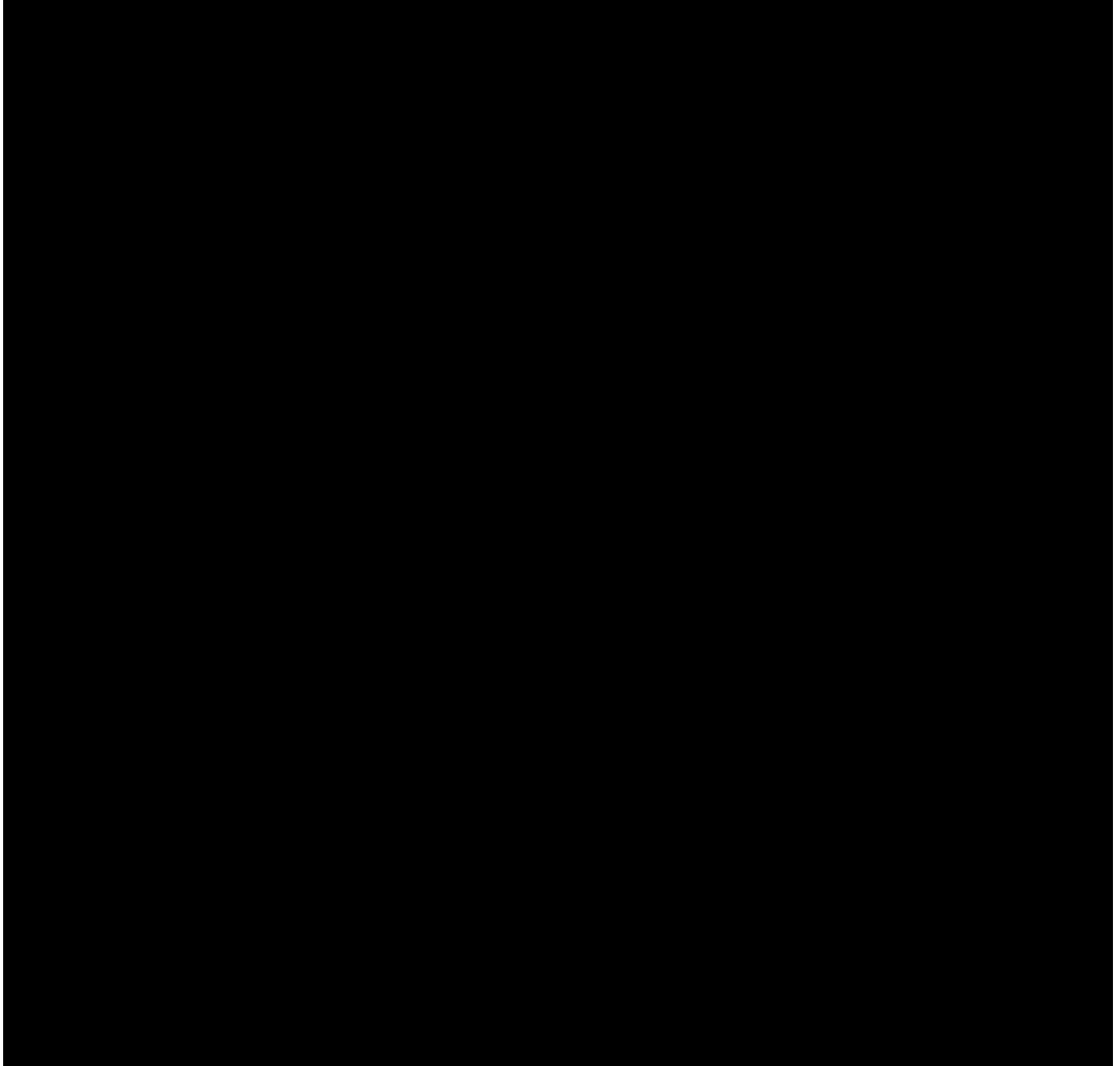


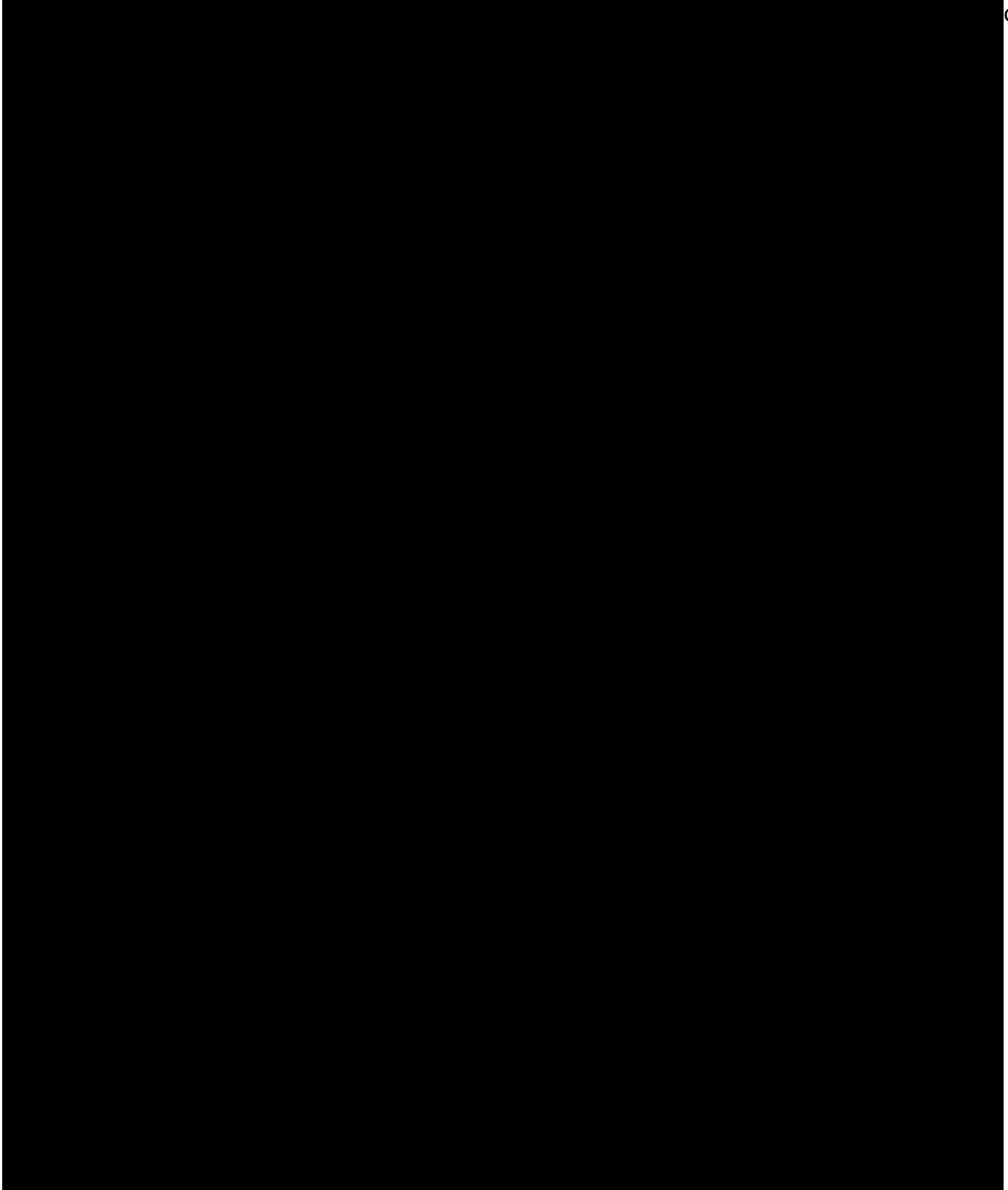


4.0 Business Performance

4.1 Why is Business Performance important to Utilities?

Providing returns for investors to enables AEP to continue serving our customers stable and affordable electricity.

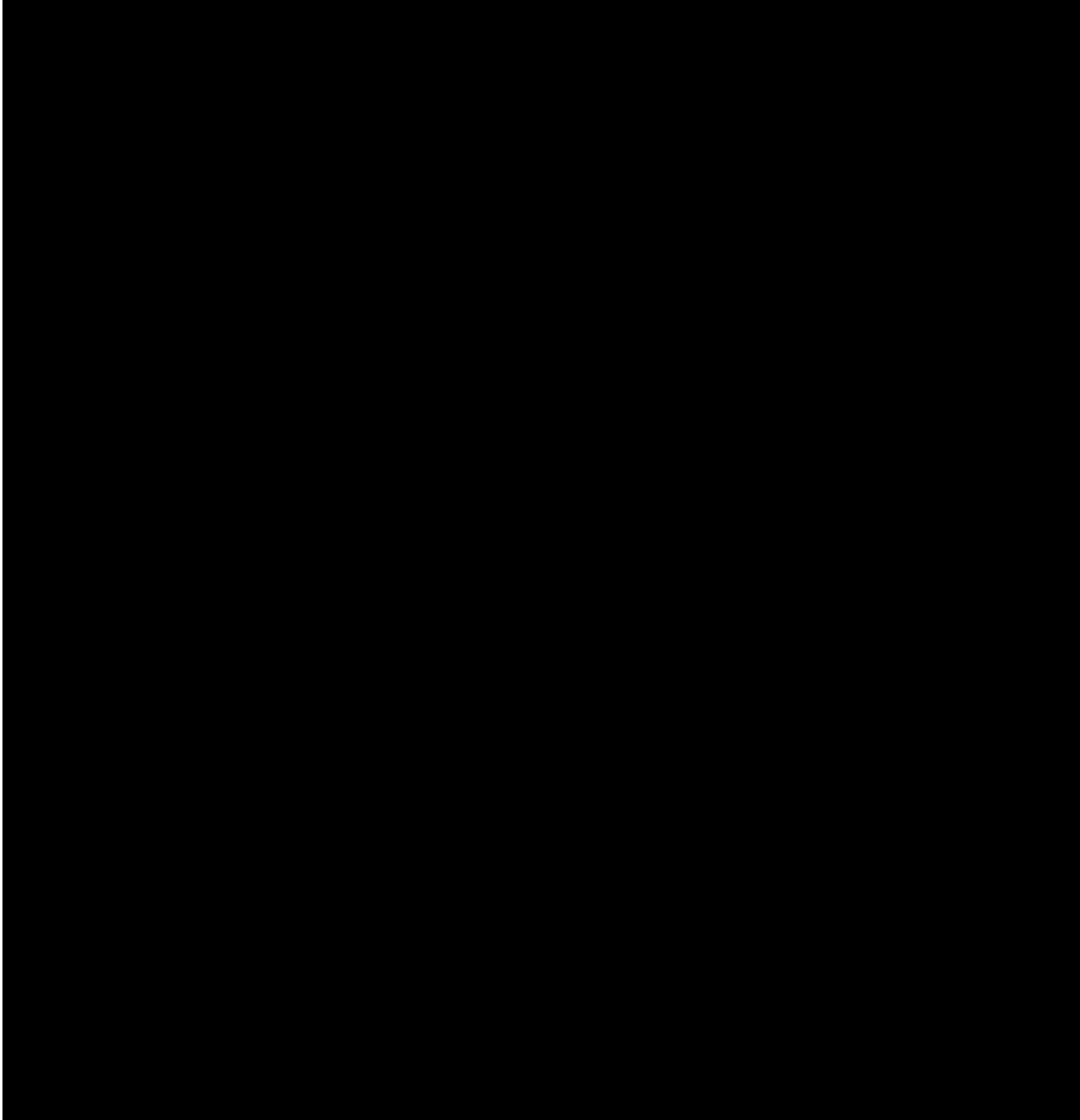


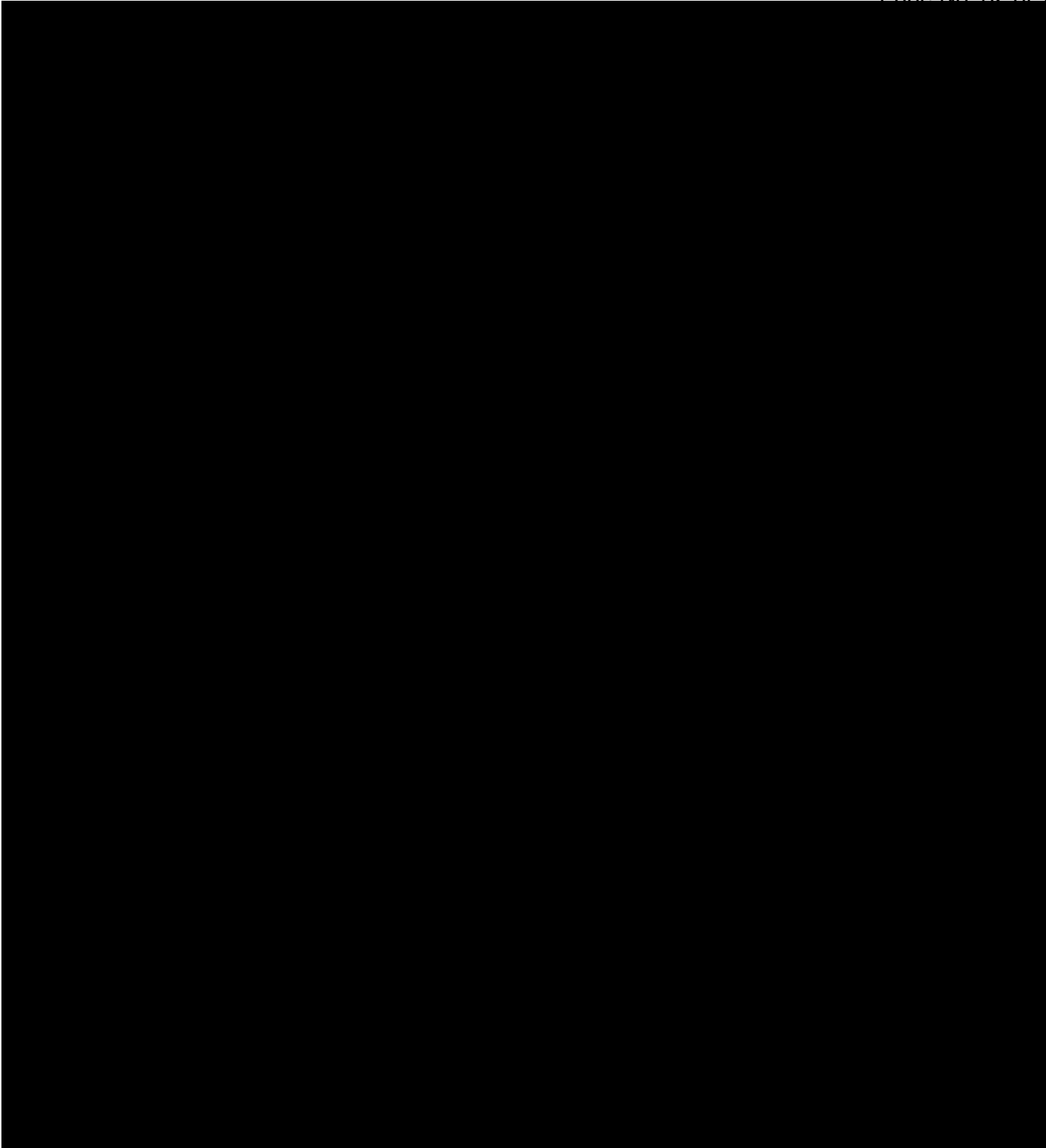


5.0 Affordability

5.1 Why is Affordability important to Utilities?

Providing our customers with electricity at an affordable price is important especially to the customer, but also to AEP.

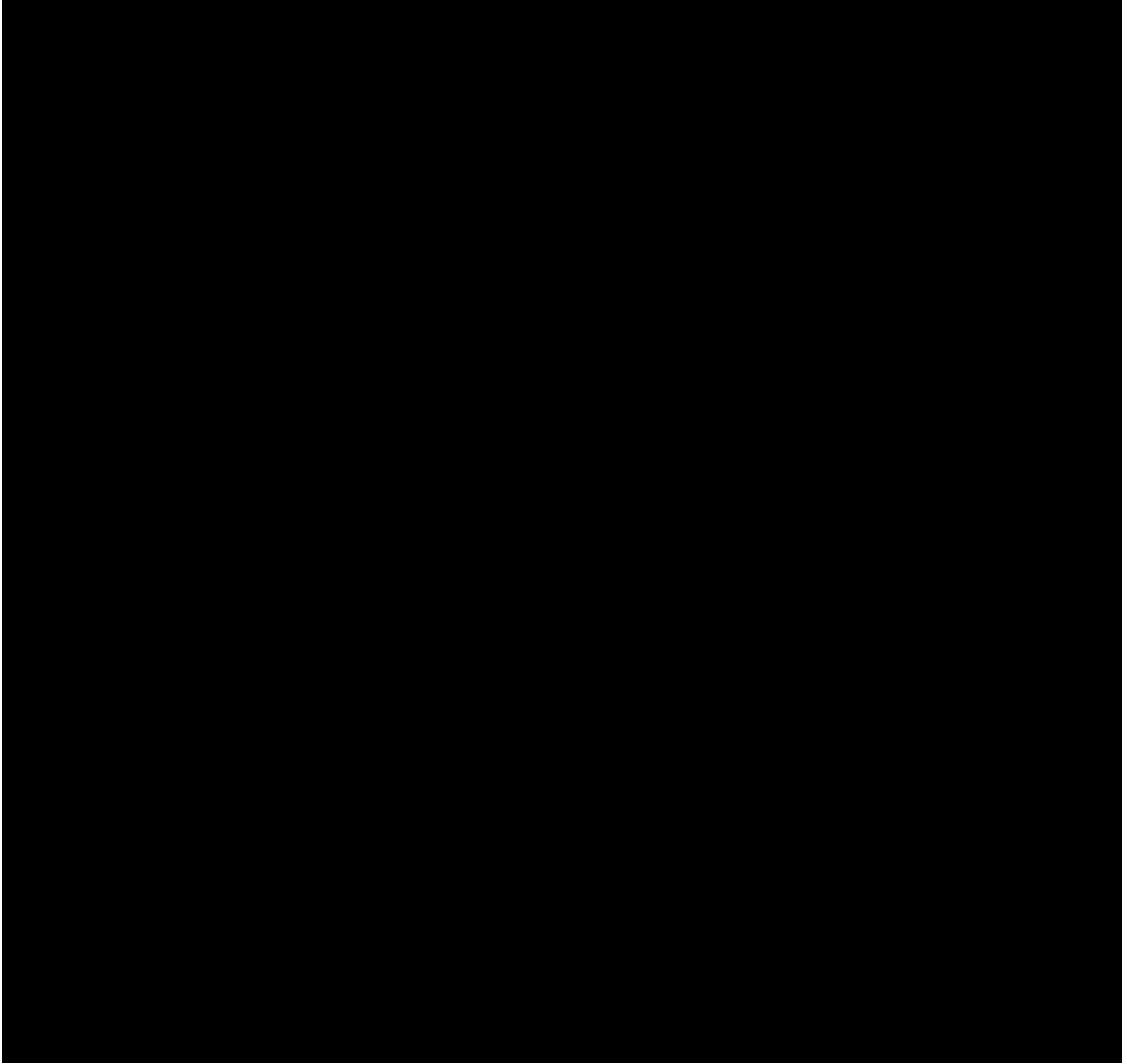


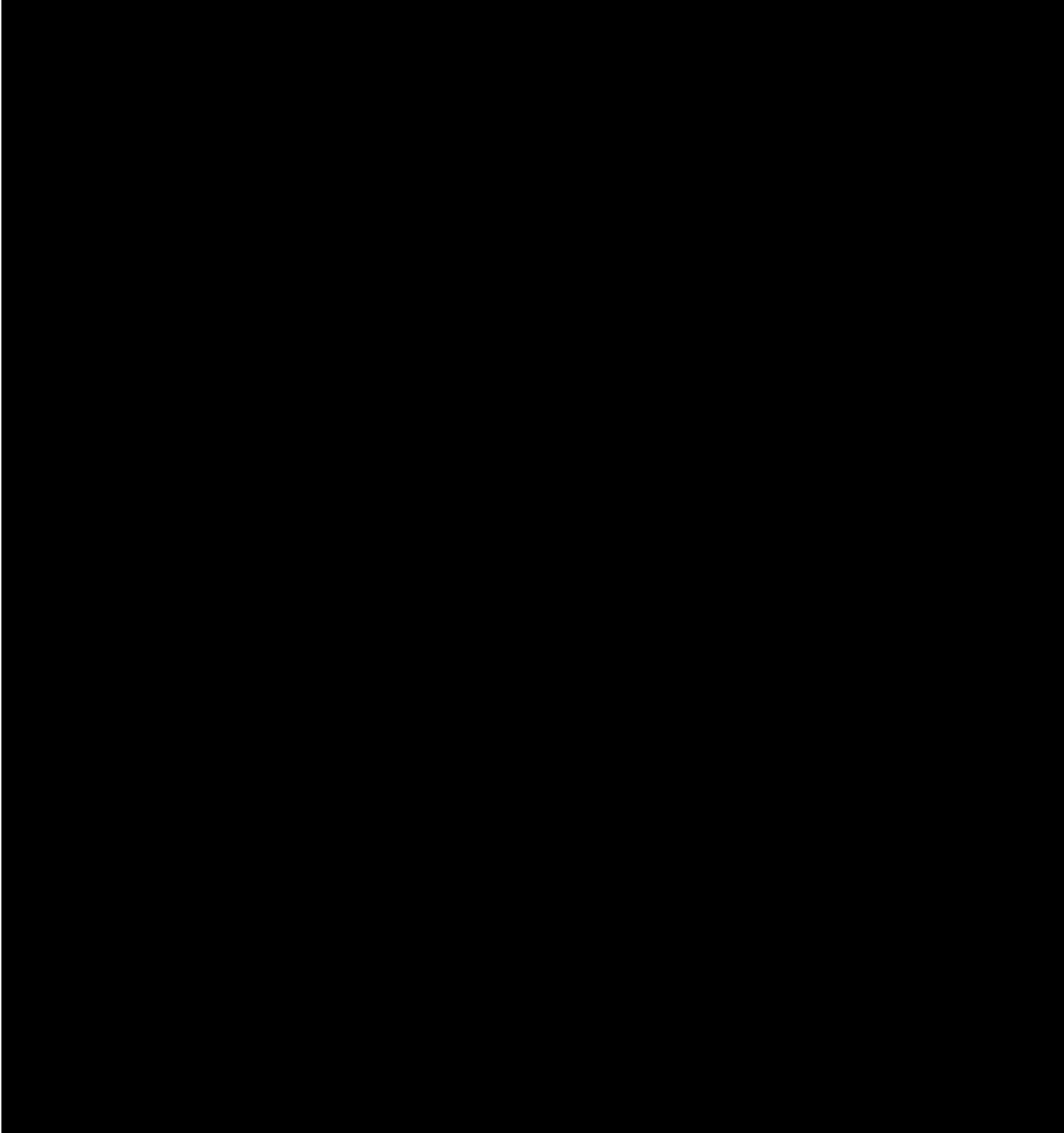


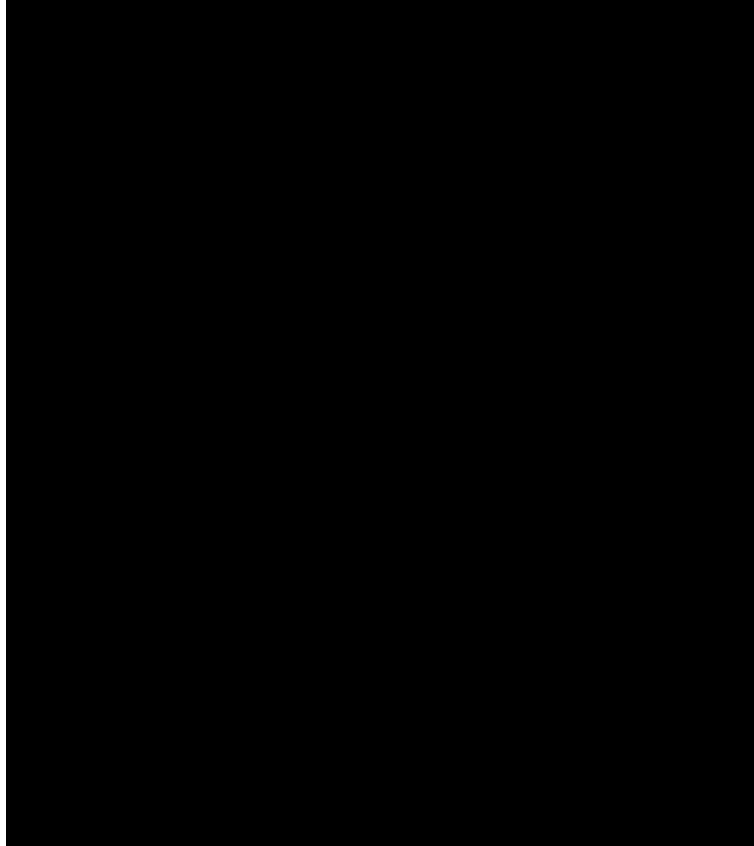
6.0 Operations

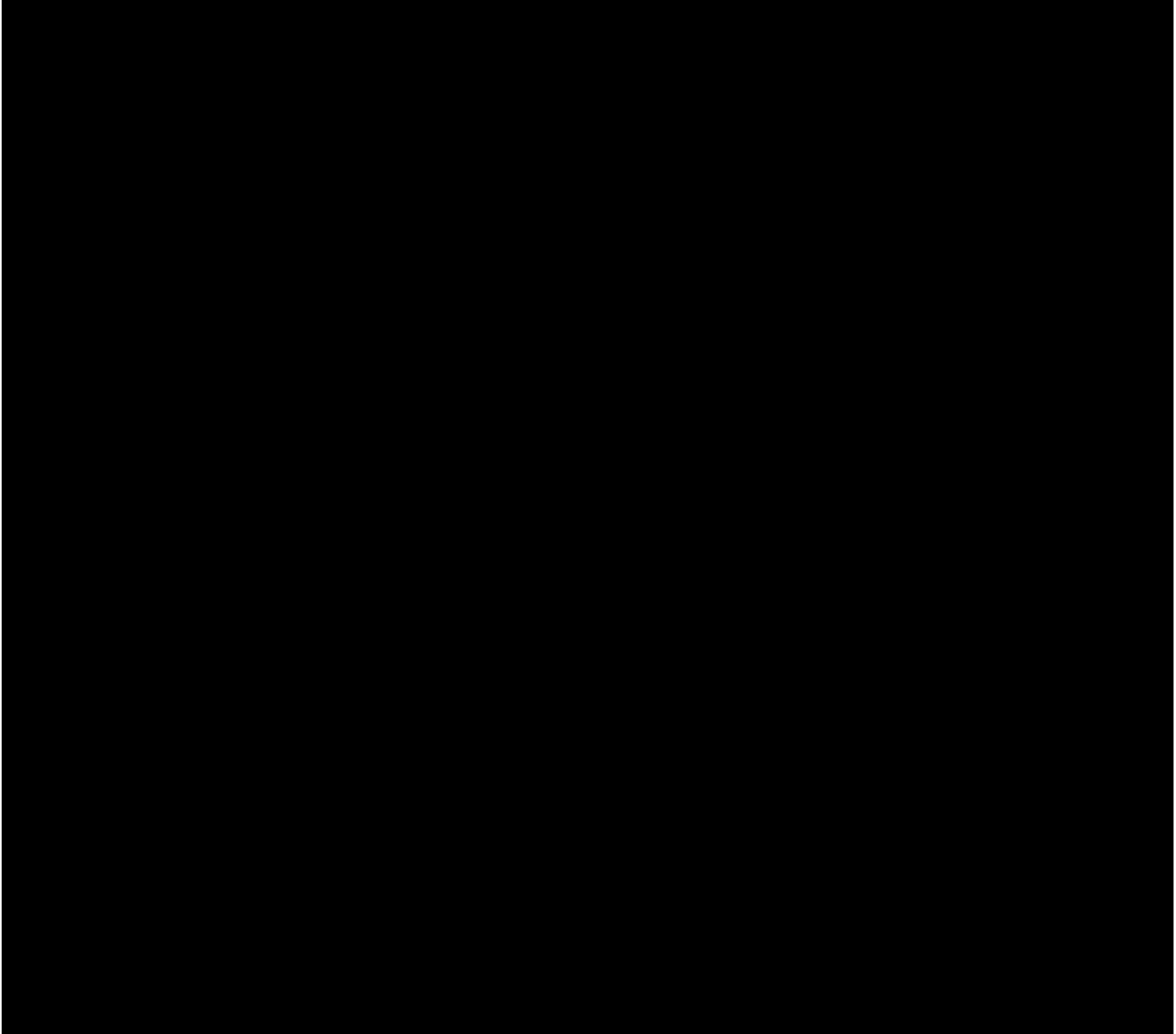
6.1 Why is Operations important to Utilities?

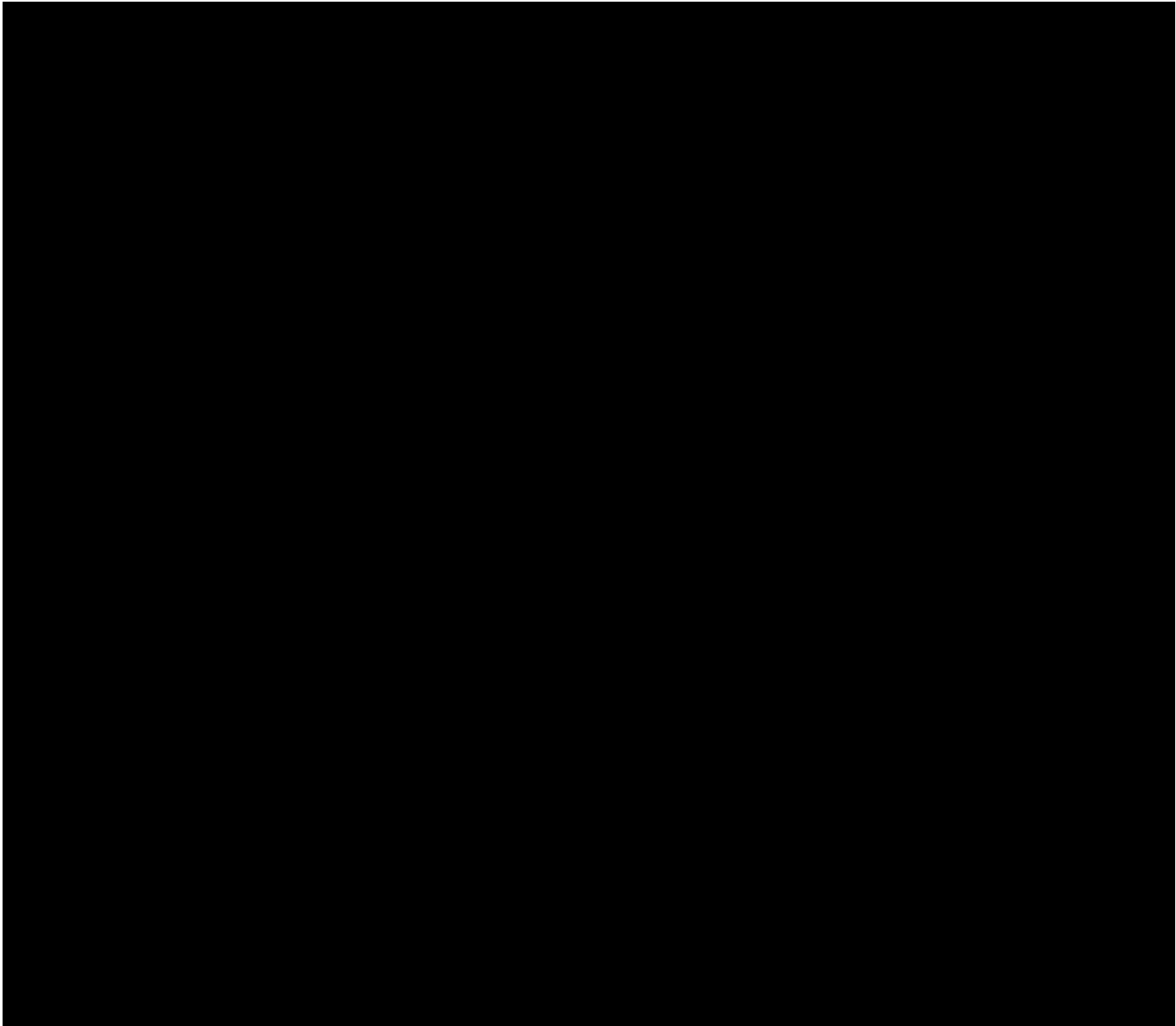
Providing electricity to our customers in a reliable and efficient manner is important to both the customer and AEP.

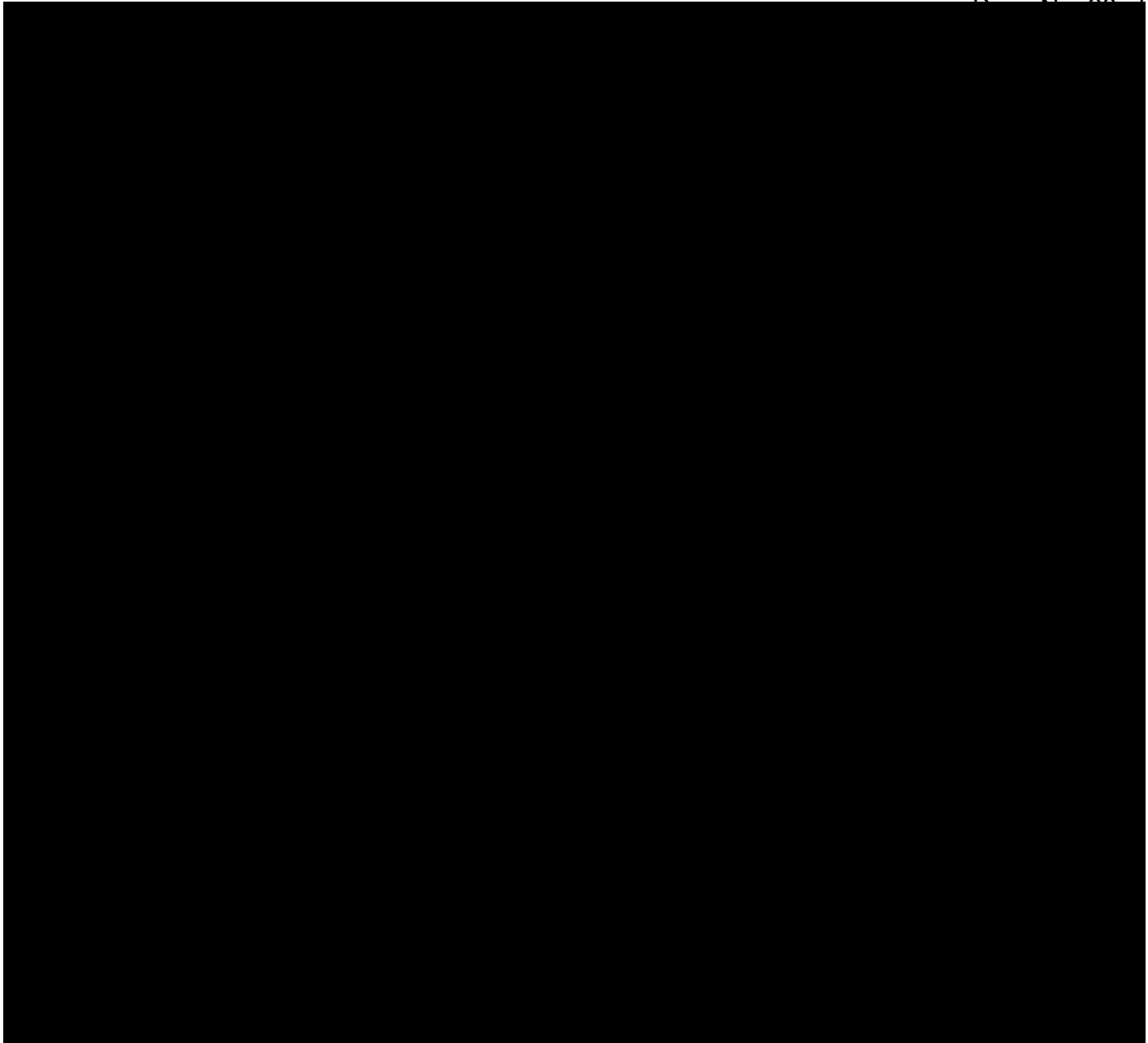


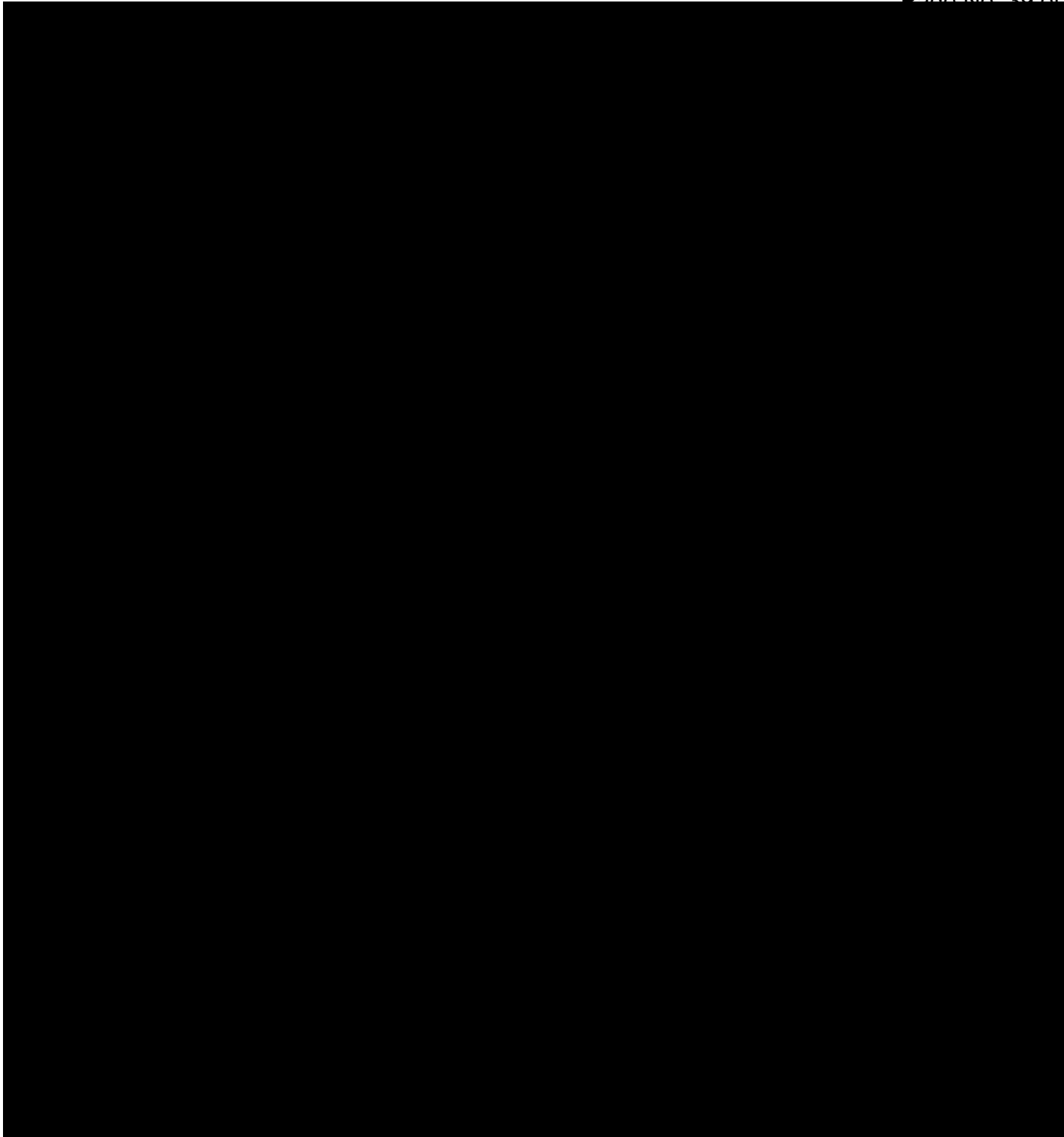


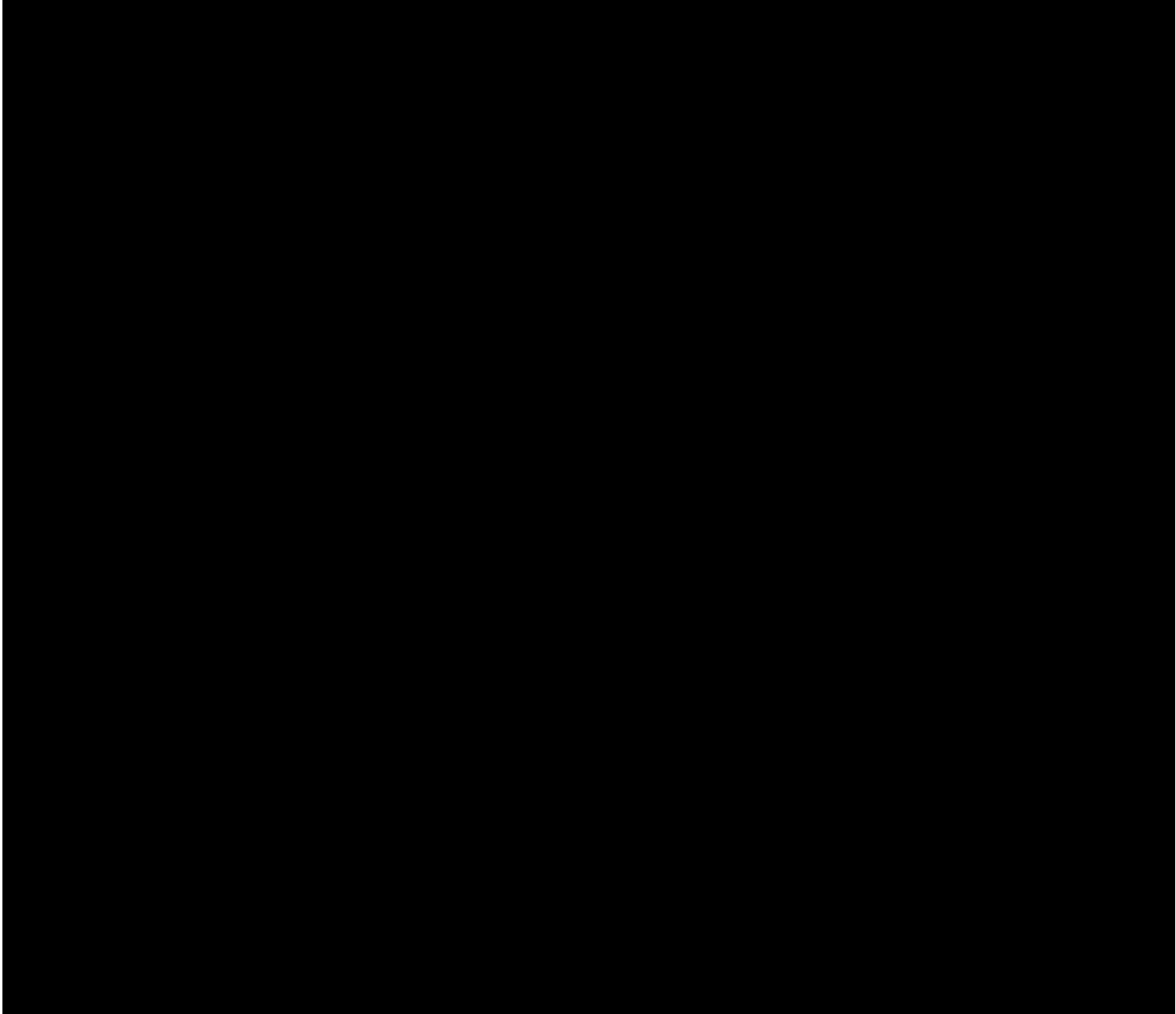


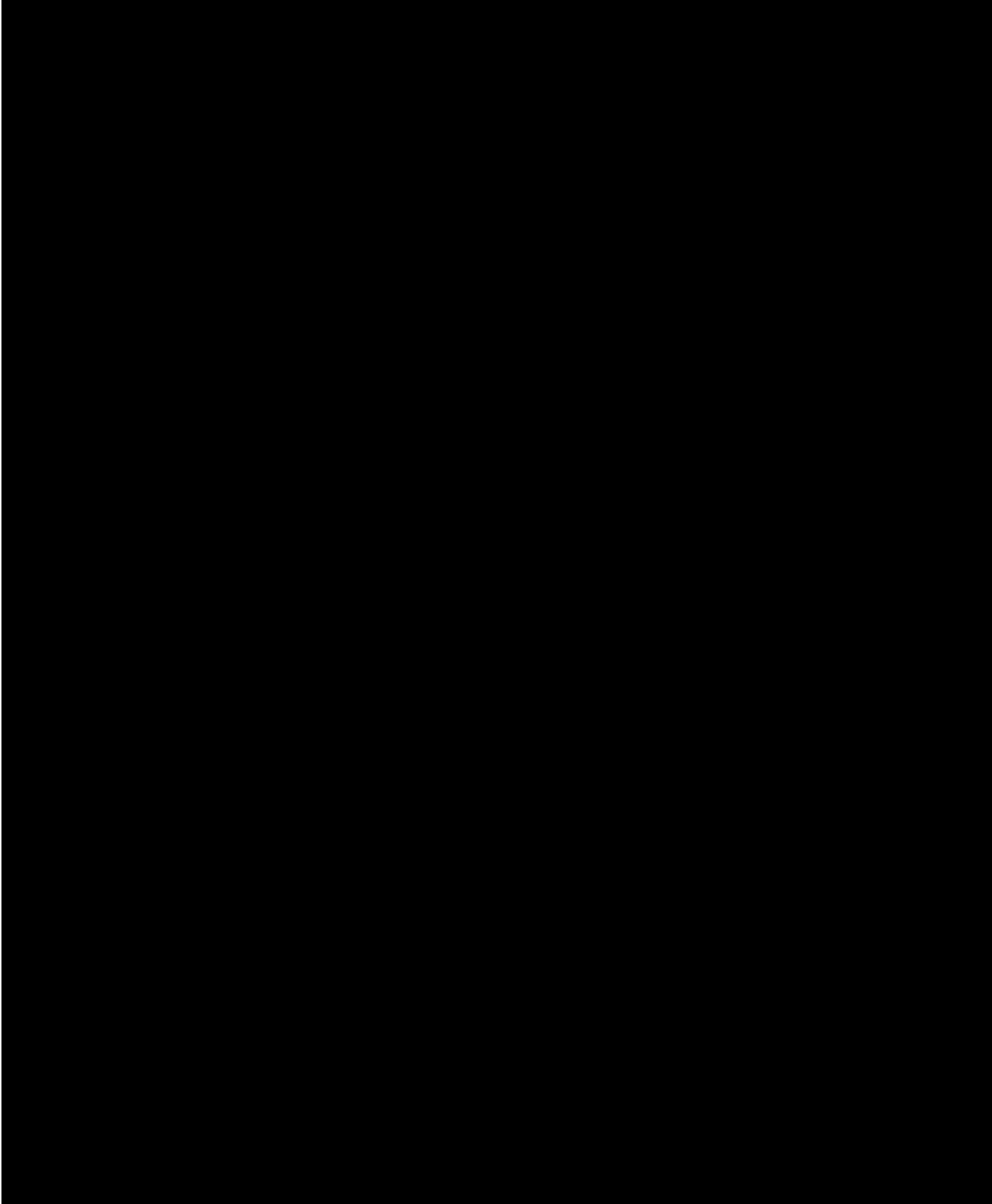


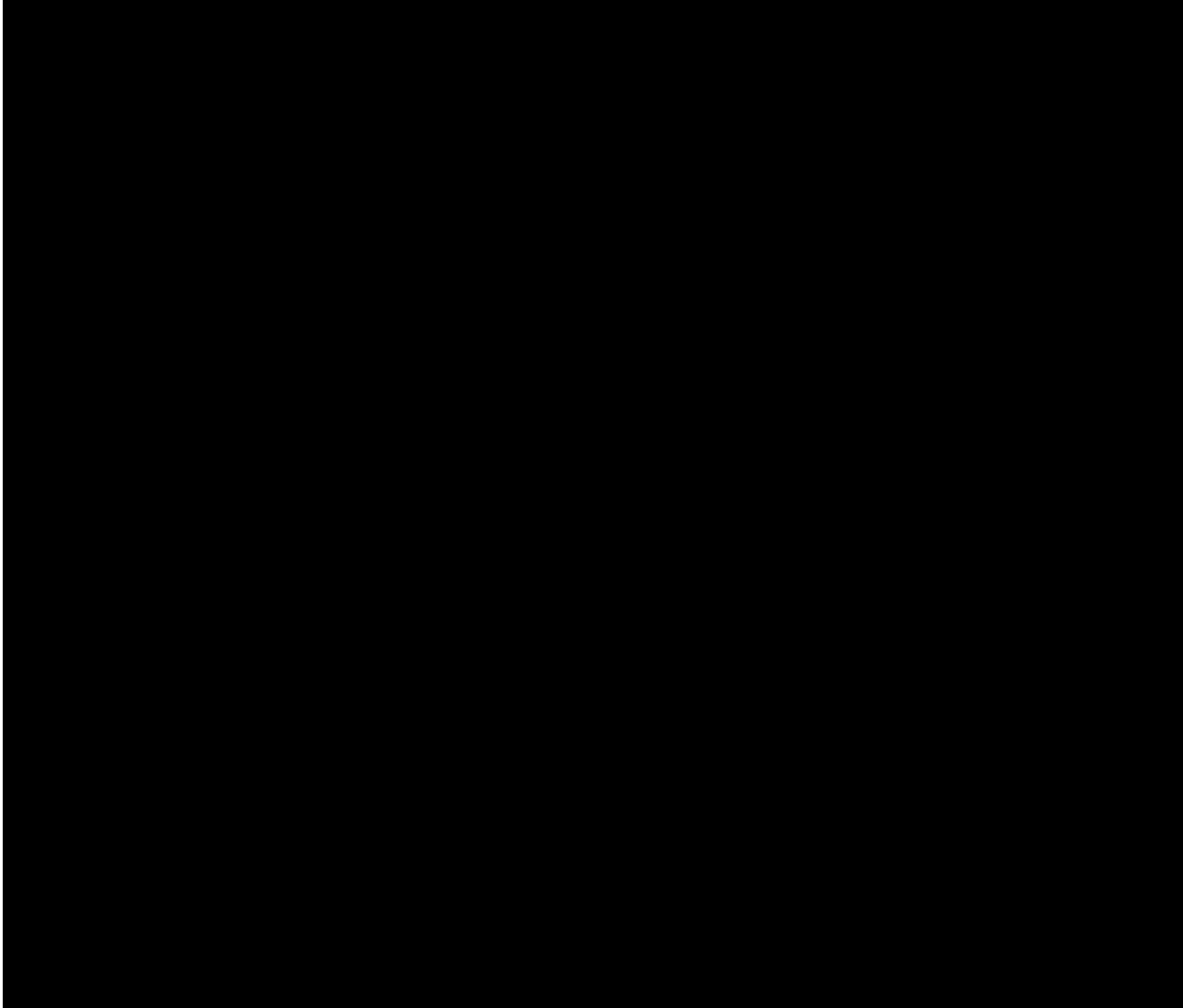


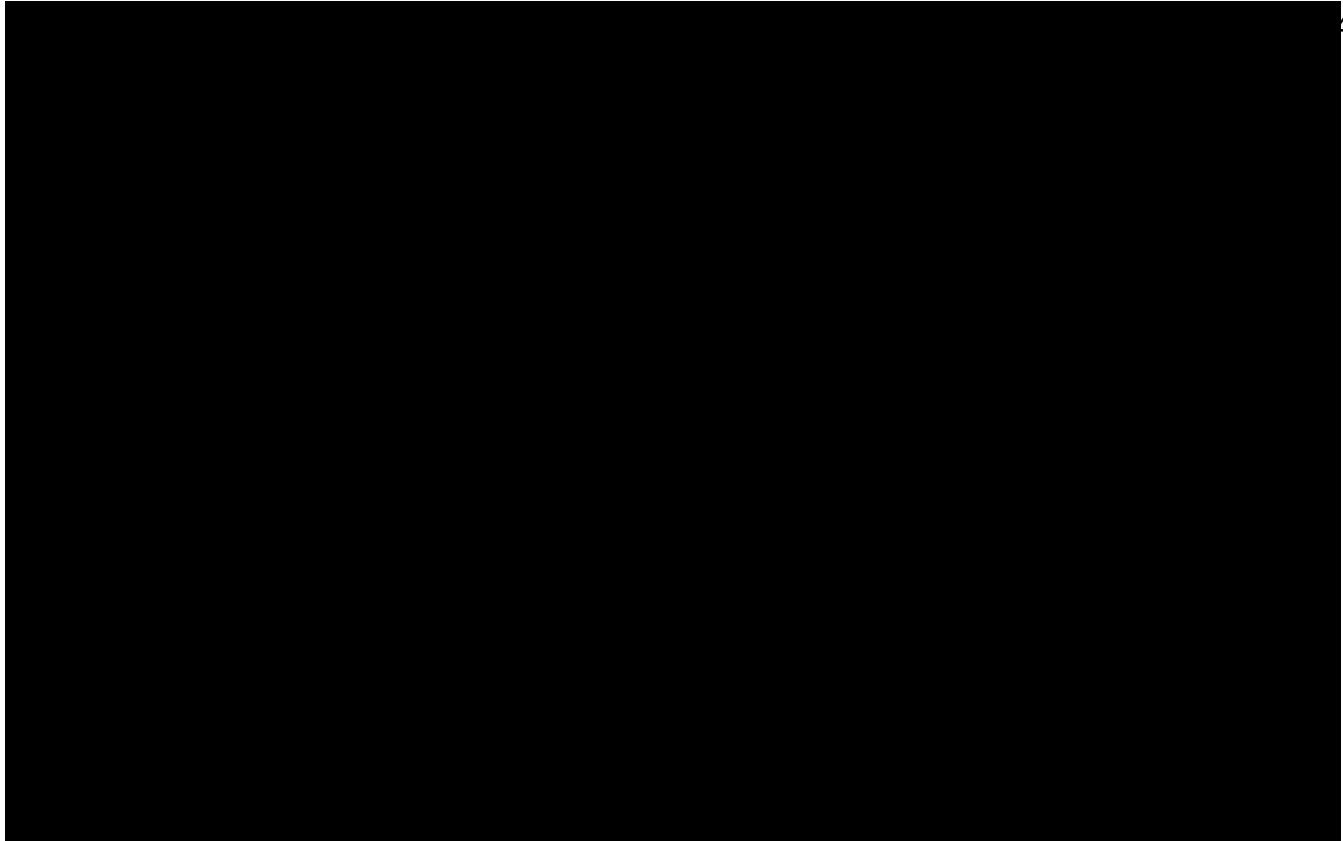


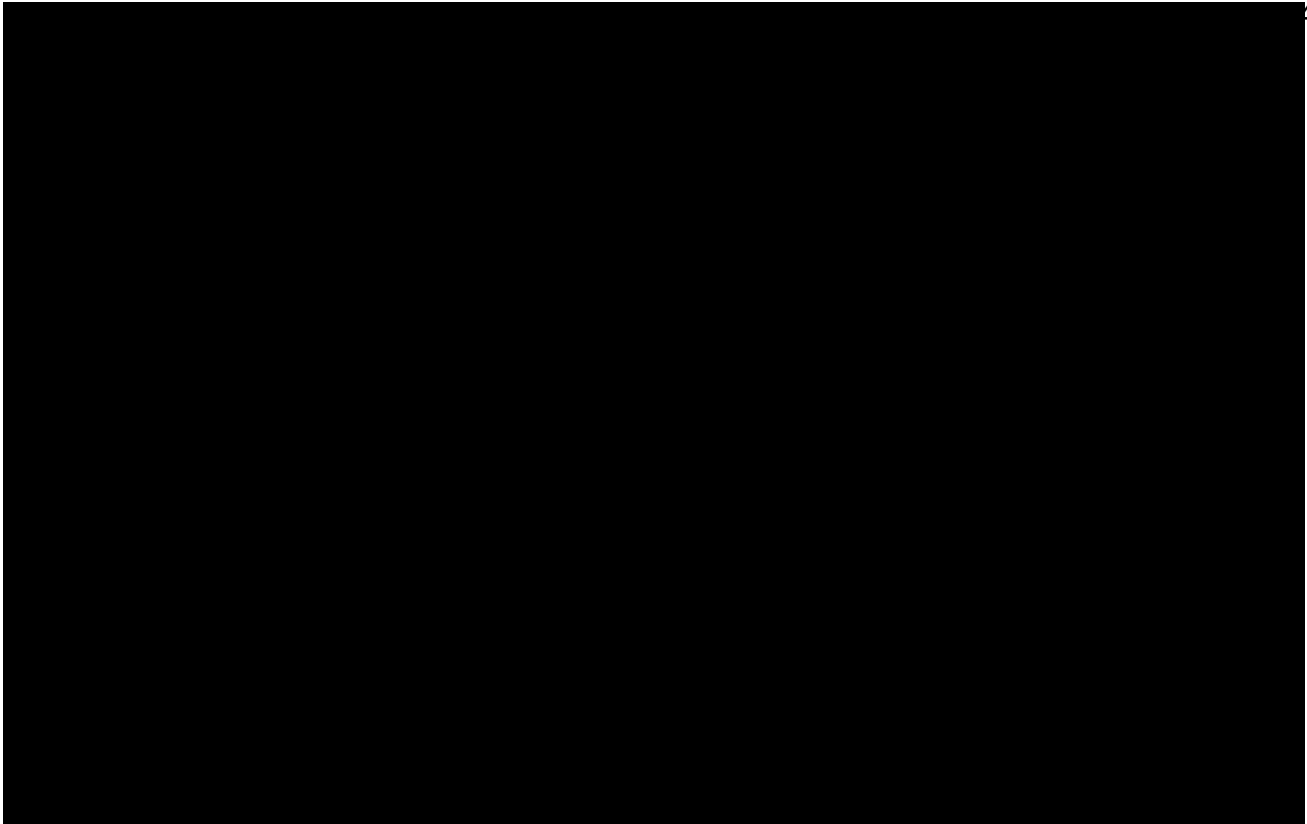


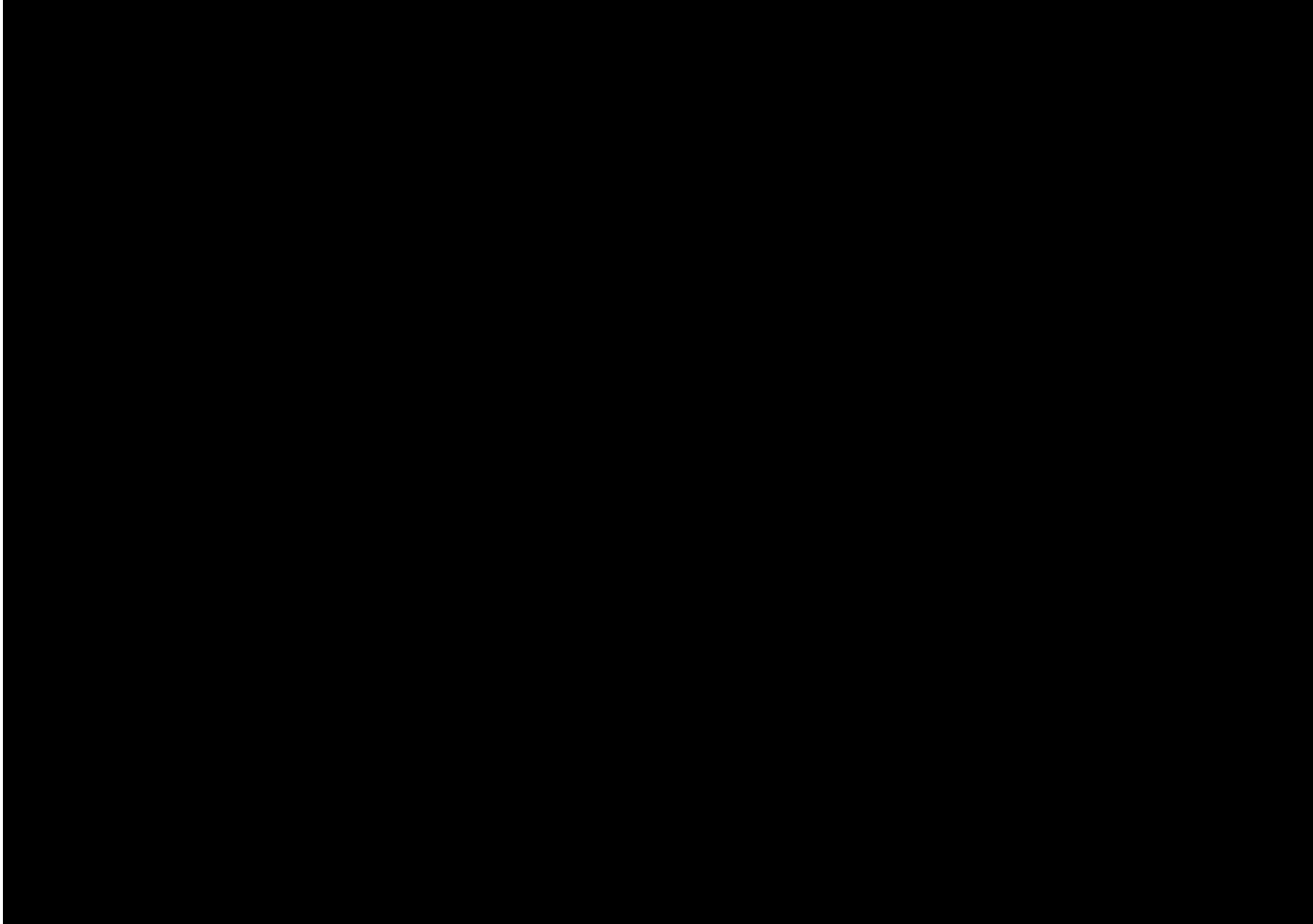












Appendix G: ICP Exception Guidelines and Request Process

Introduction and Overview:

ICP exception requests are precipitated by extraordinary, typically external, non-controllable events. Examples of this include, but are not limited to:

- i. Extreme weather events that fall outside historic norms
- ii. Regulatory impacts initiated solely by the regulator that address omissions and errors by the regulatory body.
- iii. Extraordinary external/economic events (that meet a force majeure threshold) that impact AEP's total operation

ICP exceptions that meet the above criteria will be considered for approval, but not guaranteed

By comparison, events or circumstances that typically do not meet the general rule described above, include:

- i. Unfavorable regulatory outcomes / rulings
- ii. Internal resource constraints or changes (example, Manager responsible for ICP metric leaves company or transfers)
- iii. Human error related to goal achievement (errors, omissions related to data collection and reporting, inadequate planning and execution, etc.)

Documentation, Rationalization and Audit Requirements: Approval will require the submission of data and evidence, including various types of documentation, and written rationalization / business case analysis. Data and evidence may be reviewed by AEP internal audit prior to approval.

Approval Request Process

Reporting & Analysis (R&A) will facilitate all exception requests. ICP Exception requests should be communicated to R&A as soon as practical, typically within 5 business days of identification of the issue.

All exception requests must be submitted to R&A through the [Exception Request Form](#). The request will be logged and tracked by R&A ICP Administration. The Business Unit Vice President will be notified with details of the request when the form is submitted.

Request will be reviewed by R&A ICP Administration. Additional data, documentation, rationalization, or analysis may be required before formal approval consideration (See point #2 above).

R&A ICP Administration will coordinate a request review with the appropriate leader(s). Timeline for review and decision will vary depending on several factors, including leader(s) availability, time of year, metric (financial, strategic initiative, etc.).

Approval decision timeline will vary. Approval decisions may be put on hold to monitor additional performance. Review and decision may take several weeks.

Business Units should continue to perform and execute on the metrics/initiatives in ICP plan until a formal decision is rendered.

ICP Approval Process questions may be directed to: Danielle Tweed, dktwed@aep.com, phone: 614/933-2635

Appendix H: OPCo Contacts

Department/OPCo	Contact	Audinet
General ICP/Scoring	Danielle Tweed	290-2635
APCO	Tony Miller	360-4116
I&M	Ken Deluca	500-3478
KY	Ashley Livingood	627-2606
Ohio	Christine Minton	910-7169
SWEPCO	Brenda Meyers	740-3503
PSO	Judie Hackerott	700-2224
Texas	Nora Fazio	430-5308

Terms and Definitions

Terms or definitions used in this document.

Metric Terms	Definition
DART Rate Improvement	<u>D</u> ays <u>A</u> way, <u>R</u> estricted or <u>T</u> ransferred – place additional emphasis and focus on those events that are causing the most serious harm and have life-altering consequences
Serious Injury & Fatality (SIF) Event Sharing	Sharing and learning from work performed when high energy is present
Contractor Safety Performance Evaluations	Safety & Health to perform with Non-Forestry and Forestry contractors
Targeted CORE Visit Assessment	Topic Pre-job briefings – 8 visits per identified leaders due 10/31
Diversity, Equity & Inclusion	Inclusion Index survey questions improvement
Culture Survey Participation	Increase participation in fall Gallup survey
Labor Strategy	Focus on two workstreams of Resource Strategy Team
Operating Earnings	Meet or beat annual earnings targets
Return on Equity	Efficiently use capital to generate profit
JD Power Satisfaction Indices	JD Power’s Customer Satisfaction Survey – PQR and Communications
SAIDI Actual – System Average Interruption Duration Index	Total number of minutes the average customer has experienced interruption over a 12-month time period
Forestry Management Optimization	Support vegetation management strategic partnership with Asplundh Tree Expert
Electrification Strategy	The development of mission statement, goals, and 2024 execution plan focused on Transportation Electrifications, Beneficial Electrifications, and Grid Readiness for each Operating Company.
Reliability Work Plans	Each OPCO has individual initiatives targeting system reliability and improving the customer experience

Revision History

Revision #	Description of Change(s)	Requested By	Revision Date
2.0	I&M Operating Earnings – Remove Competitive Generation	Dave Lucas	April 4, 2023
2.0	AEP Texas ROE reduce authorized by .83%	Chad Burnett	May 26, 2023
2.0	Added Texas Legislative Goal	Chad Burnett	May 26, 2023
2.0	Clarification to Forestry Management Optimization – Individual Scoring	Toby Thomas	May 30, 2023

KY targets will be updated in future revisions after the 4+8 is available



Energy Delivery

2023 Incentive Compensation Plan

Release 1.0

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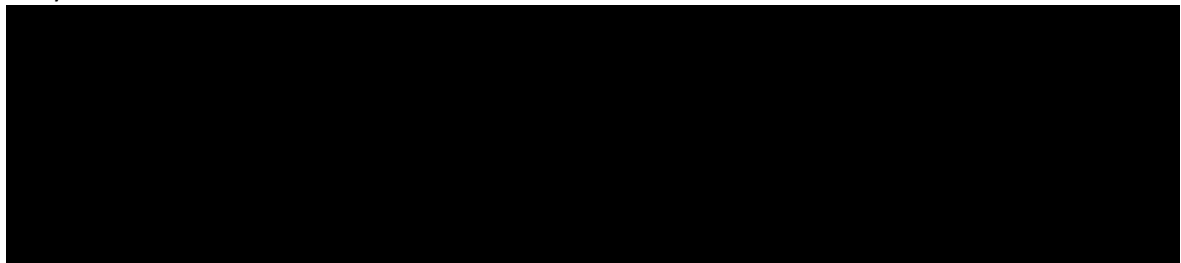
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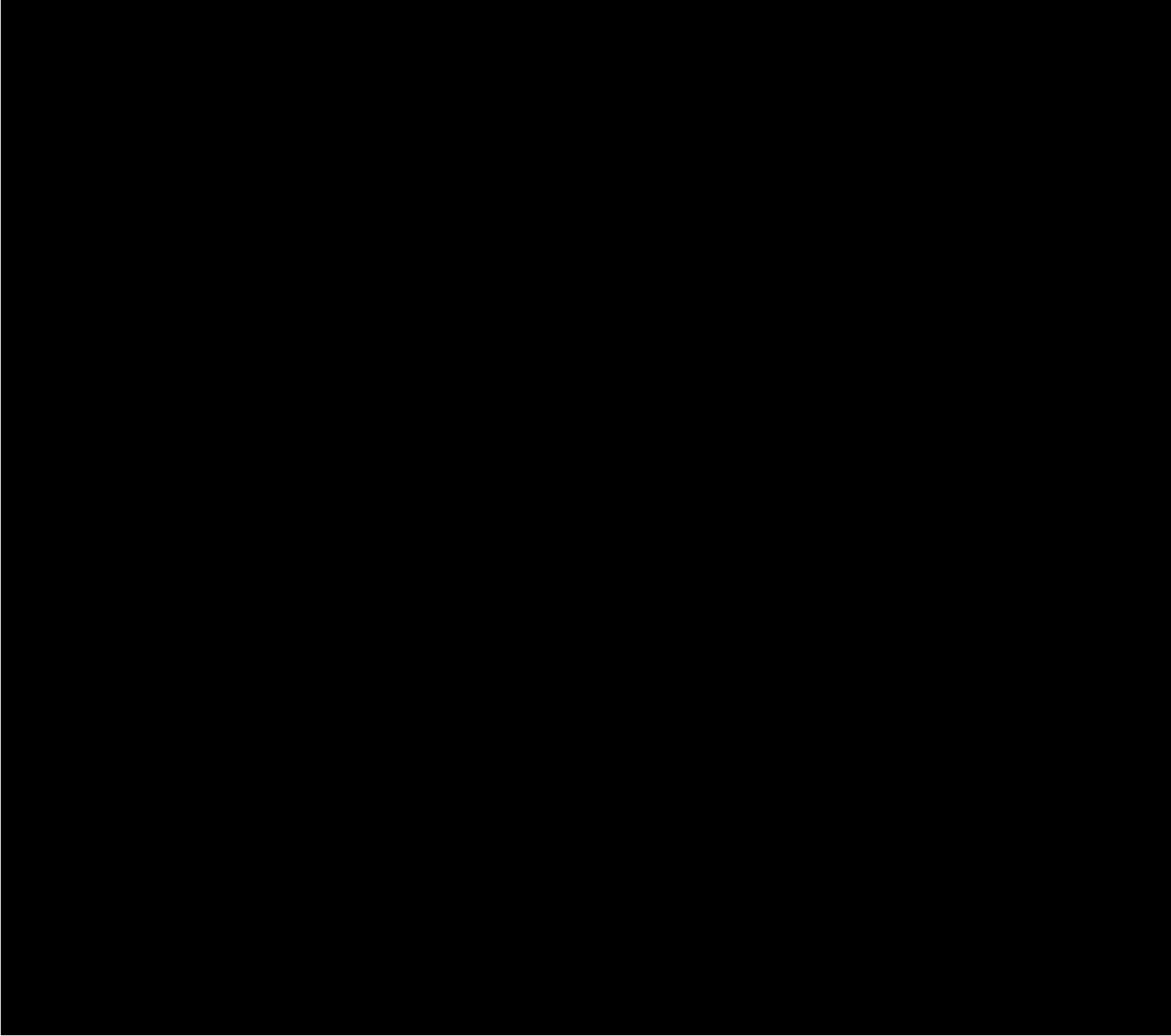
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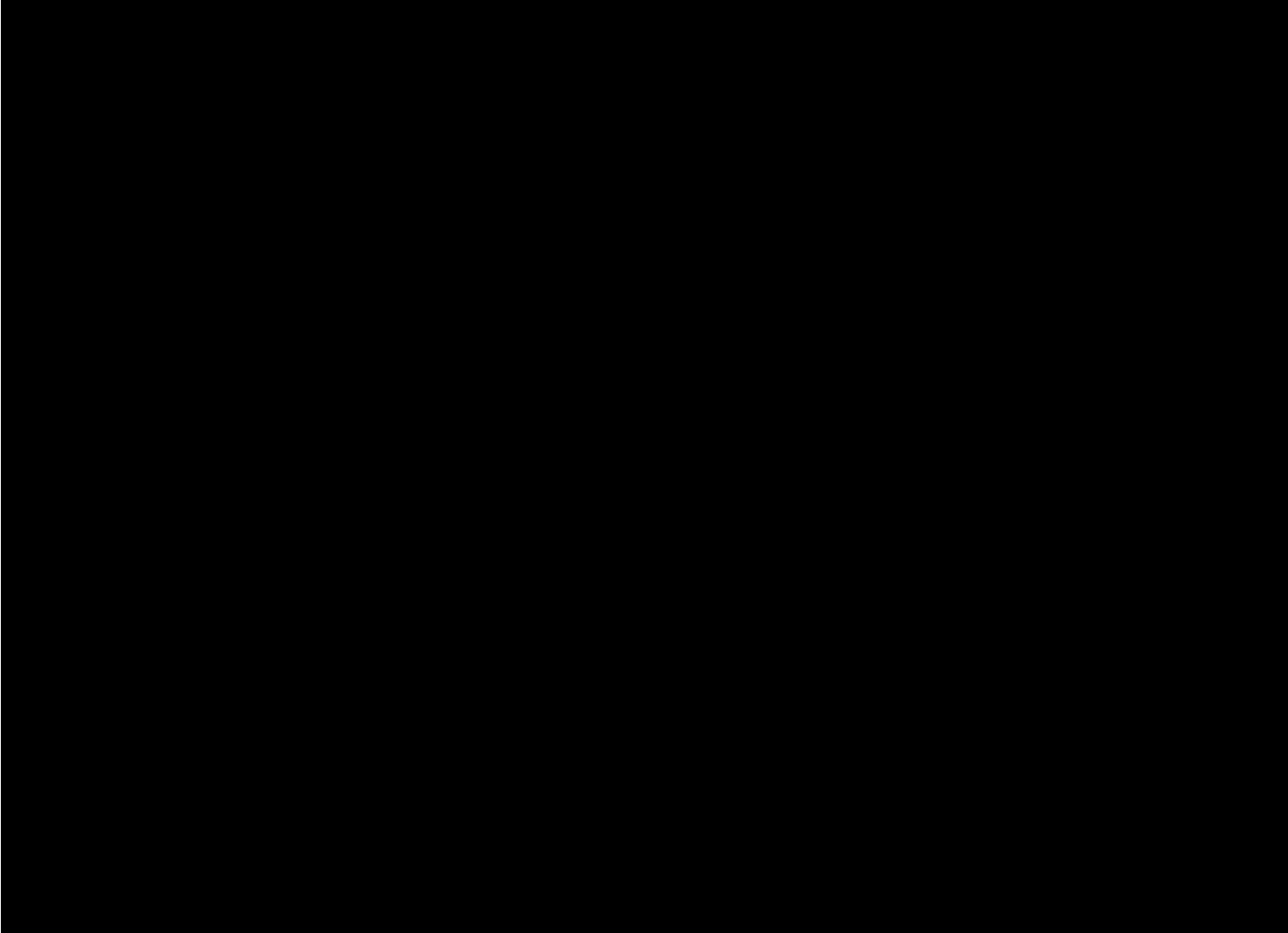
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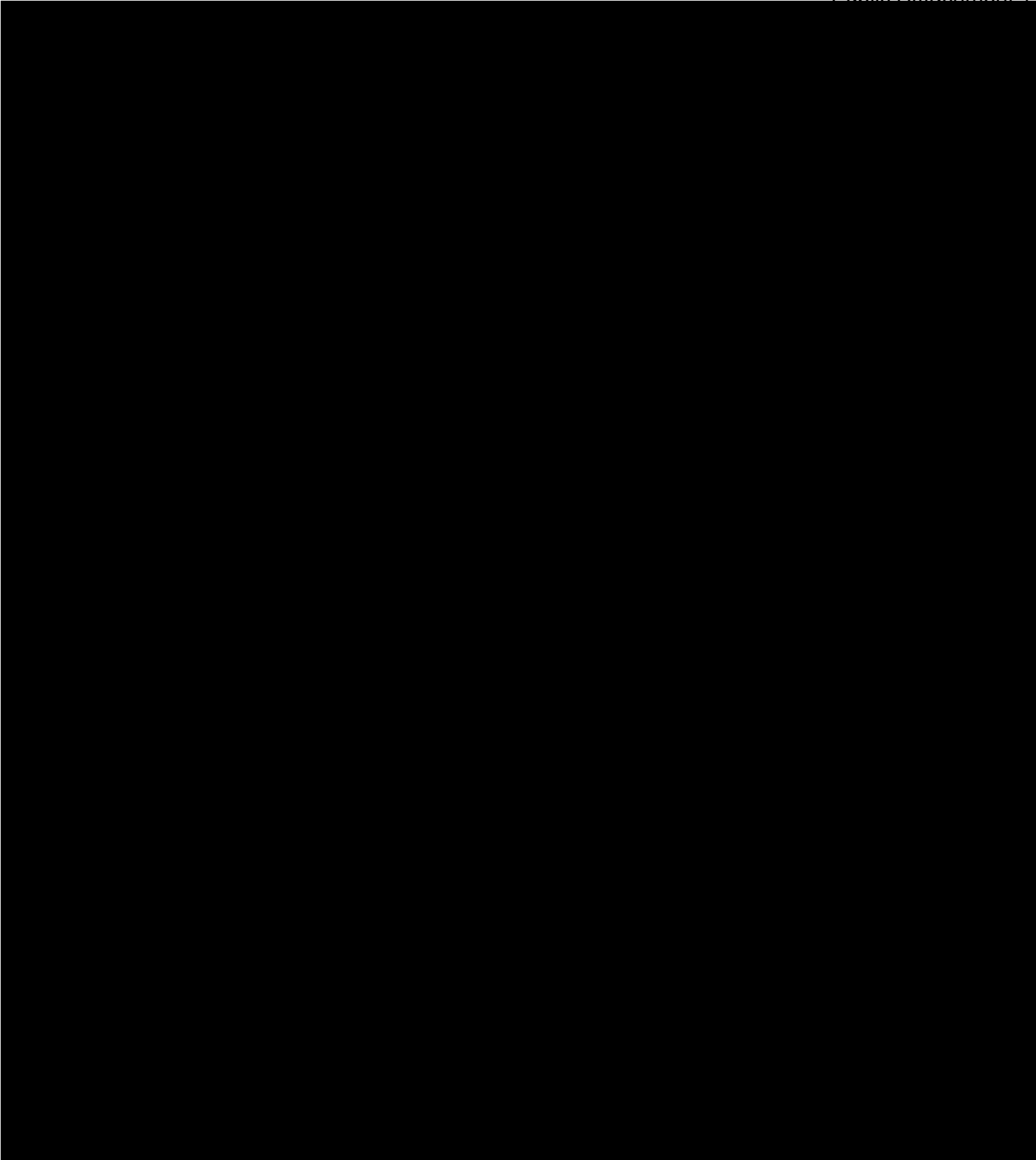
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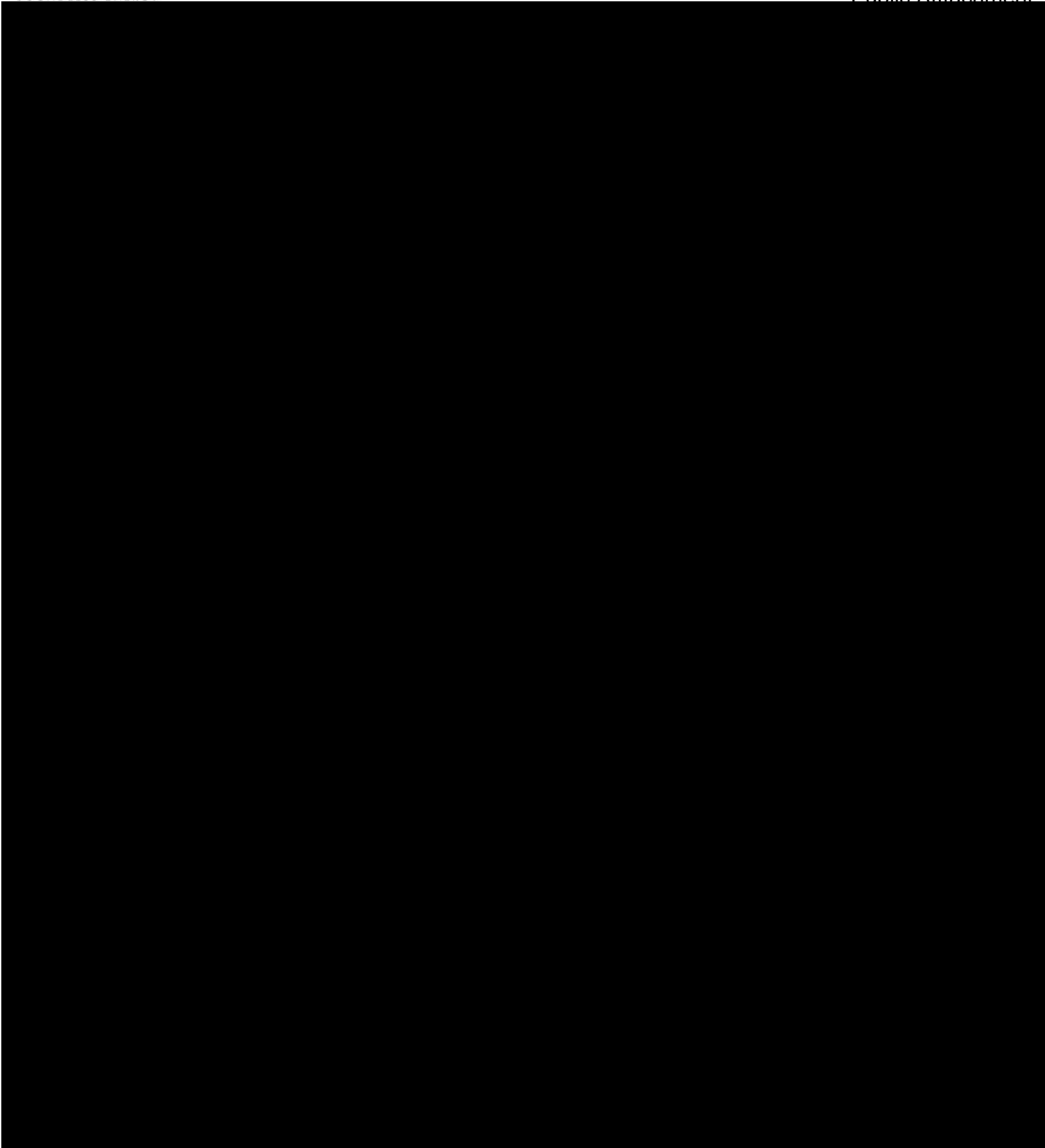






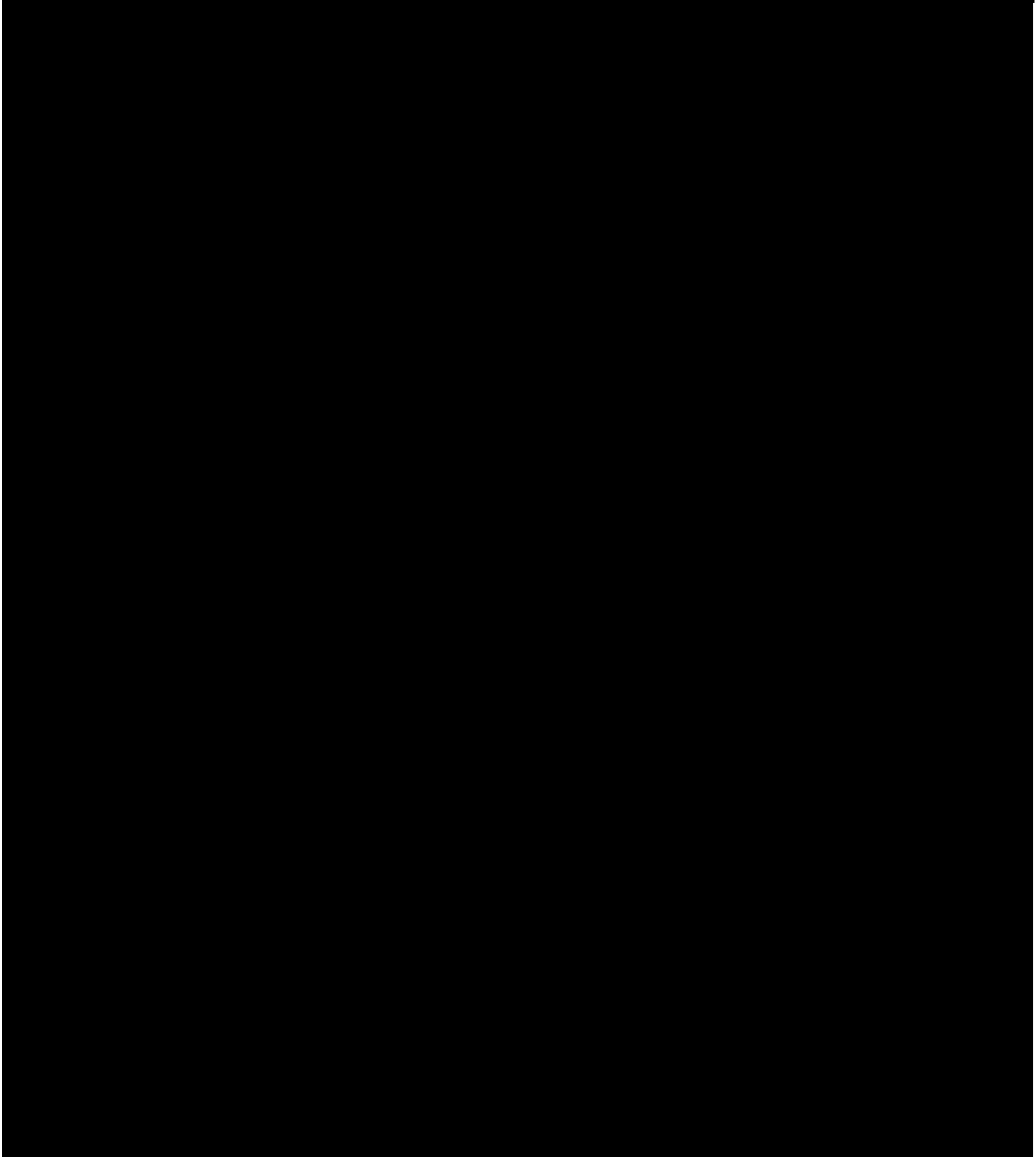


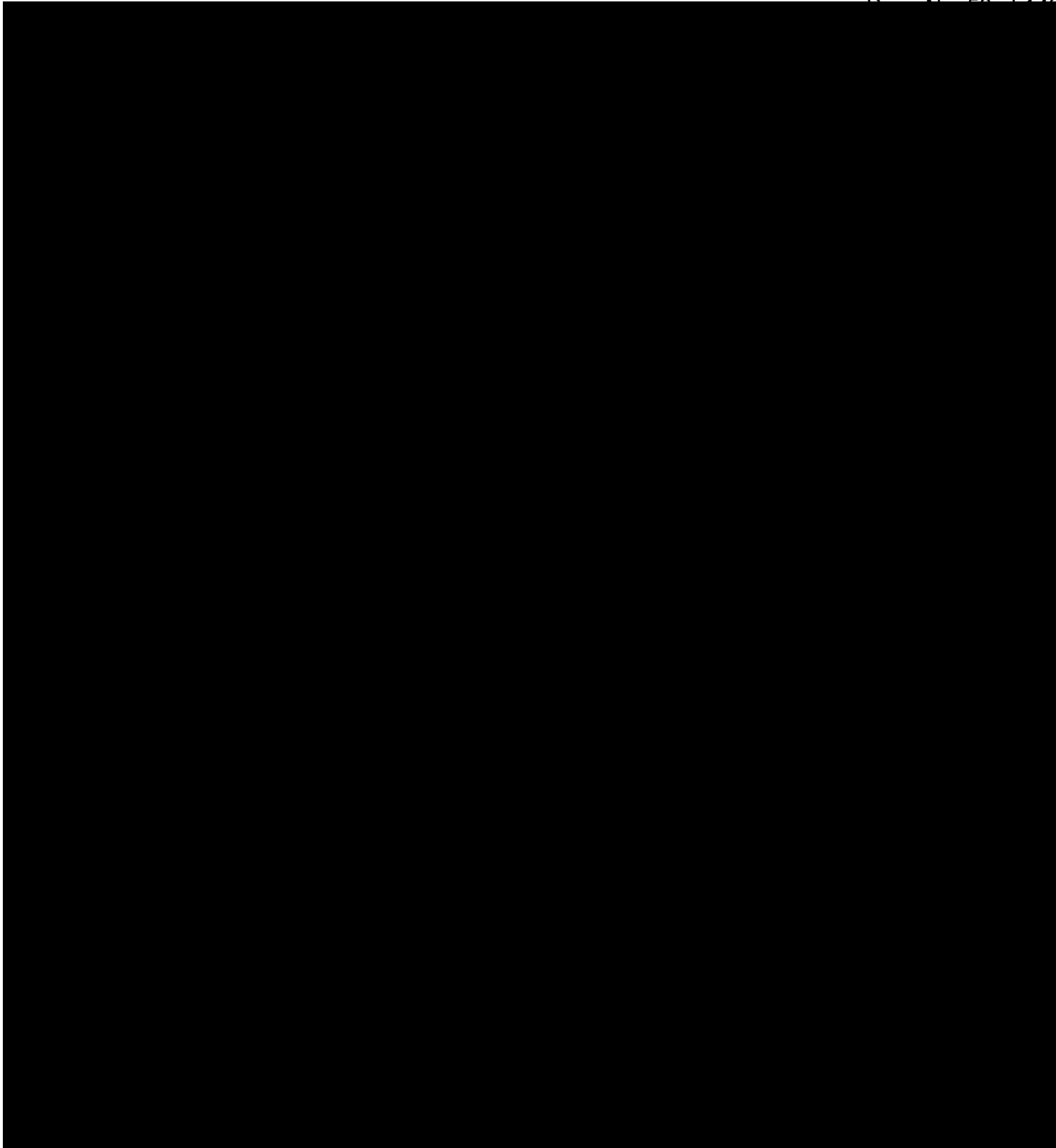
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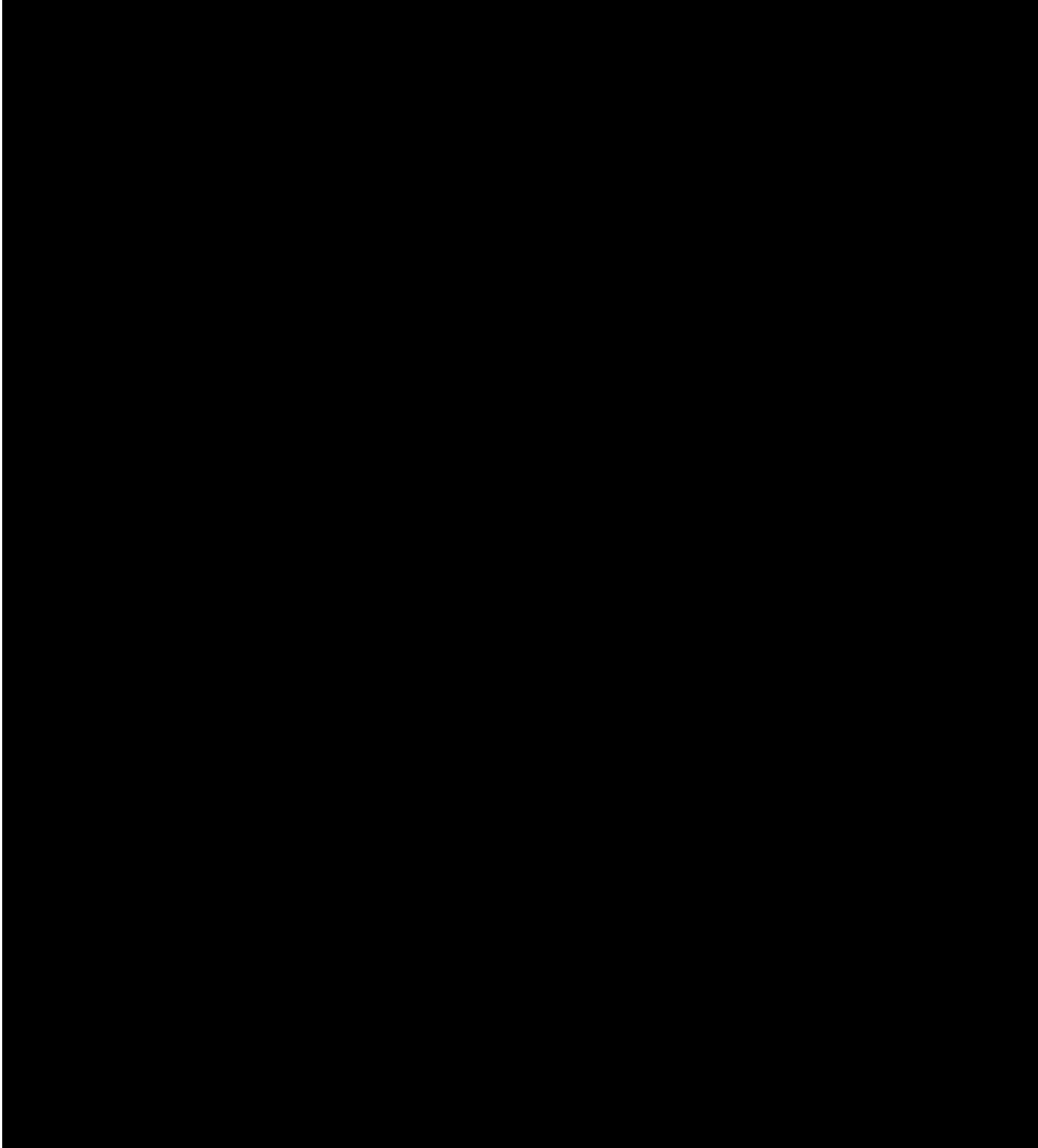


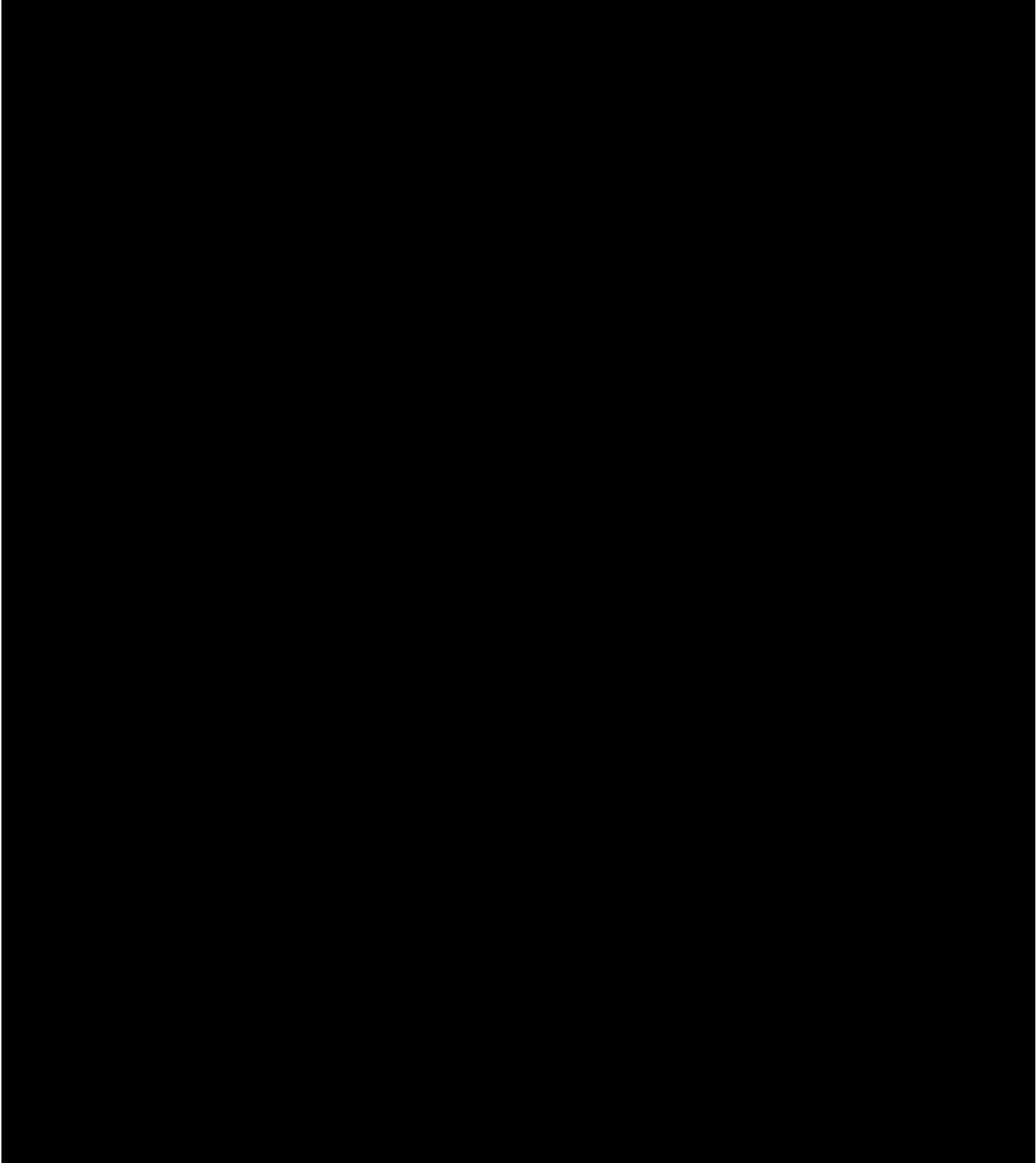


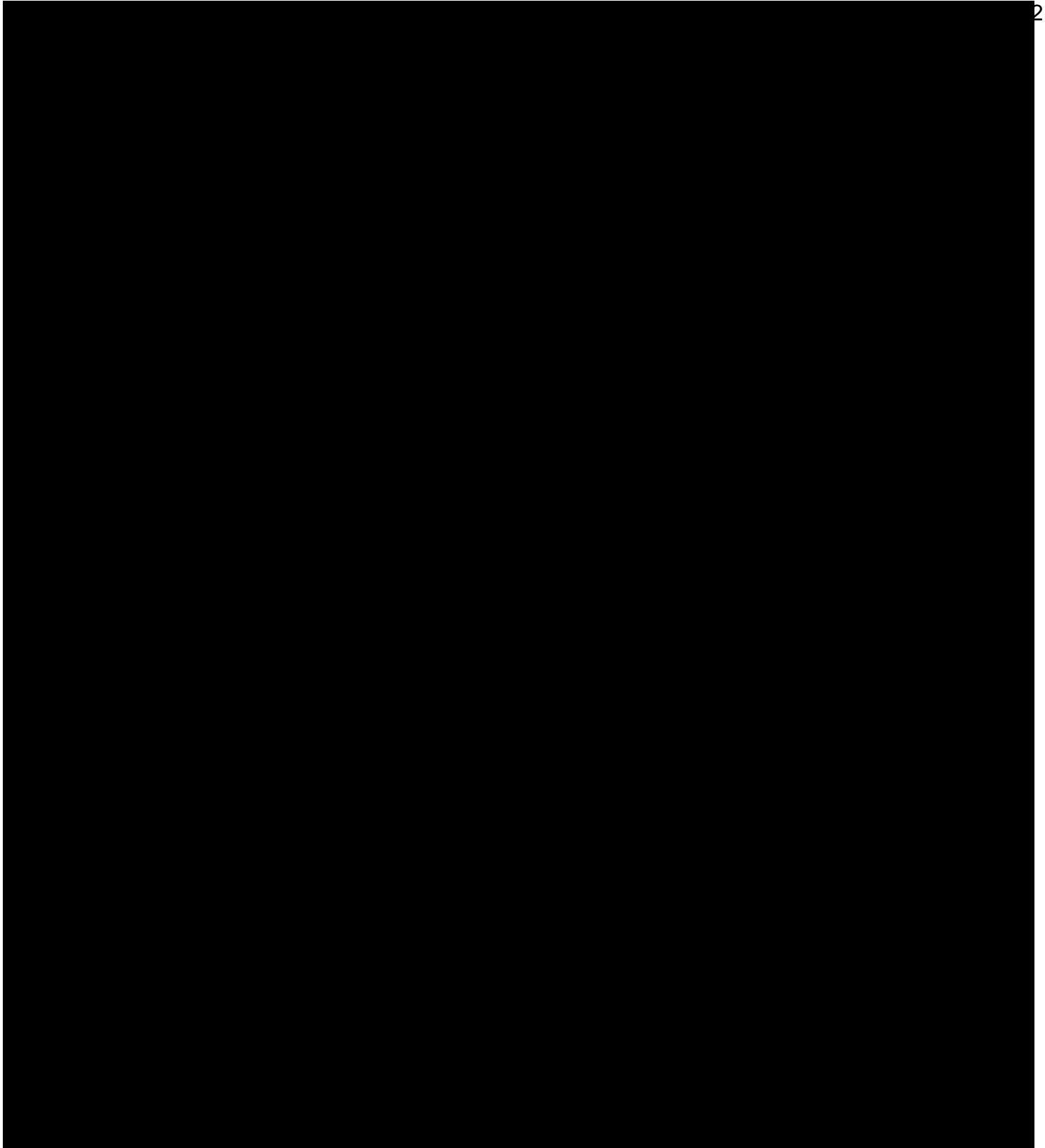
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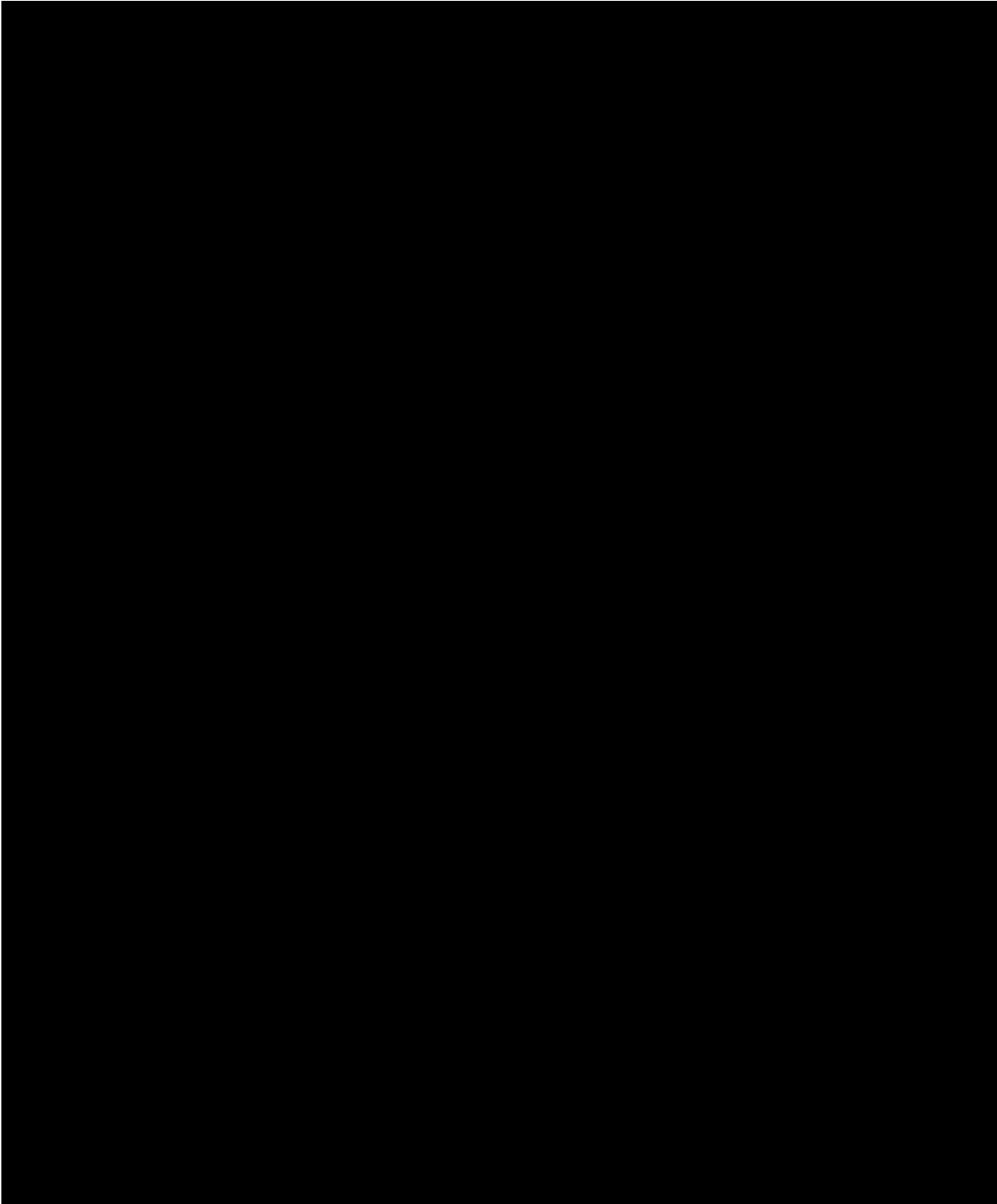


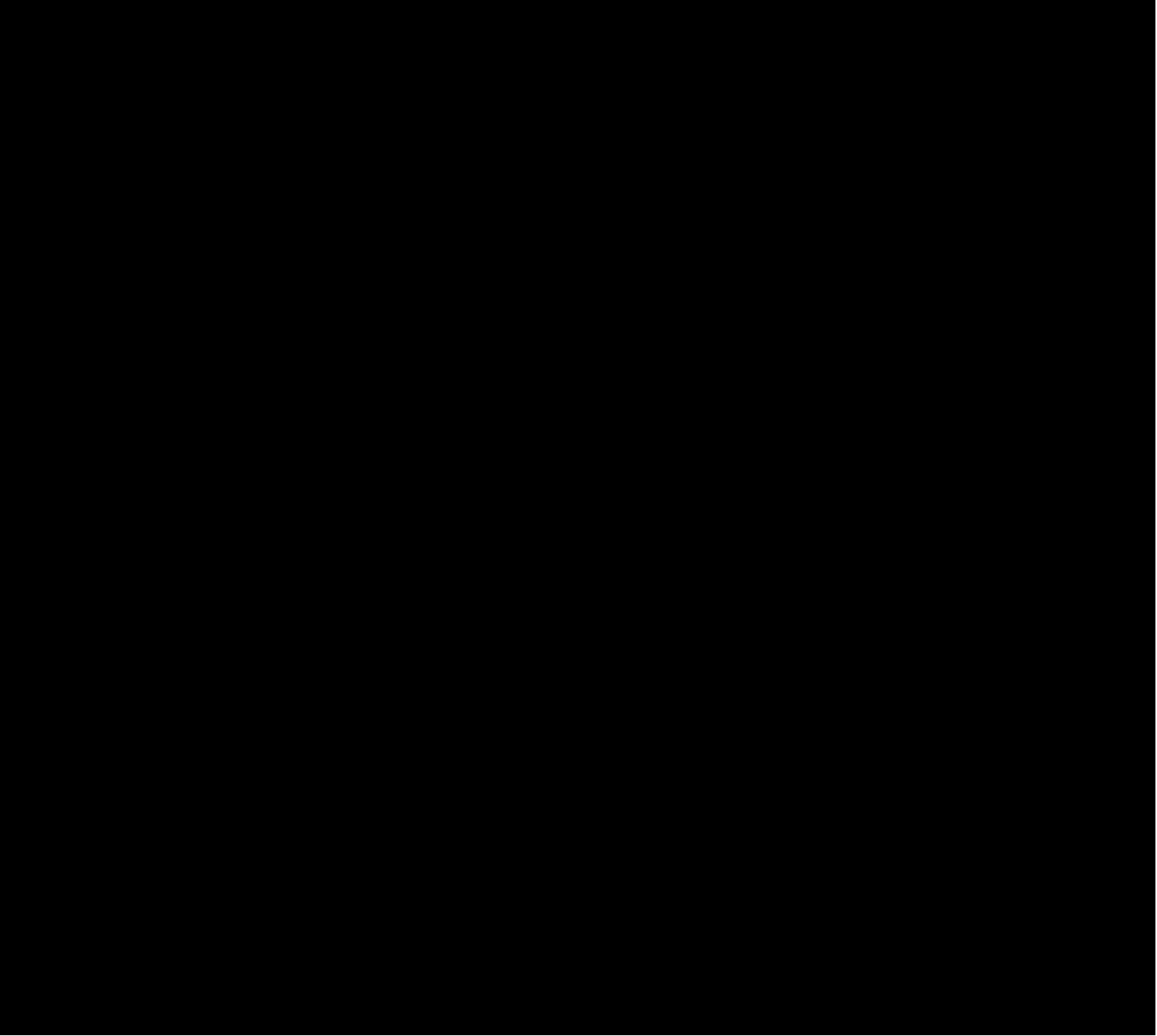


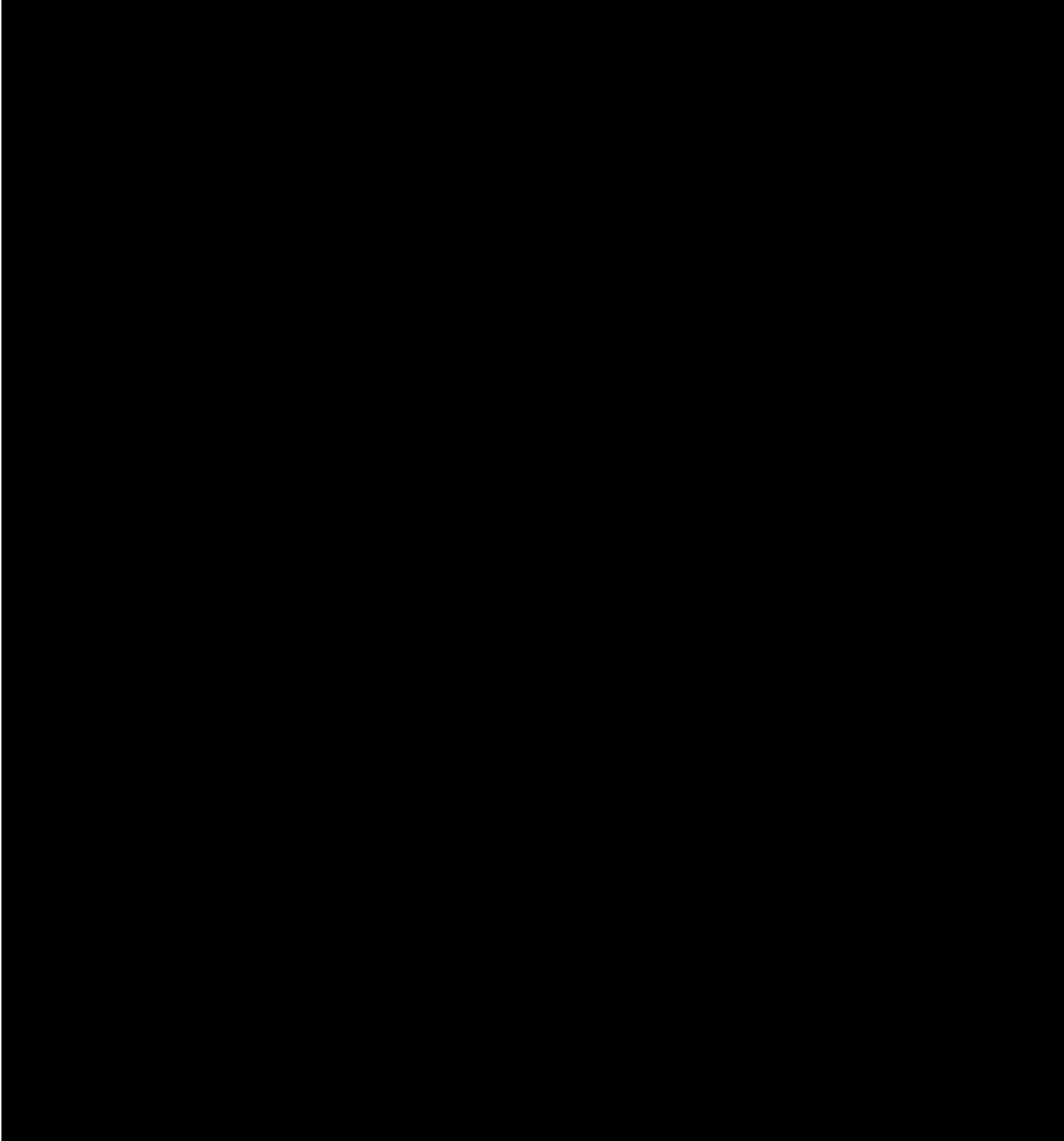


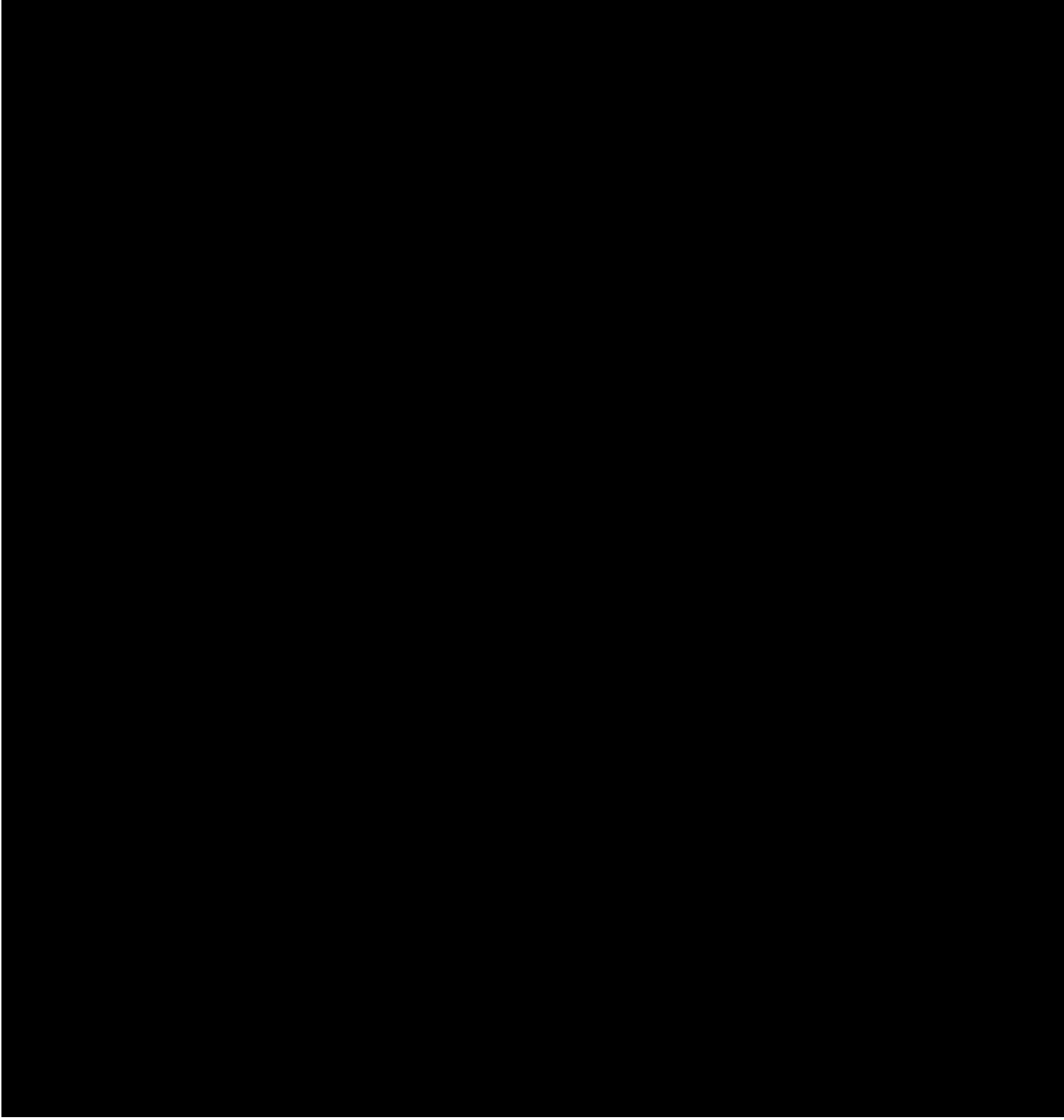


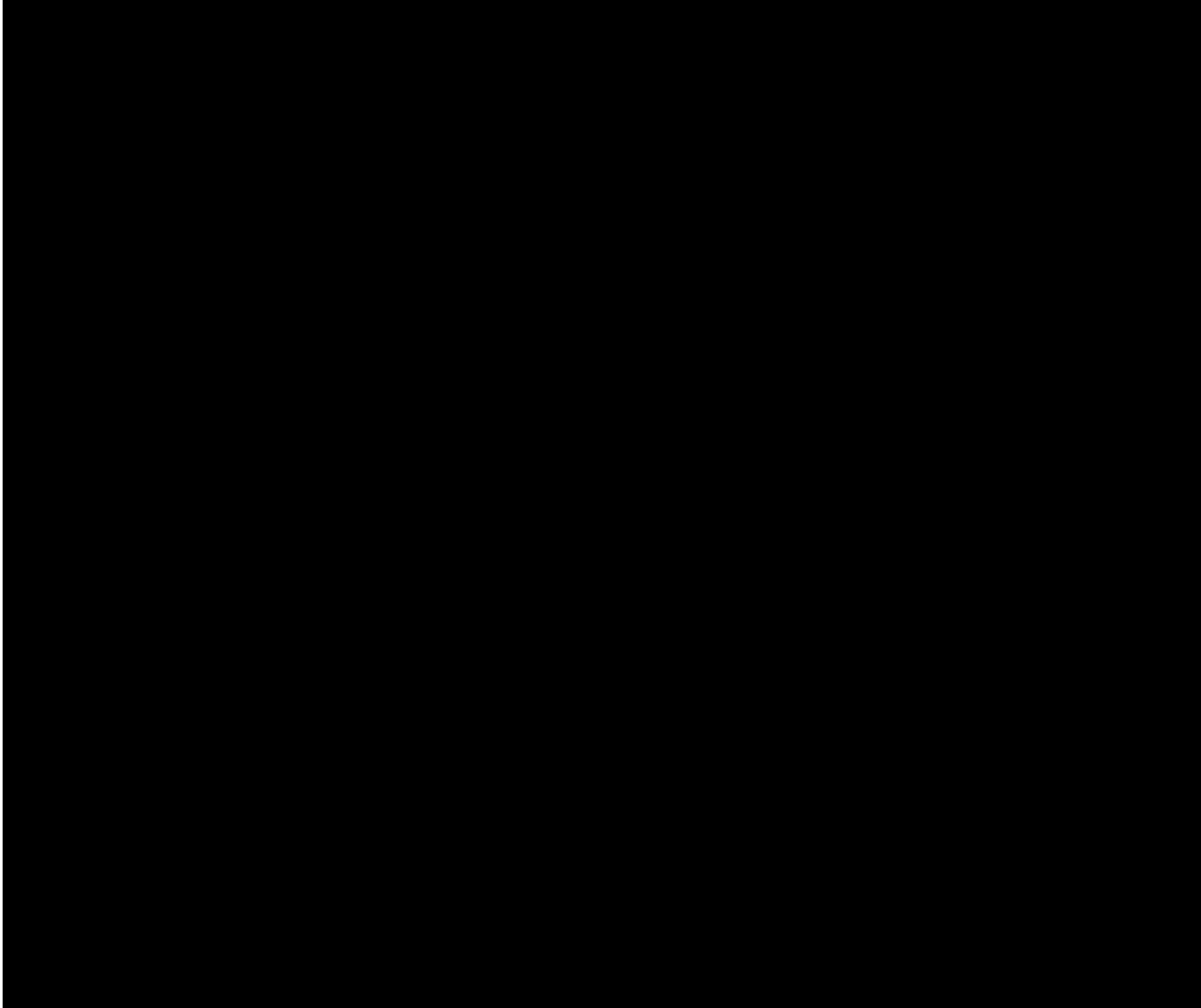


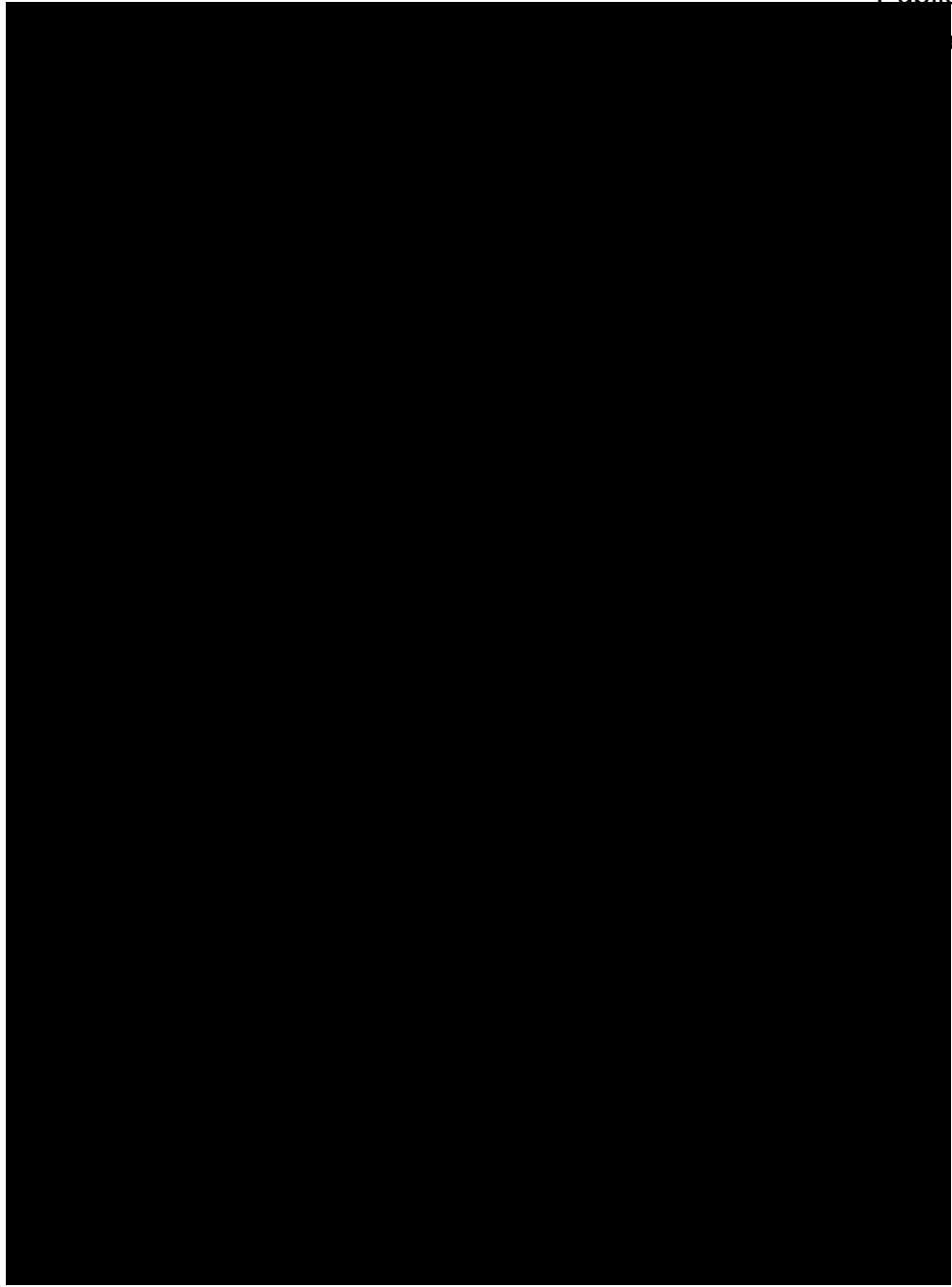


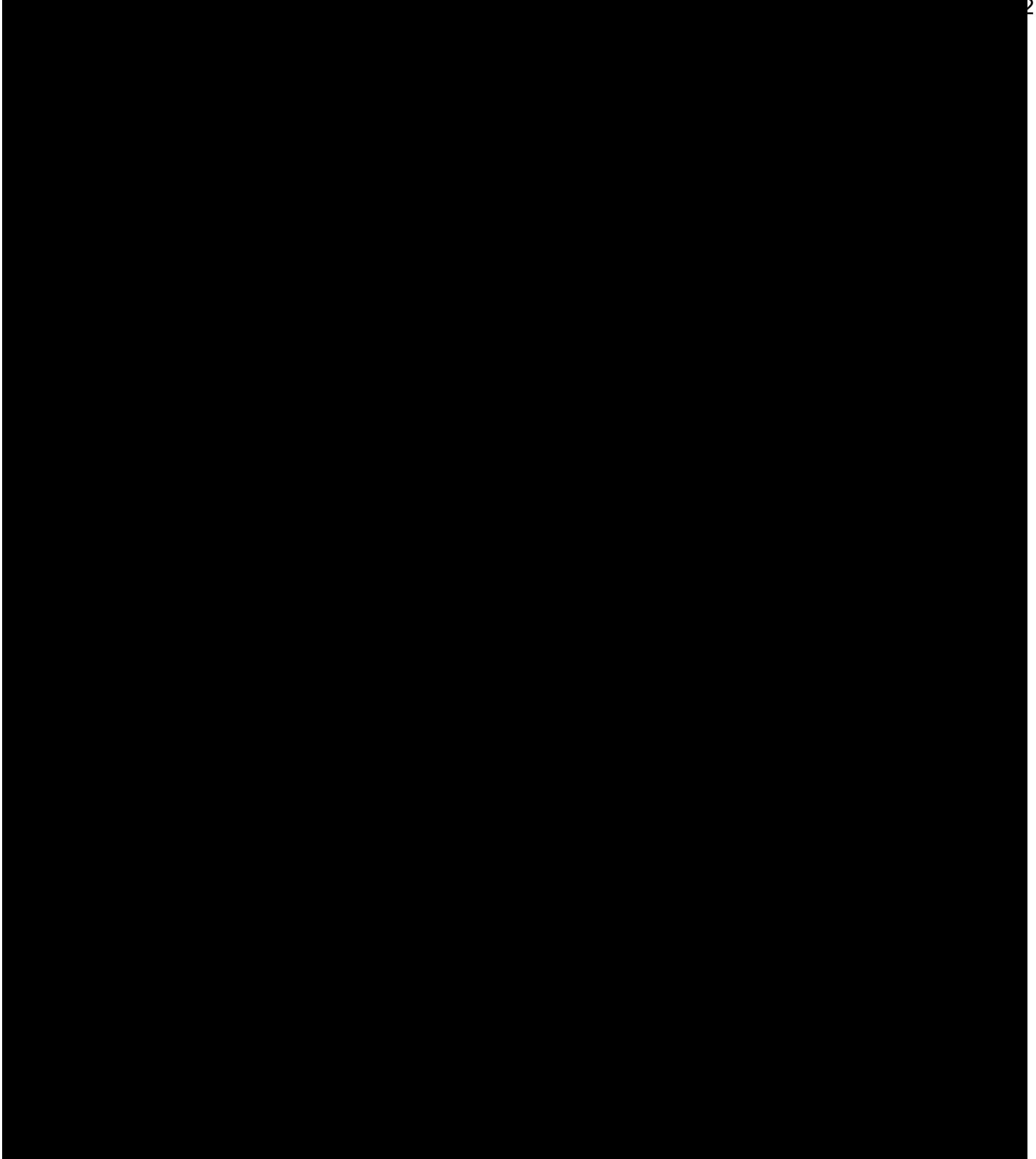


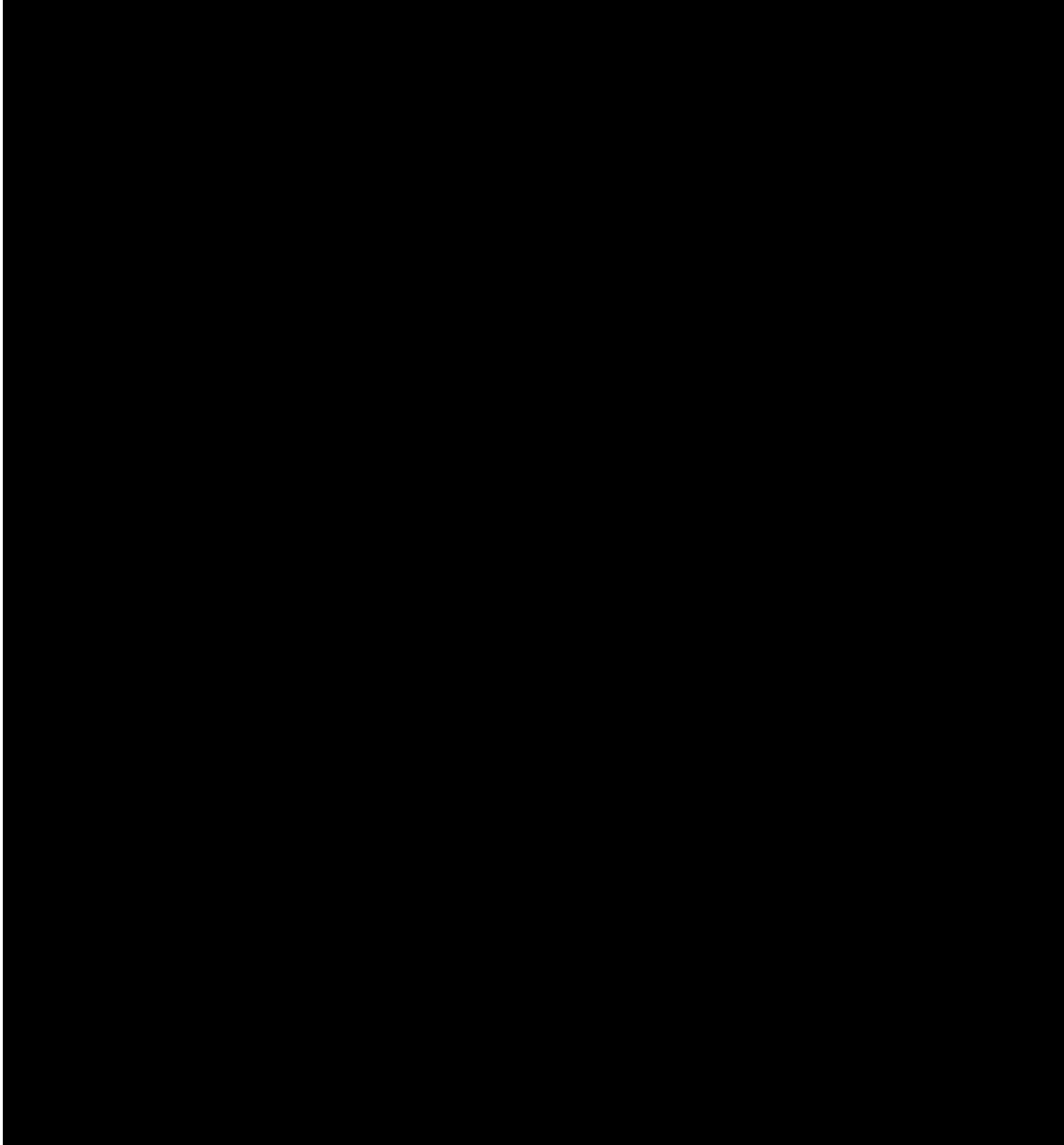


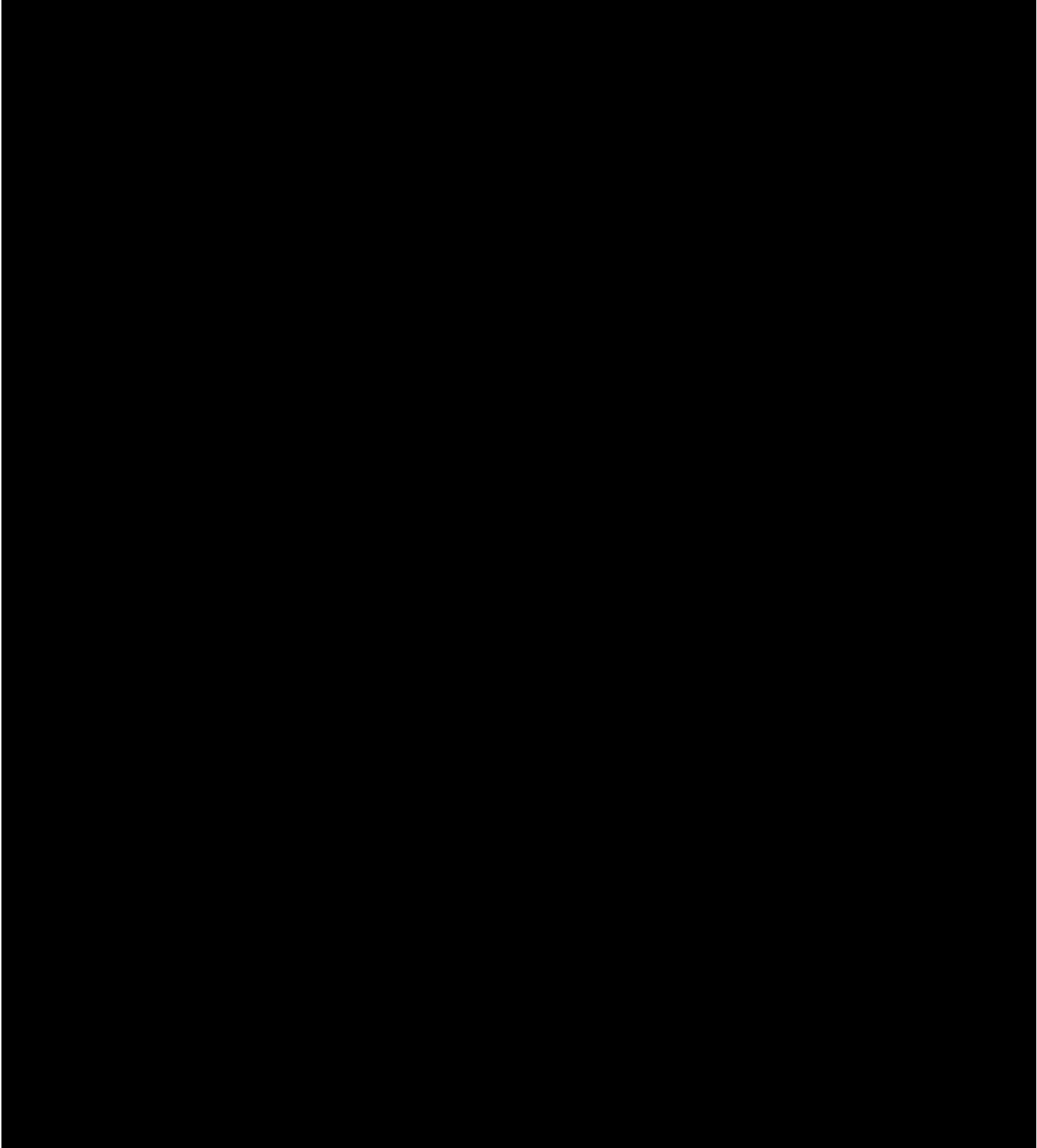


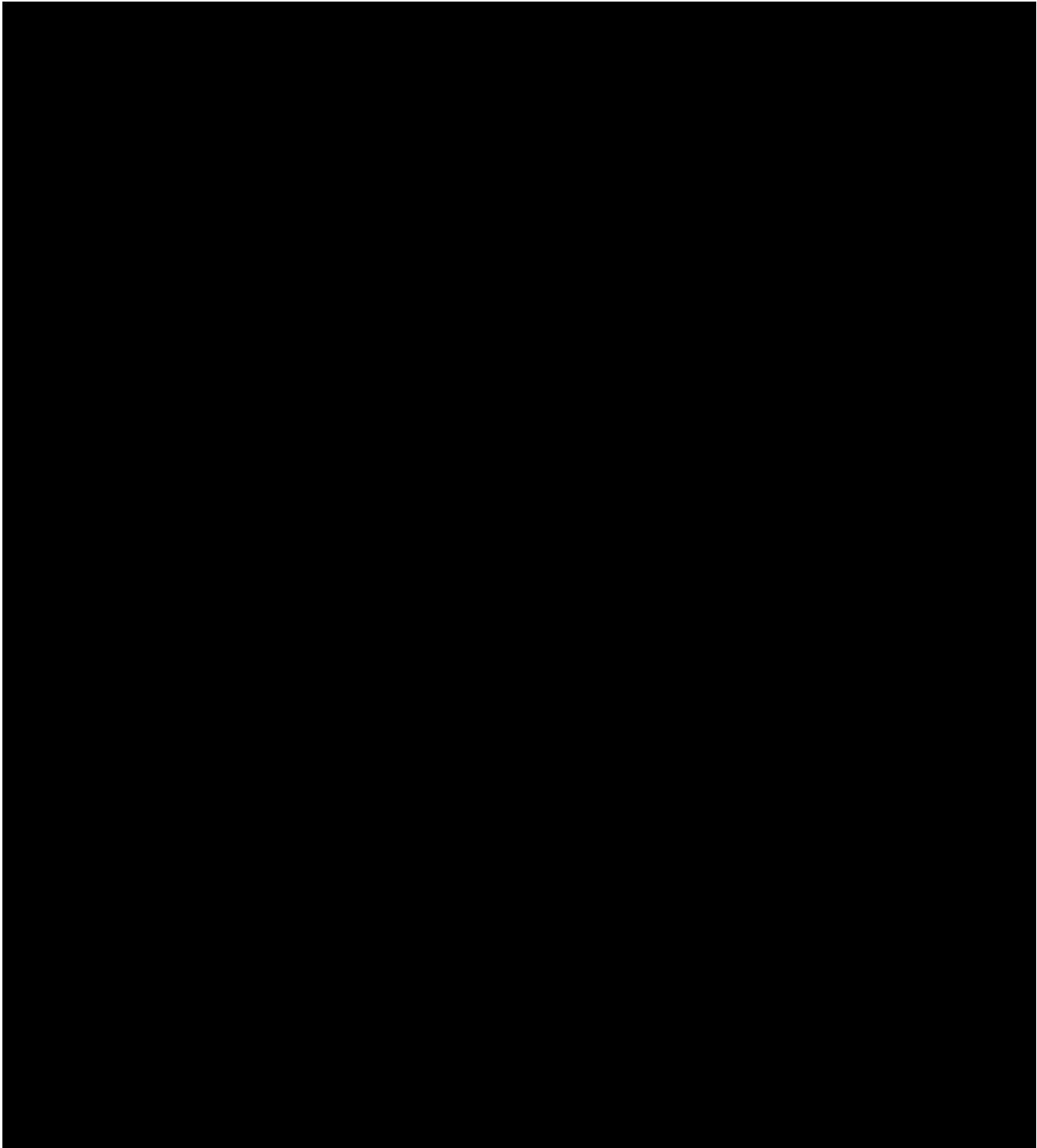


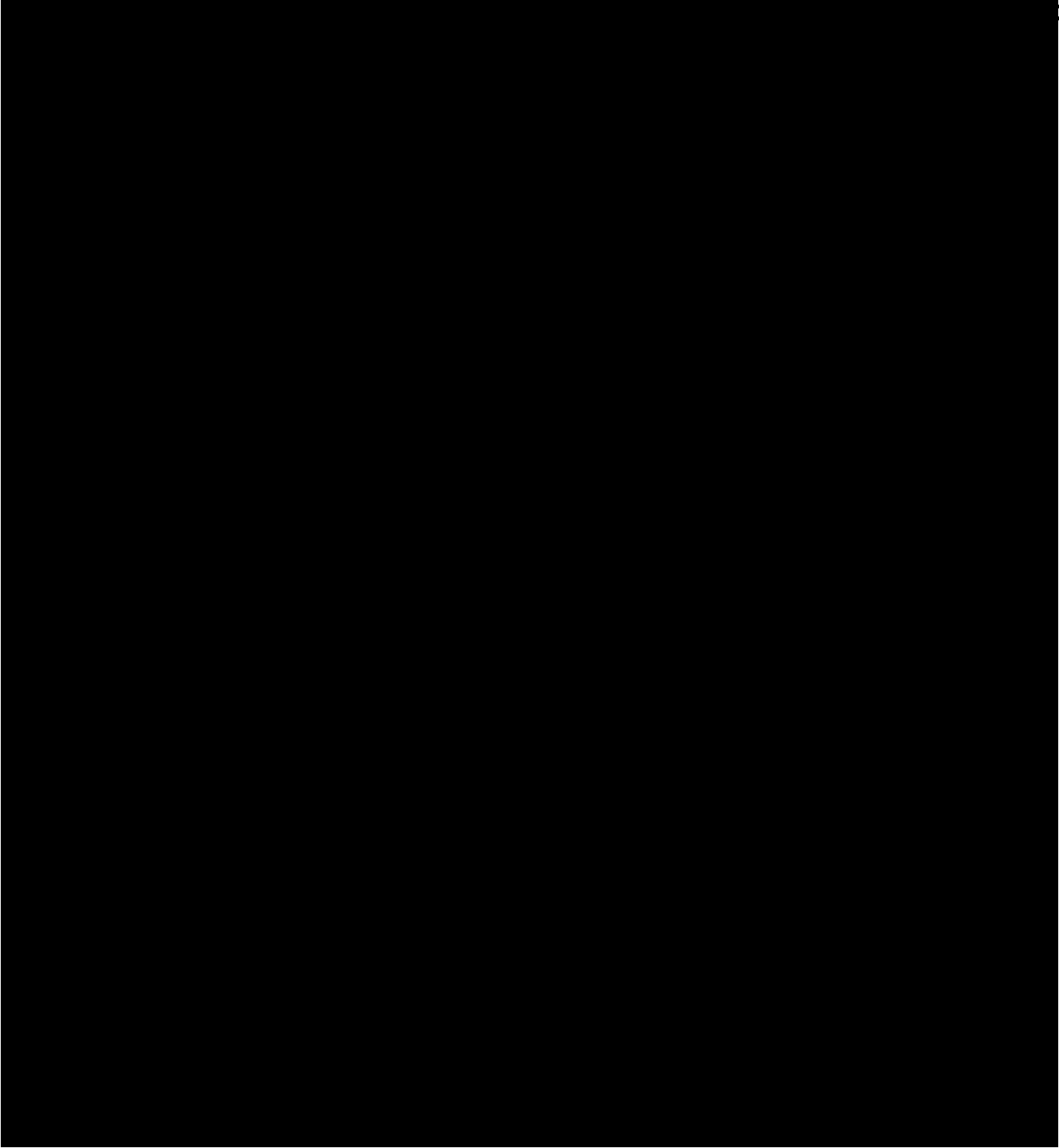


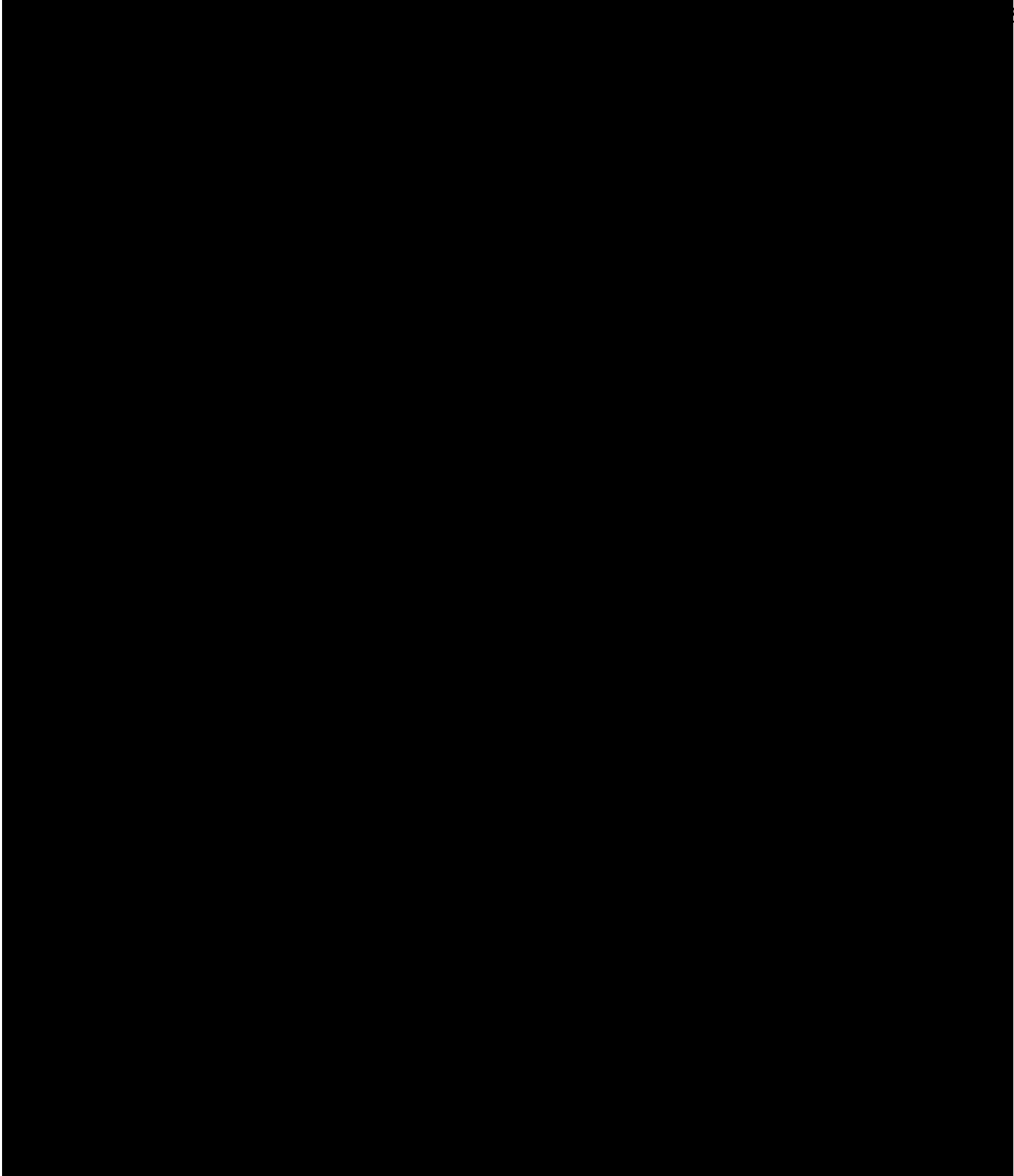


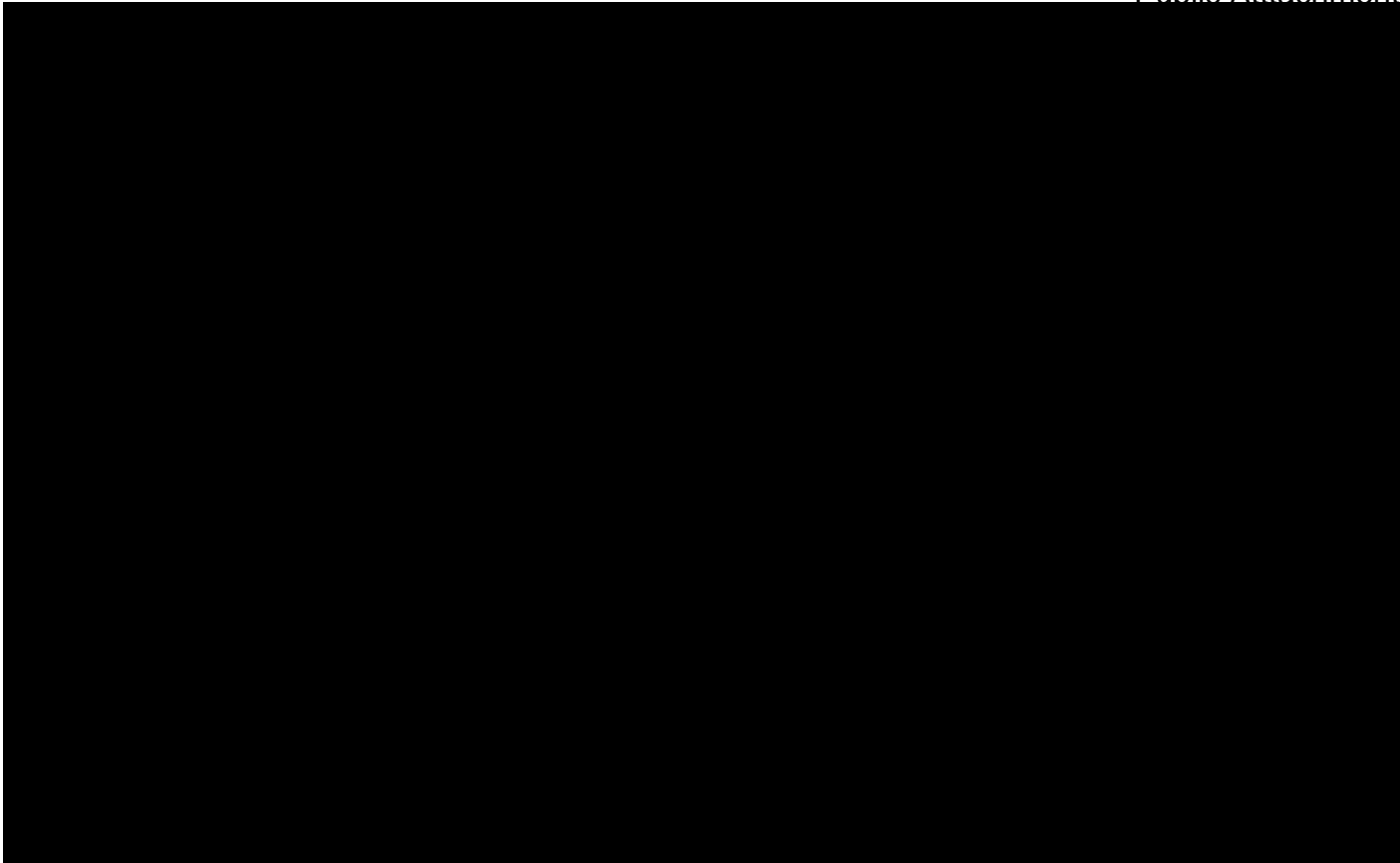


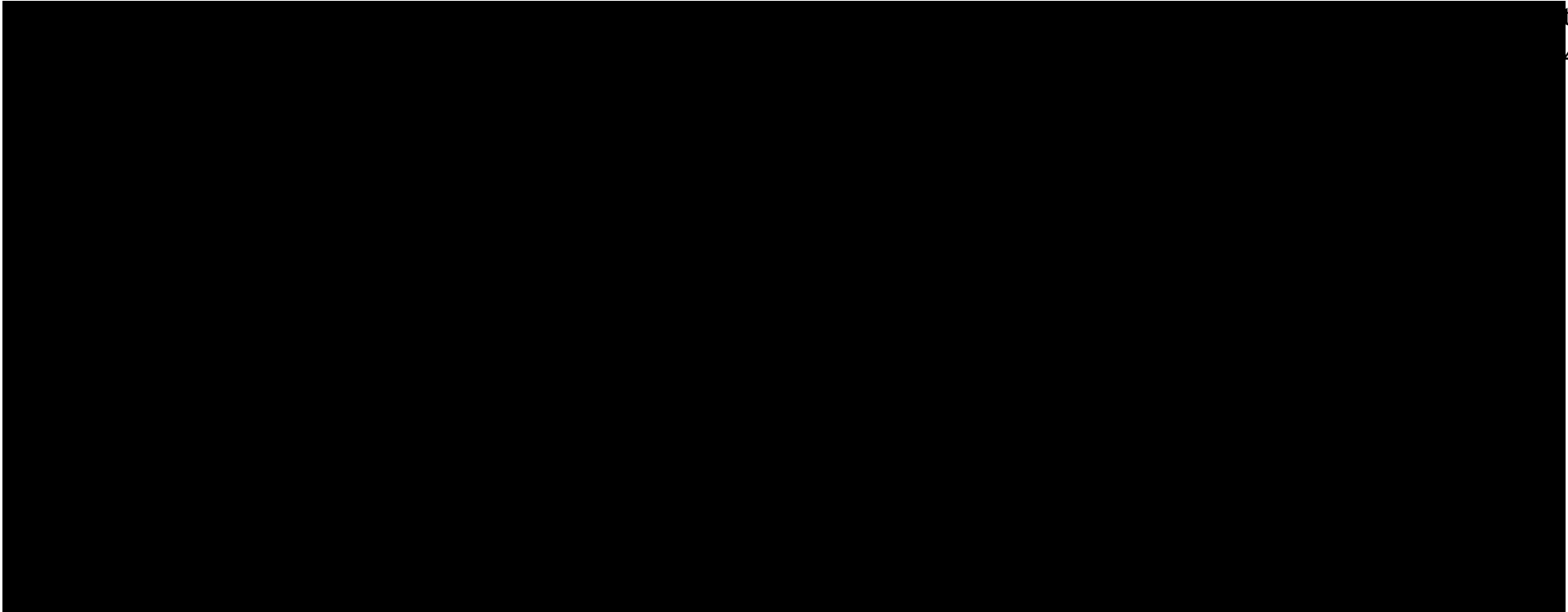


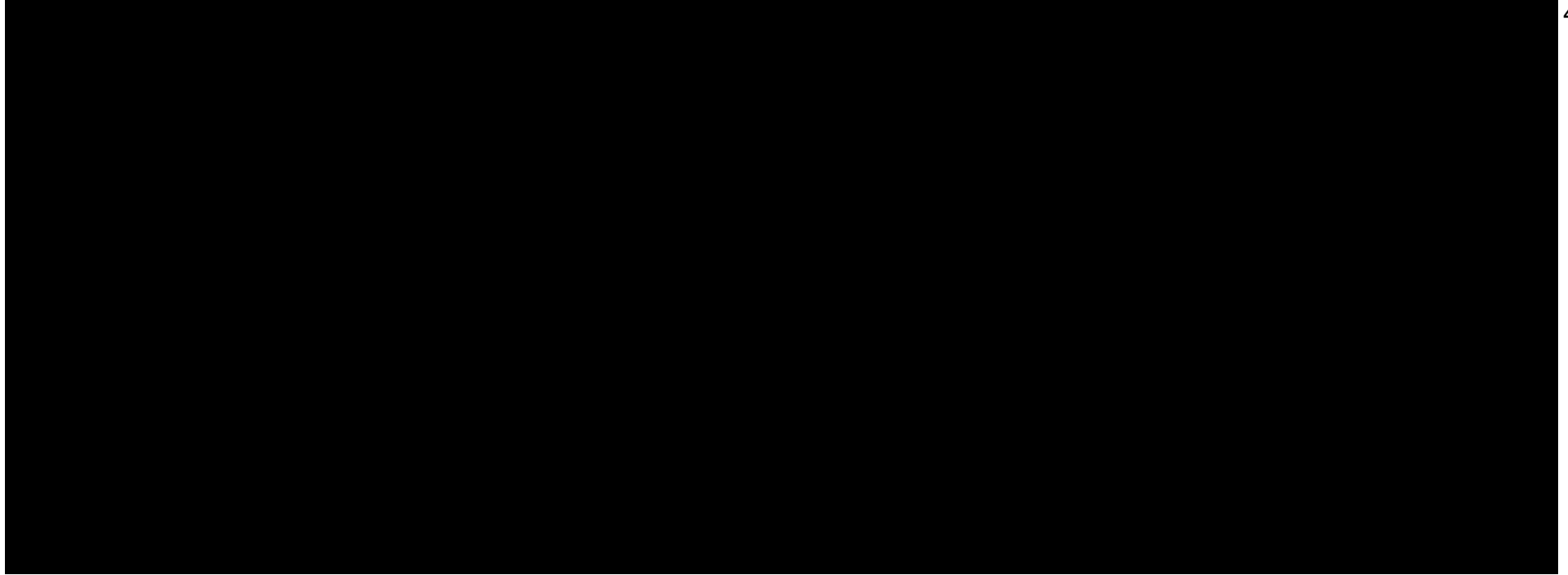




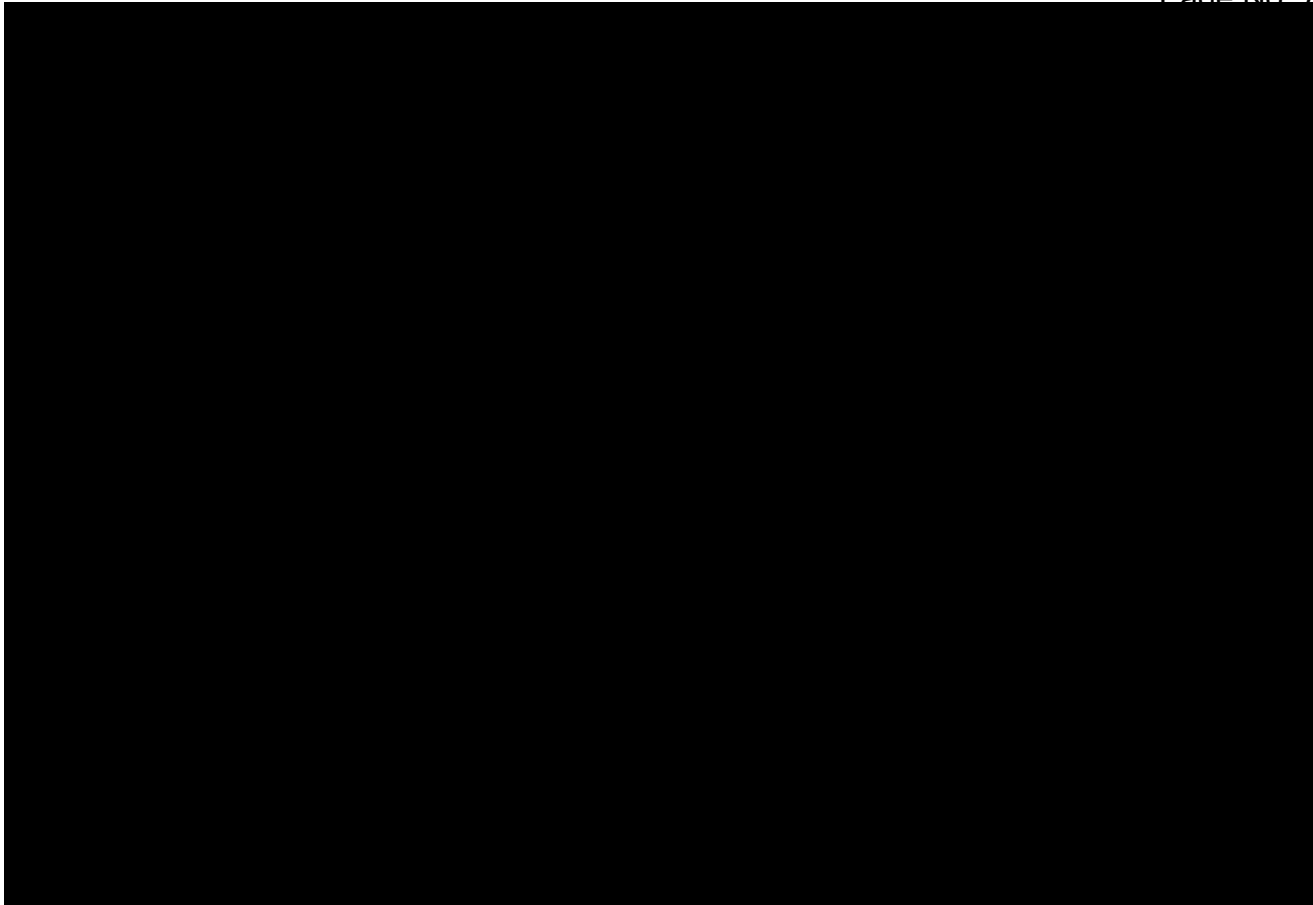


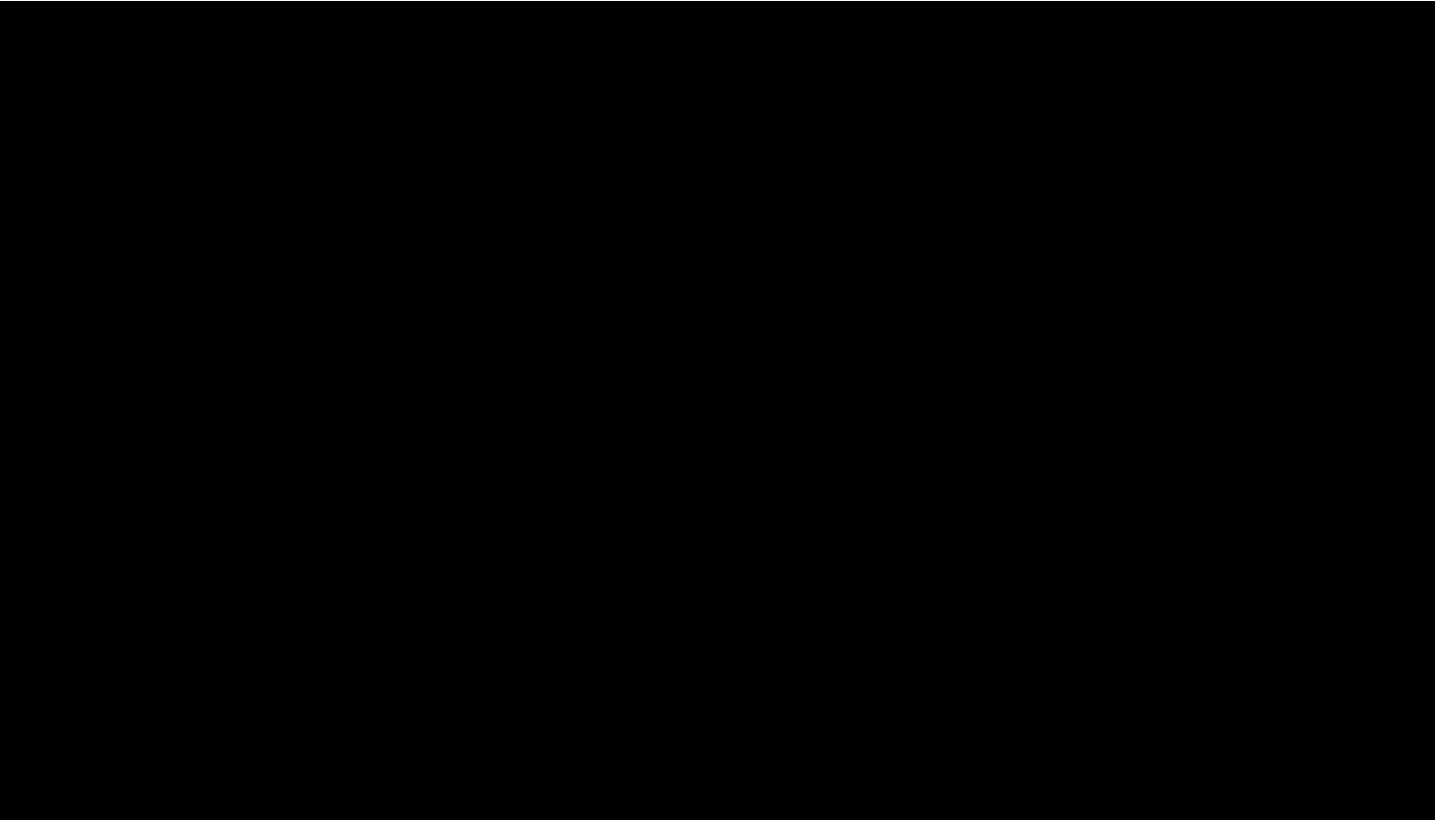


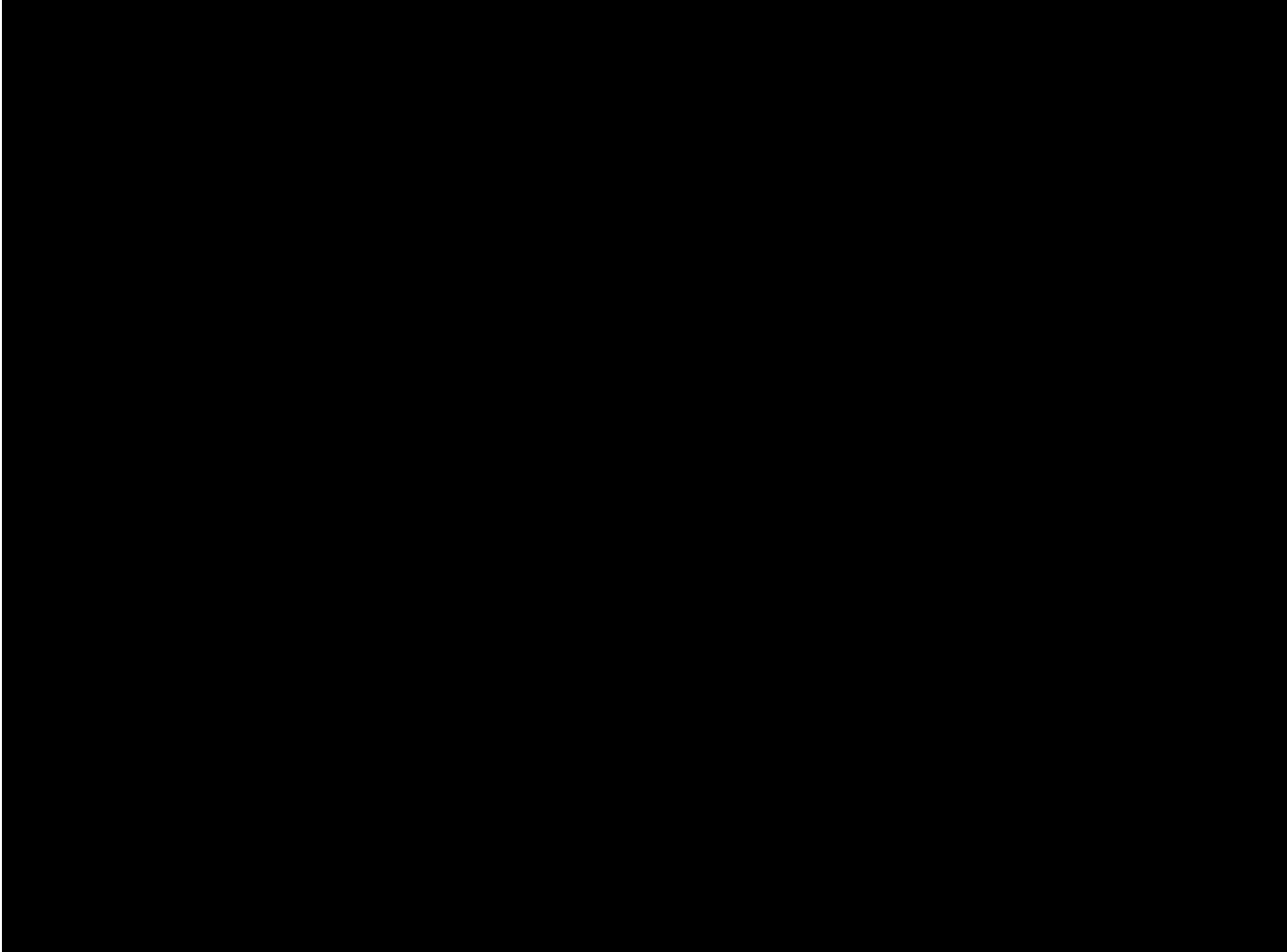


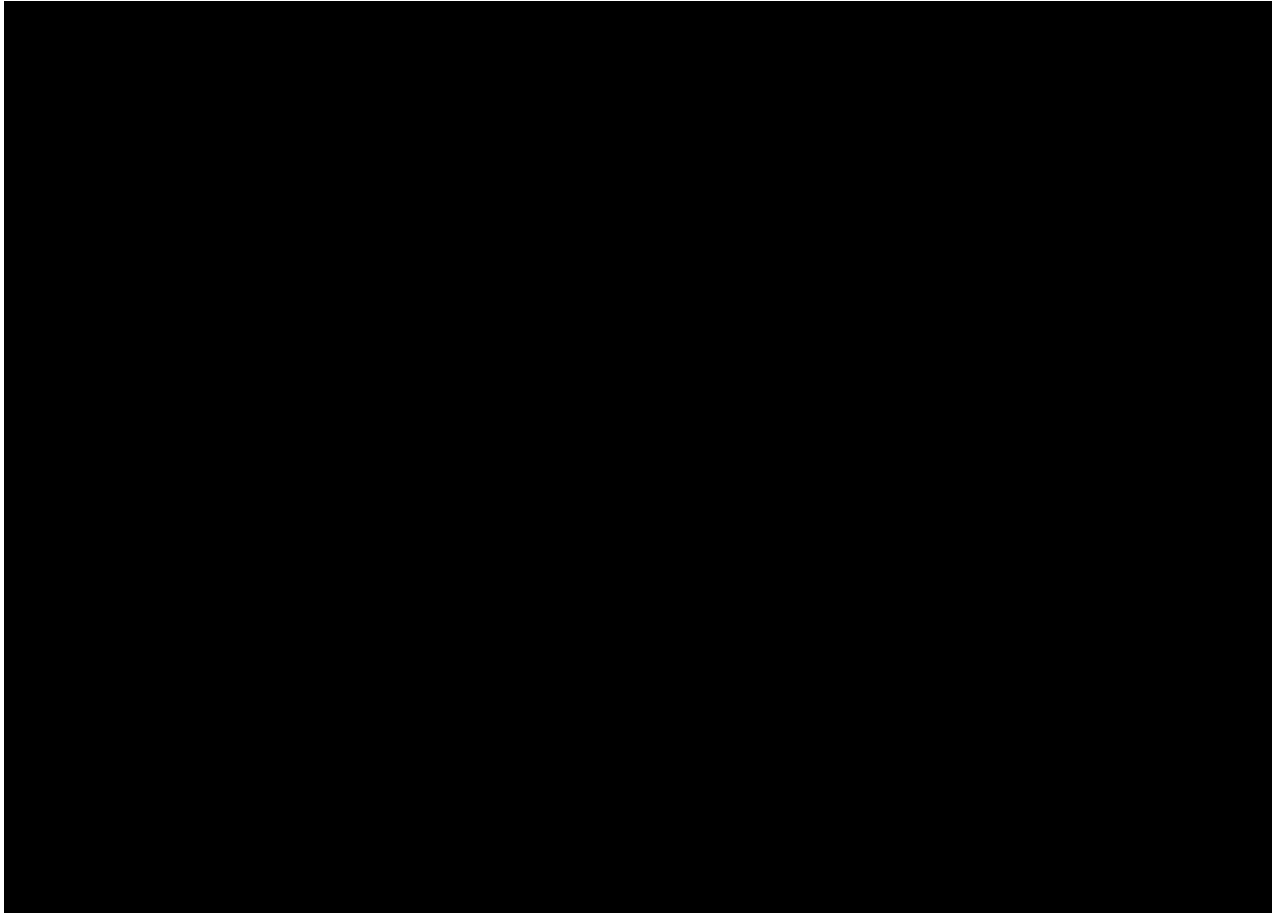


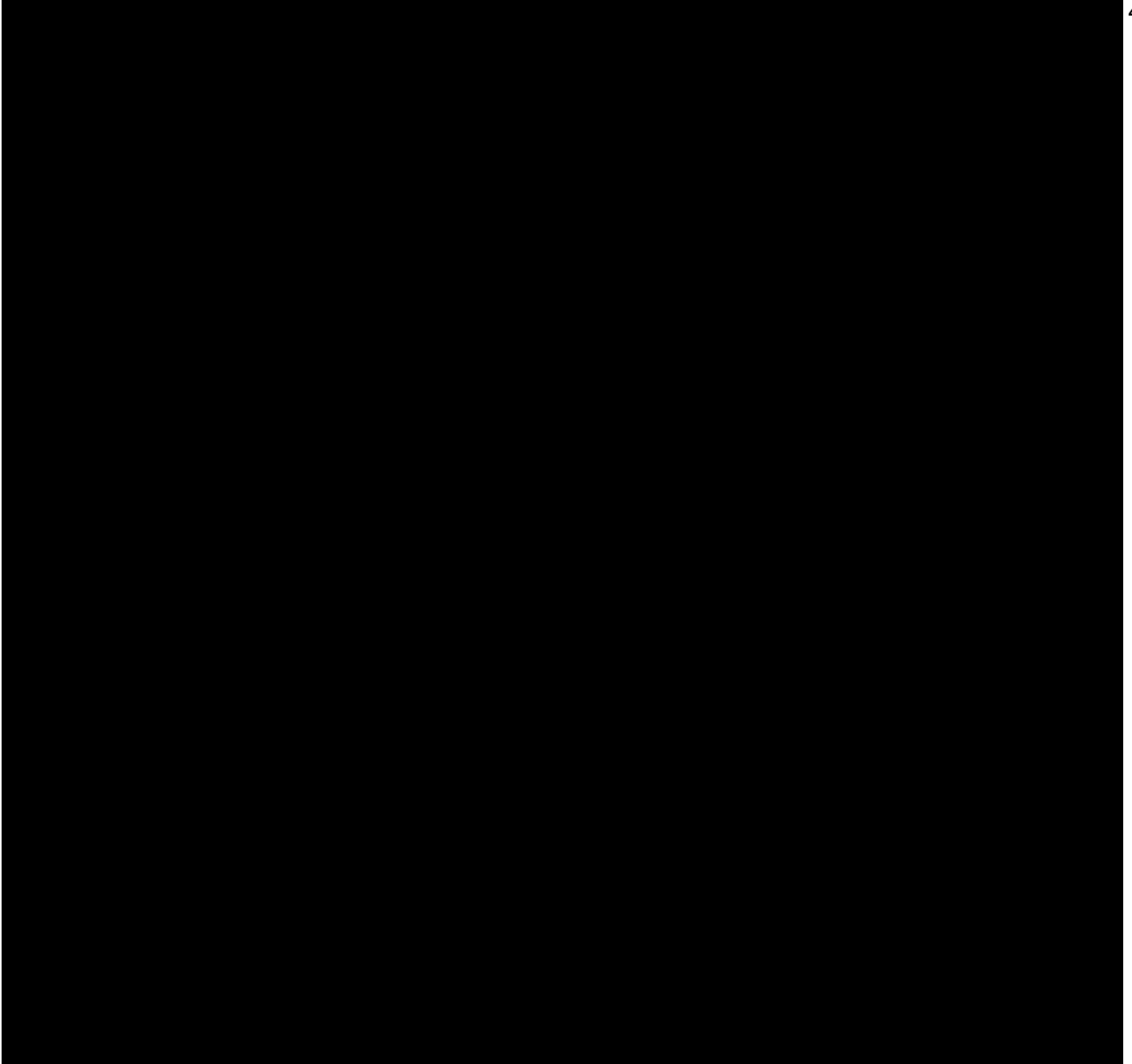


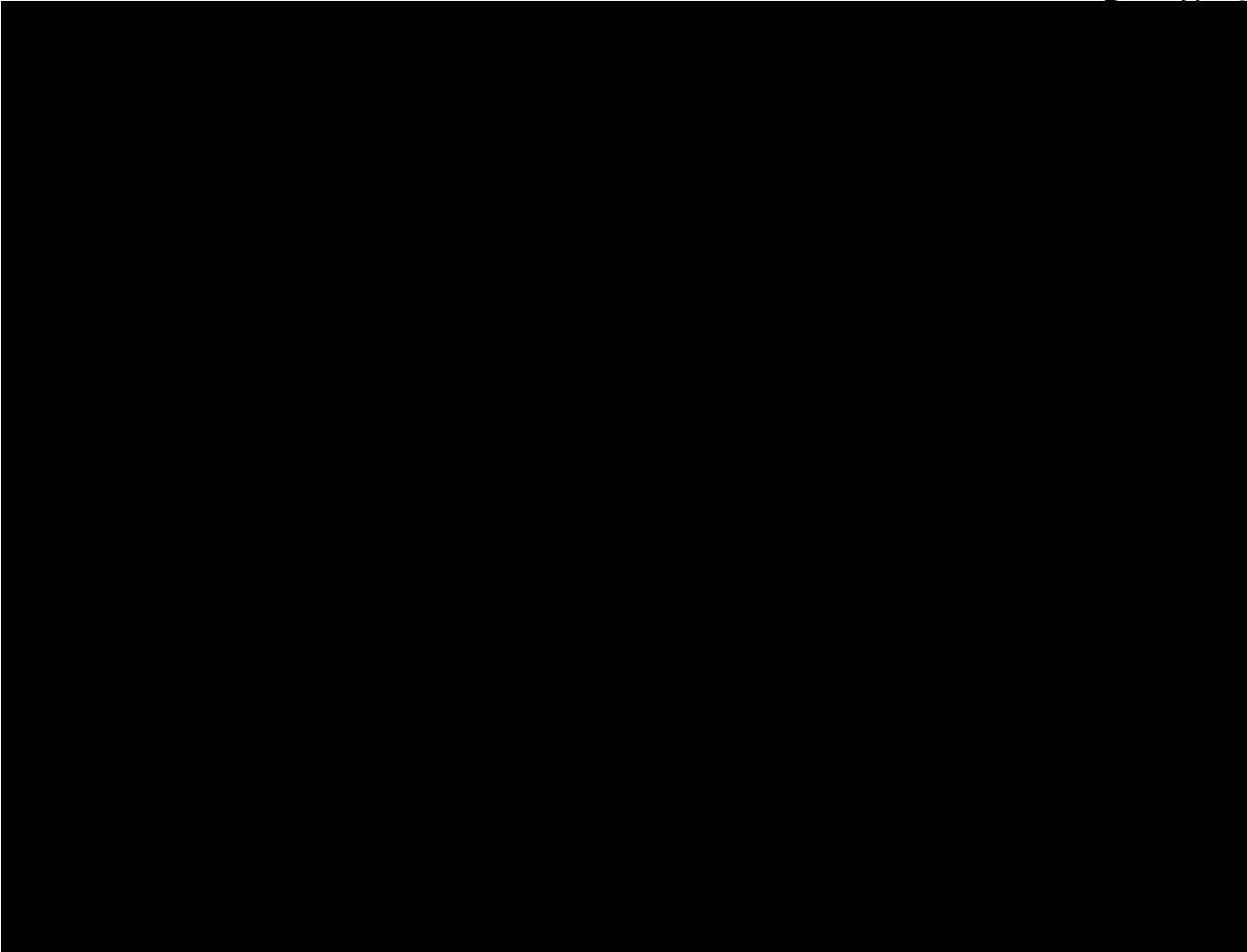


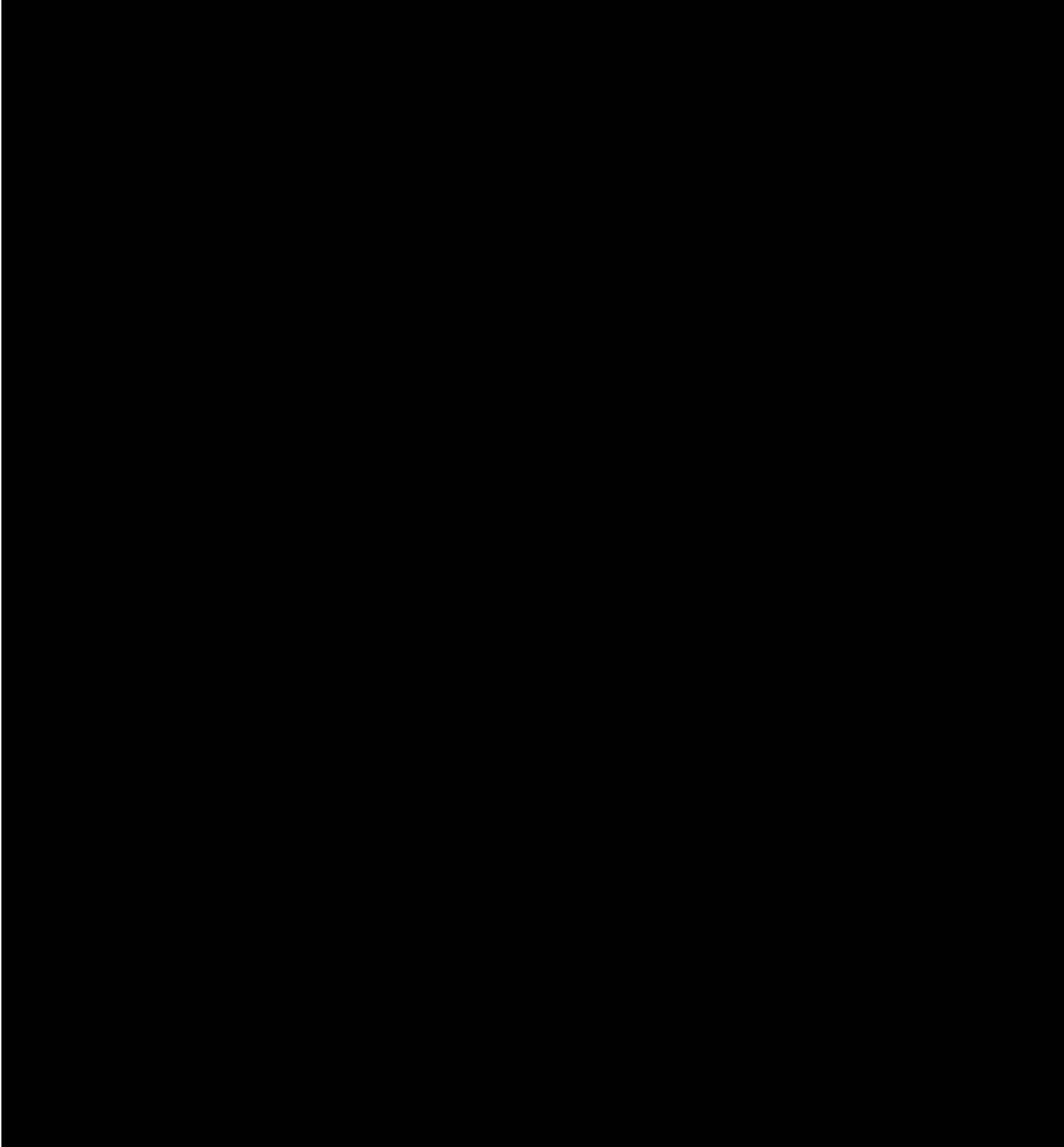


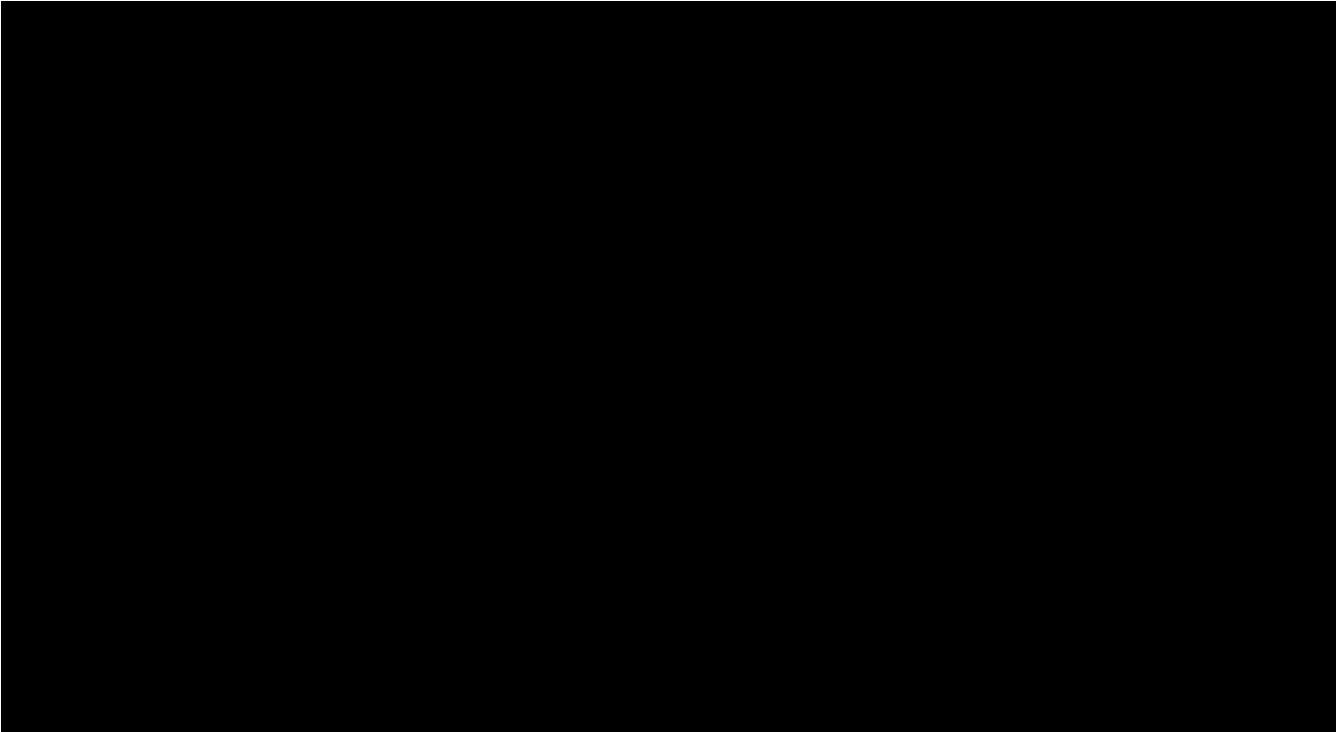












Appendix K: ICP Exception Guidelines and Request Process

Introduction and Overview:

ICP exception requests are precipitated by extraordinary, typically external, non-controllable events. Examples of this include, but are not limited to:

- i. Extreme weather events that fall outside historic norms
- ii. Regulatory impacts initiated solely by the regulator that address omissions and errors by the regulatory body.
- iii. Extraordinary external/economic events (that meet a force majeure threshold) that impact AEP's total operation

ICP exceptions that meet the above criteria will be considered for approval, but not guaranteed

By comparison, events or circumstances that typically do not meet the general rule described above, include:

- i. Unfavorable regulatory outcomes / rulings
- ii. Internal resource constraints or changes (example, Manager responsible for ICP metric leaves company or transfers)
- iii. Human error related to goal achievement (errors, omissions related to data collection and reporting, inadequate planning and execution, etc.)

Documentation, Rationalization and Audit Requirements: Approval will require the submission of data and evidence, including various types of documentation, and written rationalization / business case analysis. Data and evidence may be reviewed by AEP internal audit prior to approval.

Approval Request Process

Reporting & Analysis (R&A) will facilitate all exception requests. ICP Exception requests should be communicated to R&A as soon as practical, typically within 5 business days of identification of the issue.

All exception requests must be submitted to R&A through the [Exception Request Form](#). The request will be logged and tracked by R&A ICP Administration. The Business Unit Vice President will be notified with details of the request when the form is submitted.

Request will be reviewed by R&A ICP Administration. Additional data, documentation, rationalization, or analysis may be required before formal approval consideration (See point #2 above).

R&A ICP Administration will coordinate a request review with the appropriate leader(s). Timeline for review and decision will vary depending on a number of factors, including leader(s) availability, time of year, metric (financial, strategic initiative, etc.).

Approval decision timeline will vary. Approval decisions may be put on hold to monitor additional performance. Review and decision may take several weeks.

Business Units should continue to perform and execute on the metrics/initiatives in ICP plan until a formal decision is rendered.

ICP Approval Process questions may be directed to: Danielle Tweed, dktwweed@aep.com, phone: 614/933-2635



Appendix M: OPCo Contacts

Department/OPCo	Contact	Phone #
General ICP/Scoring	Danielle Tweed	614-933-2635
Financial	David Ferguson	614-716-6952
Forestry/Vegetation	Emeka Okafor	380-205-5026

Terms and Definitions

Terms or definitions used in this document.

Metric Terms	Definition
Customer Interconnection	Construction on Customer asset complete
DART Rate	$\frac{\text{Days Away, Restricted or Transferred} \times (\text{Total Number of DART events} \times 200,000)}{\text{Total Hours Worked}}$
Operating Earnings	Profits remaining after all operating expenses are subtracted from revenues
Plant in Service	Construction on asset complete and being used for its intended purpose.
Return on Equity	A measure of financial performance calculated by dividing net income by shareholders' equity
SAIDI Actual	$\frac{\text{System Average Interruption Duration Index} \times \text{Total number of minutes the average customer has experienced interruption over a 12-month time period}}{\text{Total number of minutes the average customer has experienced interruption over a 12-month time period}}$
Targeted CORE Visit Assessment	2023 Topic – Pre-job briefings – Eight visits per identified leader due 10/31

Revision History

Revision #	Description of Change(s)	Requested By	Revision Date

Review

Reviewed By	Title	Signature	Date

Approval

Approved By	Title	Signature	Date

Review and Retention

Review Frequency	
Retention Period	



Release 1.0

2023 Incentive Compensation
Metrics Plan Summary

Energy Delivery

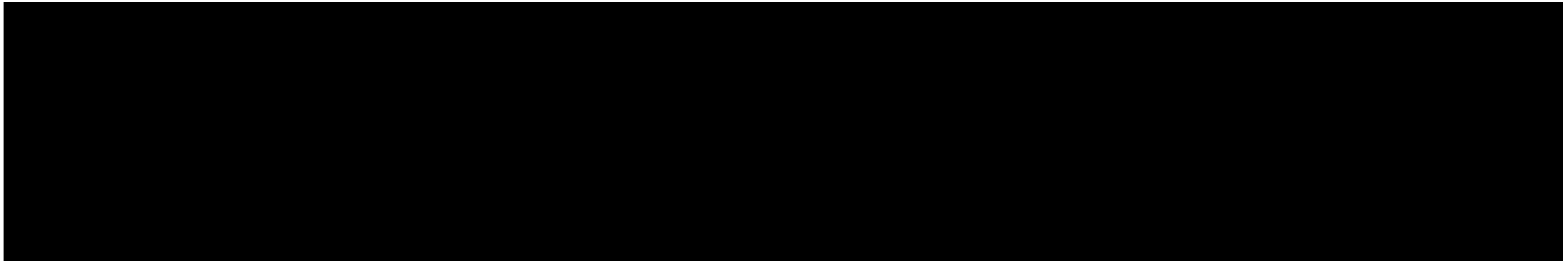
Complete plan details can be accessed by this Link: [2023 Energy Delivery ICP Metrics](#)

Document Contents

<u>Content Topic</u>	<u>Slide # and Hyperlink</u>
1. What's New for ICP Metrics in 2023	<u>Slide# 3</u>
2. How do our ICP Metrics tie to the big picture priorities?	<u>Slide #4</u>
3. 2023 Energy Delivery ICP Scorecard	<u>Slide #5</u>
4. <i>Closer Look</i> - Safety and Compliance Metrics	<u>Slide #7</u>
5. <i>Closer Look</i> - Workforce & Culture Metrics	<u>Slide #8</u>
6. <i>Closer Look</i> - Business Performance Metrics	<u>Slide #9</u>
7. <i>Closer Look</i> – Affordability Metrics	<u>Slide #10</u>
8. <i>Closer Look</i> – Operations Metrics	<u>Slide #11</u>
9. Appendix - ICP Definitions	<u>Slide #13</u>

What's New for ICP Metrics in 2023

- AEP's Safety Metrics are more streamlined
- AEP's Culture Metric has changed to Survey Participation
- AEP's Operating Earnings and ROE are shared goals across Utilities and Energy Services
- Plant in Service is a cumulative target
- Newly added metrics include:

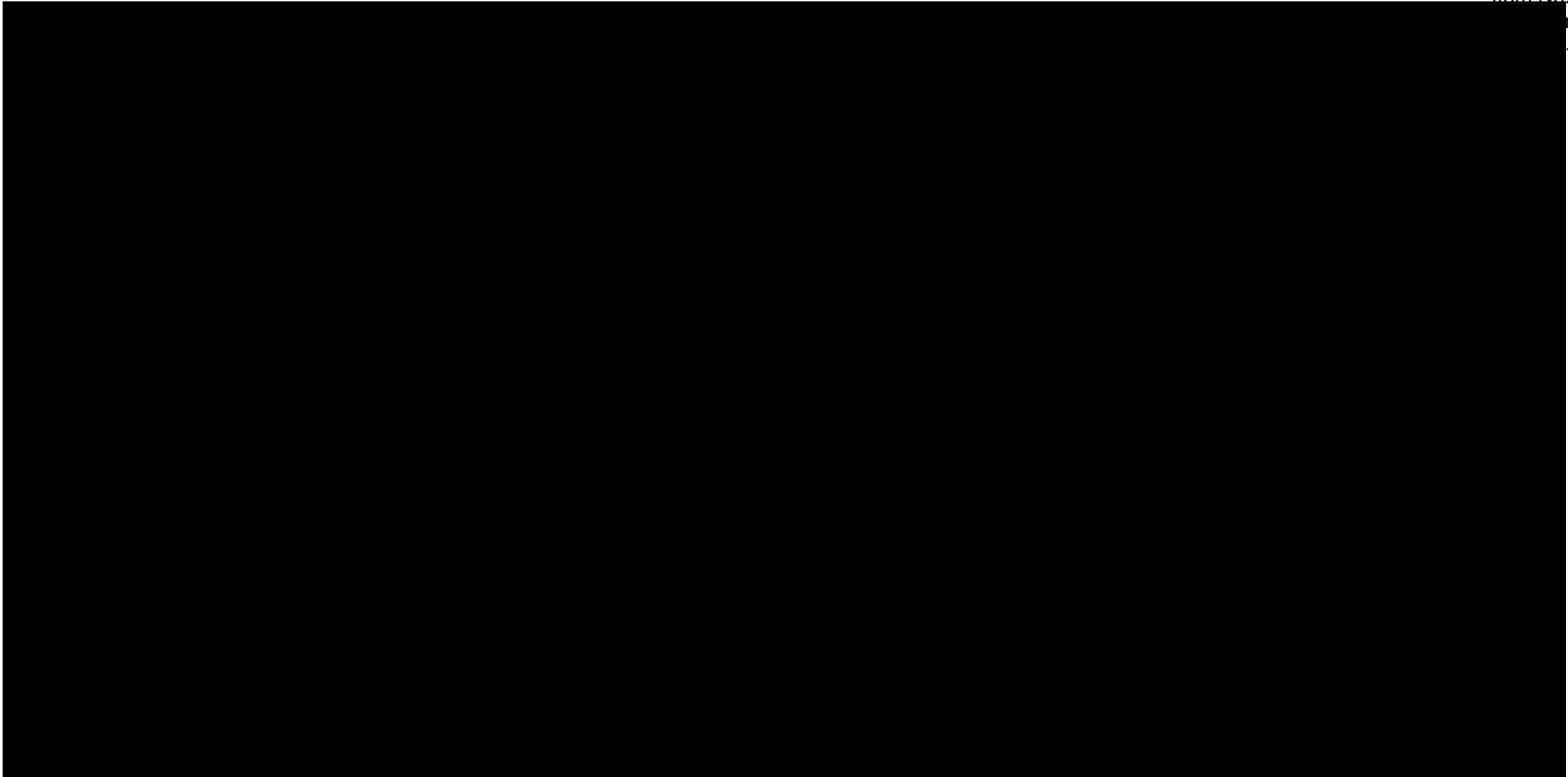


- A [Power BI dashboard](#) has been developed to streamline reporting and to enable leaders to track and review metrics data with their teams. Expected release date April 2023. Monthly ICP Analysis will also be provided in summary form, and available on the dashboard and in our routine communication with leaders about ICP performance. More information on this is forthcoming.

How do our ICP Metrics tie to the big picture priorities?

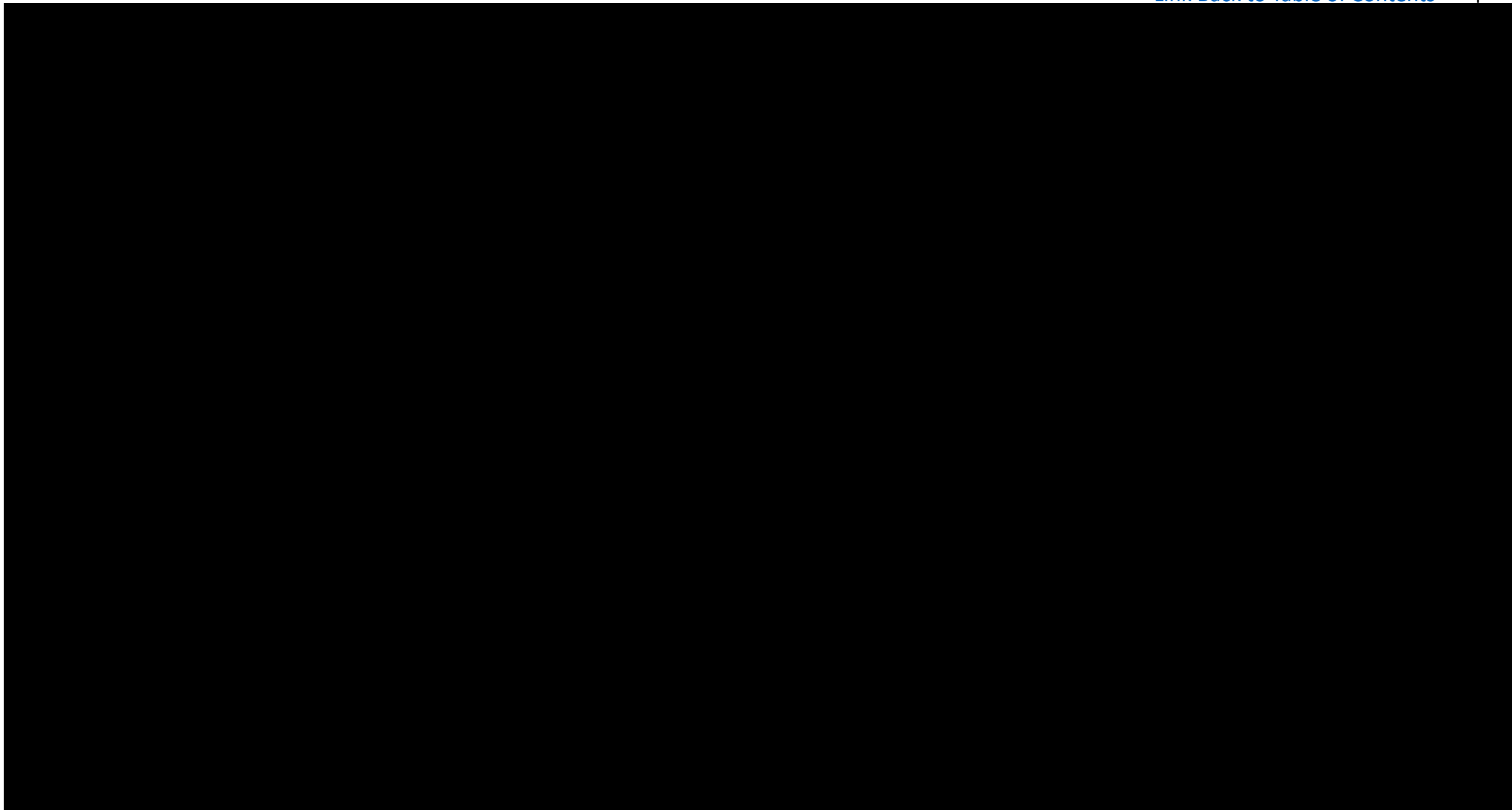
Broadly speaking, our ICP metrics prioritize, support, and incentivize behaviors and outcomes that each employee's role has a direct impact, including:

- **Zero Harm** – AEP is committed to ensure everyone goes home the same or in better condition than when they arrived at work.
- **Diversity and Inclusion** – AEP encourages and supports a diverse and inclusive workforce and long-term strategy that sustains a culture in which employees, customers, and suppliers feel respected, valued, and connected.
- **Affordable Electricity** – AEP work to supply its customers with electricity at an affordable price.
- **Investor Returns** – AEP provides returns for its investors, enabling AEP to continue serving customers with stable and affordable electricity.
- **Electricity Provision** – AEP furnishes electricity to its customer in a reliable and efficient manner.

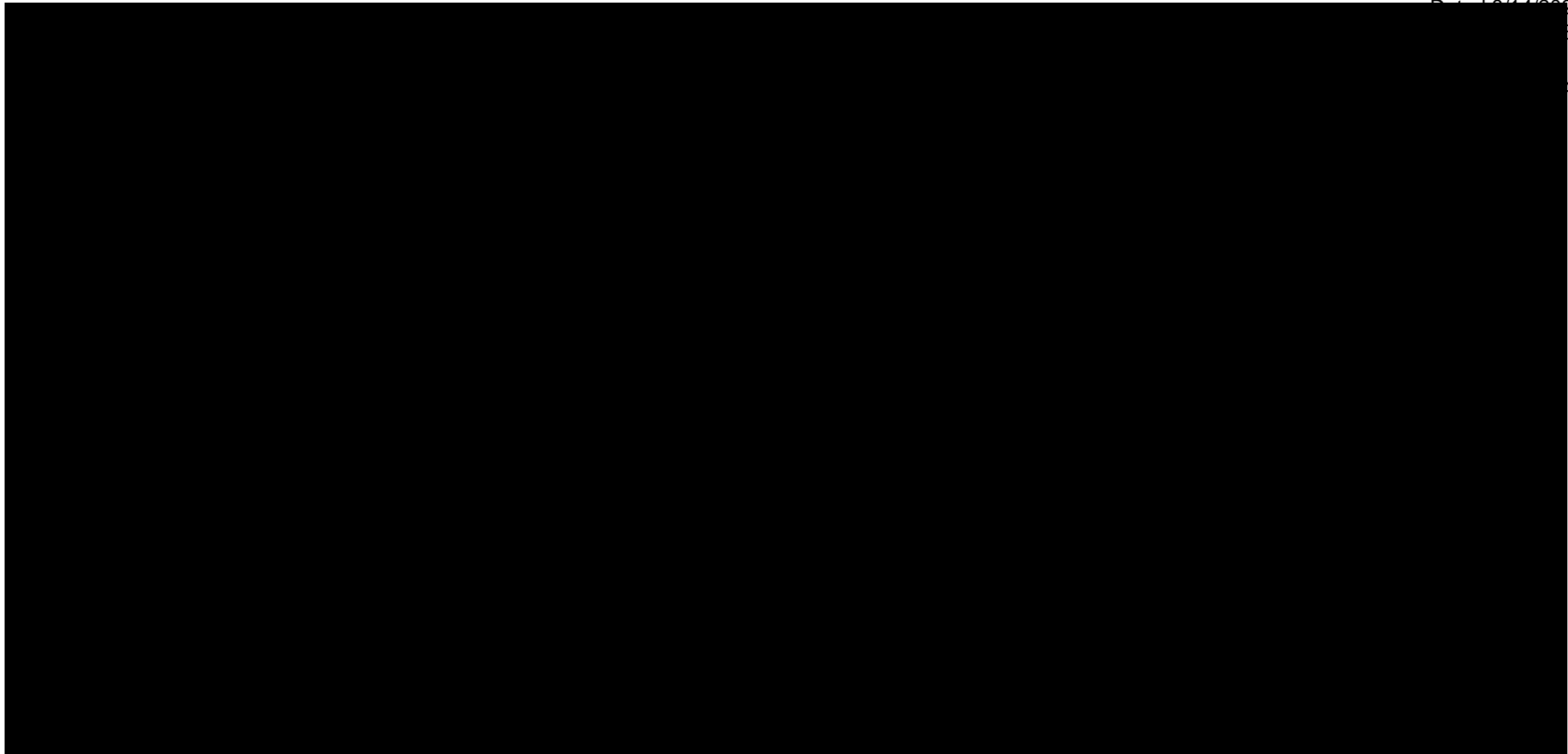


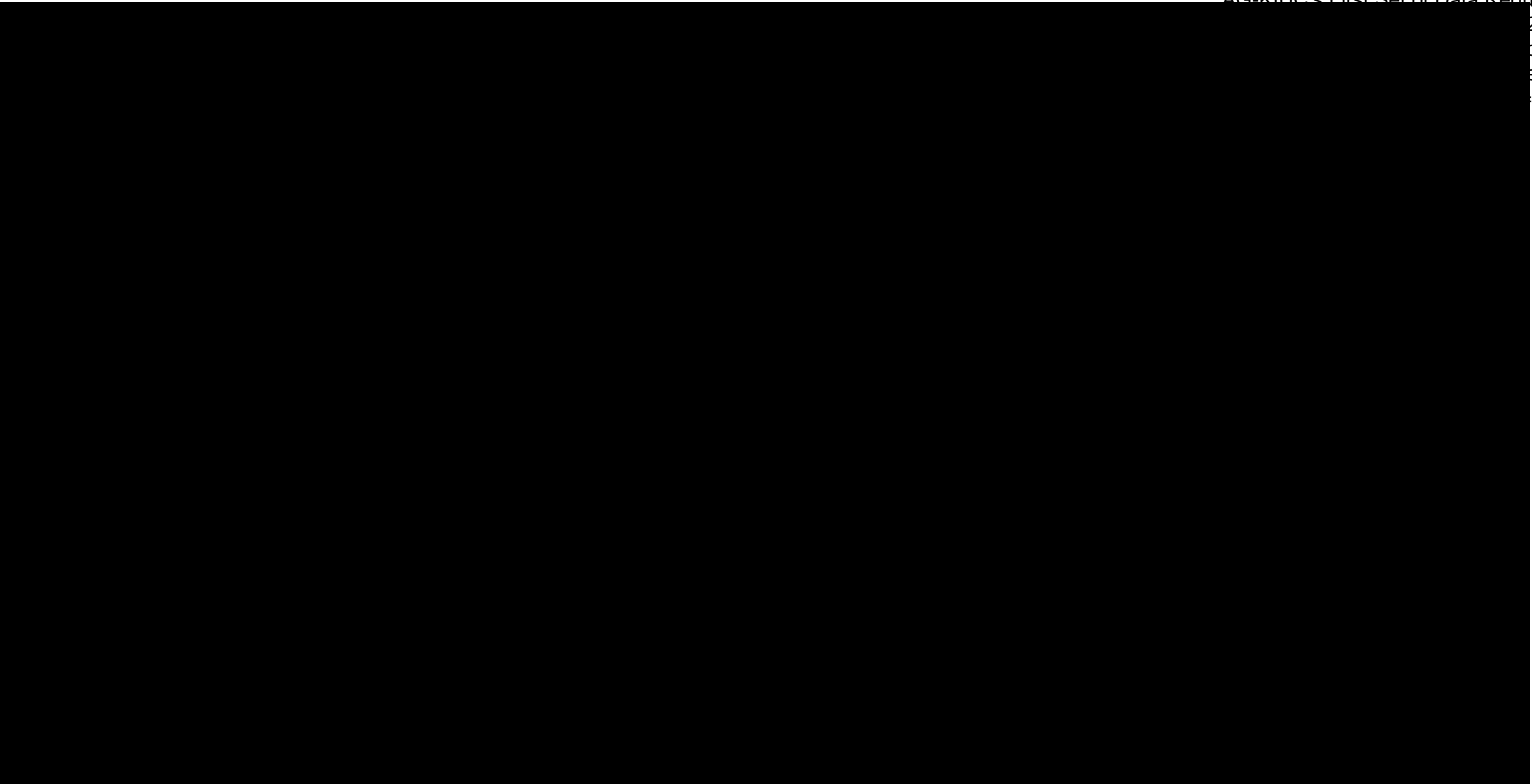
A Closer Look at 2023 ICP Metrics

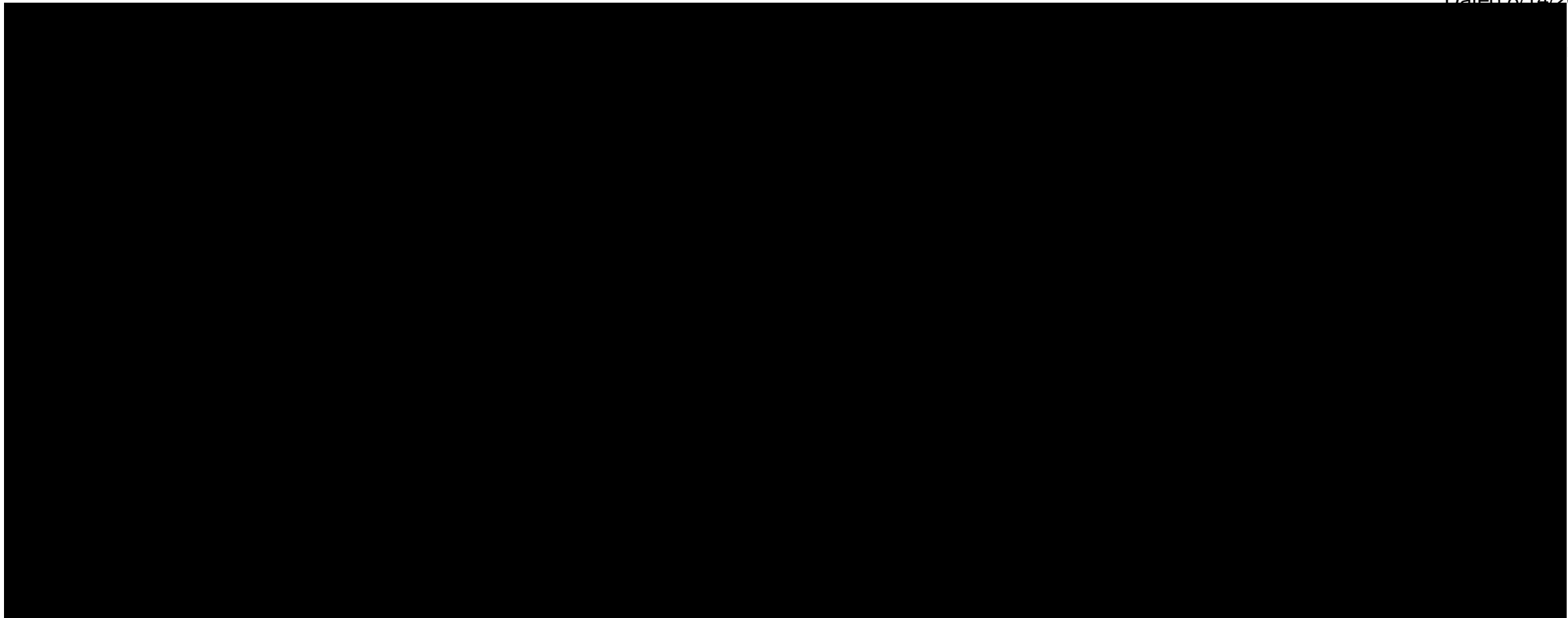
Complete plan details can be found in the [2023 Energy Delivery ICP Metrics Plan Document](#)



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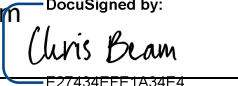
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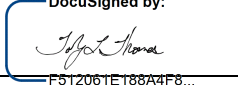
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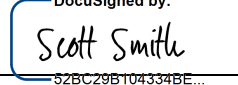
ICP Metrics Terms & Definitions

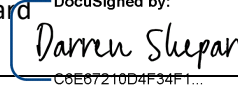
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Customer Interconnection	Construction on Customer asset complete
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Return on Equity	A measure of financial performance calculated by dividing net income by shareholders' equity
SAIDI Actual	$\frac{\text{System Average Interruption Duration Index} \times 60}{\text{Total number of minutes the average customer has experienced interruption over a 12-month time period}}$
Targeted CORE Visit Assessment	2023 Topic – Pre-job briefings – Eight visits per identified leader due 10/31

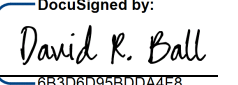
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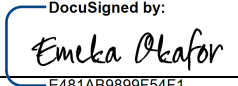
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Managing Director Energy Delivery Finance

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dash Shepard@aep.com

VP - Energy Delivery Engineering

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Managing Director

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David R. Ball

drball@aep.com

Vice President, Energy Delivery Operations

6/18/2020

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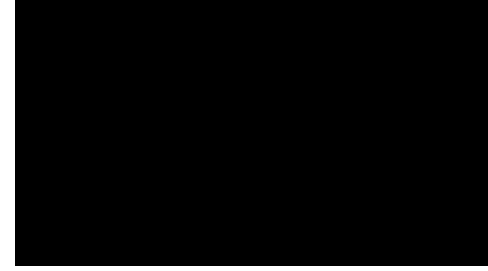
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Electronic Record and Signature Disclosure
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Each party agrees that the electronic signatures, whether digital or encrypted, of the parties included in this Agreement are intended to authenticate this writing and to have the same force and effect as manual signatures. Electronic signature means any electronic sound, symbol or process attached to or logically associated with a record and executed and adopted by a party with the intent to sign such record.

Please confirm your agreement by clicking the 'I agree' button at the bottom of this document.



Generation

2023 Incentive Compensation Plan

Release 1.0

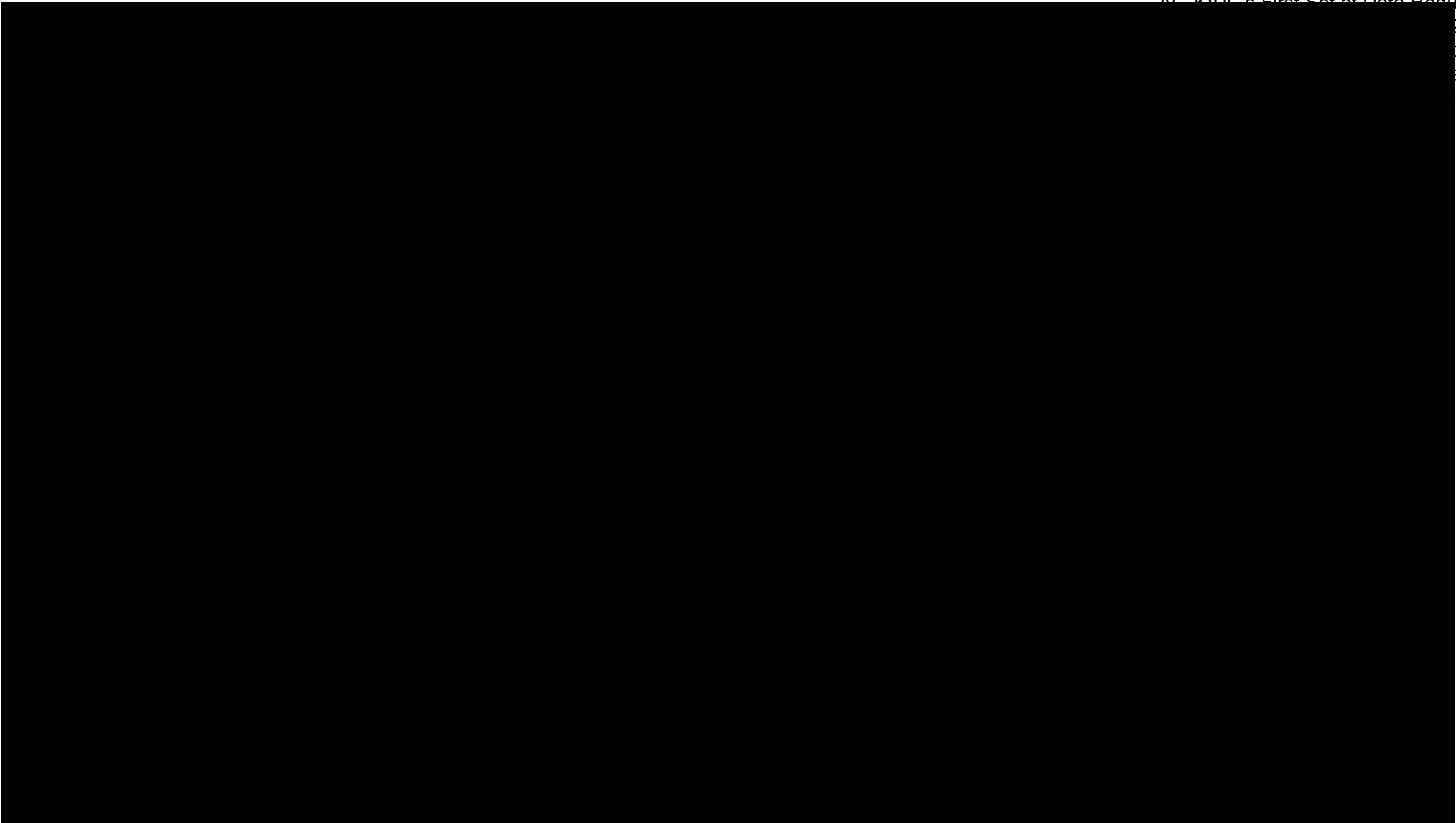
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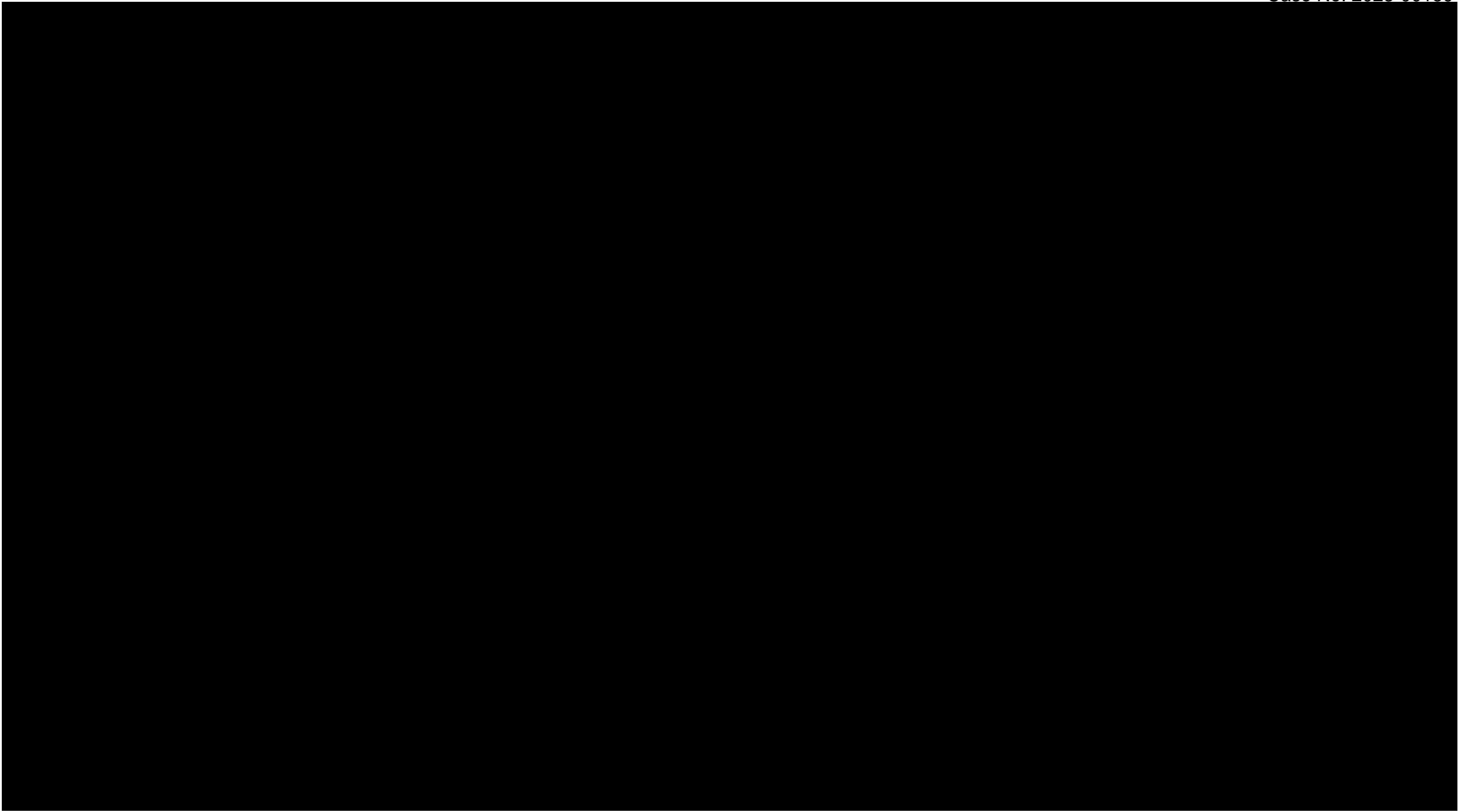
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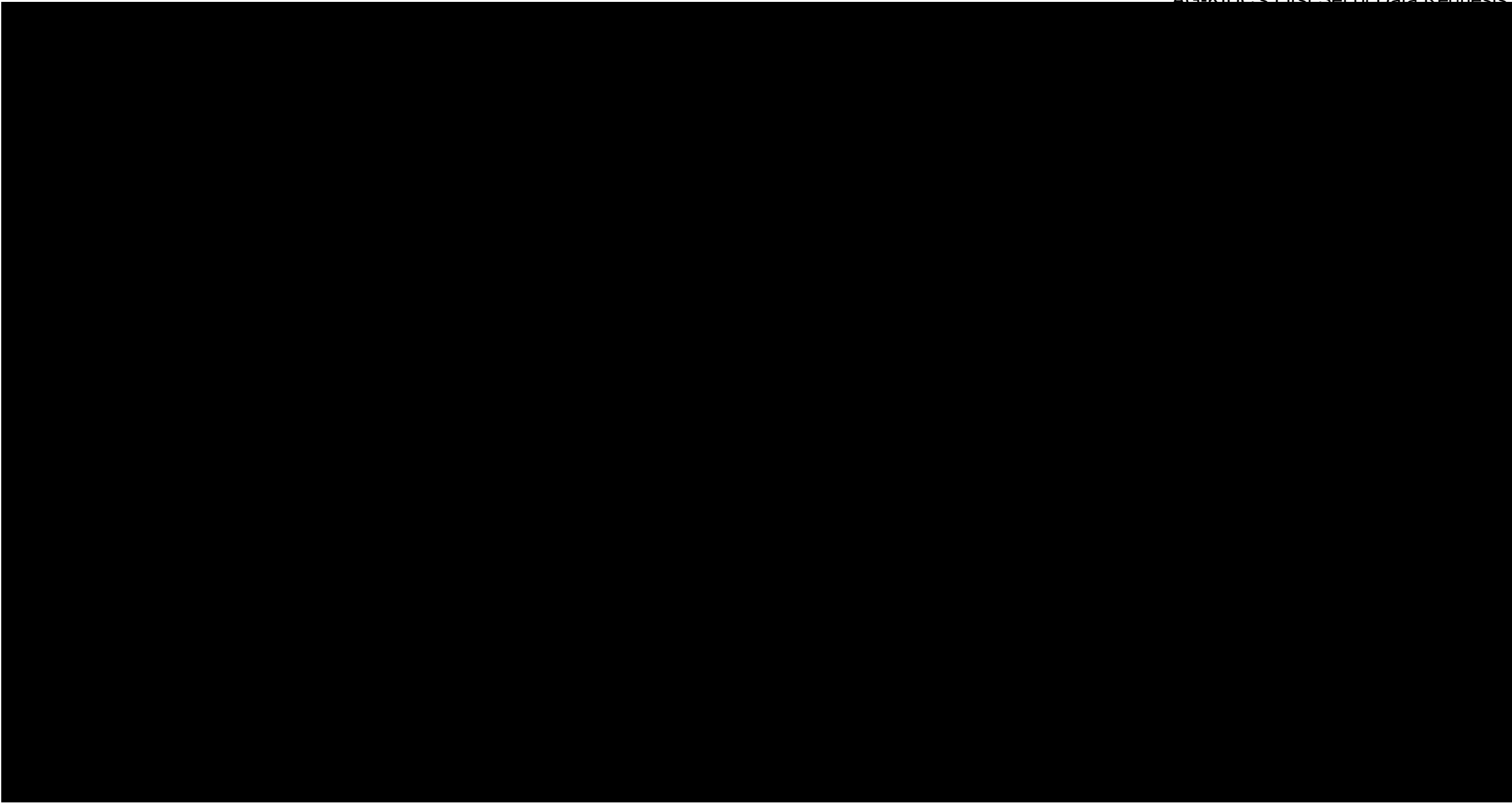
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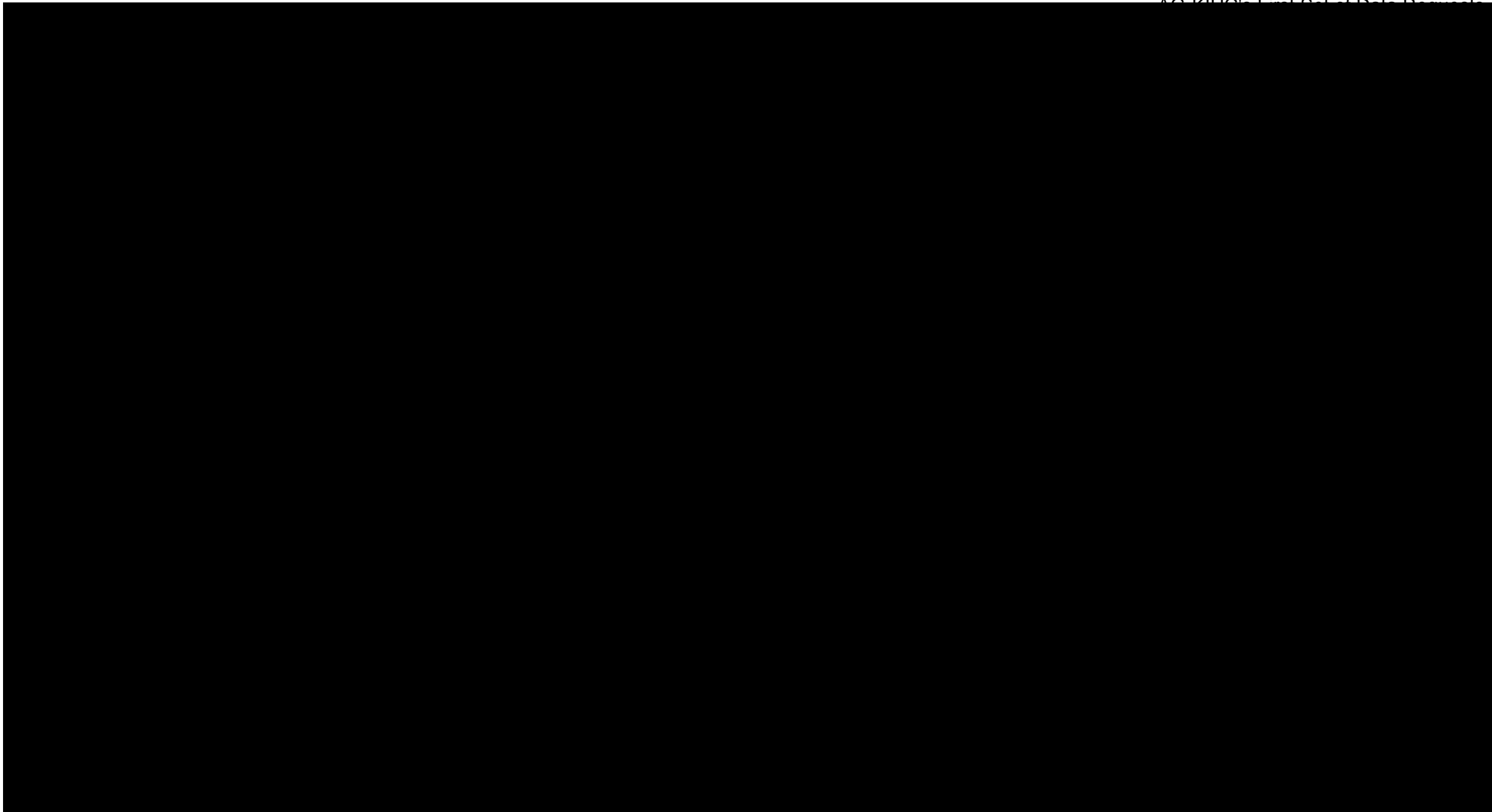
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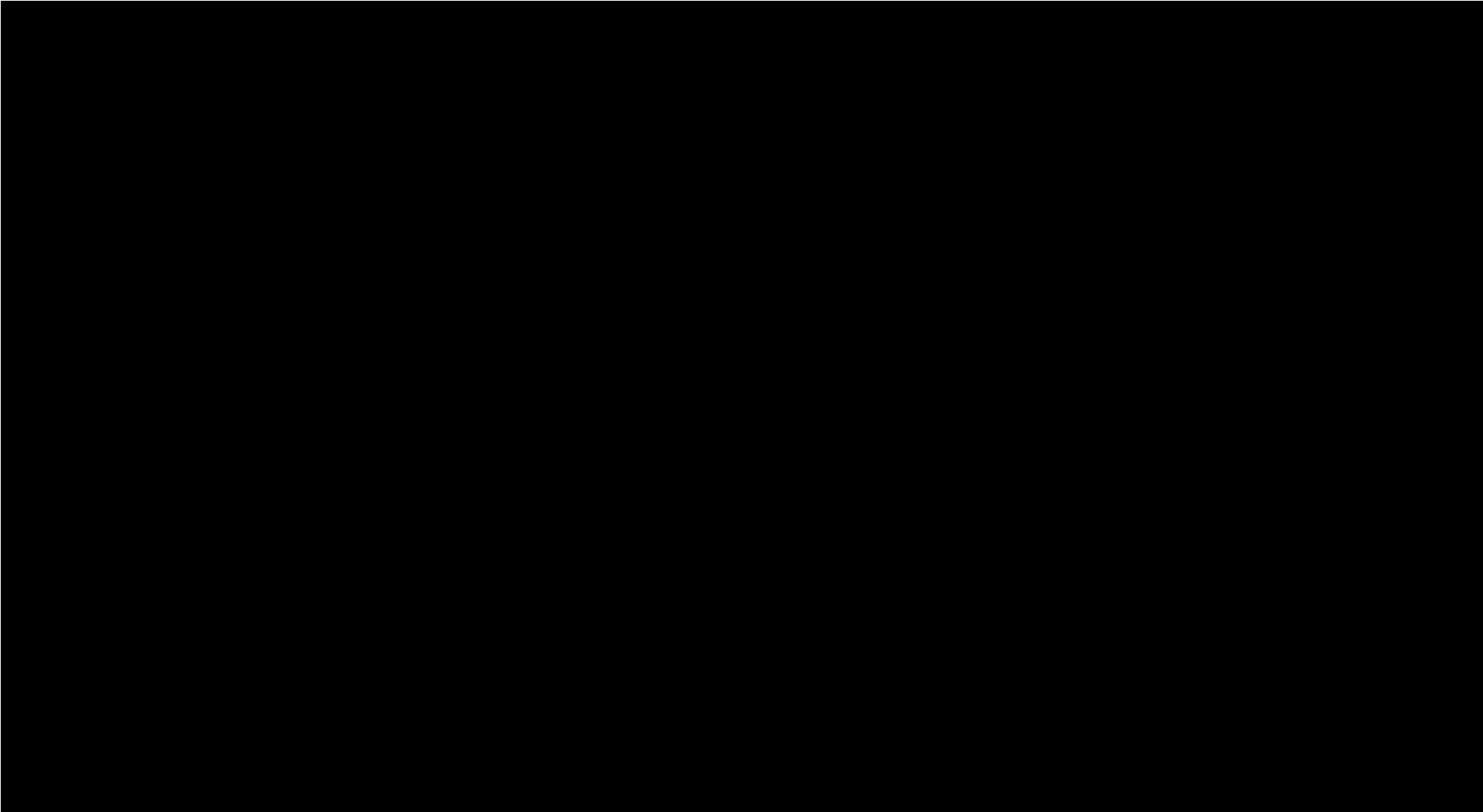
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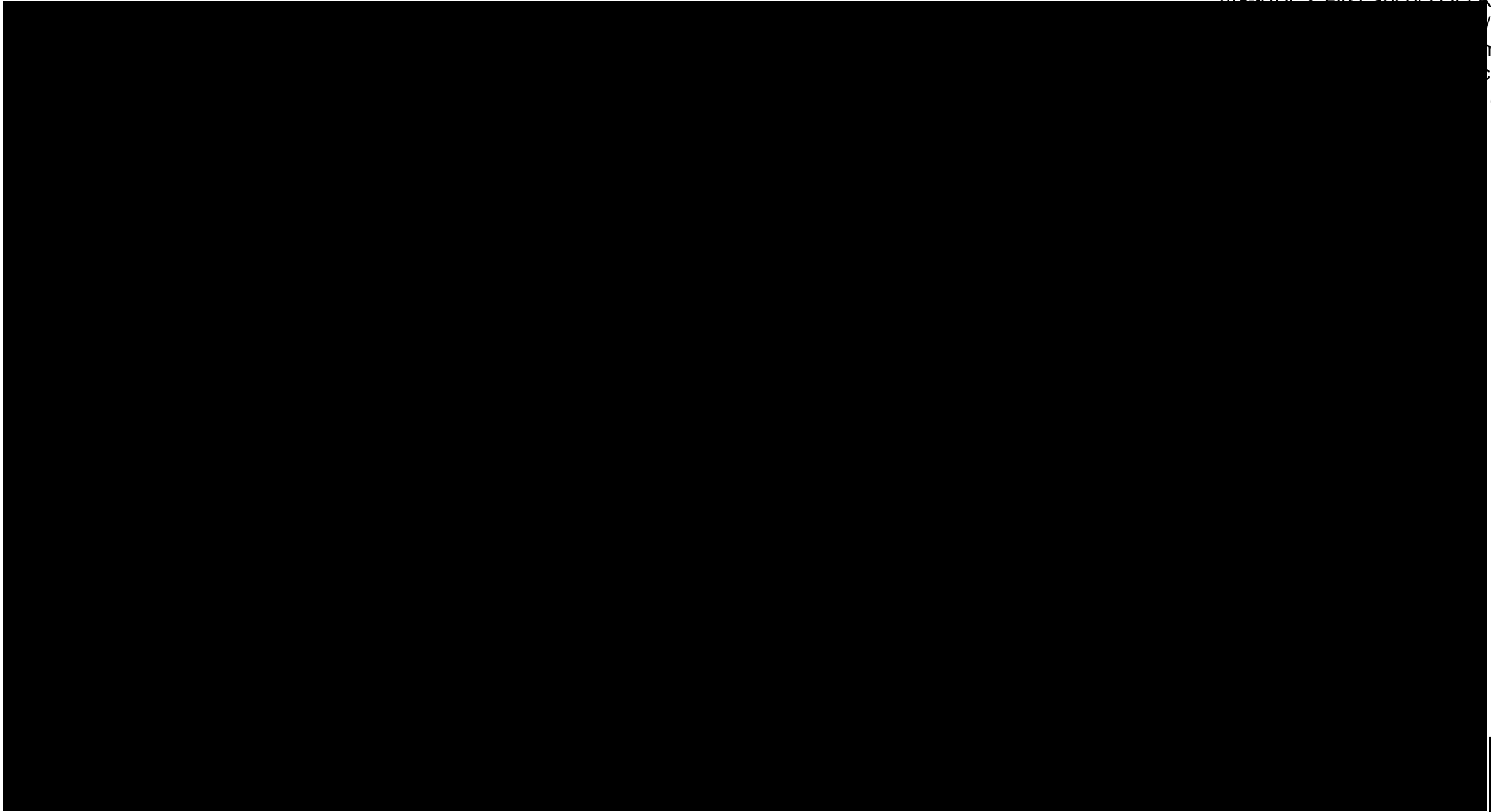


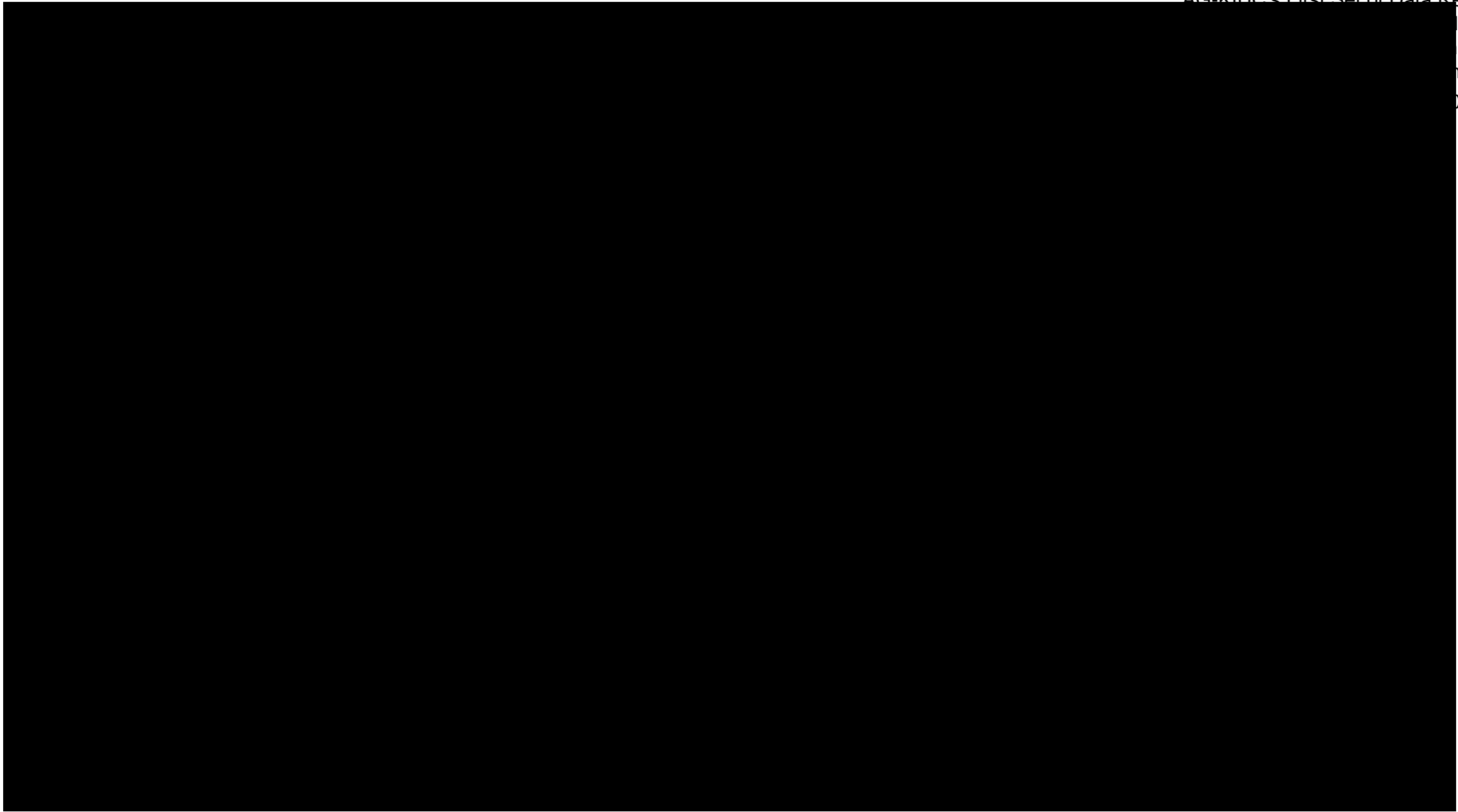


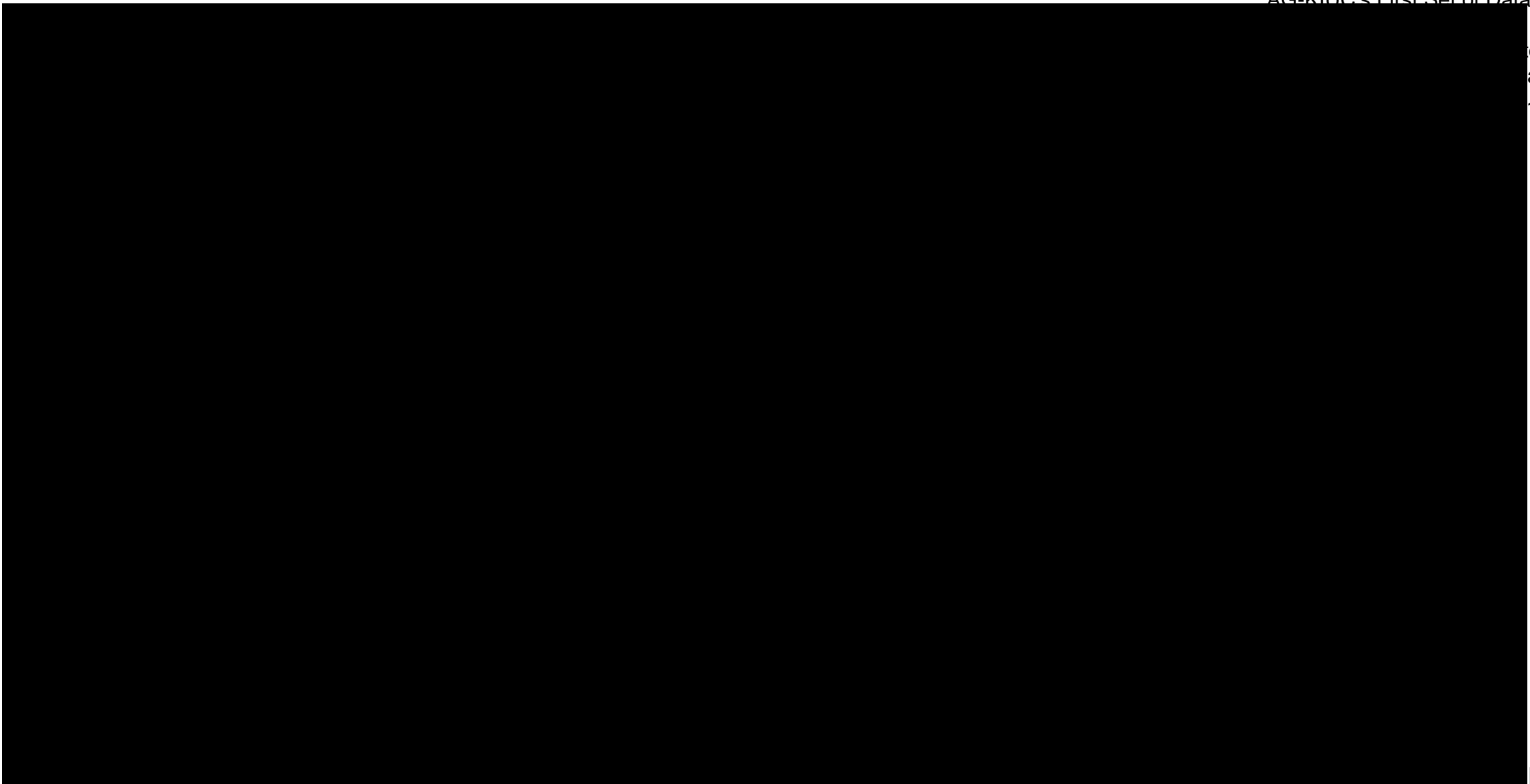


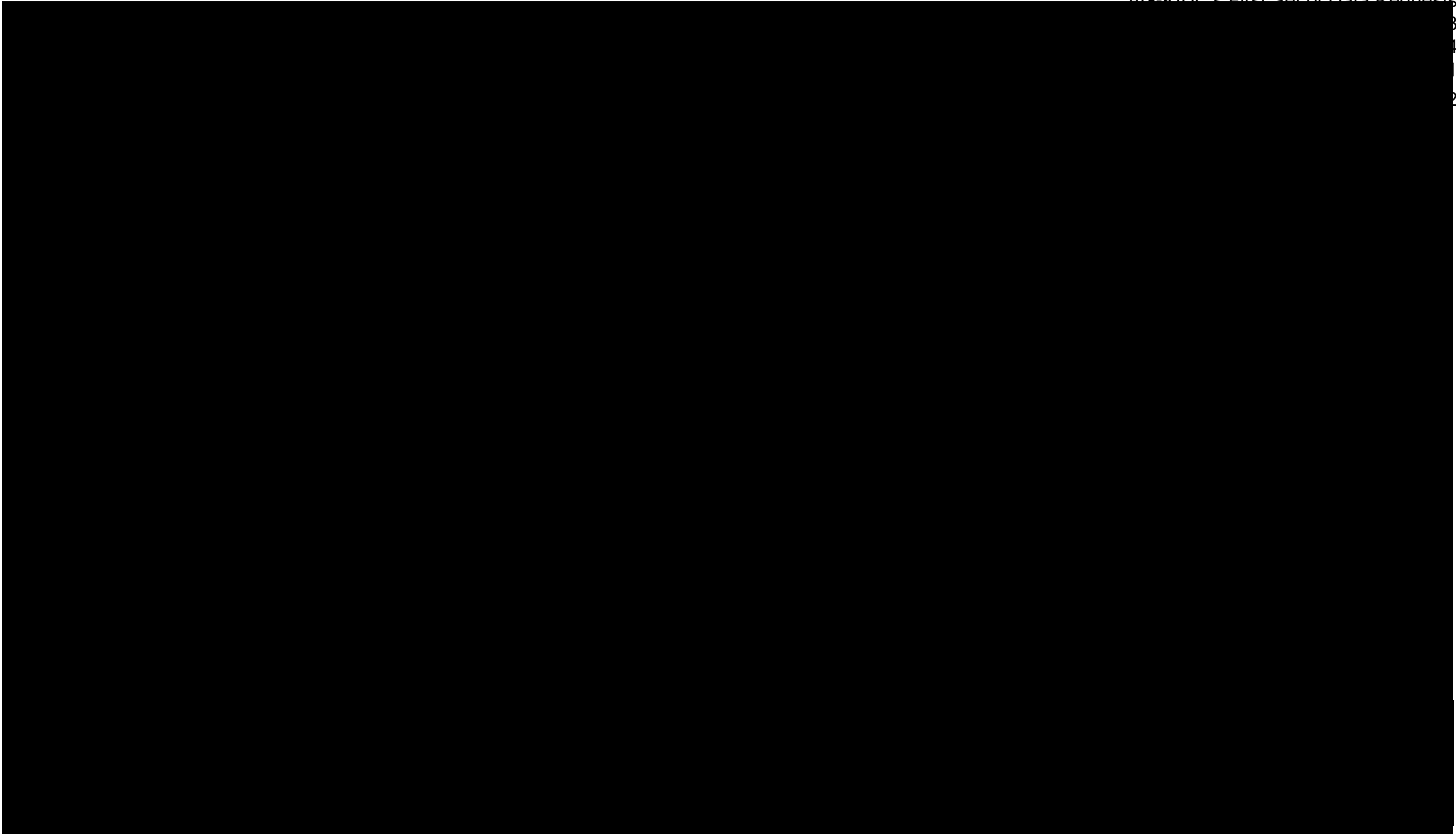


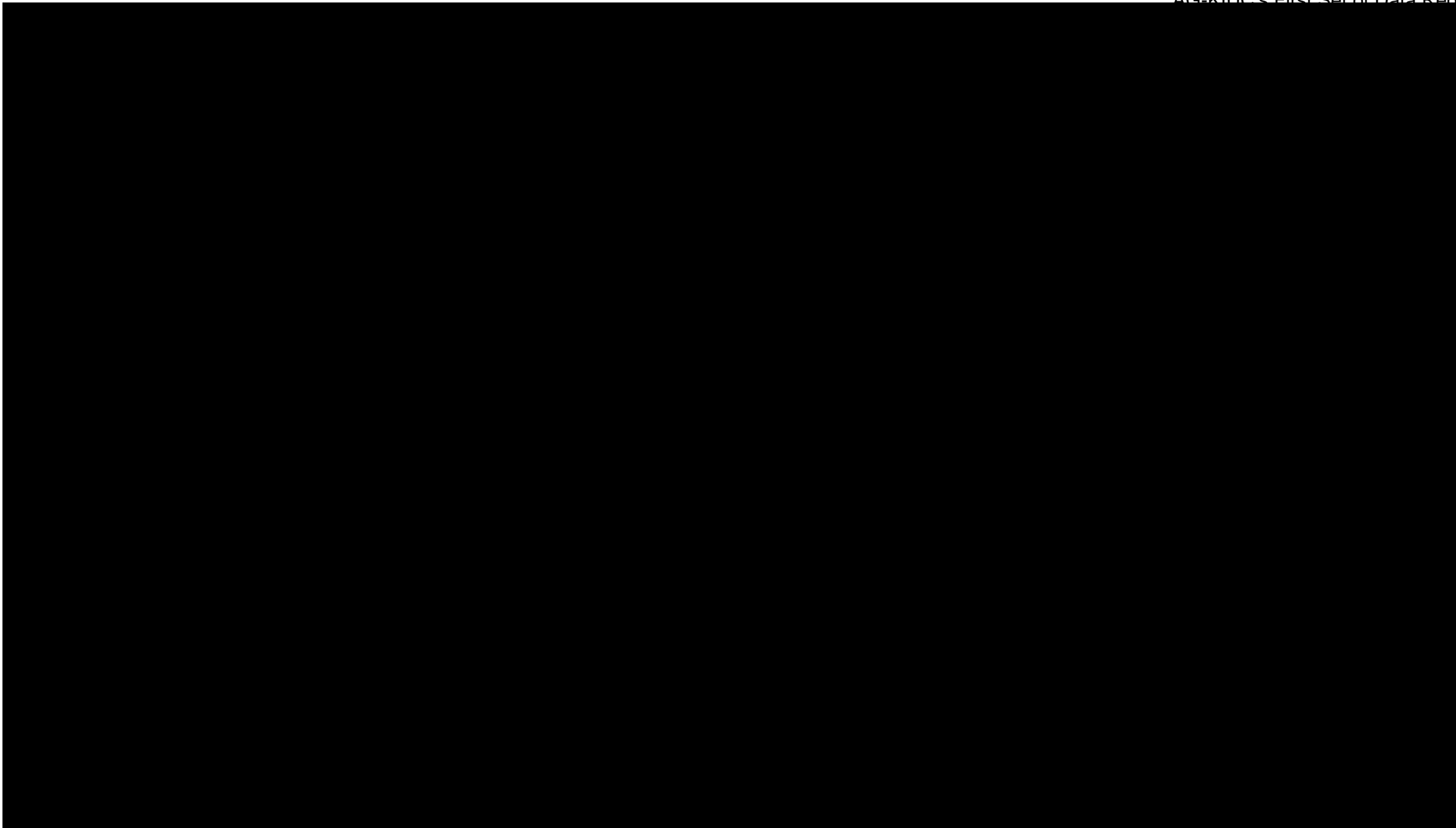


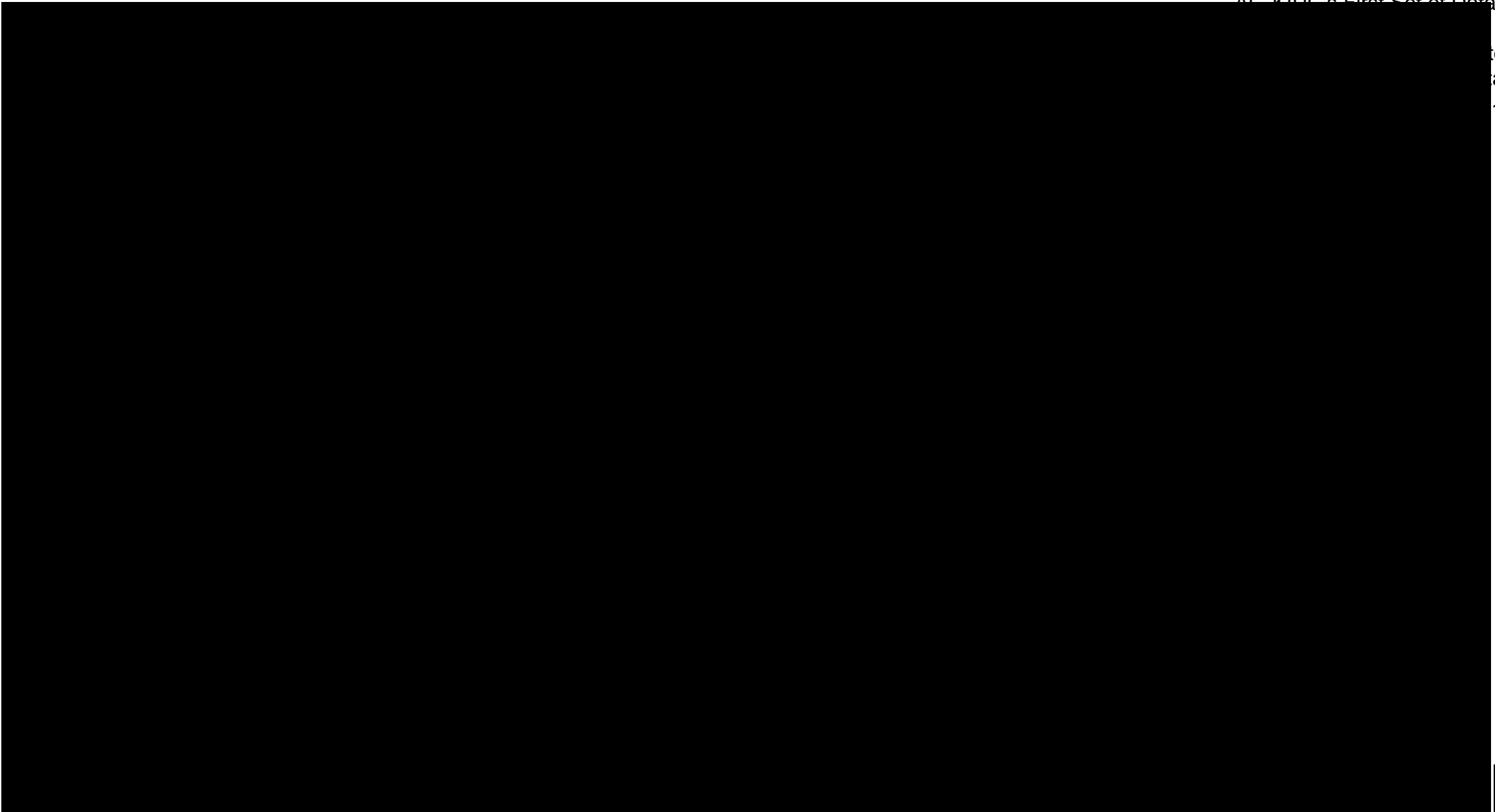


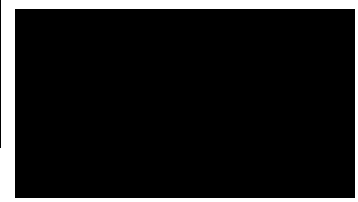
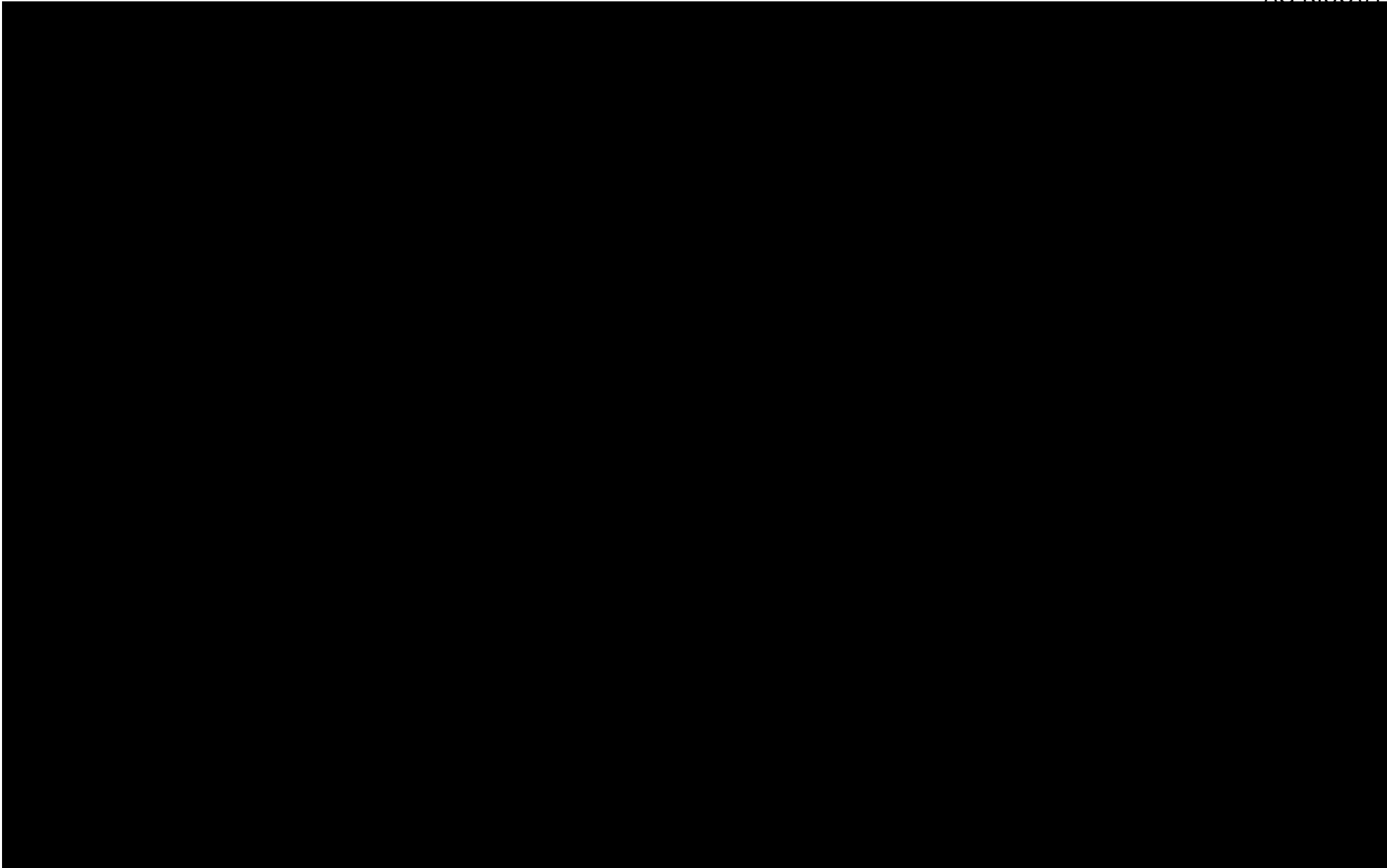


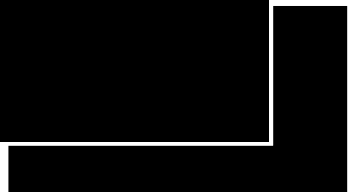
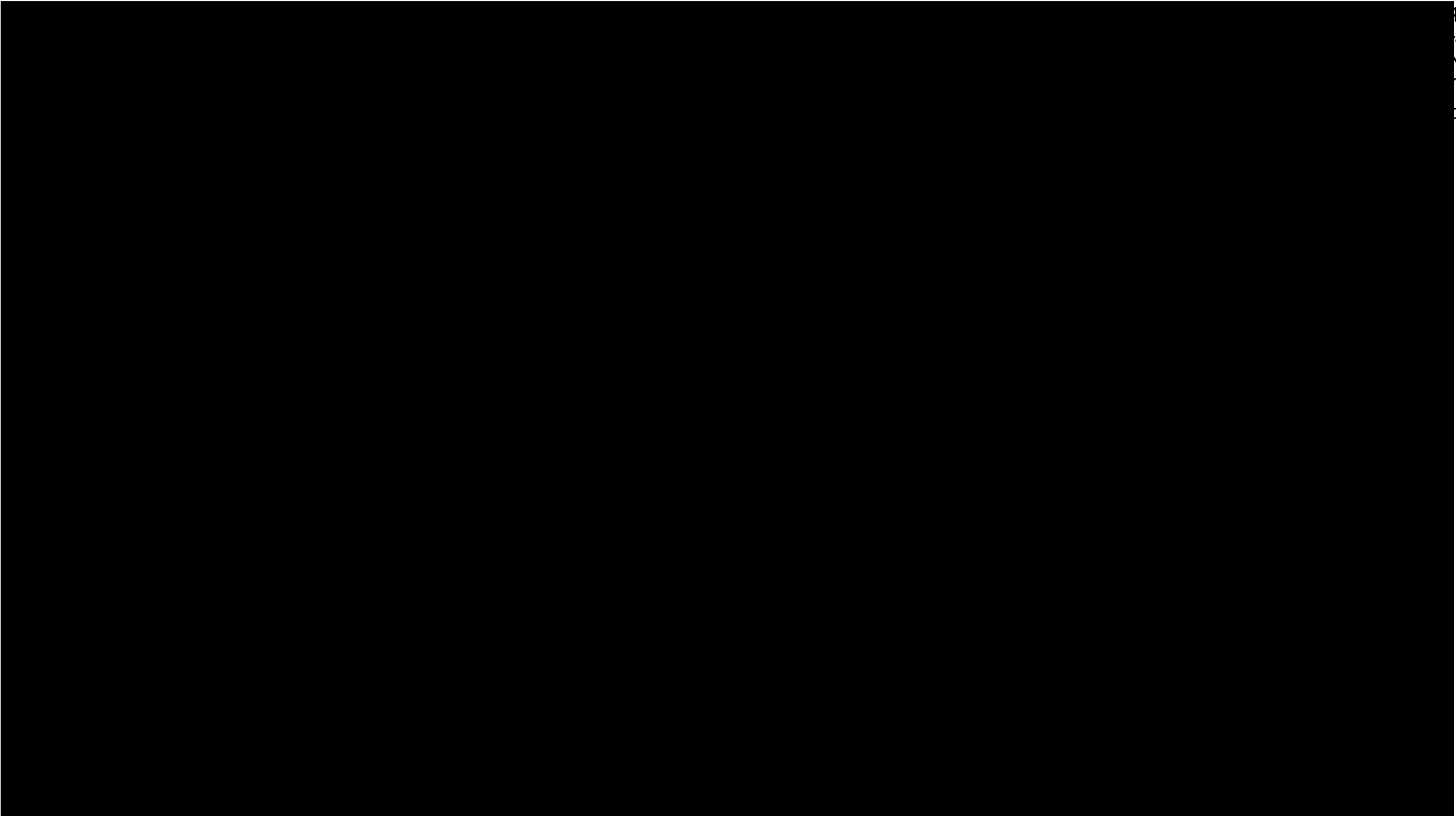




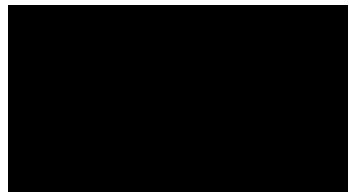
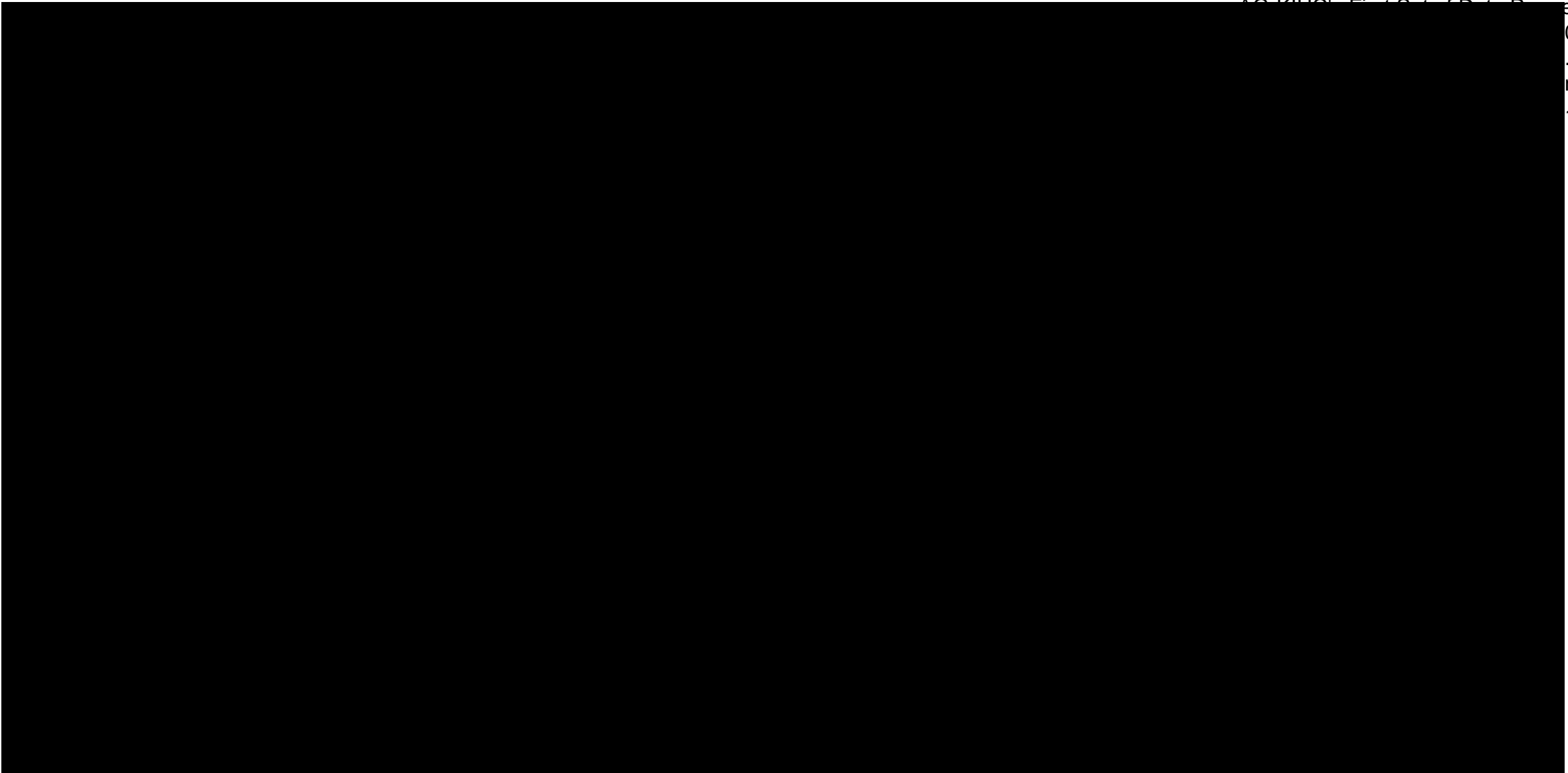


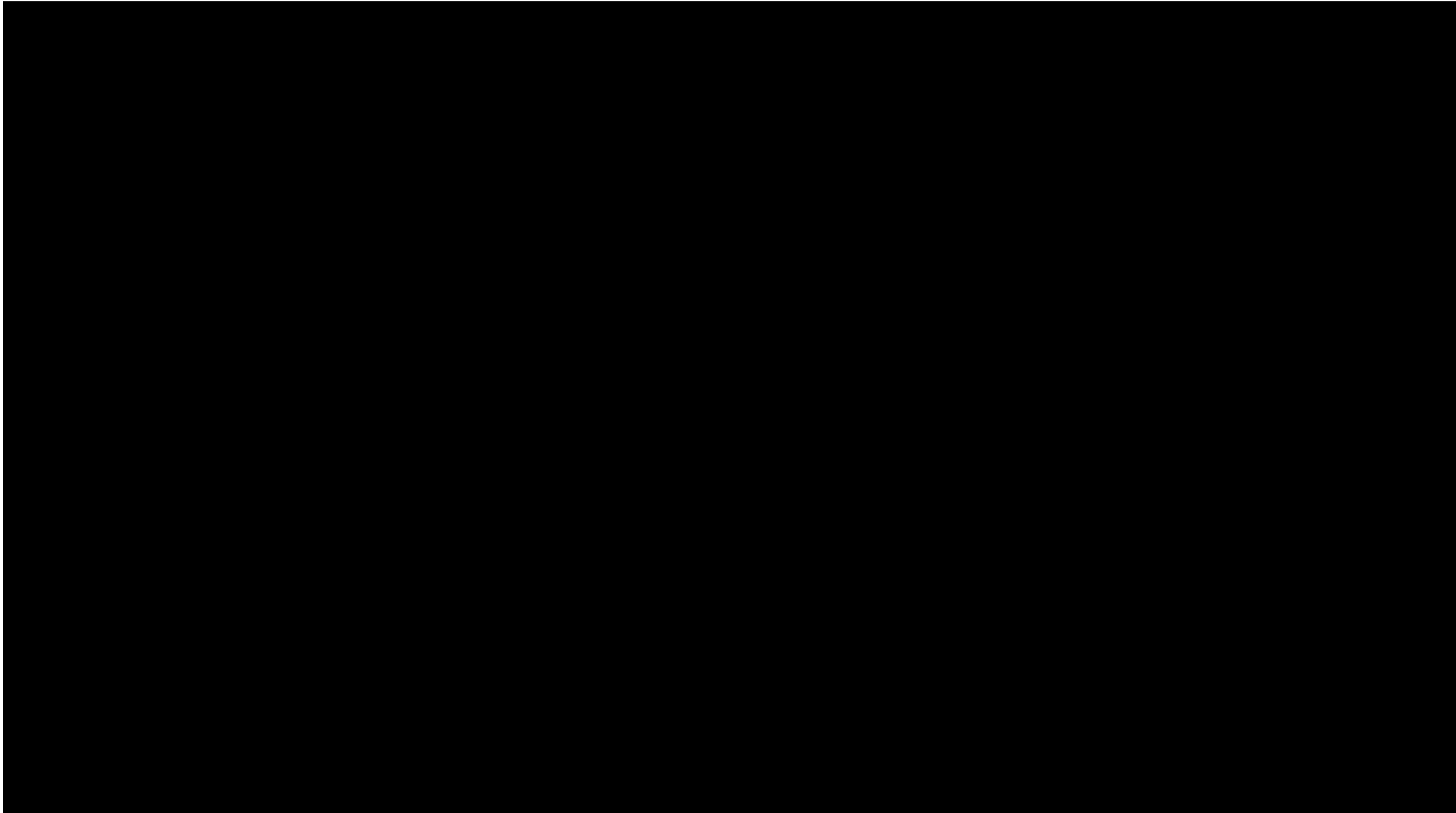


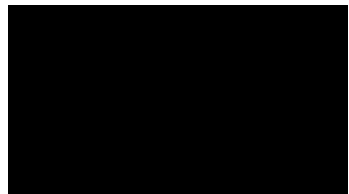
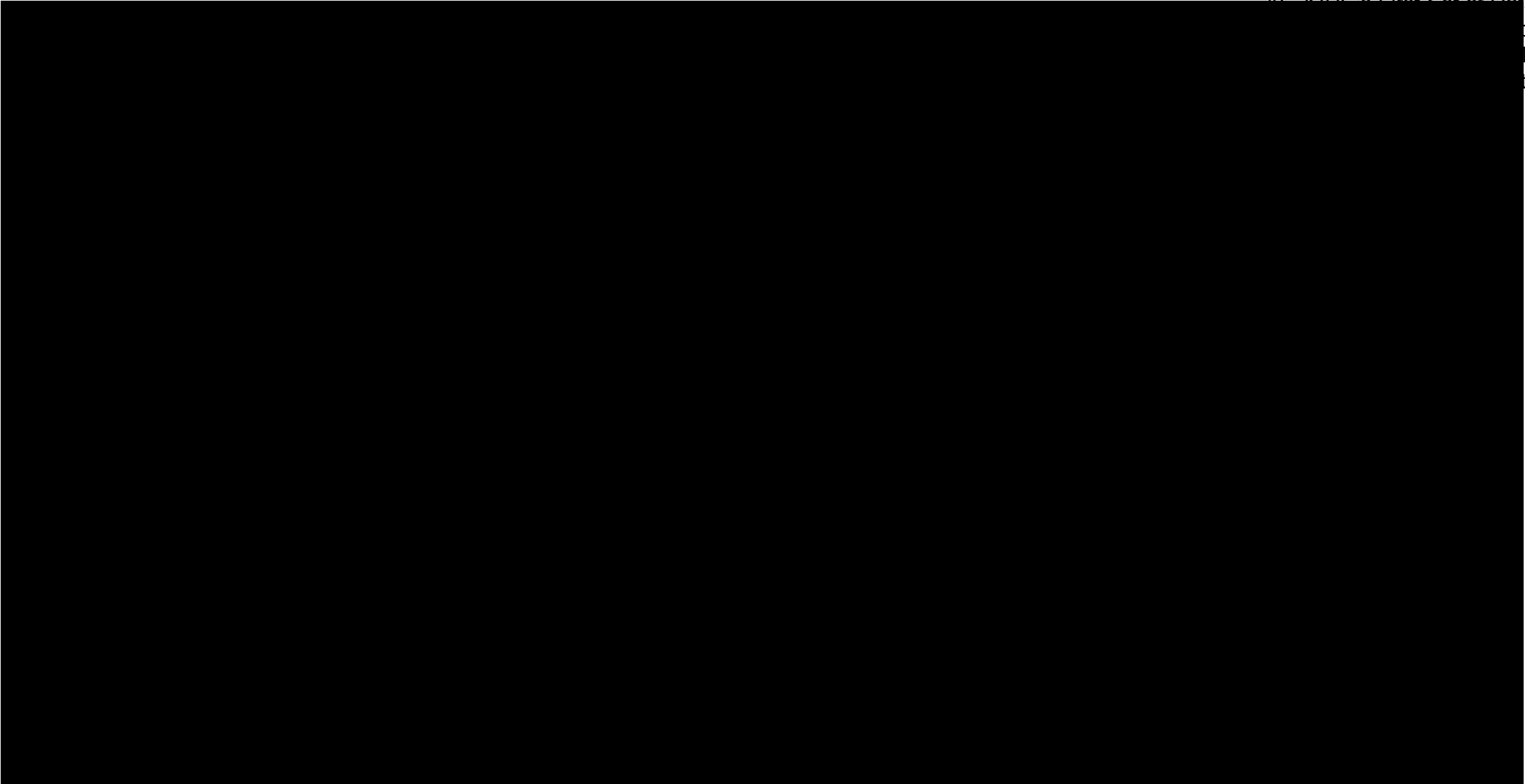


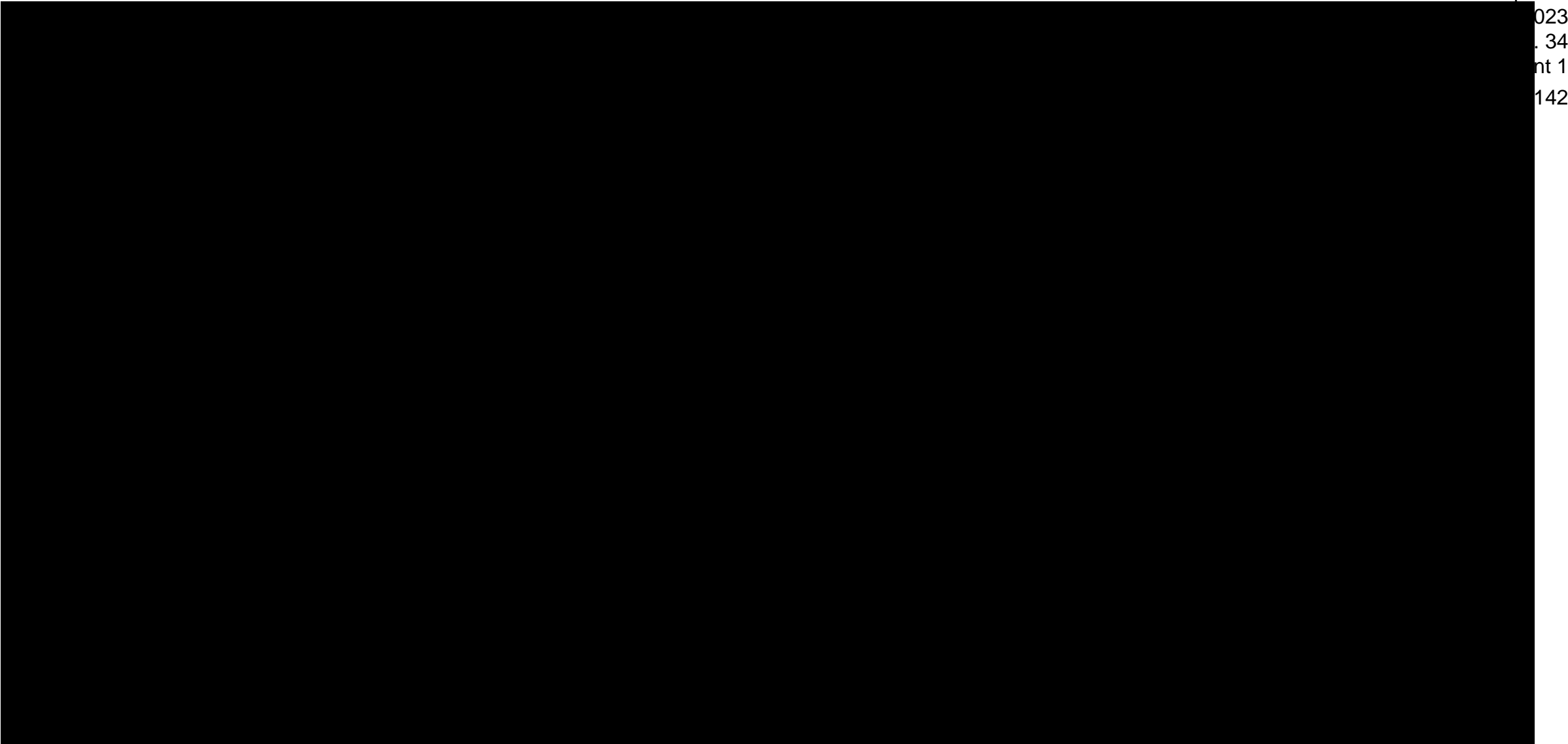


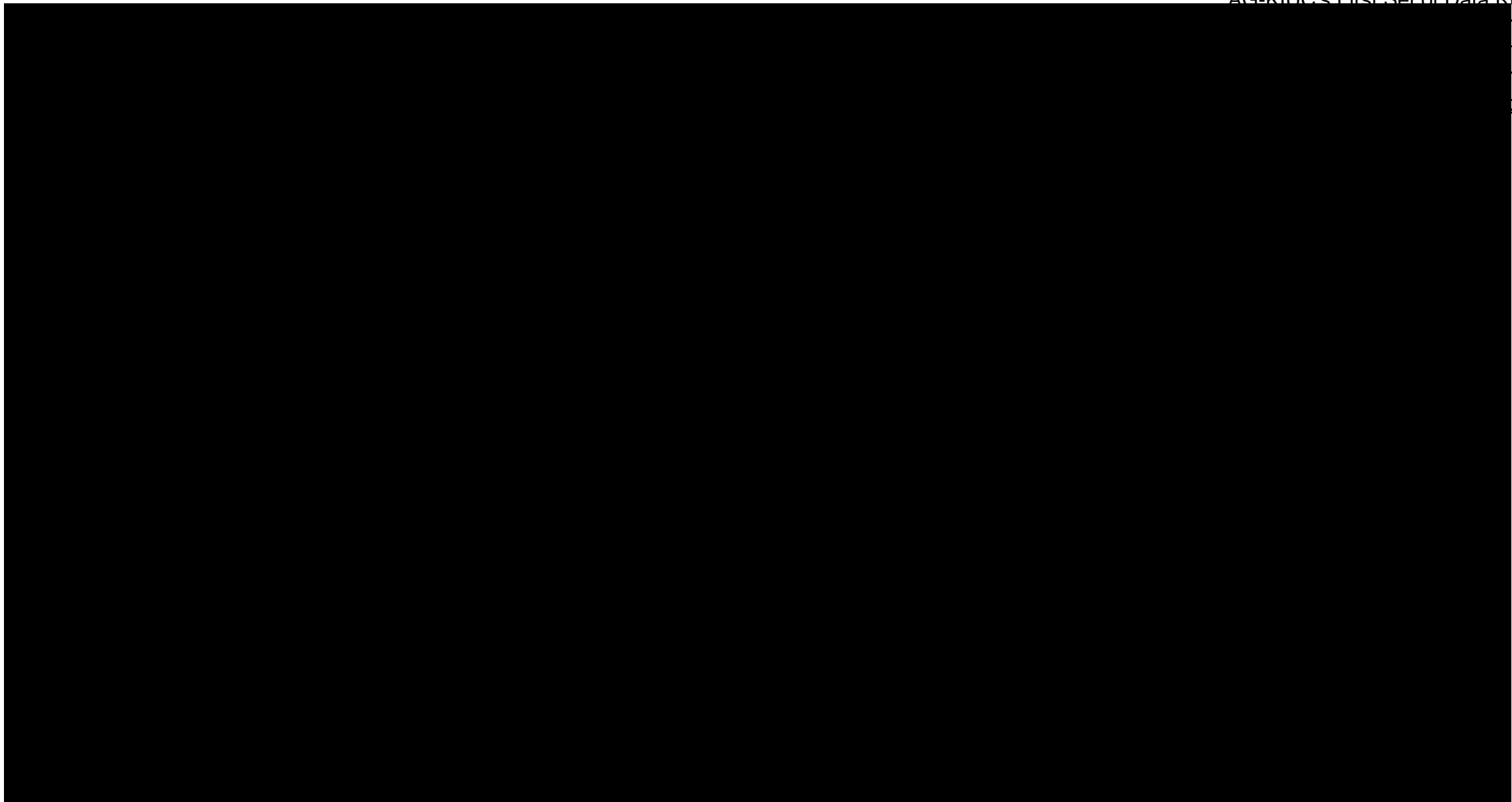




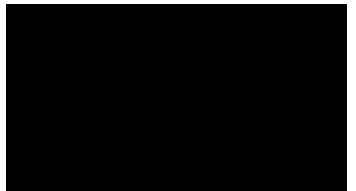








Appendix





4

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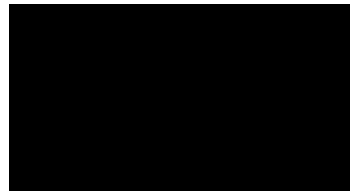
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ICP Metrics Terms & Definitions


Metric Terms	Definition
EFOR	Equivalent Forced Outage Rate
DART Rate	$\frac{\text{Days Away, Restricted or Transferred}}{\text{Total Hours Worked}} \times 200,000$
Operating Earnings	Profits remaining after all operating expenses are subtracted from revenues
Return on Equity	A measure of financial performance calculated by dividing net income by shareholders' equity
Targeted CORE Visit Assessment	2023 Topic – Pre-job briefings – Eight visits per identified leader due 10/31


Questions?

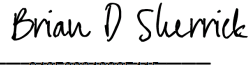
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 - Amanda Cavanaugh – Email: amcavanaugh@aep.com / Audinet: 200-1757
- General Questions/Scoring
 - Danielle Tweed – Email: dktweed@aep.com / Audinet: 290-2635
- Exceptions Request
 - [2023 Exceptions Request Smartsheet form](#)

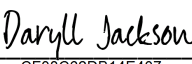


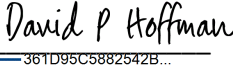
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Leadership Acknowledgment and Approval

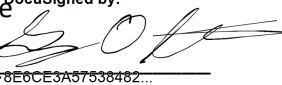
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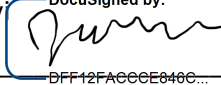
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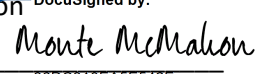
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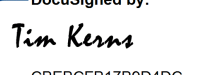
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 700 Morrison Road
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 ajbooth@aep.com
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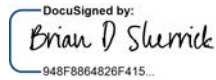
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 ajbooth@aep.com

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 VP, Generation Shared Services
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 ctbeam@aep.com
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 American Electric Power
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 djackson@aep.com
 Vice President of Generating Assets PSO
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 dphoffman@aep.com
 Managing Director Renewables
 Security Level: Email, Account Authentication
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Gary O Spitznogle
 gospitznogle@aep.com
 Vice President Environmental Services
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 VP of Project Solutions
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Tim Kerns
 tkerns@aep.com
 VP Generating Assets I&M / KPCo
 AEP
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ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

Each party agrees that the electronic signatures, whether digital or encrypted, of the parties included in this Agreement are intended to authenticate this writing and to have the same force and effect as manual signatures. Electronic signature means any electronic sound, symbol or process attached to or logically associated with a record and executed and adopted by a party with the intent to sign such record.

Please confirm your agreement by clicking the 'I agree' button at the bottom of this document.

American Electric Power 2022 Annual Incentive Compensation Plan For Utilities Group

Introduction

The objectives of the American Electric Power 2022 Annual Incentive Compensation Plan for Utilities Group (the “Plan”) are to:

- Attract, retain, engage, and motivate employees to operate the businesses of American Electric Power and its subsidiaries (the “Company”) efficiently and effectively for the benefit of customers, shareholders, employees, and the communities we serve.
- Encourage the continued development of a high-performance Company culture; and
- Communicate and align the efforts of each team and employee with the Plan’s objectives to increase the focus on these objectives, foster performance improvement and create sustainable value.

2022 Overview

The purpose of the Plan is to foster the development of a higher performance culture, which, along with the Plan’s performance measures, better enables the achievement of annual performance objectives and continuous improvement.

For 2022 there are separate annual incentive compensation plans (“ICPs”) and goals for the Executive Council, each operating company, Regulated Generation, Energy Delivery, Nuclear Generation, and Energy Supply. All other groups participate in the ICP program based on the weighted average score¹ of the above groups and do not have separate annual incentive goals. As in the past, the goals for the Executive Council are the funding goals for all AEP ICPs. This aligns ICP goals across AEP and ensures that the overall payout to all employees is commensurate with AEP’s overall performance.

Awards are determined based on AEP’s performance and, if applicable, business unit or operating company performance and individual employee performance.

The 2022 ICP again uses a balanced scorecard of goals that benefit all AEP constituents (customers, investors, employees, and the communities we serve):

- Business Performance
- Infrastructure Investment
- Safety & Compliance
- Customer Experience
- Workforce & Culture

These goals are organized into three main categories: 60% Operating EPS, 12% Safety & Compliance and 28% Strategic Initiatives. Linking annual incentive compensation to AEP’s earnings aligns it with the value employees create each year and ensures that AEP meets its commitments to all other

¹ Weighted by the sum of the target awards for all participants in each group with separate incentive goals.

stakeholders before setting aside substantial incentive compensation for employees. AEP's Safety, Compliance and Strategic Initiatives remain critical to our success and operations. Without a continued progress in these areas, reaching our earnings goal for the year would be a hollow achievement.

PERFORMANCE MEASURES

Performance measures are selected to focus employees' efforts on the Company's goals and objectives that are measurable, important to our constituents and provide, when possible, a 'line of sight' that enables employees to see how their work and performance contributes to the Company's performance and to their annual ICP awards. Goals that provide such a 'line of sight' are more likely to foster high employee engagement, which leads to improved employee and Company performance. Tying the Company's goals and objectives to incentive compensation more clearly conveys their importance, aligns team and employee efforts with their achievement, engages employees in their achievement and provides an incentive and shared fate to motivate employees at all levels to achieve these goals and objectives.

Performance measure scores may range from 0% to 200% of target.

OPERATING MEASURES

The 2022 operating performance measures and weights vary by business unit and operating company. Please see Appendix 1 for the operating performance measures and weights for the Plan.

FUNDING MEASURES

Funding measure scores may range from 0% to 200% of target, which limits the maximum funding to 200% of target funding. As in past years, the CEO and HR Committee have discretionary authority to adjust annual incentive funding.

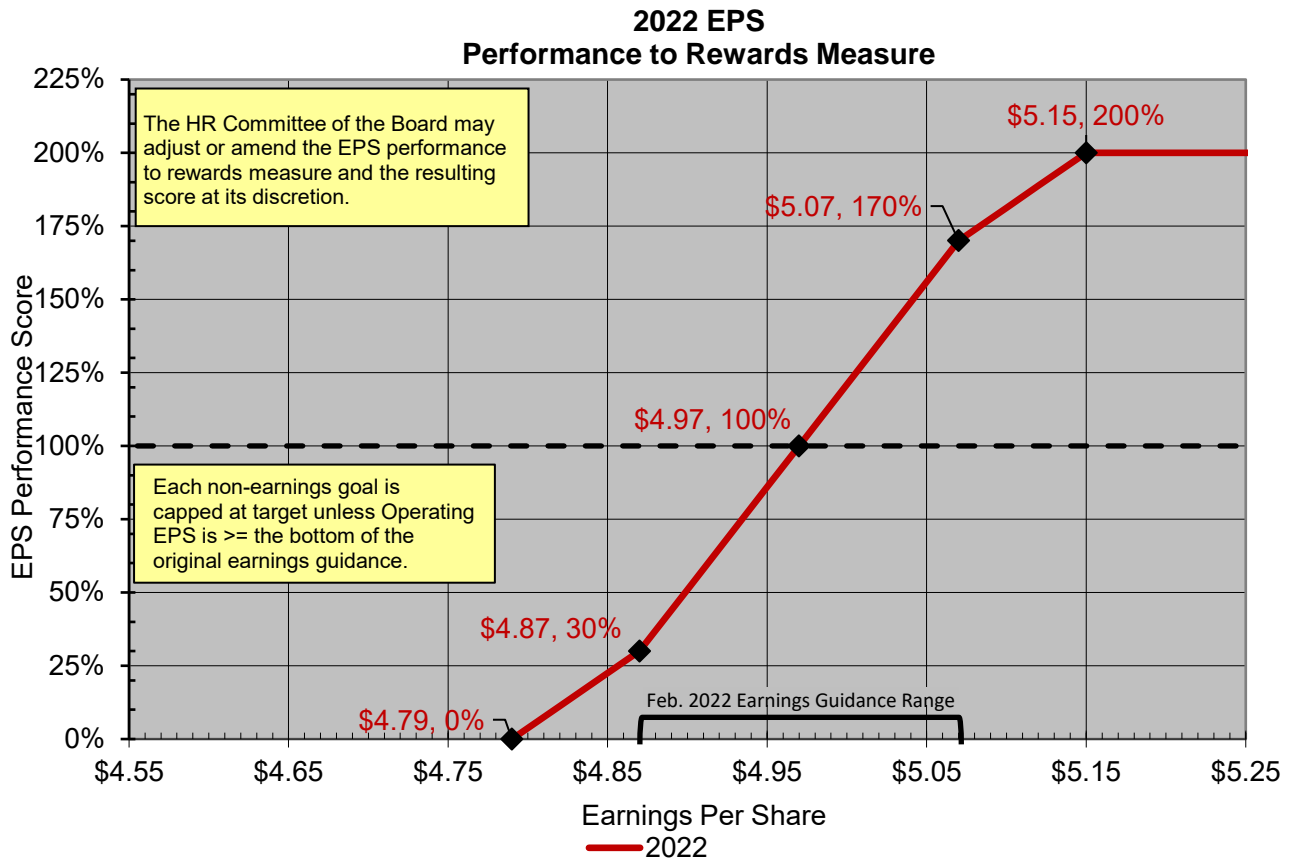
Each non-earnings goal is capped at target unless AEP achieves Operating EPS of at least \$4.87 in operating earnings for 2022, which is the low end of the 2022 earnings guidance range announced to investors in early February 2022.

Operating Earnings Per Share (60% Weight)

AEP is committed to generating sustainable value for all its stakeholders through its earnings and growth. Therefore 60% of annual incentive funding is tied to AEP's Operating EPS. This ensures that funding is commensurate with the Company's operating earnings and the extent to which the Company can afford to pay annual incentive compensation while also serving the interests of its shareholders, customers, and other stakeholders. It also:

- Aligns employee interests with those of customers by strongly encouraging expense discipline,
- Ensures that AEP can meet its commitments to all other stakeholders and continued investment in AEP's business and electric system before setting aside incentive compensation for employees, and
- Further aligns the financial interests of all AEP employees with the results employees deliver to the Company and all its stakeholders.

The HR Committee of AEP’s Board of Directors (“HR Committee”) established the 2022 threshold, target, and maximum levels for the AEP Operating Earnings per Share goal early in 2022. The target level coincides with the midpoint of AEP’s public earnings guidance.



Safety and Compliance (12% Weight)

AEP continues to transform our safety culture by building the systems and fostering the development of a proactive safety culture that generates the continuous improvement needed to support and sustain world-class safety performance.

For 2022, the weight for Safety and Compliance increased from 10% to 12%.

We are continuing to focus our ICP Safety measures on DART Rate (**D**ays **A**way, **R**estricted duty or **T**ransfers). DART Rate is the Total Number of DART incidents x 200,000 ÷ Total Hours Worked, which measures more severe safety events that result in lost work time, but it is not affected by the number of lost workdays, which can vary substantially for events of the same type. Employee and contractor safety (including forestry contractors) will continue to be separate measures with a larger weight on employee safety where we have direct responsibility and control. There are separate modifiers for the employee, contractor, and forestry contractor DART Rate scores in the event of a fatal incident.

Employee DART Rate Improvement (6% weight) – Measured relative to the lower of the three-year rolling average performance or the previous year’s improvement goal.

- Maximum (200% payout) – 20% Improvement
- Target (100% payout) – 10% Improvement
- Threshold (0% payout) – 0% Improvement

Contractor DART Rate Improvement (2% weight) – Measured relative to the lower of the historic 3-year rolling average performance or the previous year’s improvement goal. For 2022, this measure includes forestry contractors.

- Maximum (200% payout) – 20% Improvement
- Target (100% payout) – 10% Improvement
- Threshold (0% payout) – 0% Improvement

Zero Harm Modifier – For 2022, our safety ICP scores will increase if we complete the year without an employee or contractor fatality and diminish if there is an employee or contractor fatality.

- +20bps added to the Employee DART Rate score if there are not any employee fatalities or -50bps if there are one or more employee fatalities.
- +15bps added to the Contractor DART Rate score if there are not any non-forestry contractor fatalities or -40bps score if there are one or more non-forestry contractor fatalities.
- +5bps added to the Contractor DART Rate score if there are not any forestry contractor fatalities or -10bps score if there are one or more forestry contractor fatalities.

Environmental Stewardship (2% weight) – This is a measure of the number of resolved formal enforcement actions with a fine > \$1,000. Resolved means the fine is paid within the current calendar year for an event within that calendar year or the previous year.

- Maximum (200% payout) – 0 resolved formal enforcement actions
- Target (100% payout) – 2 resolved formal enforcement actions
- Threshold (0% payout) – 4 or more resolved formal enforcement actions

NERC Compliance (2% weight) –The 2022 NERC ICP metric targets are set to reduce the number of reportable NERC Compliance incidents. NERC compliance incidents will be weighted differently depending on discovery method: reportable NERC compliance incident discovered 1) via a documented internal control will not be included, 2) discovered by AEP through a means other than a documented internal control will count as one incident, and 3) through a regional audit will count as two incidents.

- Maximum (200% payout) – 42 Reportable NERC Compliance Incidents
- Target (100% payout) – 55 Reportable NERC Compliance Incidents
- Threshold (0% payout) – 69 Reportable NERC Compliance Incidents

2021 Strategic Initiatives (28% Weight)

There are three areas of focus for AEP’s 2022 strategic initiatives:

- Infrastructure Investment,
- Customer Experience and Quality of Service, and

- Workforce and Culture.

Each Strategic Initiative metric has a weight of at least 2%. It is imperative that we make progress in these areas to enable our current and future success. Each of these areas of focus includes several performance measures (shown in the table below) that reflect some of the many transformative initiatives the Company is undertaking.

Infrastructure Investment	
Quarterly Plant in Service	6.0%
Diversification of Revenues	2.0%
Regulated Renewables	4.0%
Customer Experience & Quality of Service	
SAIDI	4.0%
Proactive SAIDI Improvement Activities	2.0%
J.D. Power: Power, Quality & Reliability	2.0%
J.D. Power: Communications	2.0%
Workforce and Culture	
Employee Culture Survey Accountability Index	2.0%
Diversity	2.0%
Supplier Diversity	2.0%
Total Strategic Initiatives	28.0%

Infrastructure Investment (12% total weight)

Transmission Investment – Plant in Service (Transco/OpCo only) (6% weight) – This metric is a measure of quarterly Energy Delivery Plant In Service vs. budget targets. An equally weighted average of the four weighted quarterly PIS scores is used to determine the full year total PIS score.

Control Budget (\$M) (Cumulative)	Q1	Q2	Q3	Q4
	25%	25%	25%	25%
Threshold (0% payout)	\$285,648,865	\$478,035,006	\$296,050,049	\$1,237,142,350
Target (100% payout)	\$310,487,897	\$519,603,267	\$321,793,532	\$1,344,719,945
Maximum (200% payout)	\$320,423,510	\$536,230,572	\$332,090,925	\$1,387,750,983

Diversification of Revenues (2% weight) – This metric measures growth of our diversified revenue streams from adjacent businesses and markets. Diversified revenue growth is measured by year over year growth in gross revenues from Economic and Business Development, ABD, Fleet ET, Home Services (HomeServe, AllConnect), Telecomm (Tower Leases, Dark Fiber, POP, Network-as-a-Service, Street Lighting / Pole Attachments) and Starry as well as potential new sources of revenue, such as but not limited to LED lighting, resiliency services, broadband, reliability tariffs and underground tariffs.

- Maximum (200% payout) – 120% of target gross revenue growth
- Target (100% payout) – \$40M gross revenue growth

- The target will be adjusted to eliminate the impact of any asset purchases or sales and any upfront payments attributable to future years for long-term tower leases
- Threshold (0% payout) – 80% of target gross revenue growth

Regulated Renewables (4% weight) – Obtain regulatory approval and file in 2022 for regulatory approval for ownership of new renewable generation. Goal will be calculated based upon 50% weighting for achieving regulatory approval and 50% weighting for filing for regulatory approval.

- Maximum (200% payout) – Achieve regulatory approvals of 400 MWs of regulated renewable projects and file for regulatory approval of 2,500 MWs
- Target (100% payout) – Achieve regulatory approvals of 350 MWs of regulated renewable projects and file for regulatory approval of 1,800 MWs
- Threshold (0% payout) – File for regulatory approval of 1,250 MWs

Customer Experience and Quality of Service (10% total weight)

SAIDI (4% weight) – SAIDI (System Average Interruption Duration Index) represents the total number of minutes the average customer has experienced interruption over a 12-month period. For ICP purposes, it includes Transmission outages and excludes major events. AEP performance is determined based on the weighted average (based on customer count) of operating company performance scores, including Transmission related outages.

- OpCo Maximums (200% payout) – 80% of target (75% of target for KY Power² and 90% for PSO due to historic volatility)
- OpCo Targets (100% payout) – Regulatory (or base on investment) targets where applicable to the regional peer group average or, if the average has already been achieved, maintain this average
- OpCo Thresholds (0% payout) – 120% of target (125% of target for KY Power² and 110% for PSO due to historic volatility)

Proactive SAIDI Improvement Activities (2% weight) – Work plans and targets are selected from existing work plans through cooperative effort between the operating companies, Grid Solutions and Energy Delivery.

- Maximums (200% payout) – 100% of projects completed by December 31
- Targets (100% payout) – 90% of projects completed by December 31
- Thresholds (0% payout) – 80% or less of projects completed by December 31

J.D. Power Electric Utility Residential Customer Satisfaction Study (4% total weight) – For 2022, the ICP includes two factors in the J.D. Power Customer Satisfaction Index, both measured based on AEP System targets along a glide path to exceed the projected AEP peer group average.

Power, Quality & Reliability (PQR) Index Factor – (2% weight)

- Maximums (200% payout) – 793
- Targets (100% payout) – 787
- Thresholds (0% payout) – 781

² In the event KY Power is sold during 2022, its SAIDI will be included for the period of AEP's ownership, to the extent this data remains available.

Communications Index Factor (2% weight)

- Maximums (200% payout) – 739
- Targets (100% payout) – 733
- Thresholds (0% payout) – 727

Workforce and Culture (6% total weight)

Employee Culture Survey (2% weight) – The focus moving forward will be to continue to maintain strong culture performance and strive for continued improvement. For 2022, this will be measured based on year over year Accountability Index improvement from the 2021 baseline of 4.37, which was at the 89th percentile.

- Maximum (200% payout) – 4.45 (.08 improvement)
- Target (100% payout) - 4.41 (.04 improvement)
- Threshold (0% payout) – 4.37 (.00 improvement)

Diversity (2% weight) – The 2022 ICP metric will measure improvement based on employee responses to four diversity and inclusion related questions in AEP’s annual culture survey relative to Gallup’s overall company level database:

- Q15: My supervisor creates an environment that is trusting and open. (2021: 60th percentile)
- Q19: I always trust AEP to be fair to all employees. (2021: 51st percentile)
- Q20: AEP values diverse opinions and ideas. (2021: 50th percentile)
- Q21: Everyone at AEP is treated fairly regardless of ethnic background, race, gender, age, disability, or other differences not related to job performance. (2021: 58th percentile)

Improvement on each question will be scored based on the metric below and the scores for each question will be equally weighted to determine the overall score.

- Maximum (200% payout) – 0.10 improvement
 - Cap – The score for each question is capped at target (100%) unless the numeric gap in responses between each major diverse AEP population (Asian, Black, Hispanic, and Female) relative to all employees in aggregate is reduced or less than 0.1.
- Target (100% payout) – 0.05 improvement
- Threshold (0% payout) – no improvement

Supplier Diversity (2% weight) –The objective is to increase the representation of women, minorities and distressed businesses among our suppliers as compared to peer companies. Diverse suppliers have certified that they are minority, woman, veteran, or LGBT owned businesses, disadvantaged (socially & economically) and/or are a HUBZone business. The 2022 targets are based on a 5-year glide path to increase diverse supplier spend to 15% by the end of 2025.

- Maximum (200% payout) – 13.5% diverse supplier spend
- Target (100% payout) – 11.8% diverse supplier spend
- Threshold (0% payout) – 10.8% diverse supplier spend

Modifier

The Modifier allocates the available funding to each business unit and operating company based on the group's performance relative to the performance of all other business units and operating companies with ICP goals. This produces performance differentiated ICP scores for each incentive group that precisely utilizes the funding available, which eliminates the risk that ICP scores will produce awards in excess of or less than the available funding.

The modifier is calculated as the Overall Score for the Funding Measures divided by the Average Operating Performance Score (AOPS) for all business units and operating companies as shown below:

$$\frac{\text{Overall Funding Score}}{\text{AOPS}} = \text{Modifier}$$

AOPS is a normalizing function. It is calculated as the average of the Operating Performance Scores for all incentive groups weighted by the sum of the target incentive awards for all Participants in each incentive group.

Maximum Score

If the application of the Modifier results in an Overall Score for the Plan that exceeds 200% of target, then the Overall Score is capped at 200% of target.

Performance Adjustments

The HR Committee or the Plan Compensation Committee (see the Administration section below) may adjust scores and funding levels up or down for all employees, teams and ICP groups. A performance adjustment may be used to increase or decrease the Overall Score for the Plan to the extent that the applicable committee determines that such score does not appropriately reflect the group's performance. Such adjustments may be used to capture those aspects of a group's performance that are difficult to quantify or that were not adequately included in the performance measures established at the beginning of the year. For example, a Performance Adjustment might be used to reward a group for successfully completing an important project that was not anticipated at the time the ICP goals were established or that was not conducive for use as an ICP goal.

Individual Performance Adjustments

Managers are expected to reflect individual employee performance in their discretionary ICP award recommendations for all employees in SP20 salary plan positions. Individual performance adjustments should be based on an assessment of each employee's performance as indicated by their performance ratings and may be further adjusted based on performance relative to that of other similarly situated employees, expectations for the position, achievement of individual goals, contribution to department and business unit goals, and other appropriate and legal business factors. Managers are also expected to avoid a bias in favor of positions at either higher or lower salary grade levels in the organization.

Individual performance adjustments have a lower limit of 0% and no upper limit. However, the approval of a member of the Executive Council is required for individual awards in excess of a Participant's maximum award opportunity (see the Target and Maximum Awards section below) and managers are constrained by the ICP funding available for their group.

Eligible Earnings

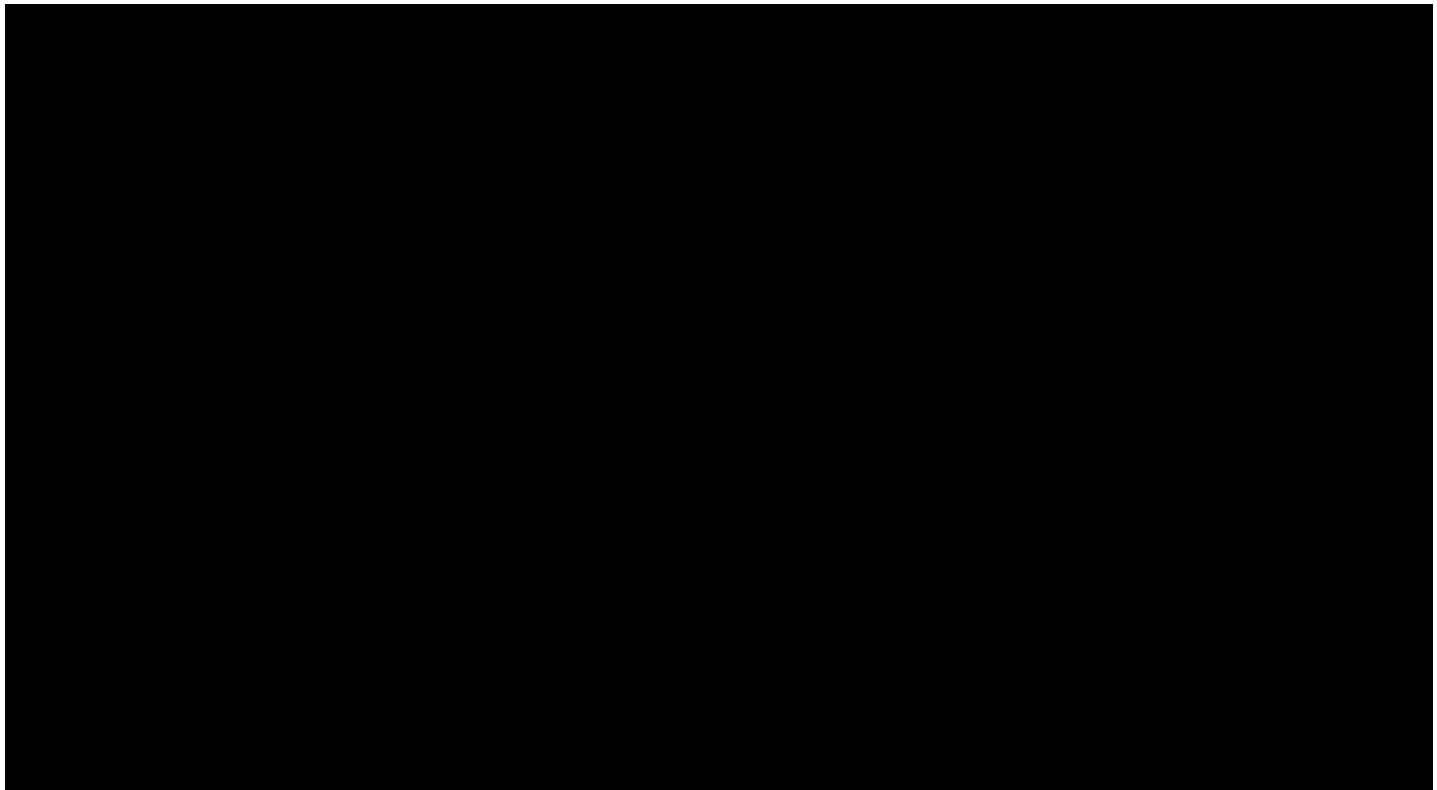
Regular Earnings – Straight Rate	Inclement Weather Pay
Paid Vacation	Lump Sum Merit and General Increases
Paid Holidays	Grievance Settlement for Wages
Paid Personal Days Off	Overtime – Nonexempt and Exempt
Sick Pay (Non-occupational & Occupational)	Shift, Sunday, and Other Premium Pay
Short Term Disability Pay ³	Military Pay
Paid Jury Duty	Trip Pay (River)
Paid Death in Family	Paid Union Business
Paid Rest Period	Pandemic Pay

The above list is indicative of the types of earnings that are considered eligible earnings but is not all inclusive. Earnings other than one of the above types, as classified in AEP’s payroll system, are generally not considered for ICP award determination purposes.

Target and Maximum Award Opportunity

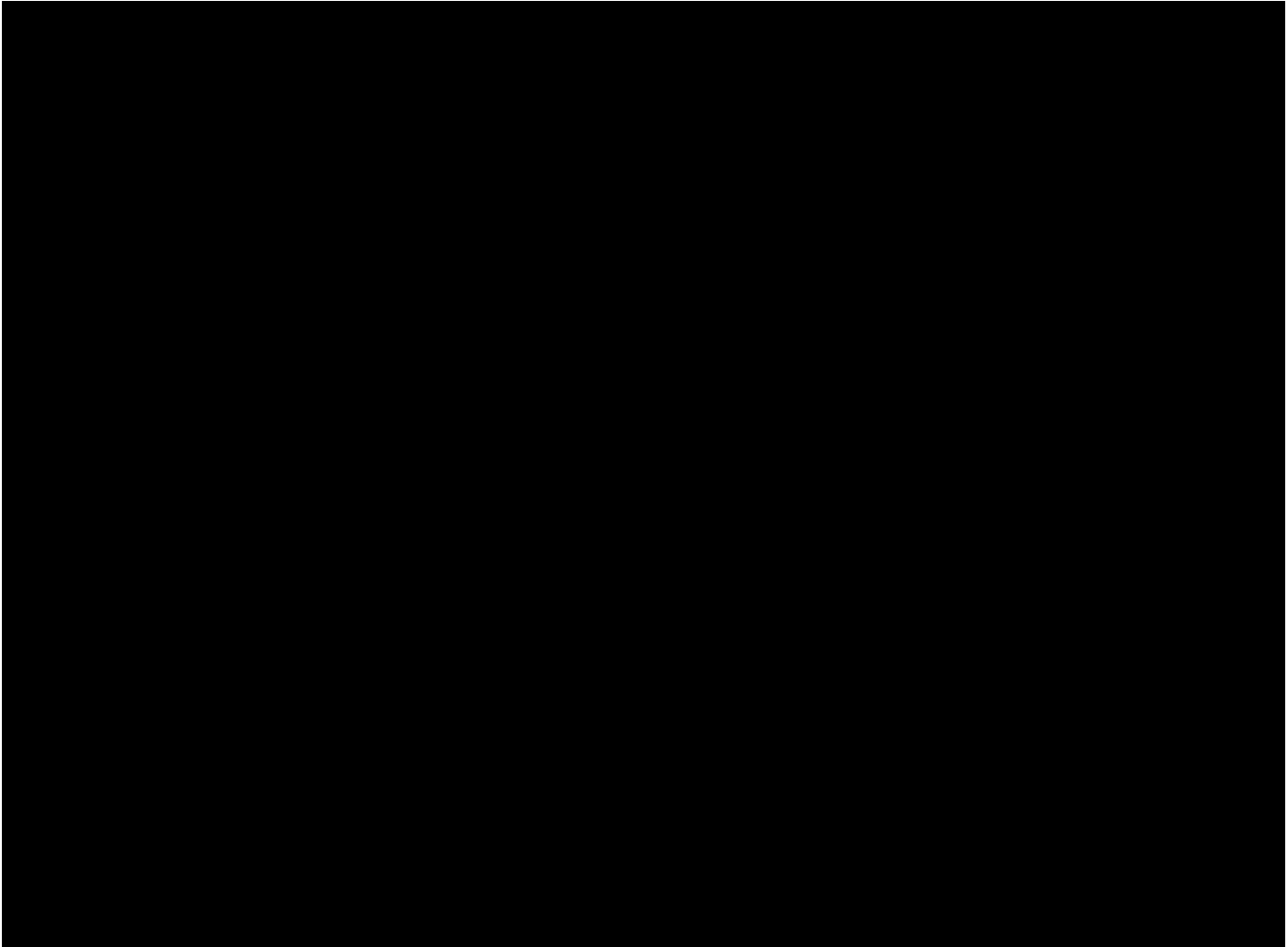
The following chart shows target award percent by salary grade for unrepresented positions. The target award percent for represented positions in the SP20 salary plan is 3% less than those shown below.

Grade Structure		
Category	Sub-Category or Grade	Target Award %*



³ Whether paid by the Company or the California State Disability Insurance program (California SDI) or worker’s compensation coverage (WCC).

Grade Structure		Target Award %
Category	Sub-Category or Grade	Target Award %



To enable managers to differentiate discretionary awards based on individual employee performance in all circumstances, including when scores are at or near the 200% maximum score, Participant's Maximum Award % is the greater of:

- Two times his or her Target Award % or
- The Overall Score for the Plan plus 50% of the target score.

This enables managers to differentiate awards positively by up to 50% of an employee's target award even if the Overall Score for the Plan is between 150% and 200% of the target score. The approval of a member of AEP's Executive Council in the Participant's chain of command is required for awards in excess of a Participant's Maximum Award %.

The dollar value of a Participant's target and maximum award opportunity is their Target Award % or Maximum Award %, respectively, multiplied by their eligible earnings.

The total award opportunity for employees who change jobs, is determined using their total earnings for the year, their blended target award percent, and their blended Overall Score (as of yearend) for each month of the year. (See example below.)

Position	Months in Position		Target Award %	Target Award \$	Overall Score	Page Award Opportunity
	Whole Months	Earnings				
1	Jan-May (5)		5%		80.0%	
2	June-Dec (7)		6%		100.0%	
Total	2022	\$63,000	x 5.58%	= \$3,518	x 91.67%	= \$3,224

Job changes that occur on or before the 15th of a month will apply to the target award % and score for the entire month, while job changes that occur after the 15th of the month will not apply until the following month. Job changes that occur after December 15th, will not impact Participant’s total award opportunity until the following year.

Award Calculation

Because the Plan includes discretionary factors, attainment of performance objectives does not guarantee the payment of awards. All performance objective scores are subject to senior AEP management and HR Committee approval. Scores are generally presented for final approval in February each year after AEP’s financial results and incentive scores have been audited and confirmed. The final score for each performance objective is rounded to three decimal places (e.g., 100.0% or 1.000).

Board Policy on Recouping Incentive Compensation

This policy applies to all executive officers of the Company as well as all other employees of the Company or any of its subsidiaries at salary grade 15 or equivalent and higher, regulated operating company presidents and officer direct reports to the Company’s Chief Executive Officer (collectively, the “Covered Employees”).

This policy relates to incentive compensation paid or payable to such Covered Employees, whether under this Plan, the Company’s Long Term Incentive Plan or otherwise.

The Board of Directors believes, subject to the exercise of its discretion based on the facts and circumstances of a particular case, that incentive compensation provided by the Company should be reimbursed to the Company if, in the Board’s determination:

- Such incentive compensation was received by a Covered Employee where the payment or the award was predicated upon the achievement of financial or other results that were subsequently materially restated or corrected, and
- Incentive compensation would have been materially lower had the achievement been calculated on such restated or corrected financial or other results.

Therefore, the Plan, hereby, requires Covered Employees to reimburse the Company, if and to the extent that, in the Board’s view, such reimbursement is warranted by the facts and circumstances of the particular case or if the applicable legal requirements impose more stringent requirements on the Company to obtain reimbursement of such compensation. The Company also may retain any deferred compensation credited to a Covered Employee, including earnings thereon, if, when and to the extent that it otherwise would become payable.

This right to reimbursement is in addition to, and not in substitution for, any and all other rights the

Company might have to pursue reimbursement or such other remedies against a Covered Employee in the course of employment by the Company or otherwise based on applicable legal considerations, all of which are expressly retained by AEP.

Administration

Plan Compensation Committee

The Plan is administered by the HR Committee with respect to executives under the HR Committee's purview and a Plan Compensation Committee consisting of AEP's CEO, COO, CFO, General Counsel, and Chief Human Resources Officer with respect to all other employees, in either case ("the Committee"). The CEO of American Electric Power Company, Inc. may change the composition and number of members of the Plan Compensation Committee at any time for any reason. The Committee may delegate day-to-day authority to administer the Plan, as it deems appropriate. In lieu of an official meeting, the Committee may act by written or electronic consent of a majority of its members. The Committee's interpretations of Plan provisions are conclusive and binding on all Participants.

The Committee has sole authority to amend or terminate the Plan and may do so at any time, for any reason, either with or without notice. The Committee may adopt, delete, modify, or adjust performance metrics and weights at any time, including after the conclusion of a Plan Year. Such changes might be made if, for example, the Committee determines that changes in AEP's structure or other significant business situations would produce an Overall Score or awards for a Plan Year that the Committee does not consider to be appropriately reflective of the underlying economics or performance of the business. The Committee may also modify the eligibility criteria for the Plan, add or delete individual Participants or groups of Participants and adjust any or all award payouts.

Executive Council members with management responsibility for a business unit or staff function served by the Plan have the authority to increase or decrease the award pool for any group under their purview, excluding the Executive Counsel scorecard or other ICP plan in which they participate, provided that such adjustments do not increase the sum of all such award pools under their purview.

Plan Year

A "Plan Year" begins on January 1st and ends on December 31st of each year for which the Plan is in effect.

Participation

All full-time and regular part-time AEP employees who are actively employed during the Plan Year will be "Participants" in the Plan for such Plan Year except:

1. Employees participating in any other AEP **annual** or **sales** incentive plan, for the entirety of the Plan Year,
2. Employees participating in any other plan or agreement that explicitly excludes their participation in the Plan or annual incentive compensation plans in general,
3. Employees represented by unions that decline the opportunity to participate in the Plan or all similar incentive plans,
4. Temporary, cooperative employees, interns, and contract workers, and
5. Employees hired by AEP on or after December 1st of such Plan Year.

Participation in an incentive compensation plan in any Plan Year shall not confer any right to continued employment or to continued participation in the Plan or successor plan for any subsequent

Plan Year.

Participant Responsibility

Plan Participants are expected to comply with all applicable Company policies and directives as well as all applicable laws and regulations. Failure to do so may have many serious consequences, including but not limited to forfeiture of award eligibility in the current and future Plan Years as well as termination of employment.

Award Eligibility

Participants must be employed by AEP on the award payment date to be eligible to receive an award for that Plan Year, except as otherwise noted below.

Participants remain eligible for an award, based on their eligible earnings for a Plan Year, if their employment with AEP is terminated effective after the sixth month of the Plan Year due to their Retirement. For the purposes of the Plan, “Retirement” means a termination of employment for any reason other than for cause, resignation in lieu of discharge for cause, or as part of a voluntary or involuntary severance or layoff, after the Participant attains at least age 55 and ten years of AEP service.

Participants remain eligible to receive an award, based on their eligible earnings for the Plan Year, if he or she dies after the sixth month of the Plan Year. In the event of a Participant's death, any award to which the Participant would otherwise be entitled will become payable to the Participant's estate or as otherwise specified by applicable state law.

If a Participant transfers on or before December 15th of the Plan Year between positions that are eligible and ineligible to participate in the Plan, but the Participant remains an AEP employee on the award payment date, then the Participant is eligible for a partial award for the Plan Year. The Participant's total award opportunity for the partial year is calculated monthly for the months that he or she held an eligible position. Job changes that occur on or before the 15th of a month are applied to the entire month, while changes that occur after the 15th of the month are not applied until the following month as specified in the “Target and Maximum Award Opportunity” section above.

Employees who become inactive during the Plan Year due to participation in an AEP long-term disability plan or other Leave of Absence but who remain an AEP employee on the award payment date are eligible to receive an award for that Plan Year to the extent that they were paid eligible earnings for the Plan Year. However, long-term disability benefits are not ICP eligible earnings.

Satisfaction of eligibility criteria does not guarantee the payment of any discretionary awards.

Termination of Active Employment at or after the end of the Plan Year Due to Voluntary and Involuntary Severance and Layoffs

Participants remain eligible for an award, based on their eligible earnings for a Plan Year, if their employment with AEP is terminated effective at or after the end of the Plan Year as part of a voluntary or involuntary severance program or a layoff as defined under a collective bargaining agreement or the Supplemental Handbook.

Termination of Active Employment During the Plan Year Due to Voluntary and Involuntary Severance and Layoffs

Participants with both discretionary and non-discretionary award opportunities are **ineligible** for an

award if their **active** AEP employment is terminated during the Plan Year as part of a voluntary or involuntary severance program or a layoff, as defined under a collective bargaining agreement or the Supplemental Handbook, and he or she is not rehired during the Plan Year. Severed employees are ineligible for an award for such Plan Year even if they fail to meet the qualifications for severance benefits (e.g., if they would fail to timely sign and return, a Severance and Release of All Claims Agreement). Severed participants are not eligible for an ICP award for the Plan Year in which their **active** employment ends irrespective of whether they are placed on a paid Leave of Absence or vacation to bridge their service to a benefit milestone in accordance with the terms of the applicable AEP severance plan.

Award Payment

Award payment will be made within 2-1/2 months after the end of the year or as soon as practical thereafter if it is impractical, either administratively or economically, to make payments within this time period.

Approval

The Plan is hereby approved by:



Lisa M. Barton
Chief Operating Officer

4/2/22

Date: 5/2/2022

Appendix 1

AEP Utilities

2022 Incentive Compensation Plan

AEP CONFIDENTIAL



BOUNDLESS ENERGY™

2022 Utilities ICP Scorecard		
Utilities Strategy	ICP Metric	Weight
Safety	Utilities DART Rate	10%
	Event Review and Sharing (Corporate Score)	2%
	High Energy Serious Injury or Fatality Events (H-SIF)	4%
	Contractor Safety Management - Face to Face Meetings	4%
	CORE Visits	2%
	Targeted CORE Visit Assesment	4%
	Good Catch Measurement	4%
Culture	Diversity	2.5%
	Culture	2.5%
Business Performance	Operating Earnings	10%
	Return on Equity (ROE)	10%
Customer Experience	JD Power Quality & Reliability (PQR) Index Factor	5%
	JD Power Quality - Power Communications Index	5%
Reliability and Resiliency	SAIDI Actual	10%
Reliability Work Plans	See Appendix	12.5%
Strategic Goals*	See Appendix	12.5%
		100%

*Goals will be scored on a point system where if goal is met = 1 point, Maximum score 6 points.



Utilities DART Rate

Targets

2.0 – 0.545 AEP / 0.459 Cont - 20% improvement
1.0 – 0.614 AEP / 0.517 Cont - 10% improvement
0.0 – 0.682 AEP / 0.574 Cont - No improvement

Measure Description:

AEP is using DART rate to place additional emphasis and focus on those events that are causing the most serious harm and have life-altering consequences.

DART – Days, Away, Restricted, or Transfer

DART is calculated by adding up the number of incidents that had one or more lost days, (includes fatalities), one or more restricted days or that resulted in an employee or contractor transferring to a different job within the company, and multiplying that number by 200,000, then dividing that number by the number of employee & contractor labor hours at the company.

DART rate is calculated separately for both AEP employee and contractor. The combined AEP employee and contractor DART rate improvement is calculated, but will not be used for the 2022 ICP measurement. Performance will be measured against one of the following (whichever is lower): The historic three-year rolling average performance or the previous year's improvement goal.

The 10% weighting has two components and are independent of each other.

- Employee DART Rate Improvement (8% weight)
- Contractor (Forestry included) DART Rate Improvement (2% weight)

Formula: DART Rate = (Total Number of DART incidents x 200,000) ÷ Total Hours Worked.

Business Unit Zero Harm Modifier

- +20 bps to Employee DART Rate score if 0 employee fatalities or -20 bps if there is one or more employee fatalities
- +15 bps to Contractor DART Rate score if 0 non-forestry contractor fatalities or -15 bps if there is one or more non-forestry contractor fatalities
- +5 bps to Contractor DART Rate score if 0 forestry contractor fatalities or -5 bps if there is one or more forestry contractor fatalities

Event Review and Sharing

Targets

2.0 – 100% Completion

1.0 – 95% Completion

0.0 – 90% Completion

Measure Description:

- The following qualifying events that result in a DART will be reviewed:
 - Fatality Event
 - Falls greater than four feet, with or without fall arrest systems; while belted to a pole or harnessed in an aerial device
 - Electrical flashes > 260 volts by employees, vehicles and equipment; electrical contacts, by employees, vehicles and equipment
 - Loss of control or rollover of a vehicle or equipment
 - Fires or explosions that expose employees to direct harm
 - Uncontrolled acute exposure to harmful chemical or carcinogenic agents
 - Event that results in fall overboard (may or may not be a DART)
- AEP Safety and Health will use the significant event call and/or Safety & Health Alert form to share event information appropriately.
- Events occurring after November 1, 2022 will not be included for the Review and Sharing criteria for ICP scoring purposes.
- AEP Employee Events: Business units to submit all AEP employee High Severity DART injury and illness events to their Corporate S&H Director within 30 days of the event for review.
 - Employee event reviews are with the Accountability Advisory Committee (AAC)
- Contractor Events: Contractors to submit all applicable injury and illness events that result in a DART to their business unit (BU) leadership. BU leadership to then provide to their Regional S&H Director.
 - Contractor event reviews are with the business unit leadership
 - Business units to submit a Draft Alert within 45 days of the event to their AEP Corporate S&H Director*
 - Expectations for the meetings can be found in the AEP & Contractor Leadership Guidelines
- Two components and independently weighted components:
 - Review Event (1%)
 - Share event appropriately (1%)



Targets

2.0 – Complete steps 1, 2 & 3 Attachment 2

1.0 – Complete steps 1 & 2 Page No. 20 of 125

0.5 – Complete step 1

High Energy Serious Injury or Fatality (H-SIF)

Measure Description:

- As High Energy Serious Injury and Fatality (H-SIF) employee DART events and High Energy Potential Serious Injury and Fatality (P-SIF) DART events occur and are analyzed, appropriate corrective action and/or preventative actions (CAPAs) need to be developed and implemented. This information shall be documented in SHEMS. All CAPAs on H-SIF DART and P-SIF DART events shall be verified by the business unit. The Regional S&H Director will notify the appropriate business unit when injury / illness DART events are classified as an H-SIF or P-SIF.
 - S&H professionals will classify events based on the EEI Safety Classification and Learning Model.
 - H-SIF DART events must meet the following criteria:
 - High energy is present
 - There is a high-energy incident
 - A serious injury or fatality is sustained
 - P-SIF DART events must meet the following criteria:
 - High energy is present
 - There is a high energy incident
 - The direct control does not mitigate exposure to the high energy source
 - Event results in a DART event
- All H-SIF DART and P-SIF DART events require an event analysis.
- All location leaders are responsible for developing and documenting corrective and preventative actions. Other Business Unit or Company management is responsible for these actions as assigned based on the nature of the event.
- Events occurring after November 1, 2022 will not be included for ICP scoring purposes.
- The 4% weighting has three components:
 - Step 1: Develop CAPA
 - Step 2: Implement CAPA
 - Step 3: Verify CAPA

Contractor Safety Management

Measure Description:

The development and implementation of a consistent and standard Contractor Safety Management Program is an essential step in our journey to Zero Harm.

- Conduct a face-to-face meeting between AEP Business Unit and Contractor Leadership for each contractor that exceeds the 2022 DART Rate Improvement goal for two consecutive quarters and/or experiences a fatal event while performing work for AEP. Meetings can be face-to-face or completed remotely via video conference, Teams, conference call, etc.
 - Business Units that have proactively met with contractors and meet the requirement above within the last six months in the calendar year will be exempted from a second meeting. Any other exemptions to the Contractor Meeting requirements must be documented to the VP Safety & Health and submitted to Corp S&H.
- For contractors performing work in multiple Operating Companies, the Business Unit will need to determine the most effective method for conducting the meeting (i.e. by Operating Company or collaborating between Operating Companies).

Core Visits

Targets

2.0 – 100%

1.0 – 95%

0.0 – 90%

Measure Description:

CORE – Coaching through **O**bservation, **R**ecognition, and **E**ngagement

- CORE Visits will include two-way dialogue to improve engagement and performance overall focusing on the following areas:
 - Verifying elements from the High Risk Activities
 - Driving Summit recommendations
 - Daily task skills
 - Continuous improvement
 - Meaningful safety moment/discussion with a measurable action
- Business Units will identify the frontline supervisors who need to be in the field with their essential frontline employees that will be included in this ICP measurement. Business Units will identify leadership in an office setting that will be included in the ICP measurement. Office Leadership will perform CORE visits in an onsite office setting and may focus on continuous improvement. Employee lists should be completed by January 31, 2022. These supervisors and leaders identified will complete and document CORE Visits in Guardian. Information will be used to identify trends on where we can improve across AEP.
- Supervisors are to attend Shadow of the Leader (SOTL) – CORE Visit Training. Those completing SOTL – CORE Visit training in 2022 may be required to complete their CORE Visits starting in the quarter after they complete the training. Those completing SOTL – CORE Visit training after October 1, 2022, will not be included in the 2022 ICP measurement. Leaders identified for this ICP measurement should have completed the SOTL – CORE Visit training. Business Units may update their list each quarter.
- This metric will apply to Generation, Energy Delivery and Utilities. Corporate/Shared Services Business Units are required to participate in the activities, but will not be included in this ICP. Business Units are responsible for reporting their progress.
- Quarterly Requirements = **Q1-1, Q2-3, Q3-3, Q4-1**, entered within 5 Business days after Quarter end. (Each quarter participation score is 0.25% of 2% total weight for metric.) Each quarter is independent of each other. Excess CORE visits cannot be carried forward to the next quarter.
- Additional CORE Visit templates will be added for leaders to focus on high-energy hazards that cause SIFs and hazards that cause Slips, Trips, Falls, Sprains, Strains and Stepped in Hole (STFSS).
- Field supervisors will perform CORE Visits in the field and office leadership will typically perform CORE Visits in the office
- Leadership included in the 2022 ICP metric may be revised based on Return to Work



Targeted Core Visit Assessment

Targets

- 2.0 – Complete steps 1, 2, 3 & 4
- 1.5 – Complete steps 1, 2 & 3
- 1.0 – Complete steps 1 & 2
- 0.5 – Complete step 1

Measure Description:

- The targeted CORE visit assessment process is designed to strengthen the predictive elements of our safety management system. This process provides us a structured approach to ensure that controls and barriers identified as an organization are understood and implemented in the work we are performing.
- This metric will apply to Generation, Transmission and Utilities. Each Business Unit is required to perform a minimum of one Targeted CORE Visit Assessment. Corporate/Shared Services Business Units are encouraged to participate in the activities and strive for the targets. Generation, Transmission and Utilities will be responsible for tracking and reporting progress toward each target.
- Targeted CORE Visits will include verifying elements that present high risk to employees and execution of 2021 corrective and preventative actions. The process will include:
 - Execute 2021 Targeted CORE Visit Corrective and Preventative actions
 - Assemble team of subject matter experts to serve as the Targeted CORE Visit assessment team.
 - Develop Targeted CORE Visit baseline questionnaire and assessment.
 - Perform the Targeted CORE Visit assessment.
 - Analyze the Targeted CORE Visit assessment data.
 - Develop corrective and preventive actions. These will fall into 4-mitigation options: education, task management, targeted assessment, or process/standard
 - Requirements are defined in the Targeted CORE Visit Assessment Standards
- The 4% weighting has four components and are independent of each other:
 1. **Execute the 2021 Targeted CORE Visit Corrective and Preventative Actions (1%)**
 2. **Develop a Targeted CORE visit baseline questionnaire and complete the assessor knowledge assessment (1%)**
 3. **Perform Targeted CORE visit assessment (1%)**
 4. **Analyze the data and develop corrective and preventative action plans (1%)**

Good Catch Measurement

Targets
 2.0 – 120% of goal
 1.0 – 110% of goal
 0.0 – 100% of goal

Measure Description:

Good Catch is a leading indicator and can be used to prevent harm to employees, contractors and the general public. Slips, Trips, Falls, Sprains, Strains and Stepped in Hole (STFSS) events are the highest injury type at AEP. Good Catches provide an opportunity to identify and share potential injuries in an effort to prevent injuries of these types.

In 2022, a quantity goal of the Good Catches submitted by each business unit each quarter will continue to focus on STFSS. There will be separate goals for STF (Slips, Trips, Falls) and Overexertions (Sprains and Strains).

- The quantity goal for each business unit was set based on historical employee good catch data.
- STF good catch quantity goals are based on the higher of the prior year or 15% of the 3-yr average of total good catch events for each business unit.
- Overexertion goal is 5% of the 3-yr average of total good catch events for each business unit.
- STF and Overexertion quantity goals for each quarter are in the following table:

Business Unit	STF	Overexertion	STF	Overexertion	STF	Overexertion
	Quantity per Qtr ICP = 0.0	Quantity per Qtr ICP = 0.0	Quantity per Qtr ICP = 1.0	Quantity per Qtr ICP = 1.0	Quantity per Qtr ICP = 2.0	Quantity per Qtr ICP = 2.0
Generation	203	31	223	34	243	37
Energy Delivery	60	12	66	13	72	15
Utilities	188	48	207	52	226	57

- The 4% weighting has two components and are independent of each other:
 - STF (2%)
 - Overexertion (Sprains/Strains) (2%)
- Each quarter is calculated independent of each other.



Diversity

Targets

2.0 – 0.10 improvement

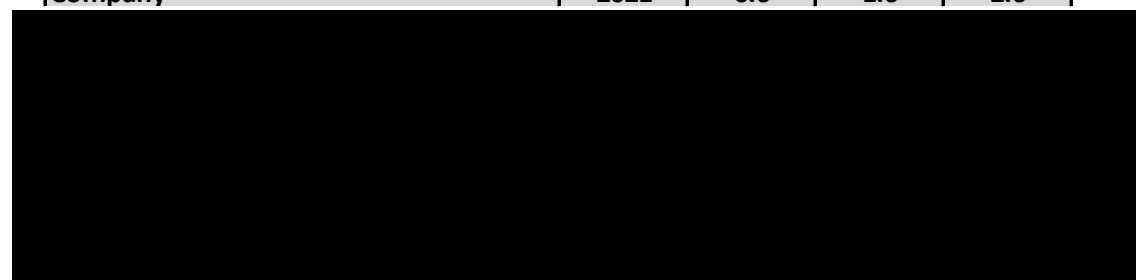
1.0 – 0.05 improvement

0.0 – no improvement

Measure Description:

- The 2022 diversity goal will focus on improving BU scores measured by employee responses to four diversity and inclusion related questions in AEP’s annual culture survey relative to Gallup’s overall company level database.
 - Q15: My supervisor creates an environment that is trusting and open.
 - Q19: I always trust AEP to be fair to all employees.
 - Q20: AEP values diverse opinions and ideas.
 - Q21: Everyone at AEP is treated fairly regardless of ethnic background, race, gender, age, disability, or other differences not related to job performance.
- Improvement on each question will be scored based on the targets above and the scores for each question will be equally weighted to determine the overall score. The score is capped at target (100%) unless the numeric gap in responses between each major diverse population (Asian, Black, Hispanic and Female) relative to all employees in aggregate is reduced or less than 0.1.

Inclusiveness Index		ICP Thresholds		
Company	2021	0.0	1.0	2.0



Culture

Targets

2.0 – 0.08 improvement

1.0 – 0.04 improvement

0.0 – 0.00 improvement

Measure Description:

- The 2022 culture goal will focus on improving BU scores measured by employee responses to three accountability related questions in AEP’s annual culture survey relative to Gallup’s overall company level database.
 - Q26: I received feedback on the last Employee Engagement Survey conducted at my workplace
 - Q27: My team participated in an effective action planning session following the last Employee Engagement Survey.
 - Q28: My team has made progress on the goals set during our action planning sessions after the last Employee Engagement Survey.
- Improvement on each question will be scored based on the targets above and the scores for each question will be equally weighted to determine the overall score.

Accountability Index		ICP Thresholds		
Company	2021	0.0	1.0	2.0



Targets

- 2.0 – 115% of Control Budget
- 1.0 – Meets Control Budget
- 0.0 – 85% of Control Budget

Operating Earnings

Measure Description:

The Utilities’ Group operating earnings objective for 2022 is to meet or beat annual Earnings targets for Operating Companies in line with corporate expectations:

- AEP Utilities’ Financial focus in 2022 will be achieving a control budget net income target for each Operating Company. These net income targets shall have a minimum (0.00 ICP payout) of 85% of the control budget target, and a maximum (2.00 ICP Payout) of 115% of Control Budget.
- If Operating Earnings targets are modified during 2022, these modifications will need to be approved by Corporate Planning & Budgeting leadership as well as Utility Company Leadership. Changes will be communicated via email to Utility leaders and employees, along with a link to an amended (modified) ICP plan document with such changes included.

Operating Earnings (\$000s)	0.00	1.00	2.00
[REDACTED]			
KY Power (Through April)	\$ 18,696	\$ 21,995	\$ 25,294
[REDACTED]			



Targets

2.0 – +25 basis points

1.5 – Authorized

1.0 – -50 basis points

0.0 – -100 basis points

Return On Equity

Measure Description:

Return on Equity (ROE) is a financial performance metric that shows how much income a company generates per dollar of invested capital. It reflects how efficiently a company uses its capital to generate profit.

- ROE is calculated as follows: 12 months Operating Earnings divided by the average Equity (13 months rolling average)
- Authorized ROE refers to the level of ROE approved by the applicable regulatory commission.
- Actual ROE is the calculation based on a company’s actual financial results.
- Achieving a company’s authorized ROE can be complicated by factors such as assets or expenses disallowed in a rate case, regulatory lag (time between capital investment and the first opportunity to earn on it via base rates or rider mechanism), changing economic conditions, legislative constructs and other financial and operational events.

Company	Authorized ROE	ICP Thresholds			
		0.00	1.0	1.5	2.0
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
KPCo (through April)	9.30%	8.30%	8.80%	9.30%	9.55%
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]



JD Power Satisfaction Indices

Targets*

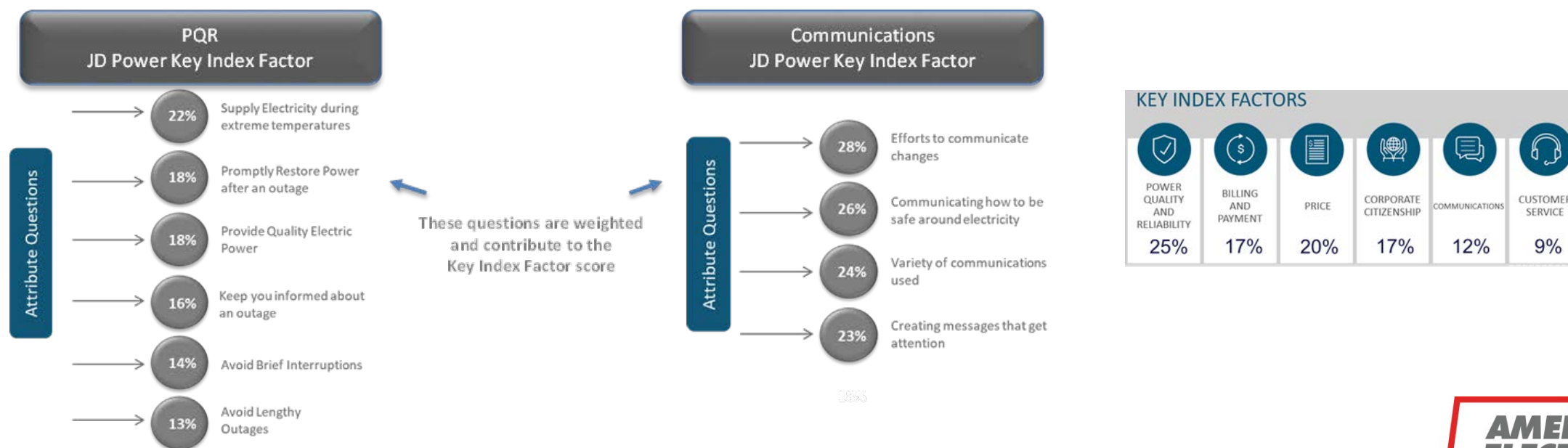
- 2.0 – Increase at 2 times peer avg.
- 1.5 – Increase at 1.5 times peer avg.
- 1.0 – Increase >= than peer avg.
- 0.5 – Increase less than peer avg.
- 0.0 – Maintain/Decrease Score

Measure Description:

During 2022, there will be two (2) key indices from JD Power’s Customer Satisfaction Survey in the ICP plan:

- Power Quality & Reliability (5% Weighting)
- Communication (5% Weighting)

These two key Indices are comprised of the following ten (10) attribute questions that will be measured and reported for all AEP Operating Companies (except Texas). These questions are weighted and contribute to the each key index factor score:



*OPCO specific targets located in Appendix



Targets

2.0 – 80% of Target

1.0 – 3 Year Avg SAIDI

0.0 – 120% of Target

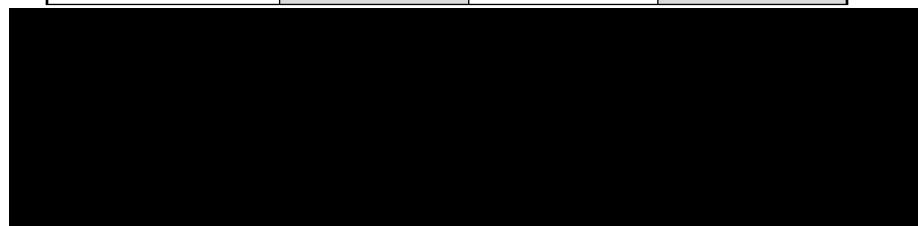
SAIDI Actual

Measure Description:

The SAIDI measure in 2022 will adhere to IEEE’s standard SAIDI Definition 1366-1998.

- SAIDI, or System Average Interruption Duration Index, represents the total number of minutes the average customer has experienced interruption over a 12-month time period. The SAIDI measure includes Transmission and excludes major events (industry definition of Jurisdictional Major Event Days).
- The SAIDI measure includes Transmission and excludes major events (traditional definition).

2022 ICP Operating Unit Targets			
OpUnit	0.0	1.0	2.0
AEP-KYP	536.52	429.22	321.91



Targets

- 2.0 – Complete all plans Public Attachment 2
- 1.0 – Complete half of plans Page No. 31 of 125
- 0.0 – No Completed plans

Reliability Work Plans

The OpCo Reliability Work Plans are a critical component to improving the customer experience, particularly as it relates to system reliability and the number of minutes customers endure service interruption each year.

Details for OpCO plans located in the Appendix.



Targets

2.0 – 6 Completed Initiatives Public Attachment 2
1.0 – 3 Completed Initiatives Page No. 32 of 125
0.0 – 0 Completed Initiatives

Strategic Goals

- During 2022, the Utilities' Group (each Operating Company) will execute on a set of strategic Initiatives that advance various business objectives tailored to the individual Operating Company medium to long term goals.
- The OpCos will choose six or more initiatives aligning with the COO Roadmap Strategic Priorities and execute detailed initiatives for each one. **ICP performance will be based on number of completed initiatives.**
- Details for OpCO plans located in the Appendix.

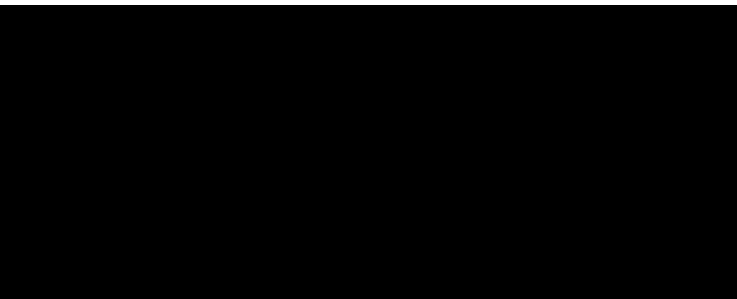
Appendix

JD Power OPCO Peer Group Scores

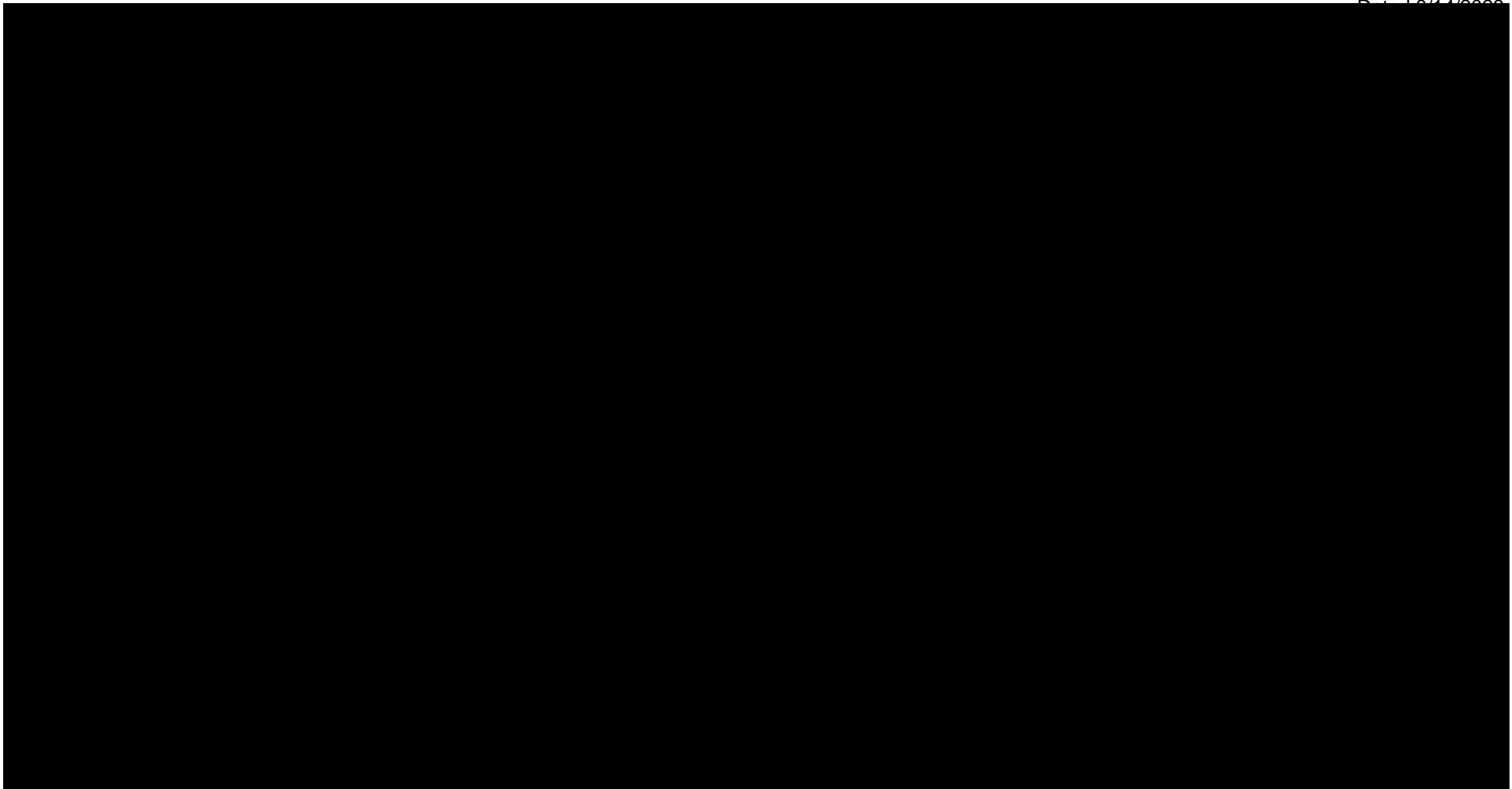
All OPCO's except AEP Texas

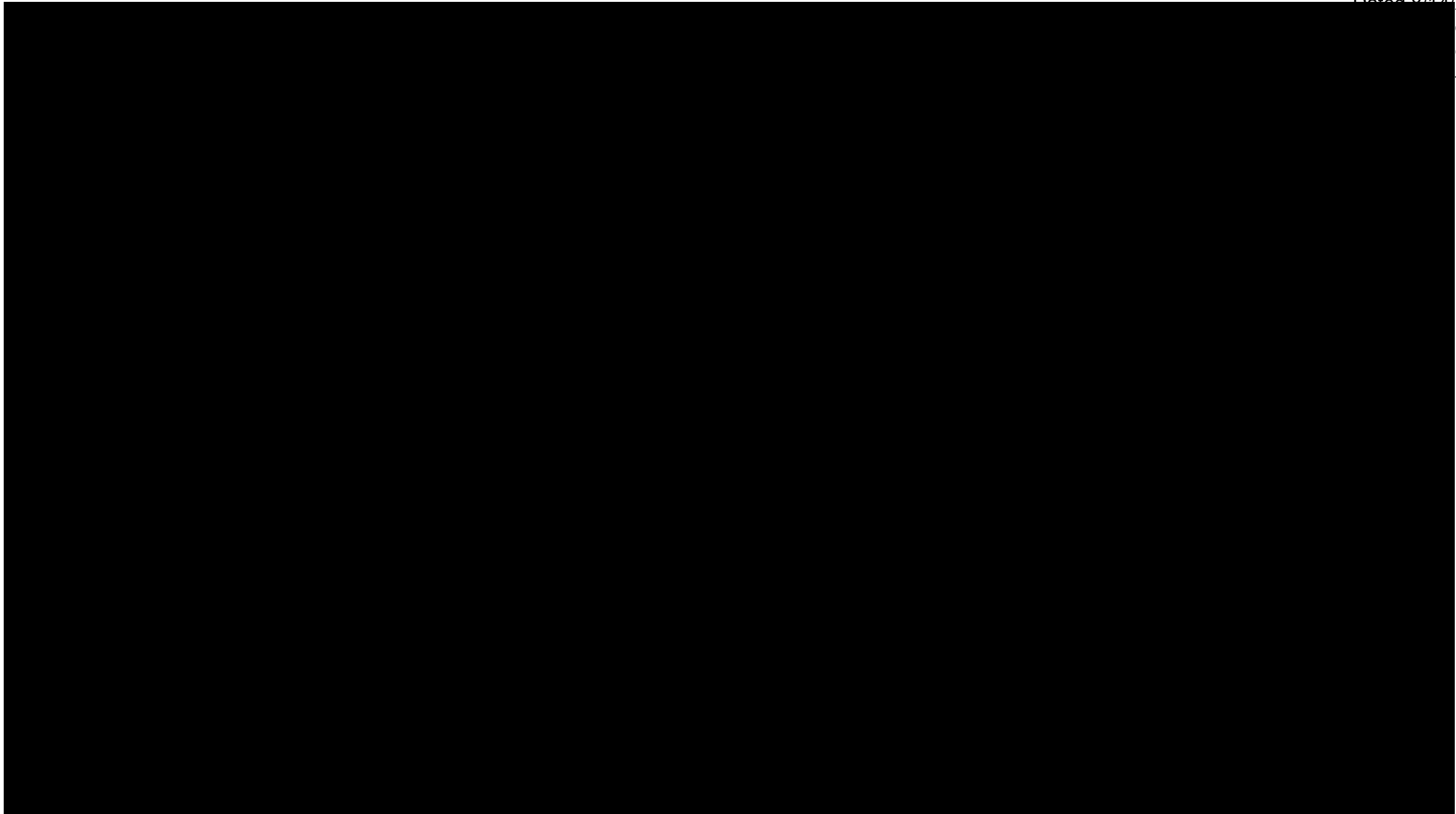
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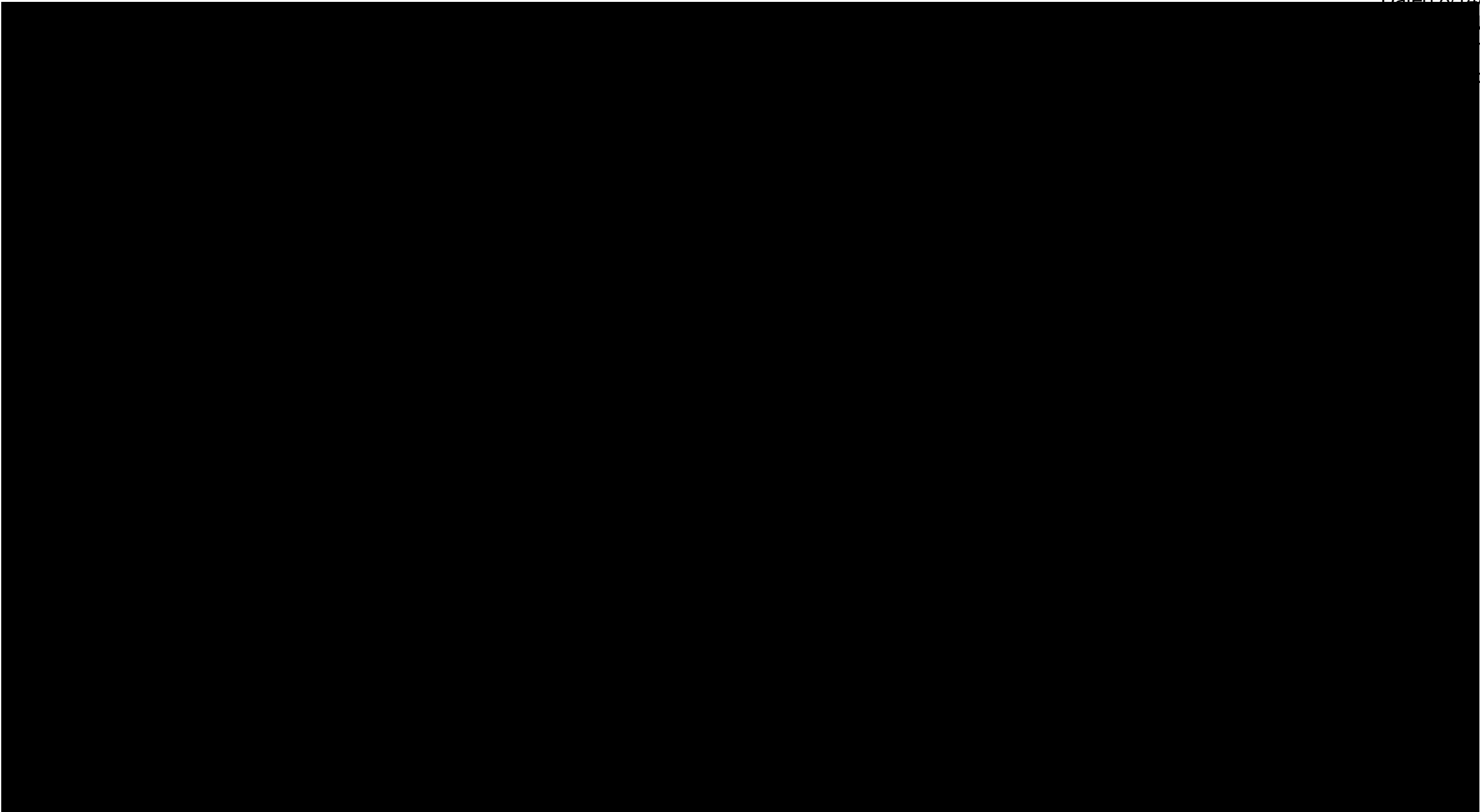
Kentucky Power	748	745
Peer Average	814	820
Clark Utilities	849	863
Clay Electric	782	823
Cobb EMC	813	822
Madision Gas & Electric	814	800
Mississippi Power	814	791

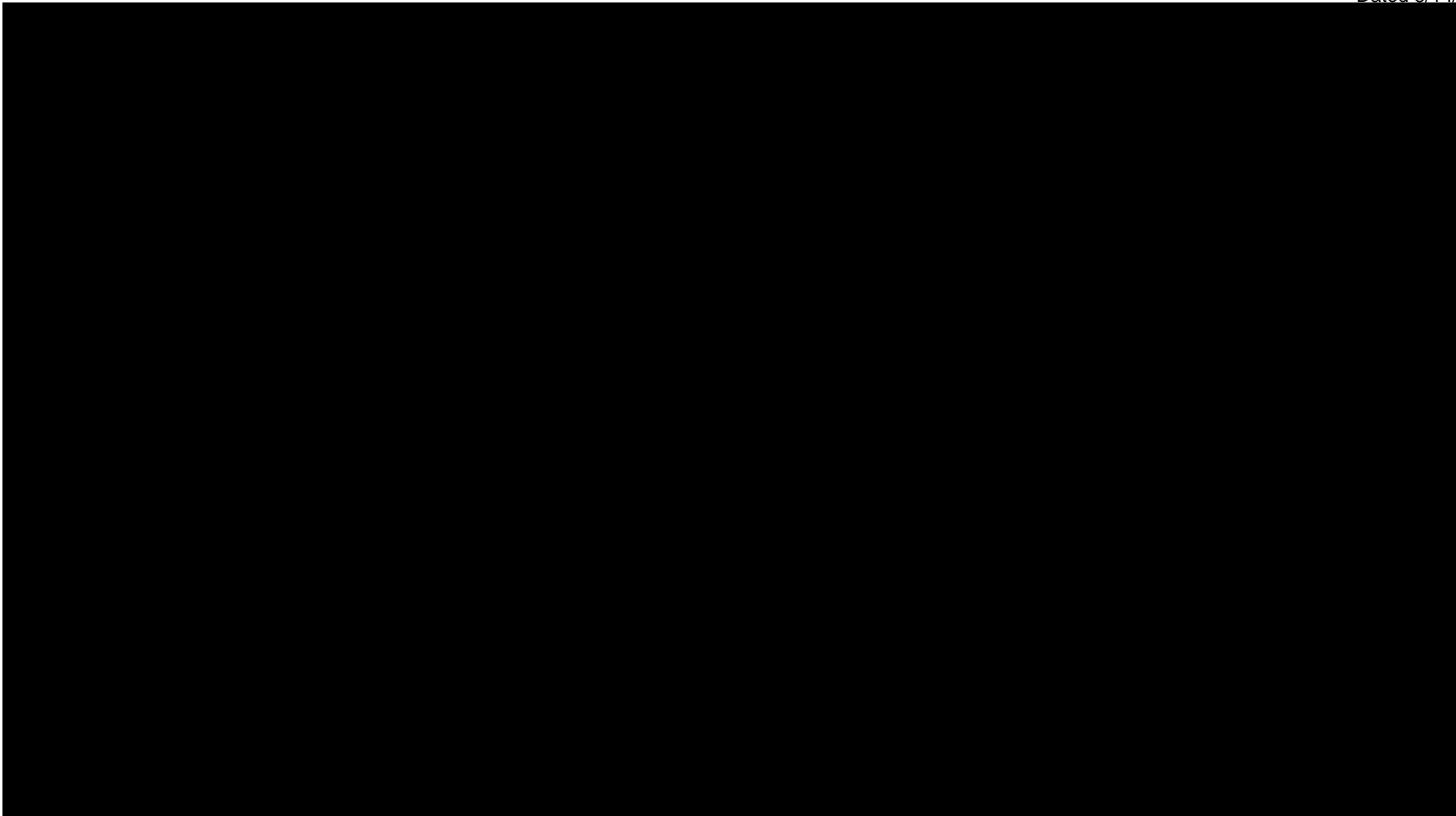
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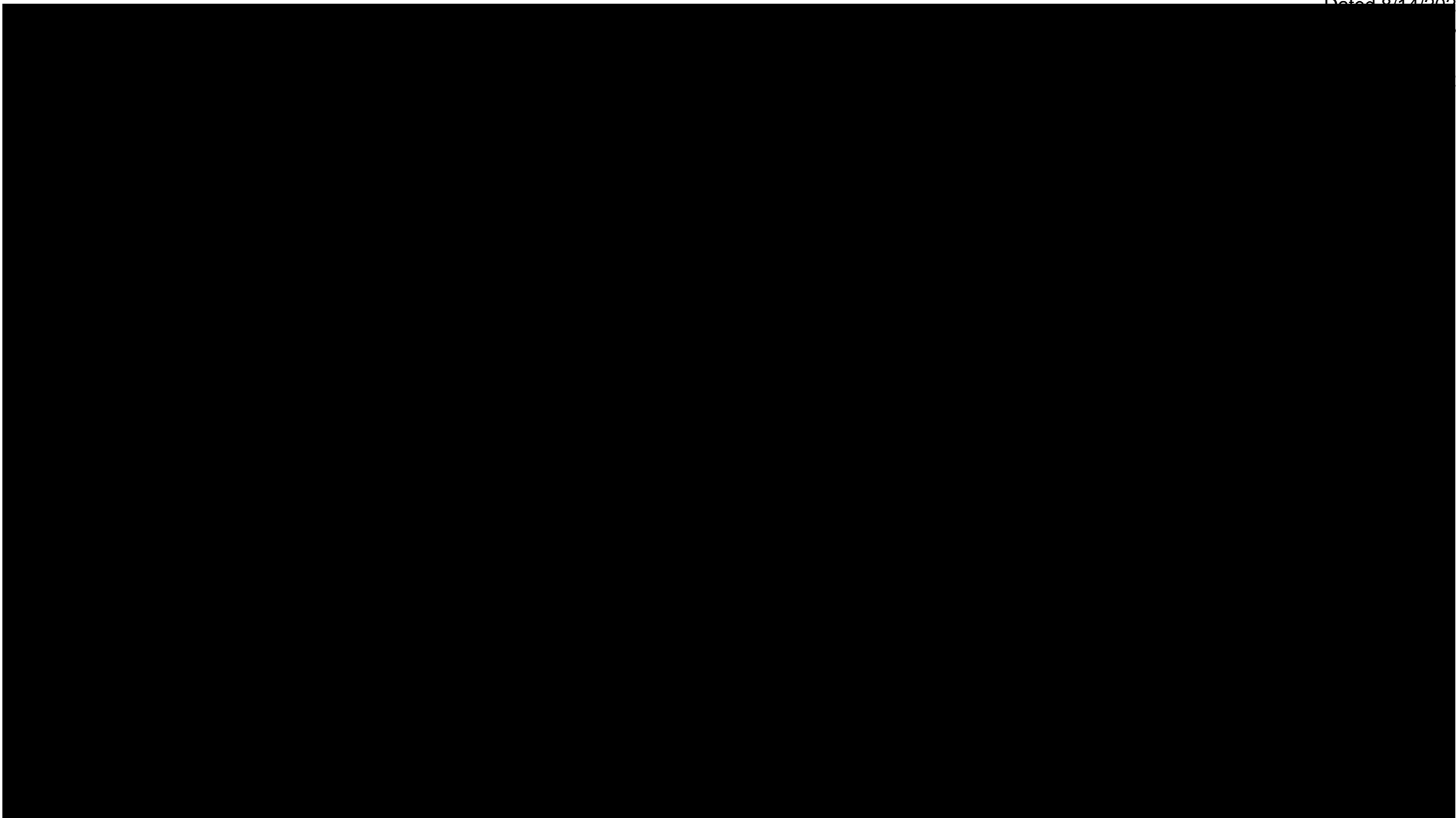
Kentucky Power	698	711
Peer Average	740	757
Clark Utilities	760	777
Clay Electric	741	793
Cobb EMC	738	752
Madision Gas & Electric	707	701
Mississippi Power	754	760











Kentucky Power Strategic Initiatives

Kentucky Power Company					
COO Roadmap Priority (Clean, Customer Centric, Affordable)	Brief Description	Roadmap Top Twenty Initiative #	Completion Due Date	Contact/Owner	Performance Tracking Approach (Milestones, Activities, Monthly/Quarterly \$\$, etc)
Clean	Identify Grid Mod opportunities: determine a long range plan				
Clean	Complete due diligence on available Renewables RFP and/or PPA options				
Customer & Community Centric Growth	Work in partnership with regional and local economic development organizations to complete 2-3 site readiness initiatives, support recruitment and marketing to prospects.				
Customer & Community Centric Growth	Plan to implement a Smart LED Street Lighting program for Q4 2022.				
Customer & Community Centric Growth	Complete research on Broadband potential within the existing regulatory framework and explore potential partnership opportunities				
Affordable	Complete study and research for potential 3rd party AMI utilization for potential AMI approval from PSC				
Affordable	File Middle Creek Battery CPCN				

1.) Complete 4 of the 5

DA Conversion – YFA Conversion Flatwoods

DA Conversion – YFA Buckhorn

DA Conversion – YFA Dewey Inez Lovely

DA – Mesh Communications Leslie – Wooten/Stinnett

DA – Mesh Communications Slemp Leatherwood

2.) Complete 5 Reliability projects – To be determined by Districts

The goal is to complete 5 of these 6 projects.

1. Busseyville Walbridge Circuit - Contrary Creek. New Tie Line
2. South Shore South Shore Circuit - Main St and 4th Street. New Tie Line
3. Beckham Carr Creek Circuit - Relocate 1.5m from Inaccessible Location (Phase 1)
4. Bulan Ary Hiner Circuit - Relocation from Inaccessible Location
5. New Camp South Side Circuit – Relocation from Old Inaccessible Transmission Structure
6. Pikeville Main St Circuit and Pikeville City Circuit – New Tie Line

3.) Replace 150 Poles

4.) Replace 1200 Cutouts

5.) Tree out of ROW 6.5M - Target for removals is 15,000

Strategic Goal for all OPCOs

UPLT Playbook Execution

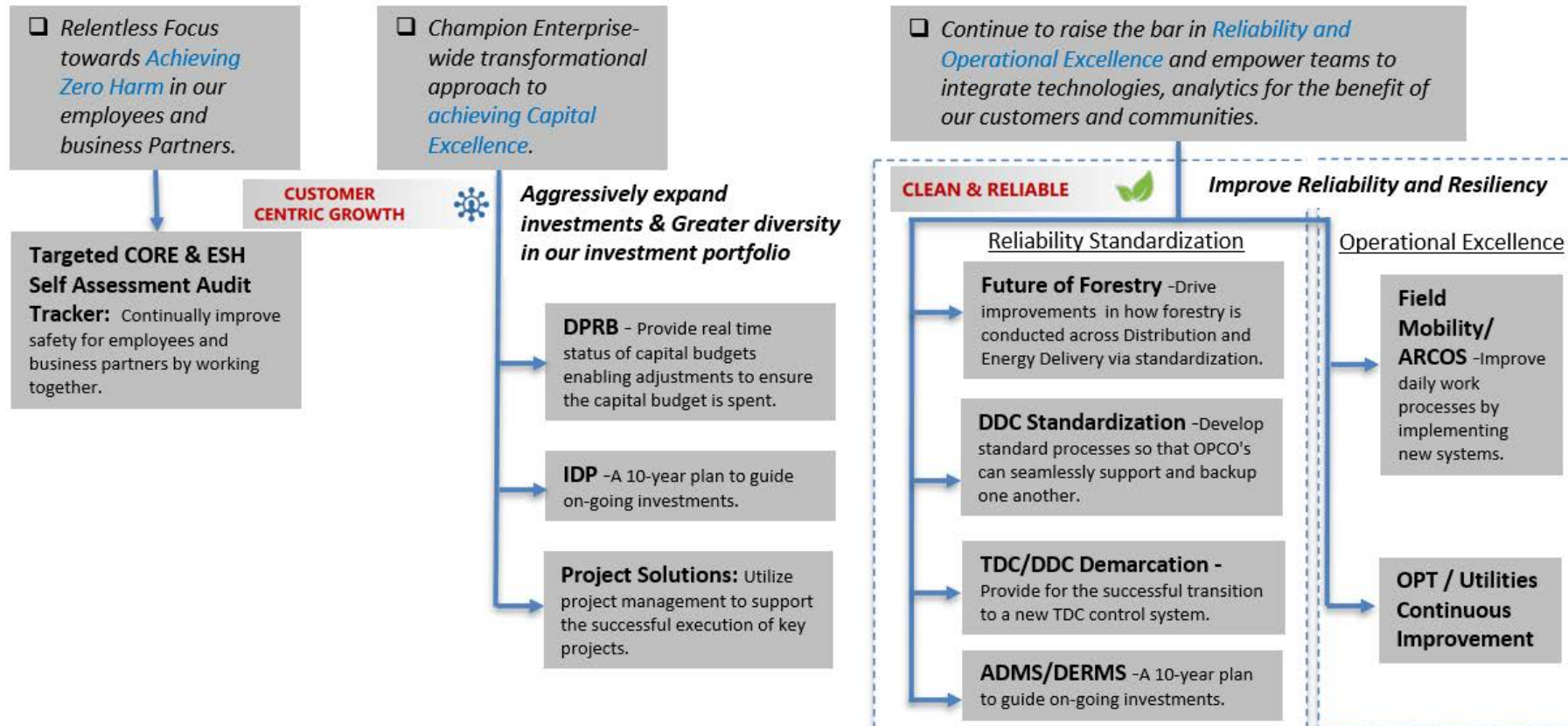
Measure Description:

Vision – Transforming Distribution to best serve tomorrow’s employees and customers

Mission – Collectively drive improvements to critical challenges affecting our customers, employees, investors and Operating Companies.

Strategic Objectives:

- Improve operations, reliability, and safety performance of the AEP Operating Companies by collectively addressing common and critical issues, driving timely solutions and a commitment to workforce development.
- Develop common approaches through benchmarking across Operating Companies (internal/external) by sharing best practices and lessons learned.
- Expedite growth through grid modernization, reliability improvement, and O&M optimization by providing strategic direction.

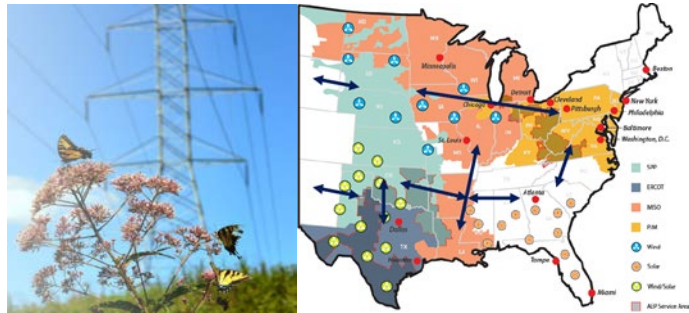


Questions?

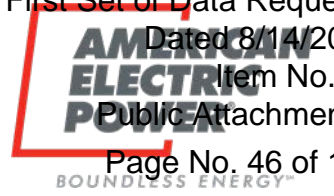
- Contact Person / Audinet
 - General ICP/Scoring – Danielle Tweed / 290-2635
 - APCO – Penny Myers / 308-4161
 - I&M – Ken Deluca / 500-3478
 - SWEPCO – Brenda Meyers / 740-3503
 - PSO – Judie Hackerott / 700-2224
 - Texas – Nora Fazio / 430-5308

AEP Energy Delivery

2022 Incentive Compensation Plan



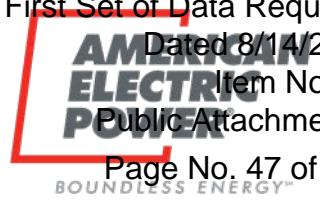
August 24, 2022



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Appendix C: Improve AEP NATF 2022 TRIND Score by 5%31

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A. About This Document

This Incentive Compensation Plan (ICP) provides information about AEP Energy Delivery’s strategic goals and metrics in each measurable ICP category identified for 2022. Each one is summarized in Section B. Section C contains more details, including sample calculations, for each category.

B. Energy Delivery Incentive Compensation Plan Overview

Energy Delivery ICP will be measured on three strategic components: Workforce Development, Customer & Operational Excellence, and Financial Performance. Please see the Energy Delivery Performance Metrics website for the most current copy of this plan at <http://tpm/icp>.

B.1. Workforce Development - 35%

The health and safety of our employees and the public we serve is our top priority. We call this cultural value Zero Harm. To help ensure that all employees have a personal stake in maintaining safe work practices, a substantial portion of the annual ICP goals is tied to safety for all AEP employees and contract workers. In order to achieve Zero Harm, we must continually identify and predict hazards, mitigate those hazards, and communicate how to avoid them in the future.

AEP continues to transform its safety culture from good to great by building the systems, processes, and behaviors needed to support and sustain outstanding safety performance. This transformation includes changes based on proactive measures and continuous improvement.

A strong organizational culture and tailored training programs are essential to AEP's success as the utility of the future. AEP measures its cultural and diversity health by conducting periodic Gallup surveys and by developing action plans related to the survey results.

B.2. Customer & Operational Excellence - 40%

Customer experience represents all interactions our customers have with us. A comprehensive cultural shift is underway throughout AEP and Energy Delivery to increase employees’ awareness about how they influence the customer experience. Ultimately, improvements in this category help us align with the AEP mission statement, “Together, with our customers we are redefining the future of energy and developing innovative solutions that power communities and improve lives.”¹

Operational Excellence is a workplace philosophy that incorporates problem solving, teamwork, and effective leadership to bring about positive results in an organization’s ongoing improvement program. The process involves focusing on the customers' needs, keeping employees positive and empowered, and continually assessing and adjusting workplace activities. AEP Energy Delivery is focused on achieving best-in-class status among other like-providers and competitors.

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B.3. Financial - 25%

AEP Energy Delivery's growth strategy focuses on building a diversified portfolio of Transmission projects through our Transcos², operating companies (OpCos), joint ventures (JV), and Transource®. Energy Delivery's capital investment program provides significant earnings contribution and growth to AEP. The electric infrastructure that we build and replace is vital to AEP's current and future growth plans. Therefore, the Financial Performance ICP category focuses on work that supports Energy Delivery's objective of being a significant earnings contributor to AEP and to demonstrate commitment to continuous improvement through efficiency gains, cost savings, and cost avoidance.

B.4. AEP Energy Delivery 2022 ICP Summary

The table below contains the Energy Delivery 2022 ICP Summary.

2022 Energy Delivery ICP Scorecard		
Value Driver	ICP Metric	Weight
Workforce Development	Energy Delivery DART Rate	10%
	Event Review and Sharing (Corporate Score)	2%
	High Energy Serious Injury or Fatality Events (H-SIF)	4%
	Contractor Safety Management - Face to Face Meetings	4%
	CORE Visits	2%
	Targeted CORE Visit Assesment	4%
	Good Catch Measurement	4%
	Diversity	2.5%
	Accountability	2.5%
Financial	AEP/THC Earnings	20%
	Future of Forestry	5%
Operational Excellence	T&D SAIDI Actual	2.5%
	Proactive SAIDI	5.0%
	NERC Compliance Improvement	2.5%
	Plant in Service	7.5%
	Capital Investment Target	2.5%
Customer	Customer Interconnections	5%
	Diversification of Revenue sources	5%
Strategic Goals*	Capital Allocation Flexibility	10%
	TRIND Score Improvement	
	Develop D SCADA and Distribution System Network	
	Expand Diversity and Inclusion	
	Adapt and Develop New Supply Chain Strategies	
Wild Fire Response and Mitigation Plans		
*Goals will be scored on a point system where if goal is met = 1 point, Maximum 6 points.		100%

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C. ICP Details and Measures

This section presents supporting explanations for the ICP categories and includes corresponding calculations for each ICP measurement. Note that each category has supporting goals with measures.

C.1. Workforce Development (35% Overall Weighting)

C.1.1. DART Rate-Employee and Contractor (10% weighting)

- AEP is using DART (Days Away, Restricted or Transferred) rate to place additional emphasis and focus on those events that are causing the most serious harm and have life-altering consequences.
- $\text{DART Rate} = (\text{Total Number of DART events} \times 200,000) \div \text{Total Hours Worked}$.
- DART rate is calculated separately for both AEP employee and contractor.
- Employee* and Contractor** performance will be measured against one of the
- following: (whichever is the lower DART rate):
 - The historic three-year rolling average performance for the Business Unit; or
 - The previous year’s improvement goal.
- The 10% weighting has two components and are independent of each other.
 - Employee DART Rate Improvement (8% weight)
 - Contractor DART Rate Improvement (2% weight)
- Goals:

Employee DART: ICP Targets – Energy Delivery			
DART – Employee (80% Weighted)	0.0	1.0	2.0
	0.371	0.334	0.297

Contractor DART: ICP Targets – Energy Delivery			
DART – Contractors (20% Weighted)	0.0	1.0	2.0
	0.432	0.389	0.346

Notes

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- *Employee DART Rate Improvement reverts to historical benchmark beginning with the 2018 – 2020 historic three-year rolling average performance
- **Forestry contractors are included in the contractor improvement goal
- To ensure consistency, requests for variances to company statistics will be documented by the business unit and submitted to the S&H Vice President and leadership team for review and approval

Example Calculation

- AEP Energy Delivery Employees end 2022 with a DART rate of 0.324.
- The Employee DART Score is interpolated between the 1.0 target of 0.334 and the 2.0 threshold of 0.297.
- Therefore, the Energy Delivery Employee DART rate of 0.39 translates into an ICP score of 1.47.

ZERO Harm Modifier

AEP will adjust DART rate for employees and contractors based on the principal of Zero Harm by using the following principles and methods:

- +20 bps to Employee DART Rate score if 0 employee fatalities or -20 bps if there is one or more employee fatalities
- +15 bps to Contractor DART Rate score if 0 non-forestry contractor fatalities or -15 bps if there is one or more non-forestry contractor fatalities
- +5 bps to Contractor DART Rate score if 0 forestry contractor fatalities or -5 bps if there is one or more forestry contractor fatalities

C.1.2. Proactive Safety Performance (20% Overall Weighting)

In addition to the Employee/Contractor DART metric in 2022's ICP plan, there will also be six proactive safety performance metrics in Energy Delivery's 2022 plan. They include:

- Event Review and Sharing (2% Weight)
- High Energy, Serious Injury and Fatality (H-SIF) Improvement for Employees (4% Weight)
- Contractor Safety Management (4% Weight)
- Core Visits & Assessment Process (2% Weight)
- Targeted CORE Visits Assessment (4% Weight)
- Good Catch Measurement (4% Weight)

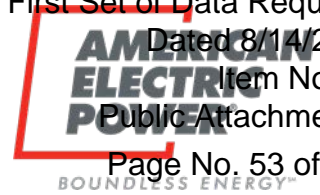
Event Review and Sharing (2% Weight)

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The following qualifying events that result in a DART will be reviewed:

- Fatality event
- Falls greater than four feet, with or without fall arrest systems; while belted to a pole or harnessed in an aerial device
- Loss of control or rollover of a vehicle or equipment
- Uncontrolled acute exposure to harmful chemical or carcinogenic agents
- Electrical flashes > 260 volts by employees, vehicles, and equipment; electrical contacts by employees, vehicles and equipment
- Fires or explosions that expose employees to direct harm
- Event that results in fall overboard (may or may not be a DART)
- AEP Safety and Health will use the significant event call and/or Safety & Health Alert form to share event information appropriately.
- **AEP Employee Events:** Business units to submit all AEP employee SIF injury and illness events that result in a DART to their Regional S&H Director.
 - Employee event reviews are with the Accountability Advisory Committee (AAC)
- **Contractor Events:** Contractors to submit all applicable injury and illness events that result in a DART to their business unit (BU) leadership. BU leadership to then provide to their Regional S&H Director.
 - Contractor event reviews are with the business unit leadership
 - Business units to submit a Draft Alert within 45 days of the event to their AEP Regional S&H Director
 - Expectations for the meetings can be found in the [AEP & Contractor Leadership Guidelines](#)
- Events occurring after November 1, 2022 will not be included for the Review and Sharing criteria for ICP scoring purposes. This ICP is a shared measurement across business units.
- **The 2% weighting has two components and are independent of each other:**
 - Review event (1%)
 - Share event appropriately (1%)

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ICP Targets			
Review events	0.0	1.0	2.0
	90% completion	95% completion	100% completion

ICP Targets			
Appropriately shared	0.0	1.0	2.0
	90% completion	95% completion	100% completion

Notes

Note: The VP Safety & Health reserves the right to not require an event review and/or sharing through a call or an Alert. The VP Safety & Health also reserves the right to require a review and/or sharing for a trigger not on this list; these events will not be included in the ICP.

Submittal of Contractor Draft Alerts are not part of the ICP measurement

High Energy Serious Injury and Fatality (H-SIF) Improvement for Employees (4% Weight)

- When a safety and health event occur, there are lessons that can be learned. These typically take the form of either a corrective action and/or preventative action (CAPA) at the location. The documentation of this action is important because it becomes the basis for sharing the lessons locally as well as across an entire business unit or the company.
- As High Energy Serious Injury and Fatality (H-SIF) employee DART events and High Energy Potential Serious Injury and Fatality (P-SIF) DART events occur and are analyzed, appropriate CAPAs need to be developed and implemented. This information shall be documented in SHEMS. All CAPAs on H-SIF DART and P-SIF DART events shall be verified by the business unit. The Regional S&H Director will notify the appropriate business unit when injury / illness DART events are classified as an H-SIF or P-SIF.
 - S&H professionals will classify events based on the EEI Safety Classification and Learning Model.
 - H-SIF DART events must meet the following criteria:
 - High energy is present
 - There is a high-energy incident
 - A serious injury or fatality is sustained (refer to the Event Review and Sharing ICP for a list of SIF events)

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- P-SIF DART events must meet the following criteria:
 - High energy is present
 - There is a high energy incident
 - The direct control does not mitigate exposure to the high energy source
 - Event results in a DART event
- All H-SIF DART and P-SIF DART events require an event analysis.
- All location leaders are responsible for developing and documenting corrective and preventative actions. Other Business Unit or Company management is responsible for these actions as assigned based on the nature of the event.
- Events occurring after November 1, 2022 will not be included for ICP scoring purposes.
- This ICP is a shared measurement across business units.
- The 4% weighting has three components:
 - **Step 1: Develop CAPA**
 - **Step 2: Implement CAPA**
 - **Step 3: Verify CAPA**

Note: The VP Safety & Health may grant an extension based on the complexity of the CAPA

ICP Targets				
High Energy, Serious Injury (H-SIF) Improvement	0.0	0.5	1.0	2.0
	No Steps Complete	Complete Step 1	Complete Steps 1 & 2	Complete Steps 1, 2 & 3

Contractor Safety Management (4% Weight)

- Conduct a face-to-face meeting between AEP Business Unit and Contractor Leadership for each contractor that exceeds the 2022 DART Rate Improvement goal for two consecutive quarters and/or experiences a fatal event while performing work for AEP. Meetings can be face-to-face or completed remotely via video conference, Teams, conference call, etc.
 - Business Units that have proactively met with contractors and meet the requirement above within the last six months in the calendar year will be exempted from a second

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meeting. Any other exemptions to the Contractor Meeting requirements must be documented to the VP Safety & Health and submitted to Corp S&H.

- For contractors performing work in multiple Operating Companies, the Business Unit will need to determine the most effective method for conducting the meeting (i.e. by Operating Company or collaborating between Operating Companies).

Targeted CORE Visit Assessment for Forestry Contractors (2%)

The Targeted CORE Visits will include verifying elements that present high risk to Forestry Contractors. The process will include:

- Step 1: Develop the Targeted CORE Visit baseline questionnaire
- Step 2: Complete the Targeted CORE Visit assessor knowledge assessment
- Step 3: Perform the Targeted CORE Visit assessment
- Step 4: Analyze the Targeted CORE Visit data and develop corrective and preventative action plans.

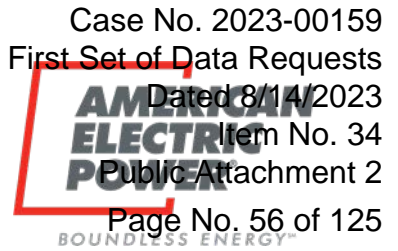
ICP Target-Contractor Safety Management			
Contractor Meetings	0.0	1.0	2.0
	90% completion	95% completion	100% completion

ICP Target-Targeted CORE Visit Assessment – Forestry Contractors				
Targeted CORE Visit Assessment for Forestry Contractors	0.5	1.0	1.5	2.0
	Complete Step 1	Complete Steps 1, & 2	Complete Steps 1, 2 & 3	Complete Steps 1, 2, 3 & 4

- This metric will apply to Generation*, Energy Delivery and Utilities. Workplace Services and Telecom are required to participate in the Contractor Meeting activities but will not be included in this ICP.
- Generation*, Energy Delivery and Utilities will be responsible for tracking and reporting progress toward each goal.

*For Generation, Contractor Meetings is the only component that applies, and it will be weighted at 4%. Cook Nuclear is not included in the Contractor Safety Management metric

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Core Visits (2%)

- CORE Visits will include two-way dialogue to improve engagement and performance overall focusing on the following areas:
 - Verifying elements from the High-Risk Activities
 - Driving Summit recommendations
 - Daily task skills
 - Continuous improvement
 - Meaningful safety moment/discussion with a measurable action

- Business Units will identify the frontline supervisors who need to be in the field with their essential frontline employees that will be included in this ICP measurement. Business Units will identify leadership in an office setting that will be included in the ICP measurement. In Q2, Office Leadership will perform CORE visits in an onsite office setting and may focus on continuous improvement. Frontline field supervisor lists should be completed by January 31, 2022. These supervisors and leaders identified will complete and document CORE Visits in Guardian. Information will be used to identify trends on where we can improve across AEP

- Supervisors are to attend Shadow of the Leader (SOTL) – CORE Visit Training. Those completing SOTL – CORE Visit training in 2022 may be required to complete their CORE Visits starting in the quarter after they complete the training. Those completing SOTL – CORE Visit training after October 1, 2022, will not be included in the 2022 ICP measurement. Leaders identified for this ICP measurement should have completed the SOTL – CORE Visit training. Business Units may update their list each quarter.

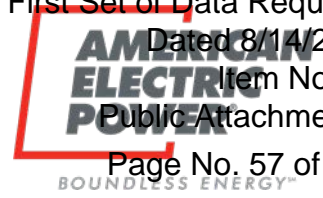
- This metric will apply to Generation, Energy Delivery and Utilities. Corporate/Shared Services Business Units are required to participate in the activities but will not be included in this ICP. Business Units are responsible for reporting their progress.

- The number of required CORE Visits is:
 - 1 CORE Visit required during Q1 (0.25%)
 - 3 CORE Visits required during Q2 (0.25%)
 - 3 CORE Visits required during Q3 (0.25%)
 - 1 CORE Visit required during Q4 (0.25%)

- **Each quarter is independent of each other. Excess CORE Visits cannot be carried forward to the next quarter.**

- Additional CORE Visit templates will be added for leaders to focus on high-energy hazards that cause SIFs and hazards that cause Slips, Trips, Falls, Sprains, Strains and Stepped in Hole (STFSS).

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ICP Target-Required CORE Visits			
	0.0	1.0	2.0
CORE Visits	90% of required CORE Visits are documented	95% of required CORE Visits are documented	100% of required CORE visits are documented

Cook Nuclear is not included in the CORE Visits metric

Field supervisors will perform CORE Visits in the field and office leadership will typically perform CORE Visits in the office

Leadership included in the 2022 ICP metric may be revised based on Return to Work

Targeted CORE Visit Assessment (4% Weight)

- The targeted CORE visit assessment process is designed to strengthen the predictive elements of our safety management system. This process provides us a structured approach to ensure controls and barriers identified as an organization are understood and implemented in the work we are performing.
- This metric will apply to Generation, Energy Delivery and Utilities. Each Business Unit is required to perform a minimum of one Targeted CORE Visit Assessment. Corporate/Shared Services Business Units are encouraged to participate in the activities and strive for the targets. Generation, Energy Delivery and Utilities will be responsible for tracking and reporting progress toward each target.
- Targeted CORE visits will include verifying elements that present high risk to employees and execution of 2021 corrective and preventative actions. The process will include:
 - Execute 2021 Targeted CORE Visit Corrective and Preventative actions.
 - Assemble team of subject matter experts to serve as the Targeted CORE Visit assessment team.
 - Develop Targeted CORE Visit baseline questionnaire and assessment.
 - Perform the Targeted CORE Visit assessment.
 - Analyze the Targeted CORE Visit data and develop corrective and preventive actions. These will fall into 4-mitigation options: education, task management, targeted assessment, or process/standard.

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- Requirements are defined in the [Targeted CORE Visit Assessment Standards](#).
- **The 4% weighting has four components:**
 - **Step 1: Execute the 2021 Targeted CORE Visit corrective and preventative actions**
 - **Step 2: Develop the Targeted CORE visit baseline questionnaire and complete the assessor knowledge assessment**
 - **Step 3: Perform the Targeted CORE visit assessment**
 - **Step 4: Analyze the data and develop corrective and preventative action plans**

Cook Nuclear is not included in the Targeted CORE Visit Assessment metric

ICP Target- CORE Visit Assessment					
Targeted Core Visit Assessment	0.0	0.5	1.0	1.5	2.0
	No Steps Completed	Complete Step 1	Complete Steps 1 & 2	Complete Steps 1, 2, & 3	Complete Steps 1, 2, 3 & 4

Good Catch Measurement (2% Weight)

Good Catch is a leading indicator and can be used to prevent harm to employees, contractors, and the general public. Slips, Trips, Falls, Sprains, Strains and Stepped in Hole (STFSS) events are the highest injury type at AEP. Good Catches provide an opportunity to identify and share potential injuries in an effort to prevent injuries of these types.

- In 2022, a quantity goal of the Good Catches submitted by each business unit each quarter will focus on STFSS. There will be separate goals for STF (Slips, Trips, Falls) and Overexertion’s (Sprains and Strains).
- The quantity goal for each business unit was set based on historical employee good catch data.
 - STF good catch quantity goals are based on the higher of the prior year or 15% of the 3-yr average of total good catch events for each business unit.
 - Overexertion goal is 5% of the 3-yr average of total good catch events for each business unit.

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- STF and Overexertion quantity goals for each quarter are in the following table:

Business Unit	STF Quantity per Qtr ICP = 0.0	Overexertion Quantity per Qtr ICP = 0.0	STF Quantity per Qtr ICP = 1.0	Overexertion Quantity per Qtr ICP = 1.0	STF Quantity per Qtr ICP = 2.0	Overexertion Quantity per Qtr ICP = 2.0
Generation	203	31	223	34	243	37
Energy Delivery	60	12	66	13	72	15
Utilities	188	48	207	52	226	57

- The 4% weighting has two components and are independent of each other:
 - STF (2%)
 - Overexertion (Sprains/Strains) (2%)
- Each quarter is calculated independent of each other. The ICP measurement applies to the 2nd, 3rd and 4th quarters

ICP Target- Good Catch Measurement			
Measurement	0.0	1.0	2.0
	100% of Goal	110% of Goal	120% of Goal

- This metric will apply to Generation, Energy Delivery and Utilities. Corporate/Shared Services are encouraged to participate in the activities and strive for the goals.
- We will continue to monitor “Stopped the Job for Safety Reasons” and timely reporting of events.
- Cook Nuclear is not included in the Good Catch metric

C.1.3. Diversity and Culture Goals (5% Weighting)

For 2022, Diversity and Culture goals will be measured utilizing elements of the Gallup employee survey for Diversity and Accountability.

Diversity Goal (2.5% Weight)– Improvement measured by Business Unit employee responses to four diversity and inclusion related questions in AEP’s annual culture survey relative to Gallup’s Overall Company Level database

- Q15: My supervisor creates an environment that is trusting and open.
- Q19: I always trust AEP to be fair to all employees.

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- Q20: AEP values diverse opinions and ideas.
- Q21: Everyone at AEP is treated fairly regardless of ethnic background, race, gender, age, disability, or other differences not related to job performance.

Improvement on each question will be scored based on the metrics below and the scores for each question will be equally weighted to determine the overall score:

ICP Targets

	0.0	1.0	2.0
Diversity Goal	No improvement to the diversity questions	0.05 improvement (mean) to questions	0.10 improvement (mean) to questions

***Cap** – The score is capped at target (100%) unless the numeric gap in responses between each major diverse population (Asian, Black, Hispanic, and Female) relative to all employees in aggregate is reduced or less than 0.1.

Example Calculation

- An increase of 0.07 would be interpolated between 1.0 and 2.0 scores recording a score of 1.4

Accountability Index (2.5%)

The accountability index measures the response to 3 survey questions within the Gallup Employee Survey:

- Q26. I received feedback on the previous employee culture survey conducted at AEP
- Q27. My team participated in an effective action planning session following American Electric Power’s last administration of the employee culture survey.
- Q28. My team has made progress on the goals set during our action planning session after the last employee culture survey.

Improvement on each question will be scored based on the targets above and the scores for each question will be equally weighted to determine the overall score.

ICP Targets

	0.0	1.0	2.0
Accountability Index Improvement	No improvement	0.04 improvement	0.08 improvement

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Example Calculation

- An increase of 0.02 would be interpolated between 0.0 and 1.0 scores recording a score of 0.5

C.2. Financial (25% Overall Weighting)

C.2.1. AEP THC Earnings (20% Weighting)

Energy Delivery’s AEP Operating Earnings objective is to meet or exceed the 2022 annual Earnings targets for AEP THC. The AEP THC earnings forecast for 2022 are defined by the UI control budget. The earnings control budget for 2022 is \$649M for the AEP THC companies.

Note: 2022 AEP THC earnings targets are based on capital investment plans of \$1.1 billion. In the event capital investment is reduced/reallocated to meet other corporate priorities (including divestitures, i.e. KY Transco), the earnings target will be adjusted to reflect the lower capital investment and the contribution to earnings.

ICP Targets

Financial: AEP THC Earnings (\$Millions)			
Earnings Contribution	0.0	1.0	2.0
	\$629	\$649	\$668

Calculation

- AEP THC earnings results is interpolated between the targets to determine the 2022 ICP score.

C.2.2. Forestry Transformation Plan (5% weighting):

Develop a Forestry Transformation plan that specifies cost reductions or avoidance and key reliability standards for 2023 and beyond.

1.) Work Planning and Performance Management:

- Hire support position, develop performance management metrics and begin monitoring vegetation management program performance across the Enterprise by 9/30/22.
- Develop processes, metrics, and start regular meetings to discuss performance with ATE and begin to measure productivity and efficiency improvements as defined by supplier engagement strategy work stream by 9/30/22.

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2.) Incorporate savings ideas identified by Accenture in contract negotiations with Vegetation management vendors.

- Investigate and complete business case for an alliance agreement with Asplundh
- Savings ideas identified by Accenture will be embedded within the business case of the alliance agreement.

SUCCESS CRITERIA: Achieve all milestones in the approved FOF documents and define future improvements via savings, avoided costs, and efficiency improvements as defined by the Accenture analysis for 2023 for the AEP total system. The 5% weighting for this metric will be 2% for the successful completion of program milestones, and 3% for savings.

Future Transformation Plan: Work Planning and Performance Management Milestone			
# Successful Milestones (2% Weighting)	0.0	1.0	2.0
	0	1	2

Future Transformation Plan: Total C% Improvement vs Current Approach			
AEP Improvement Thresholds (3% Weighting)	0.0	1.0	2.0
	< 3%	6%	>10%

Example Calculation:

- Energy Delivery successfully completes 2 work planning and performance management milestones, with represents 2.00 payout for this portion of the goal.
- Energy Delivery incorporates 8% Savings improvement ideas contract negotiations with vegetation management vendors, which represents a 1.50 payout for this portion of the goal
- Final ICP Payout for this goal would be $(2.00 * .4) + (1.50 * .6) = (0.8) + (0.9) = 1.70$ Final Forestry Transformation metric payout.

C.3. Operational Excellence (20% Overall Weighting)

C.3.1. SAIDI Actual (2.5% Weighting)

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The SAIDI measure in 2022 will be a shared definition for both Transmission and Utilities. It will adhere to IEEE’s standard SAIDI Definition 1366-1998.

- SAIDI, or System Average Interruption Duration Index, represents the total number of minutes the average customer has experienced interruption over a 12-month time period. The SAIDI measure includes Transmission and excludes major events (industry definition of Jurisdictional Major Event Days).
- The SAIDI measure includes Transmission and Distribution outages (total SAIDI) and excludes major events (traditional definition).

ICP Targets

Operational Excellence: SAIDI Actual			
Energy Delivery Thresholds	0.0	1.0	2.0
	294.07	245.06	196.05

Example Calculation

- Energy Delivery ends 2022 with an actual SAIDI score of 233.
- A SAIDI score of 233 is interpolated between the 1.0 target of 245.06 and the 2.0 threshold of 196.05.
- Energy Delivery’s SAIDI performance is therefore a 1.25 ICP score.

C.3.2. Proactive SAIDI (5.0% Weighting)

Energy Delivery’s joint reduction initiatives with Distribution Services are measured on 90% of Projects Completed from 2022 project set. See [Appendix A](#) for additional details of project set.

- SUCCESS CRITERIA: 90% completion of identified proactive SAIDI projects.

ICP Targets

Operational Excellence: Proactive SAIDI			
% Projects Completed during 2022 from Project Set	0.0	1.0	2.0
	80%	90%	100%

Example Calculation

- Energy Delivery successfully in-serviced 87% of the proactive SAIDI project set planned for 2022

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- The ICP score is interpolated between the 0.0 Score (80% of projects completed) and 1.0 score (90% of Projects completed).
- After interpolation, the overall Proactive SAIDI ICP score is therefore 0.70.

C.3.3. Energy Delivery NERC Compliance Improvement 2.5%:

A reduction of reportable NERC compliance incidents discovered in 2022 relative to the average number of reportable NERC compliance incidents discovered in 2019, 2020, and 2021 (69 reportable NERC compliance incidents) using a modified incident count to encourage implementation and documentation of effective internal controls and self-discovery of incidents.

The purpose of the NERC Compliance ICP Metric is to encourage internal discovery and reporting of noncompliance with NERC requirements. The focus is also to encourage the creation and utilization of repeatable internal controls as the discovery mechanism. To that end, this metric requires application of “Incident Count Factors,” as detailed in the chart below.

For the purposes of the 2022 ICP, NERC compliance incidents must be (1) discovered (discovery date in ARCS) between January 1 and December 31, 2022 (includes audit exit briefing results), (2) applicable to at least one AEP registration (i.e., not only OVEC or TranSource), and (3) deemed “reportable” by ENRA Oversight.

Incident Count Factor Approach

Discovery Category	Incident Count Factor	Description
Internal Documented Control in ARCS	0	a regularly performed control with an established Control Procedure in ARCS (even if the execution of the control is performed in another system)
Internally Identified (but <u>not</u> via an ARCS Control)	1	an incident found through either (1) a regularly performed control not documented in ARCS, (2) Internal Check, or (3) Internal Happenstance [more detail on these categories is in ARCS]
Externally Identified	2	an incident found as part of (1) external event preparation, (2) responding to an external request, or (3) directly by an external reviewer [more detail on these categories is in ARCS]

ENRA Oversight will determine the selected Incident Count Factor and make appropriate calculations as necessary. Oversight determinations are final.

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ICP Target- Energy Delivery NERC Compliance Metric			
Reportable Incidents Score	0.0	1.0	2.0
	27	24	21

Note: Scores between each of the levels above will be calculated based on interpolation

Examples

Raw Incident Count	Incident Count Factor (applied)	Final Total Incidents
15 Internal Check 5 Internal Happenstance	15 5	20
2 Control in ARCS 16 Internal Check 2 External	0 16 4	20
6 Control in ARCS 10 Internal Check 4 External	0 10 8	18
19 Internal Check 1 External	19 2	21

C.3.4. Plant In-Service (Performance) (7.5% Weighting)

Energy Delivery will measure its Plant In-Service performance by FERC Jurisdiction (see appendix) during 2022. Targets and actuals are for OpCo’s/Transco’s/ETT. Targets and actuals exclude Transource, Buildings, IT and Telecom (other than Transmission).

Each quarter, an ICP Plant In-Service score between 0.00 and 2.00 will be calculated for all Transmission affiliates based upon the actual cumulative PIS for the quarter compared to threshold level of cumulative control PIS for the quarter. Results between 0.00, 1.00 and 2.00 will be interpolated linearly. The ICP PIS score for each quarter will be multiplied by .25 to establish the weighed ICP quarterly PIS score. The overall quarterly score for the portfolio will be calculated based upon a \$ weighted average (based on the Control) of the total quarterly PIS score. The four overall \$ weighted average ICP quarterly PIS scores will be added together at the end of the year for the total annual ICP PIS score.

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ICP Targets

Plant In Service (% of Control for each Transmission Region)		
0.0	1.0	2.0
<=92% of Control	>= 100% of Control	>= 103.2% of Control

PIS Targets by Quarter

See Appendix D for quarterly Plant In Service targets.

C.3.5. OPCo Capital Investment Target (2.5% Weighting)

Achieve capital investment targets for OPCo's for Distribution and Telecom investment that is T-funded and D-funded excluding 2022 buildings, IT, and telecom (for T, G and corporate). Targets will be only adjusted for funds transferred out for other corporate needs.

2022 Capital Investment for OPCo's Distribution/Telecom (in millions)			
Amount of Transmission invested during 2022	0.0	1.0	2.0
	\$360	\$400	\$440

- Energy Delivery manages capital investment/projects for OPCo's to improve station reliability and customer service by achieving investment targets of \$400M. See appendix F for detail targets.
- Energy Delivery's capital investment targets score will be interpolated between the above targets (adjusted for any transfer's reducing targets including divestures) to determine final score.

C.4. Customer Experience (10% Overall Weighting)

C.4.1. Customer Interconnections (5.0% Weighting)

- Energy Delivery has collaborated (with Grid Solutions and Economic Development) to identify a fixed customer set of interconnection projects for 2022 that demonstrates ED's commitment to deliver on time connectivity to the grid for customers.
 - SUCCESS CRITERIA: 90% completion of interconnections based on the set list of projects (See Appendix B for details of projects and projected In-Service Dates)

ICP Targets (see [appendix B-Interconnections](#) for project list and Due Dates)

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Operational Excellence: Proactive SAIDI			
% Projects Completed during 2022 from Project Set	0.0	1.0	2.0
	80%	90%	100%

Example Calculation

- Energy Delivery successfully in-serviced 87% of the interconnections project set planned for 2022
- The ICP score is interpolated between the 0.0 Score (80% of projects completed) and 1.0 score (90% of Projects completed).
- After interpolation, the overall Proactive SAIDI ICP score is therefore 0.70.

C.4.2. Diversification of Revenues – (5% Weighting)

Energy Delivery will support corporate initiatives for developing/diversifying revenue streams (Note: this initiative is aligned directly with the approved corporate goal for the same in 2022)

- Diversify revenue streams through growth of adjacent business models and markets
- Revenue growth will be measured by year over year growth in gross revenues from Economic and Business Development, ABD, Fleet ET, Home Services (HomeServe, AllConnect), Telecomm (Tower Leases, Dark Fiber, POP, Network-as-a-Service, Street Lighting / Pole Attachments) and Starry as well as potential new sources of revenue, such as but not limited to LED lighting, resiliency services, broadband, reliability tariffs and underground tariffs Maximum (200% payout) –120% of target gross revenue growth
- Target (100% payout) –\$40M gross revenue growth. The target will be adjusted to eliminate the impact of any asset purchases or sales and any upfront payments attributable to future years for long-term tower leases

Threshold (0% payout) –80% of target gross revenue growth

C.5. Strategic Initiatives (10% Weighting)

Energy Delivery has chosen strategic initiatives meant to foster medium to long-term performance improvements that benefit our customers, our communities, and our investors. These initiatives will be part of a strategic “basket” of six initiatives.

1. Capital Allocation Flexibility:

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Energy Delivery will work closely with Grid Solutions, OPCo's and Corporate to reallocate capital investments to support Renewables or other corporate needs during 2022 consistent with the reallocation timing goals set forth by CP&B. Energy Delivery will flex up or down as needed by moving projects forward, deferring investments or providing funding transfers to other groups.

GOAL: utilize the size of breadth of the Energy Delivery capital portfolio to provide timely and efficient reallocations of capital investments to timely flex the levels of Energy Delivery investment up or down to support other critical business needs throughout the AEP system to meet company and customer requirements.

HOW: This will be tracked through the monthly Energy Delivery capital reporting comparing transfers from Transmission's direct capital control budget for 2022 reflecting cumulative changes that increase or decrease levels of investment as authorized by CP&B. Note: for increases in capital authorizations "incremental funds" only funds deployed/invested during 2022 will be accounted for in this performance measure. All transfers of capital funds to other affiliates/business units will account for capital allocation flexibility that occur consistent with reallocation timing goals set forth by CP&B.

SUCCESS CRITERIA: \$75M or more of activity for 2022.

2. Energy Delivery TRIND Score Improvement Plan:

Improve AEP NATF 2022 TRIND Score by 5% - see [Appendix C](#) for base line.

The goal will be considered complete if the AEP 2022 NATF TRIND score is equal to or above 44.44, which is a 5% improvement to AEP three-year TRIND average score of 42.32. This goal will be calculated at year end using the NATF performance criteria applied to AEP Transmission outages occurred in 2022. The NATF TRIND calculation does not include major storms.

Reference past years 3-year average AEP NATF TRIND and comparison to NATF member average TRIND (see [Appendix C](#))

3. Develop D SCADA and Distribution System Network Requirements, Standards and Strategy:

Develop Distribution System Network Requirements, Standards, and Implementation Strategy: Define the Distribution grid modernization technologies that will integrate with the ADMS / Ops Side DERMS platform requirements and standards to be deployed as part of the Distribution System Network stand up and long term build out. Operational Technologies include both company real time (D SCADA and DSN devices, VVO, DACR, FLISR, DER data) and near real time assets (AMI, customer billing, customer information, Non-SCADA sensors and customer owned technologies (EV, behind the meter data).

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SUCCESS CRITERIA: Completion of the requirements and strategy document plus the identification of all standards required for consistent implementation across AEP by 12/31/2022.

4. Expand Diversity and Inclusion:

Develop plans that are targeted to improve diversity and inclusion goals during 2022-25 by establishing and using each program below.

- Veterans' recruitment program: Establish ongoing recruitment for veterans of the U.S. Arm Services organizations for jobs at AEP for Energy Delivery.
- Technical/Trade Schools: Establish requirement programs in targeted Technical and Trade Schools and develop a scholarship program for employment for diversity candidates
- Co-op/Internship Program: Utilize and expand Co-op/Internship program for recruitment of diversity candidates.
- Apprentice Program: Continue to use Energy Delivery Dispatch Operations and measure diversity results from 2021 vs 2022.

SUCCESS CRITERIA:

- Develop and refine all programs to improve diversity recruiting and hiring by 10/31/2022 that are reviewed and accepted by the COO (or COO delegate) by 12/31/2022 for implementation in 2023.

5. Adapt and Develop New Supply Chain Strategies:

Develop strategies for procurement of materials to achieve capital investment targets for 2022-26:

- Analyze, review, and timely modify current protocols to ensure Store's inventory levels on high-use materials are sufficient to support both construction and maintenance activities for 2022. For 2022 achieve 95% inventories for 100% of projects by October 1, 2022.
 - Establish a second Strategic Contractor Program in Ohio by August 1, 2022 through successful bidding and contract award. The Strategic Contractor Program (SCP) is a direct assign contract program that leverages high investment vendor relationships to optimize safety, cost, constructability, logistics, materials, and construction resources. It allows Energy Delivery to directly assign projects to the awarded SCP contractor based on a target-price approach on labor/equipment.

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- Enhance long-range material forecasting reporting for major material categories such as DICMs, Station Cable, Power Transformers, and Insulators. Enhancing long-range material forecasting is leveraging Energy Delivery’s 5-year project portfolio to provide visibility into material needs. By providing long-term material demand forecasts to our material and equipment suppliers, they can adjust their production plans to meet Energy Delivery’s material needs. Enhanced forecasting will improve material order decision making to better manage lengthy material order lead times. Success criteria for this initiative will be the development of the long-range material forecasting tool, including the release forecasts for, at a minimum: DICMs, station cable, power transformers and insulators.
- Develop Station Rehab capital material program by securing authorization for investment. This is not FLEX plan related. Success for this will be in the development, submittal, and authorization of program.
- Develop Telecom capital spare program by securing authorization for investment. This is not FLEX plan related. Success for this will be in the development, submittal, and authorization of program.
- Expand use of Phase funding mechanism beyond Complex projects to include Intermediate projects. Revise Phase Funding guidelines to broaden use of phasing for Intermediate projects.

The current guidelines are on the [PM Portal](#).

- Implement new Failure Program process improvements. This is not FLEX plan related. The revised process will improve flexibility and reduce schedule duration to deploy and install failure equipment.
- SUCCESS CRITERIA: implement 4 new supply chain strategies that are reviewed and accepted by the COO (or COO delegate) by 12/31/2022.

6. Review and Update Wildfire Response and Mitigation Plans:

1. Engage AEP stakeholders to complete a detailed review and analysis of AEP’s current Energy Delivery wildfire response and awareness plans and update communication and action plans based on current critical information (Ref: Conservative Operations Guideline Rev 3.0 – TOPS.01.021.00_GUI; and TFS.08.059.06_SUP_Fire_Hazard_Recognition_Prevention_Mitigation_PRG)

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2. Success Criteria: Plans reviewed and updated with new action plan(s) in place, as needed, by 6/15/2022.

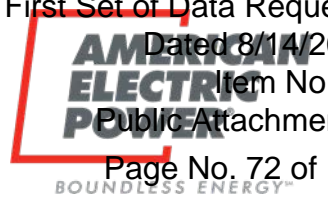
ICP Targets

Strategic Operational Excellence Initiative Implementation		
0.0	1.0	2.0
No completed initiatives	Three (3) completed initiatives	Six (6) completed initiatives

Calculation

- Energy Delivery score will be calculated by interpolation of the values applicable to the range.

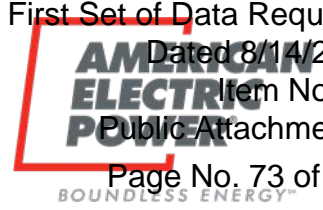
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Appendix A: Proactive SAIDI Project Set List for 2022 ICP

BPID	BPID Name	Trans Region	Project Manager
A18907001	A18907001 Eldorado Station T. Rebuild	AEP Texas/ETT	Baker, David
A15707120	A15707120 Victoria Plant: Replace 138 kV	AEP Texas/ETT	Siegert, Todd
A19001056	A19001056 Berclair to Goliad: Rebuild Line	AEP Texas/ETT	Scott, Eric
A18018024	A18018024 Berclair: Construct Box Bay	AEP Texas/ETT	Scott, Eric
A19001058	A19001058 Baez to Berclair: Rebuild Line	AEP Texas/ETT	Scott, Eric
A18907015	A18907015 Baez: Construct Ring Bus	AEP Texas/ETT	Scott, Eric
A18093003	A18093003 Red Springs To IPC Dom Rebuild	SPP	Koch, Nathan
A18091001	A18091001 Eliza Creek to DE Rebuild	SPP	Johnson, Daniel
A18132002	A18132002 Pine Rd to Hardy St Rebuild	SPP	Collins, Kimberley
P19132009	P19132009 Pryor Junction Instal NTC Work	SPP	Tucker, Jake
P19132002	P19132002 Pryor Jct Trans(Rehab)	SPP	Tucker, Jake
A18132001	A18132001 Flournoy to Pines Rd Rebuild	SPP	Collins, Kimberley
P18043005	P18043005 Dilley 69 kV Station Upgrade	AEP Texas/ETT	Oyster, Brian
P18043001	P18043001 Dilley - Charlotte 69 kV Line	AEP Texas/ETT	Oyster, Brian
P16112003	P16112003 Carbondale-London 46kV Rebuild	APCo	Hundley, Graham
P19006002	P19006002 Seaman - W. Union Rebuild	Ohio	Antronica, Anthony
P18043002	P18043002 Charlotte-Jourdanton 69kV line	AEP Texas/ETT	Oyster, Brian
P18144001	P18144001 Deer Creek TransCo Work	I&M	Bachtel, Cole
P18144002	P18144002 Deer Creek Opco Work	I&M	Bachtel, Cole
P17119015	P17119015 Jay Station additions	I&M	Vaughan, Cliff
P21575001	P21575001 Expressway-PerkinsParkTap 69kV	APCo	Burns, Blair
P12059007	P12059007 Sheridan Ext. 138kV WV TransCo	APCo	Whitt, Roger
P12059001	P12059001 Sheridan Station WV TransCo	APCo	Whitt, Roger
P18008001	P18008001 Huff Creek Station Work WVTCo	APCo	Neece, Stacey
P18008002	P18008002 Huff Creek Trans Sta. Work	APCo	Neece, Stacey
P20239001	P20239001 Dismal-Grundy-Looney TLINE	APCo	Anderberg, Jeff
P19133004	P19133004 East Beaver Station - TransCo	Ohio	Wonnell, Megan
P19005015	P19005015 Beallsville-Somerton T-Line	Ohio	zz-Sanchez, David
P17039001	P17039001 Lundy Station - Transco	Ohio	zz-Sanchez, David
P19005006	P19005006 Norton-Beallsville Line	Ohio	zz-Sanchez, David
P18156003	P18156003 New Lex.-Shawnee 69kV Install	Ohio	Auman, Jeffrey
P19310001	P19310001 Solida Switch Install	Ohio	Wonnell, Megan
P19283003	P19283003 Lima Pumping Ext Instal/Retire	Ohio	Corso, Andrew
P19005013	P19005013 Pipe Creek-Norton T-Line	Ohio	zz-Sanchez, David
P18141007	P18141007 North Woodcock Extension 69kV	Ohio	Fackler, Michael
P18141019	P18141019 North Woodcock Transco	Ohio	Fackler, Michael
P18141013	P18141013 Bluffton - Marsh Run 69 Instal	Ohio	Fackler, Michael
P16134002	P16134002 Madison-BallahRd69kVLine TCo	Ohio	Forshey, Adam
P16134006	P16134006 Madison TransCo	Ohio	Forshey, Adam
P17100015	P17100015 Beatty Sta OHTCo	Ohio	Zumstein, Jim

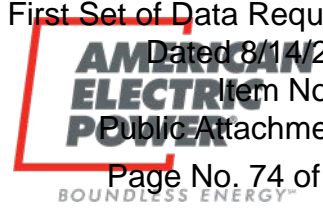
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Appendix B: Customer Interconnection Project List for 2022 ICP Measure

ID	Super	Super Name	Adjusted ISD	2022 ECOSYS Forecast	2023 ECOSYS Forecast
1	TP2016100	PJM AA2-116 Thomson Sta	4/12/2022	\$ 13,233	\$ -
2	TP2017019	Cheniere LNG Direct Interc	7/15/2022	\$ 3,963,973	\$ -
3	TP2017056	ICG Beckley (Bradley-Tams Tap)	4/7/2022	\$ 580,991	\$ -
4	TP2017217	AB2-067 IPP Guernsey County	8/10/2022	\$ (144,777)	\$ -
5	TP2018009	City of Wapakoneta: Gemini Sta	12/20/2022	\$ 6,843,949	\$ 130,630
6	TP2018027	Dolan Creek 138kV	4/29/2022	\$ 439,257	\$ -
7	TP2018130	Schottky 138 kV POP	2/24/2022	\$ 1,176,242	\$ -
8	TP2018136	Tinsley 138kV POD: Phillip 66	4/20/2022	\$ 909,580	\$ -
9	TP2018140	Ollin 138 kV Substation	12/8/2022	\$ 8,128,021	\$ 26,582
10	TP2018143	Corichi 138kV POP: Gray Oak	3/28/2022	\$ 779,909	\$ -
11	TP2018198	Shakes Solar Interconnection	5/16/2022	\$ 471,385	\$ -
12	TP2019057	E Burgess Delivery Point	11/2/2022	\$ 2,218,120	\$ -
13	TP2019122	Lockbourne 138kV Station	5/6/2022	\$ 2,521,266	\$ 28,348
14	TP2019177	Caracara Tap	1/27/2022	\$ 25,154	\$ -
15	TP2019206	Norton Solar Interconnection	12/13/2022	\$ 8,274,431	\$ -
16	TP2019244	Conan Permanent Box Bay w/Cap	1/21/2022	\$ 152,952	\$ -
17	TP2019312	Tres Bahias Interconnection	2/24/2022	\$ 312,067	\$ -
18	TP2020009	Alpine - Trail 69kV	6/27/2022	\$ 7,749,635	\$ -
19	TP2020020	Apogee Wind Interconnect	1/14/2022	\$ 383,091	\$ -
20	TP2020065	Concho Valley Solar	4/28/2022	\$ 8,062,684	\$ -
21	TP2020080	Foxtrot Wind	2/21/2022	\$ 2,626,737	\$ -
22	TP2020082	Brightside PermInterconnect	12/11/2022	\$ 6,636,147	\$ 285,285
23	TP2020118	Lima Petrol Switch	5/25/2022	\$ 582,738	\$ -
24	TP2020133	OSU PCE/Metering Review	4/28/2022	\$ 260,181	\$ -
25	TP2020135	Payne IPP (AD1-119)	11/18/2022	\$ 2,223,121	\$ 1,607
26	TP2020136	Sparta Solar Interconnection	2/28/2022	\$ 376,389	\$ -
27	TP2020142	West Moulton 138kV Expansion	12/20/2022	\$ 1,039,700	\$ -
28	TP2020215	Avinger Delivery Point	10/28/2022	\$ 1,904,557	\$ 468
29	TP2020248	Project Ruble	7/28/2022	\$ 5,350,311	\$ -
30	TP2021023	El Sauz Wind Interconnection	5/23/2022	\$ 4,542,875	\$ -
31	TP2021028	Gervais Switch	3/17/2022	\$ 1,049,183	\$ -
32	TP2021066	Appaloosa Run Wind	11/22/2022	\$ 5,294,041	\$ 174,927
33	TP2021068	Harber station	4/8/2022	\$ 1,076,710	\$ -
34	TP2021070	Hyperion 345 kV station	3/31/2022	\$ 798,039	\$ -
35	TP2021268	Seven Cowboy Windfarm 345 GIA	9/26/2022	\$ (531,364)	\$ (183,716)
Grand Total				\$ 86,090,527	\$ 464,130

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Customer Interconnection Project List for 2023 ICP Measure

ID	Region	CPP/Super Name	In-Service Date	Sum of 2022 ECOSYS Forecast	Sum of 2023 ECOSYS Forecast	Sum of 2024 ECOSYS Forecast
1	I&M	AE2-297 Madison - Tanners	4/25/2023	\$ 626,241	\$ -	\$ -
2	I&M	AF1-141 Varner 139kV	3/1/2023	\$ 156,190	\$ -	\$ -
3	I&M	Cowan 138 kV Customer Project	1/20/2023	\$ 6,448,228	\$ 214,917	\$ -
4	Ohio	X-530 move to DonMarquis	5/26/2023	\$ 23,235,648	\$ 2,256,353	\$ (5,753,882)
6	Ohio	Ilesboro 138kV Service	12/5/2023	\$ 265,580	\$ 2,965,380	\$ 25,355
7	Ohio	Parsons 138kV Conversion/Cypru	5/16/2023	\$ 22,838,684	\$ 897,399	\$ 17,839
8	Ohio	Hemlock - Bryson 69 kV	5/30/2023	\$ 2,182,786	\$ 5,317,755	\$ 148,701
9	Ohio	Westfall Station Delivery	3/31/2023	\$ 1,621,417	\$ 1,492,957	\$ -
10	Ohio	Innovation Station Install	3/28/2023	\$ 14,458,836	\$ 3,830,376	\$ -
11	Ohio	Cosgray Station ADS CMH091	5/31/2023	\$ 10,986,737	\$ 1,359,526	\$ -
12	Ohio	North Intertie Station Upgrade	8/24/2023	\$ 1,035,166	\$ 1,406,500	\$ -
13	Ohio	Brie Station Why OH2	6/30/2023	\$ 6,219,447	\$ 12,187,839	\$ -
14	Ohio	Kileville Station Buckeye DP	8/1/2023	\$ 6,874,436	\$ -	\$ -
15	Ohio	IPP AF2-122 Kirk 138 kV	9/1/2023	\$ (137,680)	\$ -	\$ -
16	Ohio	Iron Triangle 138kV Delivery	8/15/2023	\$ 1,058,295	\$ 5,665,268	\$ 835,354
17	Ohio	Cologix 138kV Cust Service	8/23/2023	\$ 999,802	\$ 1,580,000	\$ -
18	ETT	Andromeda Solar	2/16/2023	\$ 7,403,934	\$ -	\$ -
19	ETT	Hydra BESS Interconnection	2/23/2023	\$ 5,975,768	\$ -	\$ -
20	ETT	Sunray Solar Interconnection	3/30/2023	\$ 6,763,781	\$ 2,150,000	\$ -
21	ETT	Redonda Solar Interconnection	5/12/2023	\$ 4,100,076	\$ 1,300,000	\$ -
22	ETT	IRIS Energy - Salvare Intercon	2/22/2023	\$ 8,319,846	\$ 4,011,307	\$ -
23	AEP Texas	Salvare Interconnection	2/22/2023	\$ 413,030	\$ 483,341	\$ -
24	AEP Texas	Abilene NW Interconnect	4/30/2023	\$ (5,582,627)	\$ -	\$ -
25	APCo	West Fork 138kV Delivery Point	9/1/2023	\$ 861,859	\$ 7,856,703	\$ 29,239
26	APCo	City of Danville DP @ Ballou	11/1/2023	\$ 423,173	\$ 1,780,000	\$ -
27	AEP Texas/ETT	North Edinburg-Redgate (STEC)	11/30/2023	\$ 386,424	\$ 1,167,834	\$ 16,186
28	ETT	Brass Fork Solar Interconnect	2/15/2023	\$ -	\$ -	\$ -
29	ETT	Guajillo Storage Interconnect	1/10/2023	\$ 400,000	\$ 100,000	\$ -
30	ETT	Anemoi Energy Interconnection	9/5/2023	\$ 1,150,000	\$ 3,450,000	\$ -
31	AEP Texas	Lipton 138kv Box Bay	1/14/2023	\$ 2,334,931	\$ 152,724	\$ -
32	AEP Texas	SP Peregrine Interconnection	10/30/2023	\$ 1,335,248	\$ 13,450,000	\$ 1,050,000
33	AEP Texas	Charger Interconnection	10/31/2023	\$ 7,356,135	\$ 11,166,664	\$ -
34	AEP Texas	Lunis Creek Solar Interconnect	10/29/2023	\$ 3,000,000	\$ 18,000,000	\$ -
35	AEP Texas	BRP Antlia BESS Interconnect	9/30/2023	\$ 1,389,079	\$ 202,194	\$ -
36	AEP Texas	Prairie Switch Wind	4/14/2023	\$ 3,154,446	\$ 4,235,164	\$ -
37	AEP Texas	Jackalope Solar	4/16/2023	\$ 520,714	\$ 5,492,140	\$ -
38	AEP Texas	Texana Interconnection	7/14/2023	\$ 100,040	\$ 3,880,000	\$ 3,320,000
39	AEP Texas	BRP Carina BESS Interconnect	8/3/2023	\$ 1,511,877	\$ 3,600,000	\$ -
40	AEP Texas	Tribute 138 kV Temp Hard Tap	1/5/2023	\$ 42,115	\$ 937	\$ -
41	AEP Texas	House Mountain BESS 69 kV	3/30/2023	\$ 520,494	\$ 693,052	\$ -

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Appendix C: Improve AEP NATF 2022 TRIND Score by 5%



Appendix D: Plant In Service Target Details for Energy Delivery 2022 ICP

	2022 Quarterly ICP Goal by RTO														
	Annual			Quarterly											
	ICP 0.0 (-8%)	ICP 1.0 (Control)	ICP 2.0 (+3.2%)	ICP 0.0 (-8%) Q1	ICP 1.0 (Control) Q1	ICP 2.0 (+3.2%) Q1	ICP 0.0 (-8%) Q2	ICP 1.0 (Control) Q2	ICP 2.0 (+3.2%) Q2	ICP 0.0 (-8%) Q3	ICP 1.0 (Control) Q3	ICP 2.0 (+3.2%) Q3	ICP 0.0 (-8%) Q4	ICP 2022 (Control) Q4	ICP 2.0 (+3.2%) Q4
ERCOT	\$ 551,311,095	\$ 599,251,190	\$ 618,427,228	\$ 87,313,381	\$ 94,905,849	\$ 97,942,837	\$ 158,101,831	\$ 171,849,816	\$ 177,349,010	\$ 31,581,313	\$ 34,327,514	\$ 35,425,994	\$ 274,314,570	\$ 298,168,011	\$ 307,709,388
PJM	\$ 1,419,009,083	\$ 1,542,401,177	\$ 1,591,758,015	\$ 137,184,588	\$ 149,113,683	\$ 153,885,321	\$ 243,397,362	\$ 264,562,350	\$ 273,028,345	\$ 241,665,603	\$ 262,680,004	\$ 271,085,764	\$ 796,761,530	\$ 866,045,141	\$ 893,758,585
SPP	\$ 326,556,092	\$ 354,952,274	\$ 366,310,746	\$ 61,150,896	\$ 66,468,365	\$ 68,595,352	\$ 76,535,813	\$ 83,191,101	\$ 85,853,216	\$ 22,803,133	\$ 24,786,014	\$ 25,579,167	\$ 166,066,250	\$ 180,506,793	\$ 186,283,011
Total	\$ 2,296,876,270	\$ 2,496,604,641	\$ 2,576,495,990	\$ 285,648,865	\$ 310,487,897	\$ 320,423,510	\$ 478,035,006	\$ 519,603,267	\$ 536,230,572	\$ 296,050,049	\$ 321,793,532	\$ 332,090,925	\$ 1,237,142,350	\$ 1,344,719,945	\$ 1,387,750,983

Appendix E: Capital Target Summary

Distribution Sponsored Transmission Managed Portfolio		
<i>ECOSYS Forecast as of April 13th.</i>		
Affiliate	2022 Forecast	2023 Forecast
AEP Texas	\$ 67,874,852	\$ 50,095,499
APCo	\$ 30,813,474	\$ 39,675,642
Kentucky	\$ 1,821,419	\$ 4,808,486
Kingsport	\$ 4,211,232	\$ 7,744,764
I&M	\$ 30,485,130	\$ 20,056,092
OPCo	\$ 22,938,983	\$ 40,347,278
PSO	\$ 24,066,873	\$ 12,134,709
SWEPco	\$ 17,153,912	\$ 12,130,227
Grand Total	\$ 199,365,874	\$ 186,992,697

*Forecasts are direct and exclude contingency.
 **Actuals will hit both Distribution and Transmission direct view due to internal labor.
 ***Forecasts exclude Transco investment. Transcos fund the high side of Distribution stations.
 ****D-Line components have been filtered out as Transmission does not manage them.

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Energy Delivery+Grid Solutions Direct GLBU Breakdown

Function	2022 Control	2022 Forecast	2022 Actuals
Transmission	\$ 2,724	\$ 2,876	\$ 368
Distribution	\$ 199	\$ 225	\$ 63
Generation	\$ -	\$ 0.75	\$ 0.02
Total	\$ 2,923	\$ 3,102	\$ 430

- This includes all budget groups including PM-Led, TFS, Spares, Failures, TOPs/IT, Telecom, TTMP, Forestry, Buildings, ANDA/Labor.
- This chart provides a breakdown of Transmission’s direct budget.
 - Total 2022 T funded D is \$199M

Telecom (Non-Transmission Portfolio)

	2022 Control	2022 Forecast	2022 Actuals
Telecom T	\$ 3	\$ 4	\$ 0.09
Telecom D	\$ 82	\$ 105	\$ 19
Telecom G	\$ -	\$ 0.78	\$ 0.02
Telecom Total	\$ 85	\$ 110	\$ 19

- The non-Trans Telecom portfolio includes radio program, rural broadband, distributed energy resources support and microwave upgrades/system improvements.
 - Providing cutting edge voice and data for all AEP field users (Distribution)
 - Hardening and providing redundant infrastructure for critical sites (Cyber Security)
 - Install fiber and towers to support rural broadband (Distribution)
 - Distributed energy resources (Generation)
 - Telecom infrastructure for solar and battery storage
- The non-Trans Telecom portfolio is funded and driven by Distribution, Generation and Corporate.

Transmission Telecom Modernization Program (TTMP)

	2022 Control	2022 Forecast	2022 Actuals
TTMP D	\$ 11	\$ 6	\$ 1
TTMP T	\$ 95	\$ 110	\$ 20
TTMP Total	\$ 106	\$ 115	\$ 21

- TTMP stands for Transmission Telecom Modernization Program.
- TTMP includes providing a robust telecom network with the resiliency and scalability to support the required two-way flow of power and information.

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- Support these initiatives: Asset Health, Physical Security, SCADA and P&C technologies
- Install fiber network to new and existing substations.
- TTMP is funded and driven by Transmission.
 - There are situations where Distribution poles need to be replaced or work is done at a station/building.
 - The T vs D split for TTMP is 90/10.

Telecom + TTMP Total

	2022 Control	2022 Forecast	2022 Actuals
Telecom/TTMP T	\$ 98	\$ 114	\$ 20
Telecom/TTMP D	\$ 93	\$ 110	\$ 20
Telecom/TTMP G	\$ -	\$ 0.78	\$ 0.02
Telecom/TTMP Total	\$ 191	\$ 225	\$ 40

- This combines all of Telecom’s budget within Energy Delivery.
- Energy Delivery is expected to invest \$191M in 2022.
- Of the \$199M in T funded D for 2022, Telecom accounts for \$93M of it.

Appendix F: Exception Guidelines and Request Process

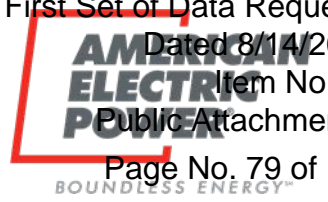
Introduction and Overview:

1. ICP exception requests are precipitated by extraordinary, typically external, non-controllable events. Examples of this include, but are not limited to:
 - i. Extreme weather events that fall outside historic norms
 - ii. Regulatory impacts initiated solely by the regulator that address omissions and errors by the regulatory body.
 - iii. Extraordinary external/economic events (that meet a force majeure threshold) that impact AEP’s total operation
2. ICP exceptions that meet the above criteria will be considered for approval, but are not guaranteed
3. By comparison, events or circumstances that typically do not meet the general rule described above, include:
 - i. Unfavorable regulatory outcomes / rulings
 - ii. Internal resource constraints or changes (example, Manager responsible for ICP metric leaves company or transfers)

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- iii. Human error related to goal achievement (errors, omissions related to data collection and reporting, inadequate planning, and execution, etc.)
4. Documentation, Rationalization and Audit Requirements: Approval will require the submission of data and evidence, including various types of documentation, and written rationalization / business case analysis. Data and evidence may be reviewed by AEP internal audit prior to approval.
5. Approval Request Process
 - 1) Business Operations and Performance Assurance (BOPA) will facilitate all exception requests. ICP Exception requests should be communicated to BOPA as soon as practical, typically within 5 business days of identification of the issue.
 - 2) All exception requests must be submitted to BOPA through the [Exception Request Form](#). The request will be logged and tracked by BOPA ICP Administration. The Business Unit Vice President will be notified with details of the request when the form is submitted.
 - 3) Request will be reviewed by BOPA ICP Administration. Additional data, documentation, rationalization, or analysis may be required before formal approval consideration (See point #2 above).
 - 4) BOPA ICP Administration will coordinate a review request with the appropriate leader(s). Timeline for review and decision will vary depending on a number of factors, including leader(s) availability, time of year, metric (financial, strategic initiative, etc.).
 - 5) Approval decision timeline will vary. Approval decisions may be put on hold to monitor additional performance. Review and decision may take several weeks.
 - 6) Business Units should continue to perform and execute on the metrics/initiatives in ICP plan until a formal decision is rendered.
 - 7) ICP Approval Process questions may be directed to: Danielle Tweed, dktwweed@aep.com, phone: 614/933-2635

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Document Control

Revision No.	Description	Release Date
1	B.4 Table – Energy Delivery ICP Summary – Capital Investment percentage increased decimal place – 3% -> 2.5%	8/24/22

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AEP Generation

2022 Incentive Compensation Plan

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2022 Generation ICP Scorecard

Generation Strategy	ICP Metric	Weight	2022 Targets		
			0.00	1.00	2.00
Pursue Zero Harm	Generation DART Rate	10%	No Improvement	10% Improvement	20% Improvement
	Event Review and Sharing (Corporate Score)	4%	90%	95%	100%
	High Energy Serious Injury or Fatality Events (H-SIF)	4%	Complete Step 1	Complete Step 1 & 2	Complete Step 1, 2 & 3
	Contractor Safety Management - Face to Face Meetings	4%	90%	95%	100%
	CORE Visits	2%	90%	95%	100%
	Targeted CORE Visit Assesment	4%	Complete 0 Steps	Complete Step 1 & 2	Complete Step 1, 2, 3 & 4
	Good Catch Measurement	2%	100%	110%	120%
Diversity & Inclusion	Diversity	2.5%	No Improvement	0.05 improvement	0.10 Improvement
	Culture	2.5%	0.00 improvement	0.04 improvement	0.08 improvement
Deliver value to customers through asset performance and innovation	Innovation/Achieving Excellence (O&M, Capital, Fuel)	15%	\$11.956M	\$14.945M	\$17.934M
	Fuel Cost Recovery	15%	99.50%	99.75%	100.00%
Provide Environmental & Regulatory Stewardship	EFORv	5%	14.9%	11.9%	8.9%
	EFORd	5%	17.3%	13.9%	10.4%
	Environmental Event Recordable Reduction	10%	52	38	24
Strategic Goals*	O&M Cost Adherence	15%		2% of Sept Forecast	
	Capital Cost Adherence			2.5%/3.5% of May/Jun Forecast	
	Project Schedule Adherence			<2 late	
	FutureGen			Milestones by July 1	
	FutureGen - Plant Deep Dive			Action Plan by Sept 30	
	Project Solutions			2 Milestones complete	
*Goals will be scored on a point system where if goal is met = 1 point, Maximum 6 points.		100%			

Generation DART Rate

Metric Owner: Business Services & Safety and Health

Unit: Rate for Generation

Targets

2.0 – 0.272 AEP / 0.170 Cont - 20% improvement

1.0 – 0.306 AEP / 0.192 Cont - 10% improvement

0.0 – 0.339 AEP / 0.213 Cont - No improvement

Measure Description:

This measure will track the rate of DART Incidents for Generation employees and contractors. Excludes plants sold, not operating, and hearing loss cases.

DART – Days, Away, Restricted, or Transfer

DART is calculated by adding up the number of incidents that had one or more lost days, (includes fatalities), one or more restricted days or that resulted in an employee or contractor transferring to a different job within the company, and multiplying that number by 200,000, then dividing that number by the number of employee & contractor labor hours at the company.

DART rate is calculated separately for both AEP employee and contractor. The combined AEP employee and contractor DART rate improvement is calculated, but will not be used for the 2022 ICP measurement. Performance will be measured against one of the following (whichever is lower): The historic three-year rolling average performance or the previous year's improvement goal.

The 10% weighting has two components and are independent of each other.

- Employee DART Rate Improvement (8% weight)
- Non-Forestry Contractor DART Rate Improvement (2% weight)

Formula: DART Rate = (Total Number of DART incidents x 200,000) ÷ Total Hours Worked.

Business Unit Zero Harm Modifier

- +20 bps to Employee DART Rate score if 0 employee fatalities or -20 bps if there is one or more employee fatalities
- +20 bps to Contractor DART Rate score if 0 non-forestry contractor fatalities or -20 bps if there is one or more non-forestry contractor fatalities

Why is it important to Generation?

AEP is using DART rate to place additional emphasis and focus on those events that are causing the most serious harm and have life-altering consequences.



Event Review and Sharing

Metric Owner: Safety and Health

Unit: DART Events

Targets

2.0 – 100% Completion

1.0 – 95% Completion

0.0 – 90% Completion

Measure Description:

- The following qualifying events that result in a DART will be reviewed:
 - Fatality Event
 - Falls greater than four feet, with or without fall arrest systems; while belted to a pole or harnessed in an aerial device
 - Electrical flashes > 260 volts by employees, vehicles and equipment; electrical contacts, by employees, vehicles and equipment
 - Loss of control or rollover of a vehicle or equipment
 - Fires or explosions that expose employees to direct harm
 - Uncontrolled acute exposure to harmful chemical or carcinogenic agents
 - Event that results in fall overboard (may or may not be a DART)
- AEP Safety and Health will use the significant event call and/or Safety & Health Alert form to share event information appropriately.
- Events occurring after November 1, 2022 will not be included for the Review and Sharing criteria for ICP scoring purposes.
- AEP Employee Events: Business units to submit all AEP employee High Severity DART injury and illness events to their Corporate S&H Director within 30 days of the event for review.
 - Employee event reviews are with the Accountability Advisory Committee (AAC)
- Contractor Events: Contractors to submit all applicable injury and illness events that result in a DART to their business unit (BU) leadership. BU leadership to then provide to their Regional S&H Director.
 - Contractor event reviews are with the business unit leadership
 - Business units to submit a Draft Alert within 45 days of the event to their AEP Corporate S&H Director*
 - Expectations for the meetings can be found in the AEP & Contractor Leadership Guidelines
- Two components and independently weighted components:
 - Review Event (1%)
 - Share event appropriately (1%)

Why is it important to Generation?

Participate, share, and learn from high severity employee injury and illness events.



Targets

2.0 – Complete steps 1, 2 & 3 Attachment 2

1.0 – Complete steps 1 & 2 Page No. 84 of 125

0.5 – Complete step 1

High Energy Serious Injury or Fatality (H-SIF)

Metric Owner: Safety and Health**Unit:** Weighted Average Milestone completion for AEP**Measure Description:**

- As High Energy Serious Injury and Fatality (H-SIF) employee DART events and High Energy Potential Serious Injury and Fatality (P-SIF) DART events occur and are analyzed, appropriate corrective action and/or preventative actions (CAPAs) need to be developed and implemented. This information shall be documented in SHEMS. All CAPAs on H-SIF DART and P-SIF DART events shall be verified by the business unit. The Regional S&H Director will notify the appropriate business unit when injury / illness DART events are classified as an H-SIF or P-SIF.
 - S&H professionals will classify events based on the EEI Safety Classification and Learning Model.
 - H-SIF DART events must meet the following criteria:
 - High energy is present
 - There is a high-energy incident
 - A serious injury or fatality is sustained
 - P-SIF DART events must meet the following criteria:
 - High energy is present
 - There is a high energy incident
 - The direct control does not mitigate exposure to the high energy source
 - Event results in a DART event All H-SIF DART events require an event analysis.
- All H-SIF DART and P-SIF DART events require an event analysis.
- All location leaders are responsible for developing and documenting corrective and preventative actions. Other Business Unit or Company management is responsible for these actions as assigned based on the nature of the event.
- Events occurring after November 1, 2022 will not be included for ICP scoring purposes.
- The 4% weighting has three components:
 - Step 1: Develop CAPA
 - Step 2: Implement CAPA
 - Step 3: Verify CAPA

Why is it important to Generation?

When a safety and health event occurs, there are lessons that can be learned. These typically take the form of either a corrective action and/or preventative action (CAPA) at the location. The documentation of this action is important because it becomes the basis for sharing the lessons locally as well as across an entire business unit or the company.

Contractor Safety Management

Metric Owner: Safety and Health

Unit: Generation scores

Targets

2.0 – 100% Completion

1.0 – 95% Completion

0.0 – 90% Completion

Measure Description:

The development and implementation of a consistent and standard Contractor Safety Management Program is an essential step in our journey to Zero Harm.

- Conduct a face-to-face meeting between AEP Business Unit and Contractor Leadership for each contractor that exceeds the 2022 DART Rate Improvement goal for two consecutive quarters and/or experiences a fatal event while performing work for AEP. Meetings can be face-to-face or completed remotely via video conference, Teams, conference call, etc.
 - Business Units that have proactively met with contractors and meet the requirement above within the last six months in the calendar year will be exempted from a second meeting. Any other exemptions to the Contractor Meeting requirements must be documented to the VP Safety & Health and submitted to Corp S&H.
- For contractors performing work in multiple Operating Companies, the Business Unit will need to determine the most effective method for conducting the meeting (i.e. by Operating Company or collaborating between Operating Companies).

Why is it important to Generation?

Development and implementation of Contractor Safety Management Program is an essential step in our journey to Zero Harm.

Core Visits

Metric Owner: Business Services

Unit: Average of Quarterly Participation Scores for Generation

Measure Description:

CORE – Coaching through **O**bservation, **R**ecognition, and **E**ngagement

Targets

2.0 – 100%

1.0 – 95%

0.0 – 90%

- CORE Visits will include two-way dialogue to improve engagement and performance overall focusing on the following areas:
 - Verifying elements from the High Risk Activities
 - Driving Summit recommendations
 - Daily task skills
 - Continuous improvement
 - Meaningful safety moment/discussion with a measurable action
- Business Units will identify the frontline supervisors who need to be in the field with their essential frontline employees that will be included in this ICP measurement. Business Units will identify leadership in an office setting that will be included in the ICP measurement. Office Leadership will perform CORE visits in an onsite office setting and may focus on continuous improvement. Employee lists should be completed by January 31, 2022. These supervisors and leaders identified will complete and document CORE Visits in Guardian. Information will be used to identify trends on where we can improve across AEP.
- Supervisors are to attend Shadow of the Leader (SOTL) – CORE Visit Training. Those completing SOTL – CORE Visit training in 2022 may be required to complete their CORE Visits starting in the quarter after they complete the training. Those completing SOTL – CORE Visit training after October 1, 2022, will not be included in the 2022 ICP measurement. Leaders identified for this ICP measurement should have completed the SOTL – CORE Visit training. Business Units may update their list each quarter.
- This metric will apply to Generation, Energy Delivery and Utilities. Corporate/Shared Services Business Units are required to participate in the activities, but will not be included in this ICP. Business Units are responsible for reporting their progress.
- Quarterly Requirements = **Q1-1, Q2-3, Q3-3, Q4-1**, entered within 5 Business days after Quarter end. (Each quarter participation score is 0.25%% of 2% total weight for metric.) Each quarter is independent of each other. Excess CORE visits cannot be carried forward to the next quarter.
- Additional CORE Visit templates will be added for leaders to focus on high-energy hazards that cause SIFs and hazards that cause Slips, Trips, Falls, Sprains, Strains and Stepped in Hole (STFSS).
- Field supervisors will perform CORE Visits in the field and office leadership will typically perform CORE Visits in the office
- Leadership included in the 2022 ICP metric may be revised based on Return to Work

Why is it important to Generation?

Core visits are designed to engage employees, reinforce positive behaviors and increase safety, quality, and productivity.

Targeted Core Visit Assessment

Metric Owner: Business Services & Safety & Health

Unit: Complete outlined steps

Targets

2.0 – Complete steps 1, 2, 3 & 4

1.5 – Complete steps 1, 2 & 3

1.0 – Complete steps 1 & 2

0.5 – Complete step 1

Measure Description:

- The targeted CORE visit assessment process is designed to strengthen the predictive elements of our safety management system. This process provides us a structured approach to ensure that controls and barriers identified as an organization are understood and implemented in the work we are performing.
- This metric will apply to Generation, Transmission and Utilities. Each Business Unit is required to perform a minimum of one Targeted CORE Visit Assessment. Corporate/Shared Services Business Units are encouraged to participate in the activities and strive for the targets. Generation, Transmission and Utilities will be responsible for tracking and reporting progress toward each target.
- Targeted CORE Visits will include verifying elements that present high risk to employees and execution of 2021 corrective and preventative actions. The process will include:
 - Execute 2021 Targeted CORE Visit Corrective and Preventative actions
 - Assemble team of subject matter experts to serve as the Targeted CORE Visit assessment team.
 - Develop Targeted CORE Visit baseline questionnaire and assessment.
 - Perform the Targeted CORE Visit assessment.
 - Analyze the Targeted CORE Visit assessment data.
 - Develop corrective and preventive actions. These will fall into 4-mitigation options: education, task management, targeted assessment, or process/standard
 - Requirements are defined in the Targeted CORE Visit Assessment Standards
- The 4% weighting has four components and are independent of each other:
 1. **Execute the 2021 Targeted CORE Visit Corrective and Preventative Actions (1%)**
 2. **Develop a Targeted CORE visit baseline questionnaire and complete the assessor knowledge assessment (1%)**
 3. **Perform Targeted CORE visit assessment (1%)**
 4. **Analyze the data and develop corrective and preventative action plans (1%)**

Why is it important to Generation?

Targeted Core Visits are designed to strengthen the predictive elements of our safety management system. This process provides us a structured approach to ensure that controls and barriers identified as an organization are understood and implemented in the work we are performing.



Good Catch Measurement

Metric Owner: Safety & Health

Unit: # of STFSS Good Catches

Targets

2.0 – 120% of goal

1.0 – 110% of goal

0.0 – 100% of goal

Measure Description:

Good Catch is a leading indicator and can be used to prevent harm to employees, contractors and the general public. Slips, Trips, Falls, Sprains, Strains and Stepped in Hole (STFSS) events are the highest injury type at AEP. Good Catches provide an opportunity to identify and share potential injuries in an effort to prevent injuries of these types.

In 2022, a quantity goal of the Good Catches submitted by each business unit each quarter will continue to focus on STFSS. There will be separate goals for STF (Slips, Trips, Falls) and Overexertions (Sprains and Strains).

- The quantity goal for each business unit was set based on historical employee good catch data.
- STF good catch quantity goals are based on the higher of the prior year or 15% of the 3-yr average of total good catch events for each business unit.
- Overexertion goal is 5% of the 3-yr average of total good catch events for each business unit.
- STF and Overexertion quantity goals for each quarter are in the following table:
- The 4% weighting has two components and are independent of each other:
 - STF (2%)
 - Overexertion (Sprains/Strains) (2%)
- Each quarter is calculated independent of each other.

Business Unit	STF Quantity per Qtr ICP = 0.0	Overexertion Quantity per Qtr ICP = 0.0	STF Quantity per Qtr ICP = 1.0	Overexertion Quantity per Qtr ICP = 1.0	STF Quantity per Qtr ICP = 2.0	Overexertion Quantity per Qtr ICP = 2.0
Generation	203	31	223	34	243	37
Energy Delivery	60	12	66	13	72	15
Utilities	188	48	207	52	226	57

Why is it important to Generation?

A “Good Catch” is an unplanned incident that does not cause personal injury, property damage or release to the environment, but under other circumstances could have done so. Sharing good catches enables us to identify factors and conditions that contribute to incidents or injuries and correct these problems before they result in harm.



Diversity

Metric Owner: Corporate
Unit: Gallup Survey Scores

Targets

- 2.0 – 0.10 improvement
- 1.0 – 0.05 improvement
- 0.0 – 0.00 improvement

Measure Description:

- The 2022 diversity goal will focus on improving BU scores measured by employee responses to four diversity and inclusion related questions in AEP’s annual culture survey relative to Gallup’s overall company level database.
- The score is capped at target (100%) unless the numeric gap in responses between each major diverse population (Asian, Black, Hispanic and Female) relative to all employees in aggregate is reduced or less than 0.1.

Inclusiveness Index - American Electric

Power	Total N	Current Mean	Change (Recast)	Mean Percentile Rank - Gallup Overall
	2,039	4.17	-0.01	*

	Total N	Current Mean	Last Mean (Recast)	Change (Recast)	Mean Percentile Rank - Gallup Overall	Frequency Distribution
						1 2 3 4 5
My supervisor creates an environment that is trusting and open.	2,100	4.43	4.39	0.04	59	1:4% 2:3% 3:7% 4:19% 5:67%
My company treasures diverse opinions and ideas.	2,084	4.09	4.16	-0.07	49	1:6% 2:5% 3:14% 4:26% 5:50%
Everyone at this company is treated fairly regardless of ethnic background, race, gender, age, disability, or other differences not related to job performance.	2,066	4.25	4.28	-0.03	58	1:5% 2:4% 3:10% 4:21% 5:60%
I always trust my company to be fair to everyone.	2,087	3.91	3.89	0.02	51	1:7% 2:7% 3:16% 4:28% 5:42%

Why is it important to Generation?

AEP is a dynamic and growing energy company that serves increasingly diverse communities and customer base. This requires AEP to have a diverse, inclusive workforce and long-term strategy that sustains a culture in which our employees, customers and suppliers feel respected, valued and connected. Diversity and inclusion are integral elements in our values. They are crucial to sustaining our culture, and fundamental to our continued business success. Diversity and inclusion contribute to the overall growth and development of our employees, as well as to the communities we serve.



Culture

Metric Owner: Corporate

Unit: Gallup Survey Scores

Targets

2.0 – 0.08 improvement

1.0 – 0.04 improvement

0.0 – 0.00 improvement

Measure Description:

- The 2022 culture goal will focus on improving BU scores measured by employee responses to three accountability related questions in AEP’s annual culture survey relative to Gallup’s overall company level database.

Accountability Index	Total N	Current Mean	Change (Recast)	Mean Percentile Rank - Gallup Overall
	1,993	4.42	-0.05	66

	Total N	Current Mean	Last Mean (Recast)	Change (Recast)	Mean Percentile Rank - Gallup Overall	Frequency Distribution
I received feedback on the last Employee Engagement Survey conducted at my workplace.	2,053	4.56	4.61	-0.05	64	1:3% 2:2% 3:6% 4:17% 5:73%
My team participated in an effective action planning session following the last Employee Engagement Survey.	2,028	4.39	4.46	-0.07	63	1:4% 2:3% 3:8% 4:21% 5:64%
My team has made progress on the goals set during our action planning sessions after the last Employee Engagement Survey.	2,009	4.31	4.33	-0.02	61	1:4% 2:3% 3:10% 4:25% 5:58%

Why is it important to Generation?

Measuring employee engagement alone does not bring about improvement. Conducting a “State of the Team” conversation with the team, identifying team strengths as well as areas where engagement could improve and working collaboratively with the team in order to create action plans that contain specific and unanimous goals is an important strategy for transforming each team into a highly engaged team. The success of these action plans requires recurring conversations with the team in order to evaluate progress, maintain accountability and recalibrate as necessary.



BOUNDLESS ENERGY™

Targets

2.0 – 20% More than Target

1.0 – Meets savings Target

0.0 – 20% Less than Target

Achieving Excellence Target

Metric Owner: Generation Business Services**Unit:** \$***Measure Description:***

The goal of this metric is to identify Innovation initiatives targeted to achieve sustainable savings that will be realized in 2022 and 2023. This could be both soft savings, estimated efficiencies, as well as budget savings. A target of savings are required for Generation to meet our goals in 2023 and beyond. Generation Business Services and OPT will be tracking all estimated innovation savings submitted and planned for implementation. All initiatives will be incorporated into Generation's 3-5 year innovation strategy and maintained by Generation's Innovation Strategy Team.

Definition Innovation = Innovation involves deliberate application of information, imagination and initiative in deriving greater or different values from resources, and includes all processes by which new ideas are generated and converted into useful products. www.businessdictionary.com

- O&M – \$6.996M
- Capital - \$1.877M
- Fuel - \$6.072M

Target is determined by Generating Assets and tracked/facilitated by OPT.

Why is it important to Generation?

In order for Generation to “Safely provide reliable, cost effective, environmentally responsible, risk-balanced generation for today and tomorrow” we must focus on meeting Generation's O&M targets by innovating today, tomorrow, and into the future to support earnings and our customers' cost profiles.



Fuel Cost Recovery

Metric Owner: Commercial Operations
Unit: Percent

Targets
2.0 – 100%
1.0 – 99.50%
0.0 – 99.00%

Measure Description:

The Cost Recovery metric will measure the total actual fuel related costs (as defined below) approved for recovery in all Public Service Commission (PSC) ruling(s) received during the year for the AEP Operating Companies as compared to the total amount of such costs originally sought for recovery in the applicable case(s).

Cost components measured in Fuel Cost Recovery metric include those subject to a Fuel Adjustment Clause (FAC). These costs include direct coal, natural gas, and fuel oil supply and lignite mining costs incurred to support the AEP Operating Companies' fossil fuel generation requirements. Long-Term purchased power (LTPP), transportation and related services costs, such as direct freight charges, affiliate barge transportation costs, the cost of reagents, coal terminal/trans loading costs, railcar maintenance costs, and fuel handling are also subject to the Fuel Cost Recovery metric; to the extent these items are included in the FAC in the various jurisdictions.

Any disallowances for items, which have not been deemed imprudent by the respective PSC, will not be included as a disallowance for purposes of this metric. Any disallowance incurred and deemed imprudent by PSC Order will be recognized in the year that the order was received, unless challenged by the Company or Intervener through the PSC and/or the courts. **When challenged, the disallowance will be recorded in the year when the matter reaches the point where all regulatory and legal challenges have been exhausted.**

Any disallowance incurred for a specific multi-year transaction/activity will only be recognized in the applicable single year. Any future disallowance for this same activity will not be recognized by this metric.

Variances from the definition or listed exceptions should be routed through the VP of Regulated Fuel Procurement, VP of Commercial & Financial Analysis, or VP of Market Operations to the Manager of Performance & Analytics for final review and approval by the Generation EVP.

Formula: $\text{Approved Fuel and LTPP } \$ \text{ (as defined) YTD/Actual Fuel and LTPP } \$ \text{ (as defined) Requested for Recovery} = \% \text{ Cost Recovered.}$

In the event there are multiple Cost Recovery Orders from the various state and federal agencies having jurisdiction over the AEP Operating Companies, the metric will aggregate the jurisdictional costs for all cases in which a Final Order is received during the current year.

Why is it important to Generation?

- Prudency and Commission approval of FAC items demonstrates our focus on the customer and their success.
- Successful FAC outcomes build trust with our Commission & supports our efforts to do the right thing every time.
- The FAC process is a highly coordinated effort between various teams that requires the team to ask for help,
- give help and value each other's help.

EFORv

Metric Owner: Commercial Operations

Unit: 20% +/- 1.0 target

Targets

2.0 – 8.9%

1.0 – 11.9%

0.0 – 14.9%

Measure Description:

- EFORv is an AEP defined metric designed to represent a measure of the value lost due to forced outages.
- EFOR (Equivalent Forced Outage Rate) is a NERC defined performance metric representing the percentage of time a unit is in a Forced Outage state.
 - Neither EFOR nor EFORv are impacted by planned and maintenance outages.
- Individual units will be weighted based on generation YTD 2021 plus preceding two calendar years to determine fleet ICP result.
- Variances from the definition will require Generation EVP approval.

Units included in Metric				
APCO	I&M	WPCO	PSO	SWEPCO
AM 1-3	RP 1-2	ML 1-2	CPS 1	ARS 5
CE 1-6			NE 1-3	FLC 1
CR 1-2			RVS 1-4	KXL 5
DR 1			SWS 2-5	MAT 1-4
MT 1			TPS 2&4	PRK 1
				TURK
				WLK 1-3
				WSH 1&3

Base	Actual
Available Revenue Rate	Available Revenue Rate
Total Hours in Period	Total Hours in Period
Less	Less
Planned Outages	Planned Outages
Less	Less
Maintenance Outages	Maintenance Outages
	Less
	Forced Outages
Multiplied times	Multiplied times
LMP_{Hour/Unit}	LMP_{Hour/Unit}

- **Formula:** $EFORv = 1 - \text{Actual Available Revenue Rate} / \text{Base Available Revenue Rate}$

Why is it important to Generation?

- Take advantage of every opportunity to safely ensure plant reliability.
- Customers' success relies on our ability to maintain plant availability during periods of peak power prices.
- Meeting EFOR targets requires us to pursue greatness by owning the challenges that the plants face and individually being part of creative solutions.



EFORd

Metric Owner: Commercial Operations

Unit: 10% +/- 1.0 target

Targets

2.0 – 10.4%

1.0 – 13.9%

0.0 – 17.3%

Measure Description:

- EFORd (Equivalent Forced Outage Rate Demand) is a NERC defined performance metric representing the percentage of time a unit is forced out but in demand by the RTO.
- NERC methodology will be utilized for all RTO's (PJM & SPP) to calculate EFORd utilizing GADS data.
- Planned outage and maintenance outages are not factored in the EFORd metric.
- Individual units will be weighted using a NERC methodology (capacity based) to determine fleet ICP result with the following exceptions:
 - In the event a unit's EFORd cannot be calculated due to the absence of any required component, such as Service Hours, that unit will not be included in the overall results.
- Variances from the definition or listed exceptions will require Generation EVP approval

Units included in Metric				
APCO	I&M	WPCO	PSO	SWEPCO
AM 1-3	RP 1-2	ML 1-2	CPS 1	ARS 5
CE 1-6			NE 1-3	FLC 1
CR 1-2			RVS 1-4	KXL 5
DR 1			SWS 2-5	MAT 1-4
MT 1			TPS 2&4	PRK 1
				TURK
				WLK 1-3
				WSH 1&3

$$EFORd = \frac{[FOHd + (EFDHd)]}{[SH + FOHd]} \times 100\%$$

where

$$FOHd = f \times FOH$$

$$EFDHd = (EFDH - EFDHRS) \text{ if reserve shutdown events reported, or}$$

$$= (fp \times EFDH) \text{ if no reserve shutdown events reported - an approximation.}$$

$$fp = (SH/AH)$$

$$f = \left(\frac{1}{r} + \frac{1}{T} \right) / \left(\frac{1}{r} + \frac{1}{T} + \frac{1}{D} \right)$$

r=Average Forced outage deration = (FOH) / (# of FO occurrences)
 D=Average demand time = (SH) / (# of unit actual starts)
 T=Average reserve shutdown time = (RSH) / (# of unit attempted starts)

- **Formula:** EFORd = ((FOHd+EFDHd)/(SH+FOHd))*100%

Why is it important to Generation?

- Take advantage of every opportunity to safely ensure plant reliability.
- Customers' success relies on our ability to maintain plant availability during periods of peak power prices.
- Meeting EFOR targets requires us to pursue greatness by owning the challenges that the plants face and individually being part of creative solutions.



Environmental Event Recordable Reduction

Metric Owner: Environmental Services & Fossil Hydro Generation

Unit: % Reduction from Baseline

Targets

2.0 – 24

1.0 – 38

0.0 – 52

Measure Description:

Total Events = EER Measure + EET Measure

EER Measure - An Environmental Event Report (EER) in Generation that meets any one of the following criteria:

- Reportable spill or release to the environment.
- Upset, bypass, or control equipment or monitor failure events deemed reportable under permit conditions or regulatory requirements except for stack monitor downtime.
- Exceedance of any permitted or otherwise regulated limitation excluding benchmark values and stack opacity.
- Stack monitor downtime >5% for a reporting period.
- A monthly stack opacity exceedance rate >2%.
- Failure to meet waste manifesting exception reporting requirements.
- Failure to meet regulatory or regulatory required implementation plan deadlines such as:
 - Performance of sampling or testing,
 - Submittal of reports, notifications, or applications,
 - Conducting inspections.

EET Measure - An Environmental Enforcement Tracker (EET) in Generation where the enforcement action results in a fine >\$1000 that is paid during the current year for an event that occurred within that calendar year or the previous two calendar years. EETs that meet this definition will count twice toward the metric. If such an event was already counted once according to the EER measures, this EET will only count one time toward the metric.

Baseline: The metric baseline is 38. It is calculated in accordance with the Generation Environmental ICP Metric Standard using data from years 2019 through 2021 of the **Total Events** metric as described above. These totals are based on the facilities operated by AEP at the end of 2021.

Why is it important to Generation?

Pursue greatness by focusing this metric on multiple types of environmental events to drive efforts to identify the underlying causes and proactively take measures to prevent them.



O&M Cost Adherence

Metric Owner: Generation Business Services

Unit: Dollars

Strategic Goal

Target – within 2.0% of Sept 2022 Y/E Projection

Measure Description: The O&M Cost Adherence metric will measure O&M actual expenditures compared with the 2022 September Forecast. Costs included in the metric are all Regulated Owned In-Target Direct costs in Generation.

Metric Inclusions

- Redeployment of O&M to Corporate or other Business Units
- O&M reductions requested by CP&B to meet financial targets
- O&M increases/decreases incurred during normal business operations

Metric Exclusions

- Write-offs from 183 accounts, ARO accounts, impairments, legal settlements, cancelled projects, plant/facility shutdown etc.
- Variances in costs driven by stores/fleet allocations
- Variance in costs that are offset by increased revenues (revenue offsets)
- Severance costs related to staffing reductions
- Costs affiliated with sales/mergers/changes in operating agreements /changes in joint ownerships
- Cost variances affiliated with accounting changes which are outside of the control of the business unit
- Costs affiliated with Unregulated Business Operations or Nuclear Operations
- Cost variances related to leases/amortization which are outside of the control of the business unit
- Cost variances related to a change in a law/regulation that are outside of the control of the business unit
- Cost variances that are directed by CP&B or OPCo for the benefit of AEP/OPCo
- Cost variances which are the result of unexpected emergent outage or forced outage spend
- **Calculation:** (Year-end Actuals – Sept 2022 YE Projection) / Sept 2022 YE Projection = Percentage

Why is it important to Generation?

Due to relatively flat load growth, O&M becomes the primary driver to impact earnings. Therefore, Generation must optimize O&M spend while striving to meet its annual O&M targets.

Capital Cost Adherence

Metric Owner: Generation Business Services

Unit: Dollars (Account 107%)

Strategic Goal

Target - within 2.5% of May 2022 Y/E Projection for Project Solutions

within 3.5% of June 2022 Y/E Projection for everyone else

Measure Description: The Capital Cost Adherence metric will measure Capital actual expenditures compared with the 2022 Forecast. Project Solutions will compare actuals to May 2022 Y/E Forecast and all other organizations will measure actuals to June 2022 Y/E Forecast. Each Operating Company is expected to keep an updated Offset log with Project dates and trigger dates. Costs included in the metric are all Regulated Owned In-Target Direct costs in Generation.

Metric Inclusions

- Redeployment of Capital to Corporate or other Business Units
- Capital increases/decreases incurred during normal business operations

Metric Exclusions

- Write-offs from 183 accounts, cancelled projects, etc.
- Variances in costs driven by stores/fleet allocations
- Costs affiliated with sales/mergers/changes in operating agreements /changes in joint ownerships
- Cost variances affiliated with accounting changes which are outside of the control of the business unit
- Costs affiliated with Unregulated Business Operations or Nuclear Operations
- Cost variances related to a change in a law/regulation/environmental rules that are outside of the control of the business unit
- Cost variances that are directed by CP&B or Operating Company for the benefit of AEP/Operating Company
- Cost variances which are the result of unexpected emergent outage or forced outage spend
- **Calculation: Project Solutions** - (Year-end Actuals – May 2022 YE Projection) / May 2022 YE Projection = Percentage for Project Solutions
- (Year-end Actuals – June 2022 YE Projection) / June 2022 YE Projection = Percentage for all other Organizations

Why is it important to Generation?

A drive to be more intentional and accurate about capital investment.



Project Schedule Adherence

Metric Owner: Project, Controls & Construction

Unit: Count

Strategic Goal

Target – 2 missed milestones

Measure Description:

The Project Schedule Adherence metric will measure the number of milestones completed versus a defined milestone schedule. The docusign approved list of projects and other meaningful milestones to be included in this measure is kept with the 2022 ICP documentation in the Generation Business Performance & Analytics group.

The milestone list includes selected projects and engineering deliverables for Regulated and GenCo Facilities (Engineering, Environmental, and Major Plant projects managed by Project Solutions and Engineering Services).

This measure will track the number of milestones that are completed on time. Key project milestones will be defined by the Vice Presidents of Engineering Services and Project Solutions for all projects included in this measure.

* Variance and waiver requests, for events outside of the organizations' control, may be submitted to the EVP - Generation for review and approval.

Formula: # of Key Project Milestones missed according to schedule

Why is it important to Generation?

Our success relies on the success of our customers. The schedule adherence metric for Generation capital projects focuses and engages the organization to implement projects in a timely manner that meets the needs of our customers, whether it's meeting an environmental compliance date or an outage date to return a plant to service.

FutureGen

Metric Owner: Generation Business Services
Unit: Milestones

Strategic Goal
Target – July 1

Measure Description:

- **Scope:** The Generation overheads sprint will have 3 main elements covering the following functions: Engineering, Environmental, Field services, Commercial, and Business Planning
 - **Analyzing the organization today** to develop detailed fact base of current Generation overhead roles both centrally located and in the plants, map key activities and identify expertise needs
 - **Developing future state org** taking into account both changes to fleet operating profiles (e.g., retirements) and increase in renewables to finalize clean sheet or “zero based” view for each generation overhead function considering potential repurposing of talent (if applicable) and “net new” needs
 - **Designing transition plan** to identify areas and roles to execute first, based on criticality and opportunity size and create workplan (initiatives and sequencing) for each generation overhead function

Approved Future State – July 1, 2022

Why is it important to Generation?

To continue to improve the support model for the plants and the ramp up on renewables.

FutureGen – Plant Deep Dive

Metric Owner: Generating Assets

Unit: Milestones

Measure Description:

- **Scope:** The Amos sprint will have 3 main elements:
 - **Rapid on-site diagnostic** to refine the opportunity identified in the diligence phase (both for cost savings and operational improvements)
 - **Series of idea generation workshops** to engage the full team on site to identify the concrete list of initiatives to capture the opportunity, across all key levers which include but are not limited to: heat rate optimization (“fuel spend efficiency”), 3rd party spend reduction (consumables and contractors), generation improvement (reliability, auxiliary load, etc.)
 - **Execution support** to implement quick wins and launch the key initiatives on site, including the establishment of a performance management cadence with meetings and reports to track progress

Milestones:

- Include targets for Amos plant FutureGen activities in 2022 system savings goals, and include initial goals for the remaining coal plants.
- Creation of action plan of opportunities for the broader fleet based on Amos FutureGen outcomes - due September 30, 2022

Why is it important to Generation?

To continue to improve the Generation fleet and find new opportunities to be efficient.

Project Solutions

Metric Owner: Project Solutions

Unit: Milestones

Strategic Goal

Target – Milestone Completed

Measure Description:

- Our Project Management process is evolving to better align to operating company needs, with standardization and greater transparency to bring improved performance and consistency.
- The OPCO-centric Project Solutions organization brings a formalized approach to infrastructure project management. This change will bring greater clarity, standardization and transparency to how we execute capital programs. Distribution and Generation project management will be driven by the Project Solutions organization.
- Milestone
 - Transition to Program-organization structure – 10/28/2022


Why is it important to Generation?


A drive to be more intentional about capital investment has led to an evolutionary change in how projects are managed, through a reorganization that's key to AEP's ongoing efforts to build the grid of the future.


Questions?


- Contact Person / Audinet
 - General ICP/Scoring – Danielle Tweed / 290-2635
 - Juliet Majtenyi / 200-2446
 - Elizabeth Kuebler / 200-2788

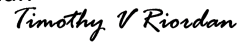
2022 Generation BU ICP Plan
Leadership Acknowledgment and Approval


Printed Name: Paul Chodak DocuSigned by:
Signature: 
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Title: EVP Generation
Sign Date: 5/20/2022 | 4:35 AM PDT

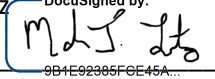
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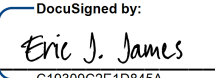
Printed Name: Juliet E Majtenyi DocuSigned by:
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Title: Director Gen Business Services
Sign Date: 5/19/2022 | 1:40 PM EDT

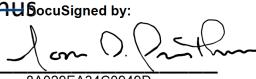
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Signature: 
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Title: VP Environmental Services
Sign Date: 5/20/2022 | 9:52 AM EDT

Printed Name: Timothy V Riordan DocuSigned by:
Signature: 
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Title: VP Engineering Services
Sign Date: 5/20/2022 | 3:19 PM EDT

Printed Name: Franklin R Pifer DocuSigned by:
Signature: 
D25C1FBD4E584F7...
Title: VP Project Solutions
Sign Date: 5/20/2022 | 6:22 AM EDT

Printed Name: Mark J Leskowitz DocuSigned by:
Signature: 
Title: VP Regulated Fuel Procurement
Sign Date: 5/23/2022 | 7:17 AM EDT

Printed Name: Eric J James DocuSigned by:
Signature: 
Title: VP Commercial & Financial Analysis
Sign Date: 5/20/2022 | 8:13 AM EDT

Printed Name: Thomas D Presthus DocuSigned by:
Signature: 
Title: VP Market Operations
Sign Date: 5/23/2022 | 8:19 PM EDT

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Ohio Power Company

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Using IP Address: 167.239.221.104

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Franklin R Pifer

frpifer@aep.com

VP - PC&C

Security Level: Email, Account Authentication
(None)

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Gary O Spitznogle
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Vice President Environmental Services
Security Level: Email, Account Authentication
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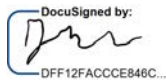
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Using IP Address: 167.239.221.102

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(None)

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Signed by link sent to mjleskowitz@aep.com
Using IP Address: 161.235.221.102

Electronic Record and Signature Disclosure:

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Paul Chodak III
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EVP Generation
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Thomas Presthus
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Vice President Market Operations
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(None)

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Signature Adoption: Drawn on Device
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Electronic Record and Signature Disclosure:

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Timothy V Riordan tvriordan@aep.com VP Engineering Service Security Level: Email, Account Authentication (None)	 <p>Signature Adoption: Pre-selected Style Signed by link sent to tvriordan@aep.com Using IP Address: 167.239.221.105</p>	Sent: 5/19/2022 1:38:04 PM Viewed: 5/20/2022 3:17:54 PM Signed: 5/20/2022 3:19:59 PM

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Agent Delivery Events	Status	Timestamp
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Danielle K Tweed dktweed@aep.com Security Level: Email, Account Authentication (None)	<div style="border: 2px solid blue; padding: 5px; font-weight: bold; color: blue;">COPIED</div>	Sent: 5/19/2022 1:38:02 PM Viewed: 5/19/2022 4:42:45 PM
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George W Sharp gwsharp@aep.com Director, Portfolio Analytics and Reporting - COO Org AEP Service Corporation Security Level: Email, Account Authentication (None)	<div style="border: 2px solid blue; padding: 5px; font-weight: bold; color: blue;">COPIED</div>	Sent: 5/19/2022 1:38:02 PM
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Completed	Security Checked	5/23/2022 8:19:49 PM

Payment Events	Status	Timestamps
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ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

Each party agrees that the electronic signatures, whether digital or encrypted, of the parties included in this Agreement are intended to authenticate this writing and to have the same force and effect as manual signatures. Electronic signature means any electronic sound, symbol or process attached to or logically associated with a record and executed and adopted by a party with the intent to sign such record.

Please confirm your agreement by clicking the 'I agree' button at the bottom of this document.



A unit of American Electric Power

Indiana Michigan Power

2022 Nuclear Generation Incentive Plan

Submitted By:

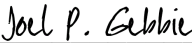
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Q. Shane Lies, Site Vice President

1/20/2022 | 2:06 PM EST


Date

Approved By:

DocuSigned by:

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Joel Gebbie, Senior Vice President and
Chief Nuclear Officer, Nuclear Generation

1/24/2022 | 7:39 AM EST

Date

DocuSigned by:

767803D71D6A404...
Lisa Barton
Executive Vice President and Chief Operating Officer

1/24/2022 | 7:54 AM EST

Date

Operating Performance Measures and Weights

The specific performance measures vary by business unit. The score for each operating unit performance objective may range from 0% to 200% of target for that component.

INDUSTRIAL SAFETY

Base = 0 Points, Target = 20 Points, Bonus = 20 Points, Maximum = 40 Points

INDUSTRIAL SAFETY				
	Points (Target/Bonus)	Base Level	Target Level	Bonus Level
Cook Employee OSHA Recordables	7.5/7.5	Greater than or equal to 1	0	0
Contractor OSHA Recordables	7.5/7.5	Greater than or equal to 2	1	0
Proactive Safety Programs	5/5	Less than 5	5	5

NUCLEAR SAFETY

Base = 0 Points, Target = 20 Points, Bonus = 20 Points, Maximum = 40 Points

NUCLEAR SAFETY				
	Points (Target/Bonus)	Base Level	Target Level	Bonus Level
Site Clock Reset	5/5	Greater than or equal to 1	0	0
Emergency Planning Drill Exercise Performance	5/5	Less than or equal to 98.3%	98.6%	Greater than or equal to 99.5%
AC Power Reliability Index	5/5	Less than 80.0	80.0	Greater than 80.0
Level 1-4 Status Control Errors	5/5	Greater than or equal to 1	0	0

LEARNING

Base = 0 Points, Target = 20 Points, Bonus = 20 Points, Maximum = 40 Points

PEOPLE				
	Points (Target/Bonus)	Base Level	Target Level	Bonus Level
Self-Assessment Products	5/5	Less than or equal to 70%	80%	Greater than or equal to 90%
Causal Evaluations Don't Identify Organizational and Behavioral Drivers	5/5	Greater than or equal to 10%	5%	0%
Corrective Action Quality	10/10	Less than or equal to 90%	95%	Greater than or equal to 97%

PLANT

Base = 0 Points, Target = 40 Points, Bonus = 40 Points, Maximum = 80 Points

PLANT					
	Points (Target/Bonus)	Base Level	Target Level	Bonus Level	
12 Month Equipment Performance Index	32/32	Less than or equal to 79.0	84.0	Greater than or equal to 89.0	
Unit 1 Refueling Outage Index	Nuclear Safety	1/1	Greater than 1	1	0
	Quality (Rework)	1/1	Greater than or equal to 6	4	Less than or equal to 2
	Scope Completion	1/1	Less than or equal to 98.6%	99.04%	Greater than or equal to 99.45%
	Duration	1/1	Greater than or equal to 49 days	47 days	Less than or equal to 45 days
Unit 2 Refueling Outage Index	Nuclear Safety	1/1	Greater than 1	1	0
	Quality (Rework)	1/1	Greater than or equal to 6	4	Less than or equal to 2
	Scope Completion	1/1	Less than or equal to 98.6%	99.04%	Greater than or equal to 99.45%
	Duration	1/1	Greater than or equal to 49 days	47 days	Less than or equal to 45 days



Indiana Michigan Power

Nuclear Generation

2022 Incentive Plan

Metric Data Sheets

Cook Employee OSHA Recordables

Measure: Cook Employee OSHA Recordables	Performance Measurement Focus: Industrial Safety	Objective: Improve Safety Performance
Base: >=1 1.0: 0 2.0: 0	Organizations Measured: D. C. Cook Plant	
Metric Description: <p>This indicator is defined as the number of all OSHA/MIOSHA recordable accidents for AEP Nuclear Generation station personnel permanently assigned to the station. The OSHA numbers do not include mobile work forces or contractor employees (these are included in the INPO ISAR, which is part of the INPO Index Indicator) or occupational hearing loss cases.</p>		
Reporting Frequency: Monthly	Unit type: Number	
Formula: Number of OSHA Recordable Accidents Zero Harm Modifier 20% Employee OSHA Rate Score addition if 0 employee fatalities or 100% score reduction for the AEP OSHA metric if any employee fatalities.		
Data Source: <ul style="list-style-type: none"> Safety Department All occupational injuries and illnesses are documented in accordance with PMP-2281-INJ-001. Recordkeeping forms are filled out electronically and saved in the AEP SHEMS database. All injuries and/or illnesses that meet the OSHA recordable criteria will be listed on the OSHA 300 log generated from the electronic database. <p>An OSHA Form 300A is signed by a company executive (Site VP) at the end of the year summarizing the organizations work-related injuries and illnesses for the covered period.</p>		Data Owner: Safety Manager

Contractor OSHA Recordables

Measure: Contractor OSHA Recordables	Performance Measurement Focus: Industrial Safety	Objective: Improve Safety Performance
Base: >=2 1.0: 1 2.0: 0	Organizations Measured: D. C. Cook Nuclear Plant	
<p>Metric Description:</p> <p>This indicator is defined as the number of all OSHA/MIOSHA recordable accidents for Cook Nuclear Generation station contract personnel. The OSHA numbers do not include AEP employees.</p>		
Reporting Frequency: Monthly	Unit type: Number	
<p>Formula: Number of OSHA Recordable Accidents</p> <p>Zero Harm Modifier 20% Contractor OSHA Rate Score addition if 0 non-forestry contractor fatalities or 100% score reduction if any contractor fatalities</p>		
<p>Data Source:</p> <ul style="list-style-type: none"> Safety Department All occupational injuries and illnesses are documented in accordance with PMP-2281-INJ-001. Recordkeeping forms are filled out electronically and saved in the AEP SHEMS database. 		<p>Data Owner: Safety Manager</p>

Proactive Safety Programs

Measure: Proactive Safety Programs	Performance Measurement Focus: Industrial Safety	Objective: Improve Overall Site Human Performance and Safety
Base: <5 1.0: 5 2.0: 5	Organizations Measured: D. C. Cook Plant	
Metric Description: Number of Proactive Safety Measures completed from the 5 goals described below. <ol style="list-style-type: none"> 1) 90% attendance at Outage Safety Fair for on-site, badged craft contractors and front line supervisor contractors at the time the breaker opens for U1 Refueling Outage. 2) 90% attendance at Outage Safety Fair for on-site, badged craft contractors and front line supervisor contractors at the time the breaker opens for U2 Refueling Outage. 3) Develop and implement a written plan/communication to emphasize new year safety performance. 4) Conduct peer coaching practice sessions for supplemental workers. 5) Hold minimum of 9 Plant Safety Committee meetings with average of 90% required attendance. 		
Reporting Frequency: Monthly		Unit type: Number
Formula: <ul style="list-style-type: none"> • Number of Proactive Safety Measures completed from the goals listed in the Metric Description 		
Data Source: <ul style="list-style-type: none"> • Various 		Data Owner: <ul style="list-style-type: none"> • Safety Manager

Site Clock Reset

Measure: Site Clock Reset	Performance Measurement Focus: Nuclear Safety	Objective: Improve Overall Site Human Performance and Safety
Base: >= 1 1.0: 0 2.0: 0	Organizations Measured: D. C. Cook Plant	
Metric Description: A Site Clock reset represents the number of Human Performance occurrences resulting in a Site Clock reset for the calendar year.		
Reporting Frequency: Monthly		Unit type: Number
Formula: Year to date number of events initiated or complicated by human error, occurring as a result of the following: <ul style="list-style-type: none"> • An initiating action (error) by an individual or group of individuals (event resulting from an active error) • An initiating action (not an error) by an individual or group of individuals during an activity conducted as planned (event resulting from a flawed defense or latent organizational weakness created within the last 18 months) • Excludes a Site Clock Reset due to OSHA Recordable or Lost-Time Accidents. 		
Data Source: <ul style="list-style-type: none"> • Actionway 		Data Owner: Continuous Improvement Manager

Emergency Planning Drill Exercise Performance

Measure: Emergency Planning Drill Exercise Performance	Performance Measurement Focus: Nuclear Safety	Objective: Improve Plant Safety Performance
Base: <=98.3% 1.0: 98.6% 2.0: >=99.5%	Organizations Measured: D. C. Cook Nuclear Plant	
Metric Description: Percentage of successful classifications, notifications, and protective action recommendations performed in the last 24 months.		
Reporting Frequency: Monthly	Unit type: Percentage	
Formula: Number of successful classifications, notifications, and protective action recommendations performed in the last 24 months divided by the total number of opportunities.		
Data Source: CNP.426	Data Owner: Emergency Preparedness Manager	

AC Power Reliability Index

Measure: AC Power Reliability Index	Performance Measurement Focus: Nuclear Safety	Objective: Improve Plant Safety Performance
Base: < 80.0 1.0: 80.0 2.0: > 80.0	Organizations Measured: D. C. Cook Nuclear Plant	
Metric Description: <p>A composite index reflecting actions to improve performance in the transformer, switchyard, grid (TSG), and emergency diesel generator (EDG) focus areas. Weighted indicators are Full Loss of Off-Site Power (LOOP), Partial Loss of Off-Site Power (LOSP), EDG Load Demand Failures (LDF), EDG MSPI Failures, and EDG Unavailability (Planned + Unplanned).</p>		
Reporting Frequency: Monthly	Unit type: Number	
Formula: <p>The Plant Information Center (PIC) application on the INPO web site contains documentation that provides a list of the indicators, timeframe used, indicator value, index, and weighting factors.</p> <p>https://pic.inpo.org# (User ID and Password Required)</p> <p>Based on timing of data being publish, results are usually on a one month delay.</p>		
Data Source: <ul style="list-style-type: none"> • Cook Plant AC Power Reliability Index from INPO PIC application 		Data Owner: System Engr Manager

Level 1-4 Status Control Errors

Measure: Level 1-4 Status Control Errors	Performance Measurement Focus: Nuclear Safety	Objective: Improve Plant Safety Performance
Base: >=1 1.0: 0 2.0: 0	Organizations Measured: D. C. Cook Nuclear Plant	
Metric Description: Level 1, 2, 3, or 4 Status Control Errors.		
Reporting Frequency: Monthly	Unit type: Number	
Formula: Numbers of issues identified.		
Data Source: Corrective Action Program Evaluation Report.		Data Owner: Operations Director

Self-Assessments Products

Measure: Self-Assessment Products	Performance Measurement Focus: Learning	Objective: Improve Overall Plant Performance
Base: <=70% 1.0: 80% 2.0: >=90%	Organizations Measured: D. C. Cook Nuclear Plant	
Metric Description: Continuous learning tools of self-assessment products contain at least one action to correct a performance gap .		
Reporting Frequency: Monthly	Unit type: Percentage	
Formula: Year to date percent of self-assessment products with at least one action to correct a performance gap.		
Data Source: Continuous Improvement department review of completed products as documented in ActionWay.		Data Owner: Continuous Improvement Manager

Causal Evaluations Don't Identify Organizational and Behavioral Drivers Page No. 121 of 125

Measure: Causal Evaluations Don't Identify Organizational and Behavioral Drivers	Performance Measurement Focus: Learning	Objective: Improve Overall Plant Performance
Base: >=10% 1.0: 5% 2.0: 0%	Organizations Measured: D. C. Cook Plant	
Metric Description: Causal evaluations identify organizational and behavioral (O&B) failure modes.		
Reporting Frequency: Monthly		Unit type: Percentage
Formula: Percent of Corrective Action Review Board (CARB) failures due to inadequate identification of O&B modes out of the total population of reviewed products.		
Data Source: <ul style="list-style-type: none"> ActionWay 		Data Owner: Continuous Improvement Manager

Corrective Action Quality

Measure: Corrective Action Quality	Performance Measurement Focus: Learning	Objective: Improve Quality of Corrective Action Products
Base: <= 90% 1.0: 95% 2.0: >=97%	Organizations Measured: D. C. Cook Nuclear Plant	
Metric Description: <p>The average scoring of monthly quality closure reviews and Corrective Action Review Board grading of evaluations and completed corrective actions should indicate a high percentage of products passing the procedural requirements of PMP-7030-MOP-001 Corrective Action Program Management Oversight Process.</p>		
Reporting Frequency: Monthly	Unit type: Percentage	
Formula: <p>An average of the year to date: number of evaluations and corrective actions deemed as passing by quality closure review or review by the Corrective Action Review Board, divided by the total number of products selected for review.</p>		
Data Source: Continuous Improvement Quality Closure Review Metric		Data Owner: Continuous Improvement Manager

12 Month Equipment Performance Index

Measure: 12 Month Equipment Performance Index	Performance Measurement Focus: Plant	Objective: Improve Overall Plant Performance
Base: <=79.0 1.0 84.0 2.0: >=89.0	Organizations Measured: D. C. Cook Plant	
Metric Description: A composite index reflecting overall station equipment performance. Interpolated results from the following sub-indicators are summed to obtain the index: Equipment Forced Shutdowns < 10 days' notice, Online Reliability Loss Factor, Fault Exposure & Unplanned Unavailability Index, Equipment Manual or Automatic Scrams, and Operationally Impactful Equipment Failures.		
Reporting Frequency: Monthly		Unit type: Number
Formula: The Plant Information Center (PIC) application on the INPO web site contains documentation that provides a list of the indicators, timeframe used, and formulas for calculating indicator value, index, and weighting factors. <ul style="list-style-type: none"> • 12 Month Equipment Performance Index indicator (as shown in INPO's PIC application) • For the Online Reliability Loss Factor, and Fault Exposure & Unplanned Unavailability Index, plant raw data is collected by data stewards from Engineering. The data is entered into INPO's Industry Reporting and Information System (IRIS) application. Data log sheets and/or electronic spreadsheets are signed-off by the appropriate management level as appropriate. The sheets are kept by the data stewards. • The data for Equipment Forced Shutdowns < 10 days' notice, Equipment Manual or Automatic Scrams, and Operationally Impactful Equipment Failures comes from event category tagging on individual operating experience reports in a separate section of the IRIS application. The tags are selected by the engineers preparing the reports as well as the Cook Plant IRIS OE Coordinators. The final tag selection is reviewed and approved by the station management screening committee before the final report is sent to INPO. <p>The PIC application calculates an index value for each of the weighted indicators. Cook's Equipment Performance Index is calculated on a monthly basis using the data entered by the Cook data stewards and IRIS OE reporters.</p> <p>Based on timing of data being publish, results are usually on a one month delay.</p>		
Data Source: <ul style="list-style-type: none"> • 12 Month Equipment Performance Index indicator (as shown in INPO's PIC application) 		Data Owner: Engineering Director

Unit 1 Refueling Outage Index

Metric: Unit 1 Refueling Outage Index		Performance Measurement Focus: Plant	Objective: Successful Refueling Outages	
<i>See table in Metric Description</i>		Organizations Measured: D. C. Cook Nuclear Plant		
Metric Description: Total points earned out of potential 20 points total.				
CATEGORY	POINTS TARGET/BONUS	BASE	TARGET	BONUS
Nuclear Safety	1 / 1	Greater than 1	1	0
Quality (Rework)	1 / 1	Greater than or equal to 6	4	Less than or equal to 2
Scope Completion	1 / 1	Less than or equal to 98.6%	99.04%	Greater than or equal to 99.45%
Duration	1 / 1	Greater than or equal to 49 days	47 days	Less than or equal to 45 days
Reporting Frequency: At the completion of the refueling outage.			Unit type: Various	
Formula: SAFETY ➤ Nuclear – Number of human performance LERs; Number of unplanned shutdown risk changes; Number of locked high radiation area events; Number of personnel contamination uptake events QUALITY ➤ Repeat Maintenance – Maintained by Maintenance Department per MHI-5024 (Breaker Open to Breaker Close). SCOPE COMPLETION ➤ Percentage of parent work orders that were in scope at the outage start that were completed during the outage. DURATION ➤ Maintained by Work Control – Outage Management and Control Room on a daily basis.				
Data Source: Various			Data Owner: Outage Manager	

Unit 2 Refueling Outage Index

Metric: Unit 2 Refueling Outage Index	<i>Performance Measurement</i> <i>Focus:</i> Plant	<i>Objective:</i> Successful Refueling Outages		
<i>See table in Metric Description</i>	<i>Organizations Measured:</i> D. C. Cook Nuclear Plant			
Metric Description: Total points earned out of potential 20 points total.				
CATEGORY	POINTS TARGET/BONUS	BASE	TARGET	BONUS
Nuclear Safety	1 / 1	Greater than 1	1	0
Quality (Rework)	1 / 1	Greater than or equal to 6	4	Less than or equal to 2
Scope Completion	1 / 1	Less than or equal to 98.6%	99.04%	Greater than or equal to 99.45%
Duration	1 / 1	Greater than or equal to 49 days	47 days	Less than or equal to 45 days
<i>Reporting Frequency:</i> At the completion of the refueling outage.			<i>Unit type:</i> Various	
Formula: SAFETY ➤ <i>Nuclear – Number of human performance LERs; Number of unplanned shutdown risk changes; Number of locked high radiation area events; Number of personnel contamination uptake events</i> QUALITY ➤ <i>Repeat Maintenance – Maintained by Maintenance Department per MHI-5024 (Breaker Open to Breaker Close).</i> SCOPE COMPLETION ➤ <i>Percentage of parent work orders that were in scope at the outage start that were completed during the outage.</i> DURATION ➤ <i>Maintained by Work Control – Outage Management and Control Room on a daily basis.</i>				
<i>Data Source:</i> Various			<i>Data Owner:</i> Outage Manager	

AMERICAN ELECTRIC POWER SYSTEM 2015 LONG-TERM INCENTIVE PLAN

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American Electric Power System 2015 Long-Term Incentive Plan

(Amended and Restated on September 21, 2016)

ARTICLE 1 - ESTABLISHMENT, EFFECTIVENESS, PURPOSE AND DURATION

Section 1.01. Establishment. American Electric Power Company, Inc., a New York corporation (hereinafter referred to as the “**Company**”), establishes an incentive compensation plan to be known as the American Electric Power System 2015 Long-Term Incentive Plan (hereinafter referred to as this “**Plan**”), as set forth in this document.

Section 1.02. Effectiveness. This Plan shall become effective upon shareholder approval (the “**Effective Date**”) and shall remain in effect as provided in Section 1.04. Subject to the approval of the Company’s shareholders of this Plan, no further awards shall be granted under the Prior Plan as of the Effective Date.

Section 1.03. Purpose of This Plan. The purposes of the Plan are to: (a) strengthen the alignment of interests between those Employees and Directors of the Company and its Subsidiaries who share responsibility for the success of the business and those of the Company’s shareholders, (b) facilitate the use of long-term incentive compensation and the provisions of market competitive total compensation to Employees, (c) increase Employee ownership of shares of the Company’s common stock to encourage ownership behaviors, and (d) encourage Plan Participant retention. This Plan permits the grant of Nonqualified Stock Options, Incentive Stock Options, Stock Appreciation Rights, Restricted Stock, Restricted Stock Units, Performance Shares, Performance Units, Cash-Based Awards and Other Stock-Based Awards.

Section 1.04. Duration of This Plan. Unless sooner terminated as provided herein, this Plan shall terminate ten years from the Effective Date. After this Plan is terminated, no Awards may be granted but Awards previously granted shall remain outstanding in accordance with their applicable terms and conditions and this Plan’s terms and conditions. Notwithstanding the foregoing, no Incentive Stock Options may be granted more than ten years after the earlier of (a) adoption of this Plan by the Board, or (b) the Effective Date.

ARTICLE 2 - DEFINITIONS

Whenever used in this Plan, the following terms shall have the meanings set forth below, and when the meaning is intended, the initial letter of the word shall be capitalized.

“**Affiliate**” means any corporation or other entity (including, but not limited to, a partnership or a limited liability company) that is affiliated with the Company through stock or equity ownership or otherwise, including each Subsidiary and any other corporation or entity designated as an Affiliate for purposes of this Plan by the Committee.

“**Aggregate Share Authorization**” has the meaning set forth in Section 4.01.

“**Annual Award Limit**” has the meaning set forth in Section 4.03.

“**Award**” means, individually or collectively, a grant under this Plan of Nonqualified Stock Options, Incentive Stock Options, Stock Appreciation Rights, Restricted Stock, Restricted Stock Units, Performance Shares, Performance Units, Cash-Based Awards, or Other Stock-Based Awards, in each case subject to the terms of this Plan.

“**Award Agreement**” means either (i) an agreement entered into by the Company and a Participant setting forth the terms and provisions applicable to an Award granted under this Plan, or (ii) a written or electronic statement issued by the Company to a Participant describing the terms and provisions of such Award, including any amendment or modification thereof. The Committee may provide for the use of electronic, Internet, or other non-paper Award Agreements, and the use of electronic, Internet, or other non-paper means for the acceptance thereof and actions thereunder by a Participant.

“**Board**” or “**Board of Directors**” means the Board of Directors of the Company.

“**Cash-Based Award**” means an Award, denominated in cash, granted to a Participant as described in Article 10.

“**Code**” means the U.S. Internal Revenue Code of 1986, as amended from time to time. For purposes of this Plan, references to sections of the Code shall be deemed to include references to any applicable regulations or other published guidance thereunder and any successor or similar provision.

“**Committee**” means the Human Resources Committee of the Board or a subcommittee thereof, or any other committee designated by the Board to administer this Plan. The members of the Committee shall be appointed from time to time by the Board. The Committee shall consist of three or more persons, each of whom qualifies as a “non-employee director” within the meaning of Rule 16b-3 of the Exchange Act and as an “outside director” within the meaning of Code Section 162 (m).

“**Company**” has the meaning set forth in Section 1.01, and any successor thereto as provided in Article 21.

“**Covered Employee**” means any Participant who, in the sole judgment of the Committee, could be treated as a “covered employee” under Section 162(m) at the time income

may be recognized by such Participant in connection with an Award that is intended to qualify for exemption under Section 162(m). Page No. 7 of 28

“**Director**” means any individual who is a member of the Board of Directors of the Company and who is not an Employee of the Company.

“**Director Award**” means any Award granted, whether singly, in combination, or in tandem, to a Participant who is a Director pursuant to such applicable terms, conditions, and limitations as the Board may establish in accordance with this Plan.

“**Effective Date**” has the meaning set forth in Section 1.02.

“**Employee**” means any individual designated as an employee of the Company, its Affiliates, and/or its Subsidiaries on any of their payroll records.

“**Exchange Act**” means the Securities Exchange Act of 1934, as amended from time to time. For purposes of this Plan, references to sections of the Exchange Act shall be deemed to include references to any applicable regulations or other published guidance thereunder and any successor or similar provision.

“**Fair Market Value**” or “**FMV**” means a price that is based on the opening, closing, actual, high, low, or average selling prices of a Share reported on the New York Stock Exchange (“**NYSE**”) or other established stock exchange (or exchanges) on the applicable date, the preceding trading day, the next succeeding trading day, or an average of trading days, as determined by the Committee in its discretion. Unless the Committee determines otherwise or unless otherwise specified in an Award Agreement, Fair Market Value shall be the closing price of a Share on the date in question (or, if there is no reported sale on such date, on the last preceding date on which Shares were publicly traded). In the event that Shares are not publicly traded at the time a determination of their value is required to be made hereunder, the determination of their Fair Market Value shall be made by the Committee in such manner as it deems appropriate.

“**Full Value Award**” means an Award other than an Award in the form of a Nonqualified Stock Option, Incentive Stock Option or Stock Appreciation Right, and which is settled by the issuance of Shares.

“**Grant Price**” means the price established at the time of grant of an SAR pursuant to Article 7, used to determine whether there is any payment due upon exercise of the SAR.

“**Incentive Stock Option**” or “**ISO**” means an Option to purchase Shares granted under Article 6 to an Employee that is designated as an Incentive Stock Option and intended to meet the requirements of Code Section 422.

“**Nonqualified Stock Option**” or “**NQSO**” means an Option that is not intended to meet the requirements of Code Section 422, or that otherwise does not meet such requirements.

“**Option**” means an Incentive Stock Option or a Nonqualified Stock Option, as granted pursuant to Article 6.

“**Option Price**” means the price at which a Share may be purchased by a Participant pursuant to an Option.

“**Option Term**” means the period of time during which an Option is exercisable as the Committee shall determine at the time of grant; provided, however, no Option shall be exercisable later than the tenth anniversary of its grant date.

“**Other Stock-Based Award**” means an equity-based or equity-related Award not otherwise described by the terms of this Plan, granted pursuant to Article 10.

“**Participant**” means any eligible individual as set forth in Article 5 to whom an Award is granted.

“**Performance-Based Compensation**” means compensation under an Award that is intended to satisfy the requirements of Code Section 162(m) for certain performance-based compensation paid to Covered Employees.

“**Performance Measures**” means measures as described in Article 12 on which the performance goals are based and which are approved by the Company’s shareholders pursuant to this Plan in order to satisfy the requirements for Performance-Based Compensation.

“**Performance Period**” means the period of time during which pre-established performance goals must be met in order to determine the degree of payout and/or vesting with respect to an Award.

“**Performance Share**” means an Award granted pursuant to Article 9 that is denominated in Shares, the value of which at the time it is payable is determined based on achievement of corresponding performance criteria.

“**Performance Unit**” means an Award granted under Article 9 that is denominated in dollars, the value of which at the time it is payable is determined based on achievement of corresponding performance criteria.

“**Period of Restriction**” means the period when Restricted Stock or Restricted Stock Units are subject to a substantial risk of forfeiture (based on the performance of services, the achievement of performance goals, or the occurrence of other events as determined by the Committee, in its discretion), as provided in Article 8.

“**Person**” shall have the meaning ascribed to such term in Section 3(a)(9) of the Exchange Act and used in Sections 13(d) and 14(d) thereof, including a “group” as defined in

Section 13(d) thereof.

“**Plan**” has the meaning set forth in Section 1.01, as the same may be amended from time to time.

“**Plan Year**” means the calendar year.

“**Prior Plan**” means the Amended and Restated American Electric Power System Long-Term Incentive Plan, last approved by shareholders on April 27, 2010, as amended.

“**Prior Plan Award**” means an award granted under the Prior Plan that is outstanding as of the Effective Date.

“**Restricted Stock**” means an Award granted pursuant to Article 8, as set forth therein.

“**Restricted Stock Unit**” means an Award granted pursuant to Article 8, as set forth therein.

“**Share**” means a share of common stock of the Company.

“**Stock Appreciation Right**” or “**SAR**” means an Award, designated as an SAR, granted pursuant to Article 7.

“**Stock Ownership Participant**” means any eligible individual as set forth in Article 5 to whom an Award is granted that is subject to the Stock Ownership Requirement Plan.

“**Stock Ownership Requirement Plan**” means the American Electric Power System Stock Ownership Requirement Plan that imposes minimum stock ownership requirements on certain executives of the Company or an Affiliate.

“**Subsidiary**” means any corporation or other entity, whether domestic or foreign, in which the Company has or obtains, directly or indirectly, a proprietary interest of 50% or more by reason of stock ownership or otherwise.

ARTICLE 3 - ADMINISTRATION

Section 3.01. General. The Committee shall be responsible for administering this Plan, subject to this Article 3 and the other provisions of this Plan. The Committee may employ attorneys, consultants, accountants, agents, and other individuals, any of whom may be an Employee, and the Committee, the Company, and its officers and Directors shall be entitled to rely upon the advice, opinions, or valuations of any such individuals. All actions taken and all interpretations and determinations made by the Committee shall be final and binding upon the Participants, the Company, and all other interested persons.

Section 3.02. Authority of the Committee. The Committee shall have fullPage No. 10 of 28 discretionary power to interpret the terms and the intent of this Plan and any Award Agreement or other agreement or document ancillary to or in connection with this Plan, to determine eligibility for Awards and to adopt such rules, regulations, forms, instruments, and guidelines for administering this Plan as the Committee may deem necessary or proper. Such authority shall include, but not be limited to, selecting Award recipients, establishing all Award terms and conditions, including the terms and conditions set forth in Award Agreements, granting Awards as an alternative to or as the form of payment for grants or rights earned or due under compensation plans or arrangements of the Company, construing any ambiguous provision of the Plan or any Award Agreement, and, subject to Article 18, adopting modifications and amendments to this Plan or any Award Agreement, including without limitation, any that are necessary to comply with or qualify for the laws of the countries and other jurisdictions in which the Company, its Affiliates, and/or its Subsidiaries operate.

Section 3.03 Delegation. To the extent permitted under applicable law, the Committee may delegate to one or more of its members or to one or more employees of the Company and/or its Subsidiaries, such administrative duties or powers as it may deem advisable, and the Committee or any individuals to whom it has delegated duties or powers as aforesaid may employ one or more individuals to render advice with respect to any responsibility that the Committee or such individuals may have under this Plan. The Committee may, by resolution, authorize one or more persons who are members of the Committee, members of the Board of Directors of the Company, or an officer of the Company to do one or both of the following on the same basis as can the Committee: (a) designate Employees to be recipients of Awards; and (b) determine the size of any such Awards; provided, however, (i) the Committee shall not delegate such responsibilities to any such person for Awards granted to an Employee who is, on the relevant date, a Covered Employee or an officer or Director for purposes of Section 16 of the Exchange Act; (ii) the resolution providing such authorization sets forth the total number of Shares underlying Awards such person(s) may grant; and (iii) the person(s) shall report periodically to the Committee regarding the nature and scope of the Awards granted pursuant to the authority delegated.

ARTICLE 4 - SHARES SUBJECT TO THIS PLAN AND MAXIMUM AWARDS

Section 4.01. Number of Shares Available for Awards. (a) Subject to adjustment as provided in Section 4.04 , the maximum number of Shares available for grant to Participants under this Plan (the “Aggregate Share Authorization”) shall be 10 million Shares. No further Awards may be granted under the Prior Plan as of the Effective Date. The number of shares issuable under the Prior Plan may, however, increase due to dividend shares and performance shares issued in connection with awards outstanding under the Prior Plan.

(b) To the extent that a Share is issued pursuant to the grant or exercise of a Full Value Award, it shall reduce the Aggregate Share Authorization by one Share; and, to the extent that a Share is issued pursuant to the grant or exercise of an Award other than a Full Value Award, it shall reduce the Aggregate Share Authorization by 0.286 of a Share.

(c) The maximum number of Shares that may be issued pursuant to ISOs under this Plan shall be equal to the Aggregate Share Authorization.

(d) The maximum aggregate value of Awards that may be granted to any Director under this Plan during any calendar year shall not exceed \$700,000, as determined by the Board based on the value of any Award at the time of grant.

Section 4.02. Share Usage. (a) Shares covered by an Award shall be counted as used only to the extent they are actually issued. Except as provided in Section 4.02(b), any Shares related to Awards that terminate by expiration, forfeiture, cancellation, or otherwise without the issuance of such Shares, are settled in cash in lieu of Shares, or are exchanged with the Committee's permission (prior to the issuance of Shares) for Awards not involving Shares, shall be available again for grant under this Plan.

(b) Any Award Shares tendered, exchanged or withheld to cover Option exercise costs, any Award Shares withheld to cover taxes, and all Shares underlying an Award of Stock Appreciation Rights once such Stock Appreciation Rights are exercised, shall be taken into account as Shares issued under this Plan.

Section 4.03. Annual Award Limits. The following limits (each an "Annual Award Limit" and, collectively, "Annual Award Limits") shall apply to grants of Awards under this Plan:

(a) **Options.** The maximum aggregate number of Shares subject to Options granted in any one Plan Year to any one Participant shall be 2,000,000.

(b) **SARs.** The maximum aggregate number of Shares subject to Stock Appreciation Rights granted in any one Plan Year to any one Participant shall be 2,000,000.

(c) **Restricted Stock or Restricted Stock Units.** The maximum aggregate grant with respect to Awards of Restricted Stock or Restricted Stock Units in any one Plan Year to any one Participant shall be 400,000 Shares.

(d) **Performance Units or Performance Shares.** The maximum aggregate number of Performance Units or Performance Shares that a Participant may be awarded in any one Plan Year shall be 400,000 Shares. As provided in Section 9.03, up to 2 Shares (or the cash value of 2 Shares) may be issued with respect to a Performance Unit or Performance Share, depending on the level of performance, plus any applicable Dividend Equivalents.

(e) **Cash-Based Awards.** The maximum aggregate amount awarded with respect to Cash-Based Awards to any one Participant in any one Plan Year may not exceed \$15,000,000, determined as of the date of payment.

(f) **Other Stock-Based Awards.** The maximum aggregate grant with respect to Other Stock-Based Awards pursuant to Section 10.02 in any one Plan Year to any one Participant shall be 400,000 Shares.

Section 4.04. Adjustments in Authorized Shares. (a) In the event of any corporate event or transaction (including, but not limited to, a change in the Shares or capitalization of the Company) such as a merger, consolidation, reorganization, recapitalization, separation, partial or complete liquidation, stock dividend, stock split, reverse stock split, split up, spin-off, or other distribution of stock or property of the Company, combination of Shares, exchange of Shares, dividend in kind, or other like change in capital structure, number of outstanding Shares, or distribution (other than normal cash dividends) to shareholders of the Company, or any similar corporate event or transaction, or in the event of unusual or nonrecurring events affecting the Company or the financial statements of the Company or of changes in applicable laws, regulations, or accounting principles, the Committee, in order to prevent dilution or enlargement of Participants' rights under this Plan, shall substitute or adjust, as applicable, the number and kind of Shares that may be granted under this Plan or under particular forms of Awards, the number and kind of Shares subject to outstanding Awards, the Option Price or Grant Price applicable to outstanding Awards, the Annual Award Limits, and other value determinations applicable to outstanding Awards. The Committee, in its discretion, shall determine the methodology or manner of making such substitution or adjustment.

(b) The Committee, in its sole discretion, may also make appropriate adjustments in the terms of any Awards under this Plan to reflect, or that relate to, the changes or distributions described in Section 4.04 and to modify any other terms of outstanding Awards, including modifications of performance goals and changes in the length of Performance Periods. The Committee shall not make any adjustment pursuant to this Section 4.04. that would (i) prevent Performance-Based Compensation from satisfying the requirements of Code Section 162(m), (ii) cause an Award that is otherwise exempt from Code Section 409A to become subject to Section 409A, or (iii) cause an Award that is subject to Code Section 409A to fail to satisfy the requirements of Section 409A. The determination of the Committee as to the foregoing adjustments, if any, shall be conclusive and binding on Participants under this Plan.

(c) Subject to the provisions of Article 18 and notwithstanding anything else herein to the contrary, without affecting the number of Shares reserved or available hereunder, the Committee may authorize the issuance or assumption of benefits under this Plan in connection with any merger, consolidation, acquisition of property or stock, or reorganization upon such terms and conditions as it may deem appropriate.

Section 4.05. Source of Shares. The Shares available for issuance under this Plan may be authorized and unissued Shares, treasury Shares or Shares acquired in the open market.

ARTICLE 5 - ELIGIBILITY AND PARTICIPATION

Section 5.01. Eligibility. Individuals eligible to participate in this Plan include all Employees and Directors.

Section 5.02. Actual Participation. Subject to the provisions of this Plan, the Committee may, from time to time, select from all eligible individuals those individuals to whom Awards shall be granted and shall determine, in its sole discretion, the nature of any and all terms permissible by law, and the amount of each Award.

ARTICLE 6 - STOCK OPTIONS

Section 6.01. Grant of Options. Subject to the terms and provisions of this Plan, Options may be granted to Participants in such number, and upon such terms, and at any time and from time to time as shall be determined by the Committee, in its sole discretion; *provided* that ISOs may be granted only to eligible Employees of the Company or of any parent or subsidiary corporation (to the extent permitted under Code Sections 422 and 424).

Section 6.02. Award Agreement. Each Option grant shall be evidenced by an Award Agreement that shall specify the Option Price, the maximum duration of the Option, the number of Shares to which the Option pertains, the conditions upon which an Option shall become vested and exercisable, and such other provisions as the Committee shall determine which are not inconsistent with the terms of this Plan.

Section 6.03. Option Price. The Option Price for each grant of an Option under this Plan shall be determined by the Committee in its sole discretion and shall be specified in the Award Agreement; *provided, however*, the Option Price must be at least equal to 100% of the FMV of Shares on the date of grant, subject to adjustment as provided for in Section 4.04.

Section 6.04. Term of Options. Each Option granted to a Participant shall expire at such time as the Committee shall determine and set forth in the Award Agreement at the time of grant; *provided, however*, no Option shall be exercisable later than the tenth anniversary date of its grant.

Section 6.05. Exercise of Options. Options granted under this Article 6 shall be exercisable at such times and be subject to such restrictions and conditions as the Committee shall in each instance approve, which terms and restrictions need not be the same for each grant or for each Participant; *provided, however*, that no Option shall be exercisable within three (3) years from its grant date (but may vest no sooner than pro-rata during such period), *provided*, that up to five percent (5%) of the maximum number of Shares available for

issuance under this Plan may be granted without being subject to the foregoing restriction and the restriction set forth in Section 7.05. The foregoing five percent (5%) share issuance limit shall be subject to adjustment consistent with the adjustment provisions of Section 4.04. Page No. 14 of 28

Section 6.06. Payment. (a) Subject to Section 6.09, Options granted under this Article 6 shall be exercised by the delivery of a notice of exercise to the Company or an agent designated by the Company in a form specified or accepted by the Committee, or by complying with any alternative procedures which may be authorized by the Committee, setting forth the number of Shares with respect to which the Option is to be exercised, accompanied by full payment for the Shares. The Shares shall become the property of the Participant on the exercise date, subject to any forfeiture conditions specified in the Option.

(b) A condition of the issuance of the Shares as to which an Option shall be exercised shall be the payment of the Option Price at the time of the exercise. The Option Price of any Option shall be payable to the Company in full either (i) in cash or its equivalent; (ii) by tendering (either by actual delivery or attestation) previously acquired Shares having an aggregate Fair Market Value at the time of exercise equal to the Option Price; (iii) by a cashless (broker-assisted) exercise; (iv) by a combination of (i), (ii) and/or (iii); or (v) any other method approved or accepted by the Committee in its sole discretion. Unless otherwise determined by the Committee, all payments under all of the methods indicated above shall be paid in United States dollars.

(c) Subject to any governing rules or regulations, as soon as practicable after receipt of written notification of exercise and full payment (including satisfaction of any applicable tax withholding), the Company shall deliver or cause to be delivered to the Participant a statement of holdings as evidence of book entry uncertificated Shares, or at the sole discretion of the Committee upon the Participant's request, Share certificates in an appropriate amount based upon the number of Shares purchased under the Option(s).

Section 6.07. Restrictions on Share Transferability. The Committee may impose such restrictions on any Shares acquired pursuant to the exercise of an Option granted under this Article 6 as it may deem advisable, including, without limitation, minimum holding period requirements, restrictions under applicable federal securities laws, under the requirements of any stock exchange or market upon which such Shares are then listed and/or traded, or under any blue sky or state securities laws applicable to such Shares.

Section 6.08. Termination of Employment. Each Participant's Award Agreement shall set forth the extent, if any, to which the Participant shall have the right to exercise the Option following termination of the Participant's employment or provision of services to the Company, its Affiliates, and/or its Subsidiaries, as the case may be. Such provisions shall be determined in the sole discretion of the Committee, shall be included in the Award Agreement entered into with each Participant, need not be uniform among all Options granted pursuant to this Article 6, and may reflect distinctions based on the reasons for termination.

Section 6.09. Automatic Option Exercise. An Award Agreement may provide that if, on the last day of the term of an Option, the Fair Market Value of one Share exceeds the Option Price plus associated fees, if the Participant has not exercised the Option, and the Option has not otherwise expired, the Option shall be deemed to have been exercised by the Participant on such day. In such event, the Company shall deliver Shares to the Participant in accordance with this Section 6.09, reduced by the number of Shares required for payment of the exercise price and for payment of withholding taxes; any fractional Share shall be settled in cash.

Section 6.10. Stock Retention. So long as a Stock Ownership Participant has not met all applicable stock ownership requirements under the Stock Ownership Requirement Plan, the Stock Ownership Participant will be required to hold the Shares received upon the exercise of Options (net of any Shares used for payment of the exercise price of the Option and withholding taxes).

ARTICLE 7 - STOCK APPRECIATION RIGHTS

Section 7.01. Grant of SARs. Subject to the terms and conditions of this Plan, SARs may be granted to Participants at any time and from time to time as shall be determined by the Committee. Subject to the terms and conditions of this Plan, the Committee shall have complete discretion in determining the number of SARs granted to each Participant and, consistent with the provisions of this Plan, the terms and conditions pertaining to such SARs.

Section 7.02. SAR Award Agreement. Each SAR grant shall be evidenced by an Award Agreement that shall specify the Grant Price, the maximum duration of the SAR, the number of Shares to which the SAR pertains, the conditions upon which an SAR shall become vested and exercisable, and such other provisions as the Committee shall determine which are not inconsistent with the terms of this Plan.

Section 7.03. Grant Price. The Grant Price for each grant of an SAR shall be determined by the Committee and shall be specified in the Award Agreement; *provided, however,* the Grant Price on the date of grant must be at least equal to 100% of the FMV of the Shares as determined on the date of grant.

Section 7.04. Term of SAR. The term of an SAR granted under this Plan shall be determined by the Committee, in its sole discretion, and set forth in the Award Agreement at the time of grant; *provided, however,* that no SAR shall be exercisable later than the tenth anniversary date of its grant.

Section 7.05. Exercise of SARs. SARs granted under this Article 7 shall be exercisable at such times and be subject to such restrictions and conditions as the Committee shall in each instance approve, which terms and restrictions need not be the same for each

grant or for each Participant; *provided, however*, that no SAR shall be exercisable within three (3) years from its grant date (but may vest no sooner than pro-rata during such period), provided, that up to five percent (5%) of the maximum number of Shares available for issuance under this Plan may be granted without being subject to the foregoing restriction and the restriction set forth in Section 6.05. The foregoing five percent (5%) share issuance limit shall be subject to adjustment consistent with the adjustment provisions of Section 4.04.

Section 7.06. Settlement of SARs. Upon the exercise of an SAR, a Participant shall be entitled to receive payment from the Company on the exercise date in an amount determined by multiplying: (a) the excess of the Fair Market Value of a Share on the date of exercise over the Grant Price; by (b) the number of Shares with respect to which the SAR is exercised.

At the discretion of the Committee, the payment upon SAR exercise may be in cash, Shares, or any combination thereof, or in any other manner approved by the Committee in its sole discretion. The Committee's determination regarding the form of SAR payout shall be set forth in the Award Agreement pertaining to the grant of the SAR.

Section 7.07. Termination of Employment. Each Award Agreement shall set forth the extent to which the Participant shall have the right to exercise the SAR following termination of the Participant's employment with or provision of services to the Company, its Affiliates, and/or its Subsidiaries, as the case may be. Such provisions shall be determined in the sole discretion of the Committee, shall be included in the Award Agreement entered into with Participants, need not be uniform among all SARs granted pursuant to this Article 7, and may reflect distinctions based on the reasons for termination.

Section 7.08. Other Restrictions. The Committee shall impose such other conditions and/or restrictions on any Shares received upon exercise of an SAR granted pursuant to this Plan as it may deem advisable or desirable. These restrictions may include, but shall not be limited to, a requirement that the Participant hold the Shares received upon exercise of an SAR for a specified period of time.

Section 7.09. Automatic SAR Exercise. An Award Agreement may provide that if, on the last day of the term of an SAR, the Fair Market Value of one Share exceeds the Grant Price of the SAR plus associated fees, if the Participant has not exercised the SAR, and the SAR has not otherwise expired, the SAR shall be deemed to have been exercised by the Participant on such day. In such event, the Company shall deliver payment to the Participant in accordance with the terms of settlement set forth in Section 7.06.

Section 7.10. Stock Retention. So long as a Stock Ownership Participant has not met all applicable stock ownership requirements under the Stock Ownership Requirement Plan, the Stock Ownership Participant will be required to hold the Shares received upon the exercise of any SAR (net of any Shares used for payment of withholding taxes).

ARTICLE 8 - RESTRICTED STOCK AND RESTRICTED STOCK UNITS Page No. 17 of 28

Section 8.01. Grant of Restricted Stock or Restricted Stock Units. Subject to the terms and provisions of this Plan, the Committee, at any time and from time to time, may grant Shares of Restricted Stock and/or Restricted Stock Units to Participants in such amounts as the Committee shall determine. Restricted Stock Units shall be similar to Restricted Stock except that no Shares are actually awarded to the Participant on the date of grant.

Section 8.02. Restricted Stock or Restricted Stock Unit Award Agreement. Each Restricted Stock and/or Restricted Stock Unit grant shall be evidenced by an Award Agreement that shall specify the Period (s) of Restriction, the number of Shares of Restricted Stock or the number of Restricted Stock Units granted, and such other provisions as the Committee shall determine.

Section 8.03. Other Restrictions. (a) The Committee shall impose such other conditions and/or restrictions on any Shares of Restricted Stock or Restricted Stock Units granted pursuant to this Plan as it may deem advisable including, without limitation, a requirement that Participants pay a stipulated purchase price for each Share of Restricted Stock or each Restricted Stock Unit, restrictions based upon the achievement of specific performance goals, time-based restrictions on vesting following the attainment of the performance goals, time-based restrictions, and/or restrictions under applicable laws or under the requirements of any stock exchange or market upon which such Shares are listed or traded, or holding requirements or sale restrictions placed on the Shares by the Company upon vesting of such Restricted Stock or Restricted Stock Units.

(b) To the extent deemed appropriate by the Committee, the Company may retain any certificates or statements of holdings representing Shares of Restricted Stock in the Company's possession until such time as all conditions and/or restrictions applicable to such Shares have been satisfied or lapse.

(c) Except as otherwise provided in this Article 8, Shares of Restricted Stock covered by each Restricted Stock Award shall become freely transferable by the Participant after all conditions and restrictions applicable to such Shares have been satisfied or lapse (including satisfaction of any applicable tax withholding obligations), and Restricted Stock Units shall be paid in cash, Shares, or a combination of cash and Shares as the Committee, in its sole discretion, shall determine.

Section 8.04. Certificate Legend. In addition to any legends placed on certificates or statements of holdings pursuant to Section 8.03, each certificate or statement of holdings representing Shares of Restricted Stock granted pursuant to this Plan may bear a legend restricting the transfer of such Shares.

Section 8.05. Voting Rights. Unless otherwise determined by the Committee and

set forth in a Participant's Award Agreement, to the extent permitted or required by law as determined by the Committee, Participants holding Shares of Restricted Stock granted hereunder may be granted the right to exercise full voting rights with respect to those Shares during the Period of Restriction. A Participant shall have no voting rights with respect to any Restricted Stock Units granted hereunder.

Section 8.06. Termination of Employment. Each Award Agreement shall set forth the extent to which the Participant shall have the right to retain Restricted Stock and/or Restricted Stock Units following termination of the Participant's employment with or provision of services to the Company, its Affiliates, and/or its Subsidiaries, as the case may be. Such provisions shall be determined in the sole discretion of the Committee, shall be included in the Award Agreement entered into with each Participant, need not be uniform among all Shares of Restricted Stock or Restricted Stock Units granted pursuant to this Article 8, and may reflect distinctions based on the reasons for termination.

ARTICLE 9 - PERFORMANCE UNITS / PERFORMANCE SHARES

Section 9.01. Grant of Performance Units / Performance Shares. Subject to the terms and provisions of this Plan, the Committee, at any time and from time to time, may grant Performance Units and/or Performance Shares to Participants in such amounts and upon such terms as the Committee shall determine.

Section 9.02. Value of Performance Units / Performance Shares. Each Performance Unit shall have an initial value that is established by the Committee at the time of grant. Each Performance Share shall have an initial value equal to the Fair Market Value of a Share on the date of grant. The Committee shall set performance goals in its discretion which, depending on the extent to which they are met, will determine the value and/or number of Performance Units/Performance Shares that will be paid out to the Participant.

Section 9.03. Earning of Performance Units / Performance Shares. Subject to the terms of this Plan, after the applicable Performance Period has ended, the holder of Performance Units/Performance Shares shall be entitled to receive payout as provided in Section 9.04 on the value and number of Performance Units/Performance Shares earned by the Participant over the Performance Period, to be determined as a function of the extent to which the corresponding performance goals have been achieved. Regardless of the level of performance achieved, in no event will the number of Shares issued (or the amount of cash paid) with respect to a Performance Unit/Performance Share exceed 2 Shares (or the value of 2 Shares), plus any applicable Dividend Equivalents.

Section 9.04. Form and Timing of Payment of Performance Units / Performance Shares. Payment of earned Performance Units/Performance Shares shall be as determined by the Committee and as evidenced in the Award Agreement. Any Shares may be granted subject to any restrictions deemed appropriate by the Committee. The

determination of the Committee with respect to the form of payout of such Awards shall be set forth in the Award Agreement pertaining to the grant of the Award. Page No. 19 of 28

Section 9.05. Termination of Employment. Each Award Agreement shall set forth the extent to which the Participant shall have the right to retain Performance Units and/or Performance Shares following termination of the Participant's employment with or provision of services to the Company, its Affiliates, and/or its Subsidiaries, as the case may be. Such provisions shall be determined in the sole discretion of the Committee, shall be included in the Award Agreement entered into with each Participant, need not be uniform among all Awards of Performance Units or Performance Shares awarded pursuant to this Article 9, and may reflect distinctions based on the reasons for termination.

ARTICLE 10 - CASH-BASED AWARDS AND OTHER STOCK-BASED AWARDS

Section 10.01. Grant of Cash-Based Awards. Subject to the terms and provisions of the Plan, the Committee, at any time and from time to time, may grant Cash-Based Awards to Participants in such amounts and upon such terms as the Committee may determine.

Section 10.02. Other Stock-Based Awards. The Committee may grant other types of equity-based or equity-related Awards not otherwise described by the terms of this Plan (including the grant or offer for sale of unrestricted Shares) in such amounts and subject to such terms and conditions as the Committee shall determine. Such Awards may involve the transfer of actual Shares to Participants, or payment in cash or otherwise of amounts based on the value of Shares and may include, without limitation, Awards designed to comply with or take advantage of the applicable local laws of jurisdictions other than the United States.

Section 10.03. Value of Cash-Based and Other Stock-Based Awards. Each Cash-Based Award shall specify a payment amount or payment range as determined by the Committee. Each Other Stock-Based Award shall be expressed in terms of Shares or units based on Shares, as determined by the Committee. The Committee may establish performance goals in its discretion. If the Committee exercises its discretion to establish performance goals, the number and/or value of Cash-Based Awards or Other Stock-Based Awards that will be paid out to the Participant will depend on the extent to which the performance goals are met.

Section 10.04. Payment of Cash-Based Awards and Other Stock-Based Awards. Payment, if any, with respect to a Cash-Based Award or an Other Stock-Based Award shall be made in accordance with the terms of the Award, in cash or Shares as the Committee determines.

Section 10.05. Termination of Employment. The Committee shall determine

the extent to which the Participant shall have the right to receive Cash-Based Awards or Other Stock-Based Awards following termination of the Participant's employment with or provision of services to the Company, its Affiliates, and/or its Subsidiaries, as the case may be. Such provisions shall be determined in the sole discretion of the Committee. Such provisions may be included in the Award Agreement, but need not be uniform among all Awards of Cash-Based Awards or Other Stock-Based Awards granted pursuant to this Article 10, and may reflect distinctions based on the reasons for termination.

ARTICLE 11 - TRANSFERABILITY OF AWARDS

Except to the extent specifically provided by the terms of an Award Agreement, Awards shall be nontransferable. During the lifetime of a Participant, Awards shall be exercised only by such Participant or by his guardian or legal representative. Notwithstanding the foregoing, the Committee may provide in the terms of an Award Agreement that the Participant shall have the right to designate a beneficiary or beneficiaries who shall be entitled to any rights, payments or other benefits specified under an Award Agreement following the Participant's death.

ARTICLE 12 - PERFORMANCE MEASURES

Section 12.01. Awards Under This Article 12. If an Award (other than an Option or SAR) is intended to qualify as Performance-Based Compensation, the Award shall be granted in accordance with the terms of this Article 12 and shall vest or be paid solely on account of the attainment of an objective performance goal based on one or more of the Performance Measures listed in Section 12.03.

Section 12.02. Performance Goals. The Committee shall establish the performance goal in writing not later than 90 days after the commencement of the Performance Period (or, if earlier, before 25% of the Performance Period has elapsed), and at a time when the outcome of the performance goal is still substantially uncertain. The performance goal shall state, in terms of an objective formula or standard, the method for determining the amount of compensation payable to the Participant if the performance goal is attained.

Section 12.03. Performance Measures. (a) The Performance Measures used to establish performance goals for Performance-Based Compensation shall be limited to the following business measures, which may be applied with respect to AEP, any Subsidiary or any business unit, and which may be measured on an absolute or relative-to-peer-group basis: earnings measures (including, for example, primary earnings per share, fully diluted earnings per share, net income, pre-tax income, operating income, earnings before interest, taxes, depreciation and amortization or any combination thereof, and net operating profits after taxes); expense control (including, for example, operations & maintenance expense, total expenditures, expense ratios, and expense reduction); customer measures (including, for

example, customer satisfaction, service cost, service levels, responsiveness, bad debt collections or losses, and reliability—such as outage frequency, outage duration, and frequency of momentary outages); safety measures (including, for example, recordable case rate, severity rate, and vehicle accident rate); diversity measures (including, for example, minority placement rate and utilization); environmental measures (including, for example, emissions, project completion milestones, regulatory/legislative/cost recovery goals, and notices of violation), revenue measures (including, for example, revenue and direct margin); stakeholder return measures (including, for example, total shareholder return, economic value added, cumulative shareholder value added, return on equity, return on capital, return on assets, dividend payout ratio and cash flow(s) – such as operating cash flows, free cash flow, discounted cash flow return on investment and cash flow in excess of cost of capital or any combination thereof); valuation measures (including, for example, stock price increase, price to book value ratio, and price to earnings ratio); capital and risk measures (including, for example, debt to equity ratio, dividend payout as percentage of net income and diversification of business opportunities); employee satisfaction; project measures (including, for example, completion of key milestones); production measures (including, for example, generating capacity factor, performance against the INPO index, generating equivalent availability, heat rates and production cost); and such other individual performance objective that is measured solely in terms of quantitative targets related to the Company, any Subsidiary or the Company's or Subsidiary's business.

(b) Any Performance Measure(s) may be used in a quantitative manner to measure the performance of the Company, Subsidiary, and/or Affiliate as a whole or any business unit of the Company, Subsidiary, and/or Affiliate or any combination thereof, as the Committee may deem appropriate. Any of the above Performance Measures may be used to measure performance relative to specified performance levels; a group of comparator companies; a published or special index that the Committee, in its sole discretion, deems appropriate; or various stock market indices. The Committee also has the authority to provide for accelerated vesting of any Award based on the achievement of a performance goal or goals pursuant to the Performance Measures specified in this Article 12.

Section 12.04. Evaluation of Performance. Any Performance Measure(s) may be made subject to pre-specified adjustments to remove the effects of restructurings, dispositions, changes in tax or accounting rules, or similar non-recurring or extraordinary events to the extent consistent with the requirements of Code Section 162(m) for Performance-Based Compensation.

Section 12.05. Certification of Performance. No vesting or payment shall occur under an Award that is intended to qualify as Performance-Based Compensation until the Committee certifies that the performance goal and any other material terms of the Award have been satisfied.

Section 12.06. Adjustment of Performance-Based Compensation. Awards that are intended to qualify as Performance-Based Compensation may not be adjusted upward.

The Committee shall retain the discretion to adjust such Awards downward, either on a formula or discretionary basis or any combination, as the Committee determines. Page No. 22 of 28

Section 12.07. Committee Discretion. For the avoidance of doubt, in the event that the Committee determines that it is advisable to grant Awards that shall not qualify as Performance-Based Compensation, the Committee may make such grants without satisfying the requirements of Code Section 162(m) and the terms of this Article 12. In such event, among other things, the Committee may base the vesting or payment of such Awards on performance measures other than those set forth in Section 12.03.

ARTICLE 13 - DIRECTOR AWARDS

Subject to Section 4.01(d), the Board shall determine all Awards to Directors. The terms and conditions of any grant to any such Director shall be set forth in an Award Agreement.

ARTICLE 14 - DIVIDEND EQUIVALENTS

Any Participant selected by the Committee may be granted dividend equivalents based on the dividends declared on Shares that are subject to any Full Value Award, to be credited as of the dividend payment dates, during the period between the date on which the Full Value Award is granted and the date on which the Award vests or expires, as determined by the Committee. Such dividend equivalents shall be converted to cash or additional Shares by such formula and at such time and subject to such limitations as may be determined by the Committee; *provided* that such dividend equivalents shall be subject to any performance conditions that apply to the underlying Award. Participants shall not accrue, be granted or be paid any dividends or dividend equivalents with respect to Shares that are subject to any Option or Stock Appreciation Right.

ARTICLE 15 - BENEFICIARY DESIGNATION

In the absence of any applicable beneficiary designation, benefits remaining unpaid or rights remaining unexercised at the Participant's death shall be paid to or exercised by the Participant's executor, administrator, or legal representative on behalf of the Participant's estate.

ARTICLE 16 - RIGHTS OF PARTICIPANTS

Section 16.01. Employment. (a) Nothing in this Plan or an Award Agreement shall interfere with or limit in any way the right of the Company, its Affiliates, and/or its Subsidiaries to terminate any Participant's employment or service on the Board or to the

Company at any time or for any reason not prohibited by law, nor confer upon any Participant any right to continue his employment or service as a Director for any specified period of time. Page No. 23 of 28

(b) Neither an Award nor any benefits arising under this Plan shall constitute an employment contract with the Company, its Affiliates, and/or its Subsidiaries.

Section 16.02. Participation. No individual shall have the right to be selected to receive an Award under this Plan, or, having been so selected, to be selected to receive a future Award.

Section 16.03. Rights as a Shareholder. Except as otherwise provided herein, a Participant shall have none of the rights of a shareholder with respect to Shares covered by any Award unless and until the Participant becomes the record holder of any Shares associated with such Award.

ARTICLE 17 - CHANGE OF CONTROL

17.01. Effect of Change in Control. The Committee may, in an Award Agreement, provide for the effect of a Change in Control on an Award. Such provisions may include any one or more of the following: (a) the acceleration or extension of time periods for purposes of exercising, vesting in, or realizing gain from any Award, (b) the waiver or modification of performance or other conditions related to the payment or other rights under an Award; (c) provision for the cash settlement of an Award for an equivalent cash value, as determined by the Committee, or (d) such other modification or adjustment to an Award as the Committee deems appropriate to maintain and protect the rights and interests of Participants upon or following a Change in Control.

17.02. Definition of Change in Control. For purposes hereof, a “Change in Control” shall be deemed to have occurred if:

(a) any “person” or “group” (as such terms are used in Sections 13(d) and 14(d) of the Securities Exchange Act of 1934 (“Exchange Act”)), other than any company owned, directly or indirectly, by the shareholders of AEP in substantially the same proportions as their ownership of shares Common Stock or a trustee or other fiduciary holding securities under an employee benefit plan of AEP, becomes the “beneficial owner” (as defined in Rule 13d-3 under the Exchange Act), directly or indirectly, of more than 33-1/3 percent of the then outstanding voting stock of AEP;

(b) AEP consummates a merger or consolidation with any other entity, other than a merger or consolidation which would result in the voting securities of AEP outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity) at least 66-2/3% percent of the total voting power represented by the voting securities of AEP or such surviving entity outstanding immediately after such merger or consolidation; or

(c) the shareholders of AEP approve a plan of complete liquidation of AEP, or an agreement for the sale or disposition by AEP (in one transaction or a series of transactions) of all or substantially all of AEP's assets.

ARTICLE 18 - AMENDMENT AND TERMINATION

18.01 Amendment and Termination of the Plan and Awards. (a) Subject to subparagraphs (b) and (c) of this Section 18.01 and Section 18.03 of the Plan, the Board or the Committee may at any time amend or terminate the Plan or amend or terminate any outstanding Award.

(b) Except as provided for in Section 4.04, the terms of an outstanding Award may not be amended, without prior shareholder approval, to: (i) reduce the Option Price of an outstanding Option or to reduce the Grant Price of an outstanding SAR, or (ii) cancel an outstanding Option or SAR in exchange for other Options or SARs with an Option Price or Grant Price, as applicable, that is less than the Option Price of the cancelled Option or the Grant Price of the cancelled SAR, as applicable, or (iii) cancel an outstanding Option with an Option Price that is less than the Fair Market Value of a Share on the date of cancellation or cancel an outstanding SAR with a Grant Price that is less than the Fair Market Value of a Share on the date of cancellation in exchange for cash or another Award.

(c) Notwithstanding the foregoing, no amendment of this Plan shall be made without shareholder approval if shareholder approval is required pursuant to rules promulgated by any stock exchange or quotation system on which Shares are listed or quoted or by applicable U.S. state corporate laws or regulations, applicable U.S. federal laws or regulations and the applicable laws of any foreign country or jurisdiction where Awards are, or will be, granted under the Plan.

18.02 Adjustment of Awards Upon the Occurrence of Certain Unusual or Nonrecurring Events. Subject to Section 12.05, the Committee may make adjustments in the terms and conditions of, and the criteria included in, Awards in recognition of unusual or nonrecurring events (including, without limitation, the events described in Section 4.04) affecting the Company or the financial statements of the Company or of changes in applicable laws, regulations, or accounting principles, whenever the Committee determines that such adjustments are appropriate in order to prevent unintended dilution or enlargement of the benefits or potential benefits intended to be made available under this Plan. The determination of the Committee as to the foregoing adjustments, if any, shall be conclusive and binding on Participants under this Plan. By accepting an Award under this Plan, a Participant agrees to any adjustment to the Award made pursuant to this Section 18.02 without further consideration or action.

18.03 Awards Previously Granted. Notwithstanding any other provision of this Plan to the contrary, other than Sections 18.02, 18.04 and 21.15, no termination or

amendment of this Plan or an Award Agreement shall adversely affect in any material way any Award previously granted under this Plan, without the written consent of the Participant holding such Award. Page No. 25 of 28

18.04 Amendment to Conform to Law. Notwithstanding any other provision of this Plan to the contrary, the Board or Committee may amend the Plan or an Award Agreement, to take effect retroactively or otherwise, as deemed necessary or advisable for the purpose of conforming the Plan or an Award Agreement to any law relating to plans of this or similar nature, and to the administrative regulations and rulings promulgated thereunder. By accepting an Award under this Plan, a Participant agrees to any amendment made pursuant to this Section 18.04 to the Plan and any Award without further consideration or action.

ARTICLE 19 - WITHHOLDING

The Company shall have the power and the right to deduct or withhold, or require a Participant to remit to the Company, the minimum statutory amount to satisfy federal, state, and local taxes, domestic or foreign, required by law or regulation to be withheld with respect to any taxable event arising as a result of this Plan. Participants may elect to satisfy the withholding requirements, in whole or in part, by having the Company withhold shares having a Fair Market Value on the date the tax is to be determined equal to the minimum statutory total tax that could be imposed on the transaction. The Participant shall remain responsible at all times for paying any federal, state, and local income or employment tax due with respect to any Award, and the Company shall not be liable for any interest or penalty that a Participant incurs by failing to make timely payments of tax.

ARTICLE 20 - SUCCESSORS

All obligations of the Company under this Plan with respect to Awards granted hereunder shall be binding on any successor to the Company, whether the existence of such successor is the result of a direct or indirect purchase, merger, consolidation, or otherwise, of all or substantially all of the business and/or assets of the Company.

ARTICLE 21 - GENERAL PROVISIONS

Section 21.01. Forfeiture Events. (a) The Committee may specify in an Award Agreement that the Participant's rights, payments, and benefits with respect to an Award shall be subject to reduction, cancellation, forfeiture, or recoupment upon the occurrence of certain specified events, in addition to any otherwise applicable vesting or performance conditions of an Award. Such events may include, but shall not be limited to, termination of employment for cause (as defined in the Award Agreement), termination of the Participant's provision of services to the Company, Affiliate, and/or Subsidiary, violation of material Company, Affiliate, and/or Subsidiary policies, breach of noncompetition, confidentiality, or

other restrictive covenants that may apply to the Participant, or other conduct by the Participant that is detrimental to the business or reputation of the Company, its Affiliates, and/or its Subsidiaries. Page No. 26 of 28

(b) All Awards shall be subject to the Company's compensation recoupment policy as such policy may be in effect from time to time.

Section 21.02. Legend. The certificates or statements of holdings for Shares may include any legend which the Committee deems appropriate to reflect any restrictions on transfer of such Shares.

Section 21.03. Gender and Number. Except where otherwise indicated by the context, any masculine term used herein also shall include the feminine, the plural shall include the singular, and the singular shall include the plural.

Section 21.04. Severability. In the event any provision of this Plan shall be held illegal or invalid for any reason, the illegality or invalidity shall not affect the remaining parts of this Plan, and this Plan shall be construed and enforced as if the illegal or invalid provision had not been included.

Section 21.05. Requirements of Law. The granting of Awards and the issuance of Shares under this Plan shall be subject to all applicable laws, rules, and regulations, and to such approvals by any governmental agencies or national securities exchanges as may be required.

Section 21.06. Delivery of Title. The Company shall have no obligation to issue or deliver evidence of title for Shares issued under this Plan prior to: (a) obtaining any approvals from governmental agencies that the Company determines are necessary or advisable; and (b) completion of any registration or other qualification of the Shares under any applicable national or foreign law or ruling of any governmental body that the Company determines to be necessary or advisable.

Section 21.07. Inability to Obtain Authority. The inability of the Company to obtain authority from any regulatory body having jurisdiction, which authority is deemed by the Company's counsel to be necessary to the lawful issuance and sale of any Shares hereunder, shall relieve the Company of any liability in respect of the failure to issue or sell such Shares as to which such requisite authority shall not have been obtained.

Section 21.08. Investment Representations. The Committee may require any individual receiving Shares pursuant to an Award under this Plan to represent and warrant in writing that the individual is acquiring the Shares for investment and without any present intention to sell or distribute such Shares.

Section 21.09. Uncertificated Shares. To the extent that this Plan provides for the issuance of certificates to reflect the transfer or issuance of Shares, the transfer or issuance of such Shares may be effected on a non-certificated basis, to the extent not prohibited by applicable law or the rules of any stock exchange upon which the Shares are listed. Page No. 27 of 28

Section 21.10. Unfunded Plan. Participants shall have no right, title, or interest whatsoever in or to any investments that the Company, and/or its Subsidiaries, and/or its Affiliates may make to aid it in meeting its obligations under this Plan. Nothing contained in this Plan, and no action taken pursuant to its provisions, shall create or be construed to create a trust of any kind, or a fiduciary relationship between the Company and any Participant, beneficiary, legal representative, or any other individual. To the extent that any individual acquires a right to receive payments from the Company, its Subsidiaries, and/or its Affiliates under this Plan, such right shall be no greater than the right of an unsecured general creditor of the Company, a Subsidiary, or an Affiliate, as the case may be. All payments to be made hereunder shall be paid from the general funds of the Company, a Subsidiary, or an Affiliate, as the case may be, and no special or separate fund shall be established and no segregation of assets shall be made to assure payment of such amounts.

Section 21.11. No Fractional Shares. No fractional Shares shall be issued or delivered pursuant to this Plan or any Award unless authorized by the Committee. If the Committee does not authorize the issuance or delivery of fraction shares, then the Committee shall determine whether cash, Awards, or other property shall be granted or paid in lieu of fractional Shares or whether such fractional Shares or any rights thereto shall be forfeited or otherwise eliminated.

Section 21.12. Retirement and Welfare Plans. Neither Awards made under this Plan nor Shares or cash paid pursuant to such Awards may be included as “compensation” for purposes of computing the benefits payable to any Participant under the Company’s or any Subsidiary’s or Affiliate’s retirement plans (both qualified and non-qualified) or welfare benefit plans unless such other plan expressly provides that such compensation shall be taken into account in computing a Participant’s benefit.

Section 21.13. Deferred Compensation. With respect to Awards subject to Code Section 409A, the Plan is intended to comply with the requirements of Code Section 409A, and the provisions of the Plan and any Award Agreement shall be interpreted in a manner that satisfies the requirements of Code Section 409A, and the Plan is intended to be operated accordingly. The Committee may make changes in the terms or operation of the Plan and/or Awards (including changes that may have retroactive effect) deemed necessary or desirable to comply with Code Section 409A. The Company, however, makes no representation or covenants that the Plan or Awards will comply with Section 409A.

Section 21.14. Non-exclusivity of this Plan. The adoption of this Plan shall not be construed as creating any limitations on the power of the Board or Committee to adopt such other compensation arrangements as it may deem desirable for any Participant.

Section 21.15. No Constraint on Corporate Action. Nothing in this Plan shall be construed to: (a) limit, impair, or otherwise affect the Company's or a Subsidiary's or an Affiliate's right or power to make adjustments, reclassifications, reorganizations, or changes of its capital or business structure, or to merge or consolidate, or dissolve, liquidate, sell, or transfer all or any part of its business or assets; or (b) limit the right or power of the Company or a Subsidiary or an Affiliate to take any action which such entity deems to be necessary or appropriate.

Section 21.16. Governing Law. The Plan and each Award Agreement shall be governed by the laws of the state of Ohio, excluding any conflicts or choice of law rule or principle that might otherwise refer construction or interpretation of this Plan to the substantive law of another jurisdiction. Unless otherwise provided in the Award Agreement, recipients of an Award under this Plan are deemed to submit to the exclusive jurisdiction and venue of the federal or state courts of Ohio, to resolve any and all issues that may arise out of or relate to this Plan or any related Award Agreement.

Section 21.17. Indemnification. (a) Subject to requirements and limitations of applicable law, each individual who is or shall have been a member of the Board, or a Committee appointed by the Board, or an officer of the Company, a Subsidiary, or an Affiliate to whom authority was delegated in accordance with Article 3, shall be indemnified and held harmless by the Company against and from any loss, cost, liability, or expense that may be imposed upon or reasonably incurred by him in connection with or resulting from any claim, action, suit, or proceeding to which he may be a party or in which he may be involved by reason of any action taken or failure to act under this Plan and against and from any and all amounts paid by him in settlement thereof, with the Company's approval, or paid by him in satisfaction of any judgment in any such action, suit, or proceeding against him, provided he shall give the Company an opportunity, at its own expense, to handle and defend the same before he undertakes to handle and defend it on his own behalf, unless such loss, cost, liability, or expense is a result of his own willful misconduct or except as expressly provided by statute.

(b) The foregoing right of indemnification shall not be exclusive of any other rights of indemnification to which such individuals may be entitled under the Company's Articles of Incorporation or Bylaws, as a matter of law, or otherwise, or any power that the Company may have to indemnify them or hold them harmless.

Section 21.18. No Guarantee of Favorable Tax Treatment. Notwithstanding any provision of the Plan to the contrary or any action taken by the Company, Subsidiaries, or the Board with respect to any income tax, social insurance, payroll tax, or other tax, the acceptance of an Award under the Plan represents the Participant's acknowledgement that the ultimate liability for any tax owed by the Participant is and remains the Participant's responsibility, and that the Company makes no representations or warranties about the tax treatment of any Award, and does not commit to structure any aspect of the Award to reduce or eliminate a Participant's tax liability, including without limitation, Code Section 409A.

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

**AG-KIUC
1_35** Reference Adjustment #27 in Exhibit 2 that reduces incentive compensation expense to the level of 1.0 of the incentive target for the Incentive Compensation Plan (“ICP”) and the Long-Term Incentive Plan (“LTIP”). Indicate whether these amounts are attributable only to the Company’s employees or whether the amounts also include the amounts attributable to AEPSC employees that are charged to the Company and attributable to Wheeling Power Company employees that are charged to the Company. If just for Company employees, explain why the Company excluded the incentive compensation expense for AEPSC and Wheeling Power Company employees. In addition, provide the AEPSC and Wheeling Power Company incentive compensation expense charged to the Company in the same format as provided for the Company’s employees.

RESPONSE

Company's Adjustment #27 represents an adjustment for ICP and LTIP costs attributable to the Company's employees and its ownership percentage of the Mitchell facility costs of Wheeling employees that are billed to the Company.

AEPSC billings to Kentucky Power are considered to be billings for outside services. Those services vary from year to year depending upon the needs of Kentucky Power Company. This is consistent with most of our O&M expenses, such that they vary year to year depending upon the needs of the Company. Therefore, the Company did not make any test year cost of service adjustments related to incentive compensation expense for AEPSC employees. Please refer to the Company's response to AG-KIUC_1_44 for additional information regarding the Company's rationale not to propose ratemaking adjustments related to AEPSC billings.

Please refer to KPCO_R_KIUC_AG_1_35_Attachment1 for AEPSC ICP and LTIP (RSU and PSI) expense charged to the Company during the test year ended March 31, 2023. In addition to the PSI expense shown in adjustment W27 in Exhibit 2, KPCO_R_KIUC_AG_1_35_Attachment1 includes AEPSC RSU expense charged to the Company for completeness. Note that the share of AEPSC billings to KPCo are not reflective of any billing of charges to or from the Co-Owner of Mitchell Plant.

Witness: Heather M. Whitney

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

**AG-KIUC
1_36** Provide the amount of incentive compensation expense pursuant to the LTIP included in the test year revenue requirement for each target metric used for this plan during the test year. Separately provide the costs incurred directly by the Company and the costs incurred through AEPSC affiliate charges and Wheeling Power Company, the operator of the Mitchell plant. In addition, provide these amounts by FERC O&M and/or A&G expense account.

RESPONSE

See KPCO_R_AG_KIUC_1_36_Attachment1 for the KPCO direct costs and its portion of the costs related to the Mitchell facility for the long-term incentive PSI expense included in the test year revenue requirement by FERC account and PSI plan target metric.

Please refer to KPCO_R_AG_KIUC_AG_1_36_Attachment2 for AEPSC PSI expense by target metric included in the test year revenue requirement. Note that the share of AEPSC billings to the Company are not reflective of any subsequent billing of charges to or from the Co-Owner of Mitchell Plant.

Witness: Heather M. Whitney

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

AG-KIUC 1_37 Provide the LTIP target metrics for the Company and AEPSC applicable in the test year, describe how they were calculated and the source of the data used for the calculations, and provide the Company and AEPSC's actual performance against each of these metrics in the test year.

RESPONSE

Please see KPCO_R_AG_1_37_ConfidentialAttachment1 for a description of the performance share metrics. Restricted stock units (RSUs) were also granted and vested during the test year but RSUs do not have performance metrics. Instead RSUs vest based on continuation of the participant's employment with an AEP company.

Witness: Andrew R. Carlin

PERFORMANCE SHARE AWARD AGREEMENT

AEP SYSTEM 2015 LONG-TERM INCENTIVE PLAN

This Award Agreement is being furnished to you as a participant in the American Electric Power System 2015 Long-Term Incentive Plan (LTIP).

[Participant Name] is hereby granted the number of performance shares listed below effective January 1, 2023 (Effective Date):

Grant Date	Performance Period	Performance Shares
[Grant Date]	January 1, 2023 – December 31, 2025	[# of Shares Granted]

Overview

Performance shares are a type of long-term incentive compensation. They do not convey to you any voting, dividend, or other rights associated with shares of AEP Common Stock, but they do accrue Dividend Credits that are generally equal to the value of dividends paid on shares of AEP Common Stock. The value of each performance share that you may ultimately earn is dependent on the value of AEP Common Stock, while the number of performance shares that you may ultimately earn is dependent on the Overall Performance Score, which may range from 0% to 200% and is contingent on the vesting of your performance shares (see projection example on p. 8). The Overall Performance Score is based on the achievement of the Performance Measures established by the HR Committee of the Board of Directors of American Electric Power Company, Inc. (HR Committee) for this Performance Period. These performance shares generally will vest subject to your continuous AEP employment through the Vesting Date.

At the end of the Performance Period, these performance shares entitle you to a payment, to the extent they are not voluntarily or mandatorily deferred, of a number of shares of AEP Common Stock equal to the number of vested performance shares, including Dividend Credits (see Dividend Credits below), multiplied by the Overall Performance Score. Any fractional shares resulting from this calculation may be paid in AEP Common Stock, cash, as additional income tax withholding or any combination thereof, at AEP's option.

Your performance share payment will be deferred if you have made or make a valid deferral election under the American Electric Power System Incentive Compensation Deferral Plan (ICDP) or if you are subject to an unsatisfied minimum stock ownership requirement pursuant to the American Electric Power System Stock Ownership Requirement Plan (SORP). If you have an unsatisfied minimum stock ownership requirement, your vested performance shares will be mandatorily deferred into "AEP Career Shares," to the extent needed to satisfy your applicable requirement. The remainder will be paid to you in shares of AEP Common Stock (less applicable taxes), with any fractional shares paid in AEP Common Stock, cash, additional income tax withholding or any combination thereof, at AEP's option.

Dividend Credits

Beginning after the later of the Effective Date or the Grant Date, dividend credits are awarded on all outstanding (un-canceled) performance shares as of the dividend record date as additional performance shares when a dividend is paid on AEP Common Stock. The number of additional performance shares awarded due to dividends is calculated by multiplying the value of the dividend on a per share basis by the number of performance shares credited to you as of the dividend record date and dividing this result by the closing price

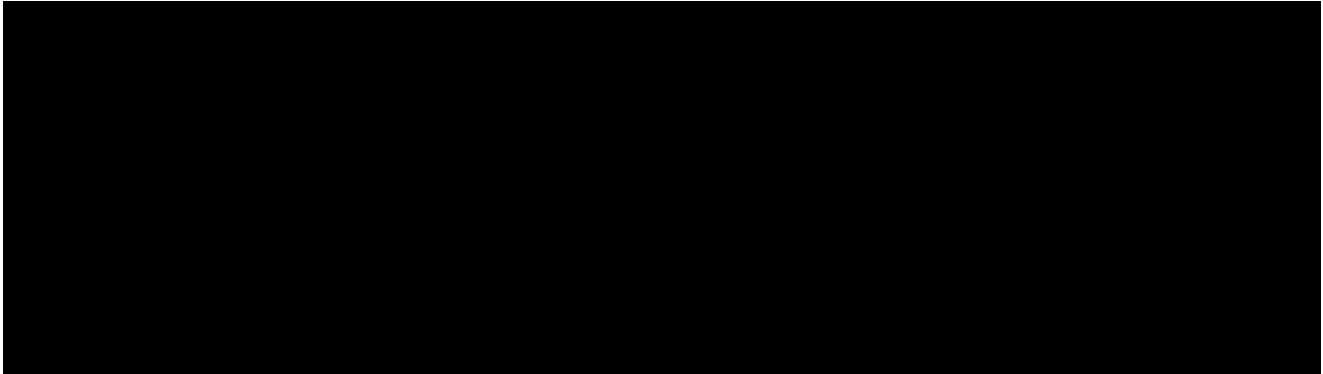
of AEP Common Stock on the dividend payment date. These additional performance shares are subject to the same performance measures and vesting requirements as the original underlying performance shares on which they were awarded. As such, they will be canceled if and to the extent that the underlying performance shares on which they were granted have been canceled. See "Payment of Earned Performance Shares"

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section below regarding the handling of Dividend Credits in the event performance shares are paid between the dividend record date and the dividend payment date. Item No. 37
Public Attachment 1

Performance Measure

The performance score for the three-year Performance Period will be determined by three performance measures:



The score for each performance measure may range from 0% to 200%. The HR Committee has adopted procedures for determining the Comparator Group for purposes of the TSR performance measure in the event there is a merger, acquisition, disposition, liquidation or other corporate transaction that affects AEP's compensation peer group during the Performance Period.

Overall Performance Score

The Overall Performance Score for the Performance Period will be the sum of the scores for the above performance measures each weighted as shown. The HR Committee may, at its sole discretion, reduce the performance score for any or all performance measures and, thereby, reduce or eliminate award payouts. The HR Committee may, at its sole discretion, reduce or eliminate award payouts for one or more individual participants. The HR Committee also has full discretionary authority to interpret the terms and intent of this Award Agreement.

Vesting Period

All outstanding (un-canceled) performance shares held with respect to the Performance Period will vest on the last day of the Performance Period (the Vesting Date), subject to your continuous AEP employment through that Vesting Date, except as described below under Termination of Employment (other than Qualifying Termination) Due to Death, Retirement or Triggering Event and under Change in Control and Qualifying Termination.

Payment of Earned Performance Share Awards

For those participants who are not subject to a minimum stock ownership requirement¹ or who timely satisfied all of their minimum stock ownership requirements:

Following the conclusion of the vesting period and the approval by the HR Committee, earned performance shares will be either:

1. Paid in shares of AEP Common Stock to you (or to your beneficiary or estate in the event of your death); or
2. Deferred, if you make a timely deferral election pursuant to the ICDP. Eligible participants will be notified if and when they may make an "election to defer" pursuant to the ICDP.

For those participants who do not timely satisfy their minimum stock ownership requirement:

¹ Participants are notified if and when they are assigned a minimum stock ownership requirement.

If you are subject to an unsatisfied minimum stock ownership requirement in accordance with the SORP, Item No. 37 your earned performance shares will be deferred into AEP Career Shares to the extent required to meet your requirement. The SORP currently requires the deferral of earned performance shares into AEP Career Shares to the extent required to meet each participant's applicable stock ownership requirements of the applicable Determination Date (currently considered to be the later of the Grant Date or six months prior to the end of the Performance Period), less any additional AEP Career Shares that accrue due to dividends prior to the date the performance scores are approved by the HR Committee. The SORP also currently requires AEP Career Shares to be held until after a participant's employment with the Company Terminates. Earned performance shares mandatorily deferred into AEP Career Shares are converted to AEP Career Shares on a one for one basis. The balance of earned performance shares not deferred into AEP Career Shares, if any, will be paid or deferred as described in the paragraph above for participants not subject to minimum stock ownership requirements.

In the event performance shares are paid between a dividend record date and a dividend payment date, the Company shall award Dividend Credits on such performance shares to be separately paid or deferred, as appropriate, from the underlying performance shares as of or following the dividend payment date.

Earned performance shares that are not deferred will be paid within 2-1/2 months following the Vesting Date unless payment at that time would violate federal securities laws or other applicable law or if payment at that time is impracticable due to circumstances prescribed under section 409A of the Internal Revenue Code. Payments are made by a deposit of shares into a brokerage account set up for you at AEP's stock plan administrator (currently Fidelity), unless different arrangements are in effect at the time.

Termination of Employment (other than Qualifying Termination) Due to Death, Retirement or Triggering Event

If your employment Terminates for one or more of the above reasons both prior to the Vesting Date and 6 months or more after the Effective Date, then a prorated portion of your performance shares will remain outstanding and the remainder of your performance shares will be canceled. The prorated portion that will remain outstanding will equal the number of whole months from the Effective Date through your Termination date divided by the number of whole months from the Effective Date through the Vesting Date. The prorated portion that remains outstanding will vest as of the Vesting Date and will be subjected to the applicable Overall Performance Score. Such performance shares will become payable after the conclusion of the three-year performance and vesting period in accordance with the "Payment of Earned Performance Share Awards" section above. See example on p. 9.

Termination (other than Qualifying Termination) for Reasons Other Than Death, Retirement or Triggering Event

In the event your employment is Terminated prior to the Vesting Date other than as a Qualifying Termination or for reasons other than your death, Retirement or as the result of a Triggering Event, all performance shares granted under this Award Agreement shall be canceled and your rights under this Award Agreement shall be forfeited.

Payment Upon Death

In the event of your death, amounts that otherwise would have become payable to you will be paid to the beneficiary or beneficiaries designated for purposes of the LTIP, or, if you have no such designated beneficiaries who survive you, to your estate. Such payments are expected to be made by a deposit of shares into a brokerage account set up for your beneficiary or your estate, as appropriate, at AEP's stock plan administrator (currently Fidelity), unless different arrangements are in effect at the time.

AEP Career Shares

Please refer to the terms of the SORP to determine how performance shares that are deferred into AEP Career Shares will be administered. An overview of the AEP minimum stock ownership requirements is available for those who are subject to such a requirement.

Definitions:

In addition to the terms defined elsewhere in this Award Agreement, the following shall be defined terms when used in this Award Agreement:

"Cause" means any one or more of the following grounds: (i) failure or refusal to perform your assigned duties and responsibilities in a competent or satisfactory manner as determined by your Company employer; (ii) commission of an act of dishonesty, including, but not limited to, misappropriation of funds or any property of the Company; (iii) engagement in activities or conduct injurious to the best interest or reputation of the Company as determined by your Company employer; (iv) insubordination; (v) a violation of any of the materials terms and conditions of any written agreement or agreements you may from time to time have with the Company; (vi) violation of any of the Company's rules of conduct of behavior, such as may be provided in any employee handbook or as the Company may promulgate from time to time; (vii) commission of a crime which is a felony, a misdemeanor involving an act or moral turpitude, or a misdemeanor committed in connection with your employment with the Company which is injurious to the best interest or reputation of the Company as determined by your Company employer; or (viii) disclosure, dissemination, or misappropriation of confidential, proprietary, and/or trade secret information. If you make a disclosure that is inconsistent with the requirements of clause (viii), it shall not be considered "Cause" if your disclosure of confidential, proprietary, and/or trade secret information is done as a part of reporting an act or event, that you in good faith believe is a violation of law, to a relevant law-enforcement agency (such as a federal, state or local law enforcement agency or official), or to a federal, state or local government agency, such as the Securities and Exchange Commission, the Internal Revenue Service, the Equal Employment Opportunity Commission, the Occupational Safety and Health Administration or the Department of Labor, or as a part of your cooperating in an investigation conducted by or communicating with such a government agency, or otherwise making disclosures to such an agency, in each case, that are protected under federal, state or local whistleblower laws.

"Company" means American Electric Power Company, Inc. and its subsidiaries and affiliates.

"Disability" or "Disabled" means you that you have an illness or injury for which you have been determined to be entitled to benefits under the terms of the LTD Plan. You shall not be considered Disabled for purposes of this Award Agreement effective at any time you are not entitled to benefits under the LTD Plan, under such circumstances that include (but are not limited to) the termination of the LTD Plan or your lack of eligibility to participate in the LTD Plan.

"Good Reason" means

- (i) an adverse change in your status, duties or responsibilities as an employee of the Company as in effect immediately prior to the Change In Control;
- (ii) failure of the Company to pay or provide you in a timely fashion the salary or benefits to which you are entitled under any employment agreement between the Company and you in effect on the date of the Change In Control, or under any benefit plans or policies in which you were participating at the time of the Change In Control;
- (iii) the reduction of your base salary in effect on the date of the Change In Control;
- (iv) the taking of any action by the Company (including the elimination of a plan without providing substitutes therefor, the reduction of your awards thereunder or failure to continue your participation therein) that would substantially diminish the aggregate projected value of your awards or benefits under the Company's benefit plans or policies in which you were participating at the time of the Change In Control; provided, however, that the diminishment of such awards or benefits that apply to other employees of the Company holding positions in your salary grade or lower in addition to you shall be disregarded; or
- (v) the relocation, without your prior approval, of the office at which you are to perform services on behalf of the Company to a location more than fifty (50) miles from its location immediately prior to the Change In Control.

Any circumstance described in this definition shall constitute Good Reason even if such circumstance would not constitute a breach by the Company of the terms of an employment agreement between the Company and you in effect on the date of the Change In Control. However, such circumstance shall not constitute Good Reason unless (1) within ninety (90) days of the initial existence of such circumstance, you shall have given the Company written notice of such circumstance, and (2) the Company shall have failed to remedy such circumstance within thirty (30) days after its receipt of such notice. Such written notice to be provided by you to the Company shall specify (A) the effective date for your proposed Termination of employment (provided that such effective date may not precede the expiration of the period for the Company's opportunity to remedy), (B) reasonable detail of the facts and circumstances claimed to provide the basis for Termination, and (3) your belief that such facts and circumstance would constitute Good Reason for purposes of this Agreement. Your continued employment shall not constitute consent to, or a waiver of rights with respect to, any circumstances constituting Good Reason hereunder.

"LTD Plan" means the American Electric Power System Long Term Disability Plan, as amended from time to time, or any plan providing continuation of cash payments due to your illness or injury that may reasonably be expected to prevent you from performing the duties of your occupation for a period longer than at least 6 months that is designated as a successor to that plan or as a replacement for that plan with respect to you.

"Qualifying Termination" means, coincident with or within one (1) year after the date of a Change In Control, your Termination for any reason excluding (i) your death, (ii) your Disability, (iii) the exhaustion of your benefits under the terms of an applicable Company sick pay plan, short term disability plan or long-term disability plan (other than by reason of the amendment or termination of such a plan), (iv) your Retirement, (v) by the Company for Cause or (vi) by you without Good Reason. If your employment is Terminated during the term of this Agreement, but prior to a Change In Control, it shall not be considered a Qualifying Termination even if such Termination was (A) by the Company without Cause, or (B) by you based on events or circumstances that would constitute Good Reason if a Change in Control had occurred.

"Retirement" means Termination of employment with the Company other than for Cause (including resignation in lieu of discharge for Cause) (A) after attaining age 55 and having completed at least ten (10) years of Company service or (B) pursuant to AEP's Mandatory Retirement Policy.

"Termination" means termination of employment with the Company for any reason; provided that determinations as to the circumstances that will be considered a Termination (including a leave of absence other than a leave of absence due to your Disability) shall be made in a manner consistent with the written policies adopted by the AEP Human Resources Committee from time to time to the extent such policies are consistent with the requirements imposed under Code 409A(a)(2)(A)(i). Your employment with the Company will not be considered Terminated so long as you remain continuously Disabled.

"Triggering Event" means the restructuring, consolidation, downsizing, closing, sale and/or divestiture of the Company or part thereof under circumstances that are not a Change in Control.

Capitalized terms that are not defined in this Award Agreement shall have the meaning set forth in the American Electric Power System 2015 Long-Term Incentive Plan, as amended from time to time.

Recoupment of Incentive Compensation

By accepting this Award, you agree to reimburse the Company for compensation awarded, earned, received or paid to you under this Award Agreement with respect to the relevant time period if the Board of Directors of American Electric Power Company, Inc., in its discretion, determines that:

- You are a Covered Employee (as defined in the American Electric Power Company, Inc. Board Policy on Recouping Incentive Compensation, as amended from time to time), and
- This performance share award or any compensation resulting from it was predicated upon the achievement of financial or other results that were subsequently materially restated or corrected, and
- A payment that is materially lower would have been made to you had achievement been calculated based upon the restated or corrected financial or other results.

Therefore, if and to the extent that, in the view of the Board of Directors of American Electric Power Company, Inc., the above conditions have been met and such reimbursement is warranted by the facts and circumstances of the particular case or if the applicable legal requirements impose more stringent requirements on the Company to obtain reimbursement of such compensation from you, then you will be required to reimburse the Company for the value of such compensation paid to you (with such value to be no less than that determined at the time of payment). Any such reimbursement must be paid in full to the Company within ninety (90) days of the Company's issuance of its notice to you. By entering into this Award Agreement, you further agree and consent that the Company may also retain any deferred compensation previously credited to you and not paid, provided that the Company will retain such deferred compensation only if, when and to the extent that it otherwise becomes payable to you. This right to reimbursement is in addition to, and not in substitution for, any and all other rights the Company might have to pursue reimbursement or such other remedies against an employee (including a Covered Employee) for misconduct in the course of employment by the Company or otherwise based on applicable legal considerations, all of which are expressly retained by the Company.

Change in Control and Qualifying Termination

Notwithstanding any provision of the Plan to the contrary, if you incur a Qualifying Termination prior to the Vesting Date, (a) all of your outstanding performance shares shall be deemed to have been fully earned at a 100% Overall Performance Score as of the date of your Qualifying Termination, (b) all restrictions, terms and conditions applicable to all of your performance shares then outstanding shall be deemed lapsed and satisfied as of the date of your Qualifying Termination, and (c) performance shares held by you will be paid in a lump sum in cash, to you, as soon as administratively feasible after the date of your Qualifying Termination, but no later than 2-1/2 months following the calendar year of your Qualifying Termination.² For this purpose, the value of the performance shares shall be the closing market price of one share of AEP Common Stock for the date of your Qualifying Termination, or, if your Qualifying Termination is coincident with the date of the Change In Control, the value of your performance shares shall be determined by (i) if the Change in Control is the result of a tender or exchange offer for, merger of, or sale or disposition of all or substantially all of the assets of the Company, the consideration per share of Common Stock received by the shareholders in connection with such transaction, or, if (i) is not applicable, (ii) the closing price of a share of Common Stock on the date of the Change in Control. To the extent that the consideration paid in any such transaction described in (i) above consists all or in part of securities or other non-cash consideration, the value of such securities and other non-cash consideration shall be the fair market value as determined by such reasonable methods or procedures as shall be established by the Committee.

The Company shall reimburse you for the legal fees and related expenses incurred if you are required to seek to obtain or enforce your right to a distribution in connection with a Qualifying Termination as described in this section, provided that to the extent that any such reimbursements are taxable to you, the reimbursements shall be paid to you only if the fees and expenses are incurred prior to the date that the

² However, (i) if you are a participant in the SORP, the availability of your performance shares upon your Qualifying Termination also will take into account the provisions of the SORP; and (ii) if you have submitted an effective election to defer payment of all or any portion of your performance shares pursuant to the ICDP, the availability of your performance shares following your Qualifying Termination will be determined in accordance with the provisions of the ICDP.

distribution is paid to you and you submit written documentation of such fees and expenses to the Company within 6 months after such fees and expenses are incurred. The amount of the fees and expenses that are eligible for reimbursement during one calendar year shall not affect the amount of reimbursements to be provided in any subsequent calendar year. The reimbursement of an eligible expense shall be made on or before the last day of the calendar year following the calendar year in which the fee or expense was incurred. The right to reimbursement shall not be subject to liquidation or exchange for any other benefit.

In the event that it is determined that you are properly entitled to a cash distribution under this section, you shall also be entitled to interest thereon at the prime rate of interest as published in *The Wall Street Journal* plus two percent from the date such distribution should have been made to and including the date it is made.

The determination of whether and when a "Change in Control of the Company" occurs with regard to outstanding performance shares will be made by reference to the terms of the American Electric Power System 2015 Long-Term Incentive Plan, as amended from time to time, except as otherwise specified in this Award Agreement.

This Award Agreement becomes void if you do not accept it prior to the Vesting Date.



Julia A. Sloat
President and Chief Executive Officer

[Name]

**Performance Share Award Value Projection
For Example Purposes Only**

	<u>Date</u>	<u>Price/Share¹</u>	<u>Shares Credited*</u>	<u>Share Balance</u>	<u>Value</u>
Performance Shares Awarded	Q1, Y1	\$89.00	61.000	61.000	\$5,400.00
Dividend Credit ²	Q2, Y1	\$90.34	0.527	61.527	
Dividend Credit	Q3, Y1	\$91.69	0.523	62.050	
Dividend Credit	Q4, Y1	\$93.07	0.520	62.570	
Dividend Credit	Q1, Y2	\$94.46	0.517	63.087	
Dividend Credit	Q2, Y2	\$95.88	0.513	63.600	
Dividend Credit	Q3, Y2	\$97.32	0.510	64.110	
Dividend Credit	Q4, Y2	\$98.78	0.506	64.616	
Dividend Credit	Q1, Y3	\$100.26	0.503	65.119	
Dividend Credit	Q2, Y3	\$101.76	0.499	65.618	
Dividend Credit	Q3, Y3	\$103.29	0.496	66.113	
Dividend Credit	Q4, Y3	\$104.84	0.492	66.605	
Operating EPS Score @ 120% of Target and 50% weight:				0.600	
Relative Total Shareholder Return Score @ 125% of Target and 40% weight:				0.500	
Carbon Free Capacity @ 90% of Target and 10% weight:				<u>0.090</u>	
Award Score:				1.190	
x Share Balance ³ :				<u>66.605</u>	
Ending Share Balance:				79.260	
Value at End of Vesting Period:		\$104.84		79.260	\$8,309.45

* 75% of LTI planned amount (Value) divided by Price per Share at Grant

¹This example assumes that dividends of \$0.78 per share are paid as of the indicated dates and that the share price appreciates at a rate of 1.5% each quarter.

²Dividend Credits are not applied unless tied to dividends that are paid after the later of the Effective Date or the Grant Date defined in the Agreement.

³In the event performance shares are settled (paid) between a dividend record date and a dividend payment date, the Company shall award Dividend Credits on such performance shares to be separately paid or deferred, as appropriate, as of the dividend payment date.

EXAMPLE
PERFORMANCE SHARE AWARD AGREEMENT

This Performance Share Award Agreement includes provisions for prorated vesting in the event that your employment is terminated (other than Qualifying Termination) due to your death, Retirement or a Triggering Event. The following example **assumes** that the award agreement provides the Effective Date and Vesting Date indicated below.

Effective Date:	January 1, of year 1
Vesting Date	December 31, of year 3

Prorated Vesting in the event of death, Retirement or a Triggering Event: If your employment Terminates for one or more of the above reasons both prior to the Vesting Date and 6 months or more after the Effective Date, then a prorated portion of your performance shares will remain outstanding and the remainder of your performance shares will be canceled. For example, if your employment Terminates on October 10th of year 1 for one or more of the above reasons, then the fractional percentage of your Granted RSUs that would remain outstanding would be determined as follows: there are 9 whole months from the Effective Date to the Termination Date divided by 36 whole months in the vesting period (9/36 or 25.0%) of your Granted performance shares (along with any additional Dividend Equivalent RSUs related to that portion) would remain outstanding and the remainder would be canceled as of your termination date. The shares that remain outstanding would continue to accrue additional performance shares due to Dividend Credits through the vesting date. After the conclusion of the Performance Period the outstanding shares would be multiplied by the applicable performance score and the resulting total would vest and become payable in accordance with the "Payment of Earned Performance Share Awards" section above.

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

**AG-KIUC
1_38** Provide the expense related to the Restricted Stock Units (RSU) for Kentucky Power employees included in the test year by FERC account. Be sure to include amounts charged by AEPSC to Kentucky Power and charged by Wheeling Power Company to Kentucky Power as the operator of the Mitchell plant.

RESPONSE

See KPCO_R_AG-KIUC_1_38_Attachment1 for the test year RSU costs by FERC account for the test year including the cost associated with the Mitchell facility.

Please refer to Company response to AG-KIUC 1_35 for AEPSC RSU expense charge to Kentucky Power in the test year by FERC Account.

Witness: Heather M. Whitney

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

AG-KIUC 1_39 Provide the amount of Supplemental Executive Retirement Plan (“SERP”) expense incurred in the test year and the amount included in the revenue requirement. Provide the SERP expense directly incurred by Kentucky Power Company and the SERP expense charged to the Company from each other affiliate.

RESPONSE

Adjustment W21 at Section V, Exhibit 2, page 22 adjusts pension and other post-retirement benefit costs (including SERP costs) for known changes from the test year, and is attributable only to Kentucky Power employees. Please refer to KPCO_R_AG_KIUC_1_39_Attachment1 for the amount of SERP expense attributable to Kentucky Power employees incurred in the test year (Line No. 12) and the amount included in the revenue requirement (Line No. 6)

SERP expense charged to the Company by AEPSC during the test year ended March 31, 2023 and included in the revenue requirement was \$145,009.

Witness: Andrew R. Carlin

Witness: Heather M. Whitney

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

**AG-KIUC
1_40** Provide the charges by FERC account for each month in the test year and in total from AEPSC to KPCo separated into direct charges, direct assignments, and allocations, with the allocations further separated into charges by individual allocation factor. Provide in live Excel spreadsheet format with all formulas intact.

RESPONSE

Please see KPCO_R_AG_KIUC_1_40_Attachment1 for requested information.

Witness: Heather M. Whitney

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

**AG-KIUC
1_41** Provide the charges by FERC account for each month subsequent to the test year from AEPSC to KPCo for which actual information is available separated into direct charges, direct assignments, and allocations, with the allocations further separated into charges by individual allocation factor. Provide in live Excel spreadsheet format with all formulas intact.

RESPONSE

Please see KPCO_R_AG_KIUC_1_41_Attachment1 for the requested information for the months of April 2023 to July 2023.

Witness: Heather M. Whitney

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

**AG-KIUC
1_42** Provide the data and calculations used by AEPSC to calculate the allocation percentages and the charges allocated to each affiliate for each allocation method during each month of the test year and each month thereafter for which actual information is available. Provide in live Excel spreadsheet format with all formulas intact.

RESPONSE

Please reference KPCO_R_AG_KIUC_1_42_Attachment1 for requested Test Year information.

Please reference KPCO_R_AG_KIUC_1_42_Attachment2 for requested thereafter information (April 2023 - July 2023).

Witness: Heather M. Whitney

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

AG-KIUC 1_43 Provide a matrix separately for the test year showing the AEPSC cost pools, activities, or departments on one axis and the affiliates that were allocated costs on the other axis. Provide in electronic format.

RESPONSE

Please reference KPCO_R_AG_KIUC_1_43_Attachment1 for the matrix of AEPSC departments and the affiliates allocated costs.

Witness: Heather M. Whitney

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

**AG-KIUC
1_44** Confirm that the Company did not include ratemaking adjustments to normalize the AEPSC allocated charges to KPCo to reflect the proposed ratemaking adjustments for net reductions in KPCo load due to customer specific changes and reductions in number of customers or changes in the number of employees. If the Company did reflect such ratemaking adjustments in its filing, then identify where each adjustment was made, describe the adjustment, quantify the adjustment, and provide all data, assumptions, calculation, and electronic workpapers in live Excel spreadsheet format with all formulas intact.

RESPONSE

Confirmed. The Company did not propose an adjustment to the AEPSC billings related to the test year load loss because the effects are not known and measurable.

Witness: Heather M. Whitney

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

AG-KIUC 1_45 Provide the AEPSC charges to the Company for a return on rate base by month from January 2021 through March 2023. Provide all calculations in live Excel spreadsheet format with all formulas intact.

RESPONSE

The Company does not have data responsive to this request as AEPSC does not bill the Company for a return on rate base. All AEPSC charges are billed at cost.

Witness: Heather M. Whitney

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

AG-KIUC Provide an AEPSC trial balance for each month January 2021 through
1_46 March 2023.

RESPONSE

Please refer to KPCO_R_AG_KIUC_1_46_Attachment 1 for the requested information.

Witness: Heather M. Whitney

PeopleSoft GL
 TRIAL BALANCE

Page No. 1
 Run Date 08/15/2023
 Run Time 17:23:37

Report ID: GLS7012
 Bus. Unit: 103--AEP Service Corporation
 Ledger: ACTUALS -- Actual Accounting Information
 As of Year 2021 and Period 1
 Base Currency: USD Date Code 0

Account		Cur	Transaction Debit	Transaction Credit
1010001	Plant in Service	USD	262,884,649.53	0.00
1010007	Plant In Service-IMPCo-SBSMPP	USD	0.00	0.00
1011001	Capital Leases	USD	119,754,878.85	0.00
1011006	Prov-Leased Assets	USD	0.00	42,892,107.45
1011012	Accrued Capital Leases	USD	1,835,961.90	0.00
1011031	Operating Lease	USD	153,147,216.05	0.00
1011032	Accrued Operating Leases	USD	483,853.94	0.00
1011034	Operating Leases - Gen & Misc	USD	0.00	0.00
1011036	Prov - Operating Lease Assets	USD	0.00	26,656,808.98
1011039	Prov-Operating Lease -Gen&Misc	USD	0.00	0.00
1030001	Experimental Plant in Service	USD	0.00	0.00
1050001	Held For Fut Use	USD	0.00	0.00
1050003	Held For Fut Use-Distribution	USD	0.00	0.00
1060001	Const Not Classifd	USD	26,249,326.79	0.00
1060002	Const Not Classifd-Transmissn	USD	0.00	0.00
1060003	Const Not Classifd-Distributio	USD	0.00	0.00
1060004	Const Not Classifd-Gen&Misc	USD	0.00	0.00
1070000	Construction Work In Progress	USD	0.00	0.00
1070001	CWIP - Project	USD	7,132,222.36	0.00
1070005	CWIP - Fuel Support Groups	USD	0.00	0.00
1070007	Cloud Implementation Costs	USD	0.00	0.00
1070910	Capitalized Softwr Bill Step 1	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1070930 Cloud Implmntatn Costs-Step 1	USD	0.00	0.00
1080000 Accum Prov for Deprec of Plant	USD	0.00	0.00
1080001 A/P for Deprec of Plt	USD	0.00	130,882,973.49
1080005 RWIP - Project Detail	USD	558,337.97	0.00
1110001 A/P for Amort of Plt	USD	0.00	5,976,001.60
1160020 Trans Costs - SERP	USD	0.00	0.00
1201000 Nuclr Fuel in Proc of Refinmnt	USD	0.00	0.00
1206000 Nuclear Fuel Under Cap Leases	USD	0.00	0.00
1210000 Nonutility Property	USD	0.00	0.00
1210001 Nonutility Property - Owned	USD	0.00	0.00
1220000 Depr & Amort of Nonutil Prop	USD	0.00	0.00
1220001 Depr&Amrt of Nonutl Prop-Ownd	USD	0.00	0.00
1220003 Depr&Amrt of Nonutl Prop-WIP	USD	0.00	0.00
1240000 Other Investments	USD	0.00	0.00
1240002 Oth Investments-Nonassociated	USD	0.00	0.00
1240005 Spec Allowance Inv NOx	USD	0.00	0.00
1240006 Other Investments - COLI	USD	0.00	0.00
1240007 Deferred Compensation Benefits	USD	18,704,357.23	0.00
1240008 Umbrella Trust	USD	223,051,387.90	0.00
1240010 Oth Invest-Nonassociated-Curr	USD	189.20	0.00
1240013 Cash Surrender Value Life Ins	USD	0.00	0.00
1240025 Other Property - CWIP	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1240048 CSW SERP Investment	USD	200,909.07	0.00
1240053 Defer Comp Plan-CSW Legacy	USD	25,742.45	0.00
1240054 Umbrella Trust-WFargo Int&Div	USD	3,787,285.60	0.00
1280007 PRW NonUMWA Net Fund Pos AEPSC	USD	206,413,156.47	0.00
1280008 SFAS 106 - Non-UMWA PRW -AEPSC	USD	2,717,746.60	0.00
1310000 Cash	USD	15,995,171.97	0.00
1340000 Other Special Deposits	USD	0.00	0.00
1340004 Worker's Comp Adv Premium	USD	0.00	0.00
1340008 Deposits - Office Space Rental	USD	0.00	0.00
1340053 Deposits - Flexible Spending	USD	309,374.92	0.00
1350000 Working Funds	USD	12,490,601.03	0.00
1350001 Cash Advances	USD	0.00	0.00
1350002 Petty Cash	USD	0.00	0.00
1350003 Cash Advances - Wages	USD	0.00	0.00
1350004 Cash Adv-Employee Expenses	USD	0.00	0.00
1350009 Cash Advances - STAR T&E Pilot	USD	0.00	0.00
1410000 Notes Receivable	USD	0.00	0.00
1410002 P/R Ded - Misc Loan Repayments	USD	0.00	0.00
1420001 Customer A/R - Electric	USD	0.00	0.00
1420002 Customer A/R - PIP Plan	USD	0.00	0.00
1420003 Customer A/R - CMP	USD	0.00	0.00
1420004 Customer A/R - RIF Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1420005 Employee Loans - Current	USD	0.00	0.00
1420006 A/R-Customer Assistance	USD	0.00	0.00
1420011 A/R - Retail Cust Rents	USD	0.00	0.00
1420101 Other Accounts Rec - Cust	USD	0.00	0.00
1420102 AR Peoplesoft Billing - Cust	USD	1,676,626.39	0.00
1430001 Other Accounts Rec-Regular	USD	0.00	0.00
1430002 Allowances	USD	0.00	0.00
1430004 Insurance	USD	0.00	0.00
1430018 Survivor Benefit Plan Premiums	USD	0.00	0.00
1430022 2001 Employee Biweekly Pay Cnv	USD	970,607.77	0.00
1430023 A/R PeopleSoft Billing System	USD	0.00	0.00
1430036 Acct. Rec. - Miscellaneous	USD	0.00	0.00
1430071 A/R Non Assoc Co - AEPSC Bills	USD	487,672.62	0.00
1430080 Jointly Owned Unit O&M Billing	USD	0.00	0.00
1430081 Damage Recovery - Third Party	USD	0.00	0.00
1430083 Damage Recovery Offset Demand	USD	22.02	0.00
1430089 A/R - Benefits Billing	USD	0.00	0.00
1430101 Other Accounts Rec - Misc	USD	0.00	0.00
1430102 AR Peoplesoft Billing - Misc	USD	1,403,942.82	0.00
1430103 AR Long-Term-Miscellaneous	USD	0.00	0.00
1440002 Uncoll Accts-Other Receivables	USD	0.00	0.00
1450000 Corp Borrow Prg (NR-Assoc)	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1460000 Accts Rec from Assoc Cos	USD	0.00	0.00
1460001 A/R Assoc Co - InterUnit G/L	USD	15,358,390.67	0.00
1460006 A/R Assoc Co - Intercompany	USD	0.00	0.00
1460007 A/R Assoc Co - OAR System	USD	0.00	0.00
1460008 A/R Assoc Co - AEPSC Bills	USD	152,786,234.04	0.00
1460009 A/R Assoc Co - InterUnit A/P	USD	4,654,906.35	0.00
1460011 A/R Assoc Co - Multi Pmts	USD	19,514.66	0.00
1460012 A/R Assoc-PCRB Interest	USD	0.00	0.00
1460016 A/R-Assoc Co - Dependent Care	USD	0.00	0.00
1460017 A/R-Assoc Co-Stock Purch Plan	USD	0.00	0.00
1460019 A/R-Assoc Co-AEPSC-Agent	USD	0.00	0.00
1460025 Fleet - M4 - A/R	USD	0.00	0.00
1460036 A/R Assoc Co - Payroll Ded	USD	0.00	0.00
1460041 A/R Assc Co - Non-InterUnit GL	USD	0.00	0.00
1460054 JV-Acct Rec.-Assoc-NonAffil	USD	0.00	0.00
1510001 Fuel Stock - Coal	USD	0.00	0.00
1510004 Coal In Transit - Terminal	USD	0.00	0.00
1510017 Lignite Inv on Hand Inc Transp	USD	0.00	0.00
1520000 Fuel Stock Exp Undistributed	USD	0.00	0.00
1540001 M&S - Regular	USD	0.00	0.00
1540004 M&S - Exempt Material	USD	458,759.31	0.00
1540014 Indus Direct Charge Clearing	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1540018 M&S Inventory - Lease Equip	USD	0.00	0.00
1540019 M&S Validation Error Correctns	USD	0.00	0.00
1560000 Other Materials & Supplies	USD	0.00	0.00
1581001 NOx Allowance Inventory	USD	0.00	0.00
1630000 Stores Expense Undistributed	USD	0.00	0.00
1630001 Stores Exp - T&D Centrl Wrhse	USD	0.00	0.00
1630002 Strs Exp-Ft Wayne Centrl Wrhse	USD	0.00	0.00
1630003 Strs Exp-Roanoke Centrl Wrhse	USD	0.00	0.00
1630004 Strs Exp-T&D Satellite Storerm	USD	0.00	0.00
1630005 Stores Exp - Rockport Plant	USD	0.00	0.00
1630006 Stores Exp - Amos Plant	USD	0.00	0.00
1630007 Stores Exp - Clinch River Plan	USD	0.00	0.00
1630008 Stores Exp - Glen Lyn Plant	USD	0.00	0.00
1630009 Stores Exp - Kanawha River Plt	USD	0.00	0.00
1630010 Stores Exp - Mountaineer Plt	USD	0.00	0.00
1630011 Stores Exp - Sporn Plant	USD	0.00	0.00
1630013 Stores Exp - Conesville Plant	USD	0.00	0.00
1630014 Stores Exp - Picway Plant	USD	0.00	0.00
1630017 Stores Exp - Tanners Creek Plt	USD	0.00	0.00
1630018 Stores Exp - Cook Nuclear Plan	USD	0.00	0.00
1630019 Stores Exp - Big Sandy Plant	USD	0.00	0.00
1630020 Stores Exp - Cardinal Plant	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630021 Stores Exp - Gavin Plant	USD	0.00	0.00
1630022 Stores Exp - Kammer Plant	USD	0.00	0.00
1630023 Stores Exp - Mitchell Plant	USD	0.00	0.00
1630024 Stores Exp - Muskingum River	USD	0.00	0.00
1630026 Stores Exp - Cook Coal Term	USD	0.00	0.00
1630027 Stores Exp - Waterford Plant	USD	0.00	0.00
1630029 Stores Exp - Fossil & Hydro	USD	0.00	0.00
1630031 Stores Exp - T&D General	USD	0.00	0.00
1630032 Stores Exp - Power Gen General	USD	0.00	0.00
1630033 Stores Exp - All Busin Units	USD	0.00	0.00
1630035 Coleto Creek Power Station	USD	0.00	0.00
1630036 E.S. Joslin Power Station	USD	0.00	0.00
1630043 Comanche Station	USD	0.00	0.00
1630044 Northeast Station - 1 & 2	USD	0.00	0.00
1630045 Northeast Station - 3 & 4	USD	0.00	0.00
1630046 Riverside Station	USD	0.00	0.00
1630047 Southwest Station	USD	0.00	0.00
1630048 Tulsa Power Station	USD	0.00	0.00
1630049 Weleetka Power Station	USD	0.00	0.00
1630050 Alliance Railcar Repair Fac	USD	0.00	0.00
1630053 Arsenal Hill Power Plant	USD	0.00	0.00
1630054 Central Maintenance Facility	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630055 Flint Creek Power Plant	USD	0.00	0.00
1630056 Knox Lee Power Plant	USD	0.00	0.00
1630057 Lieberman Power Plant	USD	0.00	0.00
1630058 Lone Star Power Plant #1	USD	0.00	0.00
1630059 Pirkey Power Plant	USD	0.00	0.00
1630060 Wilkes Power Plant	USD	0.00	0.00
1630061 Welsh Power Plant	USD	0.00	0.00
1630062 Fort Phantom Power Station	USD	0.00	0.00
1630063 Oak Creek Power Station	USD	0.00	0.00
1630064 Oklaunion Power Station	USD	0.00	0.00
1630065 Paint Creek Power Station	USD	0.00	0.00
1630066 Rio Pecos Power Station	USD	0.00	0.00
1630069 San Angelo Power Station	USD	0.00	0.00
1630070 Stores Exp - Houston Pipe Line	USD	0.00	0.00
1630071 Stores Exp - Conesville Prep	USD	0.00	0.00
1630089 Stores Exp - Shrevprt Chem Lab	USD	0.00	0.00
1630091 Stores Exp - Central Mach Shop	USD	0.00	0.00
1630109 Strs Exp - ACCT-COUNT-ADJ	USD	0.00	0.00
1630110 Strs Exp - ACCT-FRT-EXPENSE	USD	0.00	0.00
1630112 Strs Exp - PRICE VARIANCE	USD	0.00	0.00
1630120 Strs Exp - Kingsville	USD	0.00	0.00
1630121 Strs Exp - Tulsa	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630122 Strs Exp - Longview	USD	0.00	0.00
1630125 Stores - Contract & Labor Svcs	USD	0.00	0.00
1630126 Strs Exp - Transf Poly PH Pad	USD	0.00	0.00
1630136 Str Exp - Marmet Hydro	USD	0.00	0.00
1630137 Str Exp - London Hydro	USD	0.00	0.00
1630139 Str Exp - Smith Mountain Hydro	USD	0.00	0.00
1630140 Str Exp - Claytor Hydro	USD	0.00	0.00
1630152 Str Exp - Racine Hydro	USD	0.00	0.00
1630155 Stores Exp - Ceredo Plant	USD	0.00	0.00
1630156 Stores Exp - Darby Plant	USD	0.00	0.00
1630157 Stores Exp - Mattison Plant	USD	0.00	0.00
1630158 Stores Exp-Lawrenceburg Plant	USD	0.00	0.00
1630159 Stores Expense - Turk Plant	USD	0.00	0.00
1630160 Stores Expense - Dresden Plant	USD	0.00	0.00
1630999 Cash Discount Allocation Only	USD	0.00	0.00
1650001 Prepaid Insurance	USD	699,024.31	0.00
1650004 Prepaid Interest	USD	0.00	0.00
1650005 Prepaid Employee Benefits	USD	0.00	0.00
1650006 Other Prepayments	USD	30,139,412.42	0.00
1650007 Corporate Owned Life Insurance	USD	0.00	0.00
1650010 Prepaid Pension Benefits	USD	203,544,122.75	0.00
165001203 Prepaid Sales/Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
165001204 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001205 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001206 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001207 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001212 Prepaid Use Taxes	USD	0.00	0.00
165001218 Prepaid Use Taxes	USD	0.00	0.00
165001219 Prepaid Use Taxes	USD	0.00	0.00
165001220 Prepaid Use Taxes	USD	0.00	0.00
165001221 Prepaid Use Taxes	USD	970,640.71	0.00
1650014 FAS 158 Qual Contra Asset	USD	0.00	203,544,122.75
1650021 Prepaid Insurance - EIS	USD	80,748.85	0.00
1650023 Prepaid Lease	USD	0.00	0.00
1650030 Other Prepayments - Long Term	USD	15,597,688.17	0.00
1650035 PRW Without MED-D Benefits	USD	167,032,137.07	0.00
1650036 PRW for Med-D Benefits	USD	0.00	0.00
1650037 FAS158 Contra-PRW Exclud Med-D	USD	0.00	167,032,137.07
1710000 Interest&Dividends Receivable	USD	0.00	0.00
1710002 Int & Div Receivable - Affil	USD	0.00	0.00
1740000 Misc Current & Accrued Assets	USD	0.00	0.00
1740012 Pension Plan	USD	0.00	0.00
1810002 Unamort Debt Exp - Inst Pur Cn	USD	0.00	0.00
1810003 Unamort Debt Exp Notes Payable	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1810006 Unamort Debt Exp - Sr Unsec Nt	USD	0.00	0.00
1823000 Other Regulatory Assets	USD	0.00	0.00
1823080 Deregulation Consumer Educat	USD	0.00	0.00
1823082 Deregulation Implementation	USD	0.00	0.00
1823083 Transition Regulatory Assets	USD	0.00	0.00
1823108 Reg Asset - Rate Case Expenses	USD	0.00	0.00
1823120 Other PJM Integration	USD	0.00	0.00
1823152 Unrecovered Fuel Cost - WV	USD	0.00	0.00
1823157 Interstate Project 765kv Line	USD	0.00	0.00
1823165 REG ASSET FAS 158 QUAL PLAN	USD	477,392,033.00	0.00
1823166 REG ASSET FAS 158 OPEB PLAN	USD	0.00	42,098,766.00
1823167 REG Asset FAS 158 SERP Plan	USD	29,378,640.00	0.00
1823175 TCC RC Exp-CTC-Docket 32758	USD	0.00	0.00
1823186 ADVANCED METERING SYSTEM-AMS	USD	0.00	0.00
1823301 SFAS 109 Flow Thru Defd FIT	USD	0.17	0.00
1823302 SFAS 109 Flow Thru Defrd SIT	USD	0.00	0.00
1823359 SWEPco Transmission Recovery	USD	0.00	0.00
1823500 Mon Power Integration Cost	USD	0.00	0.00
1830000 Prelimin Surv&Investgtn Chrgs	USD	0.00	0.00
1830001 Interstate Project 765 kv Line	USD	0.00	0.00
1840000 Clearing Accounts	USD	0.00	0.00
1840001 Bldg Servcs Oper Exp-Clearing	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840002 Accounts Pay Adj - Clearing	USD	0.00	16,658.94
1840003 Procurement Card - Clearing	USD	0.00	0.00
1840004 Undistributed Payroll-Clearing	USD	0.00	0.00
1840005 Non-Product Payroll - Clearing	USD	0.00	0.00
1840006 Telephone Expense - Clearing	USD	0.00	0.00
1840007 Transfer of Funds - Clearing	USD	0.00	0.00
1840019 CMS & CMF - Clearing Activity	USD	0.00	0.00
1840020 Simulator Learning Center-Clrg	USD	0.00	0.00
1840021 STAR T&E Card - Clearing	USD	0.00	0.00
1840025 Aviation - Clearing	USD	1,203,727.33	0.00
1840026 Oth Accts Rec - Cash Clearing	USD	0.00	0.00
1840027 Oth Accts Rec - A/R Clearing	USD	0.00	0.00
1840028 Non T/L Payroll-Clearing	USD	0.00	0.00
1840029 Transp-Assigned Vehicles	USD	0.00	0.00
1840030 Transportation-Other	USD	0.00	0.00
1840031 Affil Transactions-Cash Clrng	USD	0.00	0.00
1840032 Machine Shop - Non Affiliated	USD	0.00	0.00
1840033 Alliance Rail Car - OH	USD	0.00	0.00
1840034 CMS - Job Loaded Overheads	USD	0.00	0.00
1840035 IT Oper Company (OPCO) Clearng	USD	0.00	0.00
1840036 Benefit Payments Clearing	USD	0.00	0.00
1840040 Undist Labor Fringe Benefit Clr	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840041 Undist Incentive Frg Ben Clr	USD	0.00	0.00
1840043 Treasury Clearing	USD	0.00	0.00
1840045 Veh Clr - Conversion Use Only	USD	0.00	0.00
1840047 Pension Benefit Clearing	USD	0.00	0.00
1840048 FIT Payment Clearing	USD	0.00	0.00
1840049 Simulator Learning Cntr-Nonaff	USD	0.00	0.00
1840052 System Sales Agent Clearing	USD	0.00	0.00
1840054 Insurance Clearing	USD	0.00	0.00
1840057 Cell Phone/Pager - Clearing	USD	0.00	0.00
1840058 Severance Clearing	USD	0.00	0.00
1840059 NTL Payroll Clearing-Non Labor	USD	0.00	0.00
1840061 Labor Clearing Allocation	USD	0.00	0.00
1840062 AEPSC Coal Lab Clearing	USD	2,188.78	0.00
1840063 Corporate Charge Card Clearing	USD	0.00	0.00
1840065 GE - Waterford - Clearing	USD	0.00	0.00
1840066 PPE / Safety Equipment	USD	0.00	0.00
1850000 Temporary Facilities	USD	0.00	0.00
1860000 MDD-Internal Billing Only	USD	0.00	0.00
1860001 Allowances	USD	0.00	0.00
1860002 Deferred Expenses	USD	11,403.41	0.00
1860003 Deferred Property Taxes	USD	0.00	0.00
186000300 Deferred Property Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186000302 Deferred Property Taxes	USD	0.00	0.00
186000305 Deferred Property Taxes	USD	0.00	0.00
186000306 Deferred Property Taxes	USD	0.00	0.00
186000307 Deferred Property Taxes	USD	0.00	0.00
186000308 Deferred Property Taxes	USD	0.00	0.00
186000314 Deferred Property Taxes	USD	0.00	0.00
186000316 Deferred Property Taxes	USD	0.00	0.00
186000317 Deferred Property Taxes	USD	0.00	0.00
186000318 Deferred Property Taxes	USD	0.00	0.00
186000319 Deferred Property Taxes	USD	0.00	0.00
186000320 Deferred Property Taxes	USD	50,044.00	0.00
186000321 Deferred Property Taxes	USD	172,700.00	0.00
1860004 Billings - B Projects	USD	0.00	0.00
1860005 Unidentified Cash Receipts	USD	0.00	144,871.14
1860007 Billings and Deferred Projects	USD	0.00	0.00
1860015 Billings Paid Union Benefits	USD	0.00	0.00
1860016 Supplemental Pension Agree	USD	0.00	0.00
1860033 Cook Coal Terminal-Oper Exp	USD	0.00	0.00
1860042 Exp Issue/Reaq Bonds & Stk	USD	0.00	0.00
1860063 Muskingum Fuel Trans Costs	USD	0.00	0.00
1860071 Ovhd Rate Over/Under Applied	USD	4,873,357.69	0.00
1860073 Deferred Merger Severance Exp	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860074 Merger Severance Offsets	USD	0.00	0.00
1860075 SCBS Unbilled Revenues	USD	0.00	0.00
1860076 Deferred Merger Relocation Exp	USD	0.00	0.00
1860078 Incentive Expense-EVP Summary	USD	0.00	0.00
1860079 Incentive Expense - Offset	USD	0.00	0.00
186008102 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008103 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008108 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008109 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008110 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008111 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008112 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008113 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008114 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008116 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008117 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008118 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008119 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008120 Defd Property Tax - Cap Lease	USD	23,206.00	0.00
186008121 Defd Property Tax - Cap Lease	USD	103,853.00	0.00
1860082 Deferred Recruiting Expenses	USD	0.00	0.00
1860085 BridgeCo TO Funding	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860091 BridgeCo RTO Deferred Exp	USD	0.00	0.00
1860092 Compatible Unit/Wrk 2k Sys Clr	USD	0.00	0.00
1860094 Labor Accruals - Bal Sheet	USD	0.00	0.00
1860096 PJM Payments	USD	0.00	0.00
1860098 AEPSC Labor Accruals-O&M	USD	0.00	0.00
1860103 P/R Ded - Merchandise Loans	USD	0.00	0.00
1860104 P/R Ded - Parking Rent	USD	0.00	0.00
1860110 AEP Branding	USD	0.00	0.00
1860113 Joint Fuel Project	USD	0.00	0.00
1860114 ABD Major Construction Work	USD	0.00	0.00
1860116 PJM Integration	USD	0.00	0.00
1860117 Billings - IPP Projects	USD	0.00	0.00
1860121 Synfuel Project	USD	0.00	0.00
1860123 SSA Over Under Applied S/A/P	USD	0.00	0.00
1860124 SSA Over Under Applied SC & FO	USD	0.00	0.00
1860125 SSA Over Under Applied RE&WPS	USD	0.00	0.00
1860126 SSA Over Under Applied HR	USD	0.00	0.00
1860127 SSA Over Under Applied IT	USD	0.00	0.00
1860128 SLA Over Under Applied SC	USD	0.00	0.00
1860129 SLA Over Under Applied TC	USD	0.00	0.00
1860130 SSA Over Under Applied OC	USD	0.00	0.00
1860134 Ohio Rate Stabilization Costs	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860140 New IGCC Generation Plant-East	USD	0.00	0.00
1860141 New Generation Plant-West	USD	0.00	0.00
1860146 Transition Services HPL/ETP	USD	0.00	0.00
1860147 New Generation Plant - East	USD	0.00	0.00
1860148 New Service Territory	USD	0.00	0.00
1860150 Deferred Rate Case Expense	USD	0.00	0.00
1860151 Transmission JV Deferred Costs	USD	0.00	0.00
1860153 Unamortized Credit Line Fees	USD	0.00	0.00
1860156 Sabine Mine Rusk Preparation	USD	0.00	0.00
1860159 Rolls Royce Accumulated Billing	USD	0.00	0.00
1860160 Deferred Expenses - Current	USD	0.00	0.00
1860166 Def Lease Assets - Non Taxable	USD	317,544.12	0.00
1860167 Def Lease Assets - Taxable	USD	0.00	0.00
1860168 AEPSC Accrued Labor-Bal Sheet	USD	0.00	0.00
1860173 ReXorce Accumulated Billing	USD	0.00	0.00
1860176 IPP Admin Support Cost	USD	0.00	10,786.11
1860177 Cyber Security Collaborative	USD	0.00	0.00
1860179 Local Credit Line Fees	USD	0.00	0.00
1860180 LightStone TSA - Clearing	USD	0.00	0.00
1860181 GV Lndfl & VFW Lightstone Clrg	USD	0.00	0.00
1860186 Buckeye Power TSA - Clearing	USD	0.00	0.00
1860187 AEPSC Fabrication Non Billable	USD	117,993.86	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860188 Reimbursable RTO Study Expense	USD	58,435.47	0.00
1860999 Validation Error Correction	USD	0.00	0.00
1880000 R&D Expenses	USD	0.00	0.00
1890003 Loss Rec Debt-Notes Payable	USD	0.00	0.00
1900001 Accum Def Income Tax - Federal	USD	0.00	0.00
1901001 Accum Deferred FIT - Other	USD	94,954,967.86	0.00
1901002 Accum Deferred SIT - Other	USD	1,889,707.21	0.00
1902001 Accum Defd FIT - Oth Inc & Ded	USD	0.00	283,903.00
1903001 Acc Dfd FIT - FAS109 Flow Thru	USD	0.00	1,099,278.71
1903002 Acc Dfd SIT FAS 109 Flow Thru	USD	0.00	3,327,302.00
1904001 Accum Dfd FIT - FAS 109 Excess	USD	3,886,784.35	0.00
2010001 Common Stock Issued-Affiliated	USD	0.00	1,350,000.00
2110000 Miscellaneous Paid-In Capital	USD	0.00	7,052,115.96
2110007 OCI -Minimum Pension Liability	USD	0.00	0.00
2110009 MPIC - restricted stock units	USD	0.00	0.00
2110010 MPIC Stock Based Comp Units	USD	0.00	0.00
2160001 Unapprp Retnd Erngs-Unrstrctd	USD	0.00	0.00
2210001 First Mortgage Bonds	USD	0.00	0.00
2230500 Advances from Assoc Co-Current	USD	0.00	0.00
2240003 Notes	USD	0.00	0.00
2240103 Notes Payable - Affiliated	USD	0.00	0.00
2240503 Notes - Current Portion	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2240603 Notes - Affiliated - Current	USD	0.00	0.00
2270001 Obligatns Undr Cap Lse-Noncurr	USD	0.00	60,796,696.75
2270003 Accrued Noncur Lease Oblig	USD	0.00	1,467,976.88
2270031 Oblig undr Oper Lease-Non Curr	USD	0.00	109,679,934.91
2270033 Acrued Noncur Oper Lease Oblig	USD	0.00	426,504.98
2282003 Accm Prv I/D - Worker's Com	USD	0.00	70,373.37
2283000 Accm Prv for Pensions&Benefits	USD	0.00	34,208,694.21
2283001 Deferred Compensation Plan	USD	0.00	0.00
2283002 Supplemental Savings Plan	USD	0.00	53,821,254.21
2283003 SFAS 106 Post Retirement Benef	USD	0.00	0.00
2283005 SFAS 112 Postemployment Benef	USD	0.00	10,271,045.81
2283006 SFAS 87 - Pensions	USD	0.00	5,182,267.51
2283007 Perf Share Incentive Plan	USD	0.00	0.00
2283009 Nuclear Deferred Compenstion	USD	0.00	0.00
2283010 UMWA Comb Trust Fut Liab	USD	0.00	0.00
2283011 Energy Serv 2005 Phantom Plan	USD	0.00	0.00
2283012 Incntv Comp Adj - Defd Awards	USD	0.00	0.00
2283013 Incentive Comp Deferral Plan	USD	0.00	37,188,066.81
2283014 MICP and SOIP Deferred Awards	USD	0.00	0.00
2283015 FAS 158 SERP Payable Long Term	USD	0.00	23,663,781.00
2283016 FAS 158 Qual Payable Long Term	USD	0.00	268,665,642.74
2283024 DefrComp Plan-CSW Legacy	USD	0.00	1,022,582.16

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2284016 Mine Closure Costs	USD	0.00	0.00
2284085 OH Growth Fund-NonCurrent	USD	0.00	0.00
2320001 Accounts Payable - Regular	USD	0.00	32,455,085.32
2320002 Unvouchered Invoices	USD	0.00	16,829,939.89
2320003 Retention	USD	0.00	3,262,030.01
2320004 Accrued Payroll	USD	0.00	0.00
2320008 Miscellaneous Liabilities	USD	0.00	0.00
2320011 Uninvoiced Fuel	USD	0.00	0.00
2320052 Accounts Payable - Purch Power	USD	0.00	0.00
2320066 A/P - OPEN ACCESS TRANS EXP	USD	0.00	0.00
2320069 Producer Payments	USD	0.00	0.00
2320074 A/P - FTL - SWITCH Rentals	USD	0.00	0.00
2320076 Corporate Credit Card Liab	USD	0.00	551,056.73
2320077 INDUS Unvouchered Liabilities	USD	0.00	7,603,612.39
2320080 Non PS Accounts Payable	USD	0.00	0.00
2330000 Corp Borrow Program (NP-Assoc)	USD	0.00	355,393,446.37
2340001 A/P Assoc Co - InterUnit G/L	USD	0.00	10,559,552.00
2340003 A/P Assoc Co - Savings Plan	USD	0.00	0.00
2340008 A/P Assoc Co - Dependent Care	USD	0.00	0.00
2340009 A/P Assoc Co-Stock Purch Plan	USD	0.00	0.00
2340011 A/P-Assc Co-AEPSC-Agent	USD	0.00	0.00
2340015 A/P-Assc Co-AEPSC-Trans Agmnt	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2340022 A/P Assoc Co-Employee Loan Cur	USD	0.00	0.00
2340023 A/P Assoc Co - Parking Rent	USD	0.00	0.00
2340027 A/P Assoc Co - Intercompany	USD	0.00	35,172.34
2340029 A/P Assoc Co - AEPSC Bills	USD	0.00	0.00
2340030 A/P Assoc Co - InterUnit A/P	USD	0.00	23,050.68
2340032 A/P Assoc Co - Multi Pmts	USD	0.00	25,160,746.55
2340035 Fleet - M4 - A/P	USD	0.00	1,059,222.88
2340036 A/P Assoc Co - Payroll Ded	USD	0.00	0.00
2340037 A/P Assoc-Global Borrowing Int	USD	0.00	0.00
2360001 Federal Income Tax	USD	0.00	15,888,244.00
236000100 Federal Income Tax	USD	0.00	0.00
236000101 Federal Income Tax	USD	0.00	0.00
236000102 Federal Income Tax	USD	0.00	0.00
236000190 Federal Income Tax	USD	0.00	0.00
236000198 Federal Income Tax	USD	0.00	0.00
236000200 State Income Taxes	USD	0.00	0.00
236000201 State Income Taxes	USD	0.00	0.00
236000202 State Income Taxes	USD	0.00	0.00
236000203 State Income Taxes	USD	0.00	0.00
236000204 State Income Taxes	USD	0.00	0.00
236000205 State Income Taxes	USD	0.00	0.00
236000206 State Income Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000207 State Income Taxes	USD	0.00	0.00
236000208 State Income Taxes	USD	0.00	0.00
236000209 State Income Taxes	USD	0.00	0.00
236000210 State Income Taxes	USD	0.00	0.00
236000211 State Income Taxes	USD	0.00	0.00
236000212 State Income Taxes	USD	0.00	0.00
236000213 State Income Taxes	USD	0.00	193,556.28
236000214 State Income Taxes	USD	0.00	0.00
236000215 State Income Taxes	USD	0.00	0.00
236000216 State Income Taxes	USD	0.00	0.00
236000217 State Income Taxes	USD	124,411.27	0.00
236000218 State Income Taxes	USD	0.00	1,288,131.68
236000219 State Income Taxes	USD	0.00	1,199,978.67
236000220 State Income Taxes	USD	0.00	808,677.22
236000299 State Income Taxes	USD	0.00	0.00
236000300 Local Income Tax	USD	915.40	0.00
236000301 Local Income Tax	USD	0.00	0.00
236000302 Local Income Tax	USD	0.00	0.00
236000303 Local Income Tax	USD	0.00	0.00
236000304 Local Income Tax	USD	0.00	0.00
236000306 Local Income Tax	USD	0.00	0.00
236000307 Local Income Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000308 Local Income Tax	USD	0.00	0.00
236000309 Local Income Tax	USD	0.00	0.00
236000310 Local Income Tax	USD	0.00	0.00
236000312 Local Income Tax	USD	0.00	0.00
236000314 Local Income Tax	USD	0.00	0.00
236000315 Local Income Tax	USD	0.00	0.00
236000316 Local Income Tax	USD	0.00	0.00
236000317 Local Income Tax	USD	0.00	30,930.86
236000318 Local Income Tax	USD	189,593.73	0.00
236000319 Local Income Tax	USD	581,821.85	0.00
236000320 Local Income Tax	USD	0.00	0.00
2360004 FICA	USD	0.00	910,382.09
2360005 Federal Unemployment Tax	USD	0.00	46,767.04
2360006 State Unemployment Tax	USD	0.00	384,210.13
236000601 State Unemployment Tax	USD	0.00	0.00
236000700 State Sales and Use Taxes	USD	0.00	0.00
236000701 State Sales and Use Taxes	USD	0.00	0.00
236000702 State Sales and Use Taxes	USD	0.00	0.00
236000703 State Sales and Use Taxes	USD	0.00	0.00
236000704 State Sales and Use Taxes	USD	0.00	0.00
236000705 State Sales and Use Taxes	USD	0.00	0.00
236000706 State Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000707 State Sales and Use Taxes	USD	0.00	0.00
236000708 State Sales and Use Taxes	USD	0.00	0.00
236000709 State Sales and Use Taxes	USD	0.00	0.00
236000710 State Sales and Use Taxes	USD	0.00	0.00
236000711 State Sales and Use Taxes	USD	0.00	0.00
236000712 State Sales and Use Taxes	USD	0.00	0.00
236000713 State Sales and Use Taxes	USD	0.00	0.00
236000714 State Sales and Use Taxes	USD	0.00	0.00
236000715 State Sales and Use Taxes	USD	0.00	0.00
236000716 State Sales and Use Taxes	USD	0.00	0.00
236000717 State Sales and Use Taxes	USD	0.00	0.00
236000718 State Sales and Use Taxes	USD	0.00	0.00
236000719 State Sales and Use Taxes	USD	0.00	0.00
236000720 State Sales and Use Taxes	USD	0.00	0.00
236000721 State Sales and Use Taxes	USD	0.00	1,684,938.04
236000798 State Sales and Use Taxes	USD	0.00	0.00
236000801 Real & Personal Property Taxes	USD	0.00	0.00
236000802 Real & Personal Property Taxes	USD	0.00	0.00
236000803 Real & Personal Property Taxes	USD	0.00	0.00
236000804 Real & Personal Property Taxes	USD	0.00	0.00
236000805 Real & Personal Property Taxes	USD	0.00	0.00
236000806 Real & Personal Property Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000807 Real & Personal Property Taxes	USD	0.00	0.00
236000808 Real & Personal Property Taxes	USD	0.00	0.00
236000809 Real & Personal Property Taxes	USD	0.00	0.00
236000810 Real Personal Property Taxes	USD	0.00	0.00
236000811 Real Personal Property Taxes	USD	0.00	0.00
236000812 Real Personal Property Taxes	USD	0.00	0.00
236000813 Real Personal Property Taxes	USD	0.00	0.00
236000814 Real Personal Property Taxes	USD	0.00	0.00
236000815 Real Personal Property Taxes	USD	0.00	0.00
236000816 Real Personal Property Taxes	USD	0.00	0.00
236000817 Real Personal Property Taxes	USD	0.00	0.00
236000818 Real Personal Property Taxes	USD	0.00	0.00
236000819 Real Personal Property Taxes	USD	0.00	45,878.66
236000820 Real Personal Property Taxes	USD	0.00	1,022,874.36
236000821 Real Personal Property Taxes	USD	0.00	350,961.00
236000904 Federal Excise Taxes	USD	0.00	0.00
236000906 Federal Excise Taxes	USD	0.00	0.00
236000907 Federal Excise Taxes	USD	0.00	0.00
236000908 Federal Excise Taxes	USD	0.00	0.00
236000909 Federal Excise Taxes	USD	0.00	0.00
236000910 Federal Excise Taxes	USD	0.00	0.00
236000911 Federal Excise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000912 Federal Excise Taxes	USD	0.00	0.00
236000913 Federal Excise Taxes	USD	0.00	0.00
236000914 Federal Excise Taxes	USD	0.00	0.00
236000915 Federal Excise Taxes	USD	0.00	0.00
236000916 Federal Excise Taxes	USD	0.00	0.00
236000917 Federal Excise Taxes	USD	0.00	0.00
236000918 Federal Excise Taxes	USD	0.00	0.00
236000919 Federal Excise Taxes	USD	0.00	0.00
236000920 Federal Excise Taxes	USD	0.00	0.00
236001200 State Franchise Taxes	USD	0.00	0.00
236001201 State Franchise Taxes	USD	0.00	0.00
236001202 State Franchise Taxes	USD	0.00	0.00
236001203 State Franchise Taxes	USD	0.00	0.00
236001204 State Franchise Taxes	USD	0.00	0.00
236001205 State Franchise Taxes	USD	0.00	0.00
236001206 State Franchise Taxes	USD	0.00	0.00
236001207 State Franchise Taxes	USD	0.00	0.00
236001208 State Franchise Taxes	USD	0.00	0.00
236001209 State Franchise Taxes	USD	0.00	0.00
236001210 State Franchise Taxes	USD	0.00	0.00
236001211 State Franchise Taxes	USD	0.00	0.00
236001212 State Franchise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001213 State Franchise Taxes	USD	0.00	21.69
236001214 State Franchise Taxes	USD	0.00	1,575.00
236001215 State Franchise Taxes	USD	0.00	0.00
236001216 State Franchise Taxes	USD	0.00	0.00
236001217 State Franchise Taxes	USD	5,643.00	0.00
236001218 State Franchise Taxes	USD	4,537.00	0.00
236001219 State Franchise Taxes	USD	5,663.00	0.00
236001220 State Franchise Taxes	USD	0.00	18,407.00
236001295 State Franchise Taxes	USD	0.00	0.00
236001605 State Gross Receipts Tax	USD	0.00	0.00
236001606 State Gross Receipts Tax	USD	0.00	0.00
236001607 State Gross Receipts Tax	USD	0.00	0.00
236001608 State Gross Receipts Tax	USD	0.00	0.00
236001609 State Gross Receipts Tax	USD	0.00	0.00
236001610 State Gross Receipts Tax	USD	0.00	0.00
236001611 State Gross Receipts Tax	USD	0.00	0.00
236001612 State Gross Receipts Tax	USD	0.00	0.00
236001613 State Gross Receipts Tax	USD	0.00	0.00
236001614 State Gross Receipts Tax	USD	0.00	0.00
236001615 State Gross Receipts Tax	USD	0.00	0.00
236001616 State Gross Receipts Tax	USD	0.00	0.00
236001617 State Gross Receipts Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001618 State Gross Receipts Tax	USD	0.00	0.00
236001619 State Gross Receipts Tax	USD	0.00	0.00
236001620 State Gross Receipts Tax	USD	0.00	4,200.00
236001621 State Gross Receipts Tax	USD	0.00	1,200.00
236001705 Municipal License Fees Accrd	USD	0.00	0.00
236001706 Municipal License Fees Accrd	USD	0.00	0.00
236001707 Municipal License Fees Accrd	USD	0.00	0.00
236001712 Municipal License Fees Accrd	USD	0.00	0.00
236001713 Municipal License Fees Accrd	USD	0.00	0.00
236001714 Municipal License Fees Accrd	USD	0.00	0.00
236001715 Municipal License Fees Accrd	USD	0.00	0.00
236001716 Municipal License Fees Accrd	USD	0.00	0.00
236001717 Municipal License Fees Accrd	USD	0.00	0.00
236001718 Municipal License Fees Accrd	USD	0.00	0.00
236001719 Municipal License Fees Accrd	USD	95.00	0.00
236001720 Municipal License Fees Accrd	USD	100.00	0.00
236001901 State Single Business Taxes	USD	0.00	0.00
236001902 State Single Business Taxes	USD	0.00	0.00
236001903 State Single Business Taxes	USD	0.00	0.00
236001904 State Single Business Taxes	USD	0.00	0.00
236001905 State Single Business Taxes	USD	0.00	0.00
236001906 State Single Business Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001907 State Single Business Taxes	USD	0.00	0.00
236002001 State Public Service Com Tax	USD	0.00	0.00
236002011 State Public Service Com Tax	USD	0.00	0.00
236002012 State Public Service Com Tax	USD	0.00	0.00
236002100 State Foreign Corporation Tax	USD	0.00	0.00
236002199 State Foreign Corporation Tax	USD	0.00	0.00
236002201 State License/Registration Tax	USD	0.00	0.00
236002202 State License/Registration Tax	USD	0.00	0.00
236002203 State License/Registration Tax	USD	0.00	0.00
236002204 State License/Registration Tax	USD	0.00	0.00
236002205 State License/Registration Tax	USD	0.00	0.00
236002206 State License/Registration Tax	USD	0.00	0.00
236002207 State License/Registration Tax	USD	0.00	0.00
236002208 State License/Registration Tax	USD	0.00	0.00
236002209 State License/Registration Tax	USD	0.00	0.00
236002210 State License Registration Tax	USD	0.00	0.00
236002211 State License Registration Tax	USD	0.00	0.00
236002212 State License Registration Tax	USD	0.00	0.00
236002213 State License Registration Tax	USD	0.00	0.00
236002214 State License Registration Tax	USD	0.00	0.00
236002215 State License Registration Tax	USD	0.00	0.00
236002216 State License Registration Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002217 State License Registration Tax	USD	0.00	0.00
236002218 State License Registration Tax	USD	0.00	0.00
236002219 State License Registration Tax	USD	193.00	0.00
236002220 State License Registration Tax	USD	75.00	0.00
2360023 Employee Payroll Taxes	USD	0.00	0.00
236002301 Employee Payroll Taxes	USD	0.00	0.00
236002400 State Franchise Tax-Interco	USD	0.00	0.00
236002499 State Franchise Tax-Interco	USD	0.00	0.00
236003000 Misc State and Local Taxes	USD	0.00	0.00
236003001 Misc State and Local Taxes	USD	0.00	0.00
236003002 Misc State and Local Taxes	USD	0.00	0.00
236003003 Misc State and Local Taxes	USD	0.00	0.00
236003004 Misc State and Local Taxes	USD	0.00	0.00
236003005 Misc State and Local Taxes	USD	0.00	0.00
236003006 Misc State and Local Taxes	USD	0.00	0.00
236003007 Misc State and Local Taxes	USD	0.00	0.00
236003010 Misc State and Local Taxes	USD	0.00	0.00
236003013 Misc State and Local Taxes	USD	0.00	0.00
236003100 Local Sales and Use Taxes	USD	0.00	0.00
236003300 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003301 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003302 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003303 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003304 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003305 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003306 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003308 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003311 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003312 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003313 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003314 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003315 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003316 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003319 Pers Prop Tax-Cap Leases	USD	0.00	12,463.56
236003320 Pers Prop Tax-Cap Leases	USD	0.00	55,700.00
236003321 Pers Prop Tax-Cap Leases	USD	0.00	113,294.00
236003502 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003503 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003504 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003505 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003508 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003509 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003510 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003511 Real Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003512 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003513 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003514 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003515 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003516 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003517 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003518 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003519 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003520 Real Prop Tax-Cap Leases	USD	0.00	65,960.40
236003521 Real Prop Tax-Cap Leases	USD	0.00	17,075.00
2360037 FICA - Incentive accrual	USD	0.00	9,623,814.17
2360038 Reorg Payroll Tax Accrual	USD	0.00	11,101.69
236004112 State Minimum Tax	USD	0.00	0.00
2360070 State Sls and Use Tx-Spec Purp	USD	0.00	0.00
2360104 FICA - NON-CURRENT	USD	0.00	9,147,706.05
2360105 FICA - CARES ACT	USD	0.00	9,147,706.06
2360501 Fed Inc Tax-Short Term FIN48	USD	0.00	0.00
2360502 State Inc Tax-Short Term FIN48	USD	3,848.00	0.00
2360601 Fed Inc Tax-Long Term FIN48	USD	0.00	9,398,831.00
2360602 State Inc Tax-Long Term FIN48	USD	0.00	0.00
2360801 Federal Income Tax - IRS Audit	USD	0.00	0.00
2370003 Interest Accrued-Notes Pay	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2370009 Interest Accrued-Other	USD	0.00	0.00
2370010 Interest Accrued - Affiliated	USD	0.00	0.00
2370016 Interest Accrued - Tax	USD	0.00	0.00
2370048 Acrd Int.- FIT Reserve - LT	USD	0.00	0.00
2370348 Acrd Int. - SIT Reserve - LT	USD	0.00	0.00
2370448 Acrd Int. - SIT Reserve - ST	USD	243.00	0.00
2410001 Federal Income Tax Withheld	USD	0.00	0.00
2410002 State Income Tax Withheld	USD	0.00	0.00
2410003 Local Income Tax Withheld	USD	0.00	0.00
2410004 State Sales Tax Collected	USD	0.00	0.00
2410005 FICA Tax Withheld	USD	0.00	0.00
2410006 School District Tax Withheld	USD	0.00	206.09
2410012 Hypothetical Tax	USD	0.00	0.00
2420000 Misc Current & Accrued Liab	USD	0.00	206,000.00
2420001 P/R Ded - Charitable Contribut	USD	0.00	0.00
2420002 P/R Ded - Medical Insurance	USD	0.00	2,901,603.46
2420003 P/R Ded - Dental Insurance	USD	0.00	487,768.05
2420004 P/R Ded - Long Term Care	USD	0.00	0.00
2420005 P/R Ded - Parking Rent	USD	0.00	0.00
2420006 P/R Ded - Fitness Dues	USD	0.00	0.00
2420007 P/R Ded - Savings Plan	USD	0.00	0.00
2420009 Depend Care/Flex Medical Spend	USD	0.00	2,609,980.91

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420010 P/R Ded - Dependent Life Ins	USD	0.00	0.00
2420012 P/R Ded - Hyatt Legal Plan	USD	0.00	0.00
2420013 P/R Ded - LTD Ins Premiums	USD	0.00	20,942.71
2420014 P/R Ded - Savings Bonds	USD	0.00	0.00
2420015 P/R Ded - Union Dues	USD	0.00	0.00
2420016 P/R Ded-Crt Ordrr/Grnshmt/Tx Lv	USD	0.00	21.95
2420017 P/R Ded - AD&D and OAD&D Ins	USD	0.00	0.00
2420018 P/R Ded-Reg&Spec Life Ins Prem	USD	0.00	0.00
2420020 Vacation Pay - This Year	USD	0.00	62,174,313.35
2420021 Vacation Pay - Next Year	USD	0.00	4,191,798.48
2420022 P/R Ded - PAC	USD	0.00	0.00
2420026 MICP	USD	0.00	0.00
2420027 FAS 112 CURRENT LIAB	USD	0.00	4,744,247.19
2420028 ESP - Employer Contribr Accrued	USD	0.00	0.00
2420029 P/R Ded - HMO	USD	0.00	0.00
2420044 P/R Withholdings	USD	0.00	1,553,337.01
2420045 Other Employee Benefits	USD	0.00	0.00
2420046 FAS 158 SERP Payable - Current	USD	0.00	5,714,859.00
2420048 Company Incentive Plan	USD	0.00	0.00
2420049 P/R Ded - MetPay Insurance	USD	0.00	0.00
2420051 Non-Productive Payroll	USD	0.00	1,880,822.62
2420052 RSU Sec 16 Exec, Current	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420053 Perf Share Incentive Plan	USD	0.00	0.00
2420054 Incentive Plan Adjustments	USD	0.00	0.00
2420055 NPIP	USD	0.00	0.00
2420056 CCT Incentive Plan	USD	0.00	0.00
2420057 Control Payroll Disburse Acct	USD	0.00	0.00
2420067 Insurance Claims Pending	USD	0.00	0.00
2420068 Current Liab - LSHW Act	USD	0.00	6,004.00
2420069 ProServ Org Incentive Plan	USD	0.00	0.00
2420070 P/R Ded - Salvation Army	USD	0.00	0.00
2420071 P/R Ded - Vision Plan	USD	0.00	122,153.42
2420072 P/R - Payroll Adjustment	USD	0.00	54,436.50
2420076 P/R Savings Plan - Incentive	USD	0.00	5,910,690.79
2420081 Environmntl Remediation Accrua	USD	0.00	0.00
2420083 Active Med and Dental IBNR	USD	0.00	2,803,381.98
2420085 OH Growth Fund-Current	USD	0.00	0.00
2420086 Environ Remediation - SEMCO	USD	0.00	0.00
2420091 HSA - Employer Contribution	USD	0.00	0.00
2420199 Opower (HEM) Contract Cap-Curr	USD	0.00	2,759,135.15
2420365 MSOffice 365 Contract Cap-Curr	USD	0.00	7,028,208.00
2420420 Accr DefrComp Ben-CSW Legacy	USD	0.00	183,231.92
2420502 Injuries And Damages	USD	0.00	0.00
2420503 Worker's Comp Admin Fee	USD	0.00	2,889.61

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420504 Accrued Lease Expense	USD	0.00	20,876.95
2420505 Workers Comp NC Admin Fee	USD	0.00	30,977.56
2420511 Control Cash Disburse Account	USD	0.00	12,480,391.90
2420512 Unclaimed Funds	USD	0.00	345,675.98
2420515 Severance Accrual	USD	0.00	6,653,487.20
2420520 Accr Defer Compensation Ben	USD	0.00	0.00
2420532 Adm Liab-Cur-S/Ins-W/C	USD	0.00	94,899.56
2420554 P/R Ded - Stock Purchase Plan	USD	0.00	0.00
2420558 Admitted Liab NC-Self/Ins-W/C	USD	0.00	808,446.16
2420565 Expatriate Housing Allowance	USD	0.00	0.00
2420569 Self Ins Workers' Comp-Adm	USD	0.00	0.00
2420570 Employee Svings Plan-Sys-Accr	USD	0.00	0.00
2420587 Rent - J.E. Dolan Eng. Lab	USD	0.00	0.00
2420591 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059102 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059103 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059104 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059105 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059106 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059107 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059108 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059109 Muni B&O Tax - Leased Equ	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059110 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059111 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059112 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059113 Muni BO Tax - Leased Equip	USD	0.00	0.00
2420592 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059201 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059202 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059203 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059204 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059205 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059206 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059207 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059208 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059209 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059210 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059211 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059212 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059213 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059214 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059215 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059216 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059217 Sales Use Tax - Leased Equip	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059218 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059219 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059220 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059221 Sales Use Tax - Leased Equip	USD	0.00	24,447.11
2420598 Est Fin Cost - Sen Unsec Notes	USD	0.00	0.00
2420599 Expatriate Auto Allowance	USD	0.00	0.00
2420604 Energy Services ICP	USD	0.00	0.00
2420607 Incentive Plan Payments	USD	0.00	0.00
2420613 Public Liability Claim Deposit	USD	0.00	0.00
2420615 Severance - Distribution	USD	0.00	0.00
2420618 Accrued Payroll	USD	0.00	12,012,603.62
2420619 Reclamation Res - Preexisting	USD	0.00	0.00
2420620 Energy Supply Non Gen ICP	USD	0.00	85,399.01
2420621 Energy Serv Phantom Equity Pln	USD	0.00	0.00
2420622 Nuclear Incentive Plan	USD	0.00	320,437.92
2420623 Distr, Cust Ops & Reg Svcs ICP	USD	0.00	7,647,018.45
2420624 Corp & Shrd Srv Incentive Plan	USD	0.00	78,216,958.65
2420626 Safety Focus Incentive Plan	USD	0.00	0.00
2420634 Sustnd Earngs Improv Severance	USD	0.00	0.00
2420635 Generation Incentive Plan	USD	0.00	19,553,175.40
2420640 Zimmer SCR - Cinergy Cnst Adv	USD	0.00	0.00
2420643 Accrued Audit Fees	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420649 Reclamation Liability - Curr	USD	0.00	0.00
2420650 P/R Ded - Health Savings Acct	USD	0.00	0.00
2420651 Reorg Severance Accrual	USD	0.00	0.00
2420653 Reorg Misc HR Exp Accrual	USD	0.00	0.00
2420658 Accrued Prof. Tax Services	USD	0.00	0.00
2420660 AEP Transmission ICP	USD	0.00	45,732,991.59
2420669 Lease Rent Holidays	USD	0.00	0.00
2420689 Oracle Contract Cap - Curr	USD	0.00	29,205,873.29
2430001 Oblig Under Cap Leases - Curr	USD	0.00	16,065,469.01
2430003 Accrued Cur Lease Oblig	USD	0.00	367,985.02
2430031 Oblig undr Oper Lease -Current	USD	0.00	17,761,153.75
2430033 Acrued Curent Oper Lease Oblig	USD	0.00	57,348.96
2520000 Customer Adv for Construction	USD	0.00	0.00
2530000 Other Deferred Credits	USD	0.00	0.00
2530007 Employee Related Contingencies	USD	0.00	0.00
2530012 Unclaim Chks - Ret to Gen Fd	USD	0.00	0.00
2530062 Gain on Sale/Leaseback Bldgs	USD	0.00	0.00
2530077 WT2 Lease	USD	0.00	0.00
2530101 MACSS Unidentified EDI Cash	USD	26,855.62	0.00
2530112 Other Deferred Credits-Curr	USD	0.00	1,862,189.88
2530175 Legal Contingencies	USD	0.00	0.00
2530189 Oracle Contract Cap - NonCurr	USD	0.00	7,910,625.67

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2530199 Opower (HEM) Contrct Cap-NCurr	USD	0.00	5,518,270.30
2530365 MSOffice 365 Contrct Cap-NCurr	USD	0.00	22,500,720.00
2540000 Other Regulatory Liabilities	USD	0.00	0.00
2540006 SFAS 109 DFIT	USD	0.00	0.00
2540007 SFAS 109 Excess DFIT	USD	0.00	0.00
2543001 SFAS109 Flow Thru Def FIT Liab	USD	796.13	0.00
2543002 FAS 109 Flow Thru Deferred SIT	USD	3,327,302.00	0.00
2543220 Economic Development	USD	0.00	0.00
2544001 SFAS 109 Exces Deferred FIT	USD	0.00	16,917,787.39
2550001 Accum Deferred ITC - Federal	USD	0.00	0.00
2820001 ADIT- Other Property - Federal	USD	0.00	0.00
2821001 Accum Defd FIT - Utility Prop	USD	0.00	86,215,878.79
2823001 Acc Dfrd FIT FAS 109 Flow Thru	USD	0.02	0.00
2824001 Acc Dfrd FIT - SFAS 109 Excess	USD	13,499,962.09	0.00
2830001 ADIT - Other - Federal	USD	0.00	0.00
2831001 Accum Deferred FIT - Other	USD	0.00	37,453,708.79
2832002 Acc Dfd SIT - Other Inc & Ded	USD	0.00	0.00
2833001 Acc Dfd FIT FAS 109 Flow Thru	USD	1,098,482.41	0.00
2833002 Acc Dfrd SIT FAS 109 Flow Thru	USD	0.00	0.00
2834001 Acc Defd FIT - SFAS 109 Excess	USD	0.00	468,959.05
4020000 Maintenance Expense	USD	0.00	2,214.20
4030001 Depreciation Exp	USD	277,014.78	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4030024 AEPSC Trans. Depreciation Exp.	USD	152,935.11	0.00
4040001 Amort. of Plant	USD	44,186.15	0.00
4081002 FICA	USD	4,426,984.31	0.00
4081003 Federal Unemployment Tax	USD	221,636.26	0.00
408100519 Real Personal Property Taxes	USD	11,478.67	0.00
408100520 Real Personal Property Taxes	USD	10,007.69	0.00
408100521 Real Personal Property Taxes	USD	178,261.00	0.00
408100621 State Gross Receipts Tax	USD	1,200.00	0.00
4081007 State Unemployment Tax	USD	1,972,392.16	0.00
408101920 State Sales and Use Taxes	USD	0.00	7,911.92
408102920 Real-Pers Prop Tax-Cap Leases	USD	4,642.00	0.00
408102921 Real-Pers Prop Tax-Cap Leases	USD	9,441.00	0.00
4091001 Income Taxes, UOI - Federal	USD	685,827.67	0.00
4120001 Constructn Othr Svcs-Affil Cos	USD	77,006,617.72	0.00
4171001 Exp of NonUtil Oper - Nonassoc	USD	0.00	0.00
4171009 Office Supplies & Expense	USD	0.00	0.00
4171011 Membership Dues	USD	0.00	0.00
4180002 Non-Oprating Rntal Inc-Oper	USD	4,085.98	0.00
4180003 Non-Oprating Rntal Inc-Maint	USD	1,883.95	0.00
4190002 Int & Dividend Inc - Nonassoc	USD	0.00	48.81
4210001 Misc Non-Operating Inc-Assoc	USD	0.00	15,704.56
4210002 Misc Non-Op Inc-NonAsc-Rents	USD	0.00	2,537.92

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4210007 Misc Non-Op Inc - NonAsc - Oth	USD	0.00	1,163.14
4210009 Misc Non-Op Exp - NonAssoc	USD	37,353.33	0.00
4261000 Donations	USD	27,600.00	0.00
4263001 Penalties	USD	56.61	0.00
4264000 Civic and Political Activity	USD	330,737.01	0.00
4264001 Non-deduct Lobbying per IRS	USD	133,000.00	0.00
4265002 Other Deductions - Nonassoc	USD	55,338.60	0.00
4265004 Social & Service Club Dues	USD	325,061.24	0.00
4265034 Transaction Costs	USD	937.38	0.00
4300003 Int to Assoc Co - CBP	USD	70,545.51	0.00
4310001 Other Interest Expense	USD	77,703.63	0.00
4310007 Lines Of Credit	USD	2,256.63	0.00
4320000 Allw Brrwed Fnds Used Cnstr-Cr	USD	4,662.66	0.00
4560041 Miscellaneous Revenue-NonAffil	USD	0.00	0.00
4571001 Service Rev - Direct Affil	USD	0.00	126,924,773.40
4572001 Service Rev-Indirect Cost-Affi	USD	0.00	23,925,562.52
4573001 Compensation for Capital-Affil	USD	0.00	835,057.97
4581001 Service Rev-Direct Costs-NAC	USD	0.00	457,216.30
4582001 Service Rev-Indirect Cost-NAC	USD	0.00	30,456.32
5000000 Oper Supervision & Engineering	USD	4,442,695.01	0.00
5010000 Fuel	USD	42,971.59	0.00
5020000 Steam Expenses	USD	17,671.65	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5020001 Lime Expense	USD	3,307.31	0.00
5020002 Urea Expense	USD	3,442.16	0.00
5020003 Trona Expense	USD	2,966.29	0.00
5020004 Lime-Related Expenses	USD	8,635.12	0.00
5020007 Lime Hydrate Expense	USD	3,639.25	0.00
5020008 Activated Carbon	USD	7,038.13	0.00
5020013 Anhydrous Ammonia Expense	USD	3,912.85	0.00
5020014 Calcium Bromide Expense	USD	0.00	982.81
5020028 Sodium Bicarbonate Expense	USD	4,276.95	0.00
5060000 Misc Steam Power Expenses	USD	0.00	2,657,010.85
5100000 Maint Supv & Engineering	USD	236,043.51	0.00
5110000 Maintenance of Structures	USD	45,422.18	0.00
5120000 Maintenance of Boiler Plant	USD	725,403.83	0.00
5120025 Maint of Blr Plt Environmental	USD	2,605.67	0.00
5130000 Maintenance of Electric Plant	USD	552,322.89	0.00
5140000 Maintenance of Misc Steam Plt	USD	96,042.88	0.00
5170000 Oper Supervision & Engineering	USD	136.49	0.00
5240000 Misc Nuclear Power Expenses	USD	0.00	2,193.30
5240007 Industrial Security	USD	0.00	4.59
5280000 Maint Supv & Engineering	USD	4,000.84	0.00
5300000 Maint of Reactor Plant Equip	USD	0.00	419.34
5310000 Maintenance of Electric Plant	USD	12,134.33	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5350000 Oper Supervision & Engineering	USD	119,630.41	0.00
5370000 Hydraulic Expenses	USD	11,952.88	0.00
5370001 Fish & Wildlife Facilities	USD	1,666.77	0.00
5370002 Recreation Facilities	USD	5,446.00	0.00
5380000 Electric Expenses	USD	42,719.88	0.00
5390000 Misc Hydr Power Generation Exp	USD	203,041.91	0.00
5390001 Misc Hydr Pwr - Envir Poll Cnt	USD	2,196.19	0.00
5410000 Maint Supv & Engineering	USD	28,125.92	0.00
5420000 Maintenance of Structures	USD	41,693.22	0.00
5430000 Maint Rsrvoirs,Dams&Wtrways	USD	32,445.30	0.00
5440000 Maintenance of Electric Plant	USD	55,113.25	0.00
5450000 Maint of Misc Hydraulic Plant	USD	761.13	0.00
5450001 Maint Hydr Plt-Fish&Wildlfe Fa	USD	0.00	43.14
5450002 Maint of Misc Hydr Plt-Rec Fac	USD	1,878.10	0.00
5470004 Fuel - Gas Turb - Purch / Hand	USD	2,121.44	0.00
5490000 Misc Other Pwer Generation Exp	USD	9,136.74	0.00
5560000 Sys Control & Load Dispatching	USD	523,628.33	0.00
5570000 Other Expenses	USD	1,909,286.13	0.00
5600000 Oper Supervision & Engineering	USD	8,397,302.77	0.00
5612000 Load Dispatch-Mntr&Op TransSys	USD	822,230.36	0.00
5613000 Load Dispatch-Trans Srvc&Sched	USD	0.00	2,182.90
5614005 ERCOT Admin-SSC&DS	USD	8,028.72	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5615000 Reliability,Plng&Stds Develop	USD	283,016.22	0.00
5620001 Station Expenses - Nonassoc	USD	259,640.42	0.00
5621001 Oper of Energy Storage Equip	USD	17,511.50	0.00
5630000 Overhead Line Expenses	USD	57,943.32	0.00
5640000 Underground Line Expenses	USD	0.00	14.58
5660000 Misc Transmission Expenses	USD	0.00	3,815,666.88
5670001 Rents - Nonassociated	USD	521.24	0.00
5680000 Maint Supv & Engineering	USD	26,237.17	0.00
5690000 Maintenance of Structures	USD	8,176.61	0.00
5691000 Maint of Computer Hardware	USD	43,201.58	0.00
5692000 Maint of Computer Software	USD	181,832.24	0.00
5700000 Maint of Station Equipment	USD	1,095,801.52	0.00
5710000 Maintenance of Overhead Lines	USD	426,896.01	0.00
5720000 Maint of Underground Lines	USD	53,008.78	0.00
5730000 Maint of Misc Trnsmssion Plt	USD	187,074.09	0.00
5800000 Oper Supervision & Engineering	USD	741,036.70	0.00
5820000 Station Expenses	USD	345,513.79	0.00
5830000 Overhead Line Expenses	USD	158.29	0.00
5840000 Underground Line Expenses	USD	146,458.79	0.00
5850000 Street Lighting & Signal Sys E	USD	7,462.67	0.00
5860000 Meter Expenses	USD	176,366.01	0.00
5880000 Miscellaneous Distribution Exp	USD	0.00	863,752.91

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5900000 Maint Supv & Engineering	USD	10,702.83	0.00
5910000 Maintenance of Structures	USD	12,357.51	0.00
5920000 Maint of Station Equipment	USD	568,260.65	0.00
5930000 Maintenance of Overhead Lines	USD	62,749.76	0.00
5960000 Maint of Strt Lghtng & Sgnal S	USD	0.00	0.39
5970000 Maintenance of Meters	USD	290.75	0.00
5980000 Maint of Misc Distribution Plt	USD	4,374.44	0.00
9010000 Supervision - Customer Accts	USD	49,592.16	0.00
9020000 Meter Reading Expenses	USD	168,298.42	0.00
9020002 Meter Reading - Regular	USD	818.09	0.00
9020003 Meter Reading - Large Power	USD	77,057.21	0.00
9030000 Cust Records & Collection Exp	USD	989,737.79	0.00
9030001 Customer Orders & Inquiries	USD	3,707,785.39	0.00
9030002 Manual Billing	USD	57,484.92	0.00
9030003 Postage - Customer Bills	USD	170,531.83	0.00
9030004 Cashiering	USD	71,821.29	0.00
9030005 Collection Agents Fees & Exp	USD	22,026.86	0.00
9030006 Credit & Oth Collection Activi	USD	419,146.28	0.00
9030007 Collectors	USD	322,752.06	0.00
9030009 Data Processing	USD	13,530.78	0.00
9040007 Uncoll Accts - Misc Receivable	USD	168.18	0.00
9050000 Misc Customer Accounts Exp	USD	19,154.67	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9070000 Supervision - Customer Service	USD	99,925.91	0.00
9080000 Customer Assistance Expenses	USD	39,234.61	0.00
9080009 Cust Assistance Expense - DSM	USD	658.16	0.00
9100000 Misc Cust Svc&Informational Ex	USD	71,441.96	0.00
9100001 Misc Cust Svc & Info Exp - RCS	USD	6,264.65	0.00
9120000 Demonstrating & Selling Exp	USD	0.00	4,647.09
9200000 Administrative & Gen Salaries	USD	15,299,223.41	0.00
9210001 Off Supl & Exp - Nonassociated	USD	955,547.90	0.00
9210002 Off Supl & Exp - Associated	USD	163,630.84	0.00
9210004 Office Utilites	USD	165,835.90	0.00
9210005 Cellular Phones and Pagers	USD	72.20	0.00
9210021 EMP TRAVEL - Airfare	USD	108.45	0.00
9210025 MEALS & ENT-50 Pct DEDUCTIBLE	USD	29.60	0.00
9210040 DUES-BUSINESS/PROFESSIONAL	USD	355.00	0.00
9220005 Overhead Loadings	USD	0.00	4,873,357.69
9230001 Outside Svcs Empl - Nonassoc	USD	4,108,882.63	0.00
9230003 AEPSC Billed to Client Co	USD	0.00	263,234.88
9230024 SRV-MAIL/MESSENGER-POSTAGE	USD	40.84	0.00
9230034 SRV-SOFTWARE LICENSING	USD	1,442.53	0.00
9240000 Property Insurance	USD	9,674.89	0.00
9250000 Injuries and Damages	USD	34,078.64	0.00
9250002 Emp Accident Prvntion-Adm Exp	USD	24,412.15	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9250006 Wrkrs Cmpnstn Pre&Slf Ins Prv	USD	7,789.22	0.00
9250007 Prsnal Injries&Prop Dmage-Pub	USD	134.68	0.00
9260000 Employee Pensions & Benefits	USD	2,422.59	0.00
9260001 Edit & Print Empl Pub-Salaries	USD	1,069.84	0.00
9260002 Pension & Group Ins Admin	USD	0.00	16,821.55
9260003 Pension Plan	USD	3,918,462.44	0.00
9260004 Group Life Insurance Premiums	USD	219,577.75	0.00
9260005 Group Medical Ins Premiums	USD	8,638,343.98	0.00
9260007 Group L-T Disability Ins Prem	USD	148,400.32	0.00
9260008 Umbrella Trust Expense	USD	98,949.45	0.00
9260009 Group Dental Insurance Prem	USD	226,670.99	0.00
9260010 Training Administration Exp	USD	1,817.05	0.00
9260012 Employee Activities	USD	2,124.16	0.00
9260014 Educational Assistance Pmts	USD	319,945.37	0.00
9260021 Postretirement Benefits - OPEB	USD	283,742.00	0.00
9260027 Savings Plan Contributions	USD	2,352,208.17	0.00
9260036 Deferred Compensation	USD	53,527.85	0.00
9260037 Supplemental Pension	USD	99,170.42	0.00
9260042 SERP Pension - Non-Service	USD	289,636.58	0.00
9260043 OPEB - Non-Service	USD	0.00	2,946,101.33
9260062 Pension Plan - Non-Service	USD	1,184,041.59	0.00
9280000 Regulatory Commission Exp	USD	9,202.45	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9280001 Regulatory Commission Exp-Adm	USD	0.00	51.11
9280002 Regulatory Commission Exp-Case	USD	879,964.77	0.00
9280005 Reg Com Exp-FERC Trans Cases	USD	52,624.20	0.00
9301000 General Advertising Expenses	USD	5,000.00	0.00
9301001 Newspaper Advertising Space	USD	41.91	0.00
9301015 Other Corporate Comm Exp	USD	7,009.62	0.00
9302000 Misc General Expenses	USD	143,073.88	0.00
9302003 Corporate & Fiscal Expenses	USD	417,698.71	0.00
9302004 Research, Develop&Demonstr Exp	USD	0.00	20.99
9302007 Assoc Business Development Exp	USD	201,389.08	0.00
9302017 SellingPrice Normalization Exp	USD	0.00	4.04
9302458 AEPSC Non Affiliated expenses	USD	424,247.02	0.00
9310001 Rents - Real Property	USD	810,134.84	0.00
9310002 Rents - Personal Property	USD	672,027.89	0.00
9310003 Rents - Real Property - Assoc	USD	3,390,111.63	0.00
9310004 Rents - Personal Prop - Assoc	USD	2,243.38	0.00
9310005 Int on Regulated Fin Leases	USD	149,627.79	0.00
9350000 Maintenance of General Plant	USD	20,639.18	0.00
9350001 Maint of Structures - Owned	USD	840,161.24	0.00
9350002 Maint of Structures - Leased	USD	50,542.92	0.00
9350012 Maint of Data Equipment	USD	0.00	78,862.50
9350013 Maint of Cmmncation Eq-Unall	USD	1,755,698.33	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9350015 Maint of Office Furniture & Eq	USD	3,740,337.57	0.00
9350016 Maintenance of Video Equipment	USD	0.00	107.48
9350017 Maint of Misc General Property	USD	179.92	0.00
9350019 Maint of Gen Plant-SCADA Equ	USD	5,220.42	0.00
9350024 Maint of DA-AMI Comm Equip	USD	8,635.71	0.00
BD0001 Budget Use Only - O&M	USD	0.00	0.00
BD0011 Budget Use Only - Depreciation	USD	0.00	0.00
Total for Ledger	USD	2,452,658,071.93	2,452,658,071.93

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Account	Cur	Transaction Debit	Transaction Credit
1010001 Plant in Service	USD	263,051,165.57	0.00
1010007 Plant In Service-IMPco-SBSMPP	USD	0.00	0.00
1011001 Capital Leases	USD	121,024,676.68	0.00
1011006 Prov-Leased Assets	USD	0.00	43,669,357.39
1011012 Accrued Capital Leases	USD	301,934.44	0.00
1011031 Operating Lease	USD	153,515,823.31	0.00
1011032 Accrued Operating Leases	USD	7,288.57	0.00
1011034 Operating Leases - Gen & Misc	USD	0.00	0.00
1011036 Prov - Operating Lease Assets	USD	0.00	27,917,195.78
1011039 Prov-Operating Lease -Gen&Misc	USD	0.00	0.00
1030001 Experimental Plant in Service	USD	0.00	0.00
1050001 Held For Fut Use	USD	0.00	0.00
1050002 Held For Fut Use-Transmissn	USD	0.00	0.00
1050003 Held For Fut Use-Distribution	USD	0.00	0.00
1060001 Const Not Classifd	USD	26,205,755.58	0.00
1060002 Const Not Classifd-Transmissn	USD	0.00	0.00
1060003 Const Not Classifd-Distributio	USD	0.00	0.00
1060004 Const Not Classifd-Gen&Misc	USD	0.00	0.00
1070000 Construction Work In Progress	USD	0.00	0.00
1070001 CWIP - Project	USD	7,362,940.74	0.00
1070005 CWIP - Fuel Support Groups	USD	0.00	0.00
1070007 Cloud Implementation Costs	USD	0.00	0.00
1070910 Capitalized Softwr Bill Step 1	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1070920 Capitalized Softwr Bill Step 2	USD	0.00	0.00
1070930 Cloud Implmntatn Costs-Step 1	USD	0.00	0.00
1080000 Accum Prov for Deprec of Plant	USD	0.00	0.00
1080001 A/P for Deprec of Plt	USD	0.00	131,315,572.89
1080005 RWIP - Project Detail	USD	582,213.84	0.00
1110001 A/P for Amort of Plt	USD	0.00	6,029,731.74
1160020 Trans Costs - SERP	USD	0.00	0.00
1160021 Distr Costs - SERP	USD	0.00	0.00
1201000 Nuclr Fuel in Proc of Refinmnt	USD	0.00	0.00
1206000 Nuclear Fuel Under Cap Leases	USD	0.00	0.00
1210000 Nonutility Property	USD	0.00	0.00
1210001 Nonutility Property - Owned	USD	0.00	0.00
1220000 Depr & Amort of Nonutil Prop	USD	0.00	0.00
1220001 Depr&Amrt of Nonutl Prop-Ownd	USD	0.00	0.00
1220003 Depr&Amrt of Nonutl Prop-WIP	USD	0.00	0.00
1240000 Other Investments	USD	0.00	0.00
1240002 Oth Investments-Nonassociated	USD	0.00	0.00
1240005 Spec Allowance Inv NOx	USD	0.00	0.00
1240006 Other Investments - COLI	USD	0.00	0.00
1240007 Deferred Compensation Benefits	USD	18,704,357.23	0.00
1240008 Umbrella Trust	USD	224,774,536.01	0.00
1240010 Oth Invest-Nonassociated-Curr	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1240013 Cash Surrender Value Life Ins	USD	0.00	0.00
1240025 Other Property - CWIP	USD	0.00	0.00
1240048 CSW SERP Investment	USD	183,871.00	0.00
1240053 Defer Comp Plan-CSW Legacy	USD	25,742.83	0.00
1240054 Umbrella Trust-WFargo Int&Div	USD	3,887,626.81	0.00
1280007 PRW NonUMWA Net Fund Pos AEPSC	USD	206,413,156.47	0.00
1280008 SFAS 106 - Non-UMWA PRW -AEPSC	USD	5,480,337.26	0.00
1310000 Cash	USD	10,090,754.65	0.00
1340000 Other Special Deposits	USD	0.00	0.00
1340004 Worker's Comp Adv Premium	USD	0.00	0.00
1340008 Deposits - Office Space Rental	USD	0.00	0.00
1340053 Deposits - Flexible Spending	USD	309,374.92	0.00
1350000 Working Funds	USD	12,640,601.03	0.00
1350001 Cash Advances	USD	0.00	0.00
1350002 Petty Cash	USD	0.00	0.00
1350003 Cash Advances - Wages	USD	0.00	0.00
1350004 Cash Adv-Employee Expenses	USD	0.00	0.00
1350009 Cash Advances - STAR T&E Pilot	USD	0.00	0.00
1410000 Notes Receivable	USD	0.00	0.00
1410002 P/R Ded - Misc Loan Repayments	USD	0.00	0.00
1420001 Customer A/R - Electric	USD	0.00	0.00
1420002 Customer A/R - PIP Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1420003 Customer A/R - CMP	USD	0.00	0.00
1420004 Customer A/R - RIF Plan	USD	0.00	0.00
1420005 Employee Loans - Current	USD	0.00	0.00
1420006 A/R-Customer Assistance	USD	0.00	0.00
1420011 A/R - Retail Cust Rents	USD	0.00	0.00
1420101 Other Accounts Rec - Cust	USD	0.00	0.00
1420102 AR Peoplesoft Billing - Cust	USD	1,803,754.77	0.00
1430001 Other Accounts Rec-Regular	USD	0.00	0.00
1430002 Allowances	USD	0.00	0.00
1430004 Insurance	USD	0.00	0.00
1430018 Survivor Benefit Plan Premiums	USD	0.00	0.00
1430022 2001 Employee Biweekly Pay Cnv	USD	964,176.89	0.00
1430023 A/R PeopleSoft Billing System	USD	0.00	0.00
1430036 Acct. Rec. - Miscellaneous	USD	0.00	0.00
1430071 A/R Non Assoc Co - AEPSC Bills	USD	379,212.63	0.00
1430080 Jointly Owned Unit O&M Billing	USD	0.00	0.00
1430081 Damage Recovery - Third Party	USD	0.00	0.00
1430083 Damage Recovery Offset Demand	USD	22.02	0.00
1430089 A/R - Benefits Billing	USD	0.00	0.00
1430101 Other Accounts Rec - Misc	USD	0.00	0.00
1430102 AR Peoplesoft Billing - Misc	USD	1,415,634.20	0.00
1430103 AR Long-Term-Miscellaneous	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1440002 Uncoll Accts-Other Receivables	USD	0.00	0.00
1450000 Corp Borrow Prg (NR-Assoc)	USD	0.00	0.00
1460000 Accts Rec from Assoc Cos	USD	0.00	0.00
1460001 A/R Assoc Co - InterUnit G/L	USD	2,053,548.08	0.00
1460006 A/R Assoc Co - Intercompany	USD	0.00	0.00
1460007 A/R Assoc Co - OAR System	USD	0.00	0.00
1460008 A/R Assoc Co - AEPSC Bills	USD	123,852,633.33	0.00
1460009 A/R Assoc Co - InterUnit A/P	USD	1,061,897.38	0.00
1460011 A/R Assoc Co - Multi Pmts	USD	88,456.71	0.00
1460012 A/R Assoc-PCRB Interest	USD	0.00	0.00
1460016 A/R-Assoc Co - Dependent Care	USD	0.00	0.00
1460017 A/R-Assoc Co-Stock Purch Plan	USD	0.00	0.00
1460019 A/R-Assoc Co-AEPSC-Agent	USD	0.00	0.00
1460025 Fleet - M4 - A/R	USD	415,616.69	0.00
1460036 A/R Assoc Co - Payroll Ded	USD	0.00	0.00
1460041 A/R Assoc Co - Non-InterUnit GL	USD	0.00	0.00
1460054 JV-Acct Rec.-Assoc-NonAffil	USD	0.00	0.00
1510001 Fuel Stock - Coal	USD	0.00	0.00
1510004 Coal In Transit - Terminal	USD	0.00	0.00
1510017 Lignite Inv on Hand Inc Transp	USD	0.00	0.00
1520000 Fuel Stock Exp Undistributed	USD	0.00	0.00
1540001 M&S - Regular	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1540004 M&S - Exempt Material	USD	458,759.31	0.00
1540014 Indus Direct Charge Clearing	USD	0.00	0.00
1540018 M&S Inventory - Lease Equip	USD	0.00	0.00
1540019 M&S Validation Error Correctns	USD	0.00	0.00
1560000 Other Materials & Supplies	USD	0.00	0.00
1581001 NOx Allowance Inventory	USD	0.00	0.00
1630000 Stores Expense Undistributed	USD	0.00	0.00
1630001 Stores Exp - T&D Centrl Wrhse	USD	0.00	0.00
1630002 Strs Exp-Ft Wayne Centrl Wrhse	USD	0.00	0.00
1630003 Strs Exp-Roanoke Centrl Wrhse	USD	0.00	0.00
1630004 Strs Exp-T&D Satellite Storerm	USD	0.00	0.00
1630005 Stores Exp - Rockport Plant	USD	0.00	0.00
1630006 Stores Exp - Amos Plant	USD	0.00	0.00
1630007 Stores Exp - Clinch River Plan	USD	0.00	0.00
1630008 Stores Exp - Glen Lyn Plant	USD	0.00	0.00
1630009 Stores Exp - Kanawha River Plt	USD	0.00	0.00
1630010 Stores Exp - Mountaineer Plt	USD	0.00	0.00
1630011 Stores Exp - Sporn Plant	USD	0.00	0.00
1630013 Stores Exp - Conesville Plant	USD	0.00	0.00
1630014 Stores Exp - Picway Plant	USD	0.00	0.00
1630017 Stores Exp - Tanners Creek Plt	USD	0.00	0.00
1630018 Stores Exp - Cook Nuclear Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630019 Stores Exp - Big Sandy Plant	USD	0.00	0.00
1630020 Stores Exp - Cardinal Plant	USD	0.00	0.00
1630021 Stores Exp - Gavin Plant	USD	0.00	0.00
1630022 Stores Exp - Kammer Plant	USD	0.00	0.00
1630023 Stores Exp - Mitchell Plant	USD	0.00	0.00
1630024 Stores Exp - Muskingum River	USD	0.00	0.00
1630026 Stores Exp - Cook Coal Term	USD	0.00	0.00
1630027 Stores Exp - Waterford Plant	USD	0.00	0.00
1630029 Stores Exp - Fossil & Hydro	USD	0.00	0.00
1630031 Stores Exp - T&D General	USD	0.00	0.00
1630032 Stores Exp - Power Gen General	USD	0.00	0.00
1630033 Stores Exp - All Busin Units	USD	0.00	0.00
1630035 Coletto Creek Power Station	USD	0.00	0.00
1630036 E.S. Joslin Power Station	USD	0.00	0.00
1630043 Comanche Station	USD	0.00	0.00
1630044 Northeast Station - 1 & 2	USD	0.00	0.00
1630045 Northeast Station - 3 & 4	USD	0.00	0.00
1630046 Riverside Station	USD	0.00	0.00
1630047 Southwest Station	USD	0.00	0.00
1630048 Tulsa Power Station	USD	0.00	0.00
1630049 Weleetka Power Station	USD	0.00	0.00
1630050 Alliance Railcar Repair Fac	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630053 Arsenal Hill Power Plant	USD	0.00	0.00
1630054 Central Maintenance Facility	USD	0.00	0.00
1630055 Flint Creek Power Plant	USD	0.00	0.00
1630056 Knox Lee Power Plant	USD	0.00	0.00
1630057 Lieberman Power Plant	USD	0.00	0.00
1630058 Lone Star Power Plant #1	USD	0.00	0.00
1630059 Pirkey Power Plant	USD	0.00	0.00
1630060 Wilkes Power Plant	USD	0.00	0.00
1630061 Welsh Power Plant	USD	0.00	0.00
1630062 Fort Phantom Power Station	USD	0.00	0.00
1630063 Oak Creek Power Station	USD	0.00	0.00
1630064 Oklaunion Power Station	USD	0.00	0.00
1630065 Paint Creek Power Station	USD	0.00	0.00
1630066 Rio Pecos Power Station	USD	0.00	0.00
1630069 San Angelo Power Station	USD	0.00	0.00
1630070 Stores Exp - Houston Pipe Line	USD	0.00	0.00
1630071 Stores Exp - Conesville Prep	USD	0.00	0.00
1630089 Stores Exp - Shrevprt Chem Lab	USD	0.00	0.00
1630091 Stores Exp - Central Mach Shop	USD	0.00	0.00
1630109 Strs Exp - ACCT-COUNT-ADJ	USD	0.00	0.00
1630110 Strs Exp - ACCT-FRT-EXPENSE	USD	0.00	0.00
1630112 Strs Exp - PRICE VARIANCE	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630120 Strs Exp - Kingsville	USD	0.00	0.00
1630121 Strs Exp - Tulsa	USD	0.00	0.00
1630122 Strs Exp - Longview	USD	0.00	0.00
1630125 Stores - Contract & Labor Svcs	USD	0.00	0.00
1630126 Strs Exp - Transf Poly PH Pad	USD	0.00	0.00
1630136 Str Exp - Marmet Hydro	USD	0.00	0.00
1630137 Str Exp - London Hydro	USD	0.00	0.00
1630139 Str Exp - Smith Mountain Hydro	USD	0.00	0.00
1630140 Str Exp - Claytor Hydro	USD	0.00	0.00
1630152 Str Exp - Racine Hydro	USD	0.00	0.00
1630155 Stores Exp - Ceredo Plant	USD	0.00	0.00
1630156 Stores Exp - Darby Plant	USD	0.00	0.00
1630157 Stores Exp - Mattison Plant	USD	0.00	0.00
1630158 Stores Exp-Lawrenceburg Plant	USD	0.00	0.00
1630159 Stores Expense - Turk Plant	USD	0.00	0.00
1630160 Stores Expense - Dresden Plant	USD	0.00	0.00
1630999 Cash Discount Allocation Only	USD	0.00	0.00
1650001 Prepaid Insurance	USD	626,705.37	0.00
1650004 Prepaid Interest	USD	0.00	0.00
1650005 Prepaid Employee Benefits	USD	0.00	0.00
1650006 Other Prepayments	USD	34,387,035.24	0.00
1650007 Corporate Owned Life Insurance	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1650010 Prepaid Pension Benefits	USD	198,361,855.24	0.00
165001203 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001204 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001205 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001206 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001207 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001212 Prepaid Use Taxes	USD	0.00	0.00
165001218 Prepaid Use Taxes	USD	0.00	0.00
165001219 Prepaid Use Taxes	USD	0.00	0.00
165001220 Prepaid Use Taxes	USD	0.00	0.00
165001221 Prepaid Use Taxes	USD	1,250,886.67	0.00
1650014 FAS 158 Qual Contra Asset	USD	0.00	198,361,855.24
1650021 Prepaid Insurance - EIS	USD	41,995.90	0.00
1650023 Prepaid Lease	USD	0.00	0.00
1650030 Other Prepayments - Long Term	USD	14,939,327.34	0.00
1650035 PRW Without MED-D Benefits	USD	169,794,727.73	0.00
1650036 PRW for Med-D Benefits	USD	0.00	0.00
1650037 FAS158 Contra-PRW Exclud Med-D	USD	0.00	169,794,727.73
1710000 Interest&Dividends Receivable	USD	0.00	0.00
1710002 Int & Div Receivable - Affil	USD	0.00	0.00
1740000 Misc Current & Accrued Assets	USD	0.00	0.00
1740012 Pension Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1810002 Unamort Debt Exp - Inst Pur Cn	USD	0.00	0.00
1810003 Unamort Debt Exp Notes Payable	USD	0.00	0.00
1810006 Unamort Debt Exp - Sr Unsec Nt	USD	0.00	0.00
1823000 Other Regulatory Assets	USD	0.00	0.00
1823080 Deregulation Consumer Educat	USD	0.00	0.00
1823082 Deregulation Implementation	USD	0.00	0.00
1823083 Transition Regulatory Assets	USD	0.00	0.00
1823108 Reg Asset - Rate Case Expenses	USD	0.00	0.00
1823120 Other PJM Integration	USD	0.00	0.00
1823152 Unrecovered Fuel Cost - WV	USD	0.00	0.00
1823157 Interstate Project 765kv Line	USD	0.00	0.00
1823165 REG ASSET FAS 158 QUAL PLAN	USD	477,392,033.00	0.00
1823166 REG ASSET FAS 158 OPEB PLAN	USD	0.00	42,098,766.00
1823167 REG Asset FAS 158 SERP Plan	USD	29,378,640.00	0.00
1823175 TCC RC Exp-CTC-Docket 32758	USD	0.00	0.00
1823186 ADVANCED METERING SYSTEM-AMS	USD	0.00	0.00
1823301 SFAS 109 Flow Thru Defd FIT	USD	0.18	0.00
1823302 SFAS 109 Flow Thru Defrd SIT	USD	0.00	0.00
1823359 SWEPco Transmission Recovery	USD	0.00	0.00
1823500 Mon Power Integration Cost	USD	0.00	0.00
1830000 Prelimin Surv&Investgtn Chrgs	USD	0.00	0.00
1830001 Interstate Project 765 kv Line	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840000 Clearing Accounts	USD	0.00	0.00
1840001 Bldg Servcs Oper Exp-Clearing	USD	0.00	0.00
1840002 Accounts Pay Adj - Clearing	USD	0.00	16,945.94
1840003 Procurement Card - Clearing	USD	0.00	0.00
1840004 Undistributed Payroll-Clearing	USD	0.00	0.00
1840005 Non-Product Payroll - Clearing	USD	0.00	0.00
1840006 Telephone Expense - Clearing	USD	0.00	0.00
1840007 Transfer of Funds - Clearing	USD	0.00	0.00
1840019 CMS & CMF - Clearing Activity	USD	0.00	0.00
1840020 Simulator Learning Center-Clrg	USD	0.00	0.00
1840021 STAR T&E Card - Clearing	USD	0.00	0.00
1840025 Aviation - Clearing	USD	1,976,238.11	0.00
1840026 Oth Accts Rec - Cash Clearing	USD	0.00	0.00
1840027 Oth Accts Rec - A/R Clearing	USD	0.00	0.00
1840028 Non T/L Payroll-Clearing	USD	0.00	0.00
1840029 Transp-Assigned Vehicles	USD	0.00	0.00
1840030 Transportation-Other	USD	0.00	0.00
1840031 Affil Transactions-Cash Clrng	USD	0.00	0.00
1840032 Machine Shop - Non Affiliated	USD	0.00	0.00
1840033 Alliance Rail Car - OH	USD	0.00	0.00
1840034 CMS - Job Loaded Overheads	USD	0.00	0.00
1840035 IT Oper Company (OPCO) Clearng	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840036 Benefit Payments Clearing	USD	0.00	0.00
1840040 Undist Labor Fringe Benfit Clr	USD	0.00	0.00
1840041 Undist Incentive Frg Ben Clr	USD	0.00	0.00
1840043 Treasury Clearing	USD	0.00	0.00
1840045 Veh Clr - Conversion Use Only	USD	0.00	0.00
1840047 Pension Benefit Clearing	USD	0.00	0.00
1840048 FIT Payment Clearing	USD	0.00	0.00
1840049 Simulator Learning Cntr-Nonaff	USD	0.00	0.00
1840052 System Sales Agent Clearing	USD	0.00	0.00
1840054 Insurance Clearing	USD	0.00	0.00
1840057 Cell Phone/Pager - Clearing	USD	0.00	0.00
1840058 Severance Clearing	USD	0.00	0.00
1840059 NTL Payroll Clearing-Non Labor	USD	0.00	0.00
1840061 Labor Clearing Allocation	USD	0.00	0.00
1840062 AEPSC Coal Lab Clearing	USD	0.00	1.97
1840063 Corporate Charge Card Clearing	USD	0.00	0.00
1840065 GE - Waterford - Clearing	USD	0.00	0.00
1840066 PPE / Safety Equipment	USD	0.00	0.00
1850000 Temporary Facilities	USD	0.00	0.00
1860000 MDD-Internal Billing Only	USD	0.00	0.00
1860001 Allowances	USD	0.00	0.00
1860002 Deferred Expenses	USD	12,316.21	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860003 Deferred Property Taxes	USD	0.00	0.00
186000300 Deferred Property Taxes	USD	0.00	0.00
186000302 Deferred Property Taxes	USD	0.00	0.00
186000305 Deferred Property Taxes	USD	0.00	0.00
186000306 Deferred Property Taxes	USD	0.00	0.00
186000307 Deferred Property Taxes	USD	0.00	0.00
186000308 Deferred Property Taxes	USD	0.00	0.00
186000314 Deferred Property Taxes	USD	0.00	0.00
186000316 Deferred Property Taxes	USD	0.00	0.00
186000317 Deferred Property Taxes	USD	0.00	0.00
186000318 Deferred Property Taxes	USD	0.00	0.00
186000319 Deferred Property Taxes	USD	0.00	0.00
186000320 Deferred Property Taxes	USD	40,036.00	0.00
186000321 Deferred Property Taxes	USD	157,000.00	0.00
1860004 Billings - B Projects	USD	0.00	0.00
1860005 Unidentified Cash Receipts	USD	0.00	144,871.14
1860007 Billings and Deferred Projects	USD	0.00	0.00
1860015 Billings Paid Union Benefits	USD	0.00	0.00
1860016 Supplemental Pension Agree	USD	0.00	0.00
1860033 Cook Coal Terminal-Oper Exp	USD	0.00	0.00
1860042 Exp Issue/Reaq Bonds & Stk	USD	0.00	0.00
1860063 Muskingum Fuel Trans Costs	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860071 Ovhd Rate Over/Under Applied	USD	2,486,685.74	0.00
1860073 Deferred Merger Severance Exp	USD	0.00	0.00
1860074 Merger Severance Offsets	USD	0.00	0.00
1860075 SCBS Unbilled Revenues	USD	0.00	0.00
1860076 Deferred Merger Relocation Exp	USD	0.00	0.00
1860078 Incentive Expense-EVP Summary	USD	0.00	0.00
1860079 Incentive Expense - Offset	USD	0.00	0.00
186008102 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008103 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008108 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008109 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008110 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008111 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008112 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008113 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008114 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008116 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008117 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008118 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008119 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008120 Defd Property Tax - Cap Lease	USD	18,564.00	0.00
186008121 Defd Property Tax - Cap Lease	USD	94,412.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860082 Deferred Recruiting Expenses	USD	0.00	0.00
1860085 BridgeCo TO Funding	USD	0.00	0.00
1860091 BridgeCo RTO Deferred Exp	USD	0.00	0.00
1860092 Compatible Unit/Wrk 2k Sys Clr	USD	0.00	0.00
1860094 Labor Accruals - Bal Sheet	USD	0.00	0.00
1860096 PJM Payments	USD	0.00	0.00
1860098 AEPSC Labor Accruals-O&M	USD	0.00	0.00
1860103 P/R Ded - Merchandise Loans	USD	0.00	0.00
1860104 P/R Ded - Parking Rent	USD	0.00	0.00
1860110 AEP Branding	USD	0.00	0.00
1860113 Joint Fuel Project	USD	0.00	0.00
1860114 ABD Major Construction Work	USD	0.00	0.00
1860116 PJM Integration	USD	0.00	0.00
1860117 Billings - IPP Projects	USD	0.00	0.00
1860121 Synfuel Project	USD	0.00	0.00
1860123 SSA Over Under Applied S/A/P	USD	0.00	0.00
1860124 SSA Over Under Applied SC & FO	USD	0.00	0.00
1860125 SSA Over Under Applied RE&WPS	USD	0.00	0.00
1860126 SSA Over Under Applied HR	USD	0.00	0.00
1860127 SSA Over Under Applied IT	USD	0.00	0.00
1860128 SLA Over Under Applied SC	USD	0.00	0.00
1860129 SLA Over Under Applied TC	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860130 SSA Over Under Applied OC	USD	0.00	0.00
1860134 Ohio Rate Stabilization Costs	USD	0.00	0.00
1860140 New IGCC Generation Plant-East	USD	0.00	0.00
1860141 New Generation Plant-West	USD	0.00	0.00
1860146 Transition Services HPL/ETP	USD	0.00	0.00
1860147 New Generation Plant - East	USD	0.00	0.00
1860148 New Service Territory	USD	0.00	0.00
1860150 Deferred Rate Case Expense	USD	0.00	0.00
1860151 Transmission JV Deferred Costs	USD	0.00	0.00
1860153 Unamortized Credit Line Fees	USD	0.00	0.00
1860156 Sabine Mine Rusk Preparation	USD	0.00	0.00
1860159 Rolls Royce Accumulated Billing	USD	0.00	0.00
1860160 Deferred Expenses - Current	USD	0.00	0.00
1860166 Def Lease Assets - Non Taxable	USD	211,851.46	0.00
1860167 Def Lease Assets - Taxable	USD	0.00	0.00
1860168 AEPSC Accrued Labor-Bal Sheet	USD	0.00	0.00
1860173 ReXorce Accumulated Billing	USD	0.00	0.00
1860176 IPP Admin Support Cost	USD	0.00	6,618.36
1860177 Cyber Security Collaborative	USD	0.00	0.00
1860179 Local Credit Line Fees	USD	0.00	0.00
1860180 LightStone TSA - Clearing	USD	0.00	0.00
1860181 GV Lndfl & VFW Lightstone Clrg	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>	
1860186	Buckeye Power TSA - Clearing	USD	0.00	0.00
1860187	AEPSC Fabrication Non Billable	USD	118,651.31	0.00
1860188	Reimbursable RTO Study Expense	USD	68,733.78	0.00
1860999	Validation Error Correction	USD	0.00	0.00
1880000	R&D Expenses	USD	0.00	0.00
1890003	Loss Rec Debt-Notes Payable	USD	0.00	0.00
1900001	Accum Def Income Tax - Federal	USD	0.00	0.00
1901001	Accum Deferred FIT - Other	USD	97,509,409.58	0.00
1901002	Accum Deferred SIT - Other	USD	1,889,707.21	0.00
1902001	Accum Defd FIT - Oth Inc & Ded	USD	0.00	283,903.00
1903001	Acc Dfd FIT - FAS109 Flow Thru	USD	0.00	781,341.03
1903002	Acc Dfd SIT FAS 109 Flow Thru	USD	0.00	1,813,313.00
1904001	Accum Dfd FIT - FAS 109 Excess	USD	3,859,771.07	0.00
2010001	Common Stock Issued-Affiliated	USD	0.00	1,350,000.00
2110000	Miscellaneous Paid-In Capital	USD	0.00	7,052,115.96
2110007	OCI -Minimum Pension Liability	USD	0.00	0.00
2110009	MPIC - restricted stock units	USD	0.00	0.00
2110010	MPIC Stock Based Comp Units	USD	0.00	0.00
2160001	Unapprp Retnd Erngs-Unrstrictd	USD	0.00	0.00
2210001	First Mortgage Bonds	USD	0.00	0.00
2230500	Advances from Assoc Co-Current	USD	0.00	0.00
2240003	Notes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2240103 Notes Payable - Affiliated	USD	0.00	0.00
2240503 Notes - Current Portion	USD	0.00	0.00
2240603 Notes - Affiliated - Current	USD	0.00	0.00
2270001 Obligatns Undr Cap Lse-Noncurr	USD	0.00	61,091,267.27
2270003 Accrued Noncur Lease Oblig	USD	0.00	241,547.53
2270031 Oblig undr Oper Lease-Non Curr	USD	0.00	108,557,896.48
2270033 Acrued Noncur Oper Lease Oblig	USD	0.00	5,830.86
2282003 Accm Prv I/D - Worker's Com	USD	0.00	53,619.28
2283000 Accm Prv for Pensions&Benefits	USD	0.00	34,164,558.74
2283001 Deferred Compensation Plan	USD	0.00	0.00
2283002 Supplemental Savings Plan	USD	0.00	51,151,497.16
2283003 SFAS 106 Post Retirement Benef	USD	0.00	0.00
2283005 SFAS 112 Postemployment Benef	USD	0.00	10,271,045.81
2283006 SFAS 87 - Pensions	USD	0.00	10,364,535.02
2283007 Perf Share Incentive Plan	USD	0.00	0.00
2283009 Nuclear Deferred Compenstion	USD	0.00	0.00
2283010 UMWA Comb Trust Fut Liab	USD	0.00	0.00
2283011 Energy Serv 2005 Phantom Plan	USD	0.00	0.00
2283012 Incntv Comp Adj - Defd Awards	USD	0.00	0.00
2283013 Incentive Comp Deferral Plan	USD	0.00	36,799,945.86
2283014 MICP and SOIP Deferred Awards	USD	0.00	0.00
2283015 FAS 158 SERP Payable Long Term	USD	0.00	23,663,781.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2283016 FAS 158 Qual Payable Long Term	USD	0.00	268,665,642.74
2283024 DefrComp Plan-CSW Legacy	USD	0.00	982,988.16
2284016 Mine Closure Costs	USD	0.00	0.00
2284085 OH Growth Fund-NonCurrent	USD	0.00	0.00
2320001 Accounts Payable - Regular	USD	0.00	27,937,610.30
2320002 Unvouchered Invoices	USD	0.00	20,206,749.41
2320003 Retention	USD	0.00	3,248,277.45
2320004 Accrued Payroll	USD	0.00	0.00
2320008 Miscellaneous Liabilities	USD	0.00	0.00
2320011 Uninvoiced Fuel	USD	0.00	0.00
2320052 Accounts Payable - Purch Power	USD	0.00	0.00
2320066 A/P - OPEN ACCESS TRANS EXP	USD	0.00	0.00
2320069 Producer Payments	USD	0.00	0.00
2320074 A/P - FTL - SWITCH Rentals	USD	0.00	0.00
2320076 Corporate Credit Card Liab	USD	0.00	547,664.26
2320077 INDUS Unvouchered Liabilities	USD	0.00	7,385,232.54
2320080 Non PS Accounts Payable	USD	26.12	0.00
2330000 Corp Borrow Program (NP-Assoc)	USD	0.00	313,176,676.92
2340001 A/P Assoc Co - InterUnit G/L	USD	0.00	9,732,479.57
2340003 A/P Assoc Co - Savings Plan	USD	0.00	0.00
2340008 A/P Assoc Co - Dependent Care	USD	0.00	0.00
2340009 A/P Assoc Co-Stock Purch Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2340011 A/P-Assc Co-AEPSC-Agent	USD	0.00	0.00
2340015 A/P-Assc Co-AEPSC-Trans Agmnt	USD	0.00	0.00
2340022 A/P Assoc Co-Employee Loan Cur	USD	0.00	0.00
2340023 A/P Assoc Co - Parking Rent	USD	0.00	0.00
2340027 A/P Assoc Co - Intercompany	USD	0.00	38,557.47
2340029 A/P Assoc Co - AEPSC Bills	USD	0.00	0.00
2340030 A/P Assoc Co - InterUnit A/P	USD	0.00	23,290.42
2340032 A/P Assoc Co - Multi Pmts	USD	0.00	17,027,882.09
2340035 Fleet - M4 - A/P	USD	0.00	1,393,404.39
2340036 A/P Assoc Co - Payroll Ded	USD	0.00	0.00
2340037 A/P Assoc-Global Borrowing Int	USD	0.00	0.00
2360001 Federal Income Tax	USD	0.00	19,996,661.36
236000100 Federal Income Tax	USD	0.00	0.00
236000101 Federal Income Tax	USD	0.00	0.00
236000102 Federal Income Tax	USD	0.00	0.00
236000190 Federal Income Tax	USD	0.00	0.00
236000198 Federal Income Tax	USD	0.00	0.00
236000200 State Income Taxes	USD	0.00	0.00
236000201 State Income Taxes	USD	0.00	0.00
236000202 State Income Taxes	USD	0.00	0.00
236000203 State Income Taxes	USD	0.00	0.00
236000204 State Income Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000205 State Income Taxes	USD	0.00	0.00
236000206 State Income Taxes	USD	0.00	0.00
236000207 State Income Taxes	USD	0.00	0.00
236000208 State Income Taxes	USD	0.00	0.00
236000209 State Income Taxes	USD	0.00	0.00
236000210 State Income Taxes	USD	0.00	0.00
236000211 State Income Taxes	USD	0.00	0.00
236000212 State Income Taxes	USD	0.00	0.00
236000213 State Income Taxes	USD	0.00	193,556.28
236000214 State Income Taxes	USD	0.00	0.00
236000215 State Income Taxes	USD	0.00	0.00
236000216 State Income Taxes	USD	0.00	0.00
236000217 State Income Taxes	USD	124,411.27	0.00
236000218 State Income Taxes	USD	0.00	1,288,131.68
236000219 State Income Taxes	USD	0.00	1,199,978.67
236000220 State Income Taxes	USD	0.00	808,677.22
236000221 State Income Taxes	USD	0.00	350,315.75
236000299 State Income Taxes	USD	0.00	0.00
236000300 Local Income Tax	USD	915.40	0.00
236000301 Local Income Tax	USD	0.00	0.00
236000302 Local Income Tax	USD	0.00	0.00
236000303 Local Income Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000304 Local Income Tax	USD	0.00	0.00
236000306 Local Income Tax	USD	0.00	0.00
236000307 Local Income Tax	USD	0.00	0.00
236000308 Local Income Tax	USD	0.00	0.00
236000309 Local Income Tax	USD	0.00	0.00
236000310 Local Income Tax	USD	0.00	0.00
236000312 Local Income Tax	USD	0.00	0.00
236000314 Local Income Tax	USD	0.00	0.00
236000315 Local Income Tax	USD	0.00	0.00
236000316 Local Income Tax	USD	0.00	0.00
236000317 Local Income Tax	USD	0.00	30,930.86
236000318 Local Income Tax	USD	189,593.73	0.00
236000319 Local Income Tax	USD	581,821.85	0.00
236000320 Local Income Tax	USD	0.00	0.00
236000321 Local Income Tax	USD	0.00	238,624.94
2360004 FICA	USD	0.00	923,672.70
2360005 Federal Unemployment Tax	USD	0.00	4,254.22
2360006 State Unemployment Tax	USD	0.00	0.00
236000601 State Unemployment Tax	USD	0.00	0.00
236000700 State Sales and Use Taxes	USD	0.00	0.00
236000701 State Sales and Use Taxes	USD	0.00	0.00
236000702 State Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000703 State Sales and Use Taxes	USD	0.00	0.00
236000704 State Sales and Use Taxes	USD	0.00	0.00
236000705 State Sales and Use Taxes	USD	0.00	0.00
236000706 State Sales and Use Taxes	USD	0.00	0.00
236000707 State Sales and Use Taxes	USD	0.00	0.00
236000708 State Sales and Use Taxes	USD	0.00	0.00
236000709 State Sales and Use Taxes	USD	0.00	0.00
236000710 State Sales and Use Taxes	USD	0.00	0.00
236000711 State Sales and Use Taxes	USD	0.00	0.00
236000712 State Sales and Use Taxes	USD	0.00	0.00
236000713 State Sales and Use Taxes	USD	0.00	0.00
236000714 State Sales and Use Taxes	USD	0.00	0.00
236000715 State Sales and Use Taxes	USD	0.00	0.00
236000716 State Sales and Use Taxes	USD	0.00	0.00
236000717 State Sales and Use Taxes	USD	0.00	0.00
236000718 State Sales and Use Taxes	USD	0.00	0.00
236000719 State Sales and Use Taxes	USD	0.00	0.00
236000720 State Sales and Use Taxes	USD	0.00	3,161.54
236000721 State Sales and Use Taxes	USD	0.00	1,170,955.46
236000798 State Sales and Use Taxes	USD	0.00	0.00
236000801 Real & Personal Property Taxes	USD	0.00	0.00
236000802 Real & Personal Property Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000803 Real & Personal Property Taxes	USD	0.00	0.00
236000804 Real & Personal Property Taxes	USD	0.00	0.00
236000805 Real & Personal Property Taxes	USD	0.00	0.00
236000806 Real & Personal Property Taxes	USD	0.00	0.00
236000807 Real & Personal Property Taxes	USD	0.00	0.00
236000808 Real & Personal Property Taxes	USD	0.00	0.00
236000809 Real & Personal Property Taxes	USD	0.00	0.00
236000810 Real Personal Property Taxes	USD	0.00	0.00
236000811 Real Personal Property Taxes	USD	0.00	0.00
236000812 Real Personal Property Taxes	USD	0.00	0.00
236000813 Real Personal Property Taxes	USD	0.00	0.00
236000814 Real Personal Property Taxes	USD	0.00	0.00
236000815 Real Personal Property Taxes	USD	0.00	0.00
236000816 Real Personal Property Taxes	USD	0.00	0.00
236000817 Real Personal Property Taxes	USD	0.00	0.00
236000818 Real Personal Property Taxes	USD	0.00	0.00
236000819 Real Personal Property Taxes	USD	0.00	0.00
236000820 Real Personal Property Taxes	USD	0.00	1,023,639.60
236000821 Real Personal Property Taxes	USD	0.00	513,522.00
236000904 Federal Excise Taxes	USD	0.00	0.00
236000906 Federal Excise Taxes	USD	0.00	0.00
236000907 Federal Excise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000908 Federal Excise Taxes	USD	0.00	0.00
236000909 Federal Excise Taxes	USD	0.00	0.00
236000910 Federal Excise Taxes	USD	0.00	0.00
236000911 Federal Excise Taxes	USD	0.00	0.00
236000912 Federal Excise Taxes	USD	0.00	0.00
236000913 Federal Excise Taxes	USD	0.00	0.00
236000914 Federal Excise Taxes	USD	0.00	0.00
236000915 Federal Excise Taxes	USD	0.00	0.00
236000916 Federal Excise Taxes	USD	0.00	0.00
236000917 Federal Excise Taxes	USD	0.00	0.00
236000918 Federal Excise Taxes	USD	0.00	0.00
236000919 Federal Excise Taxes	USD	0.00	0.00
236000920 Federal Excise Taxes	USD	0.00	0.00
236001200 State Franchise Taxes	USD	0.00	0.00
236001201 State Franchise Taxes	USD	0.00	0.00
236001202 State Franchise Taxes	USD	0.00	0.00
236001203 State Franchise Taxes	USD	0.00	0.00
236001204 State Franchise Taxes	USD	0.00	0.00
236001205 State Franchise Taxes	USD	0.00	0.00
236001206 State Franchise Taxes	USD	0.00	0.00
236001207 State Franchise Taxes	USD	0.00	0.00
236001208 State Franchise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001209 State Franchise Taxes	USD	0.00	0.00
236001210 State Franchise Taxes	USD	0.00	0.00
236001211 State Franchise Taxes	USD	0.00	0.00
236001212 State Franchise Taxes	USD	0.00	0.00
236001213 State Franchise Taxes	USD	0.00	21.69
236001214 State Franchise Taxes	USD	0.00	1,575.00
236001215 State Franchise Taxes	USD	0.00	0.00
236001216 State Franchise Taxes	USD	0.00	0.00
236001217 State Franchise Taxes	USD	5,643.00	0.00
236001218 State Franchise Taxes	USD	4,537.00	0.00
236001219 State Franchise Taxes	USD	5,663.00	0.00
236001220 State Franchise Taxes	USD	0.00	18,407.00
236001295 State Franchise Taxes	USD	0.00	0.00
236001605 State Gross Receipts Tax	USD	0.00	0.00
236001606 State Gross Receipts Tax	USD	0.00	0.00
236001607 State Gross Receipts Tax	USD	0.00	0.00
236001608 State Gross Receipts Tax	USD	0.00	0.00
236001609 State Gross Receipts Tax	USD	0.00	0.00
236001610 State Gross Receipts Tax	USD	0.00	0.00
236001611 State Gross Receipts Tax	USD	0.00	0.00
236001612 State Gross Receipts Tax	USD	0.00	0.00
236001613 State Gross Receipts Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001614 State Gross Receipts Tax	USD	0.00	0.00
236001615 State Gross Receipts Tax	USD	0.00	0.00
236001616 State Gross Receipts Tax	USD	0.00	0.00
236001617 State Gross Receipts Tax	USD	0.00	0.00
236001618 State Gross Receipts Tax	USD	0.00	0.00
236001619 State Gross Receipts Tax	USD	0.00	0.00
236001620 State Gross Receipts Tax	USD	0.00	0.00
236001621 State Gross Receipts Tax	USD	0.00	2,400.00
236001705 Municipal License Fees Accrd	USD	0.00	0.00
236001706 Municipal License Fees Accrd	USD	0.00	0.00
236001707 Municipal License Fees Accrd	USD	0.00	0.00
236001712 Municipal License Fees Accrd	USD	0.00	0.00
236001713 Municipal License Fees Accrd	USD	0.00	0.00
236001714 Municipal License Fees Accrd	USD	0.00	0.00
236001715 Municipal License Fees Accrd	USD	0.00	0.00
236001716 Municipal License Fees Accrd	USD	0.00	0.00
236001717 Municipal License Fees Accrd	USD	0.00	0.00
236001718 Municipal License Fees Accrd	USD	0.00	0.00
236001719 Municipal License Fees Accrd	USD	95.00	0.00
236001720 Municipal License Fees Accrd	USD	100.00	0.00
236001901 State Single Business Taxes	USD	0.00	0.00
236001902 State Single Business Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001903 State Single Business Taxes	USD	0.00	0.00
236001904 State Single Business Taxes	USD	0.00	0.00
236001905 State Single Business Taxes	USD	0.00	0.00
236001906 State Single Business Taxes	USD	0.00	0.00
236001907 State Single Business Taxes	USD	0.00	0.00
236002001 State Public Service Com Tax	USD	0.00	0.00
236002011 State Public Service Com Tax	USD	0.00	0.00
236002012 State Public Service Com Tax	USD	0.00	0.00
236002100 State Foreign Corporation Tax	USD	0.00	0.00
236002199 State Foreign Corporation Tax	USD	0.00	0.00
236002201 State License/Registration Tax	USD	0.00	0.00
236002202 State License/Registration Tax	USD	0.00	0.00
236002203 State License/Registration Tax	USD	0.00	0.00
236002204 State License/Registration Tax	USD	0.00	0.00
236002205 State License/Registration Tax	USD	0.00	0.00
236002206 State License/Registration Tax	USD	0.00	0.00
236002207 State License/Registration Tax	USD	0.00	0.00
236002208 State License/Registration Tax	USD	0.00	0.00
236002209 State License/Registration Tax	USD	0.00	0.00
236002210 State License Registration Tax	USD	0.00	0.00
236002211 State License Registration Tax	USD	0.00	0.00
236002212 State License Registration Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002213 State License Registration Tax	USD	0.00	0.00
236002214 State License Registration Tax	USD	0.00	0.00
236002215 State License Registration Tax	USD	0.00	0.00
236002216 State License Registration Tax	USD	0.00	0.00
236002217 State License Registration Tax	USD	0.00	0.00
236002218 State License Registration Tax	USD	0.00	0.00
236002219 State License Registration Tax	USD	193.00	0.00
236002220 State License Registration Tax	USD	75.00	0.00
2360023 Employee Payroll Taxes	USD	0.00	0.00
236002301 Employee Payroll Taxes	USD	0.00	0.00
236002400 State Franchise Tax-Interco	USD	0.00	0.00
236002499 State Franchise Tax-Interco	USD	0.00	0.00
236003000 Misc State and Local Taxes	USD	0.00	0.00
236003001 Misc State and Local Taxes	USD	0.00	0.00
236003002 Misc State and Local Taxes	USD	0.00	0.00
236003003 Misc State and Local Taxes	USD	0.00	0.00
236003004 Misc State and Local Taxes	USD	0.00	0.00
236003005 Misc State and Local Taxes	USD	0.00	0.00
236003006 Misc State and Local Taxes	USD	0.00	0.00
236003007 Misc State and Local Taxes	USD	0.00	0.00
236003010 Misc State and Local Taxes	USD	0.00	0.00
236003013 Misc State and Local Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003100 Local Sales and Use Taxes	USD	0.00	0.00
236003300 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003301 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003302 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003303 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003304 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003305 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003306 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003308 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003311 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003312 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003313 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003314 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003315 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003316 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003319 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003320 Pers Prop Tax-Cap Leases	USD	0.00	55,700.00
236003321 Pers Prop Tax-Cap Leases	USD	0.00	113,294.00
236003502 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003503 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003504 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003505 Real Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003508 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003509 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003510 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003511 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003512 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003513 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003514 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003515 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003516 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003517 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003518 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003519 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003520 Real Prop Tax-Cap Leases	USD	0.00	65,960.40
236003521 Real Prop Tax-Cap Leases	USD	0.00	34,150.00
2360037 FICA - Incentive accrual	USD	0.00	10,109,230.19
2360038 Reorg Payroll Tax Accrual	USD	0.00	10,640.12
236004112 State Minimum Tax	USD	0.00	0.00
2360070 State Sls and Use Tx-Spec Purp	USD	0.00	0.00
2360104 FICA - NON-CURRENT	USD	0.00	9,147,706.05
2360105 FICA - CARES ACT	USD	0.00	9,147,706.06
2360501 Fed Inc Tax-Short Term FIN48	USD	0.00	0.00
2360502 State Inc Tax-Short Term FIN48	USD	3,848.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2360601 Fed Inc Tax-Long Term FIN48	USD	0.00	9,398,831.00
2360602 State Inc Tax-Long Term FIN48	USD	0.00	0.00
2360801 Federal Income Tax - IRS Audit	USD	0.00	0.00
2370003 Interest Accrued-Notes Pay	USD	0.00	0.00
2370009 Interest Accrued-Other	USD	0.00	0.00
2370010 Interest Accrued - Affiliated	USD	0.00	0.00
2370016 Interest Accrued - Tax	USD	0.00	0.00
2370048 Acrd Int.- FIT Reserve - LT	USD	0.00	0.00
2370348 Acrd Int. - SIT Reserve - LT	USD	0.00	0.00
2370448 Acrd Int. - SIT Reserve - ST	USD	243.00	0.00
2410001 Federal Income Tax Withheld	USD	0.00	0.00
2410002 State Income Tax Withheld	USD	0.00	0.00
2410003 Local Income Tax Withheld	USD	0.00	0.00
2410004 State Sales Tax Collected	USD	0.00	0.00
2410005 FICA Tax Withheld	USD	0.00	18,629.67
2410006 School District Tax Withheld	USD	0.00	0.00
2410012 Hypothetical Tax	USD	0.00	0.00
2420000 Misc Current & Accrued Liab	USD	0.00	206,000.00
2420001 P/R Ded - Charitable Contribut	USD	0.00	0.00
2420002 P/R Ded - Medical Insurance	USD	0.00	2,861,333.18
2420003 P/R Ded - Dental Insurance	USD	0.00	482,469.94
2420004 P/R Ded - Long Term Care	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420005 P/R Ded - Parking Rent	USD	0.00	0.00
2420006 P/R Ded - Fitness Dues	USD	0.00	0.00
2420007 P/R Ded - Savings Plan	USD	0.00	0.00
2420009 Depend Care/Flex Medical Spend	USD	0.00	2,336,689.57
2420010 P/R Ded - Dependent Life Ins	USD	0.00	0.00
2420012 P/R Ded - Hyatt Legal Plan	USD	0.00	0.00
2420013 P/R Ded - LTD Ins Premiums	USD	0.00	20,886.23
2420014 P/R Ded - Savings Bonds	USD	0.00	0.00
2420015 P/R Ded - Union Dues	USD	0.00	0.00
2420016 P/R Ded-Crt Ordrr/Grnshmt/Tx Lv	USD	0.00	9.11
2420017 P/R Ded - AD&D and OAD&D Ins	USD	0.00	0.00
2420018 P/R Ded-Reg&Spec Life Ins Prem	USD	0.00	0.00
2420020 Vacation Pay - This Year	USD	0.00	61,311,111.74
2420021 Vacation Pay - Next Year	USD	0.00	7,895,297.19
2420022 P/R Ded - PAC	USD	0.00	0.00
2420026 MICP	USD	0.00	0.00
2420027 FAS 112 CURRENT LIAB	USD	0.00	4,744,247.19
2420028 ESP - Employer Contrib Accrued	USD	0.00	0.00
2420029 P/R Ded - HMO	USD	0.00	0.00
2420044 P/R Withholdings	USD	0.00	1,716,786.07
2420045 Other Employee Benefits	USD	0.00	0.00
2420046 FAS 158 SERP Payable - Current	USD	0.00	5,714,859.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420048 Company Incentive Plan	USD	0.00	0.00
2420049 P/R Ded - MetPay Insurance	USD	0.00	0.00
2420051 Non-Productive Payroll	USD	0.00	3,772,625.53
2420052 RSU Sec 16 Exec, Current	USD	0.00	0.00
2420053 Perf Share Incentive Plan	USD	0.00	0.00
2420054 Incentive Plan Adjustments	USD	0.00	0.00
2420055 NPIP	USD	0.00	0.00
2420056 CCT Incentive Plan	USD	0.00	0.00
2420057 Control Payroll Disburse Acct	USD	0.00	0.00
2420067 Insurance Claims Pending	USD	0.00	0.00
2420068 Current Liab - LSHW Act	USD	0.00	6,004.00
2420069 ProServ Org Incentive Plan	USD	0.00	0.00
2420070 P/R Ded - Salvation Army	USD	0.00	0.00
2420071 P/R Ded - Vision Plan	USD	0.00	121,584.43
2420072 P/R - Payroll Adjustment	USD	0.00	0.00
2420076 P/R Savings Plan - Incentive	USD	0.00	6,208,820.53
2420081 Environmntl Remediation Accrual	USD	0.00	0.00
2420083 Active Med and Dental IBNR	USD	0.00	0.00
2420085 OH Growth Fund-Current	USD	0.00	0.00
2420086 Environ Remediation - SEMCO	USD	0.00	0.00
2420091 HSA - Employer Contribution	USD	0.00	0.00
2420199 Opower (HEM) Contract Cap-Curr	USD	0.00	2,759,135.15

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420365 MSOffice 365 Contract Cap-Curr	USD	0.00	7,028,208.00
2420420 Accr DefrComp Ben-CSW Legacy	USD	0.00	183,231.92
2420502 Injuries And Damages	USD	0.00	0.00
2420503 Worker's Comp Admin Fee	USD	0.00	1,673.14
2420504 Accrued Lease Expense	USD	44,593.47	0.00
2420505 Workers Comp NC Admin Fee	USD	0.00	32,301.53
2420511 Control Cash Disburse Account	USD	0.00	2,957,624.90
2420512 Unclaimed Funds	USD	0.00	340,896.98
2420515 Severance Accrual	USD	0.00	6,684,097.44
2420520 Accr Defer Compensation Ben	USD	0.00	0.00
2420532 Adm Liab-Cur-S/Ins-W/C	USD	0.00	71,365.75
2420554 P/R Ded - Stock Purchase Plan	USD	0.00	0.00
2420558 Admitted Liab NC-Self/Ins-W/C	USD	0.00	814,907.84
2420565 Expatriate Housing Allowance	USD	0.00	0.00
2420569 Self Ins Workers' Comp-Adm	USD	0.00	0.00
2420570 Employee Svings Plan-Sys-Accr	USD	0.00	0.00
2420587 Rent - J.E. Dolan Eng. Lab	USD	0.00	0.00
2420591 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059102 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059103 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059104 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059105 Muni B&O Tax - Leased Equ	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059106 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059107 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059108 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059109 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059110 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059111 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059112 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059113 Muni BO Tax - Leased Equip	USD	0.00	0.00
2420592 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059201 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059202 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059203 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059204 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059205 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059206 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059207 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059208 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059209 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059210 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059211 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059212 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059213 Sales Use Tax - Lease Equip	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059214 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059215 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059216 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059217 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059218 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059219 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059220 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059221 Sales Use Tax - Leased Equip	USD	0.00	140,002.11
2420598 Est Fin Cost - Sen Unsec Notes	USD	0.00	0.00
2420599 Expatriate Auto Allowance	USD	0.00	0.00
2420604 Energy Services ICP	USD	0.00	0.00
2420607 Incentive Plan Payments	USD	0.00	0.00
2420613 Public Liability Claim Deposit	USD	0.00	0.00
2420615 Severance - Distribution	USD	0.00	0.00
2420618 Accrued Payroll	USD	0.00	11,846,588.00
2420619 Reclamation Res - Preexisting	USD	0.00	0.00
2420620 Energy Supply Non Gen ICP	USD	0.00	90,279.01
2420621 Energy Serv Phantom Equity Pln	USD	0.00	0.00
2420622 Nuclear Incentive Plan	USD	0.00	332,735.92
2420623 Distr, Cust Ops & Reg Svcs ICP	USD	0.00	7,651,134.45
2420624 Corp & Shrd Srv Incentive Plan	USD	0.00	82,598,390.65
2420626 Safety Focus Incentive Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420634 Sustnd Earngs Improv Severance	USD	0.00	0.00
2420635 Generation Incentive Plan	USD	0.00	20,503,895.40
2420640 Zimmer SCR - Cinergy Cnst Adv	USD	0.00	0.00
2420643 Accrued Audit Fees	USD	0.00	0.00
2420649 Reclamation Liability - Curr	USD	0.00	0.00
2420650 P/R Ded - Health Savings Acct	USD	0.00	0.00
2420651 Reorg Severance Accrual	USD	0.00	0.00
2420653 Reorg Misc HR Exp Accrual	USD	0.00	0.00
2420658 Accrued Prof. Tax Services	USD	0.00	0.00
2420660 AEP Transmission ICP	USD	0.00	48,023,877.59
2420669 Lease Rent Holidays	USD	0.00	0.00
2420689 Oracle Contract Cap - Curr	USD	0.00	29,267,015.97
2430001 Oblig Under Cap Leases - Curr	USD	0.00	16,263,272.54
2430003 Accrued Cur Lease Oblig	USD	0.00	60,386.91
2430031 Oblig undr Oper Lease -Current	USD	0.00	17,720,140.86
2430033 Acrued Curent Oper Lease Oblig	USD	0.00	1,457.71
2520000 Customer Adv for Construction	USD	0.00	0.00
2530000 Other Deferred Credits	USD	0.00	0.00
2530007 Employee Related Contingencies	USD	0.00	0.00
2530012 Unclaim Chks - Ret to Gen Fd	USD	0.00	0.00
2530062 Gain on Sale/Leaseback Bldgs	USD	0.00	0.00
2530077 WT2 Lease	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2530101 MACSS Unidentified EDI Cash	USD	0.00	6,043.79
2530112 Other Deferred Credits-Curr	USD	0.00	7,194,399.24
2530175 Legal Contingencies	USD	0.00	0.00
2530189 Oracle Contract Cap - NonCurr	USD	0.00	7,927,186.62
2530199 Opower (HEM) Contrct Cap-NCurr	USD	0.00	5,518,270.30
2530365 MSOffice 365 Contrct Cap-NCurr	USD	0.00	22,500,720.00
2540000 Other Regulatory Liabilities	USD	0.00	0.00
2540006 SFAS 109 DFIT	USD	0.00	0.00
2540007 SFAS 109 Excess DFIT	USD	0.00	0.00
2543001 SFAS109 Flow Thru Def FIT Liab	USD	796.13	0.00
2543002 FAS 109 Flow Thru Deferred SIT	USD	1,813,313.00	0.00
2543220 Economic Development	USD	0.00	0.00
2544001 SFAS 109 Exces Deferred FIT	USD	0.00	16,800,208.11
2550001 Accum Deferred ITC - Federal	USD	0.00	0.00
2820001 ADIT- Other Property - Federal	USD	0.00	0.00
2821001 Accum Defd FIT - Utility Prop	USD	0.00	85,966,966.34
2823001 Acc Dfrd FIT FAS 109 Flow Thru	USD	0.02	0.00
2824001 Acc Dfrd FIT - SFAS 109 Excess	USD	13,421,554.09	0.00
2830001 ADIT - Other - Federal	USD	0.00	0.00
2831001 Accum Deferred FIT - Other	USD	0.00	36,245,532.58
2832002 Acc Dfd SIT - Other Inc & Ded	USD	0.00	0.00
2833001 Acc Dfd FIT FAS 109 Flow Thru	USD	780,544.72	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2833002 Acc Dfrd SIT FAS 109 Flow Thru	USD	0.00	0.00
2834001 Acc Defd FIT - SFAS 109 Excess	USD	0.00	481,117.05
4020000 Maintenance Expense	USD	0.00	4,309.98
4030001 Depreciation Exp	USD	561,310.87	0.00
4030024 AEPSC Trans. Depreciation Exp.	USD	306,664.18	0.00
4040001 Amort. of Plant	USD	88,955.96	0.00
4081002 FICA	USD	8,609,107.88	0.00
4081003 Federal Unemployment Tax	USD	214,641.68	0.00
408100519 Real Personal Property Taxes	USD	7,650.67	0.00
408100520 Real Personal Property Taxes	USD	39,757.65	0.00
408100521 Real Personal Property Taxes	USD	356,522.00	0.00
408100620 State Gross Receipts Tax	USD	0.00	2,551.00
408100621 State Gross Receipts Tax	USD	2,400.00	0.00
4081007 State Unemployment Tax	USD	1,955,243.58	0.00
408101920 State Sales and Use Taxes	USD	0.00	7,911.92
408101921 State Sales and Use Taxes	USD	1,190.96	0.00
408102920 Real-Pers Prop Tax-Cap Leases	USD	9,284.00	0.00
408102921 Real-Pers Prop Tax-Cap Leases	USD	18,882.00	0.00
4091001 Income Taxes, UOI - Federal	USD	4,794,245.03	0.00
409100221 Income Taxes UOI - State	USD	350,315.75	0.00
409100321 Income Taxes UOI - Local	USD	238,624.94	0.00
4101001 Prov Def I/T Util Op Inc-Fed	USD	1,366,914.05	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4111001 Prv Def I/T-Cr Util Op Inc-Fed	USD	0.00	5,378,444.43
4120001 Constructn Othr Svcs-Affil Cos	USD	124,884,994.28	0.00
4171001 Exp of NonUtil Oper - Nonassoc	USD	0.00	0.00
4171009 Office Supplies & Expense	USD	37,500.00	0.00
4171011 Membership Dues	USD	0.00	0.00
4180002 Non-Opratng Rntal Inc-Oper	USD	9,642.30	0.00
4180003 Non-Opratng Rntal Inc-Maint	USD	5,648.60	0.00
4180004 Non-Opratng Rntal Inc-Rntal	USD	50.00	0.00
4190002 Int & Dividend Inc - Nonassoc	USD	0.00	199.52
4210001 Misc Non-Operating Inc-Assoc	USD	0.00	31,409.12
4210002 Misc Non-Op Inc-NonAsc-Rents	USD	0.00	5,075.84
4210007 Misc Non-Op Inc - NonAsc - Oth	USD	0.00	88,966.53
4210009 Misc Non-Op Exp - NonAssoc	USD	70,683.80	0.00
4261000 Donations	USD	32,850.00	0.00
4263001 Penalties	USD	56.61	0.00
4264000 Civic and Political Activity	USD	582,831.23	0.00
4264001 Non-deduct Lobbying per IRS	USD	143,000.00	0.00
4265002 Other Deductions - Nonassoc	USD	139,732.63	0.00
4265004 Social & Service Club Dues	USD	329,692.07	0.00
4265007 Regulatory Expenses	USD	21,000.00	0.00
4265034 Transaction Costs	USD	937.38	0.00
4300003 Int to Assoc Co - CBP	USD	126,197.73	0.00

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4310001 Other Interest Expense	USD	155,407.26	0.00
4310007 Lines Of Credit	USD	4,294.85	0.00
4320000 Allw Brrwed Fnds Used Cnstr-Cr	USD	3,890.11	0.00
4560041 Miscellaneous Revenue-NonAffil	USD	0.00	0.00
4571001 Service Rev - Direct Affil	USD	0.00	227,282,195.39
4572001 Service Rev-Indirect Cost-Affi	USD	0.00	44,905,956.21
4573001 Compensation for Capital-Affil	USD	0.00	1,654,157.40
4581001 Service Rev-Direct Costs-NAC	USD	0.00	805,192.09
4582001 Service Rev-Indirect Cost-NAC	USD	0.00	61,693.16
5000000 Oper Supervision & Engineering	USD	6,706,117.13	0.00
5010000 Fuel	USD	175,651.90	0.00
5010028 Gypsum Sales Proceeds	USD	0.00	106.59
5020000 Steam Expenses	USD	20,153.47	0.00
5020001 Lime Expense	USD	5,235.61	0.00
5020002 Urea Expense	USD	4,820.55	0.00
5020003 Trona Expense	USD	5,083.30	0.00
5020004 Lime-Related Expenses	USD	13,493.10	0.00
5020007 Lime Hydrate Expense	USD	6,065.91	0.00
5020008 Activated Carbon	USD	13,930.70	0.00
5020013 Anhydrous Ammonia Expense	USD	6,274.67	0.00
5020014 Calcium Bromide Expense	USD	0.00	150.68
5020025 Steam Exp Environmental	USD	3,227.63	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5020028 Sodium Bicarbonate Expense	USD	7,087.81	0.00
5060000 Misc Steam Power Expenses	USD	0.00	2,061,227.38
5060025 Misc Stm Pwr Exp Environmental	USD	702.31	0.00
5100000 Maint Supv & Engineering	USD	342,928.60	0.00
5110000 Maintenance of Structures	USD	81,606.52	0.00
5120000 Maintenance of Boiler Plant	USD	1,220,103.18	0.00
5120025 Maint of Blr Plt Environmental	USD	4,162.31	0.00
5130000 Maintenance of Electric Plant	USD	791,179.07	0.00
5140000 Maintenance of Misc Steam Plt	USD	165,754.43	0.00
5170000 Oper Supervision & Engineering	USD	722.40	0.00
5240000 Misc Nuclear Power Expenses	USD	0.00	2,002.31
5240007 Industrial Security	USD	0.00	4.59
5280000 Maint Supv & Engineering	USD	4,821.04	0.00
5300000 Maint of Reactor Plant Equip	USD	0.00	419.34
5310000 Maintenance of Electric Plant	USD	18,549.88	0.00
5350000 Oper Supervision & Engineering	USD	207,644.32	0.00
5370000 Hydraulic Expenses	USD	14,830.23	0.00
5370001 Fish & Wildlife Facilities	USD	3,706.45	0.00
5370002 Recreation Facilities	USD	11,120.56	0.00
5380000 Electric Expenses	USD	72,745.99	0.00
5390000 Misc Hydr Power Generation Exp	USD	328,691.50	0.00
5390001 Misc Hydr Pwr - Envir Poll Cnt	USD	7,895.15	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5410000 Maint Supv & Engineering	USD	44,489.22	0.00
5420000 Maintenance of Structures	USD	64,350.35	0.00
5430000 Maint Rsrvoirs,Dams&Wtrways	USD	55,474.59	0.00
5440000 Maintenance of Electric Plant	USD	88,469.76	0.00
5450000 Maint of Misc Hydraulic Plant	USD	895.66	0.00
5450001 Maint Hydr Plt-Fish&Wildlfe Fa	USD	0.00	43.14
5450002 Maint of Misc Hydr Plt-Rec Fac	USD	2,830.35	0.00
5470004 Fuel - Gas Turb - Purch / Hand	USD	3,652.99	0.00
5480000 Generation Expenses	USD	7,312.56	0.00
5490000 Misc Other Pwer Generation Exp	USD	9,130.82	0.00
5530001 Maint of Gen Plant - Gas Turb	USD	13,369.61	0.00
5560000 Sys Control & Load Dispatching	USD	896,062.47	0.00
5570000 Other Expenses	USD	2,876,795.60	0.00
5600000 Oper Supervision & Engineering	USD	14,069,313.78	0.00
5612000 Load Dispatch-Mntr&Op TransSys	USD	1,354,046.12	0.00
5613000 Load Dispatch-Trans Srvc&Sched	USD	0.00	4,365.80
5614005 ERCOT Admin-SSC&DS	USD	8,028.72	0.00
5615000 Reliability,Plng&Stds Develop	USD	540,850.43	0.00
5620001 Station Expenses - Nonassoc	USD	465,805.50	0.00
5621001 Oper of Energy Storage Equip	USD	17,511.50	0.00
5630000 Overhead Line Expenses	USD	133,368.78	0.00
5640000 Underground Line Expenses	USD	0.00	14.58

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5660000 Misc Transmission Expenses	USD	0.00	2,433,491.54
5670001 Rents - Nonassociated	USD	1,042.48	0.00
5680000 Maint Supv & Engineering	USD	48,093.65	0.00
5690000 Maintenance of Structures	USD	22,963.20	0.00
5691000 Maint of Computer Hardware	USD	72,262.00	0.00
5692000 Maint of Computer Software	USD	413,951.85	0.00
5700000 Maint of Station Equipment	USD	1,829,916.93	0.00
5710000 Maintenance of Overhead Lines	USD	2,035,488.92	0.00
5720000 Maint of Underground Lines	USD	80,943.74	0.00
5730000 Maint of Misc Trnsmssion Plt	USD	215,359.30	0.00
5800000 Oper Supervision & Engineering	USD	1,275,400.65	0.00
5820000 Station Expenses	USD	645,524.36	0.00
5830000 Overhead Line Expenses	USD	158.17	0.00
5840000 Underground Line Expenses	USD	214,494.56	0.00
5850000 Street Lighting & Signal Sys E	USD	6,942.02	0.00
5860000 Meter Expenses	USD	301,289.15	0.00
5880000 Miscellaneous Distribution Exp	USD	230,354.04	0.00
5900000 Maint Supv & Engineering	USD	20,822.98	0.00
5910000 Maintenance of Structures	USD	18,312.78	0.00
5920000 Maint of Station Equipment	USD	994,458.38	0.00
5930000 Maintenance of Overhead Lines	USD	354,615.37	0.00
5950000 Maint of Lne Trnf,Rglators&Dvi	USD	88.07	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5960000 Maint of Strt Lghtng & Sgnal S	USD	0.00	0.39
5970000 Maintenance of Meters	USD	462.19	0.00
5980000 Maint of Misc Distribution Plt	USD	12,147.26	0.00
9010000 Supervision - Customer Accts	USD	83,319.07	0.00
9020000 Meter Reading Expenses	USD	201,242.43	0.00
9020002 Meter Reading - Regular	USD	1,306.34	0.00
9020003 Meter Reading - Large Power	USD	125,286.18	0.00
9030000 Cust Records & Collection Exp	USD	1,716,544.02	0.00
9030001 Customer Orders & Inquiries	USD	6,345,170.26	0.00
9030002 Manual Billing	USD	95,127.59	0.00
9030003 Postage - Customer Bills	USD	107,618.39	0.00
9030004 Cashiering	USD	122,038.91	0.00
9030005 Collection Agents Fees & Exp	USD	67,928.66	0.00
9030006 Credit & Oth Collection Activi	USD	827,769.66	0.00
9030007 Collectors	USD	521,683.45	0.00
9030009 Data Processing	USD	22,849.75	0.00
9040007 Uncoll Accts - Misc Receivable	USD	167.43	0.00
9050000 Misc Customer Accounts Exp	USD	33,082.24	0.00
9070000 Supervision - Customer Service	USD	162,646.34	0.00
9080000 Customer Assistance Expenses	USD	68,453.80	0.00
9080009 Cust Assistance Expense - DSM	USD	2,296.09	0.00
9100000 Misc Cust Svc&Informational Ex	USD	117,787.41	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9100001 Misc Cust Svc & Info Exp - RCS	USD	9,384.82	0.00
9120000 Demonstrating & Selling Exp	USD	16,584.92	0.00
9200000 Administrative & Gen Salaries	USD	31,369,550.48	0.00
9210001 Off Supl & Exp - Nonassociated	USD	1,855,424.61	0.00
9210002 Off Supl & Exp - Associated	USD	320,958.54	0.00
9210004 Office Utilites	USD	318,656.22	0.00
9210005 Cellular Phones and Pagers	USD	72.20	0.00
9210021 EMP TRAVEL - Airfare	USD	1,825.77	0.00
9210025 MEALS & ENT-50 Pct DEDUCTIBLE	USD	29.60	0.00
9210038 SAFETY EQUIP CALIB & TESTING	USD	0.00	0.00
9210040 DUES-BUSINESS/PROFESSIONAL	USD	493.03	0.00
9220005 Overhead Loadings	USD	0.00	2,486,685.74
9230001 Outside Svcs Empl - Nonassoc	USD	8,139,375.23	0.00
9230003 AEPSC Billed to Client Co	USD	0.00	468,564.29
9230024 SRV-MAIL/MESSENGER-POSTAGE	USD	40.84	0.00
9230034 SRV-SOFTWARE LICENSING	USD	1,442.53	0.00
9240000 Property Insurance	USD	19,349.78	0.00
9250000 Injuries and Damages	USD	79,204.36	0.00
9250001 Safety Dinners and Awards	USD	11.64	0.00
9250002 Emp Accident Prvntion-Adm Exp	USD	54,192.57	0.00
9250006 Wrkrs Cmpnsth Pre&Slf Ins Prv	USD	86,436.90	0.00
9250007 Prsnal Injries&Prop Dmage-Pub	USD	103.20	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9260000 Employee Pensions & Benefits	USD	5,007.47	0.00
9260001 Edit & Print Empl Pub-Salaries	USD	1,463.73	0.00
9260002 Pension & Group Ins Admin	USD	22,046.14	0.00
9260003 Pension Plan	USD	7,933,726.43	0.00
9260004 Group Life Insurance Premiums	USD	439,327.45	0.00
9260005 Group Medical Ins Premiums	USD	11,867,403.31	0.00
9260007 Group L-T Disability Ins Prem	USD	299,353.55	0.00
9260008 Umbrella Trust Expense	USD	0.00	1,724,539.87
9260009 Group Dental Insurance Prem	USD	454,075.30	0.00
9260010 Training Administration Exp	USD	2,729.98	0.00
9260012 Employee Activities	USD	143,649.52	0.00
9260014 Educational Assistance Pmts	USD	376,670.69	0.00
9260021 Postretirement Benefits - OPEB	USD	567,484.00	0.00
9260026 Savings Plan Administration	USD	5,879.22	0.00
9260027 Savings Plan Contributions	USD	4,704,407.18	0.00
9260036 Deferred Compensation	USD	53,527.47	0.00
9260037 Supplemental Pension	USD	198,340.84	0.00
9260042 SERP Pension - Non-Service	USD	579,273.16	0.00
9260043 OPEB - Non-Service	USD	0.00	5,892,202.66
9260062 Pension Plan - Non-Service	USD	2,368,083.18	0.00
9280000 Regulatory Commission Exp	USD	19,037.06	0.00
9280001 Regulatory Commission Exp-Adm	USD	0.00	51.11

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9280002 Regulatory Commission Exp-Case	USD	1,568,196.18	0.00
9280005 Reg Com Exp-FERC Trans Cases	USD	85,765.27	0.00
9301000 General Advertising Expenses	USD	5,000.00	0.00
9301001 Newspaper Advertising Space	USD	41.91	0.00
9301012 Public Opinion Surveys	USD	93,848.00	0.00
9301015 Other Corporate Comm Exp	USD	7,534.62	0.00
9302000 Misc General Expenses	USD	294,085.89	0.00
9302003 Corporate & Fiscal Expenses	USD	563,471.14	0.00
9302004 Research, Develop&Demonstr Exp	USD	1,226.77	0.00
9302007 Assoc Business Development Exp	USD	383,504.47	0.00
9302017 SellingPrice Normalization Exp	USD	0.00	4.04
9302458 AEPSC Non Affiliated expenses	USD	745,798.85	0.00
9310001 Rents - Real Property	USD	1,613,698.89	0.00
9310002 Rents - Personal Property	USD	1,235,448.19	0.00
9310003 Rents - Real Property - Assoc	USD	6,780,223.25	0.00
9310004 Rents - Personal Prop - Assoc	USD	4,486.76	0.00
9310005 Int on Regulated Fin Leases	USD	305,239.24	0.00
9350000 Maintenance of General Plant	USD	61,897.85	0.00
9350001 Maint of Structures - Owned	USD	1,326,175.79	0.00
9350002 Maint of Structures - Leased	USD	77,952.27	0.00
9350003 Maint of Prprty Held Fture Use	USD	1,337.67	0.00
9350012 Maint of Data Equipment	USD	37,688.71	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9350013 Maint of Cmmncation Eq-Unall	USD	3,132,849.04	0.00
9350015 Maint of Office Furniture & Eq	USD	8,786,823.11	0.00
9350016 Maintenance of Video Equipment	USD	0.00	107.48
9350017 Maint of Misc General Property	USD	61,132.42	0.00
9350019 Maint of Gen Plant-SCADA Equ	USD	10,459.89	0.00
9350024 Maint of DA-AMI Comm Equip	USD	19,940.37	0.00
BD0001 Budget Use Only - O&M	USD	0.00	0.00
BD0011 Budget Use Only - Depreciation	USD	0.00	0.00
Total for Ledger	USD	2,533,952,463.01	2,533,952,463.01

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1010001 Plant in Service	USD	263,051,165.57	0.00
1010007 Plant In Service-IMPco-SBSMPP	USD	0.00	0.00
1011001 Capital Leases	USD	120,418,526.06	0.00
1011006 Prov-Leased Assets	USD	0.00	44,333,029.24
1011012 Accrued Capital Leases	USD	184,809.62	0.00
1011031 Operating Lease	USD	153,693,543.97	0.00
1011032 Accrued Operating Leases	USD	33,071.71	0.00
1011034 Operating Leases - Gen & Misc	USD	0.00	0.00
1011036 Prov - Operating Lease Assets	USD	0.00	28,995,851.58
1011039 Prov-Operating Lease -Gen&Misc	USD	0.00	0.00
1020001 Plant Purchd or Sold	USD	0.00	0.00
1030001 Experimental Plant in Service	USD	0.00	0.00
1050001 Held For Fut Use	USD	0.00	0.00
1050002 Held For Fut Use-Transmissn	USD	0.00	0.00
1050003 Held For Fut Use-Distribution	USD	0.00	0.00
1060001 Const Not Classifd	USD	28,698,178.49	0.00
1060002 Const Not Classifd-Transmissn	USD	0.00	0.00
1060003 Const Not Classifd-Distributio	USD	0.00	0.00
1060004 Const Not Classifd-Gen&Misc	USD	0.00	0.00
1070000 Construction Work In Progress	USD	0.00	0.00
1070001 CWIP - Project	USD	5,405,185.89	0.00
1070005 CWIP - Fuel Support Groups	USD	0.00	0.00
1070007 Cloud Implementation Costs	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1070910 Capitalized Softwr Bill Step 1	USD	0.00	0.00
1070920 Capitalized Softwr Bill Step 2	USD	0.00	0.00
1070930 Cloud Implmntatn Costs-Step 1	USD	0.00	0.00
1080000 Accum Prov for Deprec of Plant	USD	0.00	0.00
1080001 A/P for Deprec of Plt	USD	0.00	131,801,765.23
1080005 RWIP - Project Detail	USD	626,576.28	0.00
1110001 A/P for Amort of Plt	USD	0.00	6,091,343.53
1160020 Trans Costs - SERP	USD	0.00	0.00
1160021 Distr Costs - SERP	USD	0.00	0.00
1201000 Nuclr Fuel in Proc of Refinmnt	USD	0.00	0.00
1206000 Nuclear Fuel Under Cap Leases	USD	0.00	0.00
1210000 Nonutility Property	USD	0.00	0.00
1210001 Nonutility Property - Owned	USD	0.00	0.00
1220000 Depr & Amort of Nonutil Prop	USD	0.00	0.00
1220001 Depr&Amrt of Nonutl Prop-Ownd	USD	0.00	0.00
1220003 Depr&Amrt of Nonutl Prop-WIP	USD	0.00	0.00
1240000 Other Investments	USD	0.00	0.00
1240002 Oth Investments-Nonassociated	USD	0.00	0.00
1240005 Spec Allowance Inv NOx	USD	0.00	0.00
1240006 Other Investments - COLI	USD	0.00	0.00
1240007 Deferred Compensation Benefits	USD	18,956,119.23	0.00
1240008 Umbrella Trust	USD	225,617,027.79	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1240010 Oth Invest-Nonassociated-Curr	USD	0.00	0.00
1240013 Cash Surrender Value Life Ins	USD	0.00	0.00
1240025 Other Property - CWIP	USD	0.00	0.00
1240048 CSW SERP Investment	USD	163,858.83	0.00
1240053 Defer Comp Plan-CSW Legacy	USD	25,222.75	0.00
1240054 Umbrella Trust-WFargo Int&Div	USD	3,984,339.42	0.00
1280007 PRW NonUMWA Net Fund Pos AEPSC	USD	206,413,156.47	0.00
1280008 SFAS 106 - Non-UMWA PRW -AEPSC	USD	3,553,138.61	0.00
1310000 Cash	USD	15,278,590.68	0.00
1340000 Other Special Deposits	USD	0.00	0.00
1340004 Worker's Comp Adv Premium	USD	0.00	0.00
1340008 Deposits - Office Space Rental	USD	0.00	0.00
1340053 Deposits - Flexible Spending	USD	309,374.92	0.00
1350000 Working Funds	USD	12,640,601.03	0.00
1350001 Cash Advances	USD	0.00	0.00
1350002 Petty Cash	USD	0.00	0.00
1350003 Cash Advances - Wages	USD	0.00	0.00
1350004 Cash Adv-Employee Expenses	USD	0.00	0.00
1350009 Cash Advances - STAR T&E Pilot	USD	0.00	0.00
1410000 Notes Receivable	USD	0.00	0.00
1410002 P/R Ded - Misc Loan Repayments	USD	0.00	0.00
1420001 Customer A/R - Electric	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1420002 Customer A/R - PIP Plan	USD	0.00	0.00
1420003 Customer A/R - CMP	USD	0.00	0.00
1420004 Customer A/R - RIF Plan	USD	0.00	0.00
1420005 Employee Loans - Current	USD	0.00	0.00
1420006 A/R-Customer Assistance	USD	0.00	0.00
1420011 A/R - Retail Cust Rents	USD	0.00	0.00
1420101 Other Accounts Rec - Cust	USD	0.00	0.00
1420102 AR Peoplesoft Billing - Cust	USD	1,922,771.09	0.00
1430001 Other Accounts Rec-Regular	USD	0.00	0.00
1430002 Allowances	USD	0.00	0.00
1430004 Insurance	USD	0.00	0.00
1430018 Survivor Benefit Plan Premiums	USD	0.00	0.00
1430022 2001 Employee Biweekly Pay Cnv	USD	960,621.67	0.00
1430023 A/R PeopleSoft Billing System	USD	0.00	0.00
1430036 Acct. Rec. - Miscellaneous	USD	0.00	0.00
1430071 A/R Non Assoc Co - AEPSC Bills	USD	666,805.62	0.00
1430080 Jointly Owned Unit O&M Billing	USD	0.00	0.00
1430081 Damage Recovery - Third Party	USD	0.00	0.00
1430083 Damage Recovery Offset Demand	USD	22.02	0.00
1430089 A/R - Benefits Billing	USD	0.00	0.00
1430101 Other Accounts Rec - Misc	USD	0.00	0.00
1430102 AR Peoplesoft Billing - Misc	USD	874,920.56	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1430103 AR Long-Term-Miscellaneous	USD	0.00	0.00
1440002 Uncoll Accts-Other Receivables	USD	0.00	0.00
1450000 Corp Borrow Prg (NR-Assoc)	USD	0.00	0.00
1460000 Accts Rec from Assoc Cos	USD	0.00	0.00
1460001 A/R Assoc Co - InterUnit G/L	USD	21,781,940.22	0.00
1460006 A/R Assoc Co - Intercompany	USD	0.00	0.00
1460007 A/R Assoc Co - OAR System	USD	0.00	0.00
1460008 A/R Assoc Co - AEPSC Bills	USD	145,964,784.28	0.00
1460009 A/R Assoc Co - InterUnit A/P	USD	1,894,711.28	0.00
1460011 A/R Assoc Co - Multi Pmts	USD	9,774.05	0.00
1460012 A/R Assoc-PCRB Interest	USD	0.00	0.00
1460016 A/R-Assoc Co - Dependent Care	USD	0.00	0.00
1460017 A/R-Assoc Co-Stock Purch Plan	USD	0.00	0.00
1460019 A/R-Assoc Co-AEPSC-Agent	USD	0.00	0.00
1460025 Fleet - M4 - A/R	USD	450,173.67	0.00
1460036 A/R Assoc Co - Payroll Ded	USD	0.00	0.00
1460041 A/R Assoc Co - Non-InterUnit GL	USD	0.00	0.00
1460054 JV-Acct Rec.-Assoc-NonAffil	USD	0.00	0.00
1510001 Fuel Stock - Coal	USD	0.00	0.00
1510004 Coal In Transit - Terminal	USD	0.00	0.00
1510017 Lignite Inv on Hand Inc Transp	USD	0.00	0.00
1520000 Fuel Stock Exp Undistributed	USD	0.00	0.00

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<u>Account</u>		<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1540001	M&S - Regular	USD	0.00	0.00
1540004	M&S - Exempt Material	USD	458,759.31	0.00
1540014	Indus Direct Charge Clearing	USD	0.00	0.00
1540018	M&S Inventory - Lease Equip	USD	0.00	0.00
1540019	M&S Validation Error Correctns	USD	0.00	0.00
1560000	Other Materials & Supplies	USD	0.00	0.00
1581001	NOx Allowance Inventory	USD	0.00	0.00
1630000	Stores Expense Undistributed	USD	0.00	0.00
1630001	Stores Exp - T&D Centrl Wrhse	USD	0.00	0.00
1630002	Strs Exp-Ft Wayne Centrl Wrhse	USD	0.00	0.00
1630003	Strs Exp-Roanoke Centrl Wrhse	USD	0.00	0.00
1630004	Strs Exp-T&D Satellite Storerm	USD	0.00	0.00
1630005	Stores Exp - Rockport Plant	USD	0.00	0.00
1630006	Stores Exp - Amos Plant	USD	0.00	0.00
1630007	Stores Exp - Clinch River Plan	USD	0.00	0.00
1630008	Stores Exp - Glen Lyn Plant	USD	0.00	0.00
1630009	Stores Exp - Kanawha River Plt	USD	0.00	0.00
1630010	Stores Exp - Mountaineer Plt	USD	0.00	0.00
1630011	Stores Exp - Sporn Plant	USD	0.00	0.00
1630013	Stores Exp - Conesville Plant	USD	0.00	0.00
1630014	Stores Exp - Picway Plant	USD	0.00	0.00
1630017	Stores Exp - Tanners Creek Plt	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630018 Stores Exp - Cook Nuclear Plan	USD	0.00	0.00
1630019 Stores Exp - Big Sandy Plant	USD	0.00	0.00
1630020 Stores Exp - Cardinal Plant	USD	0.00	0.00
1630021 Stores Exp - Gavin Plant	USD	0.00	0.00
1630022 Stores Exp - Kammer Plant	USD	0.00	0.00
1630023 Stores Exp - Mitchell Plant	USD	0.00	0.00
1630024 Stores Exp - Muskingum River	USD	0.00	0.00
1630026 Stores Exp - Cook Coal Term	USD	0.00	0.00
1630027 Stores Exp - Waterford Plant	USD	0.00	0.00
1630029 Stores Exp - Fossil & Hydro	USD	0.00	0.00
1630031 Stores Exp - T&D General	USD	0.00	0.00
1630032 Stores Exp - Power Gen General	USD	0.00	0.00
1630033 Stores Exp - All Busin Units	USD	0.00	0.00
1630035 Coleto Creek Power Station	USD	0.00	0.00
1630036 E.S. Joslin Power Station	USD	0.00	0.00
1630043 Comanche Station	USD	0.00	0.00
1630044 Northeast Station - 1 & 2	USD	0.00	0.00
1630045 Northeast Station - 3 & 4	USD	0.00	0.00
1630046 Riverside Station	USD	0.00	0.00
1630047 Southwest Station	USD	0.00	0.00
1630048 Tulsa Power Station	USD	0.00	0.00
1630049 Weleetka Power Station	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630050 Alliance Railcar Repair Fac	USD	0.00	0.00
1630053 Arsenal Hill Power Plant	USD	0.00	0.00
1630054 Central Maintenance Facility	USD	0.00	0.00
1630055 Flint Creek Power Plant	USD	0.00	0.00
1630056 Knox Lee Power Plant	USD	0.00	0.00
1630057 Lieberman Power Plant	USD	0.00	0.00
1630058 Lone Star Power Plant #1	USD	0.00	0.00
1630059 Pirkey Power Plant	USD	0.00	0.00
1630060 Wilkes Power Plant	USD	0.00	0.00
1630061 Welsh Power Plant	USD	0.00	0.00
1630062 Fort Phantom Power Station	USD	0.00	0.00
1630063 Oak Creek Power Station	USD	0.00	0.00
1630064 Oklaunion Power Station	USD	0.00	0.00
1630065 Paint Creek Power Station	USD	0.00	0.00
1630066 Rio Pecos Power Station	USD	0.00	0.00
1630069 San Angelo Power Station	USD	0.00	0.00
1630070 Stores Exp - Houston Pipe Line	USD	0.00	0.00
1630071 Stores Exp - Conesville Prep	USD	0.00	0.00
1630089 Stores Exp - Shrevprt Chem Lab	USD	0.00	0.00
1630091 Stores Exp - Central Mach Shop	USD	0.00	0.00
1630109 Strs Exp - ACCT-COUNT-ADJ	USD	0.00	0.00
1630110 Strs Exp - ACCT-FRT-EXPENSE	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630112 Strs Exp - PRICE VARIANCE	USD	0.00	0.00
1630120 Strs Exp - Kingsville	USD	0.00	0.00
1630121 Strs Exp - Tulsa	USD	0.00	0.00
1630122 Strs Exp - Longview	USD	0.00	0.00
1630125 Stores - Contract & Labor Svcs	USD	0.00	0.00
1630126 Strs Exp - Transf Poly PH Pad	USD	0.00	0.00
1630136 Str Exp - Marmet Hydro	USD	0.00	0.00
1630137 Str Exp - London Hydro	USD	0.00	0.00
1630139 Str Exp - Smith Mountain Hydro	USD	0.00	0.00
1630140 Str Exp - Claytor Hydro	USD	0.00	0.00
1630152 Str Exp - Racine Hydro	USD	0.00	0.00
1630155 Stores Exp - Ceredo Plant	USD	0.00	0.00
1630156 Stores Exp - Darby Plant	USD	0.00	0.00
1630157 Stores Exp - Mattison Plant	USD	0.00	0.00
1630158 Stores Exp-Lawrenceburg Plant	USD	0.00	0.00
1630159 Stores Expense - Turk Plant	USD	0.00	0.00
1630160 Stores Expense - Dresden Plant	USD	0.00	0.00
1630999 Cash Discount Allocation Only	USD	0.00	0.00
1650001 Prepaid Insurance	USD	554,386.43	0.00
1650004 Prepaid Interest	USD	0.00	0.00
1650005 Prepaid Employee Benefits	USD	0.00	0.00
1650006 Other Prepayments	USD	36,979,067.83	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1650007 Corporate Owned Life Insurance	USD	0.00	0.00
1650010 Prepaid Pension Benefits	USD	192,557,437.81	0.00
165001203 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001204 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001205 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001206 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001207 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001212 Prepaid Use Taxes	USD	0.00	0.00
165001218 Prepaid Use Taxes	USD	0.00	0.00
165001219 Prepaid Use Taxes	USD	0.00	0.00
165001220 Prepaid Use Taxes	USD	0.00	0.00
165001221 Prepaid Use Taxes	USD	900,141.82	0.00
1650014 FAS 158 Qual Contra Asset	USD	0.00	192,557,437.81
1650021 Prepaid Insurance - EIS	USD	90,210.02	0.00
1650023 Prepaid Lease	USD	7,812.43	0.00
1650030 Other Prepayments - Long Term	USD	14,392,184.23	0.00
1650035 PRW Without MED-D Benefits	USD	172,682,774.33	0.00
1650036 PRW for Med-D Benefits	USD	0.00	0.00
1650037 FAS158 Contra-PRW Exclud Med-D	USD	0.00	172,682,774.33
1710000 Interest&Dividends Receivable	USD	0.00	0.00
1710002 Int & Div Receivable - Affil	USD	0.00	0.00
1740000 Misc Current & Accrued Assets	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1740012 Pension Plan	USD	0.00	0.00
1810002 Unamort Debt Exp - Inst Pur Cn	USD	0.00	0.00
1810003 Unamort Debt Exp Notes Payable	USD	0.00	0.00
1810006 Unamort Debt Exp - Sr Unsec Nt	USD	0.00	0.00
1823000 Other Regulatory Assets	USD	0.00	0.00
1823080 Deregulation Consumer Educat	USD	0.00	0.00
1823082 Deregulation Implementation	USD	0.00	0.00
1823083 Transition Regulatory Assets	USD	0.00	0.00
1823108 Reg Asset - Rate Case Expenses	USD	0.00	0.00
1823120 Other PJM Integration	USD	0.00	0.00
1823152 Unrecovered Fuel Cost - WV	USD	0.00	0.00
1823157 Interstate Project 765kv Line	USD	0.00	0.00
1823165 REG ASSET FAS 158 QUAL PLAN	USD	468,204,722.25	0.00
1823166 REG ASSET FAS 158 OPEB PLAN	USD	0.00	37,283,520.75
1823167 REG Asset FAS 158 SERP Plan	USD	28,829,476.00	0.00
1823175 TCC RC Exp-CTC-Docket 32758	USD	0.00	0.00
1823186 ADVANCED METERING SYSTEM-AMS	USD	0.00	0.00
1823301 SFAS 109 Flow Thru Defd FIT	USD	0.14	0.00
1823302 SFAS 109 Flow Thru Defrd SIT	USD	0.00	0.00
1823359 SWEPCo Transmission Recovery	USD	0.00	0.00
1823500 Mon Power Integration Cost	USD	0.00	0.00
1830000 Prelimin Surv&Investgtn Chrgs	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1830001 Interstate Project 765 kv Line	USD	0.00	0.00
1840000 Clearing Accounts	USD	0.00	0.00
1840001 Bldg Servcs Oper Exp-Clearing	USD	0.00	0.00
1840002 Accounts Pay Adj - Clearing	USD	0.00	0.00
1840003 Procurement Card - Clearing	USD	0.00	0.00
1840004 Undistributed Payroll-Clearing	USD	0.00	0.00
1840005 Non-Product Payroll - Clearing	USD	0.00	0.00
1840006 Telephone Expense - Clearing	USD	0.00	0.00
1840007 Transfer of Funds - Clearing	USD	0.00	0.00
1840019 CMS & CMF - Clearing Activity	USD	0.00	0.00
1840020 Simulator Learning Center-Clrng	USD	0.00	0.00
1840021 STAR T&E Card - Clearing	USD	0.00	0.00
1840025 Aviation - Clearing	USD	2,586,662.85	0.00
1840026 Oth Accts Rec - Cash Clearing	USD	0.00	0.00
1840027 Oth Accts Rec - A/R Clearing	USD	0.00	0.00
1840028 Non T/L Payroll-Clearing	USD	0.00	0.00
1840029 Transp-Assigned Vehicles	USD	0.00	0.00
1840030 Transportation-Other	USD	0.00	0.00
1840031 Affil Transactions-Cash Clrng	USD	0.00	0.00
1840032 Machine Shop - Non Affiliated	USD	0.00	0.00
1840033 Alliance Rail Car - OH	USD	0.00	0.00
1840034 CMS - Job Loaded Overheads	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840035 IT Oper Company (OPCO) Clearng	USD	0.00	0.00
1840036 Benefit Payments Clearing	USD	0.00	0.00
1840040 Undist Labor Fringe Benefit Clr	USD	0.00	0.00
1840041 Undist Incentive Frg Ben Clr	USD	0.00	0.00
1840043 Treasury Clearing	USD	0.00	0.00
1840045 Veh Clr - Conversion Use Only	USD	0.00	0.00
1840047 Pension Benefit Clearing	USD	0.00	0.00
1840048 FIT Payment Clearing	USD	0.00	0.00
1840049 Simulator Learning Cntr-Nonaff	USD	0.00	0.00
1840052 System Sales Agent Clearing	USD	0.00	0.00
1840054 Insurance Clearing	USD	0.00	0.00
1840057 Cell Phone/Pager - Clearing	USD	0.00	0.00
1840058 Severance Clearing	USD	0.00	0.00
1840059 NTL Payroll Clearing-Non Labor	USD	0.00	0.00
1840061 Labor Clearing Allocation	USD	0.00	0.00
1840062 AEPSC Coal Lab Clearing	USD	23,835.29	0.00
1840063 Corporate Charge Card Clearing	USD	0.00	0.00
1840065 GE - Waterford - Clearing	USD	0.00	0.00
1840066 PPE / Safety Equipment	USD	0.00	0.00
1850000 Temporary Facilities	USD	0.00	0.00
1860000 MDD-Internal Billing Only	USD	0.00	0.00
1860001 Allowances	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860002 Deferred Expenses	USD	15,371.63	0.00
1860003 Deferred Property Taxes	USD	0.00	0.00
186000300 Deferred Property Taxes	USD	0.00	0.00
186000302 Deferred Property Taxes	USD	0.00	0.00
186000305 Deferred Property Taxes	USD	0.00	0.00
186000306 Deferred Property Taxes	USD	0.00	0.00
186000307 Deferred Property Taxes	USD	0.00	0.00
186000308 Deferred Property Taxes	USD	0.00	0.00
186000314 Deferred Property Taxes	USD	0.00	0.00
186000316 Deferred Property Taxes	USD	0.00	0.00
186000317 Deferred Property Taxes	USD	0.00	0.00
186000318 Deferred Property Taxes	USD	0.00	0.00
186000319 Deferred Property Taxes	USD	0.00	0.00
186000320 Deferred Property Taxes	USD	30,028.00	0.00
186000321 Deferred Property Taxes	USD	141,300.00	0.00
1860004 Billings - B Projects	USD	0.00	0.00
1860005 Unidentified Cash Receipts	USD	133,000.54	0.00
1860007 Billings and Deferred Projects	USD	0.00	0.00
1860015 Billings Paid Union Benefits	USD	0.00	0.00
1860016 Supplemental Pension Agree	USD	0.00	0.00
1860033 Cook Coal Terminal-Oper Exp	USD	0.00	0.00
1860042 Exp Issue/Reaq Bonds & Stk	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860063 Muskingum Fuel Trans Costs	USD	0.00	0.00
1860071 Ovhd Rate Over/Under Applied	USD	4,126,196.11	0.00
1860073 Deferred Merger Severance Exp	USD	0.00	0.00
1860074 Merger Severance Offsets	USD	0.00	0.00
1860075 SCBS Unbilled Revenues	USD	0.00	0.00
1860076 Deferred Merger Relocation Exp	USD	0.00	0.00
1860078 Incentive Expense-EVP Summary	USD	0.00	0.00
1860079 Incentive Expense - Offset	USD	0.00	0.00
186008102 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008103 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008108 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008109 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008110 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008111 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008112 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008113 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008114 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008116 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008117 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008118 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008119 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008120 Defd Property Tax - Cap Lease	USD	13,922.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186008121 Defd Property Tax - Cap Lease	USD	84,971.00	0.00
1860082 Deferred Recruiting Expenses	USD	0.00	0.00
1860085 BridgeCo TO Funding	USD	0.00	0.00
1860091 BridgeCo RTO Deferred Exp	USD	0.00	0.00
1860092 Compatible Unit/Wrk 2k Sys Clr	USD	0.00	0.00
1860094 Labor Accruals - Bal Sheet	USD	0.00	0.00
1860096 PJM Payments	USD	0.00	0.00
1860098 AEPSC Labor Accruals-O&M	USD	0.00	0.00
1860103 P/R Ded - Merchandise Loans	USD	0.00	0.00
1860104 P/R Ded - Parking Rent	USD	0.00	0.00
1860110 AEP Branding	USD	0.00	0.00
1860113 Joint Fuel Project	USD	0.00	0.00
1860114 ABD Major Construction Work	USD	0.00	0.00
1860116 PJM Integration	USD	0.00	0.00
1860117 Billings - IPP Projects	USD	0.00	0.00
1860121 Synfuel Project	USD	0.00	0.00
1860123 SSA Over Under Applied S/A/P	USD	0.00	0.00
1860124 SSA Over Under Applied SC & FO	USD	0.00	0.00
1860125 SSA Over Under Applied RE&WPS	USD	0.00	0.00
1860126 SSA Over Under Applied HR	USD	0.00	0.00
1860127 SSA Over Under Applied IT	USD	0.00	0.00
1860128 SLA Over Under Applied SC	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860129 SLA Over Under Applied TC	USD	0.00	0.00
1860130 SSA Over Under Applied OC	USD	0.00	0.00
1860134 Ohio Rate Stabilization Costs	USD	0.00	0.00
1860140 New IGCC Generation Plant-East	USD	0.00	0.00
1860141 New Generation Plant-West	USD	0.00	0.00
1860146 Transition Services HPL/ETP	USD	0.00	0.00
1860147 New Generation Plant - East	USD	0.00	0.00
1860148 New Service Territory	USD	0.00	0.00
1860150 Deferred Rate Case Expense	USD	0.00	0.00
1860151 Transmission JV Deferred Costs	USD	0.00	0.00
1860153 Unamortized Credit Line Fees	USD	0.00	0.00
1860156 Sabine Mine Rusk Preparation	USD	0.00	0.00
1860159 Rolls Royce Accumulated Billng	USD	0.00	0.00
1860160 Deferred Expenses - Current	USD	0.00	0.00
1860166 Def Lease Assets - Non Taxable	USD	380,664.71	0.00
1860167 Def Lease Assets - Taxable	USD	0.00	0.00
1860168 AEPSC Accrued Labor-Bal Sheet	USD	0.00	0.00
1860173 ReXorce Accumulated Billing	USD	0.00	0.00
1860176 IPP Admin Support Cost	USD	0.00	39,260.55
1860177 Cyber Security Collaborative	USD	0.00	0.00
1860179 Local Credit Line Fees	USD	0.00	0.00
1860180 LightStone TSA - Clearing	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860181 GV Lndfl & VFW Lightstone Clrg	USD	0.00	0.00
1860186 Buckeye Power TSA - Clearing	USD	0.00	0.00
1860187 AEPSC Fabrication Non Billable	USD	123,494.63	0.00
1860188 Reimbursable RTO Study Expense	USD	65,397.59	0.00
1860999 Validation Error Correction	USD	0.00	0.00
1880000 R&D Expenses	USD	0.00	0.00
1890003 Loss Rec Debt-Notes Payable	USD	0.00	0.00
1900001 Accum Def Income Tax - Federal	USD	0.00	0.00
1901001 Accum Deferred FIT - Other	USD	92,356,404.88	0.00
1901002 Accum Deferred SIT - Other	USD	2,027,405.41	0.00
1902001 Accum Defd FIT - Oth Inc & Ded	USD	0.00	283,903.00
1903001 Acc Dfd FIT - FAS109 Flow Thru	USD	0.00	1,096,353.80
1903002 Acc Dfd SIT FAS 109 Flow Thru	USD	0.00	3,313,374.00
1904001 Accum Dfd FIT - FAS 109 Excess	USD	3,832,757.72	0.00
2010001 Common Stock Issued-Affiliated	USD	0.00	1,350,000.00
2110000 Miscellaneous Paid-In Capital	USD	0.00	7,052,115.96
2110007 OCI -Minimum Pension Liability	USD	0.00	0.00
2110009 MPIC - restricted stock units	USD	0.00	0.00
2110010 MPIC Stock Based Comp Units	USD	0.00	0.00
2160001 Unapprp Retnd Erngs-Unrstrictd	USD	0.00	0.00
2210001 First Mortgage Bonds	USD	0.00	0.00
2230500 Advances from Assoc Co-Current	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2240003 Notes	USD	0.00	0.00
2240103 Notes Payable - Affiliated	USD	0.00	0.00
2240503 Notes - Current Portion	USD	0.00	0.00
2240603 Notes - Affiliated - Current	USD	0.00	0.00
2270001 Obligatns Undr Cap Lse-Noncurr	USD	0.00	59,930,624.64
2270003 Accrued Noncur Lease Oblig	USD	0.00	147,847.73
2270031 Oblig undr Oper Lease-Non Curr	USD	0.00	107,647,380.62
2270033 Acrued Noncur Oper Lease Oblig	USD	0.00	26,923.72
2282003 Accm Prv I/D - Worker's Com	USD	0.00	40,979.71
2283000 Accm Prv for Pensions&Benefits	USD	0.00	34,257,642.26
2283001 Deferred Compensation Plan	USD	0.00	0.00
2283002 Supplemental Savings Plan	USD	0.00	52,855,552.03
2283003 SFAS 106 Post Retirement Benef	USD	0.00	0.00
2283005 SFAS 112 Postemployment Benef	USD	0.00	10,509,223.11
2283006 SFAS 87 - Pensions	USD	0.00	16,168,952.45
2283007 Perf Share Incentive Plan	USD	0.00	0.00
2283009 Nuclear Deferred Compenstion	USD	0.00	0.00
2283010 UMWA Comb Trust Fut Liab	USD	0.00	0.00
2283011 Energy Serv 2005 Phantom Plan	USD	0.00	0.00
2283012 Incntv Comp Adj - Defd Awards	USD	0.00	0.00
2283013 Incentive Comp Deferral Plan	USD	0.00	37,640,050.59
2283014 MICP and SOIP Deferred Awards	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2283015 FAS 158 SERP Payable Long Term	USD	0.00	23,114,617.00
2283016 FAS 158 Qual Payable Long Term	USD	0.00	259,478,331.99
2283024 DefrComp Plan-CSW Legacy	USD	0.00	982,988.16
2284016 Mine Closure Costs	USD	0.00	0.00
2284085 OH Growth Fund-NonCurrent	USD	0.00	0.00
2320001 Accounts Payable - Regular	USD	0.00	31,405,490.15
2320002 Unvouchered Invoices	USD	0.00	20,906,707.47
2320003 Retention	USD	0.00	1,532,770.03
2320004 Accrued Payroll	USD	0.00	0.00
2320008 Miscellaneous Liabilities	USD	0.00	0.00
2320011 Uninvoiced Fuel	USD	0.00	0.00
2320052 Accounts Payable - Purch Power	USD	0.00	0.00
2320066 A/P - OPEN ACCESS TRANS EXP	USD	0.00	0.00
2320069 Producer Payments	USD	0.00	0.00
2320074 A/P - FTL - SWITCH Rentals	USD	0.00	0.00
2320076 Corporate Credit Card Liab	USD	0.00	538,889.10
2320077 INDUS Unvouchered Liabilities	USD	0.00	7,271,757.34
2320080 Non PS Accounts Payable	USD	0.00	0.00
2330000 Corp Borrow Program (NP-Assoc)	USD	0.00	484,916,321.46
2340001 A/P Assoc Co - InterUnit G/L	USD	0.00	17,270,738.20
2340003 A/P Assoc Co - Savings Plan	USD	0.00	0.00
2340008 A/P Assoc Co - Dependent Care	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2340009 A/P Assoc Co-Stock Purch Plan	USD	0.00	0.00
2340011 A/P-Assc Co-AEPSC-Agent	USD	0.00	0.00
2340015 A/P-Assc Co-AEPSC-Trans Agmnt	USD	0.00	0.00
2340022 A/P Assoc Co-Employee Loan Cur	USD	0.00	0.00
2340023 A/P Assoc Co - Parking Rent	USD	0.00	0.00
2340027 A/P Assoc Co - Intercompany	USD	0.00	44,355.55
2340029 A/P Assoc Co - AEPSC Bills	USD	0.00	818,328.54
2340030 A/P Assoc Co - InterUnit A/P	USD	0.00	50,012.19
2340032 A/P Assoc Co - Multi Pmts	USD	0.00	18,934,764.96
2340035 Fleet - M4 - A/P	USD	0.00	1,646,979.70
2340036 A/P Assoc Co - Payroll Ded	USD	0.00	0.00
2340037 A/P Assoc-Global Borrowing Int	USD	0.00	0.00
2360001 Federal Income Tax	USD	0.00	17,793,058.99
236000100 Federal Income Tax	USD	0.00	0.00
236000101 Federal Income Tax	USD	0.00	0.00
236000102 Federal Income Tax	USD	0.00	0.00
236000190 Federal Income Tax	USD	0.00	0.00
236000198 Federal Income Tax	USD	0.00	0.00
236000200 State Income Taxes	USD	0.00	0.00
236000201 State Income Taxes	USD	0.00	0.00
236000202 State Income Taxes	USD	0.00	0.00
236000203 State Income Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000204 State Income Taxes	USD	0.00	0.00
236000205 State Income Taxes	USD	0.00	0.00
236000206 State Income Taxes	USD	0.00	0.00
236000207 State Income Taxes	USD	0.00	0.00
236000208 State Income Taxes	USD	0.00	0.00
236000209 State Income Taxes	USD	0.00	0.00
236000210 State Income Taxes	USD	0.00	0.00
236000211 State Income Taxes	USD	0.00	0.00
236000212 State Income Taxes	USD	0.00	0.00
236000213 State Income Taxes	USD	0.00	193,556.28
236000214 State Income Taxes	USD	0.00	0.00
236000215 State Income Taxes	USD	0.00	0.00
236000216 State Income Taxes	USD	0.00	0.00
236000217 State Income Taxes	USD	124,411.27	0.00
236000218 State Income Taxes	USD	0.00	1,288,131.68
236000219 State Income Taxes	USD	0.00	1,199,978.67
236000220 State Income Taxes	USD	0.00	808,677.22
236000221 State Income Taxes	USD	0.03	0.00
236000299 State Income Taxes	USD	0.00	0.00
236000300 Local Income Tax	USD	915.40	0.00
236000301 Local Income Tax	USD	0.00	0.00
236000302 Local Income Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000303 Local Income Tax	USD	0.00	0.00
236000304 Local Income Tax	USD	0.00	0.00
236000306 Local Income Tax	USD	0.00	0.00
236000307 Local Income Tax	USD	0.00	0.00
236000308 Local Income Tax	USD	0.00	0.00
236000309 Local Income Tax	USD	0.00	0.00
236000310 Local Income Tax	USD	0.00	0.00
236000312 Local Income Tax	USD	0.00	0.00
236000314 Local Income Tax	USD	0.00	0.00
236000315 Local Income Tax	USD	0.00	0.00
236000316 Local Income Tax	USD	0.00	0.00
236000317 Local Income Tax	USD	0.00	30,930.86
236000318 Local Income Tax	USD	189,593.73	0.00
236000319 Local Income Tax	USD	581,821.85	0.00
236000320 Local Income Tax	USD	0.00	0.00
236000321 Local Income Tax	USD	89,711.55	0.00
2360004 FICA	USD	0.00	1,376,323.52
2360005 Federal Unemployment Tax	USD	0.00	1,080.21
2360006 State Unemployment Tax	USD	0.00	7,513.83
236000601 State Unemployment Tax	USD	0.00	0.00
236000700 State Sales and Use Taxes	USD	0.00	0.00
236000701 State Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000702 State Sales and Use Taxes	USD	0.00	0.00
236000703 State Sales and Use Taxes	USD	0.00	0.00
236000704 State Sales and Use Taxes	USD	0.00	0.00
236000705 State Sales and Use Taxes	USD	0.00	0.00
236000706 State Sales and Use Taxes	USD	0.00	0.00
236000707 State Sales and Use Taxes	USD	0.00	0.00
236000708 State Sales and Use Taxes	USD	0.00	0.00
236000709 State Sales and Use Taxes	USD	0.00	0.00
236000710 State Sales and Use Taxes	USD	0.00	0.00
236000711 State Sales and Use Taxes	USD	0.00	0.00
236000712 State Sales and Use Taxes	USD	0.00	0.00
236000713 State Sales and Use Taxes	USD	0.00	0.00
236000714 State Sales and Use Taxes	USD	0.00	0.00
236000715 State Sales and Use Taxes	USD	0.00	0.00
236000716 State Sales and Use Taxes	USD	0.00	0.00
236000717 State Sales and Use Taxes	USD	0.00	0.00
236000718 State Sales and Use Taxes	USD	0.00	0.00
236000719 State Sales and Use Taxes	USD	0.00	0.00
236000720 State Sales and Use Taxes	USD	0.00	0.00
236000721 State Sales and Use Taxes	USD	0.00	1,195,056.02
236000798 State Sales and Use Taxes	USD	0.00	0.00
236000801 Real & Personal Property Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000802 Real & Personal Property Taxes	USD	0.00	0.00
236000803 Real & Personal Property Taxes	USD	0.00	0.00
236000804 Real & Personal Property Taxes	USD	0.00	0.00
236000805 Real & Personal Property Taxes	USD	0.00	0.00
236000806 Real & Personal Property Taxes	USD	0.00	0.00
236000807 Real & Personal Property Taxes	USD	0.00	0.00
236000808 Real & Personal Property Taxes	USD	0.00	0.00
236000809 Real & Personal Property Taxes	USD	0.00	0.00
236000810 Real Personal Property Taxes	USD	0.00	0.00
236000811 Real Personal Property Taxes	USD	0.00	0.00
236000812 Real Personal Property Taxes	USD	0.00	0.00
236000813 Real Personal Property Taxes	USD	0.00	0.00
236000814 Real Personal Property Taxes	USD	0.00	0.00
236000815 Real Personal Property Taxes	USD	0.00	0.00
236000816 Real Personal Property Taxes	USD	0.00	0.00
236000817 Real Personal Property Taxes	USD	0.00	0.00
236000818 Real Personal Property Taxes	USD	0.00	0.00
236000819 Real Personal Property Taxes	USD	0.00	0.00
236000820 Real Personal Property Taxes	USD	0.00	990,919.40
236000821 Real Personal Property Taxes	USD	0.00	676,083.00
236000904 Federal Excise Taxes	USD	0.00	0.00
236000906 Federal Excise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000907 Federal Excise Taxes	USD	0.00	0.00
236000908 Federal Excise Taxes	USD	0.00	0.00
236000909 Federal Excise Taxes	USD	0.00	0.00
236000910 Federal Excise Taxes	USD	0.00	0.00
236000911 Federal Excise Taxes	USD	0.00	0.00
236000912 Federal Excise Taxes	USD	0.00	0.00
236000913 Federal Excise Taxes	USD	0.00	0.00
236000914 Federal Excise Taxes	USD	0.00	0.00
236000915 Federal Excise Taxes	USD	0.00	0.00
236000916 Federal Excise Taxes	USD	0.00	0.00
236000917 Federal Excise Taxes	USD	0.00	0.00
236000918 Federal Excise Taxes	USD	0.00	0.00
236000919 Federal Excise Taxes	USD	0.00	0.00
236000920 Federal Excise Taxes	USD	0.00	0.00
236001200 State Franchise Taxes	USD	0.00	0.00
236001201 State Franchise Taxes	USD	0.00	0.00
236001202 State Franchise Taxes	USD	0.00	0.00
236001203 State Franchise Taxes	USD	0.00	0.00
236001204 State Franchise Taxes	USD	0.00	0.00
236001205 State Franchise Taxes	USD	0.00	0.00
236001206 State Franchise Taxes	USD	0.00	0.00
236001207 State Franchise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001208 State Franchise Taxes	USD	0.00	0.00
236001209 State Franchise Taxes	USD	0.00	0.00
236001210 State Franchise Taxes	USD	0.00	0.00
236001211 State Franchise Taxes	USD	0.00	0.00
236001212 State Franchise Taxes	USD	0.00	0.00
236001213 State Franchise Taxes	USD	0.00	21.69
236001214 State Franchise Taxes	USD	0.00	1,575.00
236001215 State Franchise Taxes	USD	0.00	0.00
236001216 State Franchise Taxes	USD	0.00	0.00
236001217 State Franchise Taxes	USD	5,643.00	0.00
236001218 State Franchise Taxes	USD	4,537.00	0.00
236001219 State Franchise Taxes	USD	5,663.00	0.00
236001220 State Franchise Taxes	USD	0.00	12,407.00
236001221 State Franchise Taxes	USD	0.00	40,500.00
236001295 State Franchise Taxes	USD	0.00	0.00
236001605 State Gross Receipts Tax	USD	0.00	0.00
236001606 State Gross Receipts Tax	USD	0.00	0.00
236001607 State Gross Receipts Tax	USD	0.00	0.00
236001608 State Gross Receipts Tax	USD	0.00	0.00
236001609 State Gross Receipts Tax	USD	0.00	0.00
236001610 State Gross Receipts Tax	USD	0.00	0.00
236001611 State Gross Receipts Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001612 State Gross Receipts Tax	USD	0.00	0.00
236001613 State Gross Receipts Tax	USD	0.00	0.00
236001614 State Gross Receipts Tax	USD	0.00	0.00
236001615 State Gross Receipts Tax	USD	0.00	0.00
236001616 State Gross Receipts Tax	USD	0.00	0.00
236001617 State Gross Receipts Tax	USD	0.00	0.00
236001618 State Gross Receipts Tax	USD	0.00	0.00
236001619 State Gross Receipts Tax	USD	0.00	0.00
236001620 State Gross Receipts Tax	USD	0.00	0.00
236001621 State Gross Receipts Tax	USD	0.00	3,600.00
236001705 Municipal License Fees Accrd	USD	0.00	0.00
236001706 Municipal License Fees Accrd	USD	0.00	0.00
236001707 Municipal License Fees Accrd	USD	0.00	0.00
236001712 Municipal License Fees Accrd	USD	0.00	0.00
236001713 Municipal License Fees Accrd	USD	0.00	0.00
236001714 Municipal License Fees Accrd	USD	0.00	0.00
236001715 Municipal License Fees Accrd	USD	0.00	0.00
236001716 Municipal License Fees Accrd	USD	0.00	0.00
236001717 Municipal License Fees Accrd	USD	0.00	0.00
236001718 Municipal License Fees Accrd	USD	0.00	0.00
236001719 Municipal License Fees Accrd	USD	95.00	0.00
236001720 Municipal License Fees Accrd	USD	100.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001901 State Single Business Taxes	USD	0.00	0.00
236001902 State Single Business Taxes	USD	0.00	0.00
236001903 State Single Business Taxes	USD	0.00	0.00
236001904 State Single Business Taxes	USD	0.00	0.00
236001905 State Single Business Taxes	USD	0.00	0.00
236001906 State Single Business Taxes	USD	0.00	0.00
236001907 State Single Business Taxes	USD	0.00	0.00
236002001 State Public Service Com Tax	USD	0.00	0.00
236002011 State Public Service Com Tax	USD	0.00	0.00
236002012 State Public Service Com Tax	USD	0.00	0.00
236002100 State Foreign Corporation Tax	USD	0.00	0.00
236002199 State Foreign Corporation Tax	USD	0.00	0.00
236002201 State License/Registration Tax	USD	0.00	0.00
236002202 State License/Registration Tax	USD	0.00	0.00
236002203 State License/Registration Tax	USD	0.00	0.00
236002204 State License/Registration Tax	USD	0.00	0.00
236002205 State License/Registration Tax	USD	0.00	0.00
236002206 State License/Registration Tax	USD	0.00	0.00
236002207 State License/Registration Tax	USD	0.00	0.00
236002208 State License/Registration Tax	USD	0.00	0.00
236002209 State License/Registration Tax	USD	0.00	0.00
236002210 State License Registration Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002211 State License Registration Tax	USD	0.00	0.00
236002212 State License Registration Tax	USD	0.00	0.00
236002213 State License Registration Tax	USD	0.00	0.00
236002214 State License Registration Tax	USD	0.00	0.00
236002215 State License Registration Tax	USD	0.00	0.00
236002216 State License Registration Tax	USD	0.00	0.00
236002217 State License Registration Tax	USD	0.00	0.00
236002218 State License Registration Tax	USD	0.00	0.00
236002219 State License Registration Tax	USD	193.00	0.00
236002220 State License Registration Tax	USD	75.00	0.00
2360023 Employee Payroll Taxes	USD	0.00	0.00
236002301 Employee Payroll Taxes	USD	0.00	0.00
236002400 State Franchise Tax-Interco	USD	0.00	0.00
236002499 State Franchise Tax-Interco	USD	0.00	0.00
236003000 Misc State and Local Taxes	USD	0.00	0.00
236003001 Misc State and Local Taxes	USD	0.00	0.00
236003002 Misc State and Local Taxes	USD	0.00	0.00
236003003 Misc State and Local Taxes	USD	0.00	0.00
236003004 Misc State and Local Taxes	USD	0.00	0.00
236003005 Misc State and Local Taxes	USD	0.00	0.00
236003006 Misc State and Local Taxes	USD	0.00	0.00
236003007 Misc State and Local Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003010 Misc State and Local Taxes	USD	0.00	0.00
236003013 Misc State and Local Taxes	USD	0.00	0.00
236003100 Local Sales and Use Taxes	USD	0.00	0.00
236003300 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003301 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003302 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003303 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003304 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003305 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003306 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003308 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003311 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003312 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003313 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003314 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003315 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003316 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003319 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003320 Pers Prop Tax-Cap Leases	USD	0.00	55,700.00
236003321 Pers Prop Tax-Cap Leases	USD	0.00	113,294.00
236003502 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003503 Real Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003504 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003505 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003508 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003509 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003510 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003511 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003512 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003513 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003514 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003515 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003516 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003517 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003518 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003519 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003520 Real Prop Tax-Cap Leases	USD	0.00	103,529.26
236003521 Real Prop Tax-Cap Leases	USD	0.00	51,225.00
2360037 FICA - Incentive accrual	USD	0.00	1,500,389.02
2360038 Reorg Payroll Tax Accrual	USD	0.00	10,178.57
236004112 State Minimum Tax	USD	0.00	0.00
2360070 State Sls and Use Tx-Spec Purp	USD	0.00	0.00
2360104 FICA - NON-CURRENT	USD	0.00	9,147,706.05
2360105 FICA - CARES ACT	USD	0.00	9,147,706.06

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2360501 Fed Inc Tax-Short Term FIN48	USD	0.00	0.00
2360502 State Inc Tax-Short Term FIN48	USD	3,848.00	0.00
2360601 Fed Inc Tax-Long Term FIN48	USD	0.00	9,398,831.00
2360602 State Inc Tax-Long Term FIN48	USD	0.00	0.00
2360801 Federal Income Tax - IRS Audit	USD	0.00	0.00
2370003 Interest Accrued-Notes Pay	USD	0.00	0.00
2370009 Interest Accrued-Other	USD	0.00	0.00
2370010 Interest Accrued - Affiliated	USD	0.00	0.00
2370016 Interest Accrued - Tax	USD	0.00	0.00
2370048 Acrd Int.- FIT Reserve - LT	USD	0.00	340,702.00
2370348 Acrd Int. - SIT Reserve - LT	USD	0.00	0.00
2370448 Acrd Int. - SIT Reserve - ST	USD	243.00	0.00
2410001 Federal Income Tax Withheld	USD	0.00	0.00
2410002 State Income Tax Withheld	USD	0.00	0.00
2410003 Local Income Tax Withheld	USD	0.00	0.00
2410004 State Sales Tax Collected	USD	0.00	0.00
2410005 FICA Tax Withheld	USD	0.00	18,629.67
2410006 School District Tax Withheld	USD	0.00	0.00
2410012 Hypothetical Tax	USD	0.00	0.00
2420000 Misc Current & Accrued Liab	USD	0.00	206,000.00
2420001 P/R Ded - Charitable Contribut	USD	0.00	0.00
2420002 P/R Ded - Medical Insurance	USD	0.00	2,871,497.25

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<u>Account</u>		<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420003	P/R Ded - Dental Insurance	USD	0.00	485,758.13
2420004	P/R Ded - Long Term Care	USD	0.00	0.00
2420005	P/R Ded - Parking Rent	USD	0.00	0.00
2420006	P/R Ded - Fitness Dues	USD	0.00	0.00
2420007	P/R Ded - Savings Plan	USD	0.00	0.00
2420009	Depend Care/Flex Medical Spend	USD	0.00	2,174,126.62
2420010	P/R Ded - Dependent Life Ins	USD	0.00	0.00
2420012	P/R Ded - Hyatt Legal Plan	USD	0.00	0.00
2420013	P/R Ded - LTD Ins Premiums	USD	0.00	20,950.35
2420014	P/R Ded - Savings Bonds	USD	0.00	0.00
2420015	P/R Ded - Union Dues	USD	0.00	0.00
2420016	P/R Ded-Crt Ordrr/Grnshmt/Tx Lv	USD	0.00	0.00
2420017	P/R Ded - AD&D and OAD&D Ins	USD	0.00	0.00
2420018	P/R Ded-Reg&Spec Life Ins Prem	USD	0.00	0.00
2420020	Vacation Pay - This Year	USD	0.00	60,102,951.28
2420021	Vacation Pay - Next Year	USD	0.00	12,256,525.64
2420022	P/R Ded - PAC	USD	0.00	0.00
2420026	MICP	USD	0.00	0.00
2420027	FAS 112 CURRENT LIAB	USD	0.00	5,143,704.89
2420028	ESP - Employer Contrib Accrued	USD	0.00	0.00
2420029	P/R Ded - HMO	USD	0.00	0.00
2420044	P/R Withholdings	USD	0.00	1,757,156.41

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420045 Other Employee Benefits	USD	0.00	0.00
2420046 FAS 158 SERP Payable - Current	USD	0.00	5,714,859.00
2420048 Company Incentive Plan	USD	0.00	0.00
2420049 P/R Ded - MetPay Insurance	USD	0.00	0.00
2420051 Non-Productive Payroll	USD	0.00	6,131,693.63
2420052 RSU Sec 16 Exec, Current	USD	0.00	0.00
2420053 Perf Share Incentive Plan	USD	0.00	0.00
2420054 Incentive Plan Adjustments	USD	0.00	0.00
2420055 NPIP	USD	0.00	0.00
2420056 CCT Incentive Plan	USD	0.00	0.00
2420057 Control Payroll Disburse Acct	USD	0.00	0.00
2420067 Insurance Claims Pending	USD	0.00	0.00
2420068 Current Liab - LSHW Act	USD	0.00	6,004.00
2420069 ProServ Org Incentive Plan	USD	0.00	0.00
2420070 P/R Ded - Salvation Army	USD	0.00	0.00
2420071 P/R Ded - Vision Plan	USD	0.00	122,314.73
2420072 P/R - Payroll Adjustment	USD	0.00	0.00
2420076 P/R Savings Plan - Incentive	USD	0.00	921,499.56
2420081 Environmntl Remediation Accrua	USD	0.00	0.00
2420083 Active Med and Dental IBNR	USD	0.00	0.00
2420085 OH Growth Fund-Current	USD	0.00	0.00
2420086 Environ Remediation - SEMCO	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420091 HSA - Employer Contribution	USD	0.00	0.00
2420199 Opower (HEM) Contract Cap-Curr	USD	0.00	2,759,135.15
2420365 MSOffice 365 Contract Cap-Curr	USD	0.00	7,028,208.00
2420420 Accr DefrComp Ben-CSW Legacy	USD	0.00	183,231.92
2420502 Injuries And Damages	USD	0.00	0.00
2420503 Worker's Comp Admin Fee	USD	0.00	1,570.20
2420504 Accrued Lease Expense	USD	0.00	0.00
2420505 Workers Comp NC Admin Fee	USD	0.00	31,427.98
2420511 Control Cash Disburse Account	USD	0.00	5,933,950.14
2420512 Unclaimed Funds	USD	0.00	493,548.75
2420515 Severance Accrual	USD	0.00	6,813,964.02
2420520 Accr Defer Compensation Ben	USD	0.00	0.00
2420532 Adm Liab-Cur-S/Ins-W/C	USD	0.00	61,158.65
2420554 P/R Ded - Stock Purchase Plan	USD	0.00	0.00
2420558 Admitted Liab NC-Self/Ins-W/C	USD	0.00	800,507.65
2420565 Expatriate Housing Allowance	USD	0.00	0.00
2420569 Self Ins Workers' Comp-Adm	USD	0.00	0.00
2420570 Employee Svings Plan-Sys-Accr	USD	0.00	0.00
2420587 Rent - J.E. Dolan Eng. Lab	USD	0.00	0.00
2420591 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059102 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059103 Muni B&O Tax - Leased Equ	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059104 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059105 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059106 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059107 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059108 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059109 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059110 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059111 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059112 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059113 Muni BO Tax - Leased Equip	USD	0.00	0.00
2420592 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059201 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059202 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059203 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059204 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059205 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059206 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059207 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059208 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059209 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059210 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059211 Sales Use Tax - Leased Equip	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059212 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059213 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059214 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059215 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059216 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059217 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059218 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059219 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059220 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059221 Sales Use Tax - Leased Equip	USD	0.00	8,895.72
2420598 Est Fin Cost - Sen Unsec Notes	USD	0.00	0.00
2420599 Expatriate Auto Allowance	USD	0.00	0.00
2420604 Energy Services ICP	USD	0.00	0.00
2420607 Incentive Plan Payments	USD	0.00	0.00
2420613 Public Liability Claim Deposit	USD	0.00	0.00
2420615 Severance - Distribution	USD	0.00	0.00
2420618 Accrued Payroll	USD	0.00	19,261,733.36
2420619 Reclamation Res - Preexisting	USD	0.00	0.00
2420620 Energy Supply Non Gen ICP	USD	0.00	17,299.18
2420621 Energy Serv Phantom Equity Pln	USD	0.00	0.00
2420622 Nuclear Incentive Plan	USD	0.00	37,863.60
2420623 Distr, Cust Ops & Reg Svcs ICP	USD	0.00	12,837.38

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420624 Corp & Shrd Srv Incentive Plan	USD	0.00	13,640,987.83
2420626 Safety Focus Incentive Plan	USD	0.00	0.00
2420634 Sustnd Earngs Improv Severance	USD	0.00	0.00
2420635 Generation Incentive Plan	USD	0.00	2,883,496.43
2420640 Zimmer SCR - Cinergy Cnst Adv	USD	0.00	0.00
2420643 Accrued Audit Fees	USD	0.00	0.00
2420649 Reclamation Liability - Curr	USD	0.00	0.00
2420650 P/R Ded - Health Savings Acct	USD	0.00	0.00
2420651 Reorg Severance Accrual	USD	0.00	0.00
2420653 Reorg Misc HR Exp Accrual	USD	0.00	0.00
2420658 Accrued Prof. Tax Services	USD	0.00	0.00
2420660 AEP Transmission ICP	USD	0.00	7,035,642.01
2420669 Lease Rent Holidays	USD	0.00	0.00
2420689 Oracle Contract Cap - Curr	USD	0.00	29,328,158.65
2430001 Oblig Under Cap Leases - Curr	USD	0.00	16,153,847.80
2430003 Accrued Cur Lease Oblig	USD	0.00	36,961.89
2430031 Oblig undr Oper Lease -Current	USD	0.00	17,610,499.81
2430033 Acrued Curent Oper Lease Oblig	USD	0.00	6,147.99
2520000 Customer Adv for Construction	USD	0.00	0.00
2530000 Other Deferred Credits	USD	0.00	0.00
2530007 Employee Related Contingencies	USD	0.00	0.00
2530012 Unclaim Chks - Ret to Gen Fd	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2530062 Gain on Sale/Leaseback Bldgs	USD	0.00	0.00
2530077 WT2 Lease	USD	0.00	0.00
2530101 MACSS Unidentified EDI Cash	USD	0.00	144,871.14
2530112 Other Deferred Credits-Curr	USD	0.00	1,305,955.68
2530175 Legal Contingencies	USD	0.00	0.00
2530189 Oracle Contract Cap - NonCurr	USD	0.00	7,943,747.57
2530199 Opower (HEM) Contrct Cap-NCurr	USD	0.00	5,518,270.30
2530365 MSOffice 365 Contrct Cap-NCurr	USD	0.00	22,500,720.00
2540000 Other Regulatory Liabilities	USD	0.00	0.00
2540006 SFAS 109 DFIT	USD	0.00	0.00
2540007 SFAS 109 Excess DFIT	USD	0.00	0.00
2543001 SFAS109 Flow Thru Def FIT Liab	USD	796.13	0.00
2543002 FAS 109 Flow Thru Deferred SIT	USD	3,313,374.00	0.00
2543220 Economic Development	USD	0.00	0.00
2544001 SFAS 109 Exces Deferred FIT	USD	0.00	16,682,628.76
2550001 Accum Deferred ITC - Federal	USD	0.00	0.00
2820001 ADIT- Other Property - Federal	USD	0.00	0.00
2821001 Accum Defd FIT - Utility Prop	USD	0.00	85,694,224.86
2823001 Acc Dfrd FIT FAS 109 Flow Thru	USD	0.02	0.00
2824001 Acc Dfrd FIT - SFAS 109 Excess	USD	13,343,146.09	0.00
2830001 ADIT - Other - Federal	USD	0.00	0.00
2831001 Accum Deferred FIT - Other	USD	0.00	35,071,049.87

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2832002 Acc Dfd SIT - Other Inc & Ded	USD	0.00	0.00
2833001 Acc Dfd FIT FAS 109 Flow Thru	USD	1,095,557.53	0.00
2833002 Acc Dfrd SIT FAS 109 Flow Thru	USD	0.00	0.00
2834001 Acc Defd FIT - SFAS 109 Excess	USD	0.00	493,275.05
4020000 Maintenance Expense	USD	0.00	5,646.37
4030001 Depreciation Exp	USD	851,416.53	0.00
4030024 AEPSC Trans. Depreciation Exp.	USD	502,750.86	0.00
4040001 Amort. of Plant	USD	141,607.42	0.00
4081002 FICA	USD	15,332,951.85	0.00
4081003 Federal Unemployment Tax	USD	228,233.16	0.00
408100519 Real Personal Property Taxes	USD	3,822.67	0.00
408100520 Real Personal Property Taxes	USD	35,732.77	0.00
408100521 Real Personal Property Taxes	USD	534,783.00	0.00
408100620 State Gross Receipts Tax	USD	0.00	2,551.00
408100621 State Gross Receipts Tax	USD	3,600.00	0.00
4081007 State Unemployment Tax	USD	881,997.80	0.00
408100821 State Franchise Taxes	USD	40,500.00	0.00
408101920 State Sales and Use Taxes	USD	0.00	7,911.92
408101921 State Sales and Use Taxes	USD	5,126.67	0.00
408102920 Real-Pers Prop Tax-Cap Leases	USD	13,926.00	0.00
408102921 Real-Pers Prop Tax-Cap Leases	USD	28,323.00	0.00
4091001 Income Taxes, UOI - Federal	USD	2,590,642.66	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
409100221 Income Taxes UOI - State	USD	0.00	0.03
409100321 Income Taxes UOI - Local	USD	0.00	89,711.55
4101001 Prov Def I/T Util Op Inc-Fed	USD	9,953,022.08	0.00
4101002 Prov Def I/T Util Op Inc-State	USD	976.59	0.00
4111001 Prv Def I/T-Cr Util Op Inc-Fed	USD	0.00	10,258,771.95
4111002 Prv Def I/T-Cr UtilOpInc-State	USD	0.00	138,674.79
4120001 Constructn Othr Svcs-Affil Cos	USD	181,072,404.03	0.00
4171001 Exp of NonUtil Oper - Nonassoc	USD	0.00	0.00
4171009 Office Supplies & Expense	USD	37,500.00	0.00
4171011 Membership Dues	USD	0.00	0.00
4180002 Non-Opratng Rntal Inc-Oper	USD	15,493.53	0.00
4180003 Non-Opratng Rntal Inc-Maint	USD	7,693.05	0.00
4180004 Non-Opratng Rntal Inc-Rntal	USD	50.00	0.00
4190002 Int & Dividend Inc - Nonassoc	USD	0.00	253.16
4210001 Misc Non-Operating Inc-Assoc	USD	0.00	47,113.68
4210002 Misc Non-Op Inc-NonAsc-Rents	USD	0.00	7,613.76
4210007 Misc Non-Op Inc - NonAsc - Oth	USD	0.00	90,077.23
4210009 Misc Non-Op Exp - NonAssoc	USD	107,964.12	0.00
4261000 Donations	USD	192,438.00	0.00
4263001 Penalties	USD	8,056.61	0.00
4264000 Civic and Political Activity	USD	975,144.77	0.00
4264001 Non-deduct Lobbying per IRS	USD	162,000.00	0.00

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4265002 Other Deductions - Nonassoc	USD	233,749.59	0.00
4265004 Social & Service Club Dues	USD	333,229.22	0.00
4265007 Regulatory Expenses	USD	63,000.00	0.00
4265034 Transaction Costs	USD	1,308.93	0.00
4300003 Int to Assoc Co - CBP	USD	247,228.82	0.00
4310001 Other Interest Expense	USD	233,110.89	0.00
4310007 Lines Of Credit	USD	6,551.45	0.00
4310022 Interest Expense - Federal Tax	USD	0.00	0.00
4320000 Allw Brrwed Fnds Used Cnstr-Cr	USD	5,079.04	0.00
4560041 Miscellaneous Revenue-NonAffil	USD	0.00	0.00
4571001 Service Rev - Direct Affil	USD	0.00	348,063,744.86
4572001 Service Rev-Indirect Cost-Affi	USD	0.00	67,128,021.78
4573001 Compensation for Capital-Affil	USD	0.00	2,927,073.88
4581001 Service Rev-Direct Costs-NAC	USD	0.00	1,421,501.37
4582001 Service Rev-Indirect Cost-NAC	USD	0.00	112,189.50
5000000 Oper Supervision & Engineering	USD	10,378,169.89	0.00
5010000 Fuel	USD	566,710.70	0.00
5010028 Gypsum Sales Proceeds	USD	0.00	321.12
5020000 Steam Expenses	USD	21,564.52	0.00
5020001 Lime Expense	USD	7,809.41	0.00
5020002 Urea Expense	USD	6,832.60	0.00
5020003 Trona Expense	USD	7,738.14	0.00

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5020004 Lime-Related Expenses	USD	19,696.15	0.00
5020007 Lime Hydrate Expense	USD	9,533.98	0.00
5020008 Activated Carbon	USD	22,988.08	0.00
5020013 Anhydrous Ammonia Expense	USD	9,510.97	0.00
5020014 Calcium Bromide Expense	USD	526.26	0.00
5020025 Steam Exp Environmental	USD	3,227.63	0.00
5020028 Sodium Bicarbonate Expense	USD	10,989.34	0.00
5050000 Electric Expenses	USD	917.70	0.00
5060000 Misc Steam Power Expenses	USD	0.00	1,889,824.06
5060011 BSRR O/U Recovery-Oper Costs	USD	1,616.99	0.00
5060025 Misc Stm Pwr Exp Environmental	USD	1,929.34	0.00
5100000 Maint Supv & Engineering	USD	473,190.86	0.00
5110000 Maintenance of Structures	USD	162,981.89	0.00
5120000 Maintenance of Boiler Plant	USD	1,809,862.32	0.00
5120025 Maint of Blr Plt Environmental	USD	3,842.53	0.00
5130000 Maintenance of Electric Plant	USD	1,479,530.45	0.00
5140000 Maintenance of Misc Steam Plt	USD	318,693.78	0.00
5170000 Oper Supervision & Engineering	USD	718.91	0.00
5240000 Misc Nuclear Power Expenses	USD	0.00	1,384.29
5240007 Industrial Security	USD	0.00	4.59
5280000 Maint Supv & Engineering	USD	6,063.84	0.00
5300000 Maint of Reactor Plant Equip	USD	167,327.20	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5310000 Maintenance of Electric Plant	USD	22,572.12	0.00
5350000 Oper Supervision & Engineering	USD	333,314.72	0.00
5370000 Hydraulic Expenses	USD	20,565.91	0.00
5370001 Fish & Wildlife Facilities	USD	5,729.95	0.00
5370002 Recreation Facilities	USD	19,480.75	0.00
5380000 Electric Expenses	USD	110,667.35	0.00
5390000 Misc Hydr Power Generation Exp	USD	495,220.59	0.00
5390001 Misc Hydr Pwr - Envir Poll Cnt	USD	10,191.54	0.00
5410000 Maint Supv & Engineering	USD	71,007.58	0.00
5420000 Maintenance of Structures	USD	103,891.42	0.00
5430000 Maint Rsrvoirs,Dams&Wtrways	USD	93,196.74	0.00
5440000 Maintenance of Electric Plant	USD	158,737.65	0.00
5450000 Maint of Misc Hydraulic Plant	USD	2,232.33	0.00
5450001 Maint Hydr Plt-Fish&Wildlfe Fa	USD	0.00	43.14
5450002 Maint of Misc Hydr Plt-Rec Fac	USD	4,491.23	0.00
5470004 Fuel - Gas Turb - Purch / Hand	USD	5,737.62	0.00
5480000 Generation Expenses	USD	8,666.55	0.00
5490000 Misc Other Pwer Generation Exp	USD	43,590.69	0.00
5520001 Maint of Struct - Gas Turbine	USD	57.80	0.00
5530001 Maint of Gen Plant - Gas Turb	USD	11,224.71	0.00
5560000 Sys Control & Load Dispatching	USD	1,397,859.24	0.00
5570000 Other Expenses	USD	4,055,432.90	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5570020 MATL-COMPUTER HARDWARE	USD	114.13	0.00
5600000 Oper Supervision & Engineering	USD	20,554,682.14	0.00
5612000 Load Dispatch-Mntr&Op TransSys	USD	2,028,599.29	0.00
5613000 Load Dispatch-Trans Srvc&Sched	USD	0.00	6,548.70
5614005 ERCOT Admin-SSC&DS	USD	29,290.61	0.00
5615000 Reliability,Plng&Stds Develop	USD	825,133.03	0.00
5620001 Station Expenses - Nonassoc	USD	662,009.80	0.00
5621001 Oper of Energy Storage Equip	USD	20,996.50	0.00
5630000 Overhead Line Expenses	USD	204,346.82	0.00
5640000 Underground Line Expenses	USD	134.38	0.00
5660000 Misc Transmission Expenses	USD	0.00	484,433.20
5670001 Rents - Nonassociated	USD	1,563.72	0.00
5680000 Maint Supv & Engineering	USD	74,552.35	0.00
5690000 Maintenance of Structures	USD	38,145.66	0.00
5691000 Maint of Computer Hardware	USD	108,816.51	0.00
5692000 Maint of Computer Software	USD	475,070.82	0.00
5700000 Maint of Station Equipment	USD	2,927,643.01	0.00
5710000 Maintenance of Overhead Lines	USD	2,730,483.10	0.00
5720000 Maint of Underground Lines	USD	120,861.26	0.00
5730000 Maint of Misc Trnsmssion Plt	USD	255,761.71	0.00
5800000 Oper Supervision & Engineering	USD	1,920,158.93	0.00
5810000 Load Dispatching	USD	210.38	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5820000 Station Expenses	USD	951,713.45	0.00
5830000 Overhead Line Expenses	USD	646.16	0.00
5840000 Underground Line Expenses	USD	308,431.83	0.00
5850000 Street Lighting & Signal Sys E	USD	6,942.02	0.00
5860000 Meter Expenses	USD	438,151.08	0.00
5880000 Miscellaneous Distribution Exp	USD	988,896.10	0.00
5900000 Maint Supv & Engineering	USD	38,001.12	0.00
5910000 Maintenance of Structures	USD	29,698.27	0.00
5920000 Maint of Station Equipment	USD	1,482,923.59	0.00
5930000 Maintenance of Overhead Lines	USD	592,892.46	0.00
5940000 Maint of Underground Lines	USD	1,007.76	0.00
5950000 Maint of Lne Trnf,Rglators&Dvi	USD	75.71	0.00
5960000 Maint of Strt Lghtng & Sgnal S	USD	0.00	0.39
5970000 Maintenance of Meters	USD	636.27	0.00
5980000 Maint of Misc Distribution Plt	USD	17,610.07	0.00
9010000 Supervision - Customer Accts	USD	117,117.14	0.00
9020000 Meter Reading Expenses	USD	235,813.59	0.00
9020002 Meter Reading - Regular	USD	1,774.71	0.00
9020003 Meter Reading - Large Power	USD	184,459.87	0.00
9030000 Cust Records & Collection Exp	USD	2,478,892.08	0.00
9030001 Customer Orders & Inquiries	USD	9,360,816.83	0.00
9030002 Manual Billing	USD	174,775.65	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9030003 Postage - Customer Bills	USD	114,711.69	0.00
9030004 Cashiering	USD	174,878.61	0.00
9030005 Collection Agents Fees & Exp	USD	88,918.12	0.00
9030006 Credit & Oth Collection Activi	USD	1,336,181.55	0.00
9030007 Collectors	USD	767,082.19	0.00
9030009 Data Processing	USD	30,610.94	0.00
9040007 Uncoll Accts - Misc Receivable	USD	167.43	0.00
9050000 Misc Customer Accounts Exp	USD	48,000.46	0.00
9070000 Supervision - Customer Service	USD	261,849.93	0.00
9080000 Customer Assistance Expenses	USD	99,427.32	0.00
9080009 Cust Assistance Expense - DSM	USD	4,317.36	0.00
9100000 Misc Cust Svc&Informational Ex	USD	171,328.41	0.00
9100001 Misc Cust Svc & Info Exp - RCS	USD	13,984.56	0.00
9120000 Demonstrating & Selling Exp	USD	49,175.74	0.00
9120001 Demo & Selling Exp - Res	USD	18.22	0.00
9120003 Demo & Selling Exp - Area Dev	USD	33.73	0.00
9200000 Administrative & Gen Salaries	USD	49,695,398.49	0.00
9210001 Off Supl & Exp - Nonassociated	USD	2,905,663.11	0.00
9210002 Off Supl & Exp - Associated	USD	452,411.35	0.00
9210004 Office Utilites	USD	483,717.74	0.00
9210005 Cellular Phones and Pagers	USD	72.20	0.00
9210021 EMP TRAVEL - Airfare	USD	1,866.61	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9210025 MEALS & ENT-50 Pct DEDUCTIBLE	USD	29.60	0.00
9210030 EMP TRAVEL-OTHER	USD	2,258.13	0.00
9210031 SAFETY EQUIPMENT AND SUPPLIES	USD	154.80	0.00
9210034 In-House Training & Seminars	USD	76.14	0.00
9210038 SAFETY EQUIP CALIB & TESTING	USD	0.00	0.00
9210040 DUES-BUSINESS/PROFESSIONAL	USD	866.71	0.00
9220000 Administrative Exp Trnsf - Cr	USD	5.66	0.00
9220005 Overhead Loadings	USD	0.00	4,126,196.11
9230001 Outside Svcs Empl - Nonassoc	USD	13,141,454.51	0.00
9230003 AEPSC Billed to Client Co	USD	0.00	674,786.82
9230024 SRV-MAIL/MESSENGER-POSTAGE	USD	40.84	0.00
9230026 SRV-VEHICLE REPAIR & MAINTENAN	USD	83.81	0.00
9230034 SRV-SOFTWARE LICENSING	USD	1,442.53	0.00
9230038 SRV-ENVIRONMENTAL	USD	51.38	0.00
9240000 Property Insurance	USD	25,935.15	0.00
9250000 Injuries and Damages	USD	128,390.84	0.00
9250001 Safety Dinners and Awards	USD	547.53	0.00
9250002 Emp Accident Prvntion-Adm Exp	USD	93,240.21	0.00
9250006 Wrkrs Cmpnsth Pre&Slf Ins Prv	USD	108,612.60	0.00
9250007 Prsnal Injries&Prop Dmage-Pub	USD	932.73	0.00
9260000 Employee Pensions & Benefits	USD	7,438.63	0.00
9260001 Edit & Print Empl Pub-Salaries	USD	2,583.28	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9260002 Pension & Group Ins Admin	USD	6,778.32	0.00
9260003 Pension Plan	USD	12,283,366.47	0.00
9260004 Group Life Insurance Premiums	USD	659,932.40	0.00
9260005 Group Medical Ins Premiums	USD	18,101,621.60	0.00
9260007 Group L-T Disability Ins Prem	USD	450,629.06	0.00
9260008 Umbrella Trust Expense	USD	0.00	2,663,744.26
9260009 Group Dental Insurance Prem	USD	682,984.37	0.00
9260010 Training Administration Exp	USD	4,598.72	0.00
9260012 Employee Activities	USD	189,895.22	0.00
9260014 Educational Assistance Pmts	USD	456,436.27	0.00
9260021 Postretirement Benefits - OPEB	USD	760,044.25	0.00
9260026 Savings Plan Administration	USD	5,469.04	0.00
9260027 Savings Plan Contributions	USD	7,880,242.48	0.00
9260036 Deferred Compensation	USD	655,158.84	0.00
9260037 Supplemental Pension	USD	286,490.50	0.00
9260040 SFAS 112 Postemployment Benef	USD	637,635.00	0.00
9260042 SERP Pension - Non-Service	USD	907,694.54	0.00
9260043 OPEB - Non-Service	USD	0.00	8,910,935.19
9260051 Frg Ben Loading - Grp Ins	USD	100.00	0.00
9260062 Pension Plan - Non-Service	USD	3,842,872.76	0.00
9280000 Regulatory Commission Exp	USD	20,295.39	0.00
9280001 Regulatory Commission Exp-Adm	USD	0.00	51.11

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9280002 Regulatory Commission Exp-Case	USD	2,494,275.52	0.00
9280005 Reg Com Exp-FERC Trans Cases	USD	116,281.89	0.00
9301000 General Advertising Expenses	USD	6,000.00	0.00
9301001 Newspaper Advertising Space	USD	83.82	0.00
9301012 Public Opinion Surveys	USD	100,886.60	0.00
9301015 Other Corporate Comm Exp	USD	7,534.62	0.00
9302000 Misc General Expenses	USD	614,652.70	0.00
9302003 Corporate & Fiscal Expenses	USD	624,551.94	0.00
9302004 Research, Develop&Demonstr Exp	USD	3,348.12	0.00
9302007 Assoc Business Development Exp	USD	625,575.63	0.00
9302017 SellingPrice Normalization Exp	USD	0.00	4.04
9302458 AEPSC Non Affiliated expenses	USD	1,326,754.05	0.00
9310000 Rents	USD	32,239.31	0.00
9310001 Rents - Real Property	USD	2,457,750.50	0.00
9310002 Rents - Personal Property	USD	1,936,706.96	0.00
9310003 Rents - Real Property - Assoc	USD	10,170,334.88	0.00
9310004 Rents - Personal Prop - Assoc	USD	6,730.14	0.00
9310005 Int on Regulated Fin Leases	USD	451,823.86	0.00
9350000 Maintenance of General Plant	USD	102,101.57	0.00
9350001 Maint of Structures - Owned	USD	2,267,443.37	0.00
9350002 Maint of Structures - Leased	USD	125,535.25	0.00
9350003 Maint of Prprty Held Fture Use	USD	1,337.67	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9350012 Maint of Data Equipment	USD	1,034,941.72	0.00
9350013 Maint of Cmmncation Eq-Unall	USD	4,762,544.56	0.00
9350015 Maint of Office Furniture & Eq	USD	13,932,562.00	0.00
9350016 Maintenance of Video Equipment	USD	0.00	107.48
9350017 Maint of Misc General Property	USD	61,132.42	0.00
9350019 Maint of Gen Plant-SCADA Equ	USD	15,718.46	0.00
9350024 Maint of DA-AMI Comm Equip	USD	27,079.82	0.00
BD0001 Budget Use Only - O&M	USD	0.00	0.00
BD0011 Budget Use Only - Depreciation	USD	0.00	0.00
Total for Ledger	USD	2,722,996,362.67	2,722,996,362.67

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1010001 Plant in Service	USD	283,556,925.95	0.00
1010007 Plant In Service-IMPco-SBSMPP	USD	0.00	0.00
1011001 Capital Leases	USD	119,027,825.97	0.00
1011006 Prov-Leased Assets	USD	0.00	44,270,530.64
1011012 Accrued Capital Leases	USD	266,980.76	0.00
1011031 Operating Lease	USD	153,456,325.81	0.00
1011032 Accrued Operating Leases	USD	64,254.72	0.00
1011034 Operating Leases - Gen & Misc	USD	72.52	0.00
1011036 Prov - Operating Lease Assets	USD	0.00	30,205,399.56
1011039 Prov-Operating Lease -Gen&Misc	USD	0.00	0.00
1020001 Plant Purchd or Sold	USD	0.00	0.00
1030001 Experimental Plant in Service	USD	0.00	0.00
1050001 Held For Fut Use	USD	0.00	0.00
1050002 Held For Fut Use-Transmissn	USD	0.00	0.00
1050003 Held For Fut Use-Distribution	USD	0.00	0.00
1060001 Const Not Classifd	USD	8,628,574.18	0.00
1060002 Const Not Classifd-Transmissn	USD	0.00	0.00
1060003 Const Not Classifd-Distributio	USD	0.00	0.00
1060004 Const Not Classifd-Gen&Misc	USD	0.00	0.00
1070000 Construction Work In Progress	USD	0.00	0.00
1070001 CWIP - Project	USD	8,276,525.39	0.00
1070005 CWIP - Fuel Support Groups	USD	0.00	0.00
1070007 Cloud Implementation Costs	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1070910 Capitalized Softwr Bill Step 1	USD	0.00	0.00
1070920 Capitalized Softwr Bill Step 2	USD	0.00	0.00
1070930 Cloud Implmntatn Costs-Step 1	USD	0.00	0.00
1080000 Accum Prov for Deprec of Plant	USD	0.00	0.00
1080001 A/P for Deprec of Plt	USD	0.00	131,691,289.98
1080005 RWIP - Project Detail	USD	71,635.27	0.00
1110001 A/P for Amort of Plt	USD	0.00	6,144,003.87
1160020 Trans Costs - SERP	USD	0.00	0.00
1160021 Distr Costs - SERP	USD	0.00	0.00
1160022 Gen Costs - SERP	USD	0.00	0.00
1201000 Nuclr Fuel in Proc of Refinmnt	USD	0.00	0.00
1206000 Nuclear Fuel Under Cap Leases	USD	0.00	0.00
1210000 Nonutility Property	USD	0.00	0.00
1210001 Nonutility Property - Owned	USD	0.00	0.00
1220000 Depr & Amort of Nonutil Prop	USD	0.00	0.00
1220001 Depr&Amrt of Nonutil Prop-Ownd	USD	0.00	0.00
1220003 Depr&Amrt of Nonutil Prop-WIP	USD	0.00	0.00
1240000 Other Investments	USD	0.00	0.00
1240002 Oth Investments-Nonassociated	USD	0.00	0.00
1240005 Spec Allowance Inv NOx	USD	0.00	0.00
1240006 Other Investments - COLI	USD	0.00	0.00
1240007 Deferred Compensation Benefits	USD	18,956,119.23	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1240008 Umbrella Trust	USD	229,626,012.81	0.00
1240010 Oth Invest-Nonassociated-Curr	USD	0.00	0.00
1240013 Cash Surrender Value Life Ins	USD	0.00	0.00
1240025 Other Property - CWIP	USD	0.00	0.00
1240048 CSW SERP Investment	USD	145,730.35	0.00
1240053 Defer Comp Plan-CSW Legacy	USD	24,673.04	0.00
1240054 Umbrella Trust-WFargo Int&Div	USD	4,089,900.60	0.00
1280007 PRW NonUMWA Net Fund Pos AEPSC	USD	206,413,156.47	0.00
1280008 SFAS 106 - Non-UMWA PRW -AEPSC	USD	6,243,954.35	0.00
1310000 Cash	USD	10,643,353.18	0.00
1340000 Other Special Deposits	USD	0.00	0.00
1340004 Worker's Comp Adv Premium	USD	0.00	0.00
1340008 Deposits - Office Space Rental	USD	0.00	0.00
1340053 Deposits - Flexible Spending	USD	309,374.92	0.00
1350000 Working Funds	USD	13,445,601.03	0.00
1350001 Cash Advances	USD	0.00	0.00
1350002 Petty Cash	USD	0.00	0.00
1350003 Cash Advances - Wages	USD	0.00	0.00
1350004 Cash Adv-Employee Expenses	USD	0.00	0.00
1350009 Cash Advances - STAR T&E Pilot	USD	0.00	0.00
1410000 Notes Receivable	USD	0.00	0.00
1410002 P/R Ded - Misc Loan Repayments	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1420001 Customer A/R - Electric	USD	0.00	0.00
1420002 Customer A/R - PIP Plan	USD	0.00	0.00
1420003 Customer A/R - CMP	USD	0.00	0.00
1420004 Customer A/R - RIF Plan	USD	0.00	0.00
1420005 Employee Loans - Current	USD	0.00	0.00
1420006 A/R-Customer Assistance	USD	0.00	0.00
1420011 A/R - Retail Cust Rents	USD	0.00	0.00
1420101 Other Accounts Rec - Cust	USD	0.00	0.00
1420102 AR Peoplesoft Billing - Cust	USD	2,064,150.10	0.00
1430001 Other Accounts Rec-Regular	USD	0.00	0.00
1430002 Allowances	USD	0.00	0.00
1430004 Insurance	USD	0.00	0.00
1430018 Survivor Benefit Plan Premiums	USD	0.00	0.00
1430022 2001 Employee Biweekly Pay Cnv	USD	959,675.56	0.00
1430023 A/R PeopleSoft Billing System	USD	721.50	0.00
1430036 Acct. Rec. - Miscellaneous	USD	0.00	0.00
1430071 A/R Non Assoc Co - AEPSC Bills	USD	318,606.78	0.00
1430080 Jointly Owned Unit O&M Billing	USD	0.00	0.00
1430081 Damage Recovery - Third Party	USD	0.00	0.00
1430083 Damage Recovery Offset Demand	USD	22.02	0.00
1430089 A/R - Benefits Billing	USD	0.00	0.00
1430101 Other Accounts Rec - Misc	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1430102 AR Peoplesoft Billing - Misc	USD	839,581.45	0.00
1430103 AR Long-Term-Miscellaneous	USD	0.00	0.00
1440002 Uncoll Accts-Other Receivables	USD	0.00	0.00
1450000 Corp Borrow Prg (NR-Assoc)	USD	0.00	0.00
1460000 Accts Rec from Assoc Cos	USD	0.00	0.00
1460001 A/R Assoc Co - InterUnit G/L	USD	2,940,735.05	0.00
1460006 A/R Assoc Co - Intercompany	USD	0.00	0.00
1460007 A/R Assoc Co - OAR System	USD	0.00	0.00
1460008 A/R Assoc Co - AEPSC Bills	USD	130,305,434.05	0.00
1460009 A/R Assoc Co - InterUnit A/P	USD	3,277,773.11	0.00
1460011 A/R Assoc Co - Multi Pmts	USD	73,089.18	0.00
1460012 A/R Assoc-PCRB Interest	USD	0.00	0.00
1460016 A/R-Assoc Co - Dependent Care	USD	0.00	0.00
1460017 A/R-Assoc Co-Stock Purch Plan	USD	0.00	0.00
1460019 A/R-Assoc Co-AEPSC-Agent	USD	0.00	0.00
1460025 Fleet - M4 - A/R	USD	26,785.59	0.00
1460036 A/R Assoc Co - Payroll Ded	USD	0.00	0.00
1460041 A/R Assc Co - Non-InterUnit GL	USD	0.00	0.00
1460054 JV-Acct Rec.-Assoc-NonAffil	USD	0.00	0.00
1510001 Fuel Stock - Coal	USD	0.00	0.00
1510004 Coal In Transit - Terminal	USD	0.00	0.00
1510017 Lignite Inv on Hand Inc Transp	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1520000 Fuel Stock Exp Undistributed	USD	0.00	0.00
1540001 M&S - Regular	USD	0.00	0.00
1540004 M&S - Exempt Material	USD	458,759.31	0.00
1540014 Indus Direct Charge Clearing	USD	0.00	0.00
1540018 M&S Inventory - Lease Equip	USD	0.00	0.00
1540019 M&S Validation Error Correctns	USD	0.00	0.00
1560000 Other Materials & Supplies	USD	0.00	0.00
1581001 NOx Allowance Inventory	USD	0.00	0.00
1630000 Stores Expense Undistributed	USD	0.00	0.00
1630001 Stores Exp - T&D Centrl Wrhse	USD	0.00	0.00
1630002 Strs Exp-Ft Wayne Centrl Wrhse	USD	0.00	0.00
1630003 Strs Exp-Roanoke Centrl Wrhse	USD	0.00	0.00
1630004 Strs Exp-T&D Satellite Storerm	USD	0.00	0.00
1630005 Stores Exp - Rockport Plant	USD	0.00	0.00
1630006 Stores Exp - Amos Plant	USD	0.00	0.00
1630007 Stores Exp - Clinch River Plan	USD	0.00	0.00
1630008 Stores Exp - Glen Lyn Plant	USD	0.00	0.00
1630009 Stores Exp - Kanawha River Plt	USD	0.00	0.00
1630010 Stores Exp - Mountaineer Plt	USD	0.00	0.00
1630011 Stores Exp - Sporn Plant	USD	0.00	0.00
1630013 Stores Exp - Conesville Plant	USD	0.00	0.00
1630014 Stores Exp - Picway Plant	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630017 Stores Exp - Tanners Creek Plt	USD	0.00	0.00
1630018 Stores Exp - Cook Nuclear Plan	USD	0.00	0.00
1630019 Stores Exp - Big Sandy Plant	USD	0.00	0.00
1630020 Stores Exp - Cardinal Plant	USD	0.00	0.00
1630021 Stores Exp - Gavin Plant	USD	0.00	0.00
1630022 Stores Exp - Kammer Plant	USD	0.00	0.00
1630023 Stores Exp - Mitchell Plant	USD	0.00	0.00
1630024 Stores Exp - Muskingum River	USD	0.00	0.00
1630026 Stores Exp - Cook Coal Term	USD	0.00	0.00
1630027 Stores Exp - Waterford Plant	USD	0.00	0.00
1630029 Stores Exp - Fossil & Hydro	USD	0.00	0.00
1630031 Stores Exp - T&D General	USD	0.00	0.00
1630032 Stores Exp - Power Gen General	USD	0.00	0.00
1630033 Stores Exp - All Busin Units	USD	0.00	0.00
1630035 Coleto Creek Power Station	USD	0.00	0.00
1630036 E.S. Joslin Power Station	USD	0.00	0.00
1630043 Comanche Station	USD	0.00	0.00
1630044 Northeast Station - 1 & 2	USD	0.00	0.00
1630045 Northeast Station - 3 & 4	USD	0.00	0.00
1630046 Riverside Station	USD	0.00	0.00
1630047 Southwest Station	USD	0.00	0.00
1630048 Tulsa Power Station	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630049 Weleetka Power Station	USD	0.00	0.00
1630050 Alliance Railcar Repair Fac	USD	0.00	0.00
1630053 Arsenal Hill Power Plant	USD	0.00	0.00
1630054 Central Maintenance Facility	USD	0.00	0.00
1630055 Flint Creek Power Plant	USD	0.00	0.00
1630056 Knox Lee Power Plant	USD	0.00	0.00
1630057 Lieberman Power Plant	USD	0.00	0.00
1630058 Lone Star Power Plant #1	USD	0.00	0.00
1630059 Pirkey Power Plant	USD	0.00	0.00
1630060 Wilkes Power Plant	USD	0.00	0.00
1630061 Welsh Power Plant	USD	0.00	0.00
1630062 Fort Phantom Power Station	USD	0.00	0.00
1630063 Oak Creek Power Station	USD	0.00	0.00
1630064 Oklaunion Power Station	USD	0.00	0.00
1630065 Paint Creek Power Station	USD	0.00	0.00
1630066 Rio Pecos Power Station	USD	0.00	0.00
1630069 San Angelo Power Station	USD	0.00	0.00
1630070 Stores Exp - Houston Pipe Line	USD	0.00	0.00
1630071 Stores Exp - Conesville Prep	USD	0.00	0.00
1630089 Stores Exp - Shrevprt Chem Lab	USD	0.00	0.00
1630091 Stores Exp - Central Mach Shop	USD	0.00	0.00
1630109 Strs Exp - ACCT-COUNT-ADJ	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630110 Strs Exp - ACCT-FRT-EXPENSE	USD	0.00	0.00
1630112 Strs Exp - PRICE VARIANCE	USD	0.00	0.00
1630120 Strs Exp - Kingsville	USD	0.00	0.00
1630121 Strs Exp - Tulsa	USD	0.00	0.00
1630122 Strs Exp - Longview	USD	0.00	0.00
1630125 Stores - Contract & Labor Svcs	USD	0.00	0.00
1630126 Strs Exp - Transf Poly PH Pad	USD	0.00	0.00
1630136 Str Exp - Marmet Hydro	USD	0.00	0.00
1630137 Str Exp - London Hydro	USD	0.00	0.00
1630139 Str Exp - Smith Mountain Hydro	USD	0.00	0.00
1630140 Str Exp - Claytor Hydro	USD	0.00	0.00
1630152 Str Exp - Racine Hydro	USD	0.00	0.00
1630155 Stores Exp - Ceredo Plant	USD	0.00	0.00
1630156 Stores Exp - Darby Plant	USD	0.00	0.00
1630157 Stores Exp - Mattison Plant	USD	0.00	0.00
1630158 Stores Exp-Lawrenceburg Plant	USD	0.00	0.00
1630159 Stores Expense - Turk Plant	USD	0.00	0.00
1630160 Stores Expense - Dresden Plant	USD	0.00	0.00
1630999 Cash Discount Allocation Only	USD	0.00	0.00
1650001 Prepaid Insurance	USD	517,718.49	0.00
1650004 Prepaid Interest	USD	0.00	0.00
1650005 Prepaid Employee Benefits	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1650006 Other Prepayments	USD	35,382,304.19	0.00
1650007 Corporate Owned Life Insurance	USD	0.00	0.00
1650010 Prepaid Pension Benefits	USD	187,167,786.92	0.00
165001203 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001204 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001205 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001206 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001207 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001212 Prepaid Use Taxes	USD	0.00	0.00
165001218 Prepaid Use Taxes	USD	0.00	0.00
165001219 Prepaid Use Taxes	USD	0.00	0.00
165001220 Prepaid Use Taxes	USD	0.00	0.00
165001221 Prepaid Use Taxes	USD	809,452.45	0.00
1650014 FAS 158 Qual Contra Asset	USD	0.00	187,167,786.92
1650021 Prepaid Insurance - EIS	USD	74,373.49	0.00
1650023 Prepaid Lease	USD	0.00	0.00
1650030 Other Prepayments - Long Term	USD	13,671,319.75	0.00
1650035 PRW Without MED-D Benefits	USD	175,373,590.07	0.00
1650036 PRW for Med-D Benefits	USD	0.00	0.00
1650037 FAS158 Contra-PRW Exclud Med-D	USD	0.00	175,373,590.07
1710000 Interest&Dividends Receivable	USD	0.00	0.00
1710002 Int & Div Receivable - Affil	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1740000 Misc Current & Accrued Assets	USD	0.00	0.00
1740012 Pension Plan	USD	0.00	0.00
1810002 Unamort Debt Exp - Inst Pur Cn	USD	0.00	0.00
1810003 Unamort Debt Exp Notes Payable	USD	0.00	0.00
1810006 Unamort Debt Exp - Sr Unsec Nt	USD	0.00	0.00
1823000 Other Regulatory Assets	USD	0.00	0.00
1823080 Deregulation Consumer Educat	USD	0.00	0.00
1823082 Deregulation Implementation	USD	0.00	0.00
1823083 Transition Regulatory Assets	USD	0.00	0.00
1823108 Reg Asset - Rate Case Expenses	USD	0.00	0.00
1823120 Other PJM Integration	USD	0.00	0.00
1823152 Unrecovered Fuel Cost - WV	USD	0.00	0.00
1823157 Interstate Project 765kv Line	USD	0.00	0.00
1823165 REG ASSET FAS 158 QUAL PLAN	USD	468,204,722.25	0.00
1823166 REG ASSET FAS 158 OPEB PLAN	USD	0.00	37,283,520.75
1823167 REG Asset FAS 158 SERP Plan	USD	28,829,476.00	0.00
1823175 TCC RC Exp-CTC-Docket 32758	USD	0.00	0.00
1823186 ADVANCED METERING SYSTEM-AMS	USD	0.00	0.00
1823301 SFAS 109 Flow Thru Defd FIT	USD	0.15	0.00
1823302 SFAS 109 Flow Thru Defrd SIT	USD	0.00	0.00
1823359 SWEPCo Transmission Recovery	USD	0.00	0.00
1823500 Mon Power Integration Cost	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1830000 Prelimin Surv&Investgtn Chrgs	USD	0.00	0.00
1830001 Interstate Project 765 kv Line	USD	0.00	0.00
1840000 Clearing Accounts	USD	0.00	0.00
1840001 Bldg Servcs Oper Exp-Clearing	USD	0.00	0.00
1840002 Accounts Pay Adj - Clearing	USD	0.00	19,383.29
1840003 Procurement Card - Clearing	USD	0.00	0.00
1840004 Undistributed Payroll-Clearing	USD	0.00	0.00
1840005 Non-Product Payroll - Clearing	USD	0.00	0.00
1840006 Telephone Expense - Clearing	USD	0.00	0.00
1840007 Transfer of Funds - Clearing	USD	0.00	0.00
1840019 CMS & CMF - Clearing Activity	USD	0.00	0.00
1840020 Simulator Learning Center-Clrng	USD	0.00	0.00
1840021 STAR T&E Card - Clearing	USD	0.00	0.00
1840025 Aviation - Clearing	USD	3,460,069.11	0.00
1840026 Oth Accts Rec - Cash Clearing	USD	0.00	0.00
1840027 Oth Accts Rec - A/R Clearing	USD	0.00	0.00
1840028 Non T/L Payroll-Clearing	USD	0.00	0.00
1840029 Transp-Assigned Vehicles	USD	0.00	0.00
1840030 Transportation-Other	USD	0.00	0.00
1840031 Affil Transactions-Cash Clrng	USD	0.00	0.00
1840032 Machine Shop - Non Affiliated	USD	0.00	0.00
1840033 Alliance Rail Car - OH	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840034 CMS - Job Loaded Overheads	USD	0.00	0.00
1840035 IT Oper Company (OPCO) Clearng	USD	0.00	0.00
1840036 Benefit Payments Clearing	USD	0.00	0.00
1840040 Undist Labor Fringe Benfit Clr	USD	0.00	0.00
1840041 Undist Incentive Frg Ben Clr	USD	0.00	0.00
1840043 Treasury Clearing	USD	0.00	0.00
1840045 Veh Clr - Conversion Use Only	USD	0.00	0.00
1840047 Pension Benefit Clearing	USD	0.00	0.00
1840048 FIT Payment Clearing	USD	0.00	0.00
1840049 Simulator Learning Cntr-Nonaff	USD	0.00	0.00
1840052 System Sales Agent Clearing	USD	0.00	0.00
1840054 Insurance Clearing	USD	0.00	0.00
1840057 Cell Phone/Pager - Clearing	USD	0.00	0.00
1840058 Severance Clearing	USD	0.00	0.00
1840059 NTL Payroll Clearing-Non Labor	USD	0.00	0.00
1840061 Labor Clearing Allocation	USD	0.00	0.00
1840062 AEPSC Coal Lab Clearing	USD	0.00	3.09
1840063 Corporate Charge Card Clearing	USD	0.00	0.00
1840065 GE - Waterford - Clearing	USD	0.00	0.00
1840066 PPE / Safety Equipment	USD	0.00	0.00
1850000 Temporary Facilities	USD	0.00	0.00
1860000 MDD-Internal Billing Only	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860001 Allowances	USD	0.00	0.00
1860002 Deferred Expenses	USD	7,699.51	0.00
1860003 Deferred Property Taxes	USD	0.00	0.00
186000300 Deferred Property Taxes	USD	0.00	0.00
186000302 Deferred Property Taxes	USD	0.00	0.00
186000305 Deferred Property Taxes	USD	0.00	0.00
186000306 Deferred Property Taxes	USD	0.00	0.00
186000307 Deferred Property Taxes	USD	0.00	0.00
186000308 Deferred Property Taxes	USD	0.00	0.00
186000314 Deferred Property Taxes	USD	0.00	0.00
186000316 Deferred Property Taxes	USD	0.00	0.00
186000317 Deferred Property Taxes	USD	0.00	0.00
186000318 Deferred Property Taxes	USD	0.00	0.00
186000319 Deferred Property Taxes	USD	0.00	0.00
186000320 Deferred Property Taxes	USD	20,020.00	0.00
186000321 Deferred Property Taxes	USD	125,600.00	0.00
1860004 Billings - B Projects	USD	0.00	0.00
1860005 Unidentified Cash Receipts	USD	0.00	144,871.14
1860007 Billings and Deferred Projects	USD	0.00	0.00
1860015 Billings Paid Union Benefits	USD	335.84	0.00
1860016 Supplemental Pension Agree	USD	0.00	0.00
1860033 Cook Coal Terminal-Oper Exp	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860042 Exp Issue/Reaq Bonds & Stk	USD	0.00	0.00
1860063 Muskingum Fuel Trans Costs	USD	0.00	0.00
1860071 Ovhd Rate Over/Under Applied	USD	1,654,614.31	0.00
1860073 Deferred Merger Severance Exp	USD	0.00	0.00
1860074 Merger Severance Offsets	USD	0.00	0.00
1860075 SCBS Unbilled Revenues	USD	0.00	0.00
1860076 Deferred Merger Relocation Exp	USD	0.00	0.00
1860078 Incentive Expense-EVP Summary	USD	0.00	0.00
1860079 Incentive Expense - Offset	USD	0.00	0.00
186008102 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008103 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008108 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008109 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008110 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008111 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008112 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008113 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008114 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008116 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008117 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008118 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008119 Defd Property Tax - Cap Lease	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186008120 Defd Property Tax - Cap Lease	USD	9,280.00	0.00
186008121 Defd Property Tax - Cap Lease	USD	75,530.00	0.00
1860082 Deferred Recruiting Expenses	USD	0.00	0.00
1860085 BridgeCo TO Funding	USD	0.00	0.00
1860091 BridgeCo RTO Deferred Exp	USD	0.00	0.00
1860092 Compatible Unit/Wrk 2k Sys Clr	USD	0.00	0.00
1860094 Labor Accruals - Bal Sheet	USD	0.00	0.00
1860096 PJM Payments	USD	0.00	0.00
1860098 AEPSC Labor Accruals-O&M	USD	0.00	0.00
1860103 P/R Ded - Merchandise Loans	USD	0.00	0.00
1860104 P/R Ded - Parking Rent	USD	0.00	0.00
1860110 AEP Branding	USD	0.00	0.00
1860113 Joint Fuel Project	USD	0.00	0.00
1860114 ABD Major Construction Work	USD	0.00	0.00
1860116 PJM Integration	USD	0.00	0.00
1860117 Billings - IPP Projects	USD	0.00	0.00
1860121 Synfuel Project	USD	0.00	0.00
1860123 SSA Over Under Applied S/A/P	USD	0.00	0.00
1860124 SSA Over Under Applied SC & FO	USD	0.00	0.00
1860125 SSA Over Under Applied RE&WPS	USD	0.00	0.00
1860126 SSA Over Under Applied HR	USD	0.00	0.00
1860127 SSA Over Under Applied IT	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860128	USD	0.00	0.00
1860129	USD	0.00	0.00
1860130	USD	0.00	0.00
1860134	USD	0.00	0.00
1860140	USD	0.00	0.00
1860141	USD	0.00	0.00
1860146	USD	0.00	0.00
1860147	USD	0.00	0.00
1860148	USD	0.00	0.00
1860150	USD	0.00	0.00
1860151	USD	0.00	0.00
1860153	USD	0.00	0.00
1860156	USD	0.00	0.00
1860159	USD	0.00	0.00
1860160	USD	0.00	0.00
1860166	USD	489,404.93	0.00
1860167	USD	0.00	0.00
1860168	USD	0.00	0.00
1860173	USD	0.00	0.00
1860176	USD	0.00	32,525.43
1860177	USD	0.00	0.00
1860179	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860180 LightStone TSA - Clearing	USD	0.00	0.00
1860181 GV Lndfl & VFW Lightstone Clrg	USD	0.00	0.00
1860186 Buckeye Power TSA - Clearing	USD	0.00	0.00
1860187 AEPSC Fabrication Non Billable	USD	124,883.75	0.00
1860188 Reimbursable RTO Study Expense	USD	60,388.63	0.00
1860999 Validation Error Correction	USD	0.00	0.00
1880000 R&D Expenses	USD	0.00	0.00
1890003 Loss Rec Debt-Notes Payable	USD	0.00	0.00
1900001 Accum Def Income Tax - Federal	USD	0.00	0.00
1901001 Accum Deferred FIT - Other	USD	64,668,213.21	0.00
1901002 Accum Deferred SIT - Other	USD	2,027,405.41	0.00
1902001 Accum Defd FIT - Oth Inc & Ded	USD	0.00	283,903.00
1903001 Acc Dfd FIT - FAS109 Flow Thru	USD	0.00	1,814,186.52
1903002 Acc Dfd SIT FAS 109 Flow Thru	USD	0.00	6,731,625.00
1904001 Accum Dfd FIT - FAS 109 Excess	USD	3,805,744.43	0.00
2010001 Common Stock Issued-Affiliated	USD	0.00	1,350,000.00
2110000 Miscellaneous Paid-In Capital	USD	0.00	7,052,115.96
2110007 OCI -Minimum Pension Liability	USD	0.00	0.00
2110009 MPIC - restricted stock units	USD	0.00	0.00
2110010 MPIC Stock Based Comp Units	USD	0.00	0.00
2160001 Unapprp Retnd Erngs-Unrstrictd	USD	0.00	0.00
2210001 First Mortgage Bonds	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2230500 Advances from Assoc Co-Current	USD	0.00	0.00
2240003 Notes	USD	0.00	0.00
2240103 Notes Payable - Affiliated	USD	0.00	0.00
2240503 Notes - Current Portion	USD	0.00	0.00
2240603 Notes - Affiliated - Current	USD	0.00	0.00
2270001 Obligatns Undr Cap Lse-Noncurr	USD	0.00	58,774,300.04
2270003 Accrued Noncur Lease Oblig	USD	0.00	213,584.74
2270031 Oblig undr Oper Lease-Non Curr	USD	0.00	106,655,919.42
2270033 Acrued Noncur Oper Lease Oblig	USD	0.00	53,545.59
2282003 Accm Prv I/D - Worker's Com	USD	0.00	37,886.23
2283000 Accm Prv for Pensions&Benefits	USD	0.00	34,215,228.21
2283001 Deferred Compensation Plan	USD	0.00	0.00
2283002 Supplemental Savings Plan	USD	0.00	52,963,771.23
2283003 SFAS 106 Post Retirement Benef	USD	0.00	0.00
2283005 SFAS 112 Postemployment Benef	USD	0.00	10,509,223.11
2283006 SFAS 87 - Pensions	USD	0.00	21,558,603.34
2283007 Perf Share Incentive Plan	USD	0.00	0.00
2283009 Nuclear Deferred Compenstion	USD	0.00	0.00
2283010 UMWA Comb Trust Fut Liab	USD	0.00	0.00
2283011 Energy Serv 2005 Phantom Plan	USD	0.00	0.00
2283012 Incntv Comp Adj - Defd Awards	USD	0.00	0.00
2283013 Incentive Comp Deferral Plan	USD	0.00	37,640,191.73

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2283014 MICP and SOIP Deferred Awards	USD	0.00	0.00
2283015 FAS 158 SERP Payable Long Term	USD	0.00	23,114,617.00
2283016 FAS 158 Qual Payable Long Term	USD	0.00	259,478,331.99
2283024 DefrComp Plan-CSW Legacy	USD	0.00	982,988.16
2284016 Mine Closure Costs	USD	0.00	0.00
2284085 OH Growth Fund-NonCurrent	USD	0.00	0.00
2320001 Accounts Payable - Regular	USD	0.00	30,271,979.09
2320002 Unvouchered Invoices	USD	0.00	25,048,543.58
2320003 Retention	USD	0.00	1,532,770.03
2320004 Accrued Payroll	USD	0.00	0.00
2320008 Miscellaneous Liabilities	USD	0.00	0.00
2320011 Uninvoiced Fuel	USD	0.00	0.00
2320052 Accounts Payable - Purch Power	USD	0.00	0.00
2320066 A/P - OPEN ACCESS TRANS EXP	USD	0.00	0.00
2320069 Producer Payments	USD	0.00	0.00
2320074 A/P - FTL - SWITCH Rentals	USD	0.00	0.00
2320076 Corporate Credit Card Liab	USD	0.00	611,362.66
2320077 INDUS Unvouchered Liabilities	USD	0.00	7,303,400.98
2320080 Non PS Accounts Payable	USD	0.10	0.00
2330000 Corp Borrow Program (NP-Assoc)	USD	0.00	455,231,110.80
2340001 A/P Assoc Co - InterUnit G/L	USD	0.00	11,329,495.51
2340003 A/P Assoc Co - Savings Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2340008 A/P Assoc Co - Dependent Care	USD	0.00	0.00
2340009 A/P Assoc Co-Stock Purch Plan	USD	0.00	0.00
2340011 A/P-Assc Co-AEPSC-Agent	USD	0.00	0.00
2340015 A/P-Assc Co-AEPSC-Trans Agmnt	USD	0.00	0.00
2340022 A/P Assoc Co-Employee Loan Cur	USD	0.00	0.00
2340023 A/P Assoc Co - Parking Rent	USD	0.00	0.00
2340027 A/P Assoc Co - Intercompany	USD	0.00	74,599.55
2340029 A/P Assoc Co - AEPSC Bills	USD	0.00	0.00
2340030 A/P Assoc Co - InterUnit A/P	USD	0.00	93,662.82
2340032 A/P Assoc Co - Multi Pmts	USD	0.00	16,551,966.76
2340035 Fleet - M4 - A/P	USD	0.00	714,148.08
2340036 A/P Assoc Co - Payroll Ded	USD	0.00	0.00
2340037 A/P Assoc-Global Borrowing Int	USD	0.00	0.00
2360001 Federal Income Tax	USD	22,342,323.01	0.00
236000100 Federal Income Tax	USD	0.00	0.00
236000101 Federal Income Tax	USD	0.00	0.00
236000102 Federal Income Tax	USD	0.00	0.00
236000190 Federal Income Tax	USD	0.00	0.00
236000198 Federal Income Tax	USD	0.00	0.00
236000200 State Income Taxes	USD	0.00	0.00
236000201 State Income Taxes	USD	0.00	0.00
236000202 State Income Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000203 State Income Taxes	USD	0.00	0.00
236000204 State Income Taxes	USD	0.00	0.00
236000205 State Income Taxes	USD	0.00	0.00
236000206 State Income Taxes	USD	0.00	0.00
236000207 State Income Taxes	USD	0.00	0.00
236000208 State Income Taxes	USD	0.00	0.00
236000209 State Income Taxes	USD	0.00	0.00
236000210 State Income Taxes	USD	0.00	0.00
236000211 State Income Taxes	USD	0.00	0.00
236000212 State Income Taxes	USD	0.00	0.00
236000213 State Income Taxes	USD	0.00	193,556.28
236000214 State Income Taxes	USD	0.00	0.00
236000215 State Income Taxes	USD	0.00	0.00
236000216 State Income Taxes	USD	0.00	0.00
236000217 State Income Taxes	USD	124,411.27	0.00
236000218 State Income Taxes	USD	0.00	1,288,131.68
236000219 State Income Taxes	USD	0.00	1,199,978.67
236000220 State Income Taxes	USD	0.00	808,677.22
236000221 State Income Taxes	USD	1,982,947.16	0.00
236000299 State Income Taxes	USD	0.00	0.00
236000300 Local Income Tax	USD	915.40	0.00
236000301 Local Income Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000302 Local Income Tax	USD	0.00	0.00
236000303 Local Income Tax	USD	0.00	0.00
236000304 Local Income Tax	USD	0.00	0.00
236000306 Local Income Tax	USD	0.00	0.00
236000307 Local Income Tax	USD	0.00	0.00
236000308 Local Income Tax	USD	0.00	0.00
236000309 Local Income Tax	USD	0.00	0.00
236000310 Local Income Tax	USD	0.00	0.00
236000312 Local Income Tax	USD	0.00	0.00
236000314 Local Income Tax	USD	0.00	0.00
236000315 Local Income Tax	USD	0.00	0.00
236000316 Local Income Tax	USD	0.00	0.00
236000317 Local Income Tax	USD	0.00	30,930.86
236000318 Local Income Tax	USD	189,593.73	0.00
236000319 Local Income Tax	USD	581,821.85	0.00
236000320 Local Income Tax	USD	0.00	0.00
236000321 Local Income Tax	USD	1,426,984.78	0.00
2360004 FICA	USD	0.00	1,726,437.26
2360005 Federal Unemployment Tax	USD	0.00	1,212.61
2360006 State Unemployment Tax	USD	0.00	5,904.68
236000601 State Unemployment Tax	USD	0.00	0.00
236000700 State Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000701 State Sales and Use Taxes	USD	0.00	0.00
236000702 State Sales and Use Taxes	USD	0.00	0.00
236000703 State Sales and Use Taxes	USD	0.00	0.00
236000704 State Sales and Use Taxes	USD	0.00	0.00
236000705 State Sales and Use Taxes	USD	0.00	0.00
236000706 State Sales and Use Taxes	USD	0.00	0.00
236000707 State Sales and Use Taxes	USD	0.00	0.00
236000708 State Sales and Use Taxes	USD	0.00	0.00
236000709 State Sales and Use Taxes	USD	0.00	0.00
236000710 State Sales and Use Taxes	USD	0.00	0.00
236000711 State Sales and Use Taxes	USD	0.00	0.00
236000712 State Sales and Use Taxes	USD	0.00	0.00
236000713 State Sales and Use Taxes	USD	0.00	0.00
236000714 State Sales and Use Taxes	USD	0.00	0.00
236000715 State Sales and Use Taxes	USD	0.00	0.00
236000716 State Sales and Use Taxes	USD	0.00	0.00
236000717 State Sales and Use Taxes	USD	0.00	0.00
236000718 State Sales and Use Taxes	USD	0.00	0.00
236000719 State Sales and Use Taxes	USD	0.00	0.00
236000720 State Sales and Use Taxes	USD	0.00	0.00
236000721 State Sales and Use Taxes	USD	0.00	697,949.57
236000798 State Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000801 Real & Personal Property Taxes	USD	0.00	0.00
236000802 Real & Personal Property Taxes	USD	0.00	0.00
236000803 Real & Personal Property Taxes	USD	0.00	0.00
236000804 Real & Personal Property Taxes	USD	0.00	0.00
236000805 Real & Personal Property Taxes	USD	0.00	0.00
236000806 Real & Personal Property Taxes	USD	0.00	0.00
236000807 Real & Personal Property Taxes	USD	0.00	0.00
236000808 Real & Personal Property Taxes	USD	0.00	0.00
236000809 Real & Personal Property Taxes	USD	0.00	0.00
236000810 Real Personal Property Taxes	USD	0.00	0.00
236000811 Real Personal Property Taxes	USD	0.00	0.00
236000812 Real Personal Property Taxes	USD	0.00	0.00
236000813 Real Personal Property Taxes	USD	0.00	0.00
236000814 Real Personal Property Taxes	USD	0.00	0.00
236000815 Real Personal Property Taxes	USD	0.00	0.00
236000816 Real Personal Property Taxes	USD	0.00	0.00
236000817 Real Personal Property Taxes	USD	0.00	0.00
236000818 Real Personal Property Taxes	USD	0.00	0.00
236000819 Real Personal Property Taxes	USD	0.00	0.00
236000820 Real Personal Property Taxes	USD	0.00	985,921.40
236000821 Real Personal Property Taxes	USD	0.00	838,644.00
236000904 Federal Excise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000906 Federal Excise Taxes	USD	0.00	0.00
236000907 Federal Excise Taxes	USD	0.00	0.00
236000908 Federal Excise Taxes	USD	0.00	0.00
236000909 Federal Excise Taxes	USD	0.00	0.00
236000910 Federal Excise Taxes	USD	0.00	0.00
236000911 Federal Excise Taxes	USD	0.00	0.00
236000912 Federal Excise Taxes	USD	0.00	0.00
236000913 Federal Excise Taxes	USD	0.00	0.00
236000914 Federal Excise Taxes	USD	0.00	0.00
236000915 Federal Excise Taxes	USD	0.00	0.00
236000916 Federal Excise Taxes	USD	0.00	0.00
236000917 Federal Excise Taxes	USD	0.00	0.00
236000918 Federal Excise Taxes	USD	0.00	0.00
236000919 Federal Excise Taxes	USD	0.00	0.00
236000920 Federal Excise Taxes	USD	0.00	0.00
236000921 Federal Excise Taxes	USD	354.08	0.00
236001200 State Franchise Taxes	USD	0.00	0.00
236001201 State Franchise Taxes	USD	0.00	0.00
236001202 State Franchise Taxes	USD	0.00	0.00
236001203 State Franchise Taxes	USD	0.00	0.00
236001204 State Franchise Taxes	USD	0.00	0.00
236001205 State Franchise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001206 State Franchise Taxes	USD	0.00	0.00
236001207 State Franchise Taxes	USD	0.00	0.00
236001208 State Franchise Taxes	USD	0.00	0.00
236001209 State Franchise Taxes	USD	0.00	0.00
236001210 State Franchise Taxes	USD	0.00	0.00
236001211 State Franchise Taxes	USD	0.00	0.00
236001212 State Franchise Taxes	USD	0.00	0.00
236001213 State Franchise Taxes	USD	0.00	21.69
236001214 State Franchise Taxes	USD	0.00	1,575.00
236001215 State Franchise Taxes	USD	0.00	0.00
236001216 State Franchise Taxes	USD	0.00	0.00
236001217 State Franchise Taxes	USD	5,643.00	0.00
236001218 State Franchise Taxes	USD	4,537.00	0.00
236001219 State Franchise Taxes	USD	5,663.00	0.00
236001220 State Franchise Taxes	USD	0.00	12,407.00
236001221 State Franchise Taxes	USD	0.00	20,400.00
236001295 State Franchise Taxes	USD	0.00	0.00
236001605 State Gross Receipts Tax	USD	0.00	0.00
236001606 State Gross Receipts Tax	USD	0.00	0.00
236001607 State Gross Receipts Tax	USD	0.00	0.00
236001608 State Gross Receipts Tax	USD	0.00	0.00
236001609 State Gross Receipts Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001610 State Gross Receipts Tax	USD	0.00	0.00
236001611 State Gross Receipts Tax	USD	0.00	0.00
236001612 State Gross Receipts Tax	USD	0.00	0.00
236001613 State Gross Receipts Tax	USD	0.00	0.00
236001614 State Gross Receipts Tax	USD	0.00	0.00
236001615 State Gross Receipts Tax	USD	0.00	0.00
236001616 State Gross Receipts Tax	USD	0.00	0.00
236001617 State Gross Receipts Tax	USD	0.00	0.00
236001618 State Gross Receipts Tax	USD	0.00	0.00
236001619 State Gross Receipts Tax	USD	0.00	0.00
236001620 State Gross Receipts Tax	USD	0.00	0.00
236001621 State Gross Receipts Tax	USD	0.00	4,800.00
236001705 Municipal License Fees Accrd	USD	0.00	0.00
236001706 Municipal License Fees Accrd	USD	0.00	0.00
236001707 Municipal License Fees Accrd	USD	0.00	0.00
236001712 Municipal License Fees Accrd	USD	0.00	0.00
236001713 Municipal License Fees Accrd	USD	0.00	0.00
236001714 Municipal License Fees Accrd	USD	0.00	0.00
236001715 Municipal License Fees Accrd	USD	0.00	0.00
236001716 Municipal License Fees Accrd	USD	0.00	0.00
236001717 Municipal License Fees Accrd	USD	0.00	0.00
236001718 Municipal License Fees Accrd	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001719 Municipal License Fees Accrd	USD	95.00	0.00
236001720 Municipal License Fees Accrd	USD	100.00	0.00
236001901 State Single Business Taxes	USD	0.00	0.00
236001902 State Single Business Taxes	USD	0.00	0.00
236001903 State Single Business Taxes	USD	0.00	0.00
236001904 State Single Business Taxes	USD	0.00	0.00
236001905 State Single Business Taxes	USD	0.00	0.00
236001906 State Single Business Taxes	USD	0.00	0.00
236001907 State Single Business Taxes	USD	0.00	0.00
236002001 State Public Service Com Tax	USD	0.00	0.00
236002011 State Public Service Com Tax	USD	0.00	0.00
236002012 State Public Service Com Tax	USD	0.00	0.00
236002100 State Foreign Corporation Tax	USD	0.00	0.00
236002199 State Foreign Corporation Tax	USD	0.00	0.00
236002201 State License/Registration Tax	USD	0.00	0.00
236002202 State License/Registration Tax	USD	0.00	0.00
236002203 State License/Registration Tax	USD	0.00	0.00
236002204 State License/Registration Tax	USD	0.00	0.00
236002205 State License/Registration Tax	USD	0.00	0.00
236002206 State License/Registration Tax	USD	0.00	0.00
236002207 State License/Registration Tax	USD	0.00	0.00
236002208 State License/Registration Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002209 State License/Registration Tax	USD	0.00	0.00
236002210 State License Registration Tax	USD	0.00	0.00
236002211 State License Registration Tax	USD	0.00	0.00
236002212 State License Registration Tax	USD	0.00	0.00
236002213 State License Registration Tax	USD	0.00	0.00
236002214 State License Registration Tax	USD	0.00	0.00
236002215 State License Registration Tax	USD	0.00	0.00
236002216 State License Registration Tax	USD	0.00	0.00
236002217 State License Registration Tax	USD	0.00	0.00
236002218 State License Registration Tax	USD	0.00	0.00
236002219 State License Registration Tax	USD	193.00	0.00
236002220 State License Registration Tax	USD	75.00	0.00
2360023 Employee Payroll Taxes	USD	0.00	0.00
236002301 Employee Payroll Taxes	USD	0.00	0.00
236002400 State Franchise Tax-Interco	USD	0.00	0.00
236002499 State Franchise Tax-Interco	USD	0.00	0.00
236003000 Misc State and Local Taxes	USD	0.00	0.00
236003001 Misc State and Local Taxes	USD	0.00	0.00
236003002 Misc State and Local Taxes	USD	0.00	0.00
236003003 Misc State and Local Taxes	USD	0.00	0.00
236003004 Misc State and Local Taxes	USD	0.00	0.00
236003005 Misc State and Local Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003006 Misc State and Local Taxes	USD	0.00	0.00
236003007 Misc State and Local Taxes	USD	0.00	0.00
236003010 Misc State and Local Taxes	USD	0.00	0.00
236003013 Misc State and Local Taxes	USD	0.00	0.00
236003100 Local Sales and Use Taxes	USD	0.00	0.00
236003300 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003301 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003302 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003303 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003304 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003305 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003306 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003308 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003311 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003312 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003313 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003314 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003315 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003316 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003319 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003320 Pers Prop Tax-Cap Leases	USD	0.00	55,700.00
236003321 Pers Prop Tax-Cap Leases	USD	0.00	113,294.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003502 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003503 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003504 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003505 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003508 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003509 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003510 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003511 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003512 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003513 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003514 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003515 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003516 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003517 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003518 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003519 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003520 Real Prop Tax-Cap Leases	USD	0.00	103,529.26
236003521 Real Prop Tax-Cap Leases	USD	0.00	68,300.00
2360037 FICA - Incentive accrual	USD	0.00	2,016,270.87
2360038 Reorg Payroll Tax Accrual	USD	0.00	9,717.00
236004112 State Minimum Tax	USD	0.00	0.00
2360070 State Sls and Use Tx-Spec Purp	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2360104 FICA - NON-CURRENT	USD	0.00	9,147,706.05
2360105 FICA - CARES ACT	USD	0.00	9,147,706.06
2360501 Fed Inc Tax-Short Term FIN48	USD	0.00	0.00
2360502 State Inc Tax-Short Term FIN48	USD	3,848.00	0.00
2360601 Fed Inc Tax-Long Term FIN48	USD	0.00	10,295,736.25
2360602 State Inc Tax-Long Term FIN48	USD	0.00	0.00
2360801 Federal Income Tax - IRS Audit	USD	0.00	0.00
2370003 Interest Accrued-Notes Pay	USD	0.00	0.00
2370009 Interest Accrued-Other	USD	0.00	0.00
2370010 Interest Accrued - Affiliated	USD	0.00	0.00
2370016 Interest Accrued - Tax	USD	0.00	0.00
2370048 Acrd Int.- FIT Reserve - LT	USD	0.00	340,702.00
2370348 Acrd Int. - SIT Reserve - LT	USD	0.00	0.00
2370448 Acrd Int. - SIT Reserve - ST	USD	243.00	0.00
2410001 Federal Income Tax Withheld	USD	0.00	0.00
2410002 State Income Tax Withheld	USD	0.00	0.00
2410003 Local Income Tax Withheld	USD	0.00	0.00
2410004 State Sales Tax Collected	USD	0.00	0.00
2410005 FICA Tax Withheld	USD	0.00	18,629.67
2410006 School District Tax Withheld	USD	0.00	0.00
2410012 Hypothetical Tax	USD	0.00	0.00
2420000 Misc Current & Accrued Liab	USD	0.00	206,000.00

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<u>Account</u>		<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420001	P/R Ded - Charitable Contribut	USD	0.00	0.00
2420002	P/R Ded - Medical Insurance	USD	0.00	2,863,922.56
2420003	P/R Ded - Dental Insurance	USD	0.00	485,474.99
2420004	P/R Ded - Long Term Care	USD	0.00	0.00
2420005	P/R Ded - Parking Rent	USD	0.00	0.00
2420006	P/R Ded - Fitness Dues	USD	0.00	0.00
2420007	P/R Ded - Savings Plan	USD	0.00	0.00
2420009	Depend Care/Flex Medical Spend	USD	0.00	2,209,068.70
2420010	P/R Ded - Dependent Life Ins	USD	0.00	0.00
2420012	P/R Ded - Hyatt Legal Plan	USD	0.00	0.00
2420013	P/R Ded - LTD Ins Premiums	USD	0.00	21,643.19
2420014	P/R Ded - Savings Bonds	USD	0.00	0.00
2420015	P/R Ded - Union Dues	USD	0.00	0.00
2420016	P/R Ded-Crt Ord'r/Grnshmt/Tx Lv	USD	0.00	0.00
2420017	P/R Ded - AD&D and OAD&D Ins	USD	0.00	0.00
2420018	P/R Ded-Reg&Spec Life Ins Prem	USD	0.00	0.00
2420020	Vacation Pay - This Year	USD	0.00	58,145,866.11
2420021	Vacation Pay - Next Year	USD	0.00	16,671,786.93
2420022	P/R Ded - PAC	USD	0.00	0.00
2420026	MICP	USD	0.00	0.00
2420027	FAS 112 CURRENT LIAB	USD	0.00	5,143,704.89
2420028	ESP - Employer Contrib Accrued	USD	0.00	0.00

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2420029 P/R Ded - HMO	USD	0.00	0.00
2420044 P/R Withholdings	USD	0.00	1,838,108.91
2420045 Other Employee Benefits	USD	0.00	0.00
2420046 FAS 158 SERP Payable - Current	USD	0.00	5,714,859.00
2420048 Company Incentive Plan	USD	0.00	0.00
2420049 P/R Ded - MetPay Insurance	USD	0.00	0.00
2420051 Non-Productive Payroll	USD	0.00	5,762,060.07
2420052 RSU Sec 16 Exec, Current	USD	0.00	0.00
2420053 Perf Share Incentive Plan	USD	0.00	0.00
2420054 Incentive Plan Adjustments	USD	0.00	0.00
2420055 NPIP	USD	0.00	0.00
2420056 CCT Incentive Plan	USD	0.00	0.00
2420057 Control Payroll Disburse Acct	USD	0.00	0.00
2420067 Insurance Claims Pending	USD	0.00	0.00
2420068 Current Liab - LSHW Act	USD	0.00	6,253.01
2420069 ProServ Org Incentive Plan	USD	0.00	0.00
2420070 P/R Ded - Salvation Army	USD	0.00	0.00
2420071 P/R Ded - Vision Plan	USD	0.00	122,272.79
2420072 P/R - Payroll Adjustment	USD	0.00	0.00
2420076 P/R Savings Plan - Incentive	USD	0.00	1,228,666.23
2420081 Environmntl Remediation Accrual	USD	0.00	0.00
2420083 Active Med and Dental IBNR	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420085 OH Growth Fund-Current	USD	0.00	0.00
2420086 Environ Remediation - SEMCO	USD	0.00	0.00
2420091 HSA - Employer Contribution	USD	0.00	0.00
2420199 Opower (HEM) Contract Cap-Curr	USD	0.00	2,759,135.15
2420365 MSOffice 365 Contract Cap-Curr	USD	0.00	7,028,208.00
2420420 Accr DefrComp Ben-CSW Legacy	USD	0.00	183,231.92
2420502 Injuries And Damages	USD	0.00	0.00
2420503 Worker's Comp Admin Fee	USD	0.00	2,295.15
2420504 Accrued Lease Expense	USD	138,551.43	0.00
2420505 Workers Comp NC Admin Fee	USD	0.00	39,762.96
2420511 Control Cash Disburse Account	USD	0.00	4,067,460.40
2420512 Unclaimed Funds	USD	0.00	493,548.75
2420515 Severance Accrual	USD	0.00	6,807,930.60
2420520 Accr Defer Compensation Ben	USD	0.00	0.00
2420532 Adm Liab-Cur-S/Ins-W/C	USD	0.00	121,300.48
2420554 P/R Ded - Stock Purchase Plan	USD	0.00	0.00
2420558 Admitted Liab NC-Self/Ins-W/C	USD	0.00	842,288.09
2420565 Expatriate Housing Allowance	USD	0.00	0.00
2420569 Self Ins Workers' Comp-Adm	USD	0.00	0.00
2420570 Employee Svings Plan-Sys-Accr	USD	0.00	0.00
2420587 Rent - J.E. Dolan Eng. Lab	USD	0.00	0.00
2420591 Muni B&O Tax - Leased Equ	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059102 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059103 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059104 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059105 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059106 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059107 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059108 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059109 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059110 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059111 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059112 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059113 Muni BO Tax - Leased Equip	USD	0.00	0.00
2420592 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059201 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059202 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059203 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059204 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059205 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059206 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059207 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059208 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059209 Sales & Use Tax - Leased Equ	USD	0.00	0.00

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242059210 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059211 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059212 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059213 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059214 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059215 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059216 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059217 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059218 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059219 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059220 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059221 Sales Use Tax - Leased Equip	USD	0.00	11,361.31
2420598 Est Fin Cost - Sen Unsec Notes	USD	0.00	0.00
2420599 Expatriate Auto Allowance	USD	0.00	0.00
2420604 Energy Services ICP	USD	0.00	0.00
2420607 Incentive Plan Payments	USD	0.00	0.00
2420613 Public Liability Claim Deposit	USD	0.00	0.00
2420615 Severance - Distribution	USD	0.00	0.00
2420618 Accrued Payroll	USD	0.00	24,706,888.41
2420619 Reclamation Res - Preexisting	USD	0.00	0.00
2420620 Energy Supply Non Gen ICP	USD	0.00	23,065.18
2420621 Energy Serv Phantom Equity Pln	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420622 Nuclear Incentive Plan	USD	0.00	50,485.60
2420623 Distr, Cust Ops & Reg Svcs ICP	USD	0.00	17,115.38
2420624 Corp & Shrd Srv Incentive Plan	USD	0.00	18,187,981.83
2420626 Safety Focus Incentive Plan	USD	0.00	0.00
2420634 Sustnd Earngs Improv Severance	USD	0.00	0.00
2420635 Generation Incentive Plan	USD	0.00	3,844,662.43
2420640 Zimmer SCR - Cinergy Cnst Adv	USD	0.00	0.00
2420643 Accrued Audit Fees	USD	0.00	0.00
2420649 Reclamation Liability - Curr	USD	0.00	0.00
2420650 P/R Ded - Health Savings Acct	USD	0.00	0.00
2420651 Reorg Severance Accrual	USD	0.00	0.00
2420653 Reorg Misc HR Exp Accrual	USD	0.00	0.00
2420658 Accrued Prof. Tax Services	USD	0.00	0.00
2420660 AEP Transmission ICP	USD	0.00	9,380,856.01
2420669 Lease Rent Holidays	USD	0.00	0.00
2420689 Oracle Contract Cap - Curr	USD	0.00	29,389,301.33
2430001 Oblig Under Cap Leases - Curr	USD	0.00	15,981,795.86
2430003 Accrued Cur Lease Oblig	USD	0.00	53,396.02
2430031 Oblig undr Oper Lease -Current	USD	0.00	17,488,045.86
2430033 Acrued Curent Oper Lease Oblig	USD	0.00	10,709.13
2520000 Customer Adv for Construction	USD	0.00	0.00
2530000 Other Deferred Credits	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2530007 Employee Related Contingencies	USD	0.00	0.00
2530012 Unclaim Chks - Ret to Gen Fd	USD	0.00	0.00
2530062 Gain on Sale/Leaseback Bldgs	USD	0.00	0.00
2530077 WT2 Lease	USD	0.00	0.00
2530101 MACSS Unidentified EDI Cash	USD	139,272.31	0.00
2530112 Other Deferred Credits-Curr	USD	0.00	1,957,741.35
2530175 Legal Contingencies	USD	0.00	0.00
2530189 Oracle Contract Cap - NonCurr	USD	0.00	7,960,308.52
2530199 Opower (HEM) Contrct Cap-NCurr	USD	0.00	5,518,270.30
2530365 MSOffice 365 Contrct Cap-NCurr	USD	0.00	22,500,720.00
2540000 Other Regulatory Liabilities	USD	0.00	0.00
2540006 SFAS 109 DFIT	USD	0.00	0.00
2540007 SFAS 109 Excess DFIT	USD	0.00	0.00
2543001 SFAS109 Flow Thru Def FIT Liab	USD	796.13	0.00
2543002 FAS 109 Flow Thru Deferred SIT	USD	6,731,625.00	0.00
2543220 Economic Development	USD	0.00	0.00
2544001 SFAS 109 Exces Deferred FIT	USD	0.00	16,565,049.47
2550001 Accum Deferred ITC - Federal	USD	0.00	0.00
2820001 ADIT- Other Property - Federal	USD	0.00	0.00
2821001 Accum Defd FIT - Utility Prop	USD	0.00	85,468,351.00
2823001 Acc Dfrd FIT FAS 109 Flow Thru	USD	0.03	0.00
2824001 Acc Dfrd FIT - SFAS 109 Excess	USD	13,264,738.09	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2830001 ADIT - Other - Federal	USD	0.00	0.00
2831001 Accum Deferred FIT - Other	USD	0.00	33,784,192.84
2832002 Acc Dfd SIT - Other Inc & Ded	USD	0.00	0.00
2833001 Acc Dfd FIT FAS 109 Flow Thru	USD	1,813,390.23	0.00
2833002 Acc Dfrd SIT FAS 109 Flow Thru	USD	0.00	0.00
2834001 Acc Defd FIT - SFAS 109 Excess	USD	0.00	505,433.05
4020000 Maintenance Expense	USD	0.00	6,214.65
4030001 Depreciation Exp	USD	1,137,319.89	0.00
4030024 AEPSC Trans. Depreciation Exp.	USD	658,111.37	0.00
4040001 Amort. of Plant	USD	185,807.43	0.00
4081002 FICA	USD	19,636,120.96	0.00
4081003 Federal Unemployment Tax	USD	230,723.74	0.00
408100519 Real Personal Property Taxes	USD	27,127.44	0.00
408100520 Real Personal Property Taxes	USD	64,706.10	0.00
408100521 Real Personal Property Taxes	USD	713,044.00	0.00
408100620 State Gross Receipts Tax	USD	0.00	2,551.00
408100621 State Gross Receipts Tax	USD	4,800.00	0.00
4081007 State Unemployment Tax	USD	894,026.27	0.00
408100821 State Franchise Taxes	USD	40,500.00	0.00
408101920 State Sales and Use Taxes	USD	0.00	7,911.92
408101921 State Sales and Use Taxes	USD	293.32	0.00
408102920 Real-Pers Prop Tax-Cap Leases	USD	18,568.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
408102921 Real-Pers Prop Tax-Cap Leases	USD	37,764.00	0.00
4091001 Income Taxes, UOI - Federal	USD	0.00	19,578,770.09
409100221 Income Taxes UOI - State	USD	0.00	1,982,947.16
409100321 Income Taxes UOI - Local	USD	0.00	1,426,984.78
4101001 Prov Def I/T Util Op Inc-Fed	USD	40,511,783.81	0.00
4101002 Prov Def I/T Util Op Inc-State	USD	976.59	0.00
4111001 Prv Def I/T-Cr Util Op Inc-Fed	USD	0.00	14,642,072.90
4111002 Prv Def I/T-Cr UtilOpInc-State	USD	0.00	138,674.79
4120001 Constructn Othr Svcs-Affil Cos	USD	229,719,137.75	0.00
4171001 Exp of NonUtil Oper - Nonassoc	USD	0.00	0.00
4171006 Outside Services - Other	USD	0.00	0.00
4171009 Office Supplies & Expense	USD	37,500.00	0.00
4171011 Membership Dues	USD	0.00	0.00
4180002 Non-Opratng Rntal Inc-Oper	USD	20,975.76	0.00
4180003 Non-Opratng Rntal Inc-Maint	USD	10,501.35	0.00
4180004 Non-Opratng Rntal Inc-Rntal	USD	50.00	0.00
4190002 Int & Dividend Inc - Nonassoc	USD	0.00	301.43
4190005 Interest Income - Assoc CBP	USD	11,610.19	0.00
4210001 Misc Non-Operating Inc-Assoc	USD	0.00	62,818.24
4210002 Misc Non-Op Inc-NonAsc-Rents	USD	0.00	10,151.68
4210007 Misc Non-Op Inc - NonAsc - Oth	USD	0.00	91,197.73
4210009 Misc Non-Op Exp - NonAssoc	USD	153,442.96	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4261000 Donations	USD	194,438.00	0.00
4263001 Penalties	USD	8,056.61	0.00
4264000 Civic and Political Activity	USD	1,267,696.52	0.00
4264001 Non-deduct Lobbying per IRS	USD	175,990.00	0.00
4265002 Other Deductions - Nonassoc	USD	296,063.30	0.00
4265004 Social & Service Club Dues	USD	366,850.74	0.00
4265007 Regulatory Expenses	USD	63,000.00	0.00
4265034 Transaction Costs	USD	1,308.93	0.00
4300003 Int to Assoc Co - CBP	USD	355,841.66	0.00
4310001 Other Interest Expense	USD	310,814.52	0.00
4310007 Lines Of Credit	USD	8,735.25	0.00
4310022 Interest Expense - Federal Tax	USD	0.00	0.00
4320000 Allw Brrwed Fnds Used Cnstr-Cr	USD	4,968.49	0.00
4560041 Miscellaneous Revenue-NonAffil	USD	0.00	0.00
4571001 Service Rev - Direct Affil	USD	0.00	454,565,838.29
4572001 Service Rev-Indirect Cost-Affi	USD	0.00	88,860,540.78
4573001 Compensation for Capital-Affil	USD	0.00	3,814,095.62
4581001 Service Rev-Direct Costs-NAC	USD	0.00	1,704,471.04
4582001 Service Rev-Indirect Cost-NAC	USD	0.00	147,826.61
5000000 Oper Supervision & Engineering	USD	12,685,689.67	0.00
5010000 Fuel	USD	591,164.05	0.00
5010028 Gypsum Sales Proceeds	USD	0.00	542.83

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5020000 Steam Expenses	USD	24,008.33	0.00
5020001 Lime Expense	USD	9,937.86	0.00
5020002 Urea Expense	USD	11,929.00	0.00
5020003 Trona Expense	USD	10,044.89	0.00
5020004 Lime-Related Expenses	USD	23,827.29	0.00
5020007 Lime Hydrate Expense	USD	12,592.68	0.00
5020008 Activated Carbon	USD	29,847.42	0.00
5020013 Anhydrous Ammonia Expense	USD	13,467.16	0.00
5020014 Calcium Bromide Expense	USD	1,129.55	0.00
5020025 Steam Exp Environmental	USD	3,227.63	0.00
5020028 Sodium Bicarbonate Expense	USD	13,635.58	0.00
5050000 Electric Expenses	USD	801.03	0.00
5060000 Misc Steam Power Expenses	USD	0.00	1,638,838.53
5060011 BSRR O/U Recovery-Oper Costs	USD	2,320.96	0.00
5060025 Misc Stm Pwr Exp Environmental	USD	3,905.84	0.00
5100000 Maint Supv & Engineering	USD	565,244.76	0.00
5110000 Maintenance of Structures	USD	195,375.88	0.00
5120000 Maintenance of Boiler Plant	USD	2,269,068.56	0.00
5120025 Maint of Blr Plt Environmental	USD	3,842.53	0.00
5130000 Maintenance of Electric Plant	USD	1,944,805.58	0.00
5140000 Maintenance of Misc Steam Plt	USD	351,527.67	0.00
5170000 Oper Supervision & Engineering	USD	833.11	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5240000 Misc Nuclear Power Expenses	USD	0.00	651.25
5240007 Industrial Security	USD	0.00	4.59
5280000 Maint Supv & Engineering	USD	29,161.07	0.00
5300000 Maint of Reactor Plant Equip	USD	387,277.39	0.00
5310000 Maintenance of Electric Plant	USD	31,572.11	0.00
5350000 Oper Supervision & Engineering	USD	396,521.97	0.00
5370000 Hydraulic Expenses	USD	33,940.21	0.00
5370001 Fish & Wildlife Facilities	USD	8,198.02	0.00
5370002 Recreation Facilities	USD	26,489.23	0.00
5380000 Electric Expenses	USD	135,774.73	0.00
5390000 Misc Hydr Power Generation Exp	USD	640,435.50	0.00
5390001 Misc Hydr Pwr - Envir Poll Cnt	USD	11,258.19	0.00
5410000 Maint Supv & Engineering	USD	86,153.14	0.00
5420000 Maintenance of Structures	USD	139,898.95	0.00
5430000 Maint Rsrvoirs,Dams&Wtrways	USD	126,537.47	0.00
5440000 Maintenance of Electric Plant	USD	174,702.89	0.00
5450000 Maint of Misc Hydraulic Plant	USD	2,543.58	0.00
5450001 Maint Hydr Plt-Fish&Wildlfe Fa	USD	55.29	0.00
5450002 Maint of Misc Hydr Plt-Rec Fac	USD	7,241.56	0.00
5460000 Oper Supervision & Engineering	USD	2,637.64	0.00
5470004 Fuel - Gas Turb - Purch / Hand	USD	7,379.32	0.00
5480000 Generation Expenses	USD	14,345.69	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5490000 Misc Other Pwer Generation Exp	USD	41,201.32	0.00
5520001 Maint of Struct - Gas Turbine	USD	57.80	0.00
5530001 Maint of Gen Plant - Gas Turb	USD	21,674.18	0.00
5560000 Sys Control & Load Dispatching	USD	1,774,250.89	0.00
5570000 Other Expenses	USD	5,321,785.49	0.00
5570020 MATL-COMPUTER HARDWARE	USD	114.13	0.00
5600000 Oper Supervision & Engineering	USD	26,100,930.41	0.00
5612000 Load Dispatch-Mntr&Op TransSys	USD	2,681,076.16	0.00
5613000 Load Dispatch-Trans Srvc&Sched	USD	0.00	8,731.60
5614005 ERCOT Admin-SSC&DS	USD	35,965.97	0.00
5615000 Reliability,Plng&Stds Develop	USD	1,114,917.70	0.00
5620001 Station Expenses - Nonassoc	USD	826,087.26	0.00
5621001 Oper of Energy Storage Equip	USD	20,996.50	0.00
5630000 Overhead Line Expenses	USD	258,149.67	0.00
5640000 Underground Line Expenses	USD	134.38	0.00
5660000 Misc Transmission Expenses	USD	1,637,799.32	0.00
5670001 Rents - Nonassociated	USD	2,084.96	0.00
5680000 Maint Supv & Engineering	USD	102,170.51	0.00
5690000 Maintenance of Structures	USD	49,268.68	0.00
5691000 Maint of Computer Hardware	USD	134,578.11	0.00
5692000 Maint of Computer Software	USD	580,039.16	0.00
5700000 Maint of Station Equipment	USD	3,895,702.60	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5710000 Maintenance of Overhead Lines	USD	2,989,590.86	0.00
5720000 Maint of Underground Lines	USD	166,221.98	0.00
5730000 Maint of Misc Trnsmssion Plt	USD	289,451.96	0.00
5800000 Oper Supervision & Engineering	USD	2,558,893.04	0.00
5810000 Load Dispatching	USD	618.23	0.00
5820000 Station Expenses	USD	1,375,768.01	0.00
5830000 Overhead Line Expenses	USD	713.26	0.00
5840000 Underground Line Expenses	USD	392,123.32	0.00
5850000 Street Lighting & Signal Sys E	USD	6,942.02	0.00
5860000 Meter Expenses	USD	555,760.82	0.00
5880000 Miscellaneous Distribution Exp	USD	1,794,019.51	0.00
5900000 Maint Supv & Engineering	USD	55,859.44	0.00
5910000 Maintenance of Structures	USD	31,799.11	0.00
5920000 Maint of Station Equipment	USD	2,061,089.51	0.00
5930000 Maintenance of Overhead Lines	USD	624,456.24	0.00
5940000 Maint of Underground Lines	USD	2,110.56	0.00
5950000 Maint of Lne Trnf,Rglators&Dvi	USD	75.71	0.00
5960000 Maint of Strt Lghtng & Sgnal S	USD	0.00	0.39
5970000 Maintenance of Meters	USD	832.75	0.00
5980000 Maint of Misc Distribution Plt	USD	21,323.87	0.00
9010000 Supervision - Customer Accts	USD	152,784.64	0.00
9020000 Meter Reading Expenses	USD	264,908.87	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9020002 Meter Reading - Regular	USD	2,334.58	0.00
9020003 Meter Reading - Large Power	USD	233,296.61	0.00
9030000 Cust Records & Collection Exp	USD	3,321,149.87	0.00
9030001 Customer Orders & Inquiries	USD	12,255,608.54	0.00
9030002 Manual Billing	USD	216,287.63	0.00
9030003 Postage - Customer Bills	USD	284,711.69	0.00
9030004 Cashiering	USD	225,073.20	0.00
9030005 Collection Agents Fees & Exp	USD	111,329.11	0.00
9030006 Credit & Oth Collection Activi	USD	1,778,238.36	0.00
9030007 Collectors	USD	982,942.28	0.00
9030009 Data Processing	USD	40,860.01	0.00
9040007 Uncoll Accts - Misc Receivable	USD	9,949.75	0.00
9050000 Misc Customer Accounts Exp	USD	65,562.35	0.00
9070000 Supervision - Customer Service	USD	331,130.06	0.00
9080000 Customer Assistance Expenses	USD	128,040.76	0.00
9080009 Cust Assistance Expense - DSM	USD	4,797.36	0.00
9100000 Misc Cust Svc&Informational Ex	USD	234,156.75	0.00
9100001 Misc Cust Svc & Info Exp - RCS	USD	19,076.36	0.00
9120000 Demonstrating & Selling Exp	USD	10,995.84	0.00
9120001 Demo & Selling Exp - Res	USD	18.22	0.00
9120003 Demo & Selling Exp - Area Dev	USD	33.73	0.00
9200000 Administrative & Gen Salaries	USD	67,870,507.41	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9210001 Off Supl & Exp - Nonassociated	USD	3,980,889.97	0.00
9210002 Off Supl & Exp - Associated	USD	526,398.67	0.00
9210004 Office Utilites	USD	635,235.27	0.00
9210005 Cellular Phones and Pagers	USD	72.20	0.00
9210021 EMP TRAVEL - Airfare	USD	1,866.61	0.00
9210023 EMP TRAVEL-MILEAGE	USD	6.45	0.00
9210025 MEALS & ENT-50 Pct DEDUCTIBLE	USD	29.60	0.00
9210030 EMP TRAVEL-OTHER	USD	2,289.95	0.00
9210031 SAFETY EQUIPMENT AND SUPPLIES	USD	314.71	0.00
9210034 In-House Training & Seminars	USD	156.77	0.00
9210037 OEM/TECHNICAL TRAINING	USD	80.63	0.00
9210038 SAFETY EQUIP CALIB & TESTING	USD	0.00	0.00
9210040 DUES-BUSINESS/PROFESSIONAL	USD	866.71	0.00
9220000 Administrative Exp Trnsf - Cr	USD	5.66	0.00
9220002 Admin Exp Trnsf Const-Mngerial	USD	0.00	0.00
9220005 Overhead Loadings	USD	0.00	1,654,614.31
9230001 Outside Svcs Empl - Nonassoc	USD	18,651,427.59	0.00
9230003 AEpsc Billed to Client Co	USD	0.00	899,491.51
9230024 SRV-MAIL/MESSENGER-POSTAGE	USD	40.84	0.00
9230026 SRV-VEHICLE REPAIR & MAINTENAN	USD	83.81	0.00
9230034 SRV-SOFTWARE LICENSING	USD	1,442.53	0.00
9230038 SRV-ENVIRONMENTAL	USD	51.38	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9240000 Property Insurance	USD	38,851.04	0.00
9250000 Injuries and Damages	USD	144,009.79	0.00
9250001 Safety Dinners and Awards	USD	583.04	0.00
9250002 Emp Accdent Prvntion-Adm Exp	USD	109,414.79	0.00
9250006 Wrkrs Cmpnstn Pre&Slf Ins Prv	USD	335,926.20	0.00
9250007 Prsnal Injries&Prop Dmage-Pub	USD	945.30	0.00
9260000 Employee Pensions & Benefits	USD	9,868.20	0.00
9260001 Edit & Print Empl Pub-Salaries	USD	3,283.04	0.00
9260002 Pension & Group Ins Admin	USD	22,250.90	0.00
9260003 Pension Plan	USD	16,410,188.22	0.00
9260004 Group Life Insurance Premiums	USD	885,812.00	0.00
9260005 Group Medical Ins Premiums	USD	24,177,661.50	0.00
9260007 Group L-T Disability Ins Prem	USD	615,365.39	0.00
9260008 Umbrella Trust Expense	USD	0.00	6,778,290.46
9260009 Group Dental Insurance Prem	USD	912,515.39	0.00
9260010 Training Administration Exp	USD	119,151.49	0.00
9260012 Employee Activities	USD	333,827.44	0.00
9260014 Educational Assistance Pmts	USD	499,189.85	0.00
9260021 Postretirement Benefits - OPEB	USD	1,013,392.33	0.00
9260026 Savings Plan Administration	USD	5,469.04	0.00
9260027 Savings Plan Contributions	USD	10,263,746.77	0.00
9260036 Deferred Compensation	USD	655,849.69	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9260037 Supplemental Pension	USD	381,987.31	0.00
9260040 SFAS 112 Postemployment Benef	USD	637,635.00	0.00
9260042 SERP Pension - Non-Service	USD	1,210,259.39	0.00
9260043 OPEB - Non-Service	USD	0.00	11,881,246.93
9260051 Frg Ben Loading - Grp Ins	USD	100.00	0.00
9260062 Pension Plan - Non-Service	USD	5,123,830.39	0.00
9280000 Regulatory Commission Exp	USD	23,179.85	0.00
9280001 Regulatory Commission Exp-Adm	USD	0.00	51.11
9280002 Regulatory Commission Exp-Case	USD	3,494,760.37	0.00
9280005 Reg Com Exp-FERC Trans Cases	USD	139,006.53	0.00
9301000 General Advertising Expenses	USD	6,000.00	0.00
9301001 Newspaper Advertising Space	USD	83.82	0.00
9301012 Public Opinion Surveys	USD	100,886.60	0.00
9301015 Other Corporate Comm Exp	USD	7,534.62	0.00
9302000 Misc General Expenses	USD	765,863.85	0.00
9302003 Corporate & Fiscal Expenses	USD	845,325.14	0.00
9302004 Research, Develop&Demonstr Exp	USD	6,979.24	0.00
9302007 Assoc Business Development Exp	USD	902,226.76	0.00
9302017 SellingPrice Normalization Exp	USD	0.00	4.04
9302458 AEPSC Non Affiliated expenses	USD	1,578,686.83	0.00
9310000 Rents	USD	32,239.31	0.00
9310001 Rents - Real Property	USD	3,240,749.20	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9310002 Rents - Personal Property	USD	2,714,931.70	0.00
9310003 Rents - Real Property - Assoc	USD	13,624,160.10	0.00
9310004 Rents - Personal Prop - Assoc	USD	8,973.52	0.00
9310005 Int on Regulated Fin Leases	USD	582,159.61	0.00
9350000 Maintenance of General Plant	USD	269,067.96	0.00
9350001 Maint of Structures - Owned	USD	2,898,739.70	0.00
9350002 Maint of Structures - Leased	USD	132,273.05	0.00
9350003 Maint of Prprty Held Fture Use	USD	1,337.67	0.00
9350012 Maint of Data Equipment	USD	2,027,972.17	0.00
9350013 Maint of Cmmncation Eq-Unall	USD	6,338,166.17	0.00
9350015 Maint of Office Furniture & Eq	USD	18,065,783.83	0.00
9350016 Maintenance of Video Equipment	USD	0.00	53.74
9350017 Maint of Misc General Property	USD	61,132.42	0.00
9350019 Maint of Gen Plant-SCADA Equ	USD	20,996.20	0.00
9350024 Maint of DA-AMI Comm Equip	USD	34,865.63	0.00
BD0001 Budget Use Only - O&M	USD	0.00	0.00
BD0011 Budget Use Only - Depreciation	USD	0.00	0.00
Total for Ledger	USD	2,849,736,274.73	2,849,736,274.73

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1010001 Plant in Service	USD	286,526,419.81	0.00
1010007 Plant In Service-IMPco-SBSMPP	USD	0.00	0.00
1011001 Capital Leases	USD	119,317,381.41	0.00
1011006 Prov-Leased Assets	USD	0.00	45,365,765.62
1011012 Accrued Capital Leases	USD	241,718.60	0.00
1011031 Operating Lease	USD	153,599,227.54	0.00
1011032 Accrued Operating Leases	USD	651,911.48	0.00
1011034 Operating Leases - Gen & Misc	USD	0.00	0.00
1011036 Prov - Operating Lease Assets	USD	0.00	31,585,488.43
1011039 Prov-Operating Lease -Gen&Misc	USD	0.00	0.00
1020001 Plant Purchd or Sold	USD	0.00	0.00
1030001 Experimental Plant in Service	USD	0.00	0.00
1050001 Held For Fut Use	USD	0.00	0.00
1050002 Held For Fut Use-Transmissn	USD	0.00	0.00
1050003 Held For Fut Use-Distribution	USD	0.00	0.00
1060001 Const Not Classifd	USD	7,121,035.45	0.00
1060002 Const Not Classifd-Transmissn	USD	0.00	0.00
1060003 Const Not Classifd-Distributio	USD	0.00	0.00
1060004 Const Not Classifd-Gen&Misc	USD	0.00	0.00
1070000 Construction Work In Progress	USD	0.00	0.00
1070001 CWIP - Project	USD	9,203,318.67	0.00
1070005 CWIP - Fuel Support Groups	USD	0.00	0.00
1070007 Cloud Implementation Costs	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1070910 Capitalized Softwr Bill Step 1	USD	0.00	0.00
1070920 Capitalized Softwr Bill Step 2	USD	0.00	0.00
1070930 Cloud Implmntatn Costs-Step 1	USD	0.00	0.00
1080000 Accum Prov for Deprec of Plant	USD	0.00	0.00
1080001 A/P for Deprec of Plt	USD	0.00	132,130,158.95
1080005 RWIP - Project Detail	USD	281,830.11	0.00
1110001 A/P for Amort of Plt	USD	0.00	6,197,585.80
1160020 Trans Costs - SERP	USD	0.00	0.00
1160021 Distr Costs - SERP	USD	0.00	0.00
1160022 Gen Costs - SERP	USD	0.00	0.00
1201000 Nuclr Fuel in Proc of Refinmnt	USD	0.00	0.00
1206000 Nuclear Fuel Under Cap Leases	USD	0.00	0.00
1210000 Nonutility Property	USD	0.00	0.00
1210001 Nonutility Property - Owned	USD	0.00	0.00
1220000 Depr & Amort of Nonutil Prop	USD	0.00	0.00
1220001 Depr&Amrt of Nonutil Prop-Ownd	USD	0.00	0.00
1220003 Depr&Amrt of Nonutil Prop-WIP	USD	0.00	0.00
1240000 Other Investments	USD	0.00	0.00
1240002 Oth Investments-Nonassociated	USD	0.00	0.00
1240005 Spec Allowance Inv NOx	USD	0.00	0.00
1240006 Other Investments - COLI	USD	0.00	0.00
1240007 Deferred Compensation Benefits	USD	16,915,688.50	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1240008 Umbrella Trust	USD	231,624,173.64	0.00
1240010 Oth Invest-Nonassociated-Curr	USD	0.00	0.00
1240013 Cash Surrender Value Life Ins	USD	0.00	0.00
1240025 Other Property - CWIP	USD	0.00	0.00
1240048 CSW SERP Investment	USD	128,865.92	0.00
1240053 Defer Comp Plan-CSW Legacy	USD	24,673.68	0.00
1240054 Umbrella Trust-WFargo Int&Div	USD	4,188,523.11	0.00
1280007 PRW NonUMWA Net Fund Pos AEPSC	USD	206,413,156.47	0.00
1280008 SFAS 106 - Non-UMWA PRW -AEPSC	USD	8,991,833.91	0.00
1310000 Cash	USD	8,011,544.03	0.00
1340000 Other Special Deposits	USD	0.00	0.00
1340004 Worker's Comp Adv Premium	USD	0.00	0.00
1340008 Deposits - Office Space Rental	USD	0.00	0.00
1340053 Deposits - Flexible Spending	USD	309,374.92	0.00
1350000 Working Funds	USD	13,336,505.05	0.00
1350001 Cash Advances	USD	0.00	0.00
1350002 Petty Cash	USD	0.00	0.00
1350003 Cash Advances - Wages	USD	0.00	0.00
1350004 Cash Adv-Employee Expenses	USD	0.00	0.00
1350009 Cash Advances - STAR T&E Pilot	USD	0.00	0.00
1410000 Notes Receivable	USD	0.00	0.00
1410002 P/R Ded - Misc Loan Repayments	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1420001 Customer A/R - Electric	USD	0.00	0.00
1420002 Customer A/R - PIP Plan	USD	0.00	0.00
1420003 Customer A/R - CMP	USD	0.00	0.00
1420004 Customer A/R - RIF Plan	USD	0.00	0.00
1420005 Employee Loans - Current	USD	0.00	0.00
1420006 A/R-Customer Assistance	USD	0.00	0.00
1420011 A/R - Retail Cust Rents	USD	0.00	0.00
1420101 Other Accounts Rec - Cust	USD	0.00	0.00
1420102 AR Peoplesoft Billing - Cust	USD	3,028,495.00	0.00
1430001 Other Accounts Rec-Regular	USD	0.00	0.00
1430002 Allowances	USD	0.00	0.00
1430004 Insurance	USD	0.00	0.00
1430018 Survivor Benefit Plan Premiums	USD	0.00	0.00
1430022 2001 Employee Biweekly Pay Cnv	USD	957,977.20	0.00
1430023 A/R PeopleSoft Billing System	USD	721.50	0.00
1430036 Acct. Rec. - Miscellaneous	USD	0.00	0.00
1430071 A/R Non Assoc Co - AEPSC Bills	USD	256,547.92	0.00
1430080 Jointly Owned Unit O&M Billing	USD	0.00	0.00
1430081 Damage Recovery - Third Party	USD	0.00	0.00
1430083 Damage Recovery Offset Demand	USD	22.02	0.00
1430089 A/R - Benefits Billing	USD	0.00	0.00
1430101 Other Accounts Rec - Misc	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1430102 AR Peoplesoft Billing - Misc	USD	1,453,232.21	0.00
1430103 AR Long-Term-Miscellaneous	USD	0.00	0.00
1440002 Uncoll Accts-Other Receivables	USD	0.00	580.75
1450000 Corp Borrow Prg (NR-Assoc)	USD	0.00	0.00
1460000 Accts Rec from Assoc Cos	USD	0.00	0.00
1460001 A/R Assoc Co - InterUnit G/L	USD	8,097,218.26	0.00
1460006 A/R Assoc Co - Intercompany	USD	0.00	0.00
1460007 A/R Assoc Co - OAR System	USD	0.00	0.00
1460008 A/R Assoc Co - AEPSC Bills	USD	144,027,382.21	0.00
1460009 A/R Assoc Co - InterUnit A/P	USD	1,039,325.77	0.00
1460011 A/R Assoc Co - Multi Pmts	USD	1,900,612.20	0.00
1460012 A/R Assoc-PCRB Interest	USD	0.00	0.00
1460016 A/R-Assoc Co - Dependent Care	USD	0.00	0.00
1460017 A/R-Assoc Co-Stock Purch Plan	USD	0.00	0.00
1460019 A/R-Assoc Co-AEPSC-Agent	USD	0.00	0.00
1460025 Fleet - M4 - A/R	USD	7,544.27	0.00
1460036 A/R Assoc Co - Payroll Ded	USD	0.00	0.00
1460041 A/R Assc Co - Non-InterUnit GL	USD	0.00	0.00
1460054 JV-Acct Rec.-Assoc-NonAffil	USD	0.00	0.00
1510001 Fuel Stock - Coal	USD	0.00	0.00
1510004 Coal In Transit - Terminal	USD	0.00	0.00
1510017 Lignite Inv on Hand Inc Transp	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1520000 Fuel Stock Exp Undistributed	USD	0.00	0.00
1540001 M&S - Regular	USD	0.00	0.00
1540004 M&S - Exempt Material	USD	458,759.31	0.00
1540014 Indus Direct Charge Clearing	USD	0.00	0.00
1540018 M&S Inventory - Lease Equip	USD	0.00	0.00
1540019 M&S Validation Error Correctns	USD	0.00	0.00
1560000 Other Materials & Supplies	USD	0.00	0.00
1581001 NOx Allowance Inventory	USD	0.00	0.00
1630000 Stores Expense Undistributed	USD	0.00	0.00
1630001 Stores Exp - T&D Centrl Wrhse	USD	0.00	0.00
1630002 Strs Exp-Ft Wayne Centrl Wrhse	USD	0.00	0.00
1630003 Strs Exp-Roanoke Centrl Wrhse	USD	0.00	0.00
1630004 Strs Exp-T&D Satellite Storerm	USD	0.00	0.00
1630005 Stores Exp - Rockport Plant	USD	0.00	0.00
1630006 Stores Exp - Amos Plant	USD	0.00	0.00
1630007 Stores Exp - Clinch River Plan	USD	0.00	0.00
1630008 Stores Exp - Glen Lyn Plant	USD	0.00	0.00
1630009 Stores Exp - Kanawha River Plt	USD	0.00	0.00
1630010 Stores Exp - Mountaineer Plt	USD	0.00	0.00
1630011 Stores Exp - Sporn Plant	USD	0.00	0.00
1630013 Stores Exp - Conesville Plant	USD	0.00	0.00
1630014 Stores Exp - Picway Plant	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630017 Stores Exp - Tanners Creek Plt	USD	0.00	0.00
1630018 Stores Exp - Cook Nuclear Plan	USD	0.00	0.00
1630019 Stores Exp - Big Sandy Plant	USD	0.00	0.00
1630020 Stores Exp - Cardinal Plant	USD	0.00	0.00
1630021 Stores Exp - Gavin Plant	USD	0.00	0.00
1630022 Stores Exp - Kammer Plant	USD	0.00	0.00
1630023 Stores Exp - Mitchell Plant	USD	0.00	0.00
1630024 Stores Exp - Muskingum River	USD	0.00	0.00
1630026 Stores Exp - Cook Coal Term	USD	0.00	0.00
1630027 Stores Exp - Waterford Plant	USD	0.00	0.00
1630029 Stores Exp - Fossil & Hydro	USD	0.00	0.00
1630031 Stores Exp - T&D General	USD	0.00	0.00
1630032 Stores Exp - Power Gen General	USD	0.00	0.00
1630033 Stores Exp - All Busin Units	USD	0.00	0.00
1630035 Coleto Creek Power Station	USD	0.00	0.00
1630036 E.S. Joslin Power Station	USD	0.00	0.00
1630043 Comanche Station	USD	0.00	0.00
1630044 Northeast Station - 1 & 2	USD	0.00	0.00
1630045 Northeast Station - 3 & 4	USD	0.00	0.00
1630046 Riverside Station	USD	0.00	0.00
1630047 Southwest Station	USD	0.00	0.00
1630048 Tulsa Power Station	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630049 Weleetka Power Station	USD	0.00	0.00
1630050 Alliance Railcar Repair Fac	USD	0.00	0.00
1630053 Arsenal Hill Power Plant	USD	0.00	0.00
1630054 Central Maintenance Facility	USD	0.00	0.00
1630055 Flint Creek Power Plant	USD	0.00	0.00
1630056 Knox Lee Power Plant	USD	0.00	0.00
1630057 Lieberman Power Plant	USD	0.00	0.00
1630058 Lone Star Power Plant #1	USD	0.00	0.00
1630059 Pirkey Power Plant	USD	0.00	0.00
1630060 Wilkes Power Plant	USD	0.00	0.00
1630061 Welsh Power Plant	USD	0.00	0.00
1630062 Fort Phantom Power Station	USD	0.00	0.00
1630063 Oak Creek Power Station	USD	0.00	0.00
1630064 Oklaunion Power Station	USD	0.00	0.00
1630065 Paint Creek Power Station	USD	0.00	0.00
1630066 Rio Pecos Power Station	USD	0.00	0.00
1630069 San Angelo Power Station	USD	0.00	0.00
1630070 Stores Exp - Houston Pipe Line	USD	0.00	0.00
1630071 Stores Exp - Conesville Prep	USD	0.00	0.00
1630089 Stores Exp - Shrevprt Chem Lab	USD	0.00	0.00
1630091 Stores Exp - Central Mach Shop	USD	0.00	0.00
1630109 Strs Exp - ACCT-COUNT-ADJ	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630110 Strs Exp - ACCT-FRT-EXPENSE	USD	0.00	0.00
1630112 Strs Exp - PRICE VARIANCE	USD	0.00	0.00
1630120 Strs Exp - Kingsville	USD	0.00	0.00
1630121 Strs Exp - Tulsa	USD	0.00	0.00
1630122 Strs Exp - Longview	USD	0.00	0.00
1630125 Stores - Contract & Labor Svcs	USD	0.00	0.00
1630126 Strs Exp - Transf Poly PH Pad	USD	0.00	0.00
1630136 Str Exp - Marmet Hydro	USD	0.00	0.00
1630137 Str Exp - London Hydro	USD	0.00	0.00
1630139 Str Exp - Smith Mountain Hydro	USD	0.00	0.00
1630140 Str Exp - Claytor Hydro	USD	0.00	0.00
1630152 Str Exp - Racine Hydro	USD	0.00	0.00
1630155 Stores Exp - Ceredo Plant	USD	0.00	0.00
1630156 Stores Exp - Darby Plant	USD	0.00	0.00
1630157 Stores Exp - Mattison Plant	USD	0.00	0.00
1630158 Stores Exp-Lawrenceburg Plant	USD	0.00	0.00
1630159 Stores Expense - Turk Plant	USD	0.00	0.00
1630160 Stores Expense - Dresden Plant	USD	0.00	0.00
1630999 Cash Discount Allocation Only	USD	0.00	0.00
1650001 Prepaid Insurance	USD	492,173.45	0.00
1650004 Prepaid Interest	USD	0.00	0.00
1650005 Prepaid Employee Benefits	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1650006 Other Prepayments	USD	47,035,908.38	0.00
1650007 Corporate Owned Life Insurance	USD	0.00	0.00
1650010 Prepaid Pension Benefits	USD	181,778,136.03	0.00
165001203 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001204 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001205 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001206 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001207 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001212 Prepaid Use Taxes	USD	0.00	0.00
165001218 Prepaid Use Taxes	USD	0.00	0.00
165001219 Prepaid Use Taxes	USD	0.00	0.00
165001220 Prepaid Use Taxes	USD	0.00	0.00
165001221 Prepaid Use Taxes	USD	494,076.29	0.00
1650014 FAS 158 Qual Contra Asset	USD	0.00	181,778,136.03
1650021 Prepaid Insurance - EIS	USD	58,536.95	0.00
1650023 Prepaid Lease	USD	0.00	0.00
1650030 Other Prepayments - Long Term	USD	13,236,798.36	0.00
1650035 PRW Without MED-D Benefits	USD	178,121,469.63	0.00
1650036 PRW for Med-D Benefits	USD	0.00	0.00
1650037 FAS158 Contra-PRW Exclud Med-D	USD	0.00	178,121,469.63
1710000 Interest&Dividends Receivable	USD	0.00	0.00
1710002 Int & Div Receivable - Affil	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1740000 Misc Current & Accrued Assets	USD	0.00	0.00
1740012 Pension Plan	USD	0.00	0.00
1810002 Unamort Debt Exp - Inst Pur Cn	USD	0.00	0.00
1810003 Unamort Debt Exp Notes Payable	USD	0.00	0.00
1810006 Unamort Debt Exp - Sr Unsec Nt	USD	0.00	0.00
1823000 Other Regulatory Assets	USD	0.00	0.00
1823080 Deregulation Consumer Educat	USD	0.00	0.00
1823082 Deregulation Implementation	USD	0.00	0.00
1823083 Transition Regulatory Assets	USD	0.00	0.00
1823108 Reg Asset - Rate Case Expenses	USD	0.00	0.00
1823120 Other PJM Integration	USD	0.00	0.00
1823152 Unrecovered Fuel Cost - WV	USD	0.00	0.00
1823157 Interstate Project 765kv Line	USD	0.00	0.00
1823165 REG ASSET FAS 158 QUAL PLAN	USD	468,204,722.25	0.00
1823166 REG ASSET FAS 158 OPEB PLAN	USD	0.00	37,283,520.75
1823167 REG Asset FAS 158 SERP Plan	USD	28,829,476.00	0.00
1823175 TCC RC Exp-CTC-Docket 32758	USD	0.00	0.00
1823186 ADVANCED METERING SYSTEM-AMS	USD	0.00	0.00
1823301 SFAS 109 Flow Thru Defd FIT	USD	0.16	0.00
1823302 SFAS 109 Flow Thru Defrd SIT	USD	0.00	0.00
1823359 SWEPCo Transmission Recovery	USD	0.00	0.00
1823500 Mon Power Integration Cost	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1830000 Prelimin Surv&Investgtn Chrgs	USD	0.00	0.00
1830001 Interstate Project 765 kv Line	USD	0.00	0.00
1840000 Clearing Accounts	USD	0.00	0.00
1840001 Bldg Servcs Oper Exp-Clearing	USD	0.00	0.00
1840002 Accounts Pay Adj - Clearing	USD	0.00	19,383.29
1840003 Procurement Card - Clearing	USD	0.00	0.00
1840004 Undistributed Payroll-Clearing	USD	0.00	0.00
1840005 Non-Product Payroll - Clearing	USD	0.00	0.00
1840006 Telephone Expense - Clearing	USD	0.00	0.00
1840007 Transfer of Funds - Clearing	USD	0.00	0.00
1840019 CMS & CMF - Clearing Activity	USD	0.00	0.00
1840020 Simulator Learning Center-Clrg	USD	0.00	0.00
1840021 STAR T&E Card - Clearing	USD	0.00	0.00
1840025 Aviation - Clearing	USD	4,114,274.55	0.00
1840026 Oth Accts Rec - Cash Clearing	USD	0.00	0.00
1840027 Oth Accts Rec - A/R Clearing	USD	0.00	0.00
1840028 Non T/L Payroll-Clearing	USD	0.00	0.00
1840029 Transp-Assigned Vehicles	USD	0.00	0.00
1840030 Transportation-Other	USD	0.00	0.00
1840031 Affil Transactions-Cash Clrng	USD	0.00	0.00
1840032 Machine Shop - Non Affiliated	USD	0.00	0.00
1840033 Alliance Rail Car - OH	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840034 CMS - Job Loaded Overheads	USD	0.00	0.00
1840035 IT Oper Company (OPCO) Clearng	USD	0.00	0.00
1840036 Benefit Payments Clearing	USD	33,524.33	0.00
1840040 Undist Labor Fringe Benfit Clr	USD	0.00	0.00
1840041 Undist Incentive Frg Ben Clr	USD	0.00	0.00
1840043 Treasury Clearing	USD	0.00	0.00
1840045 Veh Clr - Conversion Use Only	USD	0.00	0.00
1840047 Pension Benefit Clearing	USD	0.00	0.00
1840048 FIT Payment Clearing	USD	0.00	0.00
1840049 Simulator Learning Cntr-Nonaff	USD	0.00	0.00
1840052 System Sales Agent Clearing	USD	0.00	0.00
1840054 Insurance Clearing	USD	0.00	0.00
1840057 Cell Phone/Pager - Clearing	USD	0.00	0.00
1840058 Severance Clearing	USD	0.00	0.00
1840059 NTL Payroll Clearing-Non Labor	USD	0.00	0.00
1840061 Labor Clearing Allocation	USD	0.00	0.00
1840062 AEPSC Coal Lab Clearing	USD	0.94	0.00
1840063 Corporate Charge Card Clearing	USD	0.00	0.00
1840065 GE - Waterford - Clearing	USD	0.00	0.00
1840066 PPE / Safety Equipment	USD	0.00	0.00
1850000 Temporary Facilities	USD	0.00	0.00
1860000 MDD-Internal Billing Only	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860001 Allowances	USD	0.00	0.00
1860002 Deferred Expenses	USD	9,348.98	0.00
1860003 Deferred Property Taxes	USD	0.00	0.00
186000300 Deferred Property Taxes	USD	0.00	0.00
186000302 Deferred Property Taxes	USD	0.00	0.00
186000305 Deferred Property Taxes	USD	0.00	0.00
186000306 Deferred Property Taxes	USD	0.00	0.00
186000307 Deferred Property Taxes	USD	0.00	0.00
186000308 Deferred Property Taxes	USD	0.00	0.00
186000314 Deferred Property Taxes	USD	0.00	0.00
186000316 Deferred Property Taxes	USD	0.00	0.00
186000317 Deferred Property Taxes	USD	0.00	0.00
186000318 Deferred Property Taxes	USD	0.00	0.00
186000319 Deferred Property Taxes	USD	0.00	0.00
186000320 Deferred Property Taxes	USD	10,012.00	0.00
186000321 Deferred Property Taxes	USD	109,900.00	0.00
1860004 Billings - B Projects	USD	0.00	0.00
1860005 Unidentified Cash Receipts	USD	0.00	144,871.14
1860007 Billings and Deferred Projects	USD	0.00	0.00
1860015 Billings Paid Union Benefits	USD	335.84	0.00
1860016 Supplemental Pension Agree	USD	0.00	0.00
1860033 Cook Coal Terminal-Oper Exp	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860042 Exp Issue/Reaq Bonds & Stk	USD	0.00	0.00
1860063 Muskingum Fuel Trans Costs	USD	0.00	0.00
1860071 Ovhd Rate Over/Under Applied	USD	1,809,856.08	0.00
1860073 Deferred Merger Severance Exp	USD	0.00	0.00
1860074 Merger Severance Offsets	USD	0.00	0.00
1860075 SCBS Unbilled Revenues	USD	0.00	0.00
1860076 Deferred Merger Relocation Exp	USD	0.00	0.00
1860078 Incentive Expense-EVP Summary	USD	0.00	0.00
1860079 Incentive Expense - Offset	USD	0.00	0.00
186008102 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008103 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008108 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008109 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008110 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008111 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008112 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008113 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008114 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008116 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008117 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008118 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008119 Defd Property Tax - Cap Lease	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186008120 Defd Property Tax - Cap Lease	USD	4,638.00	0.00
186008121 Defd Property Tax - Cap Lease	USD	66,089.00	0.00
1860082 Deferred Recruiting Expenses	USD	0.00	0.00
1860085 BridgeCo TO Funding	USD	0.00	0.00
1860091 BridgeCo RTO Deferred Exp	USD	0.00	0.00
1860092 Compatible Unit/Wrk 2k Sys Clr	USD	0.00	0.00
1860094 Labor Accruals - Bal Sheet	USD	0.00	0.00
1860096 PJM Payments	USD	0.00	0.00
1860098 AEPSC Labor Accruals-O&M	USD	0.00	0.00
1860103 P/R Ded - Merchandise Loans	USD	0.00	0.00
1860104 P/R Ded - Parking Rent	USD	0.00	0.00
1860110 AEP Branding	USD	0.00	0.00
1860113 Joint Fuel Project	USD	0.00	0.00
1860114 ABD Major Construction Work	USD	0.00	0.00
1860116 PJM Integration	USD	0.00	0.00
1860117 Billings - IPP Projects	USD	0.00	0.00
1860121 Synfuel Project	USD	0.00	0.00
1860123 SSA Over Under Applied S/A/P	USD	0.00	0.00
1860124 SSA Over Under Applied SC & FO	USD	0.00	0.00
1860125 SSA Over Under Applied RE&WPS	USD	0.00	0.00
1860126 SSA Over Under Applied HR	USD	0.00	0.00
1860127 SSA Over Under Applied IT	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860128 SLA Over Under Applied SC	USD	0.00	0.00
1860129 SLA Over Under Applied TC	USD	0.00	0.00
1860130 SSA Over Under Applied OC	USD	0.00	0.00
1860134 Ohio Rate Stabilization Costs	USD	0.00	0.00
1860140 New IGCC Generation Plant-East	USD	0.00	0.00
1860141 New Generation Plant-West	USD	0.00	0.00
1860146 Transition Services HPL/ETP	USD	0.00	0.00
1860147 New Generation Plant - East	USD	0.00	0.00
1860148 New Service Territory	USD	0.00	0.00
1860150 Deferred Rate Case Expense	USD	0.00	0.00
1860151 Transmission JV Deferred Costs	USD	0.00	0.00
1860153 Unamortized Credit Line Fees	USD	0.00	0.00
1860156 Sabine Mine Rusk Preparation	USD	0.00	0.00
1860159 Rolls Royce Accumulated Billing	USD	0.00	0.00
1860160 Deferred Expenses - Current	USD	0.00	0.00
1860166 Def Lease Assets - Non Taxable	USD	59,649.98	0.00
1860167 Def Lease Assets - Taxable	USD	0.00	0.00
1860168 AEPSC Accrued Labor-Bal Sheet	USD	0.00	0.00
1860173 ReXorce Accumulated Billing	USD	0.00	0.00
1860176 IPP Admin Support Cost	USD	0.00	32,540.91
1860177 Cyber Security Collaborative	USD	0.00	0.00
1860179 Local Credit Line Fees	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860180 LightStone TSA - Clearing	USD	0.00	0.00
1860181 GV Lndfl & VFW Lightstone Clrg	USD	0.00	0.00
1860186 Buckeye Power TSA - Clearing	USD	0.00	0.00
1860187 AEPSC Fabrication Non Billable	USD	129,784.83	0.00
1860188 Reimbursable RTO Study Expense	USD	67,203.46	0.00
1860999 Validation Error Correction	USD	0.00	0.00
1880000 R&D Expenses	USD	0.00	0.00
1890003 Loss Rec Debt-Notes Payable	USD	0.00	0.00
1900001 Accum Def Income Tax - Federal	USD	0.00	0.00
1901001 Accum Deferred FIT - Other	USD	68,218,628.99	0.00
1901002 Accum Deferred SIT - Other	USD	0.00	183,919.06
1902001 Accum Defd FIT - Oth Inc & Ded	USD	0.00	283,903.00
1903001 Acc Dfd FIT - FAS109 Flow Thru	USD	0.00	1,702,801.09
1903002 Acc Dfd SIT FAS 109 Flow Thru	USD	0.00	6,201,218.00
1904001 Accum Dfd FIT - FAS 109 Excess	USD	3,778,731.17	0.00
2010001 Common Stock Issued-Affiliated	USD	0.00	1,350,000.00
2110000 Miscellaneous Paid-In Capital	USD	0.00	7,052,115.96
2110007 OCI -Minimum Pension Liability	USD	0.00	0.00
2110009 MPIC - restricted stock units	USD	0.00	0.00
2110010 MPIC Stock Based Comp Units	USD	0.00	0.00
2160001 Unapprp Retnd Erngs-Unrstrictd	USD	0.00	0.00
2210001 First Mortgage Bonds	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2230500 Advances from Assoc Co-Current	USD	0.00	0.00
2240003 Notes	USD	0.00	0.00
2240103 Notes Payable - Affiliated	USD	0.00	0.00
2240503 Notes - Current Portion	USD	0.00	0.00
2240603 Notes - Affiliated - Current	USD	0.00	0.00
2270001 Obligatns Undr Cap Lse-Noncurr	USD	0.00	57,899,017.91
2270003 Accrued Noncur Lease Oblig	USD	0.00	195,812.37
2270031 Oblig undr Oper Lease-Non Curr	USD	0.00	105,157,865.30
2270033 Acrued Noncur Oper Lease Oblig	USD	0.00	545,426.95
2282003 Accm Prv I/D - Worker's Com	USD	0.00	31,633.10
2283000 Accm Prv for Pensions&Benefits	USD	0.00	34,231,840.79
2283001 Deferred Compensation Plan	USD	0.00	0.00
2283002 Supplemental Savings Plan	USD	0.00	52,848,211.45
2283003 SFAS 106 Post Retirement Benef	USD	0.00	0.00
2283005 SFAS 112 Postemployment Benef	USD	0.00	10,509,223.11
2283006 SFAS 87 - Pensions	USD	0.00	26,948,254.23
2283007 Perf Share Incentive Plan	USD	0.00	0.00
2283009 Nuclear Deferred Compenstion	USD	0.00	0.00
2283010 UMWA Comb Trust Fut Liab	USD	0.00	0.00
2283011 Energy Serv 2005 Phantom Plan	USD	0.00	0.00
2283012 Incntv Comp Adj - Defd Awards	USD	0.00	0.00
2283013 Incentive Comp Deferral Plan	USD	0.00	37,164,148.91

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2283014 MICP and SOIP Deferred Awards	USD	0.00	0.00
2283015 FAS 158 SERP Payable Long Term	USD	0.00	23,114,617.00
2283016 FAS 158 Qual Payable Long Term	USD	0.00	259,478,331.99
2283024 DefrComp Plan-CSW Legacy	USD	0.00	982,988.16
2284016 Mine Closure Costs	USD	0.00	0.00
2284085 OH Growth Fund-NonCurrent	USD	0.00	0.00
2320001 Accounts Payable - Regular	USD	0.00	38,670,145.28
2320002 Unvouchered Invoices	USD	0.00	33,152,809.21
2320003 Retention	USD	0.00	1,560,328.43
2320004 Accrued Payroll	USD	0.00	0.00
2320008 Miscellaneous Liabilities	USD	0.00	0.00
2320011 Uninvoiced Fuel	USD	0.00	0.00
2320052 Accounts Payable - Purch Power	USD	0.00	0.00
2320066 A/P - OPEN ACCESS TRANS EXP	USD	0.00	0.00
2320069 Producer Payments	USD	0.00	0.00
2320074 A/P - FTL - SWITCH Rentals	USD	0.00	0.00
2320076 Corporate Credit Card Liab	USD	0.00	802,328.18
2320077 INDUS Unvouchered Liabilities	USD	0.00	7,336,529.06
2320080 Non PS Accounts Payable	USD	0.00	0.00
2330000 Corp Borrow Program (NP-Assoc)	USD	0.00	480,451,471.25
2340001 A/P Assoc Co - InterUnit G/L	USD	0.00	18,938,312.15
2340003 A/P Assoc Co - Savings Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2340008 A/P Assoc Co - Dependent Care	USD	0.00	0.00
2340009 A/P Assoc Co-Stock Purch Plan	USD	0.00	0.00
2340011 A/P-Assc Co-AEPSC-Agent	USD	0.00	0.00
2340015 A/P-Assc Co-AEPSC-Trans Agmnt	USD	0.00	0.00
2340022 A/P Assoc Co-Employee Loan Cur	USD	0.00	0.00
2340023 A/P Assoc Co - Parking Rent	USD	0.00	0.00
2340027 A/P Assoc Co - Intercompany	USD	0.00	38,344.49
2340029 A/P Assoc Co - AEPSC Bills	USD	0.00	0.00
2340030 A/P Assoc Co - InterUnit A/P	USD	0.00	25,021.43
2340032 A/P Assoc Co - Multi Pmts	USD	0.00	15,797,626.83
2340035 Fleet - M4 - A/P	USD	0.00	911,880.89
2340036 A/P Assoc Co - Payroll Ded	USD	0.00	0.00
2340037 A/P Assoc-Global Borrowing Int	USD	0.00	0.00
2360001 Federal Income Tax	USD	20,008,471.45	0.00
236000100 Federal Income Tax	USD	0.00	0.00
236000101 Federal Income Tax	USD	0.00	0.00
236000102 Federal Income Tax	USD	0.00	0.00
236000190 Federal Income Tax	USD	0.00	0.00
236000198 Federal Income Tax	USD	0.00	0.00
236000200 State Income Taxes	USD	0.00	0.00
236000201 State Income Taxes	USD	0.00	0.00
236000202 State Income Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000203 State Income Taxes	USD	0.00	0.00
236000204 State Income Taxes	USD	0.00	0.00
236000205 State Income Taxes	USD	0.00	0.00
236000206 State Income Taxes	USD	0.00	0.00
236000207 State Income Taxes	USD	0.00	0.00
236000208 State Income Taxes	USD	0.00	0.00
236000209 State Income Taxes	USD	0.00	0.00
236000210 State Income Taxes	USD	0.00	0.00
236000211 State Income Taxes	USD	0.00	0.00
236000212 State Income Taxes	USD	0.00	0.00
236000213 State Income Taxes	USD	0.00	193,556.28
236000214 State Income Taxes	USD	0.00	0.00
236000215 State Income Taxes	USD	0.00	0.00
236000216 State Income Taxes	USD	0.00	0.00
236000217 State Income Taxes	USD	124,411.27	0.00
236000218 State Income Taxes	USD	0.00	1,288,131.68
236000219 State Income Taxes	USD	0.00	1,199,978.67
236000220 State Income Taxes	USD	2,522,317.78	0.00
236000221 State Income Taxes	USD	1,686,238.79	0.00
236000299 State Income Taxes	USD	0.00	0.00
236000300 Local Income Tax	USD	915.40	0.00
236000301 Local Income Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000302 Local Income Tax	USD	0.00	0.00
236000303 Local Income Tax	USD	0.00	0.00
236000304 Local Income Tax	USD	0.00	0.00
236000306 Local Income Tax	USD	0.00	0.00
236000307 Local Income Tax	USD	0.00	0.00
236000308 Local Income Tax	USD	0.00	0.00
236000309 Local Income Tax	USD	0.00	0.00
236000310 Local Income Tax	USD	0.00	0.00
236000312 Local Income Tax	USD	0.00	0.00
236000314 Local Income Tax	USD	0.00	0.00
236000315 Local Income Tax	USD	0.00	0.00
236000316 Local Income Tax	USD	0.00	0.00
236000317 Local Income Tax	USD	0.00	30,930.86
236000318 Local Income Tax	USD	189,593.73	0.00
236000319 Local Income Tax	USD	581,821.85	0.00
236000320 Local Income Tax	USD	0.00	0.00
236000321 Local Income Tax	USD	1,224,566.54	0.00
2360004 FICA	USD	0.00	1,883,504.84
2360005 Federal Unemployment Tax	USD	0.00	1,215.48
2360006 State Unemployment Tax	USD	0.00	5,904.58
236000601 State Unemployment Tax	USD	0.00	0.00
236000700 State Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000701 State Sales and Use Taxes	USD	0.00	0.00
236000702 State Sales and Use Taxes	USD	0.00	0.00
236000703 State Sales and Use Taxes	USD	0.00	0.00
236000704 State Sales and Use Taxes	USD	0.00	0.00
236000705 State Sales and Use Taxes	USD	0.00	0.00
236000706 State Sales and Use Taxes	USD	0.00	0.00
236000707 State Sales and Use Taxes	USD	0.00	0.00
236000708 State Sales and Use Taxes	USD	0.00	0.00
236000709 State Sales and Use Taxes	USD	0.00	0.00
236000710 State Sales and Use Taxes	USD	0.00	0.00
236000711 State Sales and Use Taxes	USD	0.00	0.00
236000712 State Sales and Use Taxes	USD	0.00	0.00
236000713 State Sales and Use Taxes	USD	0.00	0.00
236000714 State Sales and Use Taxes	USD	0.00	0.00
236000715 State Sales and Use Taxes	USD	0.00	0.00
236000716 State Sales and Use Taxes	USD	0.00	0.00
236000717 State Sales and Use Taxes	USD	0.00	0.00
236000718 State Sales and Use Taxes	USD	0.00	0.00
236000719 State Sales and Use Taxes	USD	0.00	0.00
236000720 State Sales and Use Taxes	USD	0.00	0.00
236000721 State Sales and Use Taxes	USD	0.00	772,083.88
236000798 State Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000801 Real & Personal Property Taxes	USD	0.00	0.00
236000802 Real & Personal Property Taxes	USD	0.00	0.00
236000803 Real & Personal Property Taxes	USD	0.00	0.00
236000804 Real & Personal Property Taxes	USD	0.00	0.00
236000805 Real & Personal Property Taxes	USD	0.00	0.00
236000806 Real & Personal Property Taxes	USD	0.00	0.00
236000807 Real & Personal Property Taxes	USD	0.00	0.00
236000808 Real & Personal Property Taxes	USD	0.00	0.00
236000809 Real & Personal Property Taxes	USD	0.00	0.00
236000810 Real Personal Property Taxes	USD	0.00	0.00
236000811 Real Personal Property Taxes	USD	0.00	0.00
236000812 Real Personal Property Taxes	USD	0.00	0.00
236000813 Real Personal Property Taxes	USD	0.00	0.00
236000814 Real Personal Property Taxes	USD	0.00	0.00
236000815 Real Personal Property Taxes	USD	0.00	0.00
236000816 Real Personal Property Taxes	USD	0.00	0.00
236000817 Real Personal Property Taxes	USD	0.00	0.00
236000818 Real Personal Property Taxes	USD	0.00	0.00
236000819 Real Personal Property Taxes	USD	0.00	0.00
236000820 Real Personal Property Taxes	USD	0.00	990,919.40
236000821 Real Personal Property Taxes	USD	0.00	905,388.17
236000904 Federal Excise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000906 Federal Excise Taxes	USD	0.00	0.00
236000907 Federal Excise Taxes	USD	0.00	0.00
236000908 Federal Excise Taxes	USD	0.00	0.00
236000909 Federal Excise Taxes	USD	0.00	0.00
236000910 Federal Excise Taxes	USD	0.00	0.00
236000911 Federal Excise Taxes	USD	0.00	0.00
236000912 Federal Excise Taxes	USD	0.00	0.00
236000913 Federal Excise Taxes	USD	0.00	0.00
236000914 Federal Excise Taxes	USD	0.00	0.00
236000915 Federal Excise Taxes	USD	0.00	0.00
236000916 Federal Excise Taxes	USD	0.00	0.00
236000917 Federal Excise Taxes	USD	0.00	0.00
236000918 Federal Excise Taxes	USD	0.00	0.00
236000919 Federal Excise Taxes	USD	0.00	0.00
236000920 Federal Excise Taxes	USD	0.00	0.00
236000921 Federal Excise Taxes	USD	0.00	653.14
236001200 State Franchise Taxes	USD	0.00	0.00
236001201 State Franchise Taxes	USD	0.00	0.00
236001202 State Franchise Taxes	USD	0.00	0.00
236001203 State Franchise Taxes	USD	0.00	0.00
236001204 State Franchise Taxes	USD	0.00	0.00
236001205 State Franchise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001206 State Franchise Taxes	USD	0.00	0.00
236001207 State Franchise Taxes	USD	0.00	0.00
236001208 State Franchise Taxes	USD	0.00	0.00
236001209 State Franchise Taxes	USD	0.00	0.00
236001210 State Franchise Taxes	USD	0.00	0.00
236001211 State Franchise Taxes	USD	0.00	0.00
236001212 State Franchise Taxes	USD	0.00	0.00
236001213 State Franchise Taxes	USD	0.00	21.69
236001214 State Franchise Taxes	USD	0.00	1,575.00
236001215 State Franchise Taxes	USD	0.00	0.00
236001216 State Franchise Taxes	USD	0.00	0.00
236001217 State Franchise Taxes	USD	5,643.00	0.00
236001218 State Franchise Taxes	USD	4,537.00	0.00
236001219 State Franchise Taxes	USD	5,663.00	0.00
236001220 State Franchise Taxes	USD	0.00	12,407.00
236001221 State Franchise Taxes	USD	0.00	20,400.00
236001295 State Franchise Taxes	USD	0.00	0.00
236001605 State Gross Receipts Tax	USD	0.00	0.00
236001606 State Gross Receipts Tax	USD	0.00	0.00
236001607 State Gross Receipts Tax	USD	0.00	0.00
236001608 State Gross Receipts Tax	USD	0.00	0.00
236001609 State Gross Receipts Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001610 State Gross Receipts Tax	USD	0.00	0.00
236001611 State Gross Receipts Tax	USD	0.00	0.00
236001612 State Gross Receipts Tax	USD	0.00	0.00
236001613 State Gross Receipts Tax	USD	0.00	0.00
236001614 State Gross Receipts Tax	USD	0.00	0.00
236001615 State Gross Receipts Tax	USD	0.00	0.00
236001616 State Gross Receipts Tax	USD	0.00	0.00
236001617 State Gross Receipts Tax	USD	0.00	0.00
236001618 State Gross Receipts Tax	USD	0.00	0.00
236001619 State Gross Receipts Tax	USD	0.00	0.00
236001620 State Gross Receipts Tax	USD	931.00	0.00
236001621 State Gross Receipts Tax	USD	0.00	3,331.00
236001705 Municipal License Fees Accrd	USD	0.00	0.00
236001706 Municipal License Fees Accrd	USD	0.00	0.00
236001707 Municipal License Fees Accrd	USD	0.00	0.00
236001712 Municipal License Fees Accrd	USD	0.00	0.00
236001713 Municipal License Fees Accrd	USD	0.00	0.00
236001714 Municipal License Fees Accrd	USD	0.00	0.00
236001715 Municipal License Fees Accrd	USD	0.00	0.00
236001716 Municipal License Fees Accrd	USD	0.00	0.00
236001717 Municipal License Fees Accrd	USD	0.00	0.00
236001718 Municipal License Fees Accrd	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001719 Municipal License Fees Accrd	USD	95.00	0.00
236001720 Municipal License Fees Accrd	USD	100.00	0.00
236001901 State Single Business Taxes	USD	0.00	0.00
236001902 State Single Business Taxes	USD	0.00	0.00
236001903 State Single Business Taxes	USD	0.00	0.00
236001904 State Single Business Taxes	USD	0.00	0.00
236001905 State Single Business Taxes	USD	0.00	0.00
236001906 State Single Business Taxes	USD	0.00	0.00
236001907 State Single Business Taxes	USD	0.00	0.00
236002001 State Public Service Com Tax	USD	0.00	0.00
236002011 State Public Service Com Tax	USD	0.00	0.00
236002012 State Public Service Com Tax	USD	0.00	0.00
236002100 State Foreign Corporation Tax	USD	0.00	0.00
236002199 State Foreign Corporation Tax	USD	0.00	0.00
236002201 State License/Registration Tax	USD	0.00	0.00
236002202 State License/Registration Tax	USD	0.00	0.00
236002203 State License/Registration Tax	USD	0.00	0.00
236002204 State License/Registration Tax	USD	0.00	0.00
236002205 State License/Registration Tax	USD	0.00	0.00
236002206 State License/Registration Tax	USD	0.00	0.00
236002207 State License/Registration Tax	USD	0.00	0.00
236002208 State License/Registration Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002209 State License/Registration Tax	USD	0.00	0.00
236002210 State License Registration Tax	USD	0.00	0.00
236002211 State License Registration Tax	USD	0.00	0.00
236002212 State License Registration Tax	USD	0.00	0.00
236002213 State License Registration Tax	USD	0.00	0.00
236002214 State License Registration Tax	USD	0.00	0.00
236002215 State License Registration Tax	USD	0.00	0.00
236002216 State License Registration Tax	USD	0.00	0.00
236002217 State License Registration Tax	USD	0.00	0.00
236002218 State License Registration Tax	USD	0.00	0.00
236002219 State License Registration Tax	USD	193.00	0.00
236002220 State License Registration Tax	USD	75.00	0.00
2360023 Employee Payroll Taxes	USD	0.00	0.00
236002301 Employee Payroll Taxes	USD	0.00	0.00
236002400 State Franchise Tax-Interco	USD	0.00	0.00
236002499 State Franchise Tax-Interco	USD	0.00	0.00
236003000 Misc State and Local Taxes	USD	0.00	0.00
236003001 Misc State and Local Taxes	USD	0.00	0.00
236003002 Misc State and Local Taxes	USD	0.00	0.00
236003003 Misc State and Local Taxes	USD	0.00	0.00
236003004 Misc State and Local Taxes	USD	0.00	0.00
236003005 Misc State and Local Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003006 Misc State and Local Taxes	USD	0.00	0.00
236003007 Misc State and Local Taxes	USD	0.00	0.00
236003010 Misc State and Local Taxes	USD	0.00	0.00
236003013 Misc State and Local Taxes	USD	0.00	0.00
236003100 Local Sales and Use Taxes	USD	0.00	0.00
236003300 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003301 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003302 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003303 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003304 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003305 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003306 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003308 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003311 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003312 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003313 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003314 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003315 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003316 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003319 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003320 Pers Prop Tax-Cap Leases	USD	0.00	55,700.00
236003321 Pers Prop Tax-Cap Leases	USD	0.00	113,294.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003502 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003503 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003504 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003505 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003508 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003509 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003510 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003511 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003512 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003513 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003514 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003515 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003516 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003517 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003518 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003519 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003520 Real Prop Tax-Cap Leases	USD	0.00	103,529.26
236003521 Real Prop Tax-Cap Leases	USD	0.00	85,375.00
2360037 FICA - Incentive accrual	USD	0.00	2,532,185.12
2360038 Reorg Payroll Tax Accrual	USD	0.00	9,255.43
236004112 State Minimum Tax	USD	0.00	0.00
2360070 State Sls and Use Tx-Spec Purp	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2360104 FICA - NON-CURRENT	USD	0.00	9,147,706.05
2360105 FICA - CARES ACT	USD	0.00	9,147,706.06
2360501 Fed Inc Tax-Short Term FIN48	USD	0.00	0.00
2360502 State Inc Tax-Short Term FIN48	USD	3,848.00	0.00
2360601 Fed Inc Tax-Long Term FIN48	USD	0.00	10,594,704.67
2360602 State Inc Tax-Long Term FIN48	USD	0.00	0.00
2360801 Federal Income Tax - IRS Audit	USD	0.00	0.00
2370003 Interest Accrued-Notes Pay	USD	0.00	0.00
2370009 Interest Accrued-Other	USD	0.00	0.00
2370010 Interest Accrued - Affiliated	USD	0.00	0.00
2370016 Interest Accrued - Tax	USD	0.00	0.00
2370048 Acrd Int.- FIT Reserve - LT	USD	0.00	340,702.00
2370348 Acrd Int. - SIT Reserve - LT	USD	0.00	0.00
2370448 Acrd Int. - SIT Reserve - ST	USD	243.00	0.00
2410001 Federal Income Tax Withheld	USD	0.00	0.00
2410002 State Income Tax Withheld	USD	0.00	0.00
2410003 Local Income Tax Withheld	USD	0.00	0.00
2410004 State Sales Tax Collected	USD	0.00	45.45
2410005 FICA Tax Withheld	USD	0.00	18,629.67
2410006 School District Tax Withheld	USD	0.00	0.00
2410012 Hypothetical Tax	USD	0.00	0.00
2420000 Misc Current & Accrued Liab	USD	0.00	206,000.00

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<u>Account</u>		<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420001	P/R Ded - Charitable Contribut	USD	0.00	0.00
2420002	P/R Ded - Medical Insurance	USD	0.00	2,853,963.75
2420003	P/R Ded - Dental Insurance	USD	0.00	484,994.06
2420004	P/R Ded - Long Term Care	USD	0.00	0.00
2420005	P/R Ded - Parking Rent	USD	0.00	0.00
2420006	P/R Ded - Fitness Dues	USD	0.00	0.00
2420007	P/R Ded - Savings Plan	USD	0.00	0.00
2420009	Depend Care/Flex Medical Spend	USD	0.00	2,275,716.63
2420010	P/R Ded - Dependent Life Ins	USD	0.00	0.00
2420012	P/R Ded - Hyatt Legal Plan	USD	0.00	0.00
2420013	P/R Ded - LTD Ins Premiums	USD	0.00	21,634.19
2420014	P/R Ded - Savings Bonds	USD	0.00	0.00
2420015	P/R Ded - Union Dues	USD	0.00	0.00
2420016	P/R Ded-Crt Ord'r/Grnshmt/Tx Lv	USD	0.00	0.00
2420017	P/R Ded - AD&D and OAD&D Ins	USD	0.00	0.00
2420018	P/R Ded-Reg&Spec Life Ins Prem	USD	0.00	0.00
2420020	Vacation Pay - This Year	USD	0.00	55,203,859.01
2420021	Vacation Pay - Next Year	USD	0.00	20,529,979.31
2420022	P/R Ded - PAC	USD	0.00	0.00
2420026	MICP	USD	0.00	0.00
2420027	FAS 112 CURRENT LIAB	USD	0.00	5,143,704.89
2420028	ESP - Employer Contrib Accrued	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420029 P/R Ded - HMO	USD	0.00	0.00
2420044 P/R Withholdings	USD	0.00	1,731,810.38
2420045 Other Employee Benefits	USD	0.00	0.00
2420046 FAS 158 SERP Payable - Current	USD	0.00	5,714,859.00
2420048 Company Incentive Plan	USD	0.00	0.00
2420049 P/R Ded - MetPay Insurance	USD	0.00	0.00
2420051 Non-Productive Payroll	USD	0.00	4,128,226.89
2420052 RSU Sec 16 Exec, Current	USD	0.00	0.00
2420053 Perf Share Incentive Plan	USD	0.00	0.00
2420054 Incentive Plan Adjustments	USD	0.00	0.00
2420055 NPIP	USD	0.00	0.00
2420056 CCT Incentive Plan	USD	0.00	0.00
2420057 Control Payroll Disburse Acct	USD	0.00	0.00
2420067 Insurance Claims Pending	USD	0.00	0.00
2420068 Current Liab - LSHW Act	USD	0.00	6,253.01
2420069 ProServ Org Incentive Plan	USD	0.00	0.00
2420070 P/R Ded - Salvation Army	USD	0.00	0.00
2420071 P/R Ded - Vision Plan	USD	0.00	122,010.83
2420072 P/R - Payroll Adjustment	USD	0.00	10,194.44
2420076 P/R Savings Plan - Incentive	USD	0.00	1,535,852.27
2420081 Environmntl Remediation Accrua	USD	0.00	0.00
2420083 Active Med and Dental IBNR	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420085 OH Growth Fund-Current	USD	0.00	0.00
2420086 Environ Remediation - SEMCO	USD	0.00	0.00
2420091 HSA - Employer Contribution	USD	0.00	0.00
2420199 Opower (HEM) Contract Cap-Curr	USD	0.00	2,759,135.15
2420365 MSOffice 365 Contract Cap-Curr	USD	0.00	7,028,208.00
2420420 Accr DefrComp Ben-CSW Legacy	USD	0.00	183,231.92
2420502 Injuries And Damages	USD	0.00	0.00
2420503 Worker's Comp Admin Fee	USD	0.00	1,587.32
2420504 Accrued Lease Expense	USD	161,705.34	0.00
2420505 Workers Comp NC Admin Fee	USD	0.00	39,677.55
2420511 Control Cash Disburse Account	USD	0.00	4,501,351.91
2420512 Unclaimed Funds	USD	0.00	493,548.75
2420515 Severance Accrual	USD	0.00	6,801,897.18
2420520 Accr Defer Compensation Ben	USD	0.00	0.00
2420532 Adm Liab-Cur-S/Ins-W/C	USD	0.00	98,662.64
2420554 P/R Ded - Stock Purchase Plan	USD	0.00	0.00
2420558 Admitted Liab NC-Self/Ins-W/C	USD	0.00	849,600.67
2420565 Expatriate Housing Allowance	USD	0.00	0.00
2420569 Self Ins Workers' Comp-Adm	USD	0.00	0.00
2420570 Employee Svings Plan-Sys-Accr	USD	0.00	0.00
2420587 Rent - J.E. Dolan Eng. Lab	USD	0.00	0.00
2420591 Muni B&O Tax - Leased Equ	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059102 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059103 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059104 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059105 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059106 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059107 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059108 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059109 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059110 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059111 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059112 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059113 Muni BO Tax - Leased Equip	USD	0.00	0.00
2420592 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059201 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059202 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059203 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059204 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059205 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059206 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059207 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059208 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059209 Sales & Use Tax - Leased Equ	USD	0.00	0.00

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242059210 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059211 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059212 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059213 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059214 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059215 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059216 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059217 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059218 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059219 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059220 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059221 Sales Use Tax - Leased Equip	USD	0.00	31,741.54
2420598 Est Fin Cost - Sen Unsec Notes	USD	0.00	0.00
2420599 Expatriate Auto Allowance	USD	0.00	0.00
2420604 Energy Services ICP	USD	0.00	0.00
2420607 Incentive Plan Payments	USD	0.00	0.00
2420613 Public Liability Claim Deposit	USD	0.00	0.00
2420615 Severance - Distribution	USD	0.00	0.00
2420618 Accrued Payroll	USD	0.00	27,352,733.18
2420619 Reclamation Res - Preexisting	USD	0.00	0.00
2420620 Energy Supply Non Gen ICP	USD	0.00	28,831.18
2420621 Energy Serv Phantom Equity Pln	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420622 Nuclear Incentive Plan	USD	0.00	63,107.60
2420623 Distr, Cust Ops & Reg Svcs ICP	USD	0.00	21,894.38
2420624 Corp & Shrd Srv Incentive Plan	USD	0.00	22,734,975.83
2420626 Safety Focus Incentive Plan	USD	0.00	0.00
2420634 Sustnd Earngs Improv Severance	USD	0.00	0.00
2420635 Generation Incentive Plan	USD	0.00	4,805,828.43
2420640 Zimmer SCR - Cinergy Cnst Adv	USD	0.00	0.00
2420643 Accrued Audit Fees	USD	0.00	0.00
2420649 Reclamation Liability - Curr	USD	0.00	0.00
2420650 P/R Ded - Health Savings Acct	USD	0.00	0.00
2420651 Reorg Severance Accrual	USD	0.00	0.00
2420653 Reorg Misc HR Exp Accrual	USD	0.00	0.00
2420658 Accrued Prof. Tax Services	USD	0.00	0.00
2420660 AEP Transmission ICP	USD	0.00	11,726,070.01
2420669 Lease Rent Holidays	USD	0.00	0.00
2420689 Oracle Contract Cap - Curr	USD	0.00	7,976,869.51
2430001 Oblig Under Cap Leases - Curr	USD	0.00	16,051,222.79
2430003 Accrued Cur Lease Oblig	USD	0.00	45,906.23
2430031 Oblig undr Oper Lease -Current	USD	0.00	17,430,536.78
2430033 Acrued Curent Oper Lease Oblig	USD	0.00	106,484.53
2520000 Customer Adv for Construction	USD	0.00	0.00
2530000 Other Deferred Credits	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2530007 Employee Related Contingencies	USD	0.00	0.00
2530012 Unclaim Chks - Ret to Gen Fd	USD	0.00	0.00
2530062 Gain on Sale/Leaseback Bldgs	USD	0.00	0.00
2530077 WT2 Lease	USD	0.00	0.00
2530101 MACSS Unidentified EDI Cash	USD	0.00	21,140.38
2530112 Other Deferred Credits-Curr	USD	0.00	2,452,683.83
2530175 Legal Contingencies	USD	0.00	0.00
2530189 Oracle Contract Cap - NonCurr	USD	0.00	0.00
2530199 Opower (HEM) Contrct Cap-NCurr	USD	0.00	5,518,270.30
2530365 MSOffice 365 Contrct Cap-NCurr	USD	0.00	22,500,720.00
2540000 Other Regulatory Liabilities	USD	0.00	0.00
2540006 SFAS 109 DFIT	USD	0.00	0.00
2540007 SFAS 109 Excess DFIT	USD	0.00	0.00
2543001 SFAS109 Flow Thru Def FIT Liab	USD	796.13	0.00
2543002 FAS 109 Flow Thru Deferred SIT	USD	6,201,218.00	0.00
2543220 Economic Development	USD	0.00	0.00
2544001 SFAS 109 Exces Deferred FIT	USD	0.00	16,447,470.21
2550001 Accum Deferred ITC - Federal	USD	0.00	0.00
2820001 ADIT- Other Property - Federal	USD	0.00	0.00
2821001 Accum Defd FIT - Utility Prop	USD	0.00	85,162,635.33
2823001 Acc Dfrd FIT FAS 109 Flow Thru	USD	0.04	0.00
2824001 Acc Dfrd FIT - SFAS 109 Excess	USD	13,186,330.09	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2830001 ADIT - Other - Federal	USD	0.00	0.00
2831001 Accum Deferred FIT - Other	USD	0.00	32,982,880.90
2832002 Acc Dfd SIT - Other Inc & Ded	USD	0.00	0.00
2833001 Acc Dfd FIT FAS 109 Flow Thru	USD	1,702,004.78	0.00
2833002 Acc Dfrd SIT FAS 109 Flow Thru	USD	0.00	0.00
2834001 Acc Defd FIT - SFAS 109 Excess	USD	0.00	517,591.05
4020000 Maintenance Expense	USD	0.00	7,333.42
4030001 Depreciation Exp	USD	1,423,784.79	0.00
4030024 AEPSC Trans. Depreciation Exp.	USD	815,537.80	0.00
4040001 Amort. of Plant	USD	230,429.03	0.00
4081002 FICA	USD	24,114,482.00	0.00
4081003 Federal Unemployment Tax	USD	232,929.24	0.00
408100519 Real Personal Property Taxes	USD	27,127.44	0.00
408100520 Real Personal Property Taxes	USD	95,324.14	0.00
408100521 Real Personal Property Taxes	USD	891,305.00	0.00
408100620 State Gross Receipts Tax	USD	0.00	3,482.00
408100621 State Gross Receipts Tax	USD	6,000.00	0.00
4081007 State Unemployment Tax	USD	907,652.52	0.00
408100821 State Franchise Taxes	USD	40,500.00	0.00
408101920 State Sales and Use Taxes	USD	0.00	7,911.92
408101921 State Sales and Use Taxes	USD	7,164.77	0.00
408102920 Real-Pers Prop Tax-Cap Leases	USD	23,210.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
408102921 Real-Pers Prop Tax-Cap Leases	USD	47,205.00	0.00
4091001 Income Taxes, UOI - Federal	USD	0.00	16,945,950.11
409100221 Income Taxes UOI - State	USD	0.00	1,686,238.79
409100321 Income Taxes UOI - Local	USD	0.00	1,224,566.54
4101001 Prov Def I/T Util Op Inc-Fed	USD	44,648,223.38	0.00
4101002 Prov Def I/T Util Op Inc-State	USD	2,212,301.06	0.00
4111001 Prv Def I/T-Cr Util Op Inc-Fed	USD	0.00	23,435,955.86
4111002 Prv Def I/T-Cr UtilOpInc-State	USD	0.00	138,674.79
4120001 Constructn Othr Svcs-Affil Cos	USD	290,367,209.03	0.00
4171001 Exp of NonUtil Oper - Nonassoc	USD	0.00	0.00
4171006 Outside Services - Other	USD	0.00	0.00
4171009 Office Supplies & Expense	USD	37,500.00	0.00
4171011 Membership Dues	USD	0.00	0.00
4180002 Non-Opratng Rntal Inc-Oper	USD	22,311.87	0.00
4180003 Non-Opratng Rntal Inc-Maint	USD	10,520.40	0.00
4180004 Non-Opratng Rntal Inc-Rntal	USD	50.00	0.00
4190002 Int & Dividend Inc - Nonassoc	USD	0.00	453.30
4190005 Interest Income - Assoc CBP	USD	11,610.19	0.00
4210001 Misc Non-Operating Inc-Assoc	USD	0.00	78,522.80
4210002 Misc Non-Op Inc-NonAsc-Rents	USD	0.00	12,689.60
4210007 Misc Non-Op Inc - NonAsc - Oth	USD	0.00	92,434.70
4210009 Misc Non-Op Exp - NonAssoc	USD	193,500.77	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4261000 Donations	USD	198,188.00	0.00
4263001 Penalties	USD	8,195.42	0.00
4264000 Civic and Political Activity	USD	1,520,840.57	0.00
4264001 Non-deduct Lobbying per IRS	USD	188,990.00	0.00
4265002 Other Deductions - Nonassoc	USD	367,749.16	0.00
4265004 Social & Service Club Dues	USD	368,760.39	0.00
4265007 Regulatory Expenses	USD	84,000.00	0.00
4265034 Transaction Costs	USD	1,308.93	0.00
4300003 Int to Assoc Co - CBP	USD	471,976.97	0.00
4310001 Other Interest Expense	USD	388,518.21	0.00
4310007 Lines Of Credit	USD	10,991.84	0.00
4310022 Interest Expense - Federal Tax	USD	0.00	0.00
4320000 Allw Brrwed Fnds Used Cnstr-Cr	USD	4,401.35	0.00
4560041 Miscellaneous Revenue-NonAffil	USD	0.00	0.00
4571001 Service Rev - Direct Affil	USD	0.00	569,725,010.51
4572001 Service Rev-Indirect Cost-Affi	USD	0.00	108,202,790.75
4573001 Compensation for Capital-Affil	USD	0.00	4,695,261.54
4581001 Service Rev-Direct Costs-NAC	USD	0.00	1,938,654.88
4582001 Service Rev-Indirect Cost-NAC	USD	0.00	170,190.69
5000000 Oper Supervision & Engineering	USD	15,045,034.17	0.00
5000002 Dresden Oper Supervision & Eng	USD	49.28	0.00
5010000 Fuel	USD	770,386.97	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5010028 Gypsum Sales Proceeds	USD	0.00	1,753.36
5020000 Steam Expenses	USD	29,307.00	0.00
5020001 Lime Expense	USD	12,235.25	0.00
5020002 Urea Expense	USD	14,503.72	0.00
5020003 Trona Expense	USD	12,490.96	0.00
5020004 Lime-Related Expenses	USD	27,970.35	0.00
5020007 Lime Hydrate Expense	USD	15,083.59	0.00
5020008 Activated Carbon	USD	36,348.50	0.00
5020013 Anhydrous Ammonia Expense	USD	16,085.06	0.00
5020014 Calcium Bromide Expense	USD	1,729.20	0.00
5020025 Steam Exp Environmental	USD	3,227.63	0.00
5020028 Sodium Bicarbonate Expense	USD	16,709.27	0.00
5050000 Electric Expenses	USD	801.03	0.00
5060000 Misc Steam Power Expenses	USD	0.00	1,418,518.52
5060011 BSRR O/U Recovery-Oper Costs	USD	2,051.39	0.00
5060025 Misc Stm Pwr Exp Environmental	USD	3,255.28	0.00
5100000 Maint Supv & Engineering	USD	654,267.99	0.00
5110000 Maintenance of Structures	USD	272,814.70	0.00
5120000 Maintenance of Boiler Plant	USD	2,452,657.79	0.00
5120025 Maint of Blr Plt Environmental	USD	3,842.53	0.00
5130000 Maintenance of Electric Plant	USD	2,155,228.85	0.00
5140000 Maintenance of Misc Steam Plt	USD	438,211.97	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5170000 Oper Supervision & Engineering	USD	1,649.77	0.00
5240000 Misc Nuclear Power Expenses	USD	1,302.65	0.00
5240007 Industrial Security	USD	0.00	4.59
5280000 Maint Supv & Engineering	USD	27,883.90	0.00
5300000 Maint of Reactor Plant Equip	USD	715,512.88	0.00
5310000 Maintenance of Electric Plant	USD	37,740.34	0.00
5350000 Oper Supervision & Engineering	USD	486,775.87	0.00
5370000 Hydraulic Expenses	USD	33,201.19	0.00
5370001 Fish & Wildlife Facilities	USD	7,963.53	0.00
5370002 Recreation Facilities	USD	30,283.75	0.00
5380000 Electric Expenses	USD	162,861.90	0.00
5390000 Misc Hydr Power Generation Exp	USD	757,465.88	0.00
5390001 Misc Hydr Pwr - Envir Poll Cnt	USD	15,636.95	0.00
5410000 Maint Supv & Engineering	USD	102,739.89	0.00
5420000 Maintenance of Structures	USD	182,642.55	0.00
5430000 Maint Rsrvoirs,Dams&Wtrways	USD	146,252.25	0.00
5440000 Maintenance of Electric Plant	USD	197,306.87	0.00
5450000 Maint of Misc Hydraulic Plant	USD	8,449.15	0.00
5450001 Maint Hydr Plt-Fish&Wildlfe Fa	USD	93.15	0.00
5450002 Maint of Misc Hydr Plt-Rec Fac	USD	9,011.09	0.00
5460000 Oper Supervision & Engineering	USD	3,825.69	0.00
5470004 Fuel - Gas Turb - Purch / Hand	USD	10,175.00	0.00

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5480000	USD	15,878.48	0.00
5490000	USD	46,173.72	0.00
5520001	USD	57.80	0.00
5530000	USD	3,059.98	0.00
5530001	USD	18,814.06	0.00
5560000	USD	2,107,438.63	0.00
5570000	USD	6,170,508.71	0.00
5570020	USD	114.13	0.00
5600000	USD	31,904,012.48	0.00
5612000	USD	3,259,648.40	0.00
5613000	USD	0.00	10,914.50
5614005	USD	40,148.87	0.00
5615000	USD	1,445,433.94	0.00
5620001	USD	1,019,383.33	0.00
5621001	USD	20,996.50	0.00
5630000	USD	310,538.65	0.00
5640000	USD	134.38	0.00
5660000	USD	3,566,065.30	0.00
5670001	USD	2,606.20	0.00
5680000	USD	135,300.61	0.00
5690000	USD	57,265.63	0.00
5691000	USD	170,493.82	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5692000 Maint of Computer Software	USD	682,248.98	0.00
5700000 Maint of Station Equipment	USD	4,693,900.88	0.00
5710000 Maintenance of Overhead Lines	USD	3,379,593.43	0.00
5720000 Maint of Underground Lines	USD	202,503.40	0.00
5730000 Maint of Misc Trnsmssion Plt	USD	317,487.22	0.00
5800000 Oper Supervision & Engineering	USD	3,165,838.92	0.00
5810000 Load Dispatching	USD	470.81	0.00
5820000 Station Expenses	USD	1,634,585.91	0.00
5830000 Overhead Line Expenses	USD	1,202.65	0.00
5840000 Underground Line Expenses	USD	470,200.85	0.00
5850000 Street Lighting & Signal Sys E	USD	6,942.02	0.00
5860000 Meter Expenses	USD	669,008.87	0.00
5880000 Miscellaneous Distribution Exp	USD	2,685,122.42	0.00
5900000 Maint Supv & Engineering	USD	68,995.45	0.00
5910000 Maintenance of Structures	USD	36,589.65	0.00
5920000 Maint of Station Equipment	USD	2,481,414.72	0.00
5930000 Maintenance of Overhead Lines	USD	710,317.93	0.00
5940000 Maint of Underground Lines	USD	1,740.34	0.00
5950000 Maint of Lne Trnf,Rglators&Dvi	USD	160.10	0.00
5960000 Maint of Strt Lghtng & Sgnal S	USD	0.00	0.39
5970000 Maintenance of Meters	USD	1,008.99	0.00
5980000 Maint of Misc Distribution Plt	USD	21,778.39	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9010000 Supervision - Customer Accts	USD	191,051.63	0.00
9020000 Meter Reading Expenses	USD	320,174.07	0.00
9020002 Meter Reading - Regular	USD	2,932.07	0.00
9020003 Meter Reading - Large Power	USD	286,469.69	0.00
9030000 Cust Records & Collection Exp	USD	3,995,199.43	0.00
9030001 Customer Orders & Inquiries	USD	14,876,871.83	0.00
9030002 Manual Billing	USD	254,584.16	0.00
9030003 Postage - Customer Bills	USD	164,711.69	0.00
9030004 Cashiering	USD	276,387.40	0.00
9030005 Collection Agents Fees & Exp	USD	135,979.81	0.00
9030006 Credit & Oth Collection Activi	USD	2,225,527.08	0.00
9030007 Collectors	USD	1,191,296.85	0.00
9030009 Data Processing	USD	50,279.96	0.00
9040007 Uncoll Accts - Misc Receivable	USD	10,530.50	0.00
9050000 Misc Customer Accounts Exp	USD	77,931.90	0.00
9070000 Supervision - Customer Service	USD	396,338.46	0.00
9080000 Customer Assistance Expenses	USD	153,298.29	0.00
9080009 Cust Assistance Expense - DSM	USD	10,694.63	0.00
9100000 Misc Cust Svc&Informational Ex	USD	282,723.29	0.00
9100001 Misc Cust Svc & Info Exp - RCS	USD	29,152.95	0.00
9120000 Demonstrating & Selling Exp	USD	34,454.32	0.00
9120001 Demo & Selling Exp - Res	USD	18.22	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9120003 Demo & Selling Exp - Area Dev	USD	212.93	0.00
9200000 Administrative & Gen Salaries	USD	84,425,787.32	0.00
9210001 Off Supl & Exp - Nonassociated	USD	5,221,205.58	0.00
9210002 Off Supl & Exp - Associated	USD	664,175.73	0.00
9210004 Office Utilites	USD	813,229.81	0.00
9210005 Cellular Phones and Pagers	USD	72.20	0.00
9210021 EMP TRAVEL - Airfare	USD	1,872.61	0.00
9210022 MEALS & ENT-100 Pct DEDUCTIBLE	USD	86.68	0.00
9210023 EMP TRAVEL-MILEAGE	USD	42.85	0.00
9210024 EMP TRAVEL-PARKING	USD	173.12	0.00
9210025 MEALS & ENT-50 Pct DEDUCTIBLE	USD	29.60	0.00
9210026 EMP TRAVEL-CAR RENTAL	USD	168.88	0.00
9210028 EMP TRAVEL-HOTEL & LODGING	USD	460.76	0.00
9210030 EMP TRAVEL-OTHER	USD	2,289.95	0.00
9210031 SAFETY EQUIPMENT AND SUPPLIES	USD	1,619.58	0.00
9210034 In-House Training & Seminars	USD	156.77	0.00
9210037 OEM/TECHNICAL TRAINING	USD	80.63	0.00
9210038 SAFETY EQUIP CALIB & TESTING	USD	0.00	0.00
9210040 DUES-BUSINESS/PROFESSIONAL	USD	866.71	0.00
9220000 Administrative Exp Trnsf - Cr	USD	5.66	0.00
9220002 Admin Exp Trnsf Const-Mngerial	USD	0.00	0.00
9220005 Overhead Loadings	USD	0.00	1,809,856.08

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9230001 Outside Svcs Empl - Nonassoc	USD	22,921,340.91	0.00
9230003 AEPSC Billed to Client Co	USD	0.00	1,111,439.52
9230024 SRV-MAIL/MESSENGER-POSTAGE	USD	40.84	0.00
9230026 SRV-VEHICLE REPAIR & MAINTENAN	USD	83.81	0.00
9230034 SRV-SOFTWARE LICENSING	USD	1,442.53	0.00
9230038 SRV-ENVIRONMENTAL	USD	51.38	0.00
9240000 Property Insurance	USD	51,766.93	0.00
9250000 Injuries and Damages	USD	170,552.00	0.00
9250001 Safety Dinners and Awards	USD	795.09	0.00
9250002 Emp Accdent Prvntion-Adm Exp	USD	119,202.72	0.00
9250006 Wrkrs Cmpnsth Pre&Slf Ins Prv	USD	390,612.85	0.00
9250007 Prsnal Injries&Prop Dmage-Pub	USD	945.30	0.00
9260000 Employee Pensions & Benefits	USD	12,101.11	0.00
9260001 Edit & Print Empl Pub-Salaries	USD	3,470.04	0.00
9260002 Pension & Group Ins Admin	USD	71,273.35	0.00
9260003 Pension Plan	USD	20,535,745.92	0.00
9260004 Group Life Insurance Premiums	USD	1,112,385.86	0.00
9260005 Group Medical Ins Premiums	USD	30,483,943.60	0.00
9260007 Group L-T Disability Ins Prem	USD	783,577.60	0.00
9260008 Umbrella Trust Expense	USD	0.00	8,875,073.80
9260009 Group Dental Insurance Prem	USD	1,141,602.38	0.00
9260010 Training Administration Exp	USD	119,452.43	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9260012 Employee Activities	USD	391,905.13	0.00
9260014 Educational Assistance Pmts	USD	707,811.98	0.00
9260021 Postretirement Benefits - OPEB	USD	1,266,740.41	0.00
9260026 Savings Plan Administration	USD	8,544.46	0.00
9260027 Savings Plan Contributions	USD	12,679,376.58	0.00
9260036 Deferred Compensation	USD	655,849.05	0.00
9260037 Supplemental Pension	USD	477,484.12	0.00
9260040 SFAS 112 Postemployment Benef	USD	637,635.00	0.00
9260042 SERP Pension - Non-Service	USD	1,512,824.24	0.00
9260043 OPEB - Non-Service	USD	0.00	14,851,558.67
9260051 Frg Ben Loading - Grp Ins	USD	100.00	0.00
9260062 Pension Plan - Non-Service	USD	6,404,788.02	0.00
9280000 Regulatory Commission Exp	USD	24,254.22	0.00
9280001 Regulatory Commission Exp-Adm	USD	0.00	51.11
9280002 Regulatory Commission Exp-Case	USD	4,381,057.23	0.00
9280005 Reg Com Exp-FERC Trans Cases	USD	185,086.17	0.00
9301000 General Advertising Expenses	USD	6,000.00	0.00
9301001 Newspaper Advertising Space	USD	83.82	0.00
9301010 Publicity	USD	232.82	0.00
9301012 Public Opinion Surveys	USD	100,886.60	0.00
9301014 Video Communications	USD	504.11	0.00
9301015 Other Corporate Comm Exp	USD	9,634.62	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9302000 Misc General Expenses	USD	1,141,789.92	0.00
9302003 Corporate & Fiscal Expenses	USD	1,036,633.80	0.00
9302004 Research, Develop&Demonstr Exp	USD	6,225.25	0.00
9302007 Assoc Business Development Exp	USD	1,103,347.63	0.00
9302017 SellingPrice Normalization Exp	USD	0.00	4.04
9302458 AEPSC Non Affiliated expenses	USD	1,782,991.48	0.00
9310000 Rents	USD	32,239.31	0.00
9310001 Rents - Real Property	USD	4,040,906.38	0.00
9310002 Rents - Personal Property	USD	3,409,324.74	0.00
9310003 Rents - Real Property - Assoc	USD	17,030,200.13	0.00
9310004 Rents - Personal Prop - Assoc	USD	11,216.90	0.00
9310005 Int on Regulated Fin Leases	USD	718,553.39	0.00
9350000 Maintenance of General Plant	USD	328,246.49	0.00
9350001 Maint of Structures - Owned	USD	3,270,741.59	0.00
9350002 Maint of Structures - Leased	USD	175,404.71	0.00
9350003 Maint of Prprty Held Fture Use	USD	1,337.67	0.00
9350012 Maint of Data Equipment	USD	1,228,220.61	0.00
9350013 Maint of Cmmncation Eq-Unall	USD	7,878,640.71	0.00
9350015 Maint of Office Furniture & Eq	USD	23,222,409.05	0.00
9350016 Maintenance of Video Equipment	USD	0.00	53.74
9350017 Maint of Misc General Property	USD	61,132.42	0.00
9350019 Maint of Gen Plant-SCADA Equ	USD	26,047.24	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9350024 Maint of DA-AMI Comm Equip	USD	41,358.73	0.00
BD0001 Budget Use Only - O&M	USD	0.00	0.00
BD0011 Budget Use Only - Depreciation	USD	0.00	0.00
Total for Ledger	USD	3,028,835,365.52	3,028,835,365.52

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1010001 Plant in Service	USD	288,846,898.70	0.00
1010007 Plant In Service-IMPco-SBSMPP	USD	0.00	0.00
1011001 Capital Leases	USD	119,353,739.93	0.00
1011006 Prov-Leased Assets	USD	0.00	46,763,336.56
1011012 Accrued Capital Leases	USD	491,190.67	0.00
1011031 Operating Lease	USD	154,681,499.45	0.00
1011032 Accrued Operating Leases	USD	1,099,578.97	0.00
1011034 Operating Leases - Gen & Misc	USD	0.00	0.00
1011036 Prov - Operating Lease Assets	USD	0.00	33,137,472.73
1011039 Prov-Operating Lease -Gen&Misc	USD	0.00	0.00
1020001 Plant Purchd or Sold	USD	0.00	0.00
1030001 Experimental Plant in Service	USD	0.00	0.00
1050001 Held For Fut Use	USD	0.00	0.00
1050002 Held For Fut Use-Transmissn	USD	0.00	0.00
1050003 Held For Fut Use-Distribution	USD	0.00	0.00
1060001 Const Not Classifd	USD	6,339,798.32	0.00
1060002 Const Not Classifd-Transmissn	USD	0.00	0.00
1060003 Const Not Classifd-Distributio	USD	0.00	0.00
1060004 Const Not Classifd-Gen&Misc	USD	0.00	0.00
1070000 Construction Work In Progress	USD	0.00	0.00
1070001 CWIP - Project	USD	8,102,968.28	0.00
1070005 CWIP - Fuel Support Groups	USD	0.00	0.00
1070007 Cloud Implementation Costs	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1070910 Capitalized Softwr Bill Step 1	USD	0.00	0.00
1070920 Capitalized Softwr Bill Step 2	USD	0.00	0.00
1070930 Cloud Implmntatn Costs-Step 1	USD	0.00	0.00
1080000 Accum Prov for Deprec of Plant	USD	0.00	0.00
1080001 A/P for Deprec of Plt	USD	0.00	132,585,295.10
1080005 RWIP - Project Detail	USD	349,430.13	0.00
1110001 A/P for Amort of Plt	USD	0.00	6,252,879.92
1160020 Trans Costs - SERP	USD	0.00	0.00
1160021 Distr Costs - SERP	USD	0.00	0.00
1160022 Gen Costs - SERP	USD	0.00	0.00
1201000 Nuclr Fuel in Proc of Refinmnt	USD	0.00	0.00
1206000 Nuclear Fuel Under Cap Leases	USD	0.00	0.00
1210000 Nonutility Property	USD	0.00	0.00
1210001 Nonutility Property - Owned	USD	0.00	0.00
1220000 Depr & Amort of Nonutil Prop	USD	0.00	0.00
1220001 Depr&Amrt of Nonutil Prop-Ownd	USD	0.00	0.00
1220003 Depr&Amrt of Nonutil Prop-WIP	USD	0.00	0.00
1240000 Other Investments	USD	0.00	0.00
1240002 Oth Investments-Nonassociated	USD	0.00	0.00
1240005 Spec Allowance Inv NOx	USD	0.00	0.00
1240006 Other Investments - COLI	USD	0.00	0.00
1240007 Deferred Compensation Benefits	USD	17,626,003.28	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1240008 Umbrella Trust	USD	233,274,776.23	0.00
1240010 Oth Invest-Nonassociated-Curr	USD	0.00	0.00
1240013 Cash Surrender Value Life Ins	USD	0.00	0.00
1240025 Other Property - CWIP	USD	0.00	0.00
1240048 CSW SERP Investment	USD	109,059.06	0.00
1240053 Defer Comp Plan-CSW Legacy	USD	24,674.25	0.00
1240054 Umbrella Trust-WFargo Int&Div	USD	4,287,536.85	0.00
1280007 PRW NonUMWA Net Fund Pos AEPSC	USD	206,413,156.47	0.00
1280008 SFAS 106 - Non-UMWA PRW -AEPSC	USD	6,762,446.62	0.00
1310000 Cash	USD	17,419,861.40	0.00
1340000 Other Special Deposits	USD	0.00	0.00
1340004 Worker's Comp Adv Premium	USD	0.00	0.00
1340008 Deposits - Office Space Rental	USD	0.00	0.00
1340053 Deposits - Flexible Spending	USD	309,374.92	0.00
1350000 Working Funds	USD	13,016,505.05	0.00
1350001 Cash Advances	USD	0.00	0.00
1350002 Petty Cash	USD	0.00	0.00
1350003 Cash Advances - Wages	USD	0.00	0.00
1350004 Cash Adv-Employee Expenses	USD	0.00	0.00
1350009 Cash Advances - STAR T&E Pilot	USD	0.00	0.00
1410000 Notes Receivable	USD	0.00	0.00
1410002 P/R Ded - Misc Loan Repayments	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1420001 Customer A/R - Electric	USD	0.00	0.00
1420002 Customer A/R - PIP Plan	USD	0.00	0.00
1420003 Customer A/R - CMP	USD	0.00	0.00
1420004 Customer A/R - RIF Plan	USD	0.00	0.00
1420005 Employee Loans - Current	USD	0.00	0.00
1420006 A/R-Customer Assistance	USD	0.00	0.00
1420011 A/R - Retail Cust Rents	USD	0.00	0.00
1420101 Other Accounts Rec - Cust	USD	0.00	0.00
1420102 AR Peoplesoft Billing - Cust	USD	2,838,822.30	0.00
1430001 Other Accounts Rec-Regular	USD	0.00	0.00
1430002 Allowances	USD	0.00	0.00
1430004 Insurance	USD	0.00	0.00
1430018 Survivor Benefit Plan Premiums	USD	0.00	0.00
1430022 2001 Employee Biweekly Pay Cnv	USD	957,069.54	0.00
1430023 A/R PeopleSoft Billing System	USD	721.50	0.00
1430036 Acct. Rec. - Miscellaneous	USD	0.00	0.00
1430071 A/R Non Assoc Co - AEPSC Bills	USD	268,579.99	0.00
1430080 Jointly Owned Unit O&M Billing	USD	0.00	0.00
1430081 Damage Recovery - Third Party	USD	0.00	0.00
1430083 Damage Recovery Offset Demand	USD	22.02	0.00
1430089 A/R - Benefits Billing	USD	0.00	0.00
1430101 Other Accounts Rec - Misc	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1430102 AR Peoplesoft Billing - Misc	USD	1,267,683.97	0.00
1430103 AR Long-Term-Miscellaneous	USD	0.00	0.00
1440002 Uncoll Accts-Other Receivables	USD	0.00	896.35
1450000 Corp Borrow Prg (NR-Assoc)	USD	0.00	0.00
1460000 Accts Rec from Assoc Cos	USD	0.00	0.00
1460001 A/R Assoc Co - InterUnit G/L	USD	4,695,486.32	0.00
1460006 A/R Assoc Co - Intercompany	USD	0.00	0.00
1460007 A/R Assoc Co - OAR System	USD	0.00	0.00
1460008 A/R Assoc Co - AEPSC Bills	USD	129,686,047.05	0.00
1460009 A/R Assoc Co - InterUnit A/P	USD	2,362,554.55	0.00
1460011 A/R Assoc Co - Multi Pmts	USD	17,658.46	0.00
1460012 A/R Assoc-PCRB Interest	USD	0.00	0.00
1460016 A/R-Assoc Co - Dependent Care	USD	0.00	0.00
1460017 A/R-Assoc Co-Stock Purch Plan	USD	0.00	0.00
1460019 A/R-Assoc Co-AEPSC-Agent	USD	0.00	0.00
1460025 Fleet - M4 - A/R	USD	650,404.26	0.00
1460036 A/R Assoc Co - Payroll Ded	USD	0.00	0.00
1460041 A/R Assc Co - Non-InterUnit GL	USD	0.00	0.00
1460054 JV-Acct Rec.-Assoc-NonAffil	USD	0.00	0.00
1510001 Fuel Stock - Coal	USD	0.00	0.00
1510004 Coal In Transit - Terminal	USD	0.00	0.00
1510017 Lignite Inv on Hand Inc Transp	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1520000 Fuel Stock Exp Undistributed	USD	0.00	0.00
1540001 M&S - Regular	USD	0.00	0.00
1540004 M&S - Exempt Material	USD	458,759.31	0.00
1540014 Indus Direct Charge Clearing	USD	0.00	0.00
1540018 M&S Inventory - Lease Equip	USD	0.00	0.00
1540019 M&S Validation Error Correctns	USD	0.00	0.00
1560000 Other Materials & Supplies	USD	0.00	0.00
1581001 NOx Allowance Inventory	USD	0.00	0.00
1630000 Stores Expense Undistributed	USD	0.00	0.00
1630001 Stores Exp - T&D Centrl Wrhse	USD	0.00	0.00
1630002 Strs Exp-Ft Wayne Centrl Wrhse	USD	0.00	0.00
1630003 Strs Exp-Roanoke Centrl Wrhse	USD	0.00	0.00
1630004 Strs Exp-T&D Satellite Storerm	USD	0.00	0.00
1630005 Stores Exp - Rockport Plant	USD	0.00	0.00
1630006 Stores Exp - Amos Plant	USD	0.00	0.00
1630007 Stores Exp - Clinch River Plan	USD	0.00	0.00
1630008 Stores Exp - Glen Lyn Plant	USD	0.00	0.00
1630009 Stores Exp - Kanawha River Plt	USD	0.00	0.00
1630010 Stores Exp - Mountaineer Plt	USD	0.00	0.00
1630011 Stores Exp - Sporn Plant	USD	0.00	0.00
1630013 Stores Exp - Conesville Plant	USD	0.00	0.00
1630014 Stores Exp - Picway Plant	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630017 Stores Exp - Tanners Creek Plt	USD	0.00	0.00
1630018 Stores Exp - Cook Nuclear Plan	USD	0.00	0.00
1630019 Stores Exp - Big Sandy Plant	USD	0.00	0.00
1630020 Stores Exp - Cardinal Plant	USD	0.00	0.00
1630021 Stores Exp - Gavin Plant	USD	0.00	0.00
1630022 Stores Exp - Kammer Plant	USD	0.00	0.00
1630023 Stores Exp - Mitchell Plant	USD	0.00	0.00
1630024 Stores Exp - Muskingum River	USD	0.00	0.00
1630026 Stores Exp - Cook Coal Term	USD	0.00	0.00
1630027 Stores Exp - Waterford Plant	USD	0.00	0.00
1630029 Stores Exp - Fossil & Hydro	USD	0.00	0.00
1630031 Stores Exp - T&D General	USD	0.00	0.00
1630032 Stores Exp - Power Gen General	USD	0.00	0.00
1630033 Stores Exp - All Busin Units	USD	0.00	0.00
1630035 Coleto Creek Power Station	USD	0.00	0.00
1630036 E.S. Joslin Power Station	USD	0.00	0.00
1630043 Comanche Station	USD	0.00	0.00
1630044 Northeast Station - 1 & 2	USD	0.00	0.00
1630045 Northeast Station - 3 & 4	USD	0.00	0.00
1630046 Riverside Station	USD	0.00	0.00
1630047 Southwest Station	USD	0.00	0.00
1630048 Tulsa Power Station	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630049 Weleetka Power Station	USD	0.00	0.00
1630050 Alliance Railcar Repair Fac	USD	0.00	0.00
1630053 Arsenal Hill Power Plant	USD	0.00	0.00
1630054 Central Maintenance Facility	USD	0.00	0.00
1630055 Flint Creek Power Plant	USD	0.00	0.00
1630056 Knox Lee Power Plant	USD	0.00	0.00
1630057 Lieberman Power Plant	USD	0.00	0.00
1630058 Lone Star Power Plant #1	USD	0.00	0.00
1630059 Pirkey Power Plant	USD	0.00	0.00
1630060 Wilkes Power Plant	USD	0.00	0.00
1630061 Welsh Power Plant	USD	0.00	0.00
1630062 Fort Phantom Power Station	USD	0.00	0.00
1630063 Oak Creek Power Station	USD	0.00	0.00
1630064 Oklaunion Power Station	USD	0.00	0.00
1630065 Paint Creek Power Station	USD	0.00	0.00
1630066 Rio Pecos Power Station	USD	0.00	0.00
1630069 San Angelo Power Station	USD	0.00	0.00
1630070 Stores Exp - Houston Pipe Line	USD	0.00	0.00
1630071 Stores Exp - Conesville Prep	USD	0.00	0.00
1630089 Stores Exp - Shrevprt Chem Lab	USD	0.00	0.00
1630091 Stores Exp - Central Mach Shop	USD	0.00	0.00
1630109 Strs Exp - ACCT-COUNT-ADJ	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630110 Strs Exp - ACCT-FRT-EXPENSE	USD	0.00	0.00
1630112 Strs Exp - PRICE VARIANCE	USD	0.00	0.00
1630120 Strs Exp - Kingsville	USD	0.00	0.00
1630121 Strs Exp - Tulsa	USD	0.00	0.00
1630122 Strs Exp - Longview	USD	0.00	0.00
1630125 Stores - Contract & Labor Svcs	USD	0.00	0.00
1630126 Strs Exp - Transf Poly PH Pad	USD	0.00	0.00
1630136 Str Exp - Marmet Hydro	USD	0.00	0.00
1630137 Str Exp - London Hydro	USD	0.00	0.00
1630139 Str Exp - Smith Mountain Hydro	USD	0.00	0.00
1630140 Str Exp - Claytor Hydro	USD	0.00	0.00
1630152 Str Exp - Racine Hydro	USD	0.00	0.00
1630155 Stores Exp - Ceredo Plant	USD	0.00	0.00
1630156 Stores Exp - Darby Plant	USD	0.00	0.00
1630157 Stores Exp - Mattison Plant	USD	0.00	0.00
1630158 Stores Exp-Lawrenceburg Plant	USD	0.00	0.00
1630159 Stores Expense - Turk Plant	USD	0.00	0.00
1630160 Stores Expense - Dresden Plant	USD	0.00	0.00
1630999 Cash Discount Allocation Only	USD	0.00	0.00
1650001 Prepaid Insurance	USD	382,897.62	0.00
1650004 Prepaid Interest	USD	0.00	0.00
1650005 Prepaid Employee Benefits	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1650006 Other Prepayments	USD	45,198,284.16	0.00
1650007 Corporate Owned Life Insurance	USD	0.00	0.00
1650010 Prepaid Pension Benefits	USD	176,388,485.14	0.00
165001203 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001204 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001205 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001206 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001207 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001212 Prepaid Use Taxes	USD	0.00	0.00
165001218 Prepaid Use Taxes	USD	0.00	0.00
165001219 Prepaid Use Taxes	USD	0.00	0.00
165001220 Prepaid Use Taxes	USD	0.00	0.00
165001221 Prepaid Use Taxes	USD	627,306.28	0.00
1650014 FAS 158 Qual Contra Asset	USD	0.00	176,388,485.14
1650021 Prepaid Insurance - EIS	USD	42,700.44	0.00
1650023 Prepaid Lease	USD	213,390.50	0.00
1650030 Other Prepayments - Long Term	USD	12,725,796.65	0.00
1650035 PRW Without MED-D Benefits	USD	180,707,327.59	0.00
1650036 PRW for Med-D Benefits	USD	0.00	0.00
1650037 FAS158 Contra-PRW Exclud Med-D	USD	0.00	180,707,327.59
1710000 Interest&Dividends Receivable	USD	0.00	0.00
1710002 Int & Div Receivable - Affil	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1740000 Misc Current & Accrued Assets	USD	0.00	0.00
1740012 Pension Plan	USD	0.00	0.00
1810002 Unamort Debt Exp - Inst Pur Cn	USD	0.00	0.00
1810003 Unamort Debt Exp Notes Payable	USD	0.00	0.00
1810006 Unamort Debt Exp - Sr Unsec Nt	USD	0.00	0.00
1823000 Other Regulatory Assets	USD	0.00	0.00
1823080 Deregulation Consumer Educat	USD	0.00	0.00
1823082 Deregulation Implementation	USD	0.00	0.00
1823083 Transition Regulatory Assets	USD	0.00	0.00
1823108 Reg Asset - Rate Case Expenses	USD	0.00	0.00
1823120 Other PJM Integration	USD	0.00	0.00
1823152 Unrecovered Fuel Cost - WV	USD	0.00	0.00
1823157 Interstate Project 765kv Line	USD	0.00	0.00
1823165 REG ASSET FAS 158 QUAL PLAN	USD	459,017,411.50	0.00
1823166 REG ASSET FAS 158 OPEB PLAN	USD	0.00	32,468,275.50
1823167 REG Asset FAS 158 SERP Plan	USD	28,280,312.00	0.00
1823175 TCC RC Exp-CTC-Docket 32758	USD	0.00	0.00
1823186 ADVANCED METERING SYSTEM-AMS	USD	0.00	0.00
1823301 SFAS 109 Flow Thru Defd FIT	USD	0.17	0.00
1823302 SFAS 109 Flow Thru Defrd SIT	USD	0.00	0.00
1823359 SWEPCo Transmission Recovery	USD	0.00	0.00
1823500 Mon Power Integration Cost	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1830000 Prelimin Surv&Investgtn Chrgs	USD	0.00	0.00
1830001 Interstate Project 765 kv Line	USD	0.00	0.00
1840000 Clearing Accounts	USD	0.00	0.00
1840001 Bldg Servcs Oper Exp-Clearing	USD	0.00	0.00
1840002 Accounts Pay Adj - Clearing	USD	0.00	0.00
1840003 Procurement Card - Clearing	USD	0.00	0.00
1840004 Undistributed Payroll-Clearing	USD	0.00	0.00
1840005 Non-Product Payroll - Clearing	USD	0.00	0.00
1840006 Telephone Expense - Clearing	USD	0.00	0.00
1840007 Transfer of Funds - Clearing	USD	0.00	0.00
1840019 CMS & CMF - Clearing Activity	USD	0.00	0.00
1840020 Simulator Learning Center-Clrg	USD	0.00	0.00
1840021 STAR T&E Card - Clearing	USD	0.00	0.00
1840025 Aviation - Clearing	USD	4,744,717.64	0.00
1840026 Oth Accts Rec - Cash Clearing	USD	0.00	0.00
1840027 Oth Accts Rec - A/R Clearing	USD	0.00	0.00
1840028 Non T/L Payroll-Clearing	USD	0.00	0.00
1840029 Transp-Assigned Vehicles	USD	0.00	0.00
1840030 Transportation-Other	USD	0.00	0.00
1840031 Affil Transactions-Cash Clrng	USD	0.00	0.00
1840032 Machine Shop - Non Affiliated	USD	0.00	0.00
1840033 Alliance Rail Car - OH	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840034 CMS - Job Loaded Overheads	USD	0.00	0.00
1840035 IT Oper Company (OPCO) Clearng	USD	0.00	0.00
1840036 Benefit Payments Clearing	USD	0.00	0.00
1840040 Undist Labor Fringe Benfit Clr	USD	0.00	0.00
1840041 Undist Incentive Frg Ben Clr	USD	0.00	0.00
1840043 Treasury Clearing	USD	0.00	0.00
1840045 Veh Clr - Conversion Use Only	USD	0.00	0.00
1840047 Pension Benefit Clearing	USD	0.00	0.00
1840048 FIT Payment Clearing	USD	0.00	0.00
1840049 Simulator Learning Cntr-Nonaff	USD	0.00	0.00
1840052 System Sales Agent Clearing	USD	0.00	0.00
1840054 Insurance Clearing	USD	0.00	0.00
1840057 Cell Phone/Pager - Clearing	USD	0.00	0.00
1840058 Severance Clearing	USD	0.00	0.00
1840059 NTL Payroll Clearing-Non Labor	USD	0.00	0.00
1840061 Labor Clearing Allocation	USD	0.00	0.00
1840062 AEPSC Coal Lab Clearing	USD	4.14	0.00
1840063 Corporate Charge Card Clearing	USD	0.00	0.00
1840065 GE - Waterford - Clearing	USD	0.00	0.00
1840066 PPE / Safety Equipment	USD	0.00	0.00
1850000 Temporary Facilities	USD	0.00	0.00
1860000 MDD-Internal Billing Only	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860001 Allowances	USD	0.00	0.00
1860002 Deferred Expenses	USD	12,386.23	0.00
1860003 Deferred Property Taxes	USD	0.00	0.00
186000300 Deferred Property Taxes	USD	0.00	0.00
186000302 Deferred Property Taxes	USD	0.00	0.00
186000305 Deferred Property Taxes	USD	0.00	0.00
186000306 Deferred Property Taxes	USD	0.00	0.00
186000307 Deferred Property Taxes	USD	0.00	0.00
186000308 Deferred Property Taxes	USD	0.00	0.00
186000314 Deferred Property Taxes	USD	0.00	0.00
186000316 Deferred Property Taxes	USD	0.00	0.00
186000317 Deferred Property Taxes	USD	0.00	0.00
186000318 Deferred Property Taxes	USD	0.00	0.00
186000319 Deferred Property Taxes	USD	0.00	0.00
186000320 Deferred Property Taxes	USD	0.00	0.00
186000321 Deferred Property Taxes	USD	94,200.00	0.00
1860004 Billings - B Projects	USD	0.00	0.00
1860005 Unidentified Cash Receipts	USD	309,164.61	0.00
1860007 Billings and Deferred Projects	USD	0.00	0.00
1860015 Billings Paid Union Benefits	USD	0.00	0.00
1860016 Supplemental Pension Agree	USD	0.00	0.00
1860033 Cook Coal Terminal-Oper Exp	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860042 Exp Issue/Reaq Bonds & Stk	USD	0.00	0.00
1860063 Muskingum Fuel Trans Costs	USD	0.00	0.00
1860071 Ovhd Rate Over/Under Applied	USD	1,832,782.64	0.00
1860073 Deferred Merger Severance Exp	USD	0.00	0.00
1860074 Merger Severance Offsets	USD	0.00	0.00
1860075 SCBS Unbilled Revenues	USD	0.00	0.00
1860076 Deferred Merger Relocation Exp	USD	0.00	0.00
1860078 Incentive Expense-EVP Summary	USD	0.00	0.00
1860079 Incentive Expense - Offset	USD	0.00	0.00
186008102 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008103 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008108 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008109 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008110 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008111 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008112 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008113 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008114 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008116 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008117 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008118 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008119 Defd Property Tax - Cap Lease	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186008120 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008121 Defd Property Tax - Cap Lease	USD	56,648.00	0.00
1860082 Deferred Recruiting Expenses	USD	0.00	0.00
1860085 BridgeCo TO Funding	USD	0.00	0.00
1860091 BridgeCo RTO Deferred Exp	USD	0.00	0.00
1860092 Compatible Unit/Wrk 2k Sys Clr	USD	0.00	0.00
1860094 Labor Accruals - Bal Sheet	USD	0.00	0.00
1860096 PJM Payments	USD	0.00	0.00
1860098 AEPSC Labor Accruals-O&M	USD	0.00	0.00
1860103 P/R Ded - Merchandise Loans	USD	0.00	0.00
1860104 P/R Ded - Parking Rent	USD	0.00	0.00
1860110 AEP Branding	USD	0.00	0.00
1860113 Joint Fuel Project	USD	0.00	0.00
1860114 ABD Major Construction Work	USD	0.00	0.00
1860116 PJM Integration	USD	0.00	0.00
1860117 Billings - IPP Projects	USD	0.00	0.00
1860121 Synfuel Project	USD	0.00	0.00
1860123 SSA Over Under Applied S/A/P	USD	0.00	0.00
1860124 SSA Over Under Applied SC & FO	USD	0.00	0.00
1860125 SSA Over Under Applied RE&WPS	USD	0.00	0.00
1860126 SSA Over Under Applied HR	USD	0.00	0.00
1860127 SSA Over Under Applied IT	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860128 SLA Over Under Applied SC	USD	0.00	0.00
1860129 SLA Over Under Applied TC	USD	0.00	0.00
1860130 SSA Over Under Applied OC	USD	0.00	0.00
1860134 Ohio Rate Stabilization Costs	USD	0.00	0.00
1860140 New IGCC Generation Plant-East	USD	0.00	0.00
1860141 New Generation Plant-West	USD	0.00	0.00
1860146 Transition Services HPL/ETP	USD	0.00	0.00
1860147 New Generation Plant - East	USD	0.00	0.00
1860148 New Service Territory	USD	0.00	0.00
1860150 Deferred Rate Case Expense	USD	0.00	0.00
1860151 Transmission JV Deferred Costs	USD	0.00	0.00
1860153 Unamortized Credit Line Fees	USD	0.00	0.00
1860156 Sabine Mine Rusk Preparation	USD	0.00	0.00
1860159 Rolls Royce Accumulated Billing	USD	0.00	0.00
1860160 Deferred Expenses - Current	USD	0.00	0.00
1860166 Def Lease Assets - Non Taxable	USD	71,000.05	0.00
1860167 Def Lease Assets - Taxable	USD	0.00	0.00
1860168 AEPSC Accrued Labor-Bal Sheet	USD	0.00	0.00
1860173 ReXorce Accumulated Billing	USD	0.00	0.00
1860176 IPP Admin Support Cost	USD	0.00	24,513.77
1860177 Cyber Security Collaborative	USD	0.00	0.00
1860179 Local Credit Line Fees	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860180 LightStone TSA - Clearing	USD	0.00	0.00
1860181 GV Lndfl & VFW Lightstone Clrg	USD	0.00	0.00
1860186 Buckeye Power TSA - Clearing	USD	0.00	0.00
1860187 AEPSC Fabrication Non Billable	USD	133,335.35	0.00
1860188 Reimbursable RTO Study Expense	USD	59,685.75	0.00
1860999 Validation Error Correction	USD	0.00	0.00
1880000 R&D Expenses	USD	0.00	0.00
1890003 Loss Rec Debt-Notes Payable	USD	0.00	0.00
1900001 Accum Def Income Tax - Federal	USD	0.00	0.00
1901001 Accum Deferred FIT - Other	USD	88,878,918.93	0.00
1901002 Accum Deferred SIT - Other	USD	2,693,214.74	0.00
1902001 Accum Defd FIT - Oth Inc & Ded	USD	0.00	283,903.00
1903001 Acc Dfd FIT - FAS109 Flow Thru	USD	0.00	1,811,478.70
1903002 Acc Dfd SIT FAS 109 Flow Thru	USD	0.00	6,718,730.49
1904001 Accum Dfd FIT - FAS 109 Excess	USD	3,751,718.08	0.00
2010001 Common Stock Issued-Affiliated	USD	0.00	1,350,000.00
2110000 Miscellaneous Paid-In Capital	USD	0.00	7,052,115.96
2110007 OCI -Minimum Pension Liability	USD	0.00	0.00
2110009 MPIC - restricted stock units	USD	0.00	0.00
2110010 MPIC Stock Based Comp Units	USD	0.00	0.00
2160001 Unapprp Retnd Erngs-Unrstrictd	USD	0.00	0.00
2210001 First Mortgage Bonds	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2230500 Advances from Assoc Co-Current	USD	0.00	0.00
2240003 Notes	USD	0.00	0.00
2240103 Notes Payable - Affiliated	USD	0.00	0.00
2240503 Notes - Current Portion	USD	0.00	0.00
2240603 Notes - Affiliated - Current	USD	0.00	0.00
2270001 Obligatns Undr Cap Lse-Noncurr	USD	0.00	56,726,067.07
2270003 Accrued Noncur Lease Oblig	USD	0.00	393,581.03
2270031 Oblig undr Oper Lease-Non Curr	USD	0.00	104,710,811.35
2270033 Acrued Noncur Oper Lease Oblig	USD	0.00	896,754.20
2282003 Accm Prv I/D - Worker's Com	USD	0.00	25,583.26
2283000 Accm Prv for Pensions&Benefits	USD	0.00	34,291,691.20
2283001 Deferred Compensation Plan	USD	0.00	0.00
2283002 Supplemental Savings Plan	USD	0.00	53,540,167.28
2283003 SFAS 106 Post Retirement Benef	USD	0.00	0.00
2283005 SFAS 112 Postemployment Benef	USD	0.00	10,509,223.11
2283006 SFAS 87 - Pensions	USD	0.00	32,337,905.12
2283007 Perf Share Incentive Plan	USD	0.00	0.00
2283009 Nuclear Deferred Compenstion	USD	0.00	0.00
2283010 UMWA Comb Trust Fut Liab	USD	0.00	0.00
2283011 Energy Serv 2005 Phantom Plan	USD	0.00	0.00
2283012 Incntv Comp Adj - Defd Awards	USD	0.00	0.00
2283013 Incentive Comp Deferral Plan	USD	0.00	40,523,705.92

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2283014 MICP and SOIP Deferred Awards	USD	0.00	0.00
2283015 FAS 158 SERP Payable Long Term	USD	0.00	22,565,453.00
2283016 FAS 158 Qual Payable Long Term	USD	0.00	250,291,021.24
2283024 DefrComp Plan-CSW Legacy	USD	0.00	908,661.70
2284016 Mine Closure Costs	USD	0.00	0.00
2284085 OH Growth Fund-NonCurrent	USD	0.00	0.00
2320001 Accounts Payable - Regular	USD	0.00	37,695,984.36
2320002 Unvouchered Invoices	USD	0.00	19,678,009.65
2320003 Retention	USD	0.00	1,524,072.93
2320004 Accrued Payroll	USD	0.00	0.00
2320008 Miscellaneous Liabilities	USD	0.00	0.00
2320011 Uninvoiced Fuel	USD	0.00	0.00
2320052 Accounts Payable - Purch Power	USD	0.00	0.00
2320066 A/P - OPEN ACCESS TRANS EXP	USD	0.00	0.00
2320069 Producer Payments	USD	0.00	0.00
2320074 A/P - FTL - SWITCH Rentals	USD	0.00	0.00
2320076 Corporate Credit Card Liab	USD	0.00	620,998.27
2320077 INDUS Unvouchered Liabilities	USD	0.00	7,405,803.91
2320080 Non PS Accounts Payable	USD	0.00	0.00
2330000 Corp Borrow Program (NP-Assoc)	USD	0.00	470,376,561.98
2340001 A/P Assoc Co - InterUnit G/L	USD	0.00	14,427,624.21
2340003 A/P Assoc Co - Savings Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2340008 A/P Assoc Co - Dependent Care	USD	0.00	0.00
2340009 A/P Assoc Co-Stock Purch Plan	USD	0.00	0.00
2340011 A/P-Assc Co-AEPSC-Agent	USD	0.00	0.00
2340015 A/P-Assc Co-AEPSC-Trans Agmnt	USD	0.00	0.00
2340022 A/P Assoc Co-Employee Loan Cur	USD	0.00	0.00
2340023 A/P Assoc Co - Parking Rent	USD	0.00	0.00
2340027 A/P Assoc Co - Intercompany	USD	0.00	61,032.35
2340029 A/P Assoc Co - AEPSC Bills	USD	0.00	2,240,321.08
2340030 A/P Assoc Co - InterUnit A/P	USD	0.00	27,649.39
2340032 A/P Assoc Co - Multi Pmts	USD	0.00	18,254,092.23
2340035 Fleet - M4 - A/P	USD	0.00	1,006,400.87
2340036 A/P Assoc Co - Payroll Ded	USD	0.00	0.00
2340037 A/P Assoc-Global Borrowing Int	USD	0.00	0.00
2360001 Federal Income Tax	USD	4,070,117.70	0.00
236000100 Federal Income Tax	USD	0.00	0.00
236000101 Federal Income Tax	USD	0.00	0.00
236000102 Federal Income Tax	USD	0.00	0.00
236000190 Federal Income Tax	USD	0.00	0.00
236000198 Federal Income Tax	USD	0.00	0.00
236000200 State Income Taxes	USD	0.00	0.00
236000201 State Income Taxes	USD	0.00	0.00
236000202 State Income Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000203 State Income Taxes	USD	0.00	0.00
236000204 State Income Taxes	USD	0.00	0.00
236000205 State Income Taxes	USD	0.00	0.00
236000206 State Income Taxes	USD	0.00	0.00
236000207 State Income Taxes	USD	0.00	0.00
236000208 State Income Taxes	USD	0.00	0.00
236000209 State Income Taxes	USD	0.00	0.00
236000210 State Income Taxes	USD	0.00	0.00
236000211 State Income Taxes	USD	0.00	0.00
236000212 State Income Taxes	USD	0.00	0.00
236000213 State Income Taxes	USD	0.00	193,556.28
236000214 State Income Taxes	USD	0.00	0.00
236000215 State Income Taxes	USD	0.00	0.00
236000216 State Income Taxes	USD	0.00	0.00
236000217 State Income Taxes	USD	124,411.27	0.00
236000218 State Income Taxes	USD	0.00	1,288,131.68
236000219 State Income Taxes	USD	0.00	1,199,978.67
236000220 State Income Taxes	USD	2,522,317.78	0.00
236000221 State Income Taxes	USD	5.23	0.00
236000299 State Income Taxes	USD	0.00	0.00
236000300 Local Income Tax	USD	915.40	0.00
236000301 Local Income Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000302 Local Income Tax	USD	0.00	0.00
236000303 Local Income Tax	USD	0.00	0.00
236000304 Local Income Tax	USD	0.00	0.00
236000306 Local Income Tax	USD	0.00	0.00
236000307 Local Income Tax	USD	0.00	0.00
236000308 Local Income Tax	USD	0.00	0.00
236000309 Local Income Tax	USD	0.00	0.00
236000310 Local Income Tax	USD	0.00	0.00
236000312 Local Income Tax	USD	0.00	0.00
236000314 Local Income Tax	USD	0.00	0.00
236000315 Local Income Tax	USD	0.00	0.00
236000316 Local Income Tax	USD	0.00	0.00
236000317 Local Income Tax	USD	0.00	30,930.86
236000318 Local Income Tax	USD	189,593.73	0.00
236000319 Local Income Tax	USD	581,821.85	0.00
236000320 Local Income Tax	USD	0.00	0.00
236000321 Local Income Tax	USD	1,165,455.27	0.00
2360004 FICA	USD	0.00	2,205,132.73
2360005 Federal Unemployment Tax	USD	0.00	1,635.66
2360006 State Unemployment Tax	USD	0.00	8,513.39
236000601 State Unemployment Tax	USD	0.00	0.00
236000700 State Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000701 State Sales and Use Taxes	USD	0.00	0.00
236000702 State Sales and Use Taxes	USD	0.00	0.00
236000703 State Sales and Use Taxes	USD	0.00	0.00
236000704 State Sales and Use Taxes	USD	0.00	0.00
236000705 State Sales and Use Taxes	USD	0.00	0.00
236000706 State Sales and Use Taxes	USD	0.00	0.00
236000707 State Sales and Use Taxes	USD	0.00	0.00
236000708 State Sales and Use Taxes	USD	0.00	0.00
236000709 State Sales and Use Taxes	USD	0.00	0.00
236000710 State Sales and Use Taxes	USD	0.00	0.00
236000711 State Sales and Use Taxes	USD	0.00	0.00
236000712 State Sales and Use Taxes	USD	0.00	0.00
236000713 State Sales and Use Taxes	USD	0.00	0.00
236000714 State Sales and Use Taxes	USD	0.00	0.00
236000715 State Sales and Use Taxes	USD	0.00	0.00
236000716 State Sales and Use Taxes	USD	0.00	0.00
236000717 State Sales and Use Taxes	USD	0.00	0.00
236000718 State Sales and Use Taxes	USD	0.00	0.00
236000719 State Sales and Use Taxes	USD	0.00	0.00
236000720 State Sales and Use Taxes	USD	0.00	0.00
236000721 State Sales and Use Taxes	USD	0.00	1,149,364.81
236000798 State Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000801 Real & Personal Property Taxes	USD	0.00	0.00
236000802 Real & Personal Property Taxes	USD	0.00	0.00
236000803 Real & Personal Property Taxes	USD	0.00	0.00
236000804 Real & Personal Property Taxes	USD	0.00	0.00
236000805 Real & Personal Property Taxes	USD	0.00	0.00
236000806 Real & Personal Property Taxes	USD	0.00	0.00
236000807 Real & Personal Property Taxes	USD	0.00	0.00
236000808 Real & Personal Property Taxes	USD	0.00	0.00
236000809 Real & Personal Property Taxes	USD	0.00	0.00
236000810 Real Personal Property Taxes	USD	0.00	0.00
236000811 Real Personal Property Taxes	USD	0.00	0.00
236000812 Real Personal Property Taxes	USD	0.00	0.00
236000813 Real Personal Property Taxes	USD	0.00	0.00
236000814 Real Personal Property Taxes	USD	0.00	0.00
236000815 Real Personal Property Taxes	USD	0.00	0.00
236000816 Real Personal Property Taxes	USD	0.00	0.00
236000817 Real Personal Property Taxes	USD	0.00	0.00
236000818 Real Personal Property Taxes	USD	0.00	0.00
236000819 Real Personal Property Taxes	USD	0.00	0.00
236000820 Real Personal Property Taxes	USD	0.00	120,100.00
236000821 Real Personal Property Taxes	USD	0.00	1,066,055.64
236000904 Federal Excise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000906 Federal Excise Taxes	USD	0.00	0.00
236000907 Federal Excise Taxes	USD	0.00	0.00
236000908 Federal Excise Taxes	USD	0.00	0.00
236000909 Federal Excise Taxes	USD	0.00	0.00
236000910 Federal Excise Taxes	USD	0.00	0.00
236000911 Federal Excise Taxes	USD	0.00	0.00
236000912 Federal Excise Taxes	USD	0.00	0.00
236000913 Federal Excise Taxes	USD	0.00	0.00
236000914 Federal Excise Taxes	USD	0.00	0.00
236000915 Federal Excise Taxes	USD	0.00	0.00
236000916 Federal Excise Taxes	USD	0.00	0.00
236000917 Federal Excise Taxes	USD	0.00	0.00
236000918 Federal Excise Taxes	USD	0.00	0.00
236000919 Federal Excise Taxes	USD	0.00	0.00
236000920 Federal Excise Taxes	USD	0.00	0.00
236000921 Federal Excise Taxes	USD	0.00	653.14
236001200 State Franchise Taxes	USD	0.00	0.00
236001201 State Franchise Taxes	USD	0.00	0.00
236001202 State Franchise Taxes	USD	0.00	0.00
236001203 State Franchise Taxes	USD	0.00	0.00
236001204 State Franchise Taxes	USD	0.00	0.00
236001205 State Franchise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001206 State Franchise Taxes	USD	0.00	0.00
236001207 State Franchise Taxes	USD	0.00	0.00
236001208 State Franchise Taxes	USD	0.00	0.00
236001209 State Franchise Taxes	USD	0.00	0.00
236001210 State Franchise Taxes	USD	0.00	0.00
236001211 State Franchise Taxes	USD	0.00	0.00
236001212 State Franchise Taxes	USD	0.00	0.00
236001213 State Franchise Taxes	USD	0.00	21.69
236001214 State Franchise Taxes	USD	0.00	1,575.00
236001215 State Franchise Taxes	USD	0.00	0.00
236001216 State Franchise Taxes	USD	0.00	0.00
236001217 State Franchise Taxes	USD	5,643.00	0.00
236001218 State Franchise Taxes	USD	4,537.00	0.00
236001219 State Franchise Taxes	USD	5,663.00	0.00
236001220 State Franchise Taxes	USD	0.00	12,407.00
236001221 State Franchise Taxes	USD	0.00	20,400.00
236001295 State Franchise Taxes	USD	0.00	0.00
236001605 State Gross Receipts Tax	USD	0.00	0.00
236001606 State Gross Receipts Tax	USD	0.00	0.00
236001607 State Gross Receipts Tax	USD	0.00	0.00
236001608 State Gross Receipts Tax	USD	0.00	0.00
236001609 State Gross Receipts Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001610 State Gross Receipts Tax	USD	0.00	0.00
236001611 State Gross Receipts Tax	USD	0.00	0.00
236001612 State Gross Receipts Tax	USD	0.00	0.00
236001613 State Gross Receipts Tax	USD	0.00	0.00
236001614 State Gross Receipts Tax	USD	0.00	0.00
236001615 State Gross Receipts Tax	USD	0.00	0.00
236001616 State Gross Receipts Tax	USD	0.00	0.00
236001617 State Gross Receipts Tax	USD	0.00	0.00
236001618 State Gross Receipts Tax	USD	0.00	0.00
236001619 State Gross Receipts Tax	USD	0.00	0.00
236001620 State Gross Receipts Tax	USD	0.00	0.00
236001621 State Gross Receipts Tax	USD	0.00	3,600.00
236001705 Municipal License Fees Accrd	USD	0.00	0.00
236001706 Municipal License Fees Accrd	USD	0.00	0.00
236001707 Municipal License Fees Accrd	USD	0.00	0.00
236001712 Municipal License Fees Accrd	USD	0.00	0.00
236001713 Municipal License Fees Accrd	USD	0.00	0.00
236001714 Municipal License Fees Accrd	USD	0.00	0.00
236001715 Municipal License Fees Accrd	USD	0.00	0.00
236001716 Municipal License Fees Accrd	USD	0.00	0.00
236001717 Municipal License Fees Accrd	USD	0.00	0.00
236001718 Municipal License Fees Accrd	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001719 Municipal License Fees Accrd	USD	95.00	0.00
236001720 Municipal License Fees Accrd	USD	100.00	0.00
236001901 State Single Business Taxes	USD	0.00	0.00
236001902 State Single Business Taxes	USD	0.00	0.00
236001903 State Single Business Taxes	USD	0.00	0.00
236001904 State Single Business Taxes	USD	0.00	0.00
236001905 State Single Business Taxes	USD	0.00	0.00
236001906 State Single Business Taxes	USD	0.00	0.00
236001907 State Single Business Taxes	USD	0.00	0.00
236002001 State Public Service Com Tax	USD	0.00	0.00
236002011 State Public Service Com Tax	USD	0.00	0.00
236002012 State Public Service Com Tax	USD	0.00	0.00
236002100 State Foreign Corporation Tax	USD	0.00	0.00
236002199 State Foreign Corporation Tax	USD	0.00	0.00
236002201 State License/Registration Tax	USD	0.00	0.00
236002202 State License/Registration Tax	USD	0.00	0.00
236002203 State License/Registration Tax	USD	0.00	0.00
236002204 State License/Registration Tax	USD	0.00	0.00
236002205 State License/Registration Tax	USD	0.00	0.00
236002206 State License/Registration Tax	USD	0.00	0.00
236002207 State License/Registration Tax	USD	0.00	0.00
236002208 State License/Registration Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002209 State License/Registration Tax	USD	0.00	0.00
236002210 State License Registration Tax	USD	0.00	0.00
236002211 State License Registration Tax	USD	0.00	0.00
236002212 State License Registration Tax	USD	0.00	0.00
236002213 State License Registration Tax	USD	0.00	0.00
236002214 State License Registration Tax	USD	0.00	0.00
236002215 State License Registration Tax	USD	0.00	0.00
236002216 State License Registration Tax	USD	0.00	0.00
236002217 State License Registration Tax	USD	0.00	0.00
236002218 State License Registration Tax	USD	0.00	0.00
236002219 State License Registration Tax	USD	193.00	0.00
236002220 State License Registration Tax	USD	75.00	0.00
2360023 Employee Payroll Taxes	USD	0.00	0.00
236002301 Employee Payroll Taxes	USD	0.00	0.00
236002400 State Franchise Tax-Interco	USD	0.00	0.00
236002499 State Franchise Tax-Interco	USD	0.00	0.00
236003000 Misc State and Local Taxes	USD	0.00	0.00
236003001 Misc State and Local Taxes	USD	0.00	0.00
236003002 Misc State and Local Taxes	USD	0.00	0.00
236003003 Misc State and Local Taxes	USD	0.00	0.00
236003004 Misc State and Local Taxes	USD	0.00	0.00
236003005 Misc State and Local Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003006 Misc State and Local Taxes	USD	0.00	0.00
236003007 Misc State and Local Taxes	USD	0.00	0.00
236003010 Misc State and Local Taxes	USD	0.00	0.00
236003013 Misc State and Local Taxes	USD	0.00	0.00
236003100 Local Sales and Use Taxes	USD	0.00	0.00
236003300 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003301 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003302 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003303 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003304 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003305 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003306 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003308 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003311 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003312 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003313 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003314 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003315 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003316 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003319 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003320 Pers Prop Tax-Cap Leases	USD	0.00	55,700.00
236003321 Pers Prop Tax-Cap Leases	USD	0.00	112,348.55

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003502 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003503 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003504 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003505 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003508 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003509 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003510 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003511 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003512 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003513 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003514 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003515 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003516 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003517 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003518 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003519 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003520 Real Prop Tax-Cap Leases	USD	0.00	32,968.66
236003521 Real Prop Tax-Cap Leases	USD	0.00	102,450.00
2360037 FICA - Incentive accrual	USD	0.00	3,054,819.16
2360038 Reorg Payroll Tax Accrual	USD	0.00	8,793.86
236004112 State Minimum Tax	USD	0.00	0.00
2360070 State Sls and Use Tx-Spec Purp	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2360104 FICA - NON-CURRENT	USD	0.00	9,147,706.05
2360105 FICA - CARES ACT	USD	0.00	9,147,706.06
2360501 Fed Inc Tax-Short Term FIN48	USD	0.00	0.00
2360502 State Inc Tax-Short Term FIN48	USD	3,848.00	0.00
2360601 Fed Inc Tax-Long Term FIN48	USD	0.00	10,893,673.09
2360602 State Inc Tax-Long Term FIN48	USD	0.00	0.00
2360801 Federal Income Tax - IRS Audit	USD	0.00	0.00
2370003 Interest Accrued-Notes Pay	USD	0.00	0.00
2370009 Interest Accrued-Other	USD	0.00	0.00
2370010 Interest Accrued - Affiliated	USD	0.00	0.00
2370016 Interest Accrued - Tax	USD	0.00	0.00
2370048 Acrd Int.- FIT Reserve - LT	USD	0.00	340,702.00
2370348 Acrd Int. - SIT Reserve - LT	USD	0.00	0.00
2370448 Acrd Int. - SIT Reserve - ST	USD	243.00	0.00
2410001 Federal Income Tax Withheld	USD	0.00	0.00
2410002 State Income Tax Withheld	USD	0.00	0.00
2410003 Local Income Tax Withheld	USD	0.00	0.00
2410004 State Sales Tax Collected	USD	0.00	198.90
2410005 FICA Tax Withheld	USD	0.00	0.00
2410006 School District Tax Withheld	USD	0.00	0.00
2410012 Hypothetical Tax	USD	0.00	0.00
2420000 Misc Current & Accrued Liab	USD	0.00	206,000.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420001 P/R Ded - Charitable Contribut	USD	0.00	0.00
2420002 P/R Ded - Medical Insurance	USD	0.00	2,851,117.32
2420003 P/R Ded - Dental Insurance	USD	0.00	485,529.89
2420004 P/R Ded - Long Term Care	USD	0.00	0.00
2420005 P/R Ded - Parking Rent	USD	0.00	0.00
2420006 P/R Ded - Fitness Dues	USD	0.00	0.00
2420007 P/R Ded - Savings Plan	USD	0.00	0.00
2420009 Depend Care/Flex Medical Spend	USD	0.00	2,412,051.99
2420010 P/R Ded - Dependent Life Ins	USD	0.00	0.00
2420012 P/R Ded - Hyatt Legal Plan	USD	0.00	0.00
2420013 P/R Ded - LTD Ins Premiums	USD	0.00	21,669.71
2420014 P/R Ded - Savings Bonds	USD	0.00	0.00
2420015 P/R Ded - Union Dues	USD	0.00	0.00
2420016 P/R Ded-Crt Ordr/Grnshmt/Tx Lv	USD	0.00	0.00
2420017 P/R Ded - AD&D and OAD&D Ins	USD	0.00	0.00
2420018 P/R Ded-Reg&Spec Life Ins Prem	USD	0.00	0.00
2420020 Vacation Pay - This Year	USD	0.00	50,673,573.75
2420021 Vacation Pay - Next Year	USD	0.00	24,956,109.26
2420022 P/R Ded - PAC	USD	0.00	0.00
2420026 MICP	USD	0.00	0.00
2420027 FAS 112 CURRENT LIAB	USD	0.00	5,143,704.89
2420028 ESP - Employer Contrib Accrued	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420029 P/R Ded - HMO	USD	0.00	0.00
2420044 P/R Withholdings	USD	0.00	1,703,967.68
2420045 Other Employee Benefits	USD	0.00	0.00
2420046 FAS 158 SERP Payable - Current	USD	0.00	5,714,859.00
2420048 Company Incentive Plan	USD	0.00	0.00
2420049 P/R Ded - MetPay Insurance	USD	0.00	0.00
2420051 Non-Productive Payroll	USD	0.00	6,332,073.74
2420052 RSU Sec 16 Exec, Current	USD	0.00	0.00
2420053 Perf Share Incentive Plan	USD	0.00	0.00
2420054 Incentive Plan Adjustments	USD	0.00	0.00
2420055 NPIP	USD	0.00	0.00
2420056 CCT Incentive Plan	USD	0.00	0.00
2420057 Control Payroll Disburse Acct	USD	0.00	0.00
2420067 Insurance Claims Pending	USD	0.00	0.00
2420068 Current Liab - LSHW Act	USD	0.00	0.00
2420069 ProServ Org Incentive Plan	USD	0.00	0.00
2420070 P/R Ded - Salvation Army	USD	0.00	0.00
2420071 P/R Ded - Vision Plan	USD	0.00	122,064.01
2420072 P/R - Payroll Adjustment	USD	0.00	256,217.32
2420076 P/R Savings Plan - Incentive	USD	0.00	1,847,039.17
2420081 Environmntl Remediation Accrua	USD	0.00	0.00
2420083 Active Med and Dental IBNR	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420085 OH Growth Fund-Current	USD	0.00	0.00
2420086 Environ Remediation - SEMCO	USD	0.00	0.00
2420091 HSA - Employer Contribution	USD	0.00	0.00
2420199 Opower (HEM) Contract Cap-Curr	USD	0.00	2,759,135.15
2420365 MSOffice 365 Contract Cap-Curr	USD	0.00	7,028,208.00
2420420 Accr DefrComp Ben-CSW Legacy	USD	0.00	183,231.92
2420502 Injuries And Damages	USD	0.00	0.00
2420503 Worker's Comp Admin Fee	USD	0.00	1,039.20
2420504 Accrued Lease Expense	USD	0.00	0.00
2420505 Workers Comp NC Admin Fee	USD	0.00	39,386.59
2420511 Control Cash Disburse Account	USD	0.00	7,440,018.77
2420512 Unclaimed Funds	USD	0.00	553,307.80
2420515 Severance Accrual	USD	0.00	4,852,563.76
2420520 Accr Defer Compensation Ben	USD	0.00	0.00
2420532 Adm Liab-Cur-S/Ins-W/C	USD	0.00	89,630.18
2420554 P/R Ded - Stock Purchase Plan	USD	0.00	0.00
2420558 Admitted Liab NC-Self/Ins-W/C	USD	0.00	849,108.36
2420565 Expatriate Housing Allowance	USD	0.00	0.00
2420569 Self Ins Workers' Comp-Adm	USD	0.00	0.00
2420570 Employee Svings Plan-Sys-Accr	USD	0.00	0.00
2420587 Rent - J.E. Dolan Eng. Lab	USD	0.00	0.00
2420591 Muni B&O Tax - Leased Equ	USD	0.00	0.00

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242059102 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059103 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059104 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059105 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059106 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059107 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059108 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059109 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059110 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059111 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059112 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059113 Muni BO Tax - Leased Equip	USD	0.00	0.00
2420592 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059201 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059202 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059203 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059204 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059205 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059206 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059207 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059208 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059209 Sales & Use Tax - Leased Equ	USD	0.00	0.00

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242059210 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059211 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059212 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059213 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059214 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059215 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059216 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059217 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059218 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059219 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059220 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059221 Sales Use Tax - Leased Equip	USD	0.00	14,907.32
2420598 Est Fin Cost - Sen Unsec Notes	USD	0.00	0.00
2420599 Expatriate Auto Allowance	USD	0.00	0.00
2420604 Energy Services ICP	USD	0.00	0.00
2420607 Incentive Plan Payments	USD	0.00	0.00
2420613 Public Liability Claim Deposit	USD	0.00	0.00
2420615 Severance - Distribution	USD	0.00	0.00
2420618 Accrued Payroll	USD	0.00	32,312,404.68
2420619 Reclamation Res - Preexisting	USD	0.00	0.00
2420620 Energy Supply Non Gen ICP	USD	0.00	34,585.18
2420621 Energy Serv Phantom Equity Pln	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420622 Nuclear Incentive Plan	USD	0.00	74,988.60
2420623 Distr, Cust Ops & Reg Svcs ICP	USD	0.00	25,856.38
2420624 Corp & Shrd Srv Incentive Plan	USD	0.00	27,399,975.83
2420626 Safety Focus Incentive Plan	USD	0.00	0.00
2420634 Sustnd Earngs Improv Severance	USD	0.00	0.00
2420635 Generation Incentive Plan	USD	0.00	5,692,651.43
2420640 Zimmer SCR - Cinergy Cnst Adv	USD	0.00	0.00
2420643 Accrued Audit Fees	USD	0.00	0.00
2420649 Reclamation Liability - Curr	USD	0.00	0.00
2420650 P/R Ded - Health Savings Acct	USD	0.00	0.00
2420651 Reorg Severance Accrual	USD	0.00	0.00
2420653 Reorg Misc HR Exp Accrual	USD	0.00	0.00
2420658 Accrued Prof. Tax Services	USD	0.00	0.00
2420660 AEP Transmission ICP	USD	0.00	14,131,778.02
2420669 Lease Rent Holidays	USD	0.00	0.00
2420689 Oracle Contract Cap - Curr	USD	0.00	7,993,853.63
2430001 Oblig Under Cap Leases - Curr	USD	0.00	15,862,784.95
2430003 Accrued Cur Lease Oblig	USD	0.00	97,609.64
2430031 Oblig undr Oper Lease -Current	USD	0.00	17,409,933.40
2430033 Acrued Curent Oper Lease Oblig	USD	0.00	202,824.77
2520000 Customer Adv for Construction	USD	0.00	0.00
2530000 Other Deferred Credits	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2530007 Employee Related Contingencies	USD	0.00	0.00
2530012 Unclaim Chks - Ret to Gen Fd	USD	0.00	0.00
2530062 Gain on Sale/Leaseback Bldgs	USD	0.00	0.00
2530077 WT2 Lease	USD	0.00	0.00
2530101 MACSS Unidentified EDI Cash	USD	0.00	144,871.14
2530112 Other Deferred Credits-Curr	USD	0.00	1,248,051.49
2530175 Legal Contingencies	USD	0.00	0.00
2530189 Oracle Contract Cap - NonCurr	USD	0.00	0.00
2530199 Opower (HEM) Contrct Cap-NCurr	USD	0.00	5,518,270.30
2530365 MSOffice 365 Contrct Cap-NCurr	USD	0.00	22,500,720.00
2540000 Other Regulatory Liabilities	USD	0.00	0.00
2540006 SFAS 109 DFIT	USD	0.00	0.00
2540007 SFAS 109 Excess DFIT	USD	0.00	0.00
2543001 SFAS109 Flow Thru Def FIT Liab	USD	796.13	0.00
2543002 FAS 109 Flow Thru Deferred SIT	USD	6,718,730.49	0.00
2543220 Economic Development	USD	0.00	0.00
2544001 SFAS 109 Exces Deferred FIT	USD	0.00	16,329,892.12
2550001 Accum Deferred ITC - Federal	USD	0.00	0.00
2820001 ADIT- Other Property - Federal	USD	0.00	0.00
2821001 Accum Defd FIT - Utility Prop	USD	0.00	85,062,569.51
2823001 Acc Dfrd FIT FAS 109 Flow Thru	USD	0.03	0.00
2824001 Acc Dfrd FIT - SFAS 109 Excess	USD	13,107,923.09	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2830001 ADIT - Other - Federal	USD	0.00	0.00
2831001 Accum Deferred FIT - Other	USD	0.00	32,354,268.11
2832002 Acc Dfd SIT - Other Inc & Ded	USD	0.00	0.00
2833001 Acc Dfd FIT FAS 109 Flow Thru	USD	1,810,682.39	0.00
2833002 Acc Dfrd SIT FAS 109 Flow Thru	USD	0.00	0.00
2834001 Acc Defd FIT - SFAS 109 Excess	USD	0.00	529,749.05
4020000 Maintenance Expense	USD	0.00	8,401.06
4030001 Depreciation Exp	USD	1,716,065.58	0.00
4030024 AEPSC Trans. Depreciation Exp.	USD	980,853.66	0.00
4040001 Amort. of Plant	USD	276,762.82	0.00
4081002 FICA	USD	28,434,847.86	0.00
4081003 Federal Unemployment Tax	USD	235,712.03	0.00
408100519 Real Personal Property Taxes	USD	27,127.43	0.00
408100520 Real Personal Property Taxes	USD	119,560.14	0.00
408100521 Real Personal Property Taxes	USD	1,069,566.00	0.00
408100620 State Gross Receipts Tax	USD	0.00	2,551.00
408100621 State Gross Receipts Tax	USD	6,269.00	0.00
4081007 State Unemployment Tax	USD	918,549.14	0.00
408100821 State Franchise Taxes	USD	40,500.00	0.00
408101920 State Sales and Use Taxes	USD	0.00	7,911.92
408101921 State Sales and Use Taxes	USD	231.72	0.00
408102920 Real-Pers Prop Tax-Cap Leases	USD	27,848.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
408102921 Real-Pers Prop Tax-Cap Leases	USD	56,646.00	0.00
4091001 Income Taxes, UOI - Federal	USD	47,740.06	0.00
409100221 Income Taxes UOI - State	USD	0.00	5.23
409100321 Income Taxes UOI - Local	USD	0.00	1,165,455.27
4101001 Prov Def I/T Util Op Inc-Fed	USD	27,768,167.49	0.00
4101002 Prov Def I/T Util Op Inc-State	USD	2,212,301.06	0.00
4111001 Prv Def I/T-Cr Util Op Inc-Fed	USD	0.00	27,944,868.52
4111002 Prv Def I/T-Cr UtilOpInc-State	USD	0.00	3,015,808.59
4120001 Constructn Othr Svcs-Affil Cos	USD	335,028,308.88	0.00
4171001 Exp of NonUtil Oper - Nonassoc	USD	0.00	0.00
4171006 Outside Services - Other	USD	0.00	0.00
4171009 Office Supplies & Expense	USD	37,500.00	0.00
4171011 Membership Dues	USD	0.00	0.00
4180002 Non-Opratng Rntal Inc-Oper	USD	24,750.08	0.00
4180003 Non-Opratng Rntal Inc-Maint	USD	11,528.99	0.00
4180004 Non-Opratng Rntal Inc-Rntal	USD	50.00	0.00
4190002 Int & Dividend Inc - Nonassoc	USD	0.00	499.74
4190005 Interest Income - Assoc CBP	USD	11,610.19	0.00
4210001 Misc Non-Operating Inc-Assoc	USD	0.00	94,227.35
4210002 Misc Non-Op Inc-NonAsc-Rents	USD	0.00	15,227.52
4210007 Misc Non-Op Inc - NonAsc - Oth	USD	0.00	94,258.29
4210009 Misc Non-Op Exp - NonAssoc	USD	235,936.35	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4261000 Donations	USD	316,688.00	0.00
4263001 Penalties	USD	8,195.42	0.00
4264000 Civic and Political Activity	USD	1,744,678.97	0.00
4264001 Non-deduct Lobbying per IRS	USD	201,990.00	0.00
4265002 Other Deductions - Nonassoc	USD	443,657.96	0.00
4265004 Social & Service Club Dues	USD	371,785.12	0.00
4265007 Regulatory Expenses	USD	126,000.00	0.00
4265034 Transaction Costs	USD	1,308.93	0.00
4300003 Int to Assoc Co - CBP	USD	607,921.72	0.00
4310001 Other Interest Expense	USD	405,502.33	0.00
4310007 Lines Of Credit	USD	13,171.64	0.00
4310022 Interest Expense - Federal Tax	USD	0.00	0.00
4320000 Allw Brrwed Fnds Used Cnstr-Cr	USD	3,695.51	0.00
4560041 Miscellaneous Revenue-NonAffil	USD	0.00	0.00
4571001 Service Rev - Direct Affil	USD	0.00	673,021,489.80
4572001 Service Rev-Indirect Cost-Affi	USD	0.00	128,943,472.89
4573001 Compensation for Capital-Affil	USD	669,246.67	0.00
4581001 Service Rev-Direct Costs-NAC	USD	0.00	2,178,767.00
4582001 Service Rev-Indirect Cost-NAC	USD	0.00	198,658.56
5000000 Oper Supervision & Engineering	USD	17,647,269.59	0.00
5000002 Dresden Oper Supervision & Eng	USD	49.28	0.00
5010000 Fuel	USD	1,446,642.34	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5010028 Gypsum Sales Proceeds	USD	0.00	1,806.19
5020000 Steam Expenses	USD	30,278.62	0.00
5020001 Lime Expense	USD	13,975.41	0.00
5020002 Urea Expense	USD	16,765.40	0.00
5020003 Trona Expense	USD	14,406.02	0.00
5020004 Lime-Related Expenses	USD	31,508.11	0.00
5020007 Lime Hydrate Expense	USD	17,350.49	0.00
5020008 Activated Carbon	USD	41,799.84	0.00
5020013 Anhydrous Ammonia Expense	USD	18,351.24	0.00
5020014 Calcium Bromide Expense	USD	2,303.17	0.00
5020025 Steam Exp Environmental	USD	3,227.63	0.00
5020028 Sodium Bicarbonate Expense	USD	19,345.33	0.00
5050000 Electric Expenses	USD	801.03	0.00
5060000 Misc Steam Power Expenses	USD	0.00	1,243,971.39
5060011 BSRR O/U Recovery-Oper Costs	USD	2,029.31	0.00
5060025 Misc Stm Pwr Exp Environmental	USD	3,272.04	0.00
5100000 Maint Supv & Engineering	USD	769,049.80	0.00
5110000 Maintenance of Structures	USD	318,538.37	0.00
5120000 Maintenance of Boiler Plant	USD	2,701,749.67	0.00
5120025 Maint of Blr Plt Environmental	USD	6,637.50	0.00
5130000 Maintenance of Electric Plant	USD	2,391,266.43	0.00
5140000 Maintenance of Misc Steam Plt	USD	549,948.71	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5170000 Oper Supervision & Engineering	USD	1,396.50	0.00
5200000 Steam Expenses	USD	93.65	0.00
5240000 Misc Nuclear Power Expenses	USD	3,819.80	0.00
5240007 Industrial Security	USD	0.00	4.59
5280000 Maint Supv & Engineering	USD	28,843.90	0.00
5300000 Maint of Reactor Plant Equip	USD	670,935.48	0.00
5310000 Maintenance of Electric Plant	USD	46,105.42	0.00
5350000 Oper Supervision & Engineering	USD	578,825.26	0.00
5370000 Hydraulic Expenses	USD	37,464.29	0.00
5370001 Fish & Wildlife Facilities	USD	9,766.80	0.00
5370002 Recreation Facilities	USD	39,167.04	0.00
5380000 Electric Expenses	USD	183,741.49	0.00
5390000 Misc Hydr Power Generation Exp	USD	877,566.15	0.00
5390001 Misc Hydr Pwr - Envir Poll Cnt	USD	15,820.21	0.00
5410000 Maint Supv & Engineering	USD	123,265.90	0.00
5420000 Maintenance of Structures	USD	219,093.82	0.00
5430000 Maint Rsrvoirs,Dams&Wtrways	USD	161,668.01	0.00
5440000 Maintenance of Electric Plant	USD	248,333.99	0.00
5450000 Maint of Misc Hydraulic Plant	USD	10,715.21	0.00
5450001 Maint Hydr Plt-Fish&Wildlfe Fa	USD	301.47	0.00
5450002 Maint of Misc Hydr Plt-Rec Fac	USD	10,126.92	0.00
5460000 Oper Supervision & Engineering	USD	6,698.74	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5470004 Fuel - Gas Turb - Purch / Hand	USD	11,885.39	0.00
5480000 Generation Expenses	USD	23,812.30	0.00
5490000 Misc Other Pwer Generation Exp	USD	51,456.97	0.00
5520001 Maint of Struct - Gas Turbine	USD	57.80	0.00
5530000 Maintenance of Generating Plt	USD	4,640.34	0.00
5530001 Maint of Gen Plant - Gas Turb	USD	20,474.88	0.00
5560000 Sys Control & Load Dispatching	USD	2,468,923.94	0.00
5570000 Other Expenses	USD	7,231,003.37	0.00
5570020 MATL-COMPUTER HARDWARE	USD	114.13	0.00
5600000 Oper Supervision & Engineering	USD	37,573,745.62	0.00
5612000 Load Dispatch-Mntr&Op TransSys	USD	3,871,188.38	0.00
5613000 Load Dispatch-Trans Srvc&Sched	USD	0.00	13,097.40
5614005 ERCOT Admin-SSC&DS	USD	67,496.18	0.00
5615000 Reliability,Plng&Stds Develop	USD	1,694,007.99	0.00
5620001 Station Expenses - Nonassoc	USD	1,214,188.50	0.00
5621001 Oper of Energy Storage Equip	USD	20,996.50	0.00
5630000 Overhead Line Expenses	USD	368,026.41	0.00
5640000 Underground Line Expenses	USD	134.38	0.00
5660000 Misc Transmission Expenses	USD	5,223,141.44	0.00
5670001 Rents - Nonassociated	USD	3,127.44	0.00
5680000 Maint Supv & Engineering	USD	163,090.48	0.00
5690000 Maintenance of Structures	USD	73,733.28	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5691000 Maint of Computer Hardware	USD	195,990.62	0.00
5692000 Maint of Computer Software	USD	782,076.97	0.00
5700000 Maint of Station Equipment	USD	5,354,680.04	0.00
5710000 Maintenance of Overhead Lines	USD	3,712,122.28	0.00
5720000 Maint of Underground Lines	USD	238,529.50	0.00
5730000 Maint of Misc Trnsmssion Plt	USD	345,914.41	0.00
5800000 Oper Supervision & Engineering	USD	3,931,814.80	0.00
5810000 Load Dispatching	USD	470.81	0.00
5820000 Station Expenses	USD	1,847,128.84	0.00
5830000 Overhead Line Expenses	USD	3,378.52	0.00
5840000 Underground Line Expenses	USD	555,641.99	0.00
5850000 Street Lighting & Signal Sys E	USD	6,942.02	0.00
5860000 Meter Expenses	USD	798,147.92	0.00
5880000 Miscellaneous Distribution Exp	USD	3,566,163.46	0.00
5900000 Maint Supv & Engineering	USD	81,365.24	0.00
5910000 Maintenance of Structures	USD	41,002.01	0.00
5920000 Maint of Station Equipment	USD	2,829,021.46	0.00
5930000 Maintenance of Overhead Lines	USD	775,464.73	0.00
5940000 Maint of Underground Lines	USD	1,754.53	0.00
5950000 Maint of Lne Trnf,Rglators&Dvi	USD	209.69	0.00
5960000 Maint of Strt Lghtng & Sgnal S	USD	4.31	0.00
5970000 Maintenance of Meters	USD	1,196.82	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5980000 Maint of Misc Distribution Plt	USD	21,677.02	0.00
9010000 Supervision - Customer Accts	USD	230,868.88	0.00
9020000 Meter Reading Expenses	USD	346,440.13	0.00
9020002 Meter Reading - Regular	USD	3,386.80	0.00
9020003 Meter Reading - Large Power	USD	335,296.17	0.00
9030000 Cust Records & Collection Exp	USD	4,713,593.25	0.00
9030001 Customer Orders & Inquiries	USD	17,857,585.81	0.00
9030002 Manual Billing	USD	287,761.42	0.00
9030003 Postage - Customer Bills	USD	164,711.69	0.00
9030004 Cashiering	USD	331,086.43	0.00
9030005 Collection Agents Fees & Exp	USD	157,750.54	0.00
9030006 Credit & Oth Collection Activi	USD	2,725,808.14	0.00
9030007 Collectors	USD	1,433,324.53	0.00
9030009 Data Processing	USD	58,889.24	0.00
9040007 Uncoll Accts - Misc Receivable	USD	10,846.10	0.00
9050000 Misc Customer Accounts Exp	USD	91,819.15	0.00
9070000 Supervision - Customer Service	USD	458,262.05	0.00
9080000 Customer Assistance Expenses	USD	183,630.73	0.00
9080009 Cust Assistance Expense - DSM	USD	10,768.18	0.00
9100000 Misc Cust Svc&Informational Ex	USD	340,071.79	0.00
9100001 Misc Cust Svc & Info Exp - RCS	USD	32,610.93	0.00
9120000 Demonstrating & Selling Exp	USD	166,848.77	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9120001 Demo & Selling Exp - Res	USD	18.22	0.00
9120003 Demo & Selling Exp - Area Dev	USD	212.93	0.00
9200000 Administrative & Gen Salaries	USD	101,301,682.23	0.00
9210001 Off Supl & Exp - Nonassociated	USD	6,046,957.42	0.00
9210002 Off Supl & Exp - Associated	USD	770,922.39	0.00
9210003 Office Supplies & Exp - Trnsf	USD	66.61	0.00
9210004 Office Utilites	USD	980,827.39	0.00
9210005 Cellular Phones and Pagers	USD	99.35	0.00
9210021 EMP TRAVEL - Airfare	USD	1,872.61	0.00
9210022 MEALS & ENT-100 Pct DEDUCTIBLE	USD	297.16	0.00
9210023 EMP TRAVEL-MILEAGE	USD	614.56	0.00
9210024 EMP TRAVEL-PARKING	USD	173.12	0.00
9210025 MEALS & ENT-50 Pct DEDUCTIBLE	USD	29.60	0.00
9210026 EMP TRAVEL-CAR RENTAL	USD	168.88	0.00
9210028 EMP TRAVEL-HOTEL & LODGING	USD	1,719.29	0.00
9210030 EMP TRAVEL-OTHER	USD	2,289.95	0.00
9210031 SAFETY EQUIPMENT AND SUPPLIES	USD	1,619.58	0.00
9210034 In-House Training & Seminars	USD	1,756.77	0.00
9210037 OEM/TECHNICAL TRAINING	USD	80.63	0.00
9210038 SAFETY EQUIP CALIB & TESTING	USD	0.00	0.00
9210040 DUES-BUSINESS/PROFESSIONAL	USD	1,016.71	0.00
9220000 Administrative Exp Trnsf - Cr	USD	10.19	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9220002 Admin Exp Trnsf Const-Mngerial	USD	0.00	0.00
9220005 Overhead Loadings	USD	0.00	1,832,782.64
9230001 Outside Svcs Empl - Nonassoc	USD	28,035,462.37	0.00
9230003 AEPSC Billed to Client Co	USD	0.00	1,345,280.45
9230024 SRV-MAIL/MESSENGER-POSTAGE	USD	40.84	0.00
9230025 SRV-CONSULTING	USD	6,000.00	0.00
9230026 SRV-VEHICLE REPAIR & MAINTENAN	USD	83.81	0.00
9230031 SRV-OUTSIDE SERVICES (TECH)	USD	189.50	0.00
9230034 SRV-SOFTWARE LICENSING	USD	1,442.53	0.00
9230038 SRV-ENVIRONMENTAL	USD	51.38	0.00
9240000 Property Insurance	USD	94,465.93	0.00
9250000 Injuries and Damages	USD	187,377.71	0.00
9250001 Safety Dinners and Awards	USD	846.46	0.00
9250002 Emp Accident Prvntion-Adm Exp	USD	135,619.12	0.00
9250006 Wrkrs Cmpnsth Pre&Slf Ins Prv	USD	434,469.56	0.00
9250007 Prsnal Injries&Prop Dmage-Pub	USD	5,743.86	0.00
9260000 Employee Pensions & Benefits	USD	14,267.88	0.00
9260001 Edit & Print Empl Pub-Salaries	USD	4,834.67	0.00
9260002 Pension & Group Ins Admin	USD	116,679.40	0.00
9260003 Pension Plan	USD	24,664,246.05	0.00
9260004 Group Life Insurance Premiums	USD	1,408,413.12	0.00
9260005 Group Medical Ins Premiums	USD	36,690,214.31	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9260007 Group L-T Disability Ins Prem	USD	953,971.65	0.00
9260008 Umbrella Trust Expense	USD	0.00	10,624,690.13
9260009 Group Dental Insurance Prem	USD	1,371,554.02	0.00
9260010 Training Administration Exp	USD	234,833.68	0.00
9260012 Employee Activities	USD	500,015.58	0.00
9260014 Educational Assistance Pmts	USD	742,979.63	0.00
9260021 Postretirement Benefits - OPEB	USD	1,520,088.49	0.00
9260026 Savings Plan Administration	USD	8,329.90	0.00
9260027 Savings Plan Contributions	USD	16,144,275.02	0.00
9260036 Deferred Compensation	USD	1,629,218.62	0.00
9260037 Supplemental Pension	USD	572,980.93	0.00
9260040 SFAS 112 Postemployment Benef	USD	637,635.00	0.00
9260042 SERP Pension - Non-Service	USD	1,815,389.09	0.00
9260043 OPEB - Non-Service	USD	0.00	17,821,870.41
9260051 Frg Ben Loading - Grp Ins	USD	100.00	0.00
9260062 Pension Plan - Non-Service	USD	7,685,745.65	0.00
9280000 Regulatory Commission Exp	USD	25,818.16	0.00
9280001 Regulatory Commission Exp-Adm	USD	0.00	51.11
9280002 Regulatory Commission Exp-Case	USD	5,673,332.43	0.00
9280005 Reg Com Exp-FERC Trans Cases	USD	219,577.69	0.00
9301000 General Advertising Expenses	USD	6,000.00	0.00
9301001 Newspaper Advertising Space	USD	83.82	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9301010 Publicity	USD	232.82	0.00
9301012 Public Opinion Surveys	USD	100,886.60	0.00
9301014 Video Communications	USD	504.11	0.00
9301015 Other Corporate Comm Exp	USD	9,738.64	0.00
9302000 Misc General Expenses	USD	1,229,585.76	0.00
9302003 Corporate & Fiscal Expenses	USD	1,156,873.70	0.00
9302004 Research, Develop&Demonstr Exp	USD	6,071.42	0.00
9302007 Assoc Business Development Exp	USD	1,437,891.68	0.00
9302017 SellingPrice Normalization Exp	USD	0.00	4.04
9302458 AEPSC Non Affiliated expenses	USD	1,994,238.57	0.00
9310000 Rents	USD	32,239.31	0.00
9310001 Rents - Real Property	USD	4,840,642.81	0.00
9310002 Rents - Personal Property	USD	4,106,403.54	0.00
9310003 Rents - Real Property - Assoc	USD	20,436,240.15	0.00
9310004 Rents - Personal Prop - Assoc	USD	13,460.28	0.00
9310005 Int on Regulated Fin Leases	USD	841,148.96	0.00
9350000 Maintenance of General Plant	USD	933,727.45	0.00
9350001 Maint of Structures - Owned	USD	3,792,163.25	0.00
9350002 Maint of Structures - Leased	USD	195,282.75	0.00
9350003 Maint of Prprty Held Fture Use	USD	1,337.67	0.00
9350012 Maint of Data Equipment	USD	1,312,145.06	0.00
9350013 Maint of Cmmncation Eq-Unall	USD	9,341,507.17	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9350015 Maint of Office Furniture & Eq	USD	28,354,158.77	0.00
9350016 Maintenance of Video Equipment	USD	0.00	53.74
9350017 Maint of Misc General Property	USD	64,052.07	0.00
9350019 Maint of Gen Plant-SCADA Equ	USD	31,116.92	0.00
9350024 Maint of DA-AMI Comm Equip	USD	48,857.36	0.00
BD0001 Budget Use Only - O&M	USD	0.00	0.00
BD0011 Budget Use Only - Depreciation	USD	0.00	0.00
Total for Ledger	USD	3,127,822,378.25	3,127,822,378.25

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1010001 Plant in Service	USD	290,114,239.64	0.00
1010007 Plant In Service-IMPco-SBSMPP	USD	0.00	0.00
1011001 Capital Leases	USD	118,519,277.33	0.00
1011006 Prov-Leased Assets	USD	0.00	46,983,764.05
1011012 Accrued Capital Leases	USD	973,975.08	0.00
1011031 Operating Lease	USD	156,349,986.52	0.00
1011032 Accrued Operating Leases	USD	317,455.74	0.00
1011034 Operating Leases - Gen & Misc	USD	0.00	0.00
1011036 Prov - Operating Lease Assets	USD	0.00	34,726,287.82
1011039 Prov-Operating Lease -Gen&Misc	USD	0.00	0.00
1020001 Plant Purchd or Sold	USD	0.00	0.00
1030001 Experimental Plant in Service	USD	0.00	0.00
1050001 Held For Fut Use	USD	0.00	0.00
1050002 Held For Fut Use-Transmissn	USD	0.00	0.00
1050003 Held For Fut Use-Distribution	USD	0.00	0.00
1060001 Const Not Classifd	USD	5,514,908.96	0.00
1060002 Const Not Classifd-Transmissn	USD	0.00	0.00
1060003 Const Not Classifd-Distributio	USD	0.00	0.00
1060004 Const Not Classifd-Gen&Misc	USD	0.00	0.00
1070000 Construction Work In Progress	USD	0.00	0.00
1070001 CWIP - Project	USD	7,764,805.02	0.00
1070005 CWIP - Fuel Support Groups	USD	0.00	0.00
1070007 Cloud Implementation Costs	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1070910 Capitalized Softwr Bill Step 1	USD	0.00	0.00
1070920 Capitalized Softwr Bill Step 2	USD	0.00	0.00
1070930 Cloud Implmntatn Costs-Step 1	USD	0.00	0.00
1080000 Accum Prov for Deprec of Plant	USD	0.00	0.00
1080001 A/P for Deprec of Plt	USD	0.00	133,049,442.24
1080005 RWIP - Project Detail	USD	386,265.22	0.00
1110001 A/P for Amort of Plt	USD	0.00	6,306,564.82
1160020 Trans Costs - SERP	USD	0.00	0.00
1160021 Distr Costs - SERP	USD	0.00	0.00
1160022 Gen Costs - SERP	USD	0.00	0.00
1201000 Nuclr Fuel in Proc of Refinmnt	USD	0.00	0.00
1206000 Nuclear Fuel Under Cap Leases	USD	0.00	0.00
1210000 Nonutility Property	USD	0.00	0.00
1210001 Nonutility Property - Owned	USD	0.00	0.00
1220000 Depr & Amort of Nonutil Prop	USD	0.00	0.00
1220001 Depr&Amrt of Nonutil Prop-Ownd	USD	0.00	0.00
1220003 Depr&Amrt of Nonutil Prop-WIP	USD	0.00	0.00
1240000 Other Investments	USD	0.00	0.00
1240002 Oth Investments-Nonassociated	USD	0.00	0.00
1240005 Spec Allowance Inv NOx	USD	0.00	0.00
1240006 Other Investments - COLI	USD	0.00	0.00
1240007 Deferred Compensation Benefits	USD	17,626,003.28	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1240008 Umbrella Trust	USD	234,112,253.99	0.00
1240010 Oth Invest-Nonassociated-Curr	USD	0.00	0.00
1240013 Cash Surrender Value Life Ins	USD	0.00	0.00
1240025 Other Property - CWIP	USD	0.00	0.00
1240048 CSW SERP Investment	USD	91,117.74	0.00
1240053 Defer Comp Plan-CSW Legacy	USD	24,674.71	0.00
1240054 Umbrella Trust-WFargo Int&Div	USD	4,382,848.73	0.00
1280007 PRW NonUMWA Net Fund Pos AEPSC	USD	206,413,156.47	0.00
1280008 SFAS 106 - Non-UMWA PRW -AEPSC	USD	9,552,685.52	0.00
1310000 Cash	USD	10,072,996.51	0.00
1340000 Other Special Deposits	USD	0.00	0.00
1340004 Worker's Comp Adv Premium	USD	0.00	0.00
1340008 Deposits - Office Space Rental	USD	0.00	0.00
1340053 Deposits - Flexible Spending	USD	309,374.92	0.00
1350000 Working Funds	USD	13,041,505.05	0.00
1350001 Cash Advances	USD	0.00	0.00
1350002 Petty Cash	USD	0.00	0.00
1350003 Cash Advances - Wages	USD	0.00	0.00
1350004 Cash Adv-Employee Expenses	USD	0.00	0.00
1350009 Cash Advances - STAR T&E Pilot	USD	0.00	0.00
1410000 Notes Receivable	USD	0.00	0.00
1410002 P/R Ded - Misc Loan Repayments	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1420001 Customer A/R - Electric	USD	0.00	0.00
1420002 Customer A/R - PIP Plan	USD	0.00	0.00
1420003 Customer A/R - CMP	USD	0.00	0.00
1420004 Customer A/R - RIF Plan	USD	0.00	0.00
1420005 Employee Loans - Current	USD	0.00	0.00
1420006 A/R-Customer Assistance	USD	0.00	0.00
1420011 A/R - Retail Cust Rents	USD	0.00	0.00
1420101 Other Accounts Rec - Cust	USD	0.00	0.00
1420102 AR Peoplesoft Billing - Cust	USD	4,227,853.83	0.00
1430001 Other Accounts Rec-Regular	USD	0.00	0.00
1430002 Allowances	USD	0.00	0.00
1430004 Insurance	USD	0.00	0.00
1430018 Survivor Benefit Plan Premiums	USD	0.00	0.00
1430022 2001 Employee Biweekly Pay Cnv	USD	935,386.82	0.00
1430023 A/R PeopleSoft Billing System	USD	0.00	0.00
1430036 Acct. Rec. - Miscellaneous	USD	0.00	0.00
1430071 A/R Non Assoc Co - AEPSC Bills	USD	234,787.34	0.00
1430080 Jointly Owned Unit O&M Billing	USD	0.00	0.00
1430081 Damage Recovery - Third Party	USD	0.00	0.00
1430083 Damage Recovery Offset Demand	USD	22.02	0.00
1430089 A/R - Benefits Billing	USD	0.00	0.00
1430101 Other Accounts Rec - Misc	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1430102 AR Peoplesoft Billing - Misc	USD	1,287,575.63	0.00
1430103 AR Long-Term-Miscellaneous	USD	0.00	0.00
1440002 Uncoll Accts-Other Receivables	USD	0.00	820.85
1450000 Corp Borrow Prg (NR-Assoc)	USD	0.00	0.00
1460000 Accts Rec from Assoc Cos	USD	0.00	0.00
1460001 A/R Assoc Co - InterUnit G/L	USD	5,593,731.79	0.00
1460006 A/R Assoc Co - Intercompany	USD	0.00	0.00
1460007 A/R Assoc Co - OAR System	USD	0.00	0.00
1460008 A/R Assoc Co - AEPSC Bills	USD	138,398,409.24	0.00
1460009 A/R Assoc Co - InterUnit A/P	USD	1,775,509.38	0.00
1460011 A/R Assoc Co - Multi Pmts	USD	202,753.77	0.00
1460012 A/R Assoc-PCRB Interest	USD	0.00	0.00
1460016 A/R-Assoc Co - Dependent Care	USD	0.00	0.00
1460017 A/R-Assoc Co-Stock Purch Plan	USD	0.00	0.00
1460019 A/R-Assoc Co-AEPSC-Agent	USD	0.00	0.00
1460025 Fleet - M4 - A/R	USD	2,664.79	0.00
1460036 A/R Assoc Co - Payroll Ded	USD	0.00	0.00
1460041 A/R Assc Co - Non-InterUnit GL	USD	0.00	0.00
1460054 JV-Acct Rec.-Assoc-NonAffil	USD	0.00	0.00
1510001 Fuel Stock - Coal	USD	0.00	0.00
1510004 Coal In Transit - Terminal	USD	0.00	0.00
1510017 Lignite Inv on Hand Inc Transp	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1520000 Fuel Stock Exp Undistributed	USD	0.00	0.00
1540001 M&S - Regular	USD	0.00	0.00
1540004 M&S - Exempt Material	USD	0.00	0.00
1540014 Indus Direct Charge Clearing	USD	0.00	0.00
1540018 M&S Inventory - Lease Equip	USD	0.00	0.00
1540019 M&S Validation Error Correctns	USD	0.00	0.00
1560000 Other Materials & Supplies	USD	0.00	0.00
1581001 NOx Allowance Inventory	USD	0.00	0.00
1630000 Stores Expense Undistributed	USD	0.00	0.00
1630001 Stores Exp - T&D Centrl Wrhse	USD	0.00	0.00
1630002 Strs Exp-Ft Wayne Centrl Wrhse	USD	0.00	0.00
1630003 Strs Exp-Roanoke Centrl Wrhse	USD	0.00	0.00
1630004 Strs Exp-T&D Satellite Storerm	USD	0.00	0.00
1630005 Stores Exp - Rockport Plant	USD	0.00	0.00
1630006 Stores Exp - Amos Plant	USD	0.00	0.00
1630007 Stores Exp - Clinch River Plan	USD	0.00	0.00
1630008 Stores Exp - Glen Lyn Plant	USD	0.00	0.00
1630009 Stores Exp - Kanawha River Plt	USD	0.00	0.00
1630010 Stores Exp - Mountaineer Plt	USD	0.00	0.00
1630011 Stores Exp - Sporn Plant	USD	0.00	0.00
1630013 Stores Exp - Conesville Plant	USD	0.00	0.00
1630014 Stores Exp - Picway Plant	USD	0.00	0.00

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1630017 Stores Exp - Tanners Creek Plt	USD	0.00	0.00
1630018 Stores Exp - Cook Nuclear Plan	USD	0.00	0.00
1630019 Stores Exp - Big Sandy Plant	USD	0.00	0.00
1630020 Stores Exp - Cardinal Plant	USD	0.00	0.00
1630021 Stores Exp - Gavin Plant	USD	0.00	0.00
1630022 Stores Exp - Kammer Plant	USD	0.00	0.00
1630023 Stores Exp - Mitchell Plant	USD	0.00	0.00
1630024 Stores Exp - Muskingum River	USD	0.00	0.00
1630026 Stores Exp - Cook Coal Term	USD	0.00	0.00
1630027 Stores Exp - Waterford Plant	USD	0.00	0.00
1630029 Stores Exp - Fossil & Hydro	USD	0.00	0.00
1630031 Stores Exp - T&D General	USD	0.00	0.00
1630032 Stores Exp - Power Gen General	USD	0.00	0.00
1630033 Stores Exp - All Busin Units	USD	0.00	0.00
1630035 Coleto Creek Power Station	USD	0.00	0.00
1630036 E.S. Joslin Power Station	USD	0.00	0.00
1630043 Comanche Station	USD	0.00	0.00
1630044 Northeast Station - 1 & 2	USD	0.00	0.00
1630045 Northeast Station - 3 & 4	USD	0.00	0.00
1630046 Riverside Station	USD	0.00	0.00
1630047 Southwest Station	USD	0.00	0.00
1630048 Tulsa Power Station	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630049 Weleetka Power Station	USD	0.00	0.00
1630050 Alliance Railcar Repair Fac	USD	0.00	0.00
1630053 Arsenal Hill Power Plant	USD	0.00	0.00
1630054 Central Maintenance Facility	USD	0.00	0.00
1630055 Flint Creek Power Plant	USD	0.00	0.00
1630056 Knox Lee Power Plant	USD	0.00	0.00
1630057 Lieberman Power Plant	USD	0.00	0.00
1630058 Lone Star Power Plant #1	USD	0.00	0.00
1630059 Pirkey Power Plant	USD	0.00	0.00
1630060 Wilkes Power Plant	USD	0.00	0.00
1630061 Welsh Power Plant	USD	0.00	0.00
1630062 Fort Phantom Power Station	USD	0.00	0.00
1630063 Oak Creek Power Station	USD	0.00	0.00
1630064 Oklaunion Power Station	USD	0.00	0.00
1630065 Paint Creek Power Station	USD	0.00	0.00
1630066 Rio Pecos Power Station	USD	0.00	0.00
1630069 San Angelo Power Station	USD	0.00	0.00
1630070 Stores Exp - Houston Pipe Line	USD	0.00	0.00
1630071 Stores Exp - Conesville Prep	USD	0.00	0.00
1630089 Stores Exp - Shrevprt Chem Lab	USD	0.00	0.00
1630091 Stores Exp - Central Mach Shop	USD	0.00	0.00
1630109 Strs Exp - ACCT-COUNT-ADJ	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630110 Strs Exp - ACCT-FRT-EXPENSE	USD	0.00	0.00
1630112 Strs Exp - PRICE VARIANCE	USD	0.00	0.00
1630120 Strs Exp - Kingsville	USD	0.00	0.00
1630121 Strs Exp - Tulsa	USD	0.00	0.00
1630122 Strs Exp - Longview	USD	0.00	0.00
1630125 Stores - Contract & Labor Svcs	USD	0.00	0.00
1630126 Strs Exp - Transf Poly PH Pad	USD	0.00	0.00
1630136 Str Exp - Marmet Hydro	USD	0.00	0.00
1630137 Str Exp - London Hydro	USD	0.00	0.00
1630139 Str Exp - Smith Mountain Hydro	USD	0.00	0.00
1630140 Str Exp - Claytor Hydro	USD	0.00	0.00
1630152 Str Exp - Racine Hydro	USD	0.00	0.00
1630155 Stores Exp - Ceredo Plant	USD	0.00	0.00
1630156 Stores Exp - Darby Plant	USD	0.00	0.00
1630157 Stores Exp - Mattison Plant	USD	0.00	0.00
1630158 Stores Exp-Lawrenceburg Plant	USD	0.00	0.00
1630159 Stores Expense - Turk Plant	USD	0.00	0.00
1630160 Stores Expense - Dresden Plant	USD	0.00	0.00
1630999 Cash Discount Allocation Only	USD	0.00	0.00
1650001 Prepaid Insurance	USD	364,537.62	0.00
1650004 Prepaid Interest	USD	0.00	0.00
1650005 Prepaid Employee Benefits	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1650006 Other Prepayments	USD	47,547,560.26	0.00
1650007 Corporate Owned Life Insurance	USD	0.00	0.00
1650010 Prepaid Pension Benefits	USD	170,998,834.25	0.00
165001203 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001204 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001205 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001206 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001207 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001212 Prepaid Use Taxes	USD	0.00	0.00
165001218 Prepaid Use Taxes	USD	0.00	0.00
165001219 Prepaid Use Taxes	USD	0.00	0.00
165001220 Prepaid Use Taxes	USD	0.00	0.00
165001221 Prepaid Use Taxes	USD	427,181.25	0.00
1650014 FAS 158 Qual Contra Asset	USD	0.00	170,998,834.25
1650021 Prepaid Insurance - EIS	USD	150,920.26	0.00
1650023 Prepaid Lease	USD	0.00	0.00
1650030 Other Prepayments - Long Term	USD	12,002,823.92	0.00
1650035 PRW Without MED-D Benefits	USD	183,497,566.49	0.00
1650036 PRW for Med-D Benefits	USD	0.00	0.00
1650037 FAS158 Contra-PRW Exclud Med-D	USD	0.00	183,497,566.49
1710000 Interest&Dividends Receivable	USD	0.00	0.00
1710002 Int & Div Receivable - Affil	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1740000 Misc Current & Accrued Assets	USD	0.00	0.00
1740012 Pension Plan	USD	0.00	0.00
1810002 Unamort Debt Exp - Inst Pur Cn	USD	0.00	0.00
1810003 Unamort Debt Exp Notes Payable	USD	0.00	0.00
1810006 Unamort Debt Exp - Sr Unsec Nt	USD	0.00	0.00
1823000 Other Regulatory Assets	USD	0.00	0.00
1823080 Deregulation Consumer Educat	USD	0.00	0.00
1823082 Deregulation Implementation	USD	0.00	0.00
1823083 Transition Regulatory Assets	USD	0.00	0.00
1823108 Reg Asset - Rate Case Expenses	USD	0.00	0.00
1823120 Other PJM Integration	USD	0.00	0.00
1823152 Unrecovered Fuel Cost - WV	USD	0.00	0.00
1823157 Interstate Project 765kv Line	USD	0.00	0.00
1823165 REG ASSET FAS 158 QUAL PLAN	USD	459,017,411.50	0.00
1823166 REG ASSET FAS 158 OPEB PLAN	USD	0.00	32,468,275.50
1823167 REG Asset FAS 158 SERP Plan	USD	28,280,312.00	0.00
1823175 TCC RC Exp-CTC-Docket 32758	USD	0.00	0.00
1823186 ADVANCED METERING SYSTEM-AMS	USD	0.00	0.00
1823301 SFAS 109 Flow Thru Defd FIT	USD	0.19	0.00
1823302 SFAS 109 Flow Thru Defrd SIT	USD	0.00	0.00
1823359 SWEPCo Transmission Recovery	USD	0.00	0.00
1823500 Mon Power Integration Cost	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1830000 Prelimin Surv&Investgtn Chrgs	USD	0.00	0.00
1830001 Interstate Project 765 kv Line	USD	0.00	0.00
1840000 Clearing Accounts	USD	0.00	0.00
1840001 Bldg Servcs Oper Exp-Clearing	USD	0.00	0.00
1840002 Accounts Pay Adj - Clearing	USD	0.00	30,369.45
1840003 Procurement Card - Clearing	USD	0.00	0.00
1840004 Undistributed Payroll-Clearing	USD	0.00	0.00
1840005 Non-Product Payroll - Clearing	USD	0.00	0.00
1840006 Telephone Expense - Clearing	USD	0.00	0.00
1840007 Transfer of Funds - Clearing	USD	0.00	0.00
1840019 CMS & CMF - Clearing Activity	USD	0.00	0.00
1840020 Simulator Learning Center-Clrg	USD	0.00	0.00
1840021 STAR T&E Card - Clearing	USD	0.00	0.00
1840025 Aviation - Clearing	USD	4,355,074.12	0.00
1840026 Oth Accts Rec - Cash Clearing	USD	0.00	0.00
1840027 Oth Accts Rec - A/R Clearing	USD	0.00	0.00
1840028 Non T/L Payroll-Clearing	USD	0.00	0.00
1840029 Transp-Assigned Vehicles	USD	0.00	0.00
1840030 Transportation-Other	USD	0.00	0.00
1840031 Affil Transactions-Cash Clrng	USD	0.00	0.00
1840032 Machine Shop - Non Affiliated	USD	0.00	0.00
1840033 Alliance Rail Car - OH	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840034 CMS - Job Loaded Overheads	USD	0.00	0.00
1840035 IT Oper Company (OPCO) Clearng	USD	0.00	0.00
1840036 Benefit Payments Clearing	USD	0.00	0.00
1840040 Undist Labor Fringe Benfit Clr	USD	0.00	0.00
1840041 Undist Incentive Frg Ben Clr	USD	0.00	0.00
1840043 Treasury Clearing	USD	0.00	0.00
1840045 Veh Clr - Conversion Use Only	USD	0.00	0.00
1840047 Pension Benefit Clearing	USD	0.00	0.00
1840048 FIT Payment Clearing	USD	0.00	0.00
1840049 Simulator Learning Cntr-Nonaff	USD	0.00	0.00
1840050 AEP CREDIT Clr Acct	USD	0.00	0.00
1840052 System Sales Agent Clearing	USD	0.00	0.00
1840054 Insurance Clearing	USD	0.00	0.00
1840057 Cell Phone/Pager - Clearing	USD	0.00	0.00
1840058 Severance Clearing	USD	0.00	0.00
1840059 NTL Payroll Clearing-Non Labor	USD	0.00	0.00
1840061 Labor Clearing Allocation	USD	0.00	0.00
1840062 AEPSC Coal Lab Clearing	USD	8.22	0.00
1840063 Corporate Charge Card Clearing	USD	0.00	0.00
1840065 GE - Waterford - Clearing	USD	0.00	0.00
1840066 PPE / Safety Equipment	USD	0.00	0.00
1850000 Temporary Facilities	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860000 MDD-Internal Billing Only	USD	0.00	0.00
1860001 Allowances	USD	0.00	0.00
1860002 Deferred Expenses	USD	28,856.28	0.00
1860003 Deferred Property Taxes	USD	0.00	0.00
186000300 Deferred Property Taxes	USD	0.00	0.00
186000302 Deferred Property Taxes	USD	0.00	0.00
186000305 Deferred Property Taxes	USD	0.00	0.00
186000306 Deferred Property Taxes	USD	0.00	0.00
186000307 Deferred Property Taxes	USD	0.00	0.00
186000308 Deferred Property Taxes	USD	0.00	0.00
186000314 Deferred Property Taxes	USD	0.00	0.00
186000316 Deferred Property Taxes	USD	0.00	0.00
186000317 Deferred Property Taxes	USD	0.00	0.00
186000318 Deferred Property Taxes	USD	0.00	0.00
186000319 Deferred Property Taxes	USD	0.00	0.00
186000320 Deferred Property Taxes	USD	0.00	0.00
186000321 Deferred Property Taxes	USD	213,820.00	0.00
1860004 Billings - B Projects	USD	0.00	0.00
1860005 Unidentified Cash Receipts	USD	0.00	144,871.14
1860007 Billings and Deferred Projects	USD	0.00	0.00
1860015 Billings Paid Union Benefits	USD	430.30	0.00
1860016 Supplemental Pension Agree	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860033 Cook Coal Terminal-Oper Exp	USD	0.00	0.00
1860042 Exp Issue/Reaq Bonds & Stk	USD	0.00	0.00
1860063 Muskingum Fuel Trans Costs	USD	0.00	0.00
1860071 Ovhd Rate Over/Under Applied	USD	1,274,762.30	0.00
1860073 Deferred Merger Severance Exp	USD	0.00	0.00
1860074 Merger Severance Offsets	USD	0.00	0.00
1860075 SCBS Unbilled Revenues	USD	0.00	0.00
1860076 Deferred Merger Relocation Exp	USD	0.00	0.00
1860078 Incentive Expense-EVP Summary	USD	0.00	0.00
1860079 Incentive Expense - Offset	USD	0.00	0.00
186008102 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008103 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008108 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008109 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008110 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008111 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008112 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008113 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008114 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008116 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008117 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008118 Defd Property Tax - Cap Lease	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186008119 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008120 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008121 Defd Property Tax - Cap Lease	USD	105,232.00	0.00
1860082 Deferred Recruiting Expenses	USD	0.00	0.00
1860085 BridgeCo TO Funding	USD	0.00	0.00
1860091 BridgeCo RTO Deferred Exp	USD	0.00	0.00
1860092 Compatible Unit/Wrk 2k Sys Clr	USD	0.00	0.00
1860094 Labor Accruals - Bal Sheet	USD	0.00	0.00
1860096 PJM Payments	USD	0.00	0.00
1860098 AEPSC Labor Accruals-O&M	USD	0.00	0.00
1860103 P/R Ded - Merchandise Loans	USD	0.00	0.00
1860104 P/R Ded - Parking Rent	USD	0.00	0.00
1860110 AEP Branding	USD	0.00	0.00
1860113 Joint Fuel Project	USD	0.00	0.00
1860114 ABD Major Construction Work	USD	0.00	0.00
1860116 PJM Integration	USD	0.00	0.00
1860117 Billings - IPP Projects	USD	0.00	0.00
1860121 Synfuel Project	USD	0.00	0.00
1860123 SSA Over Under Applied S/A/P	USD	0.00	0.00
1860124 SSA Over Under Applied SC & FO	USD	0.00	0.00
1860125 SSA Over Under Applied RE&WPS	USD	0.00	0.00
1860126 SSA Over Under Applied HR	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860127 SSA Over Under Applied IT	USD	0.00	0.00
1860128 SLA Over Under Applied SC	USD	0.00	0.00
1860129 SLA Over Under Applied TC	USD	0.00	0.00
1860130 SSA Over Under Applied OC	USD	0.00	0.00
1860134 Ohio Rate Stabilization Costs	USD	0.00	0.00
1860140 New IGCC Generation Plant-East	USD	0.00	0.00
1860141 New Generation Plant-West	USD	0.00	0.00
1860146 Transition Services HPL/ETP	USD	0.00	0.00
1860147 New Generation Plant - East	USD	0.00	0.00
1860148 New Service Territory	USD	0.00	0.00
1860150 Deferred Rate Case Expense	USD	0.00	0.00
1860151 Transmission JV Deferred Costs	USD	0.00	0.00
1860153 Unamortized Credit Line Fees	USD	0.00	0.00
1860156 Sabine Mine Rusk Preparation	USD	0.00	0.00
1860159 Rolls Royce Accumulated Billing	USD	0.00	0.00
1860160 Deferred Expenses - Current	USD	0.00	0.00
1860166 Def Lease Assets - Non Taxable	USD	104,778.78	0.00
1860167 Def Lease Assets - Taxable	USD	0.00	0.00
1860168 AEPSC Accrued Labor-Bal Sheet	USD	0.00	0.00
1860173 ReXorce Accumulated Billing	USD	0.00	0.00
1860176 IPP Admin Support Cost	USD	0.00	21,381.62
1860177 Cyber Security Collaborative	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860179 Local Credit Line Fees	USD	0.00	0.00
1860180 LightStone TSA - Clearing	USD	0.00	0.00
1860181 GV Lndfl & VFW Lightstone Clrg	USD	0.00	0.00
1860186 Buckeye Power TSA - Clearing	USD	0.00	0.00
1860187 AEPSC Fabrication Non Billable	USD	145,523.51	0.00
1860188 Reimbursable RTO Study Expense	USD	73,695.95	0.00
1860999 Validation Error Correction	USD	0.00	0.00
1880000 R&D Expenses	USD	0.00	0.00
1890003 Loss Rec Debt-Notes Payable	USD	0.00	0.00
1900001 Accum Def Income Tax - Federal	USD	0.00	0.00
1901001 Accum Deferred FIT - Other	USD	70,367,741.53	0.00
1901002 Accum Deferred SIT - Other	USD	2,604,922.24	0.00
1902001 Accum Defd FIT - Oth Inc & Ded	USD	0.00	283,903.00
1903001 Acc Dfd FIT - FAS109 Flow Thru	USD	0.00	1,579,153.93
1903002 Acc Dfd SIT FAS 109 Flow Thru	USD	0.00	5,612,422.00
1904001 Accum Dfd FIT - FAS 109 Excess	USD	3,724,705.11	0.00
2010001 Common Stock Issued-Affiliated	USD	0.00	1,350,000.00
2110000 Miscellaneous Paid-In Capital	USD	0.00	7,052,115.96
2110007 OCI -Minimum Pension Liability	USD	0.00	0.00
2110009 MPIC - restricted stock units	USD	0.00	0.00
2110010 MPIC Stock Based Comp Units	USD	0.00	0.00
2160001 Unapprp Retnd Erngs-Unrstrictd	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2210001 First Mortgage Bonds	USD	0.00	0.00
2230500 Advances from Assoc Co-Current	USD	0.00	0.00
2240003 Notes	USD	0.00	0.00
2240103 Notes Payable - Affiliated	USD	0.00	0.00
2240503 Notes - Current Portion	USD	0.00	0.00
2240603 Notes - Affiliated - Current	USD	0.00	0.00
2270001 Obligatns Undr Cap Lse-Noncurr	USD	0.00	55,852,383.48
2270003 Accrued Noncur Lease Oblig	USD	0.00	788,173.44
2270031 Oblig undr Oper Lease-Non Curr	USD	0.00	104,997,019.35
2270033 Acrued Noncur Oper Lease Oblig	USD	0.00	264,429.16
2282003 Accm Prv I/D - Worker's Com	USD	0.00	20,898.46
2283000 Accm Prv for Pensions&Benefits	USD	0.00	32,488,581.13
2283001 Deferred Compensation Plan	USD	0.00	0.00
2283002 Supplemental Savings Plan	USD	0.00	49,001,647.39
2283003 SFAS 106 Post Retirement Benef	USD	0.00	0.00
2283005 SFAS 112 Postemployment Benef	USD	0.00	10,509,223.11
2283006 SFAS 87 - Pensions	USD	0.00	37,727,556.01
2283007 Perf Share Incentive Plan	USD	0.00	0.00
2283009 Nuclear Deferred Compenstion	USD	0.00	0.00
2283010 UMWA Comb Trust Fut Liab	USD	0.00	0.00
2283011 Energy Serv 2005 Phantom Plan	USD	0.00	0.00
2283012 Incntv Comp Adj - Defd Awards	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2283013 Incentive Comp Deferral Plan	USD	0.00	35,435,692.04
2283014 MICP and SOIP Deferred Awards	USD	0.00	0.00
2283015 FAS 158 SERP Payable Long Term	USD	0.00	22,565,453.00
2283016 FAS 158 Qual Payable Long Term	USD	0.00	250,291,021.24
2283024 DefrComp Plan-CSW Legacy	USD	0.00	881,341.70
2284016 Mine Closure Costs	USD	0.00	0.00
2284085 OH Growth Fund-NonCurrent	USD	0.00	0.00
2320001 Accounts Payable - Regular	USD	0.00	51,523,432.02
2320002 Unvouchered Invoices	USD	0.00	18,043,961.23
2320003 Retention	USD	0.00	1,524,072.93
2320004 Accrued Payroll	USD	0.00	0.00
2320008 Miscellaneous Liabilities	USD	0.00	0.00
2320011 Uninvoiced Fuel	USD	0.00	0.00
2320052 Accounts Payable - Purch Power	USD	0.00	0.00
2320066 A/P - OPEN ACCESS TRANS EXP	USD	0.00	0.00
2320069 Producer Payments	USD	0.00	0.00
2320074 A/P - FTL - SWITCH Rentals	USD	0.00	0.00
2320076 Corporate Credit Card Liab	USD	0.00	723,209.07
2320077 INDUS Unvouchered Liabilities	USD	0.00	6,916,312.73
2320080 Non PS Accounts Payable	USD	0.00	0.00
2330000 Corp Borrow Program (NP-Assoc)	USD	0.00	497,747,835.31
2340001 A/P Assoc Co - InterUnit G/L	USD	0.00	8,223,697.98

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2340003 A/P Assoc Co - Savings Plan	USD	0.00	0.00
2340008 A/P Assoc Co - Dependent Care	USD	0.00	0.00
2340009 A/P Assoc Co-Stock Purch Plan	USD	0.00	0.00
2340011 A/P-Assc Co-AEPSC-Agent	USD	0.00	0.00
2340015 A/P-Assc Co-AEPSC-Trans Agmnt	USD	0.00	0.00
2340022 A/P Assoc Co-Employee Loan Cur	USD	0.00	0.00
2340023 A/P Assoc Co - Parking Rent	USD	0.00	0.00
2340027 A/P Assoc Co - Intercompany	USD	0.00	73,606.44
2340029 A/P Assoc Co - AEPSC Bills	USD	0.00	0.00
2340030 A/P Assoc Co - InterUnit A/P	USD	0.00	53,009.70
2340032 A/P Assoc Co - Multi Pmts	USD	0.00	20,311,942.19
2340035 Fleet - M4 - A/P	USD	0.00	1,158,344.34
2340036 A/P Assoc Co - Payroll Ded	USD	0.00	0.00
2340037 A/P Assoc-Global Borrowing Int	USD	0.00	0.00
2360001 Federal Income Tax	USD	22,193,533.99	0.00
236000100 Federal Income Tax	USD	0.00	0.00
236000101 Federal Income Tax	USD	0.00	0.00
236000102 Federal Income Tax	USD	0.00	0.00
236000190 Federal Income Tax	USD	0.00	0.00
236000198 Federal Income Tax	USD	0.00	0.00
236000200 State Income Taxes	USD	0.00	0.00
236000201 State Income Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000202 State Income Taxes	USD	0.00	0.00
236000203 State Income Taxes	USD	0.00	0.00
236000204 State Income Taxes	USD	0.00	0.00
236000205 State Income Taxes	USD	0.00	0.00
236000206 State Income Taxes	USD	0.00	0.00
236000207 State Income Taxes	USD	0.00	0.00
236000208 State Income Taxes	USD	0.00	0.00
236000209 State Income Taxes	USD	0.00	0.00
236000210 State Income Taxes	USD	0.00	0.00
236000211 State Income Taxes	USD	0.00	0.00
236000212 State Income Taxes	USD	0.00	0.00
236000213 State Income Taxes	USD	0.00	193,556.28
236000214 State Income Taxes	USD	0.00	0.00
236000215 State Income Taxes	USD	0.00	0.00
236000216 State Income Taxes	USD	0.00	0.00
236000217 State Income Taxes	USD	124,411.27	0.00
236000218 State Income Taxes	USD	0.00	1,288,131.68
236000219 State Income Taxes	USD	0.00	1,199,978.67
236000220 State Income Taxes	USD	2,522,317.78	0.00
236000221 State Income Taxes	USD	0.00	1.90
236000299 State Income Taxes	USD	0.00	0.00
236000300 Local Income Tax	USD	915.40	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000301 Local Income Tax	USD	0.00	0.00
236000302 Local Income Tax	USD	0.00	0.00
236000303 Local Income Tax	USD	0.00	0.00
236000304 Local Income Tax	USD	0.00	0.00
236000306 Local Income Tax	USD	0.00	0.00
236000307 Local Income Tax	USD	0.00	0.00
236000308 Local Income Tax	USD	0.00	0.00
236000309 Local Income Tax	USD	0.00	0.00
236000310 Local Income Tax	USD	0.00	0.00
236000312 Local Income Tax	USD	0.00	0.00
236000314 Local Income Tax	USD	0.00	0.00
236000315 Local Income Tax	USD	0.00	0.00
236000316 Local Income Tax	USD	0.00	0.00
236000317 Local Income Tax	USD	0.00	30,930.86
236000318 Local Income Tax	USD	189,593.73	0.00
236000319 Local Income Tax	USD	581,821.85	0.00
236000320 Local Income Tax	USD	0.00	0.00
236000321 Local Income Tax	USD	1,037,390.21	0.00
2360004 FICA	USD	0.00	865,768.18
2360005 Federal Unemployment Tax	USD	0.00	486.42
2360006 State Unemployment Tax	USD	0.00	2,413.35
236000601 State Unemployment Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000700 State Sales and Use Taxes	USD	0.00	0.00
236000701 State Sales and Use Taxes	USD	0.00	0.00
236000702 State Sales and Use Taxes	USD	0.00	0.00
236000703 State Sales and Use Taxes	USD	0.00	0.00
236000704 State Sales and Use Taxes	USD	0.00	0.00
236000705 State Sales and Use Taxes	USD	0.00	0.00
236000706 State Sales and Use Taxes	USD	0.00	0.00
236000707 State Sales and Use Taxes	USD	0.00	0.00
236000708 State Sales and Use Taxes	USD	0.00	0.00
236000709 State Sales and Use Taxes	USD	0.00	0.00
236000710 State Sales and Use Taxes	USD	0.00	0.00
236000711 State Sales and Use Taxes	USD	0.00	0.00
236000712 State Sales and Use Taxes	USD	0.00	0.00
236000713 State Sales and Use Taxes	USD	0.00	0.00
236000714 State Sales and Use Taxes	USD	0.00	0.00
236000715 State Sales and Use Taxes	USD	0.00	0.00
236000716 State Sales and Use Taxes	USD	0.00	0.00
236000717 State Sales and Use Taxes	USD	0.00	0.00
236000718 State Sales and Use Taxes	USD	0.00	0.00
236000719 State Sales and Use Taxes	USD	0.00	0.00
236000720 State Sales and Use Taxes	USD	0.00	0.00
236000721 State Sales and Use Taxes	USD	0.00	1,598,265.03

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000798 State Sales and Use Taxes	USD	0.00	0.00
236000801 Real & Personal Property Taxes	USD	0.00	0.00
236000802 Real & Personal Property Taxes	USD	0.00	0.00
236000803 Real & Personal Property Taxes	USD	0.00	0.00
236000804 Real & Personal Property Taxes	USD	0.00	0.00
236000805 Real & Personal Property Taxes	USD	0.00	0.00
236000806 Real & Personal Property Taxes	USD	0.00	0.00
236000807 Real & Personal Property Taxes	USD	0.00	0.00
236000808 Real & Personal Property Taxes	USD	0.00	0.00
236000809 Real & Personal Property Taxes	USD	0.00	0.00
236000810 Real Personal Property Taxes	USD	0.00	0.00
236000811 Real Personal Property Taxes	USD	0.00	0.00
236000812 Real Personal Property Taxes	USD	0.00	0.00
236000813 Real Personal Property Taxes	USD	0.00	0.00
236000814 Real Personal Property Taxes	USD	0.00	0.00
236000815 Real Personal Property Taxes	USD	0.00	0.00
236000816 Real Personal Property Taxes	USD	0.00	0.00
236000817 Real Personal Property Taxes	USD	0.00	0.00
236000818 Real Personal Property Taxes	USD	0.00	0.00
236000819 Real Personal Property Taxes	USD	0.00	0.00
236000820 Real Personal Property Taxes	USD	0.00	120,100.00
236000821 Real Personal Property Taxes	USD	0.00	1,373,885.83

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000904 Federal Excise Taxes	USD	0.00	0.00
236000906 Federal Excise Taxes	USD	0.00	0.00
236000907 Federal Excise Taxes	USD	0.00	0.00
236000908 Federal Excise Taxes	USD	0.00	0.00
236000909 Federal Excise Taxes	USD	0.00	0.00
236000910 Federal Excise Taxes	USD	0.00	0.00
236000911 Federal Excise Taxes	USD	0.00	0.00
236000912 Federal Excise Taxes	USD	0.00	0.00
236000913 Federal Excise Taxes	USD	0.00	0.00
236000914 Federal Excise Taxes	USD	0.00	0.00
236000915 Federal Excise Taxes	USD	0.00	0.00
236000916 Federal Excise Taxes	USD	0.00	0.00
236000917 Federal Excise Taxes	USD	0.00	0.00
236000918 Federal Excise Taxes	USD	0.00	0.00
236000919 Federal Excise Taxes	USD	0.00	0.00
236000920 Federal Excise Taxes	USD	0.00	0.00
236000921 Federal Excise Taxes	USD	290.49	0.00
236001200 State Franchise Taxes	USD	0.00	0.00
236001201 State Franchise Taxes	USD	0.00	0.00
236001202 State Franchise Taxes	USD	0.00	0.00
236001203 State Franchise Taxes	USD	0.00	0.00
236001204 State Franchise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001205 State Franchise Taxes	USD	0.00	0.00
236001206 State Franchise Taxes	USD	0.00	0.00
236001207 State Franchise Taxes	USD	0.00	0.00
236001208 State Franchise Taxes	USD	0.00	0.00
236001209 State Franchise Taxes	USD	0.00	0.00
236001210 State Franchise Taxes	USD	0.00	0.00
236001211 State Franchise Taxes	USD	0.00	0.00
236001212 State Franchise Taxes	USD	0.00	0.00
236001213 State Franchise Taxes	USD	0.00	21.69
236001214 State Franchise Taxes	USD	0.00	1,575.00
236001215 State Franchise Taxes	USD	0.00	0.00
236001216 State Franchise Taxes	USD	0.00	0.00
236001217 State Franchise Taxes	USD	5,643.00	0.00
236001218 State Franchise Taxes	USD	4,537.00	0.00
236001219 State Franchise Taxes	USD	5,663.00	0.00
236001220 State Franchise Taxes	USD	0.00	12,407.00
236001221 State Franchise Taxes	USD	0.00	20,400.00
236001295 State Franchise Taxes	USD	0.00	0.00
236001605 State Gross Receipts Tax	USD	0.00	0.00
236001606 State Gross Receipts Tax	USD	0.00	0.00
236001607 State Gross Receipts Tax	USD	0.00	0.00
236001608 State Gross Receipts Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001609 State Gross Receipts Tax	USD	0.00	0.00
236001610 State Gross Receipts Tax	USD	0.00	0.00
236001611 State Gross Receipts Tax	USD	0.00	0.00
236001612 State Gross Receipts Tax	USD	0.00	0.00
236001613 State Gross Receipts Tax	USD	0.00	0.00
236001614 State Gross Receipts Tax	USD	0.00	0.00
236001615 State Gross Receipts Tax	USD	0.00	0.00
236001616 State Gross Receipts Tax	USD	0.00	0.00
236001617 State Gross Receipts Tax	USD	0.00	0.00
236001618 State Gross Receipts Tax	USD	0.00	0.00
236001619 State Gross Receipts Tax	USD	0.00	0.00
236001620 State Gross Receipts Tax	USD	0.00	0.00
236001621 State Gross Receipts Tax	USD	0.00	4,800.00
236001705 Municipal License Fees Accrd	USD	0.00	0.00
236001706 Municipal License Fees Accrd	USD	0.00	0.00
236001707 Municipal License Fees Accrd	USD	0.00	0.00
236001712 Municipal License Fees Accrd	USD	0.00	0.00
236001713 Municipal License Fees Accrd	USD	0.00	0.00
236001714 Municipal License Fees Accrd	USD	0.00	0.00
236001715 Municipal License Fees Accrd	USD	0.00	0.00
236001716 Municipal License Fees Accrd	USD	0.00	0.00
236001717 Municipal License Fees Accrd	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001718 Municipal License Fees Accrd	USD	0.00	0.00
236001719 Municipal License Fees Accrd	USD	95.00	0.00
236001720 Municipal License Fees Accrd	USD	100.00	0.00
236001901 State Single Business Taxes	USD	0.00	0.00
236001902 State Single Business Taxes	USD	0.00	0.00
236001903 State Single Business Taxes	USD	0.00	0.00
236001904 State Single Business Taxes	USD	0.00	0.00
236001905 State Single Business Taxes	USD	0.00	0.00
236001906 State Single Business Taxes	USD	0.00	0.00
236001907 State Single Business Taxes	USD	0.00	0.00
236002001 State Public Service Com Tax	USD	0.00	0.00
236002011 State Public Service Com Tax	USD	0.00	0.00
236002012 State Public Service Com Tax	USD	0.00	0.00
236002100 State Foreign Corporation Tax	USD	0.00	0.00
236002199 State Foreign Corporation Tax	USD	0.00	0.00
236002201 State License/Registration Tax	USD	0.00	0.00
236002202 State License/Registration Tax	USD	0.00	0.00
236002203 State License/Registration Tax	USD	0.00	0.00
236002204 State License/Registration Tax	USD	0.00	0.00
236002205 State License/Registration Tax	USD	0.00	0.00
236002206 State License/Registration Tax	USD	0.00	0.00
236002207 State License/Registration Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002208 State License/Registration Tax	USD	0.00	0.00
236002209 State License/Registration Tax	USD	0.00	0.00
236002210 State License Registration Tax	USD	0.00	0.00
236002211 State License Registration Tax	USD	0.00	0.00
236002212 State License Registration Tax	USD	0.00	0.00
236002213 State License Registration Tax	USD	0.00	0.00
236002214 State License Registration Tax	USD	0.00	0.00
236002215 State License Registration Tax	USD	0.00	0.00
236002216 State License Registration Tax	USD	0.00	0.00
236002217 State License Registration Tax	USD	0.00	0.00
236002218 State License Registration Tax	USD	0.00	0.00
236002219 State License Registration Tax	USD	193.00	0.00
236002220 State License Registration Tax	USD	75.00	0.00
2360023 Employee Payroll Taxes	USD	0.00	0.00
236002301 Employee Payroll Taxes	USD	0.00	0.00
236002400 State Franchise Tax-Interco	USD	0.00	0.00
236002499 State Franchise Tax-Interco	USD	0.00	0.00
236003000 Misc State and Local Taxes	USD	0.00	0.00
236003001 Misc State and Local Taxes	USD	0.00	0.00
236003002 Misc State and Local Taxes	USD	0.00	0.00
236003003 Misc State and Local Taxes	USD	0.00	0.00
236003004 Misc State and Local Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003005 Misc State and Local Taxes	USD	0.00	0.00
236003006 Misc State and Local Taxes	USD	0.00	0.00
236003007 Misc State and Local Taxes	USD	0.00	0.00
236003010 Misc State and Local Taxes	USD	0.00	0.00
236003013 Misc State and Local Taxes	USD	0.00	0.00
236003100 Local Sales and Use Taxes	USD	0.00	0.00
236003300 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003301 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003302 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003303 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003304 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003305 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003306 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003308 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003311 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003312 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003313 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003314 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003315 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003316 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003319 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003320 Pers Prop Tax-Cap Leases	USD	0.00	55,700.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003321 Pers Prop Tax-Cap Leases	USD	0.00	175,648.55
236003502 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003503 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003504 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003505 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003508 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003509 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003510 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003511 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003512 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003513 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003514 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003515 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003516 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003517 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003518 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003519 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003520 Real Prop Tax-Cap Leases	USD	0.00	32,968.66
236003521 Real Prop Tax-Cap Leases	USD	0.00	119,525.00
2360037 FICA - Incentive accrual	USD	0.00	3,542,320.10
2360038 Reorg Payroll Tax Accrual	USD	0.00	3,159.02
236004112 State Minimum Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2360070 State Sls and Use Tx-Spec Purp	USD	0.00	0.00
2360104 FICA - NON-CURRENT	USD	0.00	9,147,706.05
2360105 FICA - CARES ACT	USD	0.00	9,147,706.06
2360501 Fed Inc Tax-Short Term FIN48	USD	0.00	0.00
2360502 State Inc Tax-Short Term FIN48	USD	3,848.00	0.00
2360601 Fed Inc Tax-Long Term FIN48	USD	0.00	11,192,641.50
2360602 State Inc Tax-Long Term FIN48	USD	0.00	0.00
2360801 Federal Income Tax - IRS Audit	USD	0.00	0.00
2370003 Interest Accrued-Notes Pay	USD	0.00	0.00
2370009 Interest Accrued-Other	USD	0.00	0.00
2370010 Interest Accrued - Affiliated	USD	0.00	0.00
2370016 Interest Accrued - Tax	USD	0.00	0.00
2370048 Acrd Int.- FIT Reserve - LT	USD	0.00	340,702.00
2370348 Acrd Int. - SIT Reserve - LT	USD	0.00	0.00
2370448 Acrd Int. - SIT Reserve - ST	USD	243.00	0.00
2410001 Federal Income Tax Withheld	USD	0.00	0.00
2410002 State Income Tax Withheld	USD	0.00	0.00
2410003 Local Income Tax Withheld	USD	0.00	0.00
2410004 State Sales Tax Collected	USD	0.00	26.25
2410005 FICA Tax Withheld	USD	0.00	0.00
2410006 School District Tax Withheld	USD	0.00	0.00
2410012 Hypothetical Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420000 Misc Current & Accrued Liab	USD	0.00	206,000.00
2420001 P/R Ded - Charitable Contribut	USD	0.00	0.00
2420002 P/R Ded - Medical Insurance	USD	0.00	2,840,939.42
2420003 P/R Ded - Dental Insurance	USD	0.00	482,829.30
2420004 P/R Ded - Long Term Care	USD	0.00	0.00
2420005 P/R Ded - Parking Rent	USD	0.00	0.00
2420006 P/R Ded - Fitness Dues	USD	0.00	0.00
2420007 P/R Ded - Savings Plan	USD	0.00	0.00
2420009 Depend Care/Flex Medical Spend	USD	0.00	2,494,818.02
2420010 P/R Ded - Dependent Life Ins	USD	0.00	6.82
2420012 P/R Ded - Hyatt Legal Plan	USD	0.00	0.00
2420013 P/R Ded - LTD Ins Premiums	USD	0.00	21,651.01
2420014 P/R Ded - Savings Bonds	USD	0.00	0.00
2420015 P/R Ded - Union Dues	USD	0.00	0.00
2420016 P/R Ded-Crt Ordrr/Grnshmt/Tx Lv	USD	0.00	0.00
2420017 P/R Ded - AD&D and OAD&D Ins	USD	0.00	8.86
2420018 P/R Ded-Reg&Spec Life Ins Prem	USD	0.00	15.12
2420020 Vacation Pay - This Year	USD	0.00	44,741,947.18
2420021 Vacation Pay - Next Year	USD	0.00	29,014,663.92
2420022 P/R Ded - PAC	USD	0.00	0.00
2420026 MICP	USD	0.00	0.00
2420027 FAS 112 CURRENT LIAB	USD	0.00	5,143,704.89

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420028 ESP - Employer Contrib Accrued	USD	0.00	0.00
2420029 P/R Ded - HMO	USD	0.00	0.00
2420044 P/R Withholdings	USD	0.00	1,780,350.89
2420045 Other Employee Benefits	USD	0.00	0.00
2420046 FAS 158 SERP Payable - Current	USD	0.00	5,714,859.00
2420048 Company Incentive Plan	USD	0.00	0.00
2420049 P/R Ded - MetPay Insurance	USD	0.00	0.00
2420051 Non-Productive Payroll	USD	0.00	5,340,278.81
2420052 RSU Sec 16 Exec, Current	USD	0.00	0.00
2420053 Perf Share Incentive Plan	USD	0.00	0.00
2420054 Incentive Plan Adjustments	USD	0.00	0.00
2420055 NPPIP	USD	0.00	0.00
2420056 CCT Incentive Plan	USD	0.00	0.00
2420057 Control Payroll Disburse Acct	USD	0.00	0.00
2420067 Insurance Claims Pending	USD	0.00	0.00
2420068 Current Liab - LSHW Act	USD	0.00	0.00
2420069 ProServ Org Incentive Plan	USD	0.00	0.00
2420070 P/R Ded - Salvation Army	USD	0.00	0.00
2420071 P/R Ded - Vision Plan	USD	0.00	121,955.27
2420072 P/R - Payroll Adjustment	USD	0.00	63,052.61
2420076 P/R Savings Plan - Incentive	USD	0.00	2,137,307.59
2420081 Environmntl Remediation Accrua	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420083 Active Med and Dental IBNR	USD	0.00	0.00
2420085 OH Growth Fund-Current	USD	0.00	0.00
2420086 Environ Remediation - SEMCO	USD	0.00	0.00
2420091 HSA - Employer Contribution	USD	0.00	0.00
2420199 Opower (HEM) Contract Cap-Curr	USD	0.00	2,759,135.15
2420365 MSOffice 365 Contract Cap-Curr	USD	0.00	7,028,208.00
2420420 Accr DefrComp Ben-CSW Legacy	USD	0.00	183,231.92
2420502 Injuries And Damages	USD	0.00	0.00
2420503 Worker's Comp Admin Fee	USD	0.00	961.26
2420504 Accrued Lease Expense	USD	120,820.88	0.00
2420505 Workers Comp NC Admin Fee	USD	0.00	39,054.79
2420511 Control Cash Disburse Account	USD	0.00	3,000,961.14
2420512 Unclaimed Funds	USD	0.00	596,523.36
2420515 Severance Accrual	USD	0.00	2,708,220.34
2420520 Accr Defer Compensation Ben	USD	0.00	0.00
2420532 Adm Liab-Cur-S/Ins-W/C	USD	0.00	60,335.18
2420554 P/R Ded - Stock Purchase Plan	USD	0.00	0.00
2420558 Admitted Liab NC-Self/Ins-W/C	USD	0.00	855,265.97
2420565 Expatriate Housing Allowance	USD	0.00	0.00
2420569 Self Ins Workers' Comp-Adm	USD	0.00	0.00
2420570 Employee Svings Plan-Sys-Accr	USD	0.00	0.00
2420587 Rent - J.E. Dolan Eng. Lab	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420591 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059102 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059103 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059104 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059105 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059106 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059107 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059108 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059109 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059110 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059111 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059112 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059113 Muni BO Tax - Leased Equip	USD	0.00	0.00
2420592 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059201 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059202 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059203 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059204 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059205 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059206 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059207 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059208 Sales & Use Tax - Leased Equ	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059209 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059210 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059211 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059212 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059213 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059214 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059215 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059216 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059217 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059218 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059219 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059220 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059221 Sales Use Tax - Leased Equip	USD	0.00	18,911.72
2420598 Est Fin Cost - Sen Unsec Notes	USD	0.00	0.00
2420599 Expatriate Auto Allowance	USD	0.00	0.00
2420604 Energy Services ICP	USD	0.00	0.00
2420607 Incentive Plan Payments	USD	0.00	0.00
2420613 Public Liability Claim Deposit	USD	0.00	0.00
2420615 Severance - Distribution	USD	0.00	0.00
2420618 Accrued Payroll	USD	0.00	12,490,738.85
2420619 Reclamation Res - Preexisting	USD	0.00	0.00
2420620 Energy Supply Non Gen ICP	USD	0.00	40,348.18

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420621 Energy Serv Phantom Equity Pln	USD	0.00	0.00
2420622 Nuclear Incentive Plan	USD	0.00	87,485.60
2420623 Distr, Cust Ops & Reg Svcs ICP	USD	0.00	30,165.38
2420624 Corp & Shrd Srv Incentive Plan	USD	0.00	31,874,535.83
2420626 Safety Focus Incentive Plan	USD	0.00	0.00
2420634 Sustnd Earngs Improv Severance	USD	0.00	0.00
2420635 Generation Incentive Plan	USD	0.00	6,616,689.43
2420640 Zimmer SCR - Cinergy Cnst Adv	USD	0.00	0.00
2420643 Accrued Audit Fees	USD	0.00	0.00
2420649 Reclamation Liability - Curr	USD	0.00	0.00
2420650 P/R Ded - Health Savings Acct	USD	0.00	0.00
2420651 Reorg Severance Accrual	USD	0.00	0.00
2420653 Reorg Misc HR Exp Accrual	USD	0.00	0.00
2420658 Accrued Prof. Tax Services	USD	0.00	0.00
2420660 AEP Transmission ICP	USD	0.00	16,409,799.03
2420669 Lease Rent Holidays	USD	0.00	0.00
2420689 Oracle Contract Cap - Curr	USD	0.00	8,010,837.75
2430001 Oblig Under Cap Leases - Curr	USD	0.00	15,681,401.57
2430003 Accrued Cur Lease Oblig	USD	0.00	185,801.64
2430031 Oblig undr Oper Lease -Current	USD	0.00	17,537,042.15
2430033 Acrued Curent Oper Lease Oblig	USD	0.00	53,026.58
2520000 Customer Adv for Construction	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2530000 Other Deferred Credits	USD	0.00	0.00
2530007 Employee Related Contingencies	USD	0.00	0.00
2530012 Unclaim Chks - Ret to Gen Fd	USD	0.00	0.00
2530062 Gain on Sale/Leaseback Bldgs	USD	0.00	0.00
2530077 WT2 Lease	USD	0.00	0.00
2530101 MACSS Unidentified EDI Cash	USD	253,833.53	0.00
2530112 Other Deferred Credits-Curr	USD	0.00	1,769,529.83
2530175 Legal Contingencies	USD	0.00	0.00
2530189 Oracle Contract Cap - NonCurr	USD	0.00	0.00
2530199 Opower (HEM) Contrct Cap-NCurr	USD	0.00	5,518,270.30
2530365 MSOffice 365 Contrct Cap-NCurr	USD	0.00	22,500,720.00
2540000 Other Regulatory Liabilities	USD	0.00	0.00
2540006 SFAS 109 DFIT	USD	0.00	0.00
2540007 SFAS 109 Excess DFIT	USD	0.00	0.00
2543001 SFAS109 Flow Thru Def FIT Liab	USD	796.12	0.00
2543002 FAS 109 Flow Thru Deferred SIT	USD	5,612,422.00	0.00
2543220 Economic Development	USD	0.00	0.00
2544001 SFAS 109 Exces Deferred FIT	USD	0.00	16,212,314.15
2550001 Accum Deferred ITC - Federal	USD	0.00	0.00
2820001 ADIT- Other Property - Federal	USD	0.00	0.00
2821001 Accum Defd FIT - Utility Prop	USD	0.00	85,061,172.77
2823001 Acc Dfrd FIT FAS 109 Flow Thru	USD	0.03	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2824001 Acc Dfrd FIT - SFAS 109 Excess	USD	13,029,516.09	0.00
2830001 ADIT - Other - Federal	USD	0.00	0.00
2831001 Accum Deferred FIT - Other	USD	0.00	31,102,915.81
2832002 Acc Dfd SIT - Other Inc & Ded	USD	0.00	0.00
2833001 Acc Dfd FIT FAS 109 Flow Thru	USD	1,578,357.61	0.00
2833002 Acc Dfrd SIT FAS 109 Flow Thru	USD	0.00	0.00
2834001 Acc Defd FIT - SFAS 109 Excess	USD	0.00	541,907.05
4020000 Maintenance Expense	USD	0.00	10,047.99
4030001 Depreciation Exp	USD	2,017,419.90	0.00
4030024 AEPSC Trans. Depreciation Exp.	USD	1,143,646.48	0.00
4040001 Amort. of Plant	USD	321,487.39	0.00
4081002 FICA	USD	32,672,256.22	0.00
4081003 Federal Unemployment Tax	USD	238,325.54	0.00
408100519 Real Personal Property Taxes	USD	20,344.58	0.00
408100520 Real Personal Property Taxes	USD	133,784.14	0.00
408100521 Real Personal Property Taxes	USD	1,260,129.00	0.00
408100620 State Gross Receipts Tax	USD	0.00	2,551.00
408100621 State Gross Receipts Tax	USD	7,469.00	0.00
4081007 State Unemployment Tax	USD	947,387.69	0.00
408100821 State Franchise Taxes	USD	40,500.00	0.00
408101421 Federal Excise Taxes	USD	30.95	0.00
408101920 State Sales and Use Taxes	USD	0.00	7,911.92

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
408101921 State Sales and Use Taxes	USD	1,968.87	0.00
408102920 Real-Pers Prop Tax-Cap Leases	USD	27,848.00	0.00
408102921 Real-Pers Prop Tax-Cap Leases	USD	71,362.00	0.00
4091001 Income Taxes, UOI - Federal	USD	0.00	17,776,707.82
409100221 Income Taxes UOI - State	USD	1.90	0.00
409100321 Income Taxes UOI - Local	USD	0.00	1,037,390.21
4101001 Prov Def I/T Util Op Inc-Fed	USD	50,034,547.29	0.00
4101002 Prov Def I/T Util Op Inc-State	USD	2,405,952.44	0.00
4111001 Prv Def I/T-Cr Util Op Inc-Fed	USD	0.00	32,952,819.96
4111002 Prv Def I/T-Cr UtilOpInc-State	USD	0.00	3,121,167.47
4120001 Constructn Othr Svcs-Affil Cos	USD	393,136,266.27	0.00
4171001 Exp of NonUtil Oper - Nonassoc	USD	0.00	0.00
4171006 Outside Services - Other	USD	0.00	0.00
4171009 Office Supplies & Expense	USD	37,500.00	0.00
4171011 Membership Dues	USD	0.00	0.00
4180002 Non-Opratng Rntal Inc-Oper	USD	26,580.36	0.00
4180003 Non-Opratng Rntal Inc-Maint	USD	12,129.76	0.00
4180004 Non-Opratng Rntal Inc-Rntal	USD	50.00	0.00
4190002 Int & Dividend Inc - Nonassoc	USD	0.00	553.35
4190005 Interest Income - Assoc CBP	USD	11,610.19	0.00
4210001 Misc Non-Operating Inc-Assoc	USD	0.00	109,931.91
4210002 Misc Non-Op Inc-NonAsc-Rents	USD	0.00	19,519.44

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4210007 Misc Non-Op Inc - NonAsc - Oth	USD	0.00	95,677.60
4210009 Misc Non-Op Exp - NonAssoc	USD	269,658.46	0.00
4261000 Donations	USD	317,688.00	0.00
4263001 Penalties	USD	8,195.42	0.00
4264000 Civic and Political Activity	USD	2,350,212.05	0.00
4264001 Non-deduct Lobbying per IRS	USD	229,990.00	0.00
4265002 Other Deductions - Nonassoc	USD	712,888.01	0.00
4265004 Social & Service Club Dues	USD	377,498.68	0.00
4265007 Regulatory Expenses	USD	147,000.00	0.00
4265034 Transaction Costs	USD	1,308.93	0.00
4300003 Int to Assoc Co - CBP	USD	725,999.06	0.00
4310001 Other Interest Expense	USD	422,432.46	0.00
4310007 Lines Of Credit	USD	20,483.68	0.00
4310022 Interest Expense - Federal Tax	USD	0.00	0.00
4320000 Allw Brrwed Fnds Used Cnstr-Cr	USD	2,936.88	0.00
4560041 Miscellaneous Revenue-NonAffil	USD	0.00	0.00
4571001 Service Rev - Direct Affil	USD	0.00	785,904,819.89
4572001 Service Rev-Indirect Cost-Affi	USD	0.00	153,673,629.89
4573001 Compensation for Capital-Affil	USD	876,750.27	0.00
4581001 Service Rev-Direct Costs-NAC	USD	0.00	2,387,574.35
4582001 Service Rev-Indirect Cost-NAC	USD	0.00	224,638.55
5000000 Oper Supervision & Engineering	USD	20,139,458.08	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5000002 Dresden Oper Supervision & Eng	USD	49.28	0.00
5010000 Fuel	USD	1,688,129.05	0.00
5010028 Gypsum Sales Proceeds	USD	0.00	2,969.33
5020000 Steam Expenses	USD	30,278.62	0.00
5020001 Lime Expense	USD	16,458.39	0.00
5020002 Urea Expense	USD	19,029.91	0.00
5020003 Trona Expense	USD	17,385.05	0.00
5020004 Lime-Related Expenses	USD	36,564.45	0.00
5020007 Lime Hydrate Expense	USD	19,260.32	0.00
5020008 Activated Carbon	USD	50,592.74	0.00
5020013 Anhydrous Ammonia Expense	USD	21,673.28	0.00
5020014 Calcium Bromide Expense	USD	3,004.18	0.00
5020025 Steam Exp Environmental	USD	4,202.61	0.00
5020028 Sodium Bicarbonate Expense	USD	24,043.38	0.00
5050000 Electric Expenses	USD	801.03	0.00
5060000 Misc Steam Power Expenses	USD	0.00	1,052,538.56
5060011 BSRR O/U Recovery-Oper Costs	USD	2,140.45	0.00
5060025 Misc Stm Pwr Exp Environmental	USD	3,499.46	0.00
5070000 Rents	USD	995.05	0.00
5100000 Maint Supv & Engineering	USD	894,323.40	0.00
5110000 Maintenance of Structures	USD	386,827.49	0.00
5120000 Maintenance of Boiler Plant	USD	2,948,227.36	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5120025 Maint of Blr Plt Environmental	USD	12,151.12	0.00
5130000 Maintenance of Electric Plant	USD	2,536,242.66	0.00
5140000 Maintenance of Misc Steam Plt	USD	626,310.57	0.00
5170000 Oper Supervision & Engineering	USD	1,444.81	0.00
5200000 Steam Expenses	USD	93.65	0.00
5240000 Misc Nuclear Power Expenses	USD	6,909.81	0.00
5240007 Industrial Security	USD	0.00	4.59
5280000 Maint Supv & Engineering	USD	30,882.66	0.00
5300000 Maint of Reactor Plant Equip	USD	660,488.81	0.00
5310000 Maintenance of Electric Plant	USD	58,395.41	0.00
5350000 Oper Supervision & Engineering	USD	661,964.68	0.00
5370000 Hydraulic Expenses	USD	42,020.23	0.00
5370001 Fish & Wildlife Facilities	USD	10,265.70	0.00
5370002 Recreation Facilities	USD	53,417.95	0.00
5380000 Electric Expenses	USD	196,154.56	0.00
5390000 Misc Hydr Power Generation Exp	USD	1,022,621.27	0.00
5390001 Misc Hydr Pwr - Envir Poll Cnt	USD	18,449.10	0.00
5410000 Maint Supv & Engineering	USD	138,047.49	0.00
5420000 Maintenance of Structures	USD	256,920.10	0.00
5430000 Maint Rsrvoirs,Dams&Wtrways	USD	175,783.42	0.00
5440000 Maintenance of Electric Plant	USD	287,764.58	0.00
5450000 Maint of Misc Hydraulic Plant	USD	9,941.29	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5450001 Maint Hydr Plt-Fish&Wildlfe Fa	USD	301.47	0.00
5450002 Maint of Misc Hydr Plt-Rec Fac	USD	10,476.52	0.00
5460000 Oper Supervision & Engineering	USD	10,379.13	0.00
5470004 Fuel - Gas Turb - Purch / Hand	USD	13,290.71	0.00
5480000 Generation Expenses	USD	20,932.06	0.00
5490000 Misc Other Pwer Generation Exp	USD	58,491.47	0.00
5520001 Maint of Struct - Gas Turbine	USD	57.80	0.00
5530000 Maintenance of Generating Plt	USD	3,880.30	0.00
5530001 Maint of Gen Plant - Gas Turb	USD	20,085.52	0.00
5560000 Sys Control & Load Dispatching	USD	2,809,877.11	0.00
5570000 Other Expenses	USD	8,259,262.85	0.00
5570020 MATL-COMPUTER HARDWARE	USD	114.13	0.00
5570021 MATL-CONSUMABLES	USD	8,767.61	0.00
5600000 Oper Supervision & Engineering	USD	43,263,620.06	0.00
5612000 Load Dispatch-Mntr&Op TransSys	USD	4,430,288.21	0.00
5613000 Load Dispatch-Trans Srvc&Sched	USD	0.00	15,280.30
5614005 ERCOT Admin-SSC&DS	USD	72,195.17	0.00
5615000 Reliability,Plng&Stds Develop	USD	1,984,355.94	0.00
5620001 Station Expenses - Nonassoc	USD	1,433,679.76	0.00
5621001 Oper of Energy Storage Equip	USD	24,226.50	0.00
5630000 Overhead Line Expenses	USD	422,485.79	0.00
5640000 Underground Line Expenses	USD	134.38	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5660000 Misc Transmission Expenses	USD	7,183,492.96	0.00
5670001 Rents - Nonassociated	USD	3,648.68	0.00
5680000 Maint Supv & Engineering	USD	187,724.65	0.00
5690000 Maintenance of Structures	USD	84,560.99	0.00
5691000 Maint of Computer Hardware	USD	227,929.80	0.00
5692000 Maint of Computer Software	USD	894,393.68	0.00
5700000 Maint of Station Equipment	USD	6,146,624.38	0.00
5710000 Maintenance of Overhead Lines	USD	4,076,187.91	0.00
5720000 Maint of Underground Lines	USD	265,140.35	0.00
5730000 Maint of Misc Trnsmssion Plt	USD	336,103.88	0.00
5800000 Oper Supervision & Engineering	USD	4,676,220.50	0.00
5810000 Load Dispatching	USD	946.95	0.00
5820000 Station Expenses	USD	2,110,895.73	0.00
5830000 Overhead Line Expenses	USD	2,692.47	0.00
5840000 Underground Line Expenses	USD	491,847.57	0.00
5850000 Street Lighting & Signal Sys E	USD	6,942.02	0.00
5860000 Meter Expenses	USD	922,102.02	0.00
5880000 Miscellaneous Distribution Exp	USD	4,483,486.91	0.00
5900000 Maint Supv & Engineering	USD	100,828.78	0.00
5910000 Maintenance of Structures	USD	46,715.18	0.00
5920000 Maint of Station Equipment	USD	3,220,348.81	0.00
5930000 Maintenance of Overhead Lines	USD	855,995.32	0.00

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5940000 Maint of Underground Lines	USD	1,754.00	0.00
5950000 Maint of Lne Trnf,Rglators&Dvi	USD	183.62	0.00
5960000 Maint of Strt Lghtng & Sgnal S	USD	2.83	0.00
5970000 Maintenance of Meters	USD	1,389.86	0.00
5980000 Maint of Misc Distribution Plt	USD	21,693.90	0.00
9010000 Supervision - Customer Accts	USD	269,986.20	0.00
9020000 Meter Reading Expenses	USD	457,212.91	0.00
9020002 Meter Reading - Regular	USD	4,297.78	0.00
9020003 Meter Reading - Large Power	USD	384,817.20	0.00
9030000 Cust Records & Collection Exp	USD	5,422,050.29	0.00
9030001 Customer Orders & Inquiries	USD	20,377,039.09	0.00
9030002 Manual Billing	USD	327,679.92	0.00
9030003 Postage - Customer Bills	USD	184,711.69	0.00
9030004 Cashiering	USD	377,138.80	0.00
9030005 Collection Agents Fees & Exp	USD	179,653.18	0.00
9030006 Credit & Oth Collection Activi	USD	3,184,853.45	0.00
9030007 Collectors	USD	1,667,242.08	0.00
9030009 Data Processing	USD	69,141.31	0.00
9040007 Uncoll Accts - Misc Receivable	USD	10,770.29	0.00
9050000 Misc Customer Accounts Exp	USD	107,285.05	0.00
9070000 Supervision - Customer Service	USD	528,939.54	0.00
9080000 Customer Assistance Expenses	USD	205,289.59	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9080009 Cust Assistance Expense - DSM	USD	14,432.57	0.00
9100000 Misc Cust Svc&Informational Ex	USD	467,211.74	0.00
9100001 Misc Cust Svc & Info Exp - RCS	USD	33,806.75	0.00
9120000 Demonstrating & Selling Exp	USD	249,658.78	0.00
9120001 Demo & Selling Exp - Res	USD	18.22	0.00
9120003 Demo & Selling Exp - Area Dev	USD	212.93	0.00
9200000 Administrative & Gen Salaries	USD	118,696,508.52	0.00
9210001 Off Supl & Exp - Nonassociated	USD	8,133,841.42	0.00
9210002 Off Supl & Exp - Associated	USD	870,138.91	0.00
9210003 Office Supplies & Exp - Trnsf	USD	66.61	0.00
9210004 Office Utilites	USD	1,153,927.34	0.00
9210005 Cellular Phones and Pagers	USD	99.35	0.00
9210021 EMP TRAVEL - Airfare	USD	3,194.06	0.00
9210022 MEALS & ENT-100 Pct DEDUCTIBLE	USD	899.33	0.00
9210023 EMP TRAVEL-MILEAGE	USD	744.44	0.00
9210024 EMP TRAVEL-PARKING	USD	267.12	0.00
9210025 MEALS & ENT-50 Pct DEDUCTIBLE	USD	29.60	0.00
9210026 EMP TRAVEL-CAR RENTAL	USD	168.88	0.00
9210028 EMP TRAVEL-HOTEL & LODGING	USD	2,733.06	0.00
9210030 EMP TRAVEL-OTHER	USD	2,289.95	0.00
9210031 SAFETY EQUIPMENT AND SUPPLIES	USD	1,619.58	0.00
9210034 In-House Training & Seminars	USD	1,756.77	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9210037 OEM/TECHNICAL TRAINING	USD	180.63	0.00
9210038 SAFETY EQUIP CALIB & TESTING	USD	0.00	0.00
9210040 DUES-BUSINESS/PROFESSIONAL	USD	1,016.71	0.00
9220000 Administrative Exp Trnsf - Cr	USD	10.19	0.00
9220002 Admin Exp Trnsf Const-Mngerial	USD	0.00	0.00
9220005 Overhead Loadings	USD	0.00	1,274,762.30
9230001 Outside Svcs Empl - Nonassoc	USD	33,391,078.26	0.00
9230003 AEPSC Billed to Client Co	USD	0.00	1,610,281.17
9230024 SRV-MAIL/MESSENGER-POSTAGE	USD	40.84	0.00
9230025 SRV-CONSULTING	USD	6,000.00	0.00
9230026 SRV-VEHICLE REPAIR & MAINTENAN	USD	83.81	0.00
9230031 SRV-OUTSIDE SERVICES (TECH)	USD	315.40	0.00
9230034 SRV-SOFTWARE LICENSING	USD	1,470.42	0.00
9230038 SRV-ENVIRONMENTAL	USD	51.38	0.00
9240000 Property Insurance	USD	107,490.22	0.00
9250000 Injuries and Damages	USD	255,018.38	0.00
9250001 Safety Dinners and Awards	USD	877.28	0.00
9250002 Emp Accdent Prvntion-Adm Exp	USD	147,872.36	0.00
9250006 Wrkrs Cmpnstn Pre&Slf Ins Prv	USD	536,192.05	0.00
9250007 Prsnal Injries&Prop Dmage-Pub	USD	6,666.00	0.00
9260000 Employee Pensions & Benefits	USD	16,624.45	0.00
9260001 Edit & Print Empl Pub-Salaries	USD	6,786.79	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9260002 Pension & Group Ins Admin	USD	284,387.88	0.00
9260003 Pension Plan	USD	28,790,880.64	0.00
9260004 Group Life Insurance Premiums	USD	1,633,625.69	0.00
9260005 Group Medical Ins Premiums	USD	42,854,294.11	0.00
9260007 Group L-T Disability Ins Prem	USD	1,102,115.40	0.00
9260008 Umbrella Trust Expense	USD	0.00	11,557,479.77
9260009 Group Dental Insurance Prem	USD	1,601,016.89	0.00
9260010 Training Administration Exp	USD	236,159.62	0.00
9260012 Employee Activities	USD	509,197.32	0.00
9260014 Educational Assistance Pmts	USD	795,611.89	0.00
9260021 Postretirement Benefits - OPEB	USD	1,773,436.57	0.00
9260026 Savings Plan Administration	USD	11,396.36	0.00
9260027 Savings Plan Contributions	USD	19,554,019.44	0.00
9260036 Deferred Compensation	USD	1,629,218.16	0.00
9260037 Supplemental Pension	USD	668,477.74	0.00
9260040 SFAS 112 Postemployment Benef	USD	637,635.00	0.00
9260042 SERP Pension - Non-Service	USD	2,117,953.94	0.00
9260043 OPEB - Non-Service	USD	0.00	20,792,182.15
9260051 Frg Ben Loading - Grp Ins	USD	100.00	0.00
9260062 Pension Plan - Non-Service	USD	8,966,703.28	0.00
9280000 Regulatory Commission Exp	USD	29,301.53	0.00
9280001 Regulatory Commission Exp-Adm	USD	0.00	51.11

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9280002 Regulatory Commission Exp-Case	USD	6,933,981.41	0.00
9280005 Reg Com Exp-FERC Trans Cases	USD	240,702.38	0.00
9301000 General Advertising Expenses	USD	6,000.00	0.00
9301001 Newspaper Advertising Space	USD	125.73	0.00
9301010 Publicity	USD	232.82	0.00
9301012 Public Opinion Surveys	USD	100,886.60	0.00
9301014 Video Communications	USD	504.11	0.00
9301015 Other Corporate Comm Exp	USD	9,738.64	0.00
9302000 Misc General Expenses	USD	1,439,006.88	0.00
9302003 Corporate & Fiscal Expenses	USD	1,434,594.00	0.00
9302004 Research, Develop&Demonstr Exp	USD	6,071.42	0.00
9302007 Assoc Business Development Exp	USD	1,788,739.50	0.00
9302017 SellingPrice Normalization Exp	USD	0.00	4.04
9302458 AEPSC Non Affiliated expenses	USD	2,166,268.79	0.00
9310000 Rents	USD	32,239.31	0.00
9310001 Rents - Real Property	USD	5,646,532.17	0.00
9310002 Rents - Personal Property	USD	4,743,437.67	0.00
9310003 Rents - Real Property - Assoc	USD	23,842,280.18	0.00
9310004 Rents - Personal Prop - Assoc	USD	15,703.66	0.00
9310005 Int on Regulated Fin Leases	USD	975,547.84	0.00
9350000 Maintenance of General Plant	USD	277,586.93	0.00
9350001 Maint of Structures - Owned	USD	3,718,642.76	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9350002 Maint of Structures - Leased	USD	263,305.46	0.00
9350003 Maint of Prprty Held Ftire Use	USD	1,337.67	0.00
9350012 Maint of Data Equipment	USD	1,440,638.23	0.00
9350013 Maint of Cmmncation Eq-Unall	USD	11,008,096.27	0.00
9350015 Maint of Office Furniture & Eq	USD	32,972,217.35	0.00
9350016 Maintenance of Video Equipment	USD	0.00	53.74
9350017 Maint of Misc General Property	USD	66,971.72	0.00
9350019 Maint of Gen Plant-SCADA Equ	USD	36,205.29	0.00
9350024 Maint of DA-AMI Comm Equip	USD	56,303.15	0.00
BD0001 Budget Use Only - O&M	USD	0.00	0.00
BD0011 Budget Use Only - Depreciation	USD	0.00	0.00
Total for Ledger	USD	3,294,409,889.51	3,294,409,889.51

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1010001 Plant in Service	USD	290,661,785.34	0.00
1010007 Plant In Service-IMPco-SBSMPP	USD	0.00	0.00
1011001 Capital Leases	USD	117,431,922.53	0.00
1011006 Prov-Leased Assets	USD	0.00	46,713,306.55
1011012 Accrued Capital Leases	USD	555,526.84	0.00
1011031 Operating Lease	USD	156,513,165.67	0.00
1011032 Accrued Operating Leases	USD	35,545.95	0.00
1011034 Operating Leases - Gen & Misc	USD	64.93	0.00
1011036 Prov - Operating Lease Assets	USD	0.00	36,103,820.55
1011039 Prov-Operating Lease -Gen&Misc	USD	0.00	0.00
1020001 Plant Purchd or Sold	USD	0.00	0.00
1030001 Experimental Plant in Service	USD	0.00	0.00
1050001 Held For Fut Use	USD	0.00	0.00
1050002 Held For Fut Use-Transmissn	USD	0.00	0.00
1050003 Held For Fut Use-Distribution	USD	0.00	0.00
1060001 Const Not Classifd	USD	5,775,345.72	0.00
1060002 Const Not Classifd-Transmissn	USD	0.00	0.00
1060003 Const Not Classifd-Distributio	USD	0.00	0.00
1060004 Const Not Classifd-Gen&Misc	USD	0.00	0.00
1070000 Construction Work In Progress	USD	0.00	0.00
1070001 CWIP - Project	USD	7,804,558.34	0.00
1070005 CWIP - Fuel Support Groups	USD	0.00	0.00
1070007 Cloud Implementation Costs	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1070910 Capitalized Softwr Bill Step 1	USD	0.00	0.00
1070920 Capitalized Softwr Bill Step 2	USD	0.00	0.00
1070930 Cloud Implmntatn Costs-Step 1	USD	0.00	0.00
1080000 Accum Prov for Deprec of Plant	USD	0.00	0.00
1080001 A/P for Deprec of Plt	USD	0.00	133,482,919.13
1080005 RWIP - Project Detail	USD	402,279.10	0.00
1110001 A/P for Amort of Plt	USD	0.00	6,360,249.70
1160020 Trans Costs - SERP	USD	0.00	0.00
1160021 Distr Costs - SERP	USD	0.00	0.00
1160022 Gen Costs - SERP	USD	0.00	0.00
1201000 Nuclr Fuel in Proc of Refinmnt	USD	0.00	0.00
1206000 Nuclear Fuel Under Cap Leases	USD	0.00	0.00
1210000 Nonutility Property	USD	0.00	0.00
1210001 Nonutility Property - Owned	USD	0.00	0.00
1220000 Depr & Amort of Nonutil Prop	USD	0.00	0.00
1220001 Depr&Amrt of Nonutil Prop-Ownd	USD	0.00	0.00
1220003 Depr&Amrt of Nonutil Prop-WIP	USD	0.00	0.00
1240000 Other Investments	USD	0.00	0.00
1240002 Oth Investments-Nonassociated	USD	0.00	0.00
1240005 Spec Allowance Inv NOx	USD	0.00	0.00
1240006 Other Investments - COLI	USD	0.00	0.00
1240007 Deferred Compensation Benefits	USD	17,626,003.28	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1240008 Umbrella Trust	USD	238,657,471.56	0.00
1240010 Oth Invest-Nonassociated-Curr	USD	0.00	0.00
1240013 Cash Surrender Value Life Ins	USD	0.00	0.00
1240025 Other Property - CWIP	USD	0.00	0.00
1240048 CSW SERP Investment	USD	72,048.81	0.00
1240053 Defer Comp Plan-CSW Legacy	USD	23,628.82	0.00
1240054 Umbrella Trust-WFargo Int&Div	USD	4,473,750.03	0.00
1280007 PRW NonUMWA Net Fund Pos AEPSC	USD	206,413,156.47	0.00
1280008 SFAS 106 - Non-UMWA PRW -AEPSC	USD	12,320,675.74	0.00
1310000 Cash	USD	12,129,909.87	0.00
1340000 Other Special Deposits	USD	0.00	0.00
1340004 Worker's Comp Adv Premium	USD	0.00	0.00
1340008 Deposits - Office Space Rental	USD	0.00	0.00
1340053 Deposits - Flexible Spending	USD	309,374.92	0.00
1350000 Working Funds	USD	12,891,505.05	0.00
1350001 Cash Advances	USD	0.00	0.00
1350002 Petty Cash	USD	0.00	0.00
1350003 Cash Advances - Wages	USD	0.00	0.00
1350004 Cash Adv-Employee Expenses	USD	0.00	0.00
1350009 Cash Advances - STAR T&E Pilot	USD	0.00	0.00
1410000 Notes Receivable	USD	0.00	0.00
1410002 P/R Ded - Misc Loan Repayments	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1420001 Customer A/R - Electric	USD	0.00	0.00
1420002 Customer A/R - PIP Plan	USD	0.00	0.00
1420003 Customer A/R - CMP	USD	0.00	0.00
1420004 Customer A/R - RIF Plan	USD	0.00	0.00
1420005 Employee Loans - Current	USD	0.00	0.00
1420006 A/R-Customer Assistance	USD	0.00	0.00
1420011 A/R - Retail Cust Rents	USD	0.00	0.00
1420101 Other Accounts Rec - Cust	USD	0.00	0.00
1420102 AR Peoplesoft Billing - Cust	USD	2,550,032.29	0.00
1430001 Other Accounts Rec-Regular	USD	0.00	0.00
1430002 Allowances	USD	0.00	0.00
1430004 Insurance	USD	0.00	0.00
1430018 Survivor Benefit Plan Premiums	USD	0.00	0.00
1430022 2001 Employee Biweekly Pay Cnv	USD	928,847.36	0.00
1430023 A/R PeopleSoft Billing System	USD	0.00	0.00
1430036 Acct. Rec. - Miscellaneous	USD	0.00	0.00
1430071 A/R Non Assoc Co - AEPSC Bills	USD	257,338.85	0.00
1430080 Jointly Owned Unit O&M Billing	USD	0.00	0.00
1430081 Damage Recovery - Third Party	USD	0.00	0.00
1430083 Damage Recovery Offset Demand	USD	22.02	0.00
1430089 A/R - Benefits Billing	USD	0.00	0.00
1430101 Other Accounts Rec - Misc	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1430102 AR Peoplesoft Billing - Misc	USD	814,260.38	0.00
1430103 AR Long-Term-Miscellaneous	USD	0.00	0.00
1440002 Uncoll Accts-Other Receivables	USD	0.00	1,101.25
1450000 Corp Borrow Prg (NR-Assoc)	USD	0.00	0.00
1460000 Accts Rec from Assoc Cos	USD	0.00	0.00
1460001 A/R Assoc Co - InterUnit G/L	USD	4,797,960.39	0.00
1460006 A/R Assoc Co - Intercompany	USD	0.00	0.00
1460007 A/R Assoc Co - OAR System	USD	0.00	0.00
1460008 A/R Assoc Co - AEPSC Bills	USD	139,197,532.85	0.00
1460009 A/R Assoc Co - InterUnit A/P	USD	891,352.02	0.00
1460011 A/R Assoc Co - Multi Pmts	USD	32,812.68	0.00
1460012 A/R Assoc-PCRB Interest	USD	0.00	0.00
1460016 A/R-Assoc Co - Dependent Care	USD	0.00	0.00
1460017 A/R-Assoc Co-Stock Purch Plan	USD	0.00	0.00
1460019 A/R-Assoc Co-AEPSC-Agent	USD	0.00	0.00
1460025 Fleet - M4 - A/R	USD	0.00	0.00
1460036 A/R Assoc Co - Payroll Ded	USD	0.00	0.00
1460041 A/R Assc Co - Non-InterUnit GL	USD	0.00	0.00
1460054 JV-Acct Rec.-Assoc-NonAffil	USD	0.00	0.00
1510001 Fuel Stock - Coal	USD	0.00	0.00
1510004 Coal In Transit - Terminal	USD	0.00	0.00
1510017 Lignite Inv on Hand Inc Transp	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1520000 Fuel Stock Exp Undistributed	USD	0.00	0.00
1540001 M&S - Regular	USD	0.00	0.00
1540004 M&S - Exempt Material	USD	0.00	0.00
1540014 Indus Direct Charge Clearing	USD	0.00	0.00
1540018 M&S Inventory - Lease Equip	USD	0.00	0.00
1540019 M&S Validation Error Correctns	USD	0.00	0.00
1560000 Other Materials & Supplies	USD	0.00	0.00
1581001 NOx Allowance Inventory	USD	0.00	0.00
1630000 Stores Expense Undistributed	USD	0.00	0.00
1630001 Stores Exp - T&D Centrl Wrhse	USD	0.00	0.00
1630002 Strs Exp-Ft Wayne Centrl Wrhse	USD	0.00	0.00
1630003 Strs Exp-Roanoke Centrl Wrhse	USD	0.00	0.00
1630004 Strs Exp-T&D Satellite Storerm	USD	0.00	0.00
1630005 Stores Exp - Rockport Plant	USD	0.00	0.00
1630006 Stores Exp - Amos Plant	USD	0.00	0.00
1630007 Stores Exp - Clinch River Plan	USD	0.00	0.00
1630008 Stores Exp - Glen Lyn Plant	USD	0.00	0.00
1630009 Stores Exp - Kanawha River Plt	USD	0.00	0.00
1630010 Stores Exp - Mountaineer Plt	USD	0.00	0.00
1630011 Stores Exp - Sporn Plant	USD	0.00	0.00
1630013 Stores Exp - Conesville Plant	USD	0.00	0.00
1630014 Stores Exp - Picway Plant	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630017 Stores Exp - Tanners Creek Plt	USD	0.00	0.00
1630018 Stores Exp - Cook Nuclear Plan	USD	0.00	0.00
1630019 Stores Exp - Big Sandy Plant	USD	0.00	0.00
1630020 Stores Exp - Cardinal Plant	USD	0.00	0.00
1630021 Stores Exp - Gavin Plant	USD	0.00	0.00
1630022 Stores Exp - Kammer Plant	USD	0.00	0.00
1630023 Stores Exp - Mitchell Plant	USD	0.00	0.00
1630024 Stores Exp - Muskingum River	USD	0.00	0.00
1630026 Stores Exp - Cook Coal Term	USD	0.00	0.00
1630027 Stores Exp - Waterford Plant	USD	0.00	0.00
1630029 Stores Exp - Fossil & Hydro	USD	0.00	0.00
1630031 Stores Exp - T&D General	USD	0.00	0.00
1630032 Stores Exp - Power Gen General	USD	0.00	0.00
1630033 Stores Exp - All Busin Units	USD	0.00	0.00
1630035 Coleto Creek Power Station	USD	0.00	0.00
1630036 E.S. Joslin Power Station	USD	0.00	0.00
1630043 Comanche Station	USD	0.00	0.00
1630044 Northeast Station - 1 & 2	USD	0.00	0.00
1630045 Northeast Station - 3 & 4	USD	0.00	0.00
1630046 Riverside Station	USD	0.00	0.00
1630047 Southwest Station	USD	0.00	0.00
1630048 Tulsa Power Station	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630049 Weleetka Power Station	USD	0.00	0.00
1630050 Alliance Railcar Repair Fac	USD	0.00	0.00
1630053 Arsenal Hill Power Plant	USD	0.00	0.00
1630054 Central Maintenance Facility	USD	0.00	0.00
1630055 Flint Creek Power Plant	USD	0.00	0.00
1630056 Knox Lee Power Plant	USD	0.00	0.00
1630057 Lieberman Power Plant	USD	0.00	0.00
1630058 Lone Star Power Plant #1	USD	0.00	0.00
1630059 Pirkey Power Plant	USD	0.00	0.00
1630060 Wilkes Power Plant	USD	0.00	0.00
1630061 Welsh Power Plant	USD	0.00	0.00
1630062 Fort Phantom Power Station	USD	0.00	0.00
1630063 Oak Creek Power Station	USD	0.00	0.00
1630064 Oklaunion Power Station	USD	0.00	0.00
1630065 Paint Creek Power Station	USD	0.00	0.00
1630066 Rio Pecos Power Station	USD	0.00	0.00
1630069 San Angelo Power Station	USD	0.00	0.00
1630070 Stores Exp - Houston Pipe Line	USD	0.00	0.00
1630071 Stores Exp - Conesville Prep	USD	0.00	0.00
1630089 Stores Exp - Shrevprt Chem Lab	USD	0.00	0.00
1630091 Stores Exp - Central Mach Shop	USD	0.00	0.00
1630109 Strs Exp - ACCT-COUNT-ADJ	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630110 Strs Exp - ACCT-FRT-EXPENSE	USD	0.00	0.00
1630112 Strs Exp - PRICE VARIANCE	USD	0.00	0.00
1630120 Strs Exp - Kingsville	USD	0.00	0.00
1630121 Strs Exp - Tulsa	USD	0.00	0.00
1630122 Strs Exp - Longview	USD	0.00	0.00
1630125 Stores - Contract & Labor Svcs	USD	0.00	0.00
1630126 Strs Exp - Transf Poly PH Pad	USD	0.00	0.00
1630136 Str Exp - Marmet Hydro	USD	0.00	0.00
1630137 Str Exp - London Hydro	USD	0.00	0.00
1630139 Str Exp - Smith Mountain Hydro	USD	0.00	0.00
1630140 Str Exp - Claytor Hydro	USD	0.00	0.00
1630152 Str Exp - Racine Hydro	USD	0.00	0.00
1630155 Stores Exp - Ceredo Plant	USD	0.00	0.00
1630156 Stores Exp - Darby Plant	USD	0.00	0.00
1630157 Stores Exp - Mattison Plant	USD	0.00	0.00
1630158 Stores Exp-Lawrenceburg Plant	USD	0.00	0.00
1630159 Stores Expense - Turk Plant	USD	0.00	0.00
1630160 Stores Expense - Dresden Plant	USD	0.00	0.00
1630999 Cash Discount Allocation Only	USD	0.00	0.00
1650001 Prepaid Insurance	USD	287,625.56	0.00
1650004 Prepaid Interest	USD	0.00	0.00
1650005 Prepaid Employee Benefits	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1650006 Other Prepayments	USD	45,624,667.58	0.00
1650007 Corporate Owned Life Insurance	USD	0.00	0.00
1650010 Prepaid Pension Benefits	USD	165,609,183.36	0.00
165001203 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001204 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001205 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001206 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001207 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001212 Prepaid Use Taxes	USD	0.00	0.00
165001218 Prepaid Use Taxes	USD	0.00	0.00
165001219 Prepaid Use Taxes	USD	0.00	0.00
165001220 Prepaid Use Taxes	USD	0.00	0.00
165001221 Prepaid Use Taxes	USD	762,374.14	0.00
1650014 FAS 158 Qual Contra Asset	USD	0.00	165,609,183.36
1650021 Prepaid Insurance - EIS	USD	135,259.32	0.00
1650023 Prepaid Lease	USD	0.00	0.00
1650030 Other Prepayments - Long Term	USD	11,807,732.00	0.00
1650035 PRW Without MED-D Benefits	USD	186,265,556.71	0.00
1650036 PRW for Med-D Benefits	USD	0.00	0.00
1650037 FAS158 Contra-PRW Exclud Med-D	USD	0.00	186,265,556.71
1710000 Interest&Dividends Receivable	USD	0.00	0.00
1710002 Int & Div Receivable - Affil	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1740000 Misc Current & Accrued Assets	USD	0.00	0.00
1740012 Pension Plan	USD	0.00	0.00
1810002 Unamort Debt Exp - Inst Pur Cn	USD	0.00	0.00
1810003 Unamort Debt Exp Notes Payable	USD	0.00	0.00
1810006 Unamort Debt Exp - Sr Unsec Nt	USD	0.00	0.00
1823000 Other Regulatory Assets	USD	0.00	0.00
1823080 Deregulation Consumer Educat	USD	0.00	0.00
1823082 Deregulation Implementation	USD	0.00	0.00
1823083 Transition Regulatory Assets	USD	0.00	0.00
1823108 Reg Asset - Rate Case Expenses	USD	0.00	0.00
1823120 Other PJM Integration	USD	0.00	0.00
1823152 Unrecovered Fuel Cost - WV	USD	0.00	0.00
1823157 Interstate Project 765kv Line	USD	0.00	0.00
1823165 REG ASSET FAS 158 QUAL PLAN	USD	459,017,411.50	0.00
1823166 REG ASSET FAS 158 OPEB PLAN	USD	0.00	32,468,275.50
1823167 REG Asset FAS 158 SERP Plan	USD	28,280,312.00	0.00
1823175 TCC RC Exp-CTC-Docket 32758	USD	0.00	0.00
1823186 ADVANCED METERING SYSTEM-AMS	USD	0.00	0.00
1823301 SFAS 109 Flow Thru Defd FIT	USD	0.21	0.00
1823302 SFAS 109 Flow Thru Defrd SIT	USD	0.00	0.00
1823359 SWEPCo Transmission Recovery	USD	0.00	0.00
1823500 Mon Power Integration Cost	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1830000 Prelimin Surv&Investgtn Chrgs	USD	0.00	0.00
1830001 Interstate Project 765 kv Line	USD	0.00	0.00
1840000 Clearing Accounts	USD	0.00	0.00
1840001 Bldg Servcs Oper Exp-Clearing	USD	0.00	0.00
1840002 Accounts Pay Adj - Clearing	USD	0.00	50,989.32
1840003 Procurement Card - Clearing	USD	0.00	0.00
1840004 Undistributed Payroll-Clearing	USD	0.00	0.00
1840005 Non-Product Payroll - Clearing	USD	0.00	0.00
1840006 Telephone Expense - Clearing	USD	0.00	0.00
1840007 Transfer of Funds - Clearing	USD	0.00	0.00
1840019 CMS & CMF - Clearing Activity	USD	0.00	0.00
1840020 Simulator Learning Center-Clrg	USD	0.00	0.00
1840021 STAR T&E Card - Clearing	USD	0.00	0.00
1840025 Aviation - Clearing	USD	4,663,264.59	0.00
1840026 Oth Accts Rec - Cash Clearing	USD	0.00	0.00
1840027 Oth Accts Rec - A/R Clearing	USD	0.00	0.00
1840028 Non T/L Payroll-Clearing	USD	0.00	0.00
1840029 Transp-Assigned Vehicles	USD	0.00	0.00
1840030 Transportation-Other	USD	0.00	0.00
1840031 Affil Transactions-Cash Clrng	USD	0.00	0.00
1840032 Machine Shop - Non Affiliated	USD	0.00	0.00
1840033 Alliance Rail Car - OH	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840034 CMS - Job Loaded Overheads	USD	0.00	0.00
1840035 IT Oper Company (OPCO) Clearng	USD	0.00	0.00
1840036 Benefit Payments Clearing	USD	0.00	0.00
1840040 Undist Labor Fringe Benfit Clr	USD	0.00	0.00
1840041 Undist Incentive Frg Ben Clr	USD	0.00	0.00
1840043 Treasury Clearing	USD	0.00	0.00
1840045 Veh Clr - Conversion Use Only	USD	0.00	0.00
1840047 Pension Benefit Clearing	USD	0.00	0.00
1840048 FIT Payment Clearing	USD	0.00	0.00
1840049 Simulator Learning Cntr-Nonaff	USD	0.00	0.00
1840050 AEP CREDIT Clr Acct	USD	0.00	0.00
1840052 System Sales Agent Clearing	USD	0.00	0.00
1840054 Insurance Clearing	USD	0.00	0.00
1840057 Cell Phone/Pager - Clearing	USD	0.00	0.00
1840058 Severance Clearing	USD	0.00	0.00
1840059 NTL Payroll Clearing-Non Labor	USD	0.00	0.00
1840061 Labor Clearing Allocation	USD	0.00	0.00
1840062 AEPSC Coal Lab Clearing	USD	6.50	0.00
1840063 Corporate Charge Card Clearing	USD	0.00	0.00
1840065 GE - Waterford - Clearing	USD	0.00	0.00
1840066 PPE / Safety Equipment	USD	0.00	0.00
1850000 Temporary Facilities	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860000 MDD-Internal Billing Only	USD	0.00	0.00
1860001 Allowances	USD	0.00	0.00
1860002 Deferred Expenses	USD	134,933.84	0.00
1860003 Deferred Property Taxes	USD	0.00	0.00
186000300 Deferred Property Taxes	USD	0.00	0.00
186000302 Deferred Property Taxes	USD	0.00	0.00
186000305 Deferred Property Taxes	USD	0.00	0.00
186000306 Deferred Property Taxes	USD	0.00	0.00
186000307 Deferred Property Taxes	USD	0.00	0.00
186000308 Deferred Property Taxes	USD	0.00	0.00
186000314 Deferred Property Taxes	USD	0.00	0.00
186000316 Deferred Property Taxes	USD	0.00	0.00
186000317 Deferred Property Taxes	USD	0.00	0.00
186000318 Deferred Property Taxes	USD	0.00	0.00
186000319 Deferred Property Taxes	USD	0.00	0.00
186000320 Deferred Property Taxes	USD	0.00	0.00
186000321 Deferred Property Taxes	USD	185,818.00	0.00
1860004 Billings - B Projects	USD	0.00	0.00
1860005 Unidentified Cash Receipts	USD	0.00	144,871.14
1860007 Billings and Deferred Projects	USD	0.00	0.00
1860015 Billings Paid Union Benefits	USD	430.30	0.00
1860016 Supplemental Pension Agree	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860033 Cook Coal Terminal-Oper Exp	USD	846.30	0.00
1860042 Exp Issue/Reaq Bonds & Stk	USD	0.00	0.00
1860063 Muskingum Fuel Trans Costs	USD	0.00	0.00
1860071 Ovhd Rate Over/Under Applied	USD	0.00	1,227,068.85
1860073 Deferred Merger Severance Exp	USD	0.00	0.00
1860074 Merger Severance Offsets	USD	0.00	0.00
1860075 SCBS Unbilled Revenues	USD	0.00	0.00
1860076 Deferred Merger Relocation Exp	USD	0.00	0.00
1860078 Incentive Expense-EVP Summary	USD	0.00	0.00
1860079 Incentive Expense - Offset	USD	0.00	0.00
186008102 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008103 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008108 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008109 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008110 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008111 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008112 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008113 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008114 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008116 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008117 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008118 Defd Property Tax - Cap Lease	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186008119 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008120 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008121 Defd Property Tax - Cap Lease	USD	90,516.00	0.00
1860082 Deferred Recruiting Expenses	USD	0.00	0.00
1860085 BridgeCo TO Funding	USD	0.00	0.00
1860091 BridgeCo RTO Deferred Exp	USD	0.00	0.00
1860092 Compatible Unit/Wrk 2k Sys Clr	USD	0.00	0.00
1860094 Labor Accruals - Bal Sheet	USD	0.00	0.00
1860096 PJM Payments	USD	0.00	0.00
1860098 AEPSC Labor Accruals-O&M	USD	0.00	0.00
1860103 P/R Ded - Merchandise Loans	USD	0.00	0.00
1860104 P/R Ded - Parking Rent	USD	0.00	0.00
1860110 AEP Branding	USD	0.00	0.00
1860113 Joint Fuel Project	USD	0.00	0.00
1860114 ABD Major Construction Work	USD	0.00	0.00
1860116 PJM Integration	USD	0.00	0.00
1860117 Billings - IPP Projects	USD	0.00	0.00
1860121 Synfuel Project	USD	0.00	0.00
1860123 SSA Over Under Applied S/A/P	USD	0.00	0.00
1860124 SSA Over Under Applied SC & FO	USD	0.00	0.00
1860125 SSA Over Under Applied RE&WPS	USD	0.00	0.00
1860126 SSA Over Under Applied HR	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860127 SSA Over Under Applied IT	USD	0.00	0.00
1860128 SLA Over Under Applied SC	USD	0.00	0.00
1860129 SLA Over Under Applied TC	USD	0.00	0.00
1860130 SSA Over Under Applied OC	USD	0.00	0.00
1860134 Ohio Rate Stabilization Costs	USD	0.00	0.00
1860140 New IGCC Generation Plant-East	USD	0.00	0.00
1860141 New Generation Plant-West	USD	0.00	0.00
1860146 Transition Services HPL/ETP	USD	0.00	0.00
1860147 New Generation Plant - East	USD	0.00	0.00
1860148 New Service Territory	USD	0.00	0.00
1860150 Deferred Rate Case Expense	USD	0.00	0.00
1860151 Transmission JV Deferred Costs	USD	0.00	0.00
1860153 Unamortized Credit Line Fees	USD	0.00	0.00
1860156 Sabine Mine Rusk Preparation	USD	0.00	0.00
1860159 Rolls Royce Accumulated Billing	USD	0.00	0.00
1860160 Deferred Expenses - Current	USD	0.00	0.00
1860166 Def Lease Assets - Non Taxable	USD	82,006.69	0.00
1860167 Def Lease Assets - Taxable	USD	0.00	0.00
1860168 AEPSC Accrued Labor-Bal Sheet	USD	0.00	0.00
1860173 ReXorce Accumulated Billing	USD	0.00	0.00
1860176 IPP Admin Support Cost	USD	0.00	24,212.91
1860177 Cyber Security Collaborative	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860179 Local Credit Line Fees	USD	0.00	0.00
1860180 LightStone TSA - Clearing	USD	0.00	0.00
1860181 GV Lndfl & VFW Lightstone Clrg	USD	0.00	0.00
1860186 Buckeye Power TSA - Clearing	USD	0.00	0.00
1860187 AEPSC Fabrication Non Billable	USD	149,982.79	0.00
1860188 Reimbursable RTO Study Expense	USD	53,335.04	0.00
1860999 Validation Error Correction	USD	0.00	0.00
1880000 R&D Expenses	USD	0.00	0.00
1890003 Loss Rec Debt-Notes Payable	USD	0.00	0.00
1900001 Accum Def Income Tax - Federal	USD	0.00	0.00
1901001 Accum Deferred FIT - Other	USD	69,954,268.76	0.00
1901002 Accum Deferred SIT - Other	USD	2,601,277.71	0.00
1902001 Accum Defd FIT - Oth Inc & Ded	USD	0.00	283,903.00
1903001 Acc Dfd FIT - FAS109 Flow Thru	USD	0.00	1,580,171.40
1903002 Acc Dfd SIT FAS 109 Flow Thru	USD	0.00	5,617,267.00
1904001 Accum Dfd FIT - FAS 109 Excess	USD	3,697,692.14	0.00
2010001 Common Stock Issued-Affiliated	USD	0.00	1,350,000.00
2110000 Miscellaneous Paid-In Capital	USD	0.00	7,052,115.96
2110007 OCI -Minimum Pension Liability	USD	0.00	0.00
2110009 MPIC - restricted stock units	USD	0.00	0.00
2110010 MPIC Stock Based Comp Units	USD	0.00	0.00
2160001 Unapprp Retnd Erngs-Unrstrictd	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2210001 First Mortgage Bonds	USD	0.00	0.00
2230500 Advances from Assoc Co-Current	USD	0.00	0.00
2240003 Notes	USD	0.00	0.00
2240103 Notes Payable - Affiliated	USD	0.00	0.00
2240503 Notes - Current Portion	USD	0.00	0.00
2240603 Notes - Affiliated - Current	USD	0.00	0.00
2270001 Obligatns Undr Cap Lse-Noncurr	USD	0.00	55,138,342.93
2270003 Accrued Noncur Lease Oblig	USD	0.00	448,153.44
2270031 Oblig undr Oper Lease-Non Curr	USD	0.00	103,528,376.73
2270033 Acrued Noncur Oper Lease Oblig	USD	0.00	29,621.62
2282003 Accm Prv I/D - Worker's Com	USD	0.00	59,741.37
2283000 Accm Prv for Pensions&Benefits	USD	0.00	32,458,922.31
2283001 Deferred Compensation Plan	USD	0.00	0.00
2283002 Supplemental Savings Plan	USD	0.00	46,583,194.94
2283003 SFAS 106 Post Retirement Benef	USD	0.00	0.00
2283005 SFAS 112 Postemployment Benef	USD	0.00	10,509,223.11
2283006 SFAS 87 - Pensions	USD	0.00	43,117,206.90
2283007 Perf Share Incentive Plan	USD	0.00	0.00
2283009 Nuclear Deferred Compenstion	USD	0.00	0.00
2283010 UMWA Comb Trust Fut Liab	USD	0.00	0.00
2283011 Energy Serv 2005 Phantom Plan	USD	0.00	0.00
2283012 Incntv Comp Adj - Defd Awards	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2283013 Incentive Comp Deferral Plan	USD	0.00	34,932,471.56
2283014 MICP and SOIP Deferred Awards	USD	0.00	0.00
2283015 FAS 158 SERP Payable Long Term	USD	0.00	22,565,453.00
2283016 FAS 158 Qual Payable Long Term	USD	0.00	250,291,021.24
2283024 DefrComp Plan-CSW Legacy	USD	0.00	881,341.70
2284016 Mine Closure Costs	USD	0.00	0.00
2284085 OH Growth Fund-NonCurrent	USD	0.00	0.00
2320001 Accounts Payable - Regular	USD	0.00	32,219,434.44
2320002 Unvouchered Invoices	USD	0.00	19,706,420.72
2320003 Retention	USD	0.00	1,524,072.93
2320004 Accrued Payroll	USD	0.00	0.00
2320008 Miscellaneous Liabilities	USD	0.00	0.00
2320011 Uninvoiced Fuel	USD	0.00	0.00
2320052 Accounts Payable - Purch Power	USD	0.00	0.00
2320066 A/P - OPEN ACCESS TRANS EXP	USD	0.00	0.00
2320069 Producer Payments	USD	0.00	0.00
2320074 A/P - FTL - SWITCH Rentals	USD	0.00	0.00
2320076 Corporate Credit Card Liab	USD	0.00	653,147.98
2320077 INDUS Unvouchered Liabilities	USD	0.00	6,923,821.37
2320080 Non PS Accounts Payable	USD	0.00	0.00
2330000 Corp Borrow Program (NP-Assoc)	USD	0.00	501,166,471.34
2340001 A/P Assoc Co - InterUnit G/L	USD	0.00	6,948,484.54

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2340003 A/P Assoc Co - Savings Plan	USD	0.00	0.00
2340008 A/P Assoc Co - Dependent Care	USD	0.00	0.00
2340009 A/P Assoc Co-Stock Purch Plan	USD	0.00	0.00
2340011 A/P-Assc Co-AEPSC-Agent	USD	0.00	0.00
2340015 A/P-Assc Co-AEPSC-Trans Agmnt	USD	0.00	0.00
2340022 A/P Assoc Co-Employee Loan Cur	USD	0.00	0.00
2340023 A/P Assoc Co - Parking Rent	USD	0.00	0.00
2340027 A/P Assoc Co - Intercompany	USD	0.00	54,992.27
2340029 A/P Assoc Co - AEPSC Bills	USD	0.00	0.00
2340030 A/P Assoc Co - InterUnit A/P	USD	0.00	22,815.90
2340032 A/P Assoc Co - Multi Pmts	USD	0.00	20,878,996.37
2340035 Fleet - M4 - A/P	USD	0.00	1,098,251.87
2340036 A/P Assoc Co - Payroll Ded	USD	0.00	0.00
2340037 A/P Assoc-Global Borrowing Int	USD	0.00	0.00
2360001 Federal Income Tax	USD	23,806,200.68	0.00
236000100 Federal Income Tax	USD	0.00	0.00
236000101 Federal Income Tax	USD	0.00	0.00
236000102 Federal Income Tax	USD	0.00	0.00
236000190 Federal Income Tax	USD	0.00	0.00
236000198 Federal Income Tax	USD	0.00	0.00
236000200 State Income Taxes	USD	0.00	0.00
236000201 State Income Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000202 State Income Taxes	USD	0.00	0.00
236000203 State Income Taxes	USD	0.00	0.00
236000204 State Income Taxes	USD	0.00	0.00
236000205 State Income Taxes	USD	0.00	0.00
236000206 State Income Taxes	USD	0.00	0.00
236000207 State Income Taxes	USD	0.00	0.00
236000208 State Income Taxes	USD	0.00	0.00
236000209 State Income Taxes	USD	0.00	0.00
236000210 State Income Taxes	USD	0.00	0.00
236000211 State Income Taxes	USD	0.00	0.00
236000212 State Income Taxes	USD	0.00	0.00
236000213 State Income Taxes	USD	0.00	193,556.28
236000214 State Income Taxes	USD	0.00	0.00
236000215 State Income Taxes	USD	0.00	0.00
236000216 State Income Taxes	USD	0.00	0.00
236000217 State Income Taxes	USD	124,411.27	0.00
236000218 State Income Taxes	USD	0.00	1,288,131.68
236000219 State Income Taxes	USD	0.00	1,199,978.67
236000220 State Income Taxes	USD	2,522,317.78	0.00
236000221 State Income Taxes	USD	0.00	34.69
236000299 State Income Taxes	USD	0.00	0.00
236000300 Local Income Tax	USD	915.40	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000301 Local Income Tax	USD	0.00	0.00
236000302 Local Income Tax	USD	0.00	0.00
236000303 Local Income Tax	USD	0.00	0.00
236000304 Local Income Tax	USD	0.00	0.00
236000306 Local Income Tax	USD	0.00	0.00
236000307 Local Income Tax	USD	0.00	0.00
236000308 Local Income Tax	USD	0.00	0.00
236000309 Local Income Tax	USD	0.00	0.00
236000310 Local Income Tax	USD	0.00	0.00
236000312 Local Income Tax	USD	0.00	0.00
236000314 Local Income Tax	USD	0.00	0.00
236000315 Local Income Tax	USD	0.00	0.00
236000316 Local Income Tax	USD	0.00	0.00
236000317 Local Income Tax	USD	0.00	30,930.86
236000318 Local Income Tax	USD	189,593.73	0.00
236000319 Local Income Tax	USD	581,821.85	0.00
236000320 Local Income Tax	USD	0.00	0.00
236000321 Local Income Tax	USD	0.00	0.00
2360004 FICA	USD	0.00	1,125,487.11
2360005 Federal Unemployment Tax	USD	0.00	820.05
2360006 State Unemployment Tax	USD	0.00	0.00
236000601 State Unemployment Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000700 State Sales and Use Taxes	USD	0.00	0.00
236000701 State Sales and Use Taxes	USD	0.00	0.00
236000702 State Sales and Use Taxes	USD	0.00	0.00
236000703 State Sales and Use Taxes	USD	0.00	0.00
236000704 State Sales and Use Taxes	USD	0.00	0.00
236000705 State Sales and Use Taxes	USD	0.00	0.00
236000706 State Sales and Use Taxes	USD	0.00	0.00
236000707 State Sales and Use Taxes	USD	0.00	0.00
236000708 State Sales and Use Taxes	USD	0.00	0.00
236000709 State Sales and Use Taxes	USD	0.00	0.00
236000710 State Sales and Use Taxes	USD	0.00	0.00
236000711 State Sales and Use Taxes	USD	0.00	0.00
236000712 State Sales and Use Taxes	USD	0.00	0.00
236000713 State Sales and Use Taxes	USD	0.00	0.00
236000714 State Sales and Use Taxes	USD	0.00	0.00
236000715 State Sales and Use Taxes	USD	0.00	0.00
236000716 State Sales and Use Taxes	USD	0.00	0.00
236000717 State Sales and Use Taxes	USD	0.00	0.00
236000718 State Sales and Use Taxes	USD	0.00	0.00
236000719 State Sales and Use Taxes	USD	0.00	0.00
236000720 State Sales and Use Taxes	USD	0.00	0.00
236000721 State Sales and Use Taxes	USD	0.00	908,189.96

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000798 State Sales and Use Taxes	USD	0.00	0.00
236000801 Real & Personal Property Taxes	USD	0.00	0.00
236000802 Real & Personal Property Taxes	USD	0.00	0.00
236000803 Real & Personal Property Taxes	USD	0.00	0.00
236000804 Real & Personal Property Taxes	USD	0.00	0.00
236000805 Real & Personal Property Taxes	USD	0.00	0.00
236000806 Real & Personal Property Taxes	USD	0.00	0.00
236000807 Real & Personal Property Taxes	USD	0.00	0.00
236000808 Real & Personal Property Taxes	USD	0.00	0.00
236000809 Real & Personal Property Taxes	USD	0.00	0.00
236000810 Real Personal Property Taxes	USD	0.00	0.00
236000811 Real Personal Property Taxes	USD	0.00	0.00
236000812 Real Personal Property Taxes	USD	0.00	0.00
236000813 Real Personal Property Taxes	USD	0.00	0.00
236000814 Real Personal Property Taxes	USD	0.00	0.00
236000815 Real Personal Property Taxes	USD	0.00	0.00
236000816 Real Personal Property Taxes	USD	0.00	0.00
236000817 Real Personal Property Taxes	USD	0.00	0.00
236000818 Real Personal Property Taxes	USD	0.00	0.00
236000819 Real Personal Property Taxes	USD	0.00	0.00
236000820 Real Personal Property Taxes	USD	0.00	38,146.15
236000821 Real Personal Property Taxes	USD	0.00	1,536,446.83

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000904 Federal Excise Taxes	USD	0.00	0.00
236000906 Federal Excise Taxes	USD	0.00	0.00
236000907 Federal Excise Taxes	USD	0.00	0.00
236000908 Federal Excise Taxes	USD	0.00	0.00
236000909 Federal Excise Taxes	USD	0.00	0.00
236000910 Federal Excise Taxes	USD	0.00	0.00
236000911 Federal Excise Taxes	USD	0.00	0.00
236000912 Federal Excise Taxes	USD	0.00	0.00
236000913 Federal Excise Taxes	USD	0.00	0.00
236000914 Federal Excise Taxes	USD	0.00	0.00
236000915 Federal Excise Taxes	USD	0.00	0.00
236000916 Federal Excise Taxes	USD	0.00	0.00
236000917 Federal Excise Taxes	USD	0.00	0.00
236000918 Federal Excise Taxes	USD	0.00	0.00
236000919 Federal Excise Taxes	USD	0.00	0.00
236000920 Federal Excise Taxes	USD	0.00	0.00
236000921 Federal Excise Taxes	USD	0.00	365.77
236001200 State Franchise Taxes	USD	0.00	0.00
236001201 State Franchise Taxes	USD	0.00	0.00
236001202 State Franchise Taxes	USD	0.00	0.00
236001203 State Franchise Taxes	USD	0.00	0.00
236001204 State Franchise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001205 State Franchise Taxes	USD	0.00	0.00
236001206 State Franchise Taxes	USD	0.00	0.00
236001207 State Franchise Taxes	USD	0.00	0.00
236001208 State Franchise Taxes	USD	0.00	0.00
236001209 State Franchise Taxes	USD	0.00	0.00
236001210 State Franchise Taxes	USD	0.00	0.00
236001211 State Franchise Taxes	USD	0.00	0.00
236001212 State Franchise Taxes	USD	0.00	0.00
236001213 State Franchise Taxes	USD	0.00	21.69
236001214 State Franchise Taxes	USD	0.00	1,575.00
236001215 State Franchise Taxes	USD	0.00	0.00
236001216 State Franchise Taxes	USD	0.00	0.00
236001217 State Franchise Taxes	USD	5,643.00	0.00
236001218 State Franchise Taxes	USD	4,537.00	0.00
236001219 State Franchise Taxes	USD	5,663.00	0.00
236001220 State Franchise Taxes	USD	0.00	12,407.00
236001221 State Franchise Taxes	USD	0.00	20,400.00
236001295 State Franchise Taxes	USD	0.00	0.00
236001605 State Gross Receipts Tax	USD	0.00	0.00
236001606 State Gross Receipts Tax	USD	0.00	0.00
236001607 State Gross Receipts Tax	USD	0.00	0.00
236001608 State Gross Receipts Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001609 State Gross Receipts Tax	USD	0.00	0.00
236001610 State Gross Receipts Tax	USD	0.00	0.00
236001611 State Gross Receipts Tax	USD	0.00	0.00
236001612 State Gross Receipts Tax	USD	0.00	0.00
236001613 State Gross Receipts Tax	USD	0.00	0.00
236001614 State Gross Receipts Tax	USD	0.00	0.00
236001615 State Gross Receipts Tax	USD	0.00	0.00
236001616 State Gross Receipts Tax	USD	0.00	0.00
236001617 State Gross Receipts Tax	USD	0.00	0.00
236001618 State Gross Receipts Tax	USD	0.00	0.00
236001619 State Gross Receipts Tax	USD	0.00	0.00
236001620 State Gross Receipts Tax	USD	0.00	0.00
236001621 State Gross Receipts Tax	USD	0.00	2,400.00
236001705 Municipal License Fees Accrd	USD	0.00	0.00
236001706 Municipal License Fees Accrd	USD	0.00	0.00
236001707 Municipal License Fees Accrd	USD	0.00	0.00
236001712 Municipal License Fees Accrd	USD	0.00	0.00
236001713 Municipal License Fees Accrd	USD	0.00	0.00
236001714 Municipal License Fees Accrd	USD	0.00	0.00
236001715 Municipal License Fees Accrd	USD	0.00	0.00
236001716 Municipal License Fees Accrd	USD	0.00	0.00
236001717 Municipal License Fees Accrd	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001718 Municipal License Fees Accrd	USD	0.00	0.00
236001719 Municipal License Fees Accrd	USD	95.00	0.00
236001720 Municipal License Fees Accrd	USD	100.00	0.00
236001901 State Single Business Taxes	USD	0.00	0.00
236001902 State Single Business Taxes	USD	0.00	0.00
236001903 State Single Business Taxes	USD	0.00	0.00
236001904 State Single Business Taxes	USD	0.00	0.00
236001905 State Single Business Taxes	USD	0.00	0.00
236001906 State Single Business Taxes	USD	0.00	0.00
236001907 State Single Business Taxes	USD	0.00	0.00
236002001 State Public Service Com Tax	USD	0.00	0.00
236002011 State Public Service Com Tax	USD	0.00	0.00
236002012 State Public Service Com Tax	USD	0.00	0.00
236002100 State Foreign Corporation Tax	USD	0.00	0.00
236002199 State Foreign Corporation Tax	USD	0.00	0.00
236002201 State License/Registration Tax	USD	0.00	0.00
236002202 State License/Registration Tax	USD	0.00	0.00
236002203 State License/Registration Tax	USD	0.00	0.00
236002204 State License/Registration Tax	USD	0.00	0.00
236002205 State License/Registration Tax	USD	0.00	0.00
236002206 State License/Registration Tax	USD	0.00	0.00
236002207 State License/Registration Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002208 State License/Registration Tax	USD	0.00	0.00
236002209 State License/Registration Tax	USD	0.00	0.00
236002210 State License Registration Tax	USD	0.00	0.00
236002211 State License Registration Tax	USD	0.00	0.00
236002212 State License Registration Tax	USD	0.00	0.00
236002213 State License Registration Tax	USD	0.00	0.00
236002214 State License Registration Tax	USD	0.00	0.00
236002215 State License Registration Tax	USD	0.00	0.00
236002216 State License Registration Tax	USD	0.00	0.00
236002217 State License Registration Tax	USD	0.00	0.00
236002218 State License Registration Tax	USD	0.00	0.00
236002219 State License Registration Tax	USD	193.00	0.00
236002220 State License Registration Tax	USD	75.00	0.00
2360023 Employee Payroll Taxes	USD	0.00	0.00
236002301 Employee Payroll Taxes	USD	0.00	0.00
236002400 State Franchise Tax-Interco	USD	0.00	0.00
236002499 State Franchise Tax-Interco	USD	0.00	0.00
236003000 Misc State and Local Taxes	USD	0.00	0.00
236003001 Misc State and Local Taxes	USD	0.00	0.00
236003002 Misc State and Local Taxes	USD	0.00	0.00
236003003 Misc State and Local Taxes	USD	0.00	0.00
236003004 Misc State and Local Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003005 Misc State and Local Taxes	USD	0.00	0.00
236003006 Misc State and Local Taxes	USD	0.00	0.00
236003007 Misc State and Local Taxes	USD	0.00	0.00
236003010 Misc State and Local Taxes	USD	0.00	0.00
236003013 Misc State and Local Taxes	USD	0.00	0.00
236003100 Local Sales and Use Taxes	USD	0.00	0.00
236003300 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003301 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003302 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003303 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003304 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003305 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003306 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003308 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003311 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003312 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003313 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003314 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003315 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003316 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003319 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003320 Pers Prop Tax-Cap Leases	USD	0.00	29,205.42

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003321 Pers Prop Tax-Cap Leases	USD	0.00	154,420.66
236003502 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003503 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003504 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003505 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003508 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003509 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003510 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003511 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003512 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003513 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003514 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003515 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003516 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003517 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003518 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003519 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003520 Real Prop Tax-Cap Leases	USD	0.00	32,968.66
236003521 Real Prop Tax-Cap Leases	USD	0.00	136,600.00
2360037 FICA - Incentive accrual	USD	0.00	4,057,107.21
2360038 Reorg Payroll Tax Accrual	USD	0.00	5,035.40
236004112 State Minimum Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2360070 State Sls and Use Tx-Spec Purp	USD	0.00	0.00
2360104 FICA - NON-CURRENT	USD	0.00	9,147,706.05
2360105 FICA - CARES ACT	USD	0.00	9,147,706.06
2360501 Fed Inc Tax-Short Term FIN48	USD	0.00	0.00
2360502 State Inc Tax-Short Term FIN48	USD	3,848.00	0.00
2360601 Fed Inc Tax-Long Term FIN48	USD	0.00	11,491,609.92
2360602 State Inc Tax-Long Term FIN48	USD	0.00	0.00
2360801 Federal Income Tax - IRS Audit	USD	0.00	0.00
2370003 Interest Accrued-Notes Pay	USD	0.00	0.00
2370009 Interest Accrued-Other	USD	0.00	0.00
2370010 Interest Accrued - Affiliated	USD	0.00	0.00
2370016 Interest Accrued - Tax	USD	0.00	0.00
2370048 Acrd Int.- FIT Reserve - LT	USD	0.00	340,702.00
2370348 Acrd Int. - SIT Reserve - LT	USD	0.00	0.00
2370448 Acrd Int. - SIT Reserve - ST	USD	243.00	0.00
2410001 Federal Income Tax Withheld	USD	0.00	0.00
2410002 State Income Tax Withheld	USD	0.00	0.00
2410003 Local Income Tax Withheld	USD	0.00	819.45
2410004 State Sales Tax Collected	USD	0.00	26.25
2410005 FICA Tax Withheld	USD	0.00	0.00
2410006 School District Tax Withheld	USD	0.00	0.00
2410012 Hypothetical Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420000 Misc Current & Accrued Liab	USD	0.00	206,000.00
2420001 P/R Ded - Charitable Contribut	USD	0.00	0.00
2420002 P/R Ded - Medical Insurance	USD	0.00	2,830,265.04
2420003 P/R Ded - Dental Insurance	USD	0.00	483,074.83
2420004 P/R Ded - Long Term Care	USD	0.00	0.00
2420005 P/R Ded - Parking Rent	USD	0.00	0.00
2420006 P/R Ded - Fitness Dues	USD	0.00	0.00
2420007 P/R Ded - Savings Plan	USD	0.00	0.00
2420009 Depend Care/Flex Medical Spend	USD	0.00	2,607,144.89
2420010 P/R Ded - Dependent Life Ins	USD	0.00	0.00
2420012 P/R Ded - Hyatt Legal Plan	USD	0.00	0.00
2420013 P/R Ded - LTD Ins Premiums	USD	0.00	21,657.01
2420014 P/R Ded - Savings Bonds	USD	0.00	0.00
2420015 P/R Ded - Union Dues	USD	0.00	0.00
2420016 P/R Ded-Crt Ordrr/Grnshmt/Tx Lv	USD	0.00	21.95
2420017 P/R Ded - AD&D and OAD&D Ins	USD	0.00	0.00
2420018 P/R Ded-Reg&Spec Life Ins Prem	USD	0.00	0.00
2420020 Vacation Pay - This Year	USD	0.00	40,336,711.07
2420021 Vacation Pay - Next Year	USD	0.00	33,449,412.99
2420022 P/R Ded - PAC	USD	0.00	0.00
2420026 MICP	USD	0.00	0.00
2420027 FAS 112 CURRENT LIAB	USD	0.00	5,143,704.89

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420028 ESP - Employer Contrib Accrued	USD	0.00	0.00
2420029 P/R Ded - HMO	USD	0.00	0.00
2420044 P/R Withholdings	USD	0.00	1,742,172.28
2420045 Other Employee Benefits	USD	0.00	0.00
2420046 FAS 158 SERP Payable - Current	USD	0.00	5,714,859.00
2420048 Company Incentive Plan	USD	0.00	0.00
2420049 P/R Ded - MetPay Insurance	USD	0.00	0.00
2420051 Non-Productive Payroll	USD	0.00	7,489,205.53
2420052 RSU Sec 16 Exec, Current	USD	0.00	0.00
2420053 Perf Share Incentive Plan	USD	0.00	0.00
2420054 Incentive Plan Adjustments	USD	0.00	0.00
2420055 NPPIP	USD	0.00	0.00
2420056 CCT Incentive Plan	USD	0.00	0.00
2420057 Control Payroll Disburse Acct	USD	0.00	0.00
2420067 Insurance Claims Pending	USD	0.00	0.00
2420068 Current Liab - LSHW Act	USD	0.00	0.00
2420069 ProServ Org Incentive Plan	USD	0.00	0.00
2420070 P/R Ded - Salvation Army	USD	0.00	0.00
2420071 P/R Ded - Vision Plan	USD	0.00	121,542.69
2420072 P/R - Payroll Adjustment	USD	0.00	65,233.34
2420076 P/R Savings Plan - Incentive	USD	0.00	2,443,822.36
2420081 Environmntl Remediation Accrua	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420083 Active Med and Dental IBNR	USD	0.00	0.00
2420085 OH Growth Fund-Current	USD	0.00	0.00
2420086 Environ Remediation - SEMCO	USD	0.00	0.00
2420091 HSA - Employer Contribution	USD	0.00	0.00
2420199 Opower (HEM) Contract Cap-Curr	USD	0.00	2,759,135.15
2420365 MSOffice 365 Contract Cap-Curr	USD	0.00	7,028,208.00
2420420 Accr DefrComp Ben-CSW Legacy	USD	0.00	183,231.92
2420502 Injuries And Damages	USD	0.00	0.00
2420503 Worker's Comp Admin Fee	USD	0.00	2,781.63
2420504 Accrued Lease Expense	USD	205,983.84	0.00
2420505 Workers Comp NC Admin Fee	USD	0.00	39,637.25
2420511 Control Cash Disburse Account	USD	0.00	3,412,228.60
2420512 Unclaimed Funds	USD	0.00	596,523.36
2420515 Severance Accrual	USD	0.00	2,702,012.29
2420520 Accr Defer Compensation Ben	USD	0.00	0.00
2420532 Adm Liab-Cur-S/Ins-W/C	USD	0.00	130,823.84
2420554 P/R Ded - Stock Purchase Plan	USD	0.00	0.00
2420558 Admitted Liab NC-Self/Ins-W/C	USD	0.00	830,250.73
2420565 Expatriate Housing Allowance	USD	0.00	0.00
2420569 Self Ins Workers' Comp-Adm	USD	0.00	0.00
2420570 Employee Svings Plan-Sys-Accr	USD	0.00	0.00
2420587 Rent - J.E. Dolan Eng. Lab	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420591 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059102 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059103 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059104 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059105 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059106 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059107 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059108 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059109 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059110 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059111 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059112 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059113 Muni BO Tax - Leased Equip	USD	0.00	0.00
2420592 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059201 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059202 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059203 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059204 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059205 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059206 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059207 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059208 Sales & Use Tax - Leased Equ	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059209 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059210 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059211 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059212 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059213 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059214 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059215 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059216 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059217 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059218 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059219 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059220 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059221 Sales Use Tax - Leased Equip	USD	0.00	1,379.52
2420598 Est Fin Cost - Sen Unsec Notes	USD	0.00	0.00
2420599 Expatriate Auto Allowance	USD	0.00	0.00
2420604 Energy Services ICP	USD	0.00	0.00
2420607 Incentive Plan Payments	USD	0.00	0.00
2420613 Public Liability Claim Deposit	USD	0.00	0.00
2420615 Severance - Distribution	USD	0.00	0.00
2420618 Accrued Payroll	USD	0.00	17,469,850.09
2420619 Reclamation Res - Preexisting	USD	0.00	0.00
2420620 Energy Supply Non Gen ICP	USD	0.00	46,112.18

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420621 Energy Serv Phantom Equity Pln	USD	0.00	0.00
2420622 Nuclear Incentive Plan	USD	0.00	93,734.60
2420623 Distr, Cust Ops & Reg Svcs ICP	USD	0.00	34,475.38
2420624 Corp & Shrd Srv Incentive Plan	USD	0.00	36,428,041.83
2420626 Safety Focus Incentive Plan	USD	0.00	0.00
2420634 Sustnd Earngs Improv Severance	USD	0.00	0.00
2420635 Generation Incentive Plan	USD	0.00	7,561,931.44
2420640 Zimmer SCR - Cinergy Cnst Adv	USD	0.00	0.00
2420643 Accrued Audit Fees	USD	0.00	0.00
2420649 Reclamation Liability - Curr	USD	0.00	0.00
2420650 P/R Ded - Health Savings Acct	USD	0.00	0.00
2420651 Reorg Severance Accrual	USD	0.00	0.00
2420653 Reorg Misc HR Exp Accrual	USD	0.00	0.00
2420658 Accrued Prof. Tax Services	USD	0.00	0.00
2420660 AEP Transmission ICP	USD	0.00	18,754,057.03
2420669 Lease Rent Holidays	USD	0.00	0.00
2420689 Oracle Contract Cap - Curr	USD	0.00	8,027,821.87
2430001 Oblig Under Cap Leases - Curr	USD	0.00	15,546,743.09
2430003 Accrued Cur Lease Oblig	USD	0.00	107,373.40
2430031 Oblig undr Oper Lease -Current	USD	0.00	17,470,323.99
2430033 Acrued Curent Oper Lease Oblig	USD	0.00	5,924.33
2520000 Customer Adv for Construction	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2530000 Other Deferred Credits	USD	0.00	0.00
2530007 Employee Related Contingencies	USD	0.00	0.00
2530012 Unclaim Chks - Ret to Gen Fd	USD	0.00	0.00
2530062 Gain on Sale/Leaseback Bldgs	USD	0.00	0.00
2530077 WT2 Lease	USD	0.00	0.00
2530101 MACSS Unidentified EDI Cash	USD	291,611.49	0.00
2530112 Other Deferred Credits-Curr	USD	0.00	1,657,574.80
2530175 Legal Contingencies	USD	0.00	0.00
2530189 Oracle Contract Cap - NonCurr	USD	0.00	0.00
2530199 Opower (HEM) Contrct Cap-NCurr	USD	0.00	5,518,270.30
2530365 MSOffice 365 Contrct Cap-NCurr	USD	0.00	22,500,720.00
2540000 Other Regulatory Liabilities	USD	0.00	0.00
2540006 SFAS 109 DFIT	USD	0.00	0.00
2540007 SFAS 109 Excess DFIT	USD	0.00	0.00
2543001 SFAS109 Flow Thru Def FIT Liab	USD	796.13	0.00
2543002 FAS 109 Flow Thru Deferred SIT	USD	5,617,267.00	0.00
2543220 Economic Development	USD	0.00	0.00
2544001 SFAS 109 Exces Deferred FIT	USD	0.00	16,094,736.18
2550001 Accum Deferred ITC - Federal	USD	0.00	0.00
2820001 ADIT- Other Property - Federal	USD	0.00	0.00
2821001 Accum Defd FIT - Utility Prop	USD	0.00	84,908,375.06
2823001 Acc Dfrd FIT FAS 109 Flow Thru	USD	0.02	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2824001 Acc Dfrd FIT - SFAS 109 Excess	USD	12,951,109.09	0.00
2830001 ADIT - Other - Federal	USD	0.00	0.00
2831001 Accum Deferred FIT - Other	USD	0.00	30,765,216.66
2832002 Acc Dfd SIT - Other Inc & Ded	USD	0.00	0.00
2833001 Acc Dfd FIT FAS 109 Flow Thru	USD	1,579,375.06	0.00
2833002 Acc Dfrd SIT FAS 109 Flow Thru	USD	0.00	0.00
2834001 Acc Defd FIT - SFAS 109 Excess	USD	0.00	554,065.05
4010001 Operation Exp - Nonassociated	USD	0.00	0.00
4020000 Maintenance Expense	USD	0.00	12,067.81
4030001 Depreciation Exp	USD	2,315,485.56	0.00
4030024 AEPSC Trans. Depreciation Exp.	USD	1,307,617.40	0.00
4040001 Amort. of Plant	USD	366,211.94	0.00
4081002 FICA	USD	36,703,151.49	0.00
4081003 Federal Unemployment Tax	USD	241,115.54	0.00
408100519 Real Personal Property Taxes	USD	20,344.58	0.00
408100520 Real Personal Property Taxes	USD	148,008.14	0.00
408100521 Real Personal Property Taxes	USD	1,450,692.00	0.00
408100620 State Gross Receipts Tax	USD	0.00	2,551.00
408100621 State Gross Receipts Tax	USD	6,537.00	0.00
4081007 State Unemployment Tax	USD	958,196.62	0.00
408100821 State Franchise Taxes	USD	40,500.00	0.00
408101421 Federal Excise Taxes	USD	30.95	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
408101920 State Sales and Use Taxes	USD	0.00	7,911.92
408101921 State Sales and Use Taxes	USD	1,640.18	0.00
408102920 Real-Pers Prop Tax-Cap Leases	USD	27,848.00	0.00
408102921 Real-Pers Prop Tax-Cap Leases	USD	86,078.00	0.00
4091001 Income Taxes, UOI - Federal	USD	0.00	19,090,406.09
409100221 Income Taxes UOI - State	USD	34.69	0.00
409100321 Income Taxes UOI - Local	USD	0.00	0.00
4101001 Prov Def I/T Util Op Inc-Fed	USD	57,866,924.02	0.00
4101002 Prov Def I/T Util Op Inc-State	USD	3,437,958.12	0.00
4111001 Prv Def I/T-Cr Util Op Inc-Fed	USD	0.00	40,862,220.78
4111002 Prv Def I/T-Cr UtilOpInc-State	USD	0.00	4,149,528.62
4120001 Constructn Othr Svcs-Affil Cos	USD	451,312,144.80	0.00
4171001 Exp of NonUtil Oper - Nonassoc	USD	0.00	0.00
4171003 Operating Expense	USD	0.00	0.00
4171006 Outside Services - Other	USD	0.00	0.00
4171009 Office Supplies & Expense	USD	37,500.00	0.00
4171011 Membership Dues	USD	0.00	0.00
4180002 Non-Opratng Rntal Inc-Oper	USD	28,444.34	0.00
4180003 Non-Opratng Rntal Inc-Maint	USD	13,475.48	0.00
4180004 Non-Opratng Rntal Inc-Rntal	USD	50.00	0.00
4190002 Int & Dividend Inc - Nonassoc	USD	0.00	639.09
4190005 Interest Income - Assoc CBP	USD	11,610.19	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4210001 Misc Non-Operating Inc-Assoc	USD	0.00	125,636.47
4210002 Misc Non-Op Inc-NonAsc-Rents	USD	0.00	20,303.36
4210007 Misc Non-Op Inc - NonAsc - Oth	USD	0.00	95,763.83
4210009 Misc Non-Op Exp - NonAssoc	USD	298,301.90	0.00
4261000 Donations	USD	342,149.00	0.00
4263001 Penalties	USD	8,195.42	0.00
4264000 Civic and Political Activity	USD	2,638,102.74	0.00
4264001 Non-deduct Lobbying per IRS	USD	242,990.00	0.00
4265002 Other Deductions - Nonassoc	USD	715,793.84	0.00
4265004 Social & Service Club Dues	USD	381,164.15	0.00
4265007 Regulatory Expenses	USD	168,000.00	0.00
4265034 Transaction Costs	USD	1,308.93	0.00
4300003 Int to Assoc Co - CBP	USD	867,141.61	0.00
4310001 Other Interest Expense	USD	439,416.58	0.00
4310007 Lines Of Credit	USD	23,902.79	0.00
4310022 Interest Expense - Federal Tax	USD	0.00	0.00
4320000 Allw Brrwed Fnds Used Cnstr-Cr	USD	2,402.66	0.00
4560041 Miscellaneous Revenue-NonAffil	USD	0.00	0.00
4571001 Service Rev - Direct Affil	USD	0.00	901,794,902.10
4572001 Service Rev-Indirect Cost-Affi	USD	0.00	176,036,821.13
4573001 Compensation for Capital-Affil	USD	1,066,544.94	0.00
4581001 Service Rev-Direct Costs-NAC	USD	0.00	2,623,331.60

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4582001 Service Rev-Indirect Cost-NAC	USD	0.00	246,220.15
5000000 Oper Supervision & Engineering	USD	22,751,465.93	0.00
5000002 Dresden Oper Supervision & Eng	USD	49.28	0.00
5010000 Fuel	USD	1,884,336.51	0.00
5010028 Gypsum Sales Proceeds	USD	0.00	3,662.84
5020000 Steam Expenses	USD	31,679.88	0.00
5020001 Lime Expense	USD	18,445.57	0.00
5020002 Urea Expense	USD	21,064.99	0.00
5020003 Trona Expense	USD	20,174.33	0.00
5020004 Lime-Related Expenses	USD	40,343.02	0.00
5020007 Lime Hydrate Expense	USD	21,559.61	0.00
5020008 Activated Carbon	USD	56,425.74	0.00
5020013 Anhydrous Ammonia Expense	USD	23,980.38	0.00
5020014 Calcium Bromide Expense	USD	3,617.26	0.00
5020025 Steam Exp Environmental	USD	4,202.61	0.00
5020028 Sodium Bicarbonate Expense	USD	27,424.34	0.00
5050000 Electric Expenses	USD	5,613.41	0.00
5060000 Misc Steam Power Expenses	USD	0.00	847,279.79
5060011 BSRR O/U Recovery-Oper Costs	USD	2,389.51	0.00
5060025 Misc Stm Pwr Exp Environmental	USD	3,469.69	0.00
5070000 Rents	USD	3,245.19	0.00
5100000 Maint Supv & Engineering	USD	1,008,935.10	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5110000 Maintenance of Structures	USD	420,860.31	0.00
5120000 Maintenance of Boiler Plant	USD	3,219,362.22	0.00
5120025 Maint of Blr Plt Environmental	USD	11,757.49	0.00
5130000 Maintenance of Electric Plant	USD	2,687,865.30	0.00
5140000 Maintenance of Misc Steam Plt	USD	773,118.89	0.00
5170000 Oper Supervision & Engineering	USD	1,437.94	0.00
5200000 Steam Expenses	USD	93.65	0.00
5240000 Misc Nuclear Power Expenses	USD	6,462.64	0.00
5240007 Industrial Security	USD	0.00	4.59
5280000 Maint Supv & Engineering	USD	32,031.14	0.00
5300000 Maint of Reactor Plant Equip	USD	660,488.81	0.00
5310000 Maintenance of Electric Plant	USD	60,947.65	0.00
5320009 Security Equipment	USD	351.34	0.00
5350000 Oper Supervision & Engineering	USD	764,808.32	0.00
5370000 Hydraulic Expenses	USD	47,368.80	0.00
5370001 Fish & Wildlife Facilities	USD	11,075.09	0.00
5370002 Recreation Facilities	USD	59,057.16	0.00
5380000 Electric Expenses	USD	213,765.08	0.00
5390000 Misc Hydr Power Generation Exp	USD	1,171,566.36	0.00
5390001 Misc Hydr Pwr - Envir Poll Cnt	USD	20,104.63	0.00
5410000 Maint Supv & Engineering	USD	154,446.51	0.00
5420000 Maintenance of Structures	USD	311,256.59	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5430000 Maint Rsrvoirs,Dams&Wtrways	USD	198,400.49	0.00
5440000 Maintenance of Electric Plant	USD	314,599.88	0.00
5450000 Maint of Misc Hydraulic Plant	USD	12,170.63	0.00
5450001 Maint Hydr Plt-Fish&Wildlfe Fa	USD	301.47	0.00
5450002 Maint of Misc Hydr Plt-Rec Fac	USD	10,334.44	0.00
5460000 Oper Supervision & Engineering	USD	18,893.20	0.00
5470004 Fuel - Gas Turb - Purch / Hand	USD	16,198.41	0.00
5480000 Generation Expenses	USD	20,932.06	0.00
5490000 Misc Other Pwer Generation Exp	USD	61,278.90	0.00
5520001 Maint of Struct - Gas Turbine	USD	57.80	0.00
5530000 Maintenance of Generating Plt	USD	3,880.30	0.00
5530001 Maint of Gen Plant - Gas Turb	USD	32,124.14	0.00
5560000 Sys Control & Load Dispatching	USD	3,108,557.53	0.00
5570000 Other Expenses	USD	9,787,160.38	0.00
5570020 MATL-COMPUTER HARDWARE	USD	114.13	0.00
5570021 MATL-CONSUMABLES	USD	7,553.51	0.00
5600000 Oper Supervision & Engineering	USD	49,710,548.38	0.00
5612000 Load Dispatch-Mntr&Op TransSys	USD	5,028,484.52	0.00
5613000 Load Dispatch-Trans Srvc&Sched	USD	0.00	17,463.20
5614005 ERCOT Admin-SSC&DS	USD	78,289.71	0.00
5615000 Reliability,Plng&Stds Develop	USD	2,272,265.61	0.00
5620001 Station Expenses - Nonassoc	USD	1,663,123.71	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5621001 Oper of Energy Storage Equip	USD	20,996.50	0.00
5630000 Overhead Line Expenses	USD	484,855.02	0.00
5640000 Underground Line Expenses	USD	134.38	0.00
5660000 Misc Transmission Expenses	USD	8,833,881.45	0.00
5670001 Rents - Nonassociated	USD	4,169.92	0.00
5680000 Maint Supv & Engineering	USD	222,205.13	0.00
5690000 Maintenance of Structures	USD	96,865.72	0.00
5691000 Maint of Computer Hardware	USD	259,063.91	0.00
5692000 Maint of Computer Software	USD	1,020,566.95	0.00
5700000 Maint of Station Equipment	USD	6,878,112.48	0.00
5710000 Maintenance of Overhead Lines	USD	4,503,267.78	0.00
5720000 Maint of Underground Lines	USD	291,048.38	0.00
5730000 Maint of Misc Trnsmssion Plt	USD	337,527.12	0.00
5800000 Oper Supervision & Engineering	USD	5,387,144.62	0.00
5810000 Load Dispatching	USD	917.37	0.00
5820000 Station Expenses	USD	2,404,281.90	0.00
5830000 Overhead Line Expenses	USD	3,577.86	0.00
5840000 Underground Line Expenses	USD	548,103.53	0.00
5850000 Street Lighting & Signal Sys E	USD	6,942.02	0.00
5860000 Meter Expenses	USD	1,037,425.98	0.00
5870000 Customer Installations Exp	USD	13.15	0.00
5880000 Miscellaneous Distribution Exp	USD	5,444,644.67	0.00

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5900000 Maint Supv & Engineering	USD	113,732.32	0.00
5910000 Maintenance of Structures	USD	52,305.49	0.00
5920000 Maint of Station Equipment	USD	3,560,755.34	0.00
5930000 Maintenance of Overhead Lines	USD	946,243.85	0.00
5940000 Maint of Underground Lines	USD	2,162.28	0.00
5950000 Maint of Lne Trnf,Rglators&Dvi	USD	203.35	0.00
5960000 Maint of Strt Lghtng & Sgnal S	USD	11.94	0.00
5970000 Maintenance of Meters	USD	1,582.72	0.00
5980000 Maint of Misc Distribution Plt	USD	22,333.64	0.00
9010000 Supervision - Customer Accts	USD	307,715.89	0.00
9020000 Meter Reading Expenses	USD	384,019.87	0.00
9020002 Meter Reading - Regular	USD	4,536.75	0.00
9020003 Meter Reading - Large Power	USD	431,609.47	0.00
9030000 Cust Records & Collection Exp	USD	6,219,138.79	0.00
9030001 Customer Orders & Inquiries	USD	23,240,538.80	0.00
9030002 Manual Billing	USD	366,610.88	0.00
9030003 Postage - Customer Bills	USD	214,711.69	0.00
9030004 Cashiering	USD	422,049.01	0.00
9030005 Collection Agents Fees & Exp	USD	202,172.40	0.00
9030006 Credit & Oth Collection Activi	USD	3,650,752.44	0.00
9030007 Collectors	USD	1,917,186.01	0.00
9030009 Data Processing	USD	78,869.44	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9040007 Uncoll Accts - Misc Receivable	USD	11,050.69	0.00
9050000 Misc Customer Accounts Exp	USD	119,088.96	0.00
9070000 Supervision - Customer Service	USD	642,717.24	0.00
9080000 Customer Assistance Expenses	USD	219,274.67	0.00
9080004 Cust Assistnce Exp - DSM - Ind	USD	662.51	0.00
9080009 Cust Assistance Expense - DSM	USD	14,636.13	0.00
9100000 Misc Cust Svc&Informational Ex	USD	523,464.90	0.00
9100001 Misc Cust Svc & Info Exp - RCS	USD	33,363.50	0.00
9120000 Demonstrating & Selling Exp	USD	317,413.59	0.00
9120001 Demo & Selling Exp - Res	USD	18.22	0.00
9120003 Demo & Selling Exp - Area Dev	USD	212.93	0.00
9200000 Administrative & Gen Salaries	USD	136,866,673.06	0.00
9210001 Off Supl & Exp - Nonassociated	USD	8,765,223.47	0.00
9210002 Off Supl & Exp - Associated	USD	977,953.97	0.00
9210003 Office Supplies & Exp - Trnsf	USD	66.61	0.00
9210004 Office Utilites	USD	1,319,157.88	0.00
9210005 Cellular Phones and Pagers	USD	100.34	0.00
9210021 EMP TRAVEL - Airfare	USD	3,194.06	0.00
9210022 MEALS & ENT-100 Pct DEDUCTIBLE	USD	997.22	0.00
9210023 EMP TRAVEL-MILEAGE	USD	614.56	0.00
9210024 EMP TRAVEL-PARKING	USD	267.12	0.00
9210025 MEALS & ENT-50 Pct DEDUCTIBLE	USD	29.60	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9210026 EMP TRAVEL-CAR RENTAL	USD	168.88	0.00
9210028 EMP TRAVEL-HOTEL & LODGING	USD	2,944.02	0.00
9210030 EMP TRAVEL-OTHER	USD	2,289.95	0.00
9210031 SAFETY EQUIPMENT AND SUPPLIES	USD	1,619.58	0.00
9210034 In-House Training & Seminars	USD	1,756.77	0.00
9210037 OEM/TECHNICAL TRAINING	USD	180.63	0.00
9210038 SAFETY EQUIP CALIB & TESTING	USD	0.00	0.00
9210040 DUES-BUSINESS/PROFESSIONAL	USD	1,016.71	0.00
9220000 Administrative Exp Trnsf - Cr	USD	10.19	0.00
9220002 Admin Exp Trnsf Const-Mngerial	USD	0.00	0.00
9220005 Overhead Loadings	USD	1,227,068.85	0.00
9230001 Outside Svcs Empl - Nonassoc	USD	40,736,729.45	0.00
9230003 AEPSC Billed to Client Co	USD	0.00	1,898,925.91
9230024 SRV-MAIL/MESSENGER-POSTAGE	USD	40.84	0.00
9230025 SRV-CONSULTING	USD	6,000.00	0.00
9230026 SRV-VEHICLE REPAIR & MAINTENAN	USD	83.81	0.00
9230031 SRV-OUTSIDE SERVICES (TECH)	USD	315.40	0.00
9230034 SRV-SOFTWARE LICENSING	USD	1,472.51	0.00
9230038 SRV-ENVIRONMENTAL	USD	51.38	0.00
9240000 Property Insurance	USD	117,363.81	0.00
9250000 Injuries and Damages	USD	301,815.93	0.00
9250001 Safety Dinners and Awards	USD	963.61	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9250002 Emp Accident Prvntion-Adm Exp	USD	167,353.88	0.00
9250006 Wrkrs Cmpnstn Pre&Slf Ins Prv	USD	721,717.39	0.00
9250007 Prsnal Injries&Prop Dmage-Pub	USD	7,842.55	0.00
9260000 Employee Pensions & Benefits	USD	19,171.18	0.00
9260001 Edit & Print Empl Pub-Salaries	USD	8,387.53	0.00
9260002 Pension & Group Ins Admin	USD	304,773.46	0.00
9260003 Pension Plan	USD	32,918,642.84	0.00
9260004 Group Life Insurance Premiums	USD	1,856,393.78	0.00
9260005 Group Medical Ins Premiums	USD	49,028,930.22	0.00
9260007 Group L-T Disability Ins Prem	USD	1,226,514.97	0.00
9260008 Umbrella Trust Expense	USD	0.00	16,193,598.64
9260009 Group Dental Insurance Prem	USD	1,829,732.90	0.00
9260010 Training Administration Exp	USD	241,148.38	0.00
9260012 Employee Activities	USD	828,201.30	0.00
9260014 Educational Assistance Pmts	USD	897,061.03	0.00
9260021 Postretirement Benefits - OPEB	USD	2,026,784.65	0.00
9260026 Savings Plan Administration	USD	17,301.42	0.00
9260027 Savings Plan Contributions	USD	21,922,802.96	0.00
9260036 Deferred Compensation	USD	1,630,264.05	0.00
9260037 Supplemental Pension	USD	763,974.55	0.00
9260040 SFAS 112 Postemployment Benef	USD	637,635.00	0.00
9260042 SERP Pension - Non-Service	USD	2,420,518.79	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9260043 OPEB - Non-Service	USD	0.00	23,762,493.89
9260051 Frg Ben Loading - Grp Ins	USD	100.00	0.00
9260062 Pension Plan - Non-Service	USD	10,247,660.91	0.00
9280000 Regulatory Commission Exp	USD	30,871.95	0.00
9280001 Regulatory Commission Exp-Adm	USD	0.00	51.11
9280002 Regulatory Commission Exp-Case	USD	8,166,160.68	0.00
9280005 Reg Com Exp-FERC Trans Cases	USD	319,839.61	0.00
9301000 General Advertising Expenses	USD	6,000.00	0.00
9301001 Newspaper Advertising Space	USD	125.73	0.00
9301010 Publicity	USD	232.82	0.00
9301012 Public Opinion Surveys	USD	100,886.60	0.00
9301014 Video Communications	USD	504.11	0.00
9301015 Other Corporate Comm Exp	USD	9,738.64	0.00
9302000 Misc General Expenses	USD	1,653,842.58	0.00
9302003 Corporate & Fiscal Expenses	USD	1,865,896.84	0.00
9302004 Research, Develop&Demonstr Exp	USD	6,097.50	0.00
9302007 Assoc Business Development Exp	USD	1,875,215.98	0.00
9302017 SellingPrice Normalization Exp	USD	0.00	4.04
9302458 AEPSC Non Affiliated expenses	USD	2,375,819.51	0.00
9310000 Rents	USD	32,239.31	0.00
9310001 Rents - Real Property	USD	6,448,492.95	0.00
9310002 Rents - Personal Property	USD	5,438,394.85	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9310003 Rents - Real Property - Assoc	USD	27,248,320.20	0.00
9310004 Rents - Personal Prop - Assoc	USD	17,947.04	0.00
9310005 Int on Regulated Fin Leases	USD	1,103,332.59	0.00
9350000 Maintenance of General Plant	USD	350,804.16	0.00
9350001 Maint of Structures - Owned	USD	4,506,344.45	0.00
9350002 Maint of Structures - Leased	USD	312,450.00	0.00
9350003 Maint of Prprty Held Fture Use	USD	1,337.67	0.00
9350012 Maint of Data Equipment	USD	1,515,178.02	0.00
9350013 Maint of Cmmncation Eq-Unall	USD	12,443,348.63	0.00
9350015 Maint of Office Furniture & Eq	USD	37,440,768.66	0.00
9350016 Maintenance of Video Equipment	USD	0.00	53.74
9350017 Maint of Misc General Property	USD	69,891.37	0.00
9350019 Maint of Gen Plant-SCADA Equ	USD	41,312.44	0.00
9350024 Maint of DA-AMI Comm Equip	USD	65,540.24	0.00
BD0001 Budget Use Only - O&M	USD	0.00	0.00
BD0011 Budget Use Only - Depreciation	USD	0.00	0.00
Total for Ledger	USD	3,448,656,020.88	3,448,656,020.88

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1010001 Plant in Service	USD	291,311,074.36	0.00
1010005 Impaired Plant - Held For Sale	USD	0.00	0.00
1010007 Plant In Service-IMPco-SBSMPP	USD	0.00	0.00
1011001 Capital Leases	USD	117,873,104.69	0.00
1011006 Prov-Leased Assets	USD	0.00	47,171,376.04
1011012 Accrued Capital Leases	USD	1,030,306.97	0.00
1011031 Operating Lease	USD	154,602,602.43	0.00
1011032 Accrued Operating Leases	USD	115,648.98	0.00
1011034 Operating Leases - Gen & Misc	USD	0.00	0.00
1011036 Prov - Operating Lease Assets	USD	0.00	36,258,657.42
1011039 Prov-Operating Lease -Gen&Misc	USD	0.00	0.00
1020001 Plant Purchd or Sold	USD	0.00	0.00
1030001 Experimental Plant in Service	USD	0.00	0.00
1050001 Held For Fut Use	USD	0.00	0.00
1050002 Held For Fut Use-Transmissn	USD	0.00	0.00
1050003 Held For Fut Use-Distribution	USD	0.00	0.00
1060001 Const Not Classifd	USD	5,373,838.59	0.00
1060002 Const Not Classifd-Transmissn	USD	0.00	0.00
1060003 Const Not Classifd-Distributio	USD	0.00	0.00
1060004 Const Not Classifd-Gen&Misc	USD	0.00	0.00
1070000 Construction Work In Progress	USD	0.00	0.00
1070001 CWIP - Project	USD	8,578,482.23	0.00
1070005 CWIP - Fuel Support Groups	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1070007 Cloud Implementation Costs	USD	0.00	0.00
1070910 Capitalized Softwr Bill Step 1	USD	0.00	0.00
1070920 Capitalized Softwr Bill Step 2	USD	0.00	0.00
1070930 Cloud Implmntatn Costs-Step 1	USD	0.00	0.00
1080000 Accum Prov for Deprec of Plant	USD	0.00	0.00
1080001 A/P for Deprec of Plt	USD	0.00	133,975,577.45
1080005 RWIP - Project Detail	USD	410,942.01	0.00
1110001 A/P for Amort of Plt	USD	0.00	6,413,934.60
1160020 Trans Costs - SERP	USD	0.00	0.00
1160021 Distr Costs - SERP	USD	0.00	0.00
1160022 Gen Costs - SERP	USD	0.00	0.00
1201000 Nuclr Fuel in Proc of Refinmnt	USD	0.00	0.00
1206000 Nuclear Fuel Under Cap Leases	USD	0.00	0.00
1210000 Nonutility Property	USD	0.00	0.00
1210001 Nonutility Property - Owned	USD	0.00	0.00
1220000 Depr & Amort of Nonutil Prop	USD	0.00	0.00
1220001 Depr&Amrt of Nonutl Prop-Ownd	USD	0.00	0.00
1220003 Depr&Amrt of Nonutl Prop-WIP	USD	0.00	0.00
1240000 Other Investments	USD	0.00	0.00
1240002 Oth Investments-Nonassociated	USD	0.00	0.00
1240005 Spec Allowance Inv NOx	USD	0.00	0.00
1240006 Other Investments - COLI	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1240007	USD	17,841,162.65	0.00
1240008	USD	233,481,435.38	0.00
1240010	USD	0.00	0.00
1240013	USD	0.00	0.00
1240025	USD	0.00	0.00
1240048	USD	54,235.93	0.00
1240053	USD	23,629.40	0.00
1240054	USD	4,568,033.00	0.00
1280007	USD	206,413,156.47	0.00
1280008	USD	10,233,927.73	0.00
1310000	USD	18,310,319.58	0.00
1340000	USD	0.00	0.00
1340004	USD	0.00	0.00
1340008	USD	0.00	0.00
1340053	USD	309,374.92	0.00
1350000	USD	13,041,651.58	0.00
1350001	USD	0.00	0.00
1350002	USD	0.00	0.00
1350003	USD	0.00	0.00
1350004	USD	0.00	0.00
1350009	USD	0.00	0.00
1410000	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1410002 P/R Ded - Misc Loan Repayments	USD	0.00	0.00
1420001 Customer A/R - Electric	USD	0.00	0.00
1420002 Customer A/R - PIP Plan	USD	0.00	0.00
1420003 Customer A/R - CMP	USD	0.00	0.00
1420004 Customer A/R - RIF Plan	USD	0.00	0.00
1420005 Employee Loans - Current	USD	0.00	0.00
1420006 A/R-Customer Assistance	USD	0.00	0.00
1420011 A/R - Retail Cust Rents	USD	0.00	0.00
1420032 Emergency Asst St Fund (EASST)	USD	238.25	0.00
1420101 Other Accounts Rec - Cust	USD	0.00	0.00
1420102 AR Peoplesoft Billing - Cust	USD	1,709,179.57	0.00
1430001 Other Accounts Rec-Regular	USD	0.00	0.00
1430002 Allowances	USD	0.00	0.00
1430004 Insurance	USD	0.00	0.00
1430018 Survivor Benefit Plan Premiums	USD	0.00	0.00
1430022 2001 Employee Biweekly Pay Cnv	USD	923,716.81	0.00
1430023 A/R PeopleSoft Billing System	USD	0.00	0.00
1430036 Acct. Rec. - Miscellaneous	USD	0.00	0.00
1430071 A/R Non Assoc Co - AEPSC Bills	USD	323,940.40	0.00
1430080 Jointly Owned Unit O&M Billing	USD	0.00	0.00
1430081 Damage Recovery - Third Party	USD	0.00	0.00
1430083 Damage Recovery Offset Demand	USD	22.02	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1430089 A/R - Benefits Billing	USD	0.00	0.00
1430101 Other Accounts Rec - Misc	USD	0.00	0.00
1430102 AR Peoplesoft Billing - Misc	USD	1,344,660.08	0.00
1430103 AR Long-Term-Miscellaneous	USD	0.00	0.00
1440002 Uncoll Accts-Other Receivables	USD	0.00	1,345.71
1450000 Corp Borrow Prg (NR-Assoc)	USD	0.00	0.00
1460000 Accts Rec from Assoc Cos	USD	0.00	0.00
1460001 A/R Assoc Co - InterUnit G/L	USD	7,928,481.18	0.00
1460006 A/R Assoc Co - Intercompany	USD	0.00	0.00
1460007 A/R Assoc Co - OAR System	USD	0.00	0.00
1460008 A/R Assoc Co - AEPSC Bills	USD	169,414,473.26	0.00
1460009 A/R Assoc Co - InterUnit A/P	USD	1,341,676.28	0.00
1460011 A/R Assoc Co - Multi Pmts	USD	87,587.80	0.00
1460012 A/R Assoc-PCRB Interest	USD	0.00	0.00
1460016 A/R-Assoc Co - Dependent Care	USD	0.00	0.00
1460017 A/R-Assoc Co-Stock Purch Plan	USD	0.00	0.00
1460019 A/R-Assoc Co-AEPSC-Agent	USD	0.00	0.00
1460025 Fleet - M4 - A/R	USD	12,927.91	0.00
1460036 A/R Assoc Co - Payroll Ded	USD	0.00	0.00
1460041 A/R Assoc Co - Non-InterUnit GL	USD	0.00	0.00
1460054 JV-Acct Rec.-Assoc-NonAffil	USD	0.00	0.00
1510001 Fuel Stock - Coal	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1510004 Coal In Transit - Terminal	USD	0.00	0.00
1510017 Lignite Inv on Hand Inc Transp	USD	0.00	0.00
1520000 Fuel Stock Exp Undistributed	USD	0.00	0.00
1540001 M&S - Regular	USD	0.00	0.00
1540004 M&S - Exempt Material	USD	0.00	0.00
1540014 Indus Direct Charge Clearing	USD	0.00	0.00
1540018 M&S Inventory - Lease Equip	USD	0.00	0.00
1540019 M&S Validation Error Correctns	USD	0.00	0.00
1560000 Other Materials & Supplies	USD	0.00	0.00
1581001 NOx Allowance Inventory	USD	0.00	0.00
1630000 Stores Expense Undistributed	USD	0.00	0.00
1630001 Stores Exp - T&D Centrl Wrhse	USD	0.00	0.00
1630002 Strs Exp-Ft Wayne Centrl Wrhse	USD	0.00	0.00
1630003 Strs Exp-Roanoke Centrl Wrhse	USD	0.00	0.00
1630004 Strs Exp-T&D Satellite Storerm	USD	0.00	0.00
1630005 Stores Exp - Rockport Plant	USD	0.00	0.00
1630006 Stores Exp - Amos Plant	USD	0.00	0.00
1630007 Stores Exp - Clinch River Plan	USD	0.00	0.00
1630008 Stores Exp - Glen Lyn Plant	USD	0.00	0.00
1630009 Stores Exp - Kanawha River Plt	USD	0.00	0.00
1630010 Stores Exp - Mountaineer Plt	USD	0.00	0.00
1630011 Stores Exp - Sporn Plant	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630013 Stores Exp - Conesville Plant	USD	0.00	0.00
1630014 Stores Exp - Picway Plant	USD	0.00	0.00
1630017 Stores Exp - Tanners Creek Plt	USD	0.00	0.00
1630018 Stores Exp - Cook Nuclear Plan	USD	0.00	0.00
1630019 Stores Exp - Big Sandy Plant	USD	0.00	0.00
1630020 Stores Exp - Cardinal Plant	USD	0.00	0.00
1630021 Stores Exp - Gavin Plant	USD	0.00	0.00
1630022 Stores Exp - Kammer Plant	USD	0.00	0.00
1630023 Stores Exp - Mitchell Plant	USD	0.00	0.00
1630024 Stores Exp - Muskingum River	USD	0.00	0.00
1630026 Stores Exp - Cook Coal Term	USD	0.00	0.00
1630027 Stores Exp - Waterford Plant	USD	0.00	0.00
1630029 Stores Exp - Fossil & Hydro	USD	0.00	0.00
1630031 Stores Exp - T&D General	USD	0.00	0.00
1630032 Stores Exp - Power Gen General	USD	0.00	0.00
1630033 Stores Exp - All Busin Units	USD	0.00	0.00
1630035 Coletto Creek Power Station	USD	0.00	0.00
1630036 E.S. Joslin Power Station	USD	0.00	0.00
1630043 Comanche Station	USD	0.00	0.00
1630044 Northeast Station - 1 & 2	USD	0.00	0.00
1630045 Northeast Station - 3 & 4	USD	0.00	0.00
1630046 Riverside Station	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630047 Southwest Station	USD	0.00	0.00
1630048 Tulsa Power Station	USD	0.00	0.00
1630049 Weleetka Power Station	USD	0.00	0.00
1630050 Alliance Railcar Repair Fac	USD	0.00	0.00
1630053 Arsenal Hill Power Plant	USD	0.00	0.00
1630054 Central Maintenance Facility	USD	0.00	0.00
1630055 Flint Creek Power Plant	USD	0.00	0.00
1630056 Knox Lee Power Plant	USD	0.00	0.00
1630057 Lieberman Power Plant	USD	0.00	0.00
1630058 Lone Star Power Plant #1	USD	0.00	0.00
1630059 Pirkey Power Plant	USD	0.00	0.00
1630060 Wilkes Power Plant	USD	0.00	0.00
1630061 Welsh Power Plant	USD	0.00	0.00
1630062 Fort Phantom Power Station	USD	0.00	0.00
1630063 Oak Creek Power Station	USD	0.00	0.00
1630064 Oklaunion Power Station	USD	0.00	0.00
1630065 Paint Creek Power Station	USD	0.00	0.00
1630066 Rio Pecos Power Station	USD	0.00	0.00
1630069 San Angelo Power Station	USD	0.00	0.00
1630070 Stores Exp - Houston Pipe Line	USD	0.00	0.00
1630071 Stores Exp - Conesville Prep	USD	0.00	0.00
1630089 Stores Exp - Shrevprt Chem Lab	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630091 Stores Exp - Central Mach Shop	USD	0.00	0.00
1630109 Strs Exp - ACCT-COUNT-ADJ	USD	0.00	0.00
1630110 Strs Exp - ACCT-FRT-EXPENSE	USD	0.00	0.00
1630112 Strs Exp - PRICE VARIANCE	USD	0.00	0.00
1630120 Strs Exp - Kingsville	USD	0.00	0.00
1630121 Strs Exp - Tulsa	USD	0.00	0.00
1630122 Strs Exp - Longview	USD	0.00	0.00
1630125 Stores - Contract & Labor Svcs	USD	0.00	0.00
1630126 Strs Exp - Transf Poly PH Pad	USD	0.00	0.00
1630136 Str Exp - Marmet Hydro	USD	0.00	0.00
1630137 Str Exp - London Hydro	USD	0.00	0.00
1630139 Str Exp - Smith Mountain Hydro	USD	0.00	0.00
1630140 Str Exp - Claytor Hydro	USD	0.00	0.00
1630152 Str Exp - Racine Hydro	USD	0.00	0.00
1630155 Stores Exp - Ceredo Plant	USD	0.00	0.00
1630156 Stores Exp - Darby Plant	USD	0.00	0.00
1630157 Stores Exp - Mattison Plant	USD	0.00	0.00
1630158 Stores Exp-Lawrenceburg Plant	USD	0.00	0.00
1630159 Stores Expense - Turk Plant	USD	0.00	0.00
1630160 Stores Expense - Dresden Plant	USD	0.00	0.00
1630999 Cash Discount Allocation Only	USD	0.00	0.00
1650001 Prepaid Insurance	USD	210,713.50	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1650004 Prepaid Interest	USD	0.00	0.00
1650005 Prepaid Employee Benefits	USD	0.00	0.00
1650006 Other Prepayments	USD	40,671,028.43	0.00
1650007 Corporate Owned Life Insurance	USD	0.00	0.00
1650010 Prepaid Pension Benefits	USD	160,219,532.47	0.00
165001203 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001204 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001205 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001206 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001207 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001212 Prepaid Use Taxes	USD	0.00	0.00
165001218 Prepaid Use Taxes	USD	0.00	0.00
165001219 Prepaid Use Taxes	USD	0.00	0.00
165001220 Prepaid Use Taxes	USD	0.00	0.00
165001221 Prepaid Use Taxes	USD	426,149.44	0.00
1650014 FAS 158 Qual Contra Asset	USD	0.00	160,219,532.47
1650021 Prepaid Insurance - EIS	USD	119,598.38	0.00
1650023 Prepaid Lease	USD	37,415.69	0.00
1650030 Other Prepayments - Long Term	USD	11,079,081.26	0.00
1650035 PRW Without MED-D Benefits	USD	188,994,053.95	0.00
1650036 PRW for Med-D Benefits	USD	0.00	0.00
1650037 FAS158 Contra-PRW Exclud Med-D	USD	0.00	188,994,053.95

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1710000 Interest&Dividends Receivable	USD	0.00	0.00
1710002 Int & Div Receivable - Affil	USD	0.00	0.00
1740000 Misc Current & Accrued Assets	USD	0.00	0.00
1740012 Pension Plan	USD	0.00	0.00
1810002 Unamort Debt Exp - Inst Pur Cn	USD	0.00	0.00
1810003 Unamort Debt Exp Notes Payable	USD	0.00	0.00
1810006 Unamort Debt Exp - Sr Unsec Nt	USD	0.00	0.00
1823000 Other Regulatory Assets	USD	0.00	0.00
1823080 Deregulation Consumer Educat	USD	0.00	0.00
1823082 Deregulation Implementation	USD	0.00	0.00
1823083 Transition Regulatory Assets	USD	0.00	0.00
1823108 Reg Asset - Rate Case Expenses	USD	0.00	0.00
1823120 Other PJM Integration	USD	0.00	0.00
1823152 Unrecovered Fuel Cost - WV	USD	0.00	0.00
1823157 Interstate Project 765kv Line	USD	0.00	0.00
1823165 REG ASSET FAS 158 QUAL PLAN	USD	449,830,100.75	0.00
1823166 REG ASSET FAS 158 OPEB PLAN	USD	0.00	27,653,030.25
1823167 REG Asset FAS 158 SERP Plan	USD	27,731,148.00	0.00
1823175 TCC RC Exp-CTC-Docket 32758	USD	0.00	0.00
1823186 ADVANCED METERING SYSTEM-AMS	USD	0.00	0.00
1823301 SFAS 109 Flow Thru Defd FIT	USD	0.07	0.00
1823302 SFAS 109 Flow Thru Defrd SIT	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1823359 SWEPCo Transmission Recovery	USD	0.00	0.00
1823500 Mon Power Integration Cost	USD	0.00	0.00
1830000 Prelimin Surv&Investgtn Chrgs	USD	0.00	0.00
1830001 Interstate Project 765 kv Line	USD	0.00	0.00
1840000 Clearing Accounts	USD	0.00	0.00
1840001 Bldg Servcs Oper Exp-Clearing	USD	0.00	0.00
1840002 Accounts Pay Adj - Clearing	USD	0.00	0.00
1840003 Procurement Card - Clearing	USD	0.00	0.00
1840004 Undistributed Payroll-Clearing	USD	0.00	0.00
1840005 Non-Product Payroll - Clearing	USD	0.00	0.00
1840006 Telephone Expense - Clearing	USD	0.00	0.00
1840007 Transfer of Funds - Clearing	USD	0.00	0.00
1840019 CMS & CMF - Clearing Activity	USD	0.00	0.00
1840020 Simulator Learning Center-Clrg	USD	0.00	0.00
1840021 STAR T&E Card - Clearing	USD	0.00	0.00
1840025 Aviation - Clearing	USD	0.00	0.00
1840026 Oth Accts Rec - Cash Clearing	USD	0.00	0.00
1840027 Oth Accts Rec - A/R Clearing	USD	0.00	0.00
1840028 Non T/L Payroll-Clearing	USD	0.00	0.00
1840029 Transp-Assigned Vehicles	USD	0.00	0.00
1840030 Transportation-Other	USD	0.00	0.00
1840031 Affil Transactions-Cash Clrng	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840032 Machine Shop - Non Affiliated	USD	0.00	0.00
1840033 Alliance Rail Car - OH	USD	0.00	0.00
1840034 CMS - Job Loaded Overheads	USD	0.00	0.00
1840035 IT Oper Company (OPCO) Clearng	USD	0.00	0.00
1840036 Benefit Payments Clearing	USD	0.00	0.00
1840040 Undist Labor Fringe Benfit Clr	USD	0.00	0.00
1840041 Undist Incentive Frg Ben Clr	USD	0.00	0.00
1840043 Treasury Clearing	USD	0.00	0.00
1840045 Veh Clr - Conversion Use Only	USD	0.00	0.00
1840047 Pension Benefit Clearing	USD	0.00	0.00
1840048 FIT Payment Clearing	USD	0.00	0.00
1840049 Simulator Learning Cntr-Nonaff	USD	0.00	0.00
1840050 AEP CREDIT Clr Acct	USD	0.00	0.00
1840052 System Sales Agent Clearing	USD	0.00	0.00
1840054 Insurance Clearing	USD	0.00	0.00
1840057 Cell Phone/Pager - Clearing	USD	0.00	0.00
1840058 Severance Clearing	USD	0.00	0.00
1840059 NTL Payroll Clearing-Non Labor	USD	0.00	0.00
1840061 Labor Clearing Allocation	USD	0.00	0.00
1840062 AEpsc Coal Lab Clearing	USD	0.00	1.93
1840063 Corporate Charge Card Clearing	USD	0.00	0.00
1840065 GE - Waterford - Clearing	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840066 PPE / Safety Equipment	USD	0.00	0.00
1850000 Temporary Facilities	USD	0.00	0.00
1860000 MDD-Internal Billing Only	USD	0.00	0.00
1860001 Allowances	USD	0.00	0.00
1860002 Deferred Expenses	USD	174,810.08	0.00
1860003 Deferred Property Taxes	USD	0.00	0.00
186000300 Deferred Property Taxes	USD	0.00	0.00
186000302 Deferred Property Taxes	USD	0.00	0.00
186000305 Deferred Property Taxes	USD	0.00	0.00
186000306 Deferred Property Taxes	USD	0.00	0.00
186000307 Deferred Property Taxes	USD	0.00	0.00
186000308 Deferred Property Taxes	USD	0.00	0.00
186000314 Deferred Property Taxes	USD	0.00	0.00
186000316 Deferred Property Taxes	USD	0.00	0.00
186000317 Deferred Property Taxes	USD	0.00	0.00
186000318 Deferred Property Taxes	USD	0.00	0.00
186000319 Deferred Property Taxes	USD	0.00	0.00
186000320 Deferred Property Taxes	USD	0.00	0.00
186000321 Deferred Property Taxes	USD	157,816.00	0.00
1860004 Billings - B Projects	USD	0.00	0.00
1860005 Unidentified Cash Receipts	USD	306,975.79	0.00
1860007 Billings and Deferred Projects	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860015 Billings Paid Union Benefits	USD	0.00	0.00
1860016 Supplemental Pension Agree	USD	0.00	0.00
1860033 Cook Coal Terminal-Oper Exp	USD	0.00	0.00
1860042 Exp Issue/Reaq Bonds & Stk	USD	0.00	0.00
1860063 Muskingum Fuel Trans Costs	USD	0.00	0.00
1860071 Ovhd Rate Over/Under Applied	USD	0.00	0.00
1860073 Deferred Merger Severance Exp	USD	0.00	0.00
1860074 Merger Severance Offsets	USD	0.00	0.00
1860075 SCBS Unbilled Revenues	USD	0.00	0.00
1860076 Deferred Merger Relocation Exp	USD	0.00	0.00
1860078 Incentive Expense-EVP Summary	USD	0.00	0.00
1860079 Incentive Expense - Offset	USD	0.00	0.00
186008102 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008103 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008108 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008109 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008110 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008111 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008112 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008113 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008114 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008116 Defd Property Tax - Cap Lease	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186008117 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008118 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008119 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008120 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008121 Defd Property Tax - Cap Lease	USD	75,800.00	0.00
1860082 Deferred Recruiting Expenses	USD	0.00	0.00
1860085 BridgeCo TO Funding	USD	0.00	0.00
1860091 BridgeCo RTO Deferred Exp	USD	0.00	0.00
1860092 Compatible Unit/Wrk 2k Sys Clr	USD	0.00	0.00
1860094 Labor Accruals - Bal Sheet	USD	0.00	0.00
1860096 PJM Payments	USD	0.00	0.00
1860098 AEPSC Labor Accruals-O&M	USD	0.00	0.00
1860103 P/R Ded - Merchandise Loans	USD	0.00	0.00
1860104 P/R Ded - Parking Rent	USD	0.00	0.00
1860110 AEP Branding	USD	0.00	0.00
1860113 Joint Fuel Project	USD	0.00	0.00
1860114 ABD Major Construction Work	USD	0.00	0.00
1860116 PJM Integration	USD	0.00	0.00
1860117 Billings - IPP Projects	USD	0.00	0.00
1860121 Synfuel Project	USD	0.00	0.00
1860123 SSA Over Under Applied S/A/P	USD	0.00	0.00
1860124 SSA Over Under Applied SC & FO	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860125 SSA Over Under Applied RE&WPS	USD	0.00	0.00
1860126 SSA Over Under Applied HR	USD	0.00	0.00
1860127 SSA Over Under Applied IT	USD	0.00	0.00
1860128 SLA Over Under Applied SC	USD	0.00	0.00
1860129 SLA Over Under Applied TC	USD	0.00	0.00
1860130 SSA Over Under Applied OC	USD	0.00	0.00
1860134 Ohio Rate Stabilization Costs	USD	0.00	0.00
1860140 New IGCC Generation Plant-East	USD	0.00	0.00
1860141 New Generation Plant-West	USD	0.00	0.00
1860146 Transition Services HPL/ETP	USD	0.00	0.00
1860147 New Generation Plant - East	USD	0.00	0.00
1860148 New Service Territory	USD	0.00	0.00
1860150 Deferred Rate Case Expense	USD	0.00	0.00
1860151 Transmission JV Deferred Costs	USD	0.00	0.00
1860153 Unamortized Credit Line Fees	USD	0.00	0.00
1860156 Sabine Mine Rusk Preparation	USD	0.00	0.00
1860159 Rolls Royce Accumulated Billing	USD	0.00	0.00
1860160 Deferred Expenses - Current	USD	0.00	0.00
1860166 Def Lease Assets - Non Taxable	USD	553,513.65	0.00
1860167 Def Lease Assets - Taxable	USD	0.00	0.00
1860168 AEPSC Accrued Labor-Bal Sheet	USD	0.00	0.00
1860173 ReXorce Accumulated Billing	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860176 IPP Admin Support Cost	USD	0.00	43,952.27
1860177 Cyber Security Collaborative	USD	0.00	0.00
1860179 Local Credit Line Fees	USD	0.00	0.00
1860180 LightStone TSA - Clearing	USD	0.00	0.00
1860181 GV Lndfl & VFW Lightstone Clrg	USD	0.00	0.00
1860186 Buckeye Power TSA - Clearing	USD	0.00	0.00
1860187 AEPSC Fabrication Non Billable	USD	154,820.69	0.00
1860188 Reimbursable RTO Study Expense	USD	54,896.08	0.00
1860999 Validation Error Correction	USD	0.00	0.00
1880000 R&D Expenses	USD	0.00	0.00
1890003 Loss Rec Debt-Notes Payable	USD	0.00	0.00
1900001 Accum Def Income Tax - Federal	USD	0.00	0.00
1901001 Accum Deferred FIT - Other	USD	85,797,447.83	0.00
1901002 Accum Deferred SIT - Other	USD	2,521,835.97	0.00
1902001 Accum Defd FIT - Oth Inc & Ded	USD	0.00	283,903.00
1903001 Acc Dfd FIT - FAS109 Flow Thru	USD	0.00	1,474,814.00
1903002 Acc Dfd SIT FAS 109 Flow Thru	USD	0.00	5,115,565.57
1904001 Accum Dfd FIT - FAS 109 Excess	USD	3,666,700.27	0.00
2010001 Common Stock Issued-Affiliated	USD	0.00	1,350,000.00
2110000 Miscellaneous Paid-In Capital	USD	0.00	7,052,115.96
2110007 OCI -Minimum Pension Liability	USD	0.00	0.00
2110009 MPIC - restricted stock units	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2110010 MPIC Stock Based Comp Units	USD	0.00	0.00
2160001 Unapprp Retnd Erngs-Unrstrictd	USD	0.00	0.00
2210001 First Mortgage Bonds	USD	0.00	0.00
2230500 Advances from Assoc Co-Current	USD	0.00	0.00
2240003 Notes	USD	0.00	0.00
2240103 Notes Payable - Affiliated	USD	0.00	0.00
2240503 Notes - Current Portion	USD	0.00	0.00
2240603 Notes - Affiliated - Current	USD	0.00	0.00
2270001 Obligatns Undr Cap Lse-Noncurr	USD	0.00	55,265,373.93
2270003 Accrued Noncur Lease Oblig	USD	0.00	838,103.09
2270031 Oblig undr Oper Lease-Non Curr	USD	0.00	101,797,542.89
2270033 Acrued Noncur Oper Lease Oblig	USD	0.00	96,856.59
2282003 Accm Prv I/D - Worker's Com	USD	0.00	58,468.00
2283000 Accm Prv for Pensions&Benefits	USD	0.00	32,516,537.97
2283001 Deferred Compensation Plan	USD	0.00	0.00
2283002 Supplemental Savings Plan	USD	0.00	49,556,420.42
2283003 SFAS 106 Post Retirement Benef	USD	0.00	0.00
2283005 SFAS 112 Postemployment Benef	USD	0.00	10,509,223.11
2283006 SFAS 87 - Pensions	USD	0.00	48,506,857.79
2283007 Perf Share Incentive Plan	USD	0.00	0.00
2283009 Nuclear Deferred Compenstion	USD	0.00	0.00
2283010 UMWA Comb Trust Fut Liab	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2283011 Energy Serv 2005 Phantom Plan	USD	0.00	0.00
2283012 Incntv Comp Adj - Defd Awards	USD	0.00	0.00
2283013 Incentive Comp Deferral Plan	USD	0.00	34,577,400.21
2283014 MICP and SOIP Deferred Awards	USD	0.00	0.00
2283015 FAS 158 SERP Payable Long Term	USD	0.00	22,016,289.00
2283016 FAS 158 Qual Payable Long Term	USD	0.00	241,103,710.49
2283024 DefrComp Plan-CSW Legacy	USD	0.00	881,341.70
2284016 Mine Closure Costs	USD	0.00	0.00
2284085 OH Growth Fund-NonCurrent	USD	0.00	0.00
2320001 Accounts Payable - Regular	USD	0.00	33,879,756.16
2320002 Unvouchered Invoices	USD	0.00	20,588,884.88
2320003 Retention	USD	0.00	1,524,072.93
2320004 Accrued Payroll	USD	0.00	0.00
2320008 Miscellaneous Liabilities	USD	0.00	0.00
2320011 Uninvoiced Fuel	USD	0.00	0.00
2320052 Accounts Payable - Purch Power	USD	0.00	0.00
2320066 A/P - OPEN ACCESS TRANS EXP	USD	0.00	0.00
2320069 Producer Payments	USD	0.00	0.00
2320074 A/P - FTL - SWITCH Rentals	USD	0.00	0.00
2320076 Corporate Credit Card Liab	USD	0.00	724,207.04
2320077 INDUS Unvouchered Liabilities	USD	0.00	7,051,182.51
2320080 Non PS Accounts Payable	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2330000 Corp Borrow Program (NP-Assoc)	USD	0.00	466,067,847.80
2340001 A/P Assoc Co - InterUnit G/L	USD	0.00	6,107,919.77
2340003 A/P Assoc Co - Savings Plan	USD	0.00	0.00
2340008 A/P Assoc Co - Dependent Care	USD	0.00	0.00
2340009 A/P Assoc Co-Stock Purch Plan	USD	0.00	0.00
2340011 A/P-Assc Co-AEPSC-Agent	USD	0.00	0.00
2340015 A/P-Assc Co-AEPSC-Trans Agmnt	USD	0.00	0.00
2340022 A/P Assoc Co-Employee Loan Cur	USD	0.00	0.00
2340023 A/P Assoc Co - Parking Rent	USD	0.00	0.00
2340027 A/P Assoc Co - Intercompany	USD	0.00	57,255.39
2340029 A/P Assoc Co - AEPSC Bills	USD	0.00	4,378,365.13
2340030 A/P Assoc Co - InterUnit A/P	USD	0.00	81,132.38
2340032 A/P Assoc Co - Multi Pmts	USD	0.00	28,315,173.06
2340035 Fleet - M4 - A/P	USD	0.00	886,243.83
2340036 A/P Assoc Co - Payroll Ded	USD	0.00	0.00
2340037 A/P Assoc-Global Borrowing Int	USD	0.00	0.00
2360001 Federal Income Tax	USD	1,597,698.48	0.00
236000100 Federal Income Tax	USD	0.00	0.00
236000101 Federal Income Tax	USD	0.00	0.00
236000102 Federal Income Tax	USD	0.00	0.00
236000190 Federal Income Tax	USD	0.00	0.00
236000198 Federal Income Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000200 State Income Taxes	USD	0.00	0.00
236000201 State Income Taxes	USD	0.00	0.00
236000202 State Income Taxes	USD	0.00	0.00
236000203 State Income Taxes	USD	0.00	0.00
236000204 State Income Taxes	USD	0.00	0.00
236000205 State Income Taxes	USD	0.00	0.00
236000206 State Income Taxes	USD	0.00	0.00
236000207 State Income Taxes	USD	0.00	0.00
236000208 State Income Taxes	USD	0.00	0.00
236000209 State Income Taxes	USD	0.00	0.00
236000210 State Income Taxes	USD	0.00	0.00
236000211 State Income Taxes	USD	0.00	0.00
236000212 State Income Taxes	USD	0.00	0.00
236000213 State Income Taxes	USD	0.00	193,556.28
236000214 State Income Taxes	USD	0.00	0.00
236000215 State Income Taxes	USD	0.00	0.00
236000216 State Income Taxes	USD	0.00	0.00
236000217 State Income Taxes	USD	124,411.27	0.00
236000218 State Income Taxes	USD	0.00	1,288,131.68
236000219 State Income Taxes	USD	0.00	1,199,978.67
236000220 State Income Taxes	USD	2,522,317.78	0.00
236000221 State Income Taxes	USD	0.00	782.44

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000299 State Income Taxes	USD	0.00	0.00
236000300 Local Income Tax	USD	915.40	0.00
236000301 Local Income Tax	USD	0.00	0.00
236000302 Local Income Tax	USD	0.00	0.00
236000303 Local Income Tax	USD	0.00	0.00
236000304 Local Income Tax	USD	0.00	0.00
236000306 Local Income Tax	USD	0.00	0.00
236000307 Local Income Tax	USD	0.00	0.00
236000308 Local Income Tax	USD	0.00	0.00
236000309 Local Income Tax	USD	0.00	0.00
236000310 Local Income Tax	USD	0.00	0.00
236000312 Local Income Tax	USD	0.00	0.00
236000314 Local Income Tax	USD	0.00	0.00
236000315 Local Income Tax	USD	0.00	0.00
236000316 Local Income Tax	USD	0.00	0.00
236000317 Local Income Tax	USD	0.00	30,930.86
236000318 Local Income Tax	USD	189,593.73	0.00
236000319 Local Income Tax	USD	581,821.85	0.00
236000320 Local Income Tax	USD	0.00	0.00
236000321 Local Income Tax	USD	0.04	0.00
2360004 FICA	USD	0.00	1,413,908.86
2360005 Federal Unemployment Tax	USD	0.00	772.47

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2360006 State Unemployment Tax	USD	0.00	0.00
236000601 State Unemployment Tax	USD	0.00	0.00
236000700 State Sales and Use Taxes	USD	0.00	0.00
236000701 State Sales and Use Taxes	USD	0.00	0.00
236000702 State Sales and Use Taxes	USD	0.00	0.00
236000703 State Sales and Use Taxes	USD	0.00	0.00
236000704 State Sales and Use Taxes	USD	0.00	0.00
236000705 State Sales and Use Taxes	USD	0.00	0.00
236000706 State Sales and Use Taxes	USD	0.00	0.00
236000707 State Sales and Use Taxes	USD	0.00	0.00
236000708 State Sales and Use Taxes	USD	0.00	0.00
236000709 State Sales and Use Taxes	USD	0.00	0.00
236000710 State Sales and Use Taxes	USD	0.00	0.00
236000711 State Sales and Use Taxes	USD	0.00	0.00
236000712 State Sales and Use Taxes	USD	0.00	0.00
236000713 State Sales and Use Taxes	USD	0.00	0.00
236000714 State Sales and Use Taxes	USD	0.00	0.00
236000715 State Sales and Use Taxes	USD	0.00	0.00
236000716 State Sales and Use Taxes	USD	0.00	0.00
236000717 State Sales and Use Taxes	USD	0.00	0.00
236000718 State Sales and Use Taxes	USD	0.00	0.00
236000719 State Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000720 State Sales and Use Taxes	USD	0.00	0.00
236000721 State Sales and Use Taxes	USD	0.00	626,534.01
236000798 State Sales and Use Taxes	USD	0.00	0.00
236000801 Real & Personal Property Taxes	USD	0.00	0.00
236000802 Real & Personal Property Taxes	USD	0.00	0.00
236000803 Real & Personal Property Taxes	USD	0.00	0.00
236000804 Real & Personal Property Taxes	USD	0.00	0.00
236000805 Real & Personal Property Taxes	USD	0.00	0.00
236000806 Real & Personal Property Taxes	USD	0.00	0.00
236000807 Real & Personal Property Taxes	USD	0.00	0.00
236000808 Real & Personal Property Taxes	USD	0.00	0.00
236000809 Real & Personal Property Taxes	USD	0.00	0.00
236000810 Real Personal Property Taxes	USD	0.00	0.00
236000811 Real Personal Property Taxes	USD	0.00	0.00
236000812 Real Personal Property Taxes	USD	0.00	0.00
236000813 Real Personal Property Taxes	USD	0.00	0.00
236000814 Real Personal Property Taxes	USD	0.00	0.00
236000815 Real Personal Property Taxes	USD	0.00	0.00
236000816 Real Personal Property Taxes	USD	0.00	0.00
236000817 Real Personal Property Taxes	USD	0.00	0.00
236000818 Real Personal Property Taxes	USD	0.00	0.00
236000819 Real Personal Property Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000820 Real Personal Property Taxes	USD	0.00	48,076.83
236000821 Real Personal Property Taxes	USD	0.00	1,698,469.51
236000904 Federal Excise Taxes	USD	0.00	0.00
236000906 Federal Excise Taxes	USD	0.00	0.00
236000907 Federal Excise Taxes	USD	0.00	0.00
236000908 Federal Excise Taxes	USD	0.00	0.00
236000909 Federal Excise Taxes	USD	0.00	0.00
236000910 Federal Excise Taxes	USD	0.00	0.00
236000911 Federal Excise Taxes	USD	0.00	0.00
236000912 Federal Excise Taxes	USD	0.00	0.00
236000913 Federal Excise Taxes	USD	0.00	0.00
236000914 Federal Excise Taxes	USD	0.00	0.00
236000915 Federal Excise Taxes	USD	0.00	0.00
236000916 Federal Excise Taxes	USD	0.00	0.00
236000917 Federal Excise Taxes	USD	0.00	0.00
236000918 Federal Excise Taxes	USD	0.00	0.00
236000919 Federal Excise Taxes	USD	0.00	0.00
236000920 Federal Excise Taxes	USD	0.00	0.00
236000921 Federal Excise Taxes	USD	0.00	1,039.21
236001200 State Franchise Taxes	USD	0.00	0.00
236001201 State Franchise Taxes	USD	0.00	0.00
236001202 State Franchise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001203 State Franchise Taxes	USD	0.00	0.00
236001204 State Franchise Taxes	USD	0.00	0.00
236001205 State Franchise Taxes	USD	0.00	0.00
236001206 State Franchise Taxes	USD	0.00	0.00
236001207 State Franchise Taxes	USD	0.00	0.00
236001208 State Franchise Taxes	USD	0.00	0.00
236001209 State Franchise Taxes	USD	0.00	0.00
236001210 State Franchise Taxes	USD	0.00	0.00
236001211 State Franchise Taxes	USD	0.00	0.00
236001212 State Franchise Taxes	USD	0.00	0.00
236001213 State Franchise Taxes	USD	0.00	21.69
236001214 State Franchise Taxes	USD	0.00	1,575.00
236001215 State Franchise Taxes	USD	0.00	0.00
236001216 State Franchise Taxes	USD	0.00	0.00
236001217 State Franchise Taxes	USD	5,643.00	0.00
236001218 State Franchise Taxes	USD	4,537.00	0.00
236001219 State Franchise Taxes	USD	5,663.00	0.00
236001220 State Franchise Taxes	USD	0.00	12,407.00
236001221 State Franchise Taxes	USD	0.00	20,400.00
236001295 State Franchise Taxes	USD	0.00	0.00
236001605 State Gross Receipts Tax	USD	0.00	0.00
236001606 State Gross Receipts Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001607 State Gross Receipts Tax	USD	0.00	0.00
236001608 State Gross Receipts Tax	USD	0.00	0.00
236001609 State Gross Receipts Tax	USD	0.00	0.00
236001610 State Gross Receipts Tax	USD	0.00	0.00
236001611 State Gross Receipts Tax	USD	0.00	0.00
236001612 State Gross Receipts Tax	USD	0.00	0.00
236001613 State Gross Receipts Tax	USD	0.00	0.00
236001614 State Gross Receipts Tax	USD	0.00	0.00
236001615 State Gross Receipts Tax	USD	0.00	0.00
236001616 State Gross Receipts Tax	USD	0.00	0.00
236001617 State Gross Receipts Tax	USD	0.00	0.00
236001618 State Gross Receipts Tax	USD	0.00	0.00
236001619 State Gross Receipts Tax	USD	0.00	0.00
236001620 State Gross Receipts Tax	USD	0.00	0.00
236001621 State Gross Receipts Tax	USD	0.00	3,600.00
236001705 Municipal License Fees Accrd	USD	0.00	0.00
236001706 Municipal License Fees Accrd	USD	0.00	0.00
236001707 Municipal License Fees Accrd	USD	0.00	0.00
236001712 Municipal License Fees Accrd	USD	0.00	0.00
236001713 Municipal License Fees Accrd	USD	0.00	0.00
236001714 Municipal License Fees Accrd	USD	0.00	0.00
236001715 Municipal License Fees Accrd	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001716 Municipal License Fees Accrd	USD	0.00	0.00
236001717 Municipal License Fees Accrd	USD	0.00	0.00
236001718 Municipal License Fees Accrd	USD	0.00	0.00
236001719 Municipal License Fees Accrd	USD	95.00	0.00
236001720 Municipal License Fees Accrd	USD	100.00	0.00
236001901 State Single Business Taxes	USD	0.00	0.00
236001902 State Single Business Taxes	USD	0.00	0.00
236001903 State Single Business Taxes	USD	0.00	0.00
236001904 State Single Business Taxes	USD	0.00	0.00
236001905 State Single Business Taxes	USD	0.00	0.00
236001906 State Single Business Taxes	USD	0.00	0.00
236001907 State Single Business Taxes	USD	0.00	0.00
236002001 State Public Service Com Tax	USD	0.00	0.00
236002011 State Public Service Com Tax	USD	0.00	0.00
236002012 State Public Service Com Tax	USD	0.00	0.00
236002100 State Foreign Corporation Tax	USD	0.00	0.00
236002199 State Foreign Corporation Tax	USD	0.00	0.00
236002201 State License/Registration Tax	USD	0.00	0.00
236002202 State License/Registration Tax	USD	0.00	0.00
236002203 State License/Registration Tax	USD	0.00	0.00
236002204 State License/Registration Tax	USD	0.00	0.00
236002205 State License/Registration Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002206 State License/Registration Tax	USD	0.00	0.00
236002207 State License/Registration Tax	USD	0.00	0.00
236002208 State License/Registration Tax	USD	0.00	0.00
236002209 State License/Registration Tax	USD	0.00	0.00
236002210 State License Registration Tax	USD	0.00	0.00
236002211 State License Registration Tax	USD	0.00	0.00
236002212 State License Registration Tax	USD	0.00	0.00
236002213 State License Registration Tax	USD	0.00	0.00
236002214 State License Registration Tax	USD	0.00	0.00
236002215 State License Registration Tax	USD	0.00	0.00
236002216 State License Registration Tax	USD	0.00	0.00
236002217 State License Registration Tax	USD	0.00	0.00
236002218 State License Registration Tax	USD	0.00	0.00
236002219 State License Registration Tax	USD	193.00	0.00
236002220 State License Registration Tax	USD	75.00	0.00
2360023 Employee Payroll Taxes	USD	0.00	0.00
236002301 Employee Payroll Taxes	USD	0.00	0.00
236002400 State Franchise Tax-Interco	USD	0.00	0.00
236002499 State Franchise Tax-Interco	USD	0.00	0.00
236003000 Misc State and Local Taxes	USD	0.00	0.00
236003001 Misc State and Local Taxes	USD	0.00	0.00
236003002 Misc State and Local Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003003 Misc State and Local Taxes	USD	0.00	0.00
236003004 Misc State and Local Taxes	USD	0.00	0.00
236003005 Misc State and Local Taxes	USD	0.00	0.00
236003006 Misc State and Local Taxes	USD	0.00	0.00
236003007 Misc State and Local Taxes	USD	0.00	0.00
236003010 Misc State and Local Taxes	USD	0.00	0.00
236003013 Misc State and Local Taxes	USD	0.00	0.00
236003100 Local Sales and Use Taxes	USD	0.00	0.00
236003300 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003301 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003302 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003303 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003304 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003305 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003306 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003308 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003311 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003312 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003313 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003314 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003315 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003316 Pers Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003319 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003320 Pers Prop Tax-Cap Leases	USD	0.00	11,030.15
236003321 Pers Prop Tax-Cap Leases	USD	0.00	154,420.66
236003502 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003503 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003504 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003505 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003508 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003509 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003510 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003511 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003512 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003513 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003514 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003515 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003516 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003517 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003518 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003519 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003520 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003521 Real Prop Tax-Cap Leases	USD	0.00	153,675.00
2360037 FICA - Incentive accrual	USD	0.00	5,513,605.13

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2360038 Reorg Payroll Tax Accrual	USD	0.00	5,035.40
236004112 State Minimum Tax	USD	0.00	0.00
2360070 State Sls and Use Tx-Spec Purp	USD	0.00	0.00
2360104 FICA - NON-CURRENT	USD	0.00	9,147,706.05
2360105 FICA - CARES ACT	USD	0.00	9,147,706.06
2360501 Fed Inc Tax-Short Term FIN48	USD	0.00	0.00
2360502 State Inc Tax-Short Term FIN48	USD	3,848.00	0.00
2360601 Fed Inc Tax-Long Term FIN48	USD	0.00	11,790,578.33
2360602 State Inc Tax-Long Term FIN48	USD	0.00	0.00
2360801 Federal Income Tax - IRS Audit	USD	0.00	0.00
2370003 Interest Accrued-Notes Pay	USD	0.00	0.00
2370009 Interest Accrued-Other	USD	0.00	0.00
2370010 Interest Accrued - Affiliated	USD	0.00	0.00
2370016 Interest Accrued - Tax	USD	0.00	0.00
2370048 Acrd Int.- FIT Reserve - LT	USD	0.00	340,702.00
2370348 Acrd Int. - SIT Reserve - LT	USD	0.00	0.00
2370448 Acrd Int. - SIT Reserve - ST	USD	243.00	0.00
2410001 Federal Income Tax Withheld	USD	0.00	0.00
2410002 State Income Tax Withheld	USD	0.00	0.00
2410003 Local Income Tax Withheld	USD	0.00	819.45
2410004 State Sales Tax Collected	USD	0.00	225.00
2410005 FICA Tax Withheld	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2410006 School District Tax Withheld	USD	0.00	0.00
2410012 Hypothetical Tax	USD	0.00	0.00
2420000 Misc Current & Accrued Liab	USD	0.00	206,000.00
2420001 P/R Ded - Charitable Contribut	USD	0.00	0.00
2420002 P/R Ded - Medical Insurance	USD	0.00	2,808,923.63
2420003 P/R Ded - Dental Insurance	USD	0.00	481,470.51
2420004 P/R Ded - Long Term Care	USD	0.00	0.00
2420005 P/R Ded - Parking Rent	USD	0.00	0.00
2420006 P/R Ded - Fitness Dues	USD	0.00	0.00
2420007 P/R Ded - Savings Plan	USD	0.00	0.00
2420009 Depend Care/Flex Medical Spend	USD	0.00	2,664,982.00
2420010 P/R Ded - Dependent Life Ins	USD	0.00	0.00
2420012 P/R Ded - Hyatt Legal Plan	USD	0.00	0.00
2420013 P/R Ded - LTD Ins Premiums	USD	0.00	21,656.56
2420014 P/R Ded - Savings Bonds	USD	0.00	0.00
2420015 P/R Ded - Union Dues	USD	0.00	0.00
2420016 P/R Ded-Crt Ordrr/Grnshmt/Tx Lv	USD	0.00	21.95
2420017 P/R Ded - AD&D and OAD&D Ins	USD	0.00	0.00
2420018 P/R Ded-Reg&Spec Life Ins Prem	USD	0.00	0.00
2420020 Vacation Pay - This Year	USD	0.00	36,716,178.24
2420021 Vacation Pay - Next Year	USD	0.00	37,743,508.11
2420022 P/R Ded - PAC	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420026 MICP	USD	0.00	0.00
2420027 FAS 112 CURRENT LIAB	USD	0.00	5,143,704.89
2420028 ESP - Employer Contrib Accrued	USD	0.00	0.00
2420029 P/R Ded - HMO	USD	0.00	0.00
2420044 P/R Withholdings	USD	0.00	1,798,339.61
2420045 Other Employee Benefits	USD	0.00	0.00
2420046 FAS 158 SERP Payable - Current	USD	0.00	5,714,859.00
2420048 Company Incentive Plan	USD	0.00	0.00
2420049 P/R Ded - MetPay Insurance	USD	0.00	0.00
2420051 Non-Productive Payroll	USD	0.00	7,136,830.97
2420052 RSU Sec 16 Exec, Current	USD	0.00	0.00
2420053 Perf Share Incentive Plan	USD	0.00	0.00
2420054 Incentive Plan Adjustments	USD	0.00	0.00
2420055 NPIP	USD	0.00	0.00
2420056 CCT Incentive Plan	USD	0.00	0.00
2420057 Control Payroll Disburse Acct	USD	0.00	0.00
2420067 Insurance Claims Pending	USD	0.00	0.00
2420068 Current Liab - LSHW Act	USD	0.00	0.00
2420069 ProServ Org Incentive Plan	USD	0.00	0.00
2420070 P/R Ded - Salvation Army	USD	0.00	0.00
2420071 P/R Ded - Vision Plan	USD	0.00	120,907.00
2420072 P/R - Payroll Adjustment	USD	0.00	52,487.29

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420076 P/R Savings Plan - Incentive	USD	0.00	3,311,050.25
2420081 Environmntl Remediation Accrua	USD	0.00	0.00
2420083 Active Med and Dental IBNR	USD	0.00	0.00
2420085 OH Growth Fund-Current	USD	0.00	0.00
2420086 Environ Remediation - SEMCO	USD	0.00	0.00
2420091 HSA - Employer Contribution	USD	0.00	0.00
2420199 Opower (HEM) Contract Cap-Curr	USD	0.00	2,759,135.15
2420365 MSOffice 365 Contract Cap-Curr	USD	0.00	7,028,208.00
2420420 Accr DefrComp Ben-CSW Legacy	USD	0.00	183,231.92
2420502 Injuries And Damages	USD	0.00	0.00
2420503 Worker's Comp Admin Fee	USD	0.00	4,108.99
2420504 Accrued Lease Expense	USD	0.00	0.00
2420505 Workers Comp NC Admin Fee	USD	0.00	38,109.23
2420511 Control Cash Disburse Account	USD	0.00	7,205,860.80
2420512 Unclaimed Funds	USD	0.00	596,523.36
2420515 Severance Accrual	USD	0.00	2,482,894.15
2420520 Accr Defer Compensation Ben	USD	0.00	0.00
2420532 Adm Liab-Cur-S/Ins-W/C	USD	0.00	179,456.65
2420554 P/R Ded - Stock Purchase Plan	USD	0.00	0.00
2420558 Admitted Liab NC-Self/Ins-W/C	USD	0.00	774,722.98
2420565 Expatriate Housing Allowance	USD	0.00	0.00
2420569 Self Ins Workers' Comp-Adm	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420570 Employee Svings Plan-Sys-Accr	USD	0.00	0.00
2420587 Rent - J.E. Dolan Eng. Lab	USD	0.00	0.00
2420591 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059102 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059103 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059104 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059105 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059106 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059107 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059108 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059109 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059110 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059111 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059112 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059113 Muni BO Tax - Leased Equip	USD	0.00	0.00
2420592 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059201 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059202 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059203 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059204 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059205 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059206 Sales & Use Tax - Leased Equ	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059207 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059208 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059209 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059210 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059211 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059212 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059213 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059214 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059215 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059216 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059217 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059218 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059219 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059220 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059221 Sales Use Tax - Leased Equip	USD	0.00	9,717.22
2420598 Est Fin Cost - Sen Unsec Notes	USD	0.00	0.00
2420599 Expatriate Auto Allowance	USD	0.00	0.00
2420604 Energy Services ICP	USD	0.00	0.00
2420607 Incentive Plan Payments	USD	0.00	0.00
2420613 Public Liability Claim Deposit	USD	0.00	0.00
2420615 Severance - Distribution	USD	0.00	0.00
2420618 Accrued Payroll	USD	0.00	22,482,822.53

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420619 Reclamation Res - Preexisting	USD	0.00	0.00
2420620 Energy Supply Non Gen ICP	USD	0.00	62,252.18
2420621 Energy Serv Phantom Equity Pln	USD	0.00	0.00
2420622 Nuclear Incentive Plan	USD	0.00	0.60
2420623 Distr, Cust Ops & Reg Svcs ICP	USD	0.00	46,541.38
2420624 Corp & Shrd Srv Incentive Plan	USD	0.00	47,367,404.81
2420626 Safety Focus Incentive Plan	USD	0.00	0.00
2420634 Sustnd Earngs Improv Severance	USD	0.00	0.00
2420635 Generation Incentive Plan	USD	0.00	10,115,616.44
2420640 Zimmer SCR - Cinergy Cnst Adv	USD	0.00	0.00
2420643 Accrued Audit Fees	USD	0.00	0.00
2420649 Reclamation Liability - Curr	USD	0.00	0.00
2420650 P/R Ded - Health Savings Acct	USD	0.00	0.00
2420651 Reorg Severance Accrual	USD	0.00	0.00
2420653 Reorg Misc HR Exp Accrual	USD	0.00	0.00
2420658 Accrued Prof. Tax Services	USD	0.00	0.00
2420660 AEP Transmission ICP	USD	0.00	27,563,134.04
2420669 Lease Rent Holidays	USD	0.00	0.00
2420689 Oracle Contract Cap - Curr	USD	0.00	8,044,805.99
2430001 Oblig Under Cap Leases - Curr	USD	0.00	15,434,270.93
2430003 Accrued Cur Lease Oblig	USD	0.00	192,203.88
2430031 Oblig undr Oper Lease -Current	USD	0.00	17,092,800.51

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2430033 Acrued Curent Oper Lease Oblig	USD	0.00	18,792.39
2520000 Customer Adv for Construction	USD	0.00	0.00
2530000 Other Deferred Credits	USD	0.00	0.00
2530007 Employee Related Contingencies	USD	0.00	0.00
2530012 Unclaim Chks - Ret to Gen Fd	USD	0.00	0.00
2530062 Gain on Sale/Leaseback Bldgs	USD	0.00	0.00
2530077 WT2 Lease	USD	0.00	0.00
2530101 MACSS Unidentified EDI Cash	USD	0.00	144,871.14
2530112 Other Deferred Credits-Curr	USD	0.00	5,349,270.30
2530175 Legal Contingencies	USD	0.00	0.00
2530189 Oracle Contract Cap - NonCurr	USD	0.00	0.00
2530199 Opower (HEM) Contrct Cap-NCurr	USD	0.00	5,518,270.30
2530365 MSOffice 365 Contrct Cap-NCurr	USD	0.00	22,500,720.00
2540000 Other Regulatory Liabilities	USD	0.00	0.00
2540006 SFAS 109 DFIT	USD	0.00	0.00
2540007 SFAS 109 Excess DFIT	USD	0.00	0.00
2543001 SFAS109 Flow Thru Def FIT Liab	USD	796.13	0.00
2543002 FAS 109 Flow Thru Deferred SIT	USD	5,115,565.57	0.00
2543220 Economic Development	USD	0.00	0.00
2544001 SFAS 109 Exces Deferred FIT	USD	0.00	15,959,839.31
2550001 Accum Deferred ITC - Federal	USD	0.00	0.00
2820001 ADIT- Other Property - Federal	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2821001 Accum Defd FIT - Utility Prop	USD	0.00	84,572,000.18
2823001 Acc Dfrd FIT FAS 109 Flow Thru	USD	0.02	0.00
2824001 Acc Dfrd FIT - SFAS 109 Excess	USD	12,859,362.09	0.00
2830001 ADIT - Other - Federal	USD	0.00	0.00
2831001 Accum Deferred FIT - Other	USD	0.00	29,515,723.05
2832002 Acc Dfd SIT - Other Inc & Ded	USD	0.00	0.00
2833001 Acc Dfd FIT FAS 109 Flow Thru	USD	1,474,017.80	0.00
2833002 Acc Dfrd SIT FAS 109 Flow Thru	USD	0.00	0.00
2834001 Acc Defd FIT - SFAS 109 Excess	USD	0.00	566,223.05
4010001 Operation Exp - Nonassociated	USD	0.00	0.00
4020000 Maintenance Expense	USD	0.00	12,840.09
4030001 Depreciation Exp	USD	2,643,544.91	0.00
4030024 AEPSC Trans. Depreciation Exp.	USD	1,472,216.37	0.00
4040001 Amort. of Plant	USD	410,936.51	0.00
4081002 FICA	USD	41,600,571.18	0.00
4081003 Federal Unemployment Tax	USD	242,958.64	0.00
408100519 Real Personal Property Taxes	USD	20,344.58	0.00
408100520 Real Personal Property Taxes	USD	172,162.82	0.00
408100521 Real Personal Property Taxes	USD	1,641,255.00	0.00
408100620 State Gross Receipts Tax	USD	0.00	2,551.00
408100621 State Gross Receipts Tax	USD	7,737.00	0.00
4081007 State Unemployment Tax	USD	968,144.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
408100821 State Franchise Taxes	USD	40,500.00	0.00
408101421 Federal Excise Taxes	USD	30.95	0.00
408101920 State Sales and Use Taxes	USD	0.00	7,911.92
408101921 State Sales and Use Taxes	USD	1,853.37	0.00
408102920 Real-Pers Prop Tax-Cap Leases	USD	10,582.94	0.00
408102921 Real-Pers Prop Tax-Cap Leases	USD	100,794.00	0.00
4091001 Income Taxes, UOI - Federal	USD	3,621,900.52	0.00
409100221 Income Taxes UOI - State	USD	782.44	0.00
409100321 Income Taxes UOI - Local	USD	0.00	0.04
4101001 Prov Def I/T Util Op Inc-Fed	USD	59,698,313.26	0.00
4101002 Prov Def I/T Util Op Inc-State	USD	3,721,336.16	0.00
4111001 Prv Def I/T-Cr Util Op Inc-Fed	USD	0.00	60,122,657.58
4111002 Prv Def I/T-Cr UtilOpInc-State	USD	0.00	4,353,464.92
4120001 Constructn Othr Svcs-Affil Cos	USD	506,851,111.02	0.00
4171001 Exp of NonUtil Oper - Nonassoc	USD	0.00	0.00
4171003 Operating Expense	USD	0.00	0.00
4171006 Outside Services - Other	USD	0.00	0.00
4171009 Office Supplies & Expense	USD	37,500.00	0.00
4171011 Membership Dues	USD	0.00	0.00
4180002 Non-Opratng Rntal Inc-Oper	USD	31,482.97	0.00
4180003 Non-Opratng Rntal Inc-Maint	USD	15,170.12	0.00
4180004 Non-Opratng Rntal Inc-Rntal	USD	50.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4190002 Int & Dividend Inc - Nonassoc	USD	0.00	639.09
4190005 Interest Income - Assoc CBP	USD	11,610.19	0.00
4210001 Misc Non-Operating Inc-Assoc	USD	0.00	141,341.03
4210002 Misc Non-Op Inc-NonAsc-Rents	USD	0.00	22,841.28
4210007 Misc Non-Op Inc - NonAsc - Oth	USD	0.00	96,822.71
4210009 Misc Non-Op Exp - NonAssoc	USD	323,026.20	0.00
4261000 Donations	USD	368,149.00	0.00
4263001 Penalties	USD	19,998.99	0.00
4264000 Civic and Political Activity	USD	3,286,205.20	0.00
4264001 Non-deduct Lobbying per IRS	USD	258,990.00	0.00
4265002 Other Deductions - Nonassoc	USD	986,300.19	0.00
4265004 Social & Service Club Dues	USD	382,877.46	0.00
4265007 Regulatory Expenses	USD	189,695.00	0.00
4265034 Transaction Costs	USD	1,308.93	0.00
4300003 Int to Assoc Co - CBP	USD	997,178.87	0.00
4310001 Other Interest Expense	USD	456,400.70	0.00
4310007 Lines Of Credit	USD	29,840.14	0.00
4310022 Interest Expense - Federal Tax	USD	0.00	0.00
4310023 Interest Expense - State Tax	USD	2,820.77	0.00
4320000 Allw Brrwed Fnds Used Cnstr-Cr	USD	1,516.14	0.00
4560041 Miscellaneous Revenue-NonAffil	USD	0.00	0.00
4571001 Service Rev - Direct Affil	USD	0.00	1,035,136,905.44

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4572001 Service Rev-Indirect Cost-Affi	USD	0.00	201,372,370.05
4573001 Compensation for Capital-Affil	USD	0.00	4,452,997.58
4581001 Service Rev-Direct Costs-NAC	USD	0.00	2,922,751.45
4582001 Service Rev-Indirect Cost-NAC	USD	0.00	270,740.70
5000000 Oper Supervision & Engineering	USD	25,674,133.74	0.00
5000002 Dresden Oper Supervision & Eng	USD	49.28	0.00
5010000 Fuel	USD	2,110,062.41	0.00
5010028 Gypsum Sales Proceeds	USD	0.00	3,745.58
5020000 Steam Expenses	USD	33,368.56	0.00
5020001 Lime Expense	USD	20,892.61	0.00
5020002 Urea Expense	USD	23,582.19	0.00
5020003 Trona Expense	USD	23,337.16	0.00
5020004 Lime-Related Expenses	USD	44,871.83	0.00
5020007 Lime Hydrate Expense	USD	24,636.12	0.00
5020008 Activated Carbon	USD	63,165.16	0.00
5020013 Anhydrous Ammonia Expense	USD	26,683.17	0.00
5020014 Calcium Bromide Expense	USD	4,348.15	0.00
5020025 Steam Exp Environmental	USD	4,202.61	0.00
5020028 Sodium Bicarbonate Expense	USD	30,480.92	0.00
5050000 Electric Expenses	USD	4,661.46	0.00
5060000 Misc Steam Power Expenses	USD	0.00	562,811.39
5060011 BSRR O/U Recovery-Oper Costs	USD	2,464.03	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5060025 Misc Stm Pwr Exp Environmental	USD	4,248.76	0.00
5070000 Rents	USD	5,404.40	0.00
5100000 Maint Supv & Engineering	USD	1,104,356.68	0.00
5110000 Maintenance of Structures	USD	451,794.73	0.00
5120000 Maintenance of Boiler Plant	USD	3,551,006.46	0.00
5120025 Maint of Blr Plt Environmental	USD	12,815.61	0.00
5130000 Maintenance of Electric Plant	USD	3,033,346.39	0.00
5140000 Maintenance of Misc Steam Plt	USD	887,559.86	0.00
5170000 Oper Supervision & Engineering	USD	2,406.64	0.00
5200000 Steam Expenses	USD	196.50	0.00
5240000 Misc Nuclear Power Expenses	USD	6,462.64	0.00
5240007 Industrial Security	USD	0.00	4.59
5280000 Maint Supv & Engineering	USD	34,395.28	0.00
5300000 Maint of Reactor Plant Equip	USD	660,488.81	0.00
5310000 Maintenance of Electric Plant	USD	73,422.02	0.00
5320009 Security Equipment	USD	351.34	0.00
5350000 Oper Supervision & Engineering	USD	864,954.76	0.00
5370000 Hydraulic Expenses	USD	51,815.55	0.00
5370001 Fish & Wildlife Facilities	USD	10,863.83	0.00
5370002 Recreation Facilities	USD	80,080.98	0.00
5380000 Electric Expenses	USD	237,653.70	0.00
5390000 Misc Hydr Power Generation Exp	USD	1,327,997.83	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5390001 Misc Hydr Pwr - Envir Poll Cnt	USD	24,165.91	0.00
5410000 Maint Supv & Engineering	USD	170,886.24	0.00
5420000 Maintenance of Structures	USD	303,708.07	0.00
5430000 Maint Rsrvoirs,Dams&Wtrways	USD	220,835.84	0.00
5440000 Maintenance of Electric Plant	USD	343,746.25	0.00
5450000 Maint of Misc Hydraulic Plant	USD	11,734.99	0.00
5450001 Maint Hydr Plt-Fish&Wildlfe Fa	USD	301.47	0.00
5450002 Maint of Misc Hydr Plt-Rec Fac	USD	12,108.84	0.00
5460000 Oper Supervision & Engineering	USD	25,980.88	0.00
5470004 Fuel - Gas Turb - Purch / Hand	USD	18,804.57	0.00
5480000 Generation Expenses	USD	20,932.06	0.00
5490000 Misc Other Pwer Generation Exp	USD	78,963.48	0.00
5520001 Maint of Struct - Gas Turbine	USD	57.80	0.00
5530000 Maintenance of Generating Plt	USD	3,880.30	0.00
5530001 Maint of Gen Plant - Gas Turb	USD	30,523.42	0.00
5560000 Sys Control & Load Dispatching	USD	3,503,052.84	0.00
5570000 Other Expenses	USD	11,004,006.97	0.00
5570020 MATL-COMPUTER HARDWARE	USD	114.13	0.00
5570021 MATL-CONSUMABLES	USD	7,553.51	0.00
5600000 Oper Supervision & Engineering	USD	56,864,445.19	0.00
5612000 Load Dispatch-Mntr&Op TransSys	USD	5,792,704.17	0.00
5613000 Load Dispatch-Trans Srvc&Sched	USD	0.00	19,646.10

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5614005 ERCOT Admin-SSC&DS	USD	82,840.52	0.00
5615000 Reliability,Plng&Stds Develop	USD	2,642,066.97	0.00
5620001 Station Expenses - Nonassoc	USD	1,939,918.34	0.00
5621001 Oper of Energy Storage Equip	USD	26,266.50	0.00
5630000 Overhead Line Expenses	USD	536,680.22	0.00
5640000 Underground Line Expenses	USD	134.38	0.00
5660000 Misc Transmission Expenses	USD	11,119,464.12	0.00
5670001 Rents - Nonassociated	USD	4,691.16	0.00
5680000 Maint Supv & Engineering	USD	263,524.39	0.00
5690000 Maintenance of Structures	USD	110,904.21	0.00
5691000 Maint of Computer Hardware	USD	292,866.28	0.00
5692000 Maint of Computer Software	USD	1,134,539.00	0.00
5700000 Maint of Station Equipment	USD	7,761,113.04	0.00
5710000 Maintenance of Overhead Lines	USD	4,979,159.76	0.00
5720000 Maint of Underground Lines	USD	323,039.18	0.00
5730000 Maint of Misc Trnsmssion Plt	USD	353,969.45	0.00
5800000 Oper Supervision & Engineering	USD	6,236,397.60	0.00
5810000 Load Dispatching	USD	917.37	0.00
5820000 Station Expenses	USD	2,731,850.56	0.00
5830000 Overhead Line Expenses	USD	3,534.23	0.00
5840000 Underground Line Expenses	USD	590,796.44	0.00
5850000 Street Lighting & Signal Sys E	USD	6,942.02	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5860000 Meter Expenses	USD	1,169,153.78	0.00
5870000 Customer Installations Exp	USD	10.50	0.00
5880000 Miscellaneous Distribution Exp	USD	6,514,406.70	0.00
5900000 Maint Supv & Engineering	USD	130,985.13	0.00
5910000 Maintenance of Structures	USD	62,574.09	0.00
5920000 Maint of Station Equipment	USD	3,795,668.58	0.00
5930000 Maintenance of Overhead Lines	USD	1,039,518.59	0.00
5940000 Maint of Underground Lines	USD	1,983.00	0.00
5950000 Maint of Lne Trnf,Rglators&Dvi	USD	199.38	0.00
5960000 Maint of Strt Lghtng & Sgnal S	USD	9.85	0.00
5970000 Maintenance of Meters	USD	1,801.42	0.00
5980000 Maint of Misc Distribution Plt	USD	23,365.29	0.00
9010000 Supervision - Customer Accts	USD	355,503.28	0.00
9020000 Meter Reading Expenses	USD	400,697.43	0.00
9020002 Meter Reading - Regular	USD	4,797.44	0.00
9020003 Meter Reading - Large Power	USD	496,317.43	0.00
9030000 Cust Records & Collection Exp	USD	7,076,027.28	0.00
9030001 Customer Orders & Inquiries	USD	26,429,504.17	0.00
9030002 Manual Billing	USD	401,936.19	0.00
9030003 Postage - Customer Bills	USD	214,711.69	0.00
9030004 Cashiering	USD	479,590.30	0.00
9030005 Collection Agents Fees & Exp	USD	224,009.81	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9030006 Credit & Oth Collection Activi	USD	4,083,066.60	0.00
9030007 Collectors	USD	2,187,232.72	0.00
9030009 Data Processing	USD	86,410.74	0.00
9040007 Uncoll Accts - Misc Receivable	USD	11,295.51	0.00
9050000 Misc Customer Accounts Exp	USD	135,826.69	0.00
9070000 Supervision - Customer Service	USD	729,047.67	0.00
9080000 Customer Assistance Expenses	USD	247,208.79	0.00
9080004 Cust Assistnce Exp - DSM - Ind	USD	510.28	0.00
9080009 Cust Assistance Expense - DSM	USD	17,412.82	0.00
9100000 Misc Cust Svc&Informational Ex	USD	587,019.48	0.00
9100001 Misc Cust Svc & Info Exp - RCS	USD	33,363.50	0.00
9120000 Demonstrating & Selling Exp	USD	352,625.28	0.00
9120001 Demo & Selling Exp - Res	USD	18.22	0.00
9120003 Demo & Selling Exp - Area Dev	USD	212.93	0.00
9200000 Administrative & Gen Salaries	USD	159,096,129.57	0.00
9210001 Off Supl & Exp - Nonassociated	USD	13,005,686.72	0.00
9210002 Off Supl & Exp - Associated	USD	1,097,733.59	0.00
9210003 Office Supplies & Exp - Trnsf	USD	149.51	0.00
9210004 Office Utilites	USD	1,485,501.11	0.00
9210005 Cellular Phones and Pagers	USD	102.32	0.00
9210021 EMP TRAVEL - Airfare	USD	4,097.86	0.00
9210022 MEALS & ENT-100 Pct DEDUCTIBLE	USD	1,487.50	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9210023 EMP TRAVEL-MILEAGE	USD	664.50	0.00
9210024 EMP TRAVEL-PARKING	USD	267.12	0.00
9210025 MEALS & ENT-50 Pct DEDUCTIBLE	USD	29.60	0.00
9210026 EMP TRAVEL-CAR RENTAL	USD	168.88	0.00
9210028 EMP TRAVEL-HOTEL & LODGING	USD	4,606.84	0.00
9210030 EMP TRAVEL-OTHER	USD	2,289.95	0.00
9210031 SAFETY EQUIPMENT AND SUPPLIES	USD	5,807.68	0.00
9210032 FUEL	USD	30.00	0.00
9210033 FOOD SERVICE-CATERING	USD	387.07	0.00
9210034 In-House Training & Seminars	USD	1,756.77	0.00
9210037 OEM/TECHNICAL TRAINING	USD	180.63	0.00
9210038 SAFETY EQUIP CALIB & TESTING	USD	0.00	0.00
9210040 DUES-BUSINESS/PROFESSIONAL	USD	1,525.71	0.00
9220000 Administrative Exp Trnsf - Cr	USD	15.98	0.00
9220002 Admin Exp Trnsf Const-Mngerial	USD	0.00	0.00
9220005 Overhead Loadings	USD	4,254,356.89	0.00
9230001 Outside Svcs Empl - Nonassoc	USD	48,379,803.93	0.00
9230003 AEPSC Billed to Client Co	USD	0.00	2,146,804.40
9230024 SRV-MAIL/MESSENGER-POSTAGE	USD	40.84	0.00
9230025 SRV-CONSULTING	USD	6,000.00	0.00
9230026 SRV-VEHICLE REPAIR & MAINTENAN	USD	83.81	0.00
9230031 SRV-OUTSIDE SERVICES (TECH)	USD	315.40	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9230034 SRV-SOFTWARE LICENSING	USD	1,472.51	0.00
9230038 SRV-ENVIRONMENTAL	USD	51.38	0.00
9240000 Property Insurance	USD	128,112.62	0.00
9250000 Injuries and Damages	USD	318,417.92	0.00
9250001 Safety Dinners and Awards	USD	993.66	0.00
9250002 Emp Accident Prvntion-Adm Exp	USD	189,054.17	0.00
9250006 Wrkrs Cmpnsth Pre&Slf Ins Prv	USD	791,170.01	0.00
9250007 Prsnal Injries&Prop Dmage-Pub	USD	7,939.45	0.00
9260000 Employee Pensions & Benefits	USD	21,598.09	0.00
9260001 Edit & Print Empl Pub-Salaries	USD	8,961.39	0.00
9260002 Pension & Group Ins Admin	USD	309,878.01	0.00
9260003 Pension Plan	USD	37,045,148.99	0.00
9260004 Group Life Insurance Premiums	USD	2,079,392.35	0.00
9260005 Group Medical Ins Premiums	USD	55,118,063.63	0.00
9260007 Group L-T Disability Ins Prem	USD	1,365,782.74	0.00
9260008 Umbrella Trust Expense	USD	0.00	11,111,845.43
9260009 Group Dental Insurance Prem	USD	2,057,027.40	0.00
9260010 Training Administration Exp	USD	242,526.48	0.00
9260012 Employee Activities	USD	850,663.03	0.00
9260014 Educational Assistance Pmts	USD	939,490.24	0.00
9260019 Employee Benefit Exp - COLI	USD	0.00	0.00
9260021 Postretirement Benefits - OPEB	USD	2,280,132.73	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9260026 Savings Plan Administration	USD	16,874.51	0.00
9260027 Savings Plan Contributions	USD	24,685,441.61	0.00
9260036 Deferred Compensation	USD	1,163,665.85	0.00
9260037 Supplemental Pension	USD	859,471.36	0.00
9260040 SFAS 112 Postemployment Benef	USD	637,635.00	0.00
9260042 SERP Pension - Non-Service	USD	2,723,083.64	0.00
9260043 OPEB - Non-Service	USD	0.00	26,732,805.63
9260051 Frg Ben Loading - Grp Ins	USD	100.00	0.00
9260062 Pension Plan - Non-Service	USD	11,528,618.54	0.00
9280000 Regulatory Commission Exp	USD	34,503.06	0.00
9280001 Regulatory Commission Exp-Adm	USD	0.00	51.11
9280002 Regulatory Commission Exp-Case	USD	9,447,920.31	0.00
9280005 Reg Com Exp-FERC Trans Cases	USD	330,096.72	0.00
9301000 General Advertising Expenses	USD	6,000.00	0.00
9301001 Newspaper Advertising Space	USD	125.73	0.00
9301010 Publicity	USD	274.73	0.00
9301012 Public Opinion Surveys	USD	100,886.60	0.00
9301014 Video Communications	USD	1,895.93	0.00
9301015 Other Corporate Comm Exp	USD	9,738.64	0.00
9302000 Misc General Expenses	USD	1,825,025.32	0.00
9302003 Corporate & Fiscal Expenses	USD	1,970,302.77	0.00
9302004 Research, Develop&Demonstr Exp	USD	6,091.42	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9302007 Assoc Business Development Exp	USD	2,028,836.95	0.00
9302017 SellingPrice Normalization Exp	USD	0.00	4.04
9302458 AEPSC Non Affiliated expenses	USD	2,645,648.37	0.00
9310000 Rents	USD	32,239.31	0.00
9310001 Rents - Real Property	USD	7,653,753.72	0.00
9310002 Rents - Personal Property	USD	6,068,978.65	0.00
9310003 Rents - Real Property - Assoc	USD	30,654,360.23	0.00
9310004 Rents - Personal Prop - Assoc	USD	20,190.42	0.00
9310005 Int on Regulated Fin Leases	USD	1,224,238.19	0.00
9350000 Maintenance of General Plant	USD	459,520.45	0.00
9350001 Maint of Structures - Owned	USD	5,570,136.69	0.00
9350002 Maint of Structures - Leased	USD	447,855.69	0.00
9350003 Maint of Prprty Held Fture Use	USD	1,337.67	0.00
9350012 Maint of Data Equipment	USD	1,777,392.00	0.00
9350013 Maint of Cmmncation Eq-Unall	USD	14,019,401.98	0.00
9350015 Maint of Office Furniture & Eq	USD	42,251,518.09	0.00
9350016 Maintenance of Video Equipment	USD	0.00	53.74
9350017 Maint of Misc General Property	USD	72,811.02	0.00
9350019 Maint of Gen Plant-SCADA Equ	USD	46,438.43	0.00
9350024 Maint of DA-AMI Comm Equip	USD	73,196.76	0.00
BD0001 Budget Use Only - O&M	USD	0.00	0.00
BD0011 Budget Use Only - Depreciation	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
Total for Ledger	USD	3,613,424,772.80	3,613,424,772.80

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1010001 Plant in Service	USD	292,114,112.40	0.00
1010005 Impaired Plant - Held For Sale	USD	0.00	0.00
1010007 Plant In Service-IMPco-SBSMPP	USD	0.00	0.00
1011001 Capital Leases	USD	116,627,511.00	0.00
1011006 Prov-Leased Assets	USD	0.00	46,778,356.92
1011012 Accrued Capital Leases	USD	965,717.82	0.00
1011031 Operating Lease	USD	152,419,303.11	0.00
1011032 Accrued Operating Leases	USD	122,552.54	0.00
1011034 Operating Leases - Gen & Misc	USD	0.00	0.00
1011036 Prov - Operating Lease Assets	USD	0.00	35,618,292.26
1011039 Prov-Operating Lease -Gen&Misc	USD	0.00	0.00
1020001 Plant Purchd or Sold	USD	0.00	0.00
1030001 Experimental Plant in Service	USD	0.00	0.00
1050001 Held For Fut Use	USD	0.00	0.00
1050002 Held For Fut Use-Transmissn	USD	0.00	0.00
1050003 Held For Fut Use-Distribution	USD	0.00	0.00
1060001 Const Not Classifd	USD	5,361,512.67	0.00
1060002 Const Not Classifd-Transmissn	USD	0.00	0.00
1060003 Const Not Classifd-Distributio	USD	0.00	0.00
1060004 Const Not Classifd-Gen&Misc	USD	0.00	0.00
1070000 Construction Work In Progress	USD	0.00	0.00
1070001 CWIP - Project	USD	8,550,710.60	0.00
1070005 CWIP - Fuel Support Groups	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1070007 Cloud Implementation Costs	USD	0.00	0.00
1070910 Capitalized Softwr Bill Step 1	USD	0.00	0.00
1070920 Capitalized Softwr Bill Step 2	USD	0.00	0.00
1070930 Cloud Implmntatn Costs-Step 1	USD	0.00	0.00
1080000 Accum Prov for Deprec of Plant	USD	0.00	0.00
1080001 A/P for Deprec of Plt	USD	0.00	134,447,581.36
1080005 RWIP - Project Detail	USD	492,478.81	0.00
1110001 A/P for Amort of Plt	USD	0.00	6,467,727.21
1160020 Trans Costs - SERP	USD	0.00	0.00
1160021 Distr Costs - SERP	USD	0.00	0.00
1160022 Gen Costs - SERP	USD	0.00	0.00
1201000 Nuclr Fuel in Proc of Refinmnt	USD	0.00	0.00
1206000 Nuclear Fuel Under Cap Leases	USD	0.00	0.00
1210000 Nonutility Property	USD	0.00	0.00
1210001 Nonutility Property - Owned	USD	0.00	0.00
1220000 Depr & Amort of Nonutil Prop	USD	0.00	0.00
1220001 Depr&Amrt of Nonutl Prop-Ownd	USD	0.00	0.00
1220003 Depr&Amrt of Nonutl Prop-WIP	USD	0.00	0.00
1240000 Other Investments	USD	0.00	0.00
1240002 Oth Investments-Nonassociated	USD	0.00	0.00
1240005 Spec Allowance Inv NOx	USD	0.00	0.00
1240006 Other Investments - COLI	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1240007	USD	17,841,162.65	0.00
1240008	USD	237,526,924.92	0.00
1240010	USD	0.00	0.00
1240013	USD	0.00	0.00
1240025	USD	0.00	0.00
1240048	USD	54,235.93	0.00
1240053	USD	23,629.95	0.00
1240054	USD	4,668,359.01	0.00
1280007	USD	206,413,156.47	0.00
1280008	USD	13,066,915.60	0.00
1310000	USD	16,883,635.29	0.00
1340000	USD	0.00	0.00
1340004	USD	0.00	0.00
1340008	USD	0.00	0.00
1340053	USD	309,374.92	0.00
1350000	USD	13,041,651.58	0.00
1350001	USD	0.00	0.00
1350002	USD	0.00	0.00
1350003	USD	0.00	0.00
1350004	USD	0.00	0.00
1350009	USD	0.00	0.00
1410000	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1410002 P/R Ded - Misc Loan Repayments	USD	0.00	0.00
1420001 Customer A/R - Electric	USD	0.00	0.00
1420002 Customer A/R - PIP Plan	USD	0.00	0.00
1420003 Customer A/R - CMP	USD	0.00	0.00
1420004 Customer A/R - RIF Plan	USD	0.00	0.00
1420005 Employee Loans - Current	USD	0.00	0.00
1420006 A/R-Customer Assistance	USD	0.00	0.00
1420011 A/R - Retail Cust Rents	USD	0.00	0.00
1420032 Emergency Asst St Fund (EASST)	USD	0.00	0.00
1420101 Other Accounts Rec - Cust	USD	0.00	0.00
1420102 AR Peoplesoft Billing - Cust	USD	5,892,853.66	0.00
1430001 Other Accounts Rec-Regular	USD	0.00	0.00
1430002 Allowances	USD	0.00	0.00
1430004 Insurance	USD	0.00	0.00
1430018 Survivor Benefit Plan Premiums	USD	0.00	0.00
1430022 2001 Employee Biweekly Pay Cnv	USD	913,820.27	0.00
1430023 A/R PeopleSoft Billing System	USD	0.00	0.00
1430036 Acct. Rec. - Miscellaneous	USD	0.00	0.00
1430071 A/R Non Assoc Co - AEPSC Bills	USD	500,194.67	0.00
1430080 Jointly Owned Unit O&M Billing	USD	0.00	0.00
1430081 Damage Recovery - Third Party	USD	0.00	0.00
1430083 Damage Recovery Offset Demand	USD	22.02	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1430089 A/R - Benefits Billing	USD	0.00	0.00
1430101 Other Accounts Rec - Misc	USD	0.00	0.00
1430102 AR Peoplesoft Billing - Misc	USD	1,332,640.93	0.00
1430103 AR Long-Term-Miscellaneous	USD	0.00	0.00
1440002 Uncoll Accts-Other Receivables	USD	0.00	1,526.92
1450000 Corp Borrow Prg (NR-Assoc)	USD	0.00	0.00
1460000 Accts Rec from Assoc Cos	USD	0.00	0.00
1460001 A/R Assoc Co - InterUnit G/L	USD	1,187,668.16	0.00
1460006 A/R Assoc Co - Intercompany	USD	0.00	0.00
1460007 A/R Assoc Co - OAR System	USD	0.00	0.00
1460008 A/R Assoc Co - AEPSC Bills	USD	135,598,554.66	0.00
1460009 A/R Assoc Co - InterUnit A/P	USD	1,827,276.44	0.00
1460011 A/R Assoc Co - Multi Pmts	USD	115,958.45	0.00
1460012 A/R Assoc-PCRB Interest	USD	0.00	0.00
1460016 A/R-Assoc Co - Dependent Care	USD	0.00	0.00
1460017 A/R-Assoc Co-Stock Purch Plan	USD	0.00	0.00
1460019 A/R-Assoc Co-AEPSC-Agent	USD	0.00	0.00
1460025 Fleet - M4 - A/R	USD	0.00	0.00
1460036 A/R Assoc Co - Payroll Ded	USD	0.00	0.00
1460041 A/R Assoc Co - Non-InterUnit GL	USD	0.00	0.00
1460054 JV-Acct Rec.-Assoc-NonAffil	USD	0.00	0.00
1510001 Fuel Stock - Coal	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1510004 Coal In Transit - Terminal	USD	0.00	0.00
1510017 Lignite Inv on Hand Inc Transp	USD	0.00	0.00
1520000 Fuel Stock Exp Undistributed	USD	0.00	0.00
1540001 M&S - Regular	USD	0.00	0.00
1540004 M&S - Exempt Material	USD	0.00	0.00
1540014 Indus Direct Charge Clearing	USD	0.00	0.00
1540018 M&S Inventory - Lease Equip	USD	0.00	0.00
1540019 M&S Validation Error Correctns	USD	0.00	0.00
1560000 Other Materials & Supplies	USD	0.00	0.00
1581001 NOx Allowance Inventory	USD	0.00	0.00
1630000 Stores Expense Undistributed	USD	0.00	0.00
1630001 Stores Exp - T&D Centrl Wrhse	USD	0.00	0.00
1630002 Strs Exp-Ft Wayne Centrl Wrhse	USD	0.00	0.00
1630003 Strs Exp-Roanoke Centrl Wrhse	USD	0.00	0.00
1630004 Strs Exp-T&D Satellite Storerm	USD	0.00	0.00
1630005 Stores Exp - Rockport Plant	USD	0.00	0.00
1630006 Stores Exp - Amos Plant	USD	0.00	0.00
1630007 Stores Exp - Clinch River Plan	USD	0.00	0.00
1630008 Stores Exp - Glen Lyn Plant	USD	0.00	0.00
1630009 Stores Exp - Kanawha River Plt	USD	0.00	0.00
1630010 Stores Exp - Mountaineer Plt	USD	0.00	0.00
1630011 Stores Exp - Sporn Plant	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630013 Stores Exp - Conesville Plant	USD	0.00	0.00
1630014 Stores Exp - Picway Plant	USD	0.00	0.00
1630017 Stores Exp - Tanners Creek Plt	USD	0.00	0.00
1630018 Stores Exp - Cook Nuclear Plan	USD	0.00	0.00
1630019 Stores Exp - Big Sandy Plant	USD	0.00	0.00
1630020 Stores Exp - Cardinal Plant	USD	0.00	0.00
1630021 Stores Exp - Gavin Plant	USD	0.00	0.00
1630022 Stores Exp - Kammer Plant	USD	0.00	0.00
1630023 Stores Exp - Mitchell Plant	USD	0.00	0.00
1630024 Stores Exp - Muskingum River	USD	0.00	0.00
1630026 Stores Exp - Cook Coal Term	USD	0.00	0.00
1630027 Stores Exp - Waterford Plant	USD	0.00	0.00
1630029 Stores Exp - Fossil & Hydro	USD	0.00	0.00
1630031 Stores Exp - T&D General	USD	0.00	0.00
1630032 Stores Exp - Power Gen General	USD	0.00	0.00
1630033 Stores Exp - All Busin Units	USD	0.00	0.00
1630035 Coletto Creek Power Station	USD	0.00	0.00
1630036 E.S. Joslin Power Station	USD	0.00	0.00
1630043 Comanche Station	USD	0.00	0.00
1630044 Northeast Station - 1 & 2	USD	0.00	0.00
1630045 Northeast Station - 3 & 4	USD	0.00	0.00
1630046 Riverside Station	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630047 Southwest Station	USD	0.00	0.00
1630048 Tulsa Power Station	USD	0.00	0.00
1630049 Weleetka Power Station	USD	0.00	0.00
1630050 Alliance Railcar Repair Fac	USD	0.00	0.00
1630053 Arsenal Hill Power Plant	USD	0.00	0.00
1630054 Central Maintenance Facility	USD	0.00	0.00
1630055 Flint Creek Power Plant	USD	0.00	0.00
1630056 Knox Lee Power Plant	USD	0.00	0.00
1630057 Lieberman Power Plant	USD	0.00	0.00
1630058 Lone Star Power Plant #1	USD	0.00	0.00
1630059 Pirkey Power Plant	USD	0.00	0.00
1630060 Wilkes Power Plant	USD	0.00	0.00
1630061 Welsh Power Plant	USD	0.00	0.00
1630062 Fort Phantom Power Station	USD	0.00	0.00
1630063 Oak Creek Power Station	USD	0.00	0.00
1630064 Oklaunion Power Station	USD	0.00	0.00
1630065 Paint Creek Power Station	USD	0.00	0.00
1630066 Rio Pecos Power Station	USD	0.00	0.00
1630069 San Angelo Power Station	USD	0.00	0.00
1630070 Stores Exp - Houston Pipe Line	USD	0.00	0.00
1630071 Stores Exp - Conesville Prep	USD	0.00	0.00
1630089 Stores Exp - Shrevprt Chem Lab	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630091 Stores Exp - Central Mach Shop	USD	0.00	0.00
1630109 Strs Exp - ACCT-COUNT-ADJ	USD	0.00	0.00
1630110 Strs Exp - ACCT-FRT-EXPENSE	USD	0.00	0.00
1630112 Strs Exp - PRICE VARIANCE	USD	0.00	0.00
1630120 Strs Exp - Kingsville	USD	0.00	0.00
1630121 Strs Exp - Tulsa	USD	0.00	0.00
1630122 Strs Exp - Longview	USD	0.00	0.00
1630125 Stores - Contract & Labor Svcs	USD	0.00	0.00
1630126 Strs Exp - Transf Poly PH Pad	USD	0.00	0.00
1630136 Str Exp - Marmet Hydro	USD	0.00	0.00
1630137 Str Exp - London Hydro	USD	0.00	0.00
1630139 Str Exp - Smith Mountain Hydro	USD	0.00	0.00
1630140 Str Exp - Claytor Hydro	USD	0.00	0.00
1630152 Str Exp - Racine Hydro	USD	0.00	0.00
1630155 Stores Exp - Ceredo Plant	USD	0.00	0.00
1630156 Stores Exp - Darby Plant	USD	0.00	0.00
1630157 Stores Exp - Mattison Plant	USD	0.00	0.00
1630158 Stores Exp-Lawrenceburg Plant	USD	0.00	0.00
1630159 Stores Expense - Turk Plant	USD	0.00	0.00
1630160 Stores Expense - Dresden Plant	USD	0.00	0.00
1630999 Cash Discount Allocation Only	USD	0.00	0.00
1650001 Prepaid Insurance	USD	133,801.44	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1650004 Prepaid Interest	USD	0.00	0.00
1650005 Prepaid Employee Benefits	USD	0.00	0.00
1650006 Other Prepayments	USD	38,723,849.26	0.00
1650007 Corporate Owned Life Insurance	USD	0.00	0.00
1650010 Prepaid Pension Benefits	USD	154,829,881.58	0.00
165001203 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001204 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001205 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001206 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001207 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001212 Prepaid Use Taxes	USD	0.00	0.00
165001218 Prepaid Use Taxes	USD	0.00	0.00
165001219 Prepaid Use Taxes	USD	0.00	0.00
165001220 Prepaid Use Taxes	USD	0.00	0.00
165001221 Prepaid Use Taxes	USD	479,629.73	0.00
1650014 FAS 158 Qual Contra Asset	USD	0.00	154,829,881.58
1650021 Prepaid Insurance - EIS	USD	103,937.44	0.00
1650023 Prepaid Lease	USD	0.00	0.00
1650030 Other Prepayments - Long Term	USD	10,562,004.46	0.00
1650035 PRW Without MED-D Benefits	USD	191,827,041.82	0.00
1650036 PRW for Med-D Benefits	USD	0.00	0.00
1650037 FAS158 Contra-PRW Exclud Med-D	USD	0.00	191,827,041.82

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1710000 Interest&Dividends Receivable	USD	0.00	0.00
1710002 Int & Div Receivable - Affil	USD	0.00	0.00
1740000 Misc Current & Accrued Assets	USD	0.00	0.00
1740012 Pension Plan	USD	0.00	0.00
1810002 Unamort Debt Exp - Inst Pur Cn	USD	0.00	0.00
1810003 Unamort Debt Exp Notes Payable	USD	0.00	0.00
1810006 Unamort Debt Exp - Sr Unsec Nt	USD	0.00	0.00
1823000 Other Regulatory Assets	USD	0.00	0.00
1823080 Deregulation Consumer Educat	USD	0.00	0.00
1823082 Deregulation Implementation	USD	0.00	0.00
1823083 Transition Regulatory Assets	USD	0.00	0.00
1823108 Reg Asset - Rate Case Expenses	USD	0.00	0.00
1823120 Other PJM Integration	USD	0.00	0.00
1823152 Unrecovered Fuel Cost - WV	USD	0.00	0.00
1823157 Interstate Project 765kv Line	USD	0.00	0.00
1823165 REG ASSET FAS 158 QUAL PLAN	USD	449,830,100.75	0.00
1823166 REG ASSET FAS 158 OPEB PLAN	USD	0.00	27,653,030.25
1823167 REG Asset FAS 158 SERP Plan	USD	27,731,148.00	0.00
1823175 TCC RC Exp-CTC-Docket 32758	USD	0.00	0.00
1823186 ADVANCED METERING SYSTEM-AMS	USD	0.00	0.00
1823301 SFAS 109 Flow Thru Defd FIT	USD	0.16	0.00
1823302 SFAS 109 Flow Thru Defrd SIT	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1823359 SWEPCo Transmission Recovery	USD	0.00	0.00
1823500 Mon Power Integration Cost	USD	0.00	0.00
1830000 Prelimin Surv&Investgtn Chrgs	USD	0.00	0.00
1830001 Interstate Project 765 kv Line	USD	0.00	0.00
1840000 Clearing Accounts	USD	0.00	0.00
1840001 Bldg Servcs Oper Exp-Clearing	USD	0.00	0.00
1840002 Accounts Pay Adj - Clearing	USD	0.00	52,392.32
1840003 Procurement Card - Clearing	USD	0.00	0.00
1840004 Undistributed Payroll-Clearing	USD	0.00	0.00
1840005 Non-Product Payroll - Clearing	USD	0.00	0.00
1840006 Telephone Expense - Clearing	USD	0.00	0.00
1840007 Transfer of Funds - Clearing	USD	0.00	0.00
1840019 CMS & CMF - Clearing Activity	USD	0.00	0.00
1840020 Simulator Learning Center-Clrg	USD	0.00	0.00
1840021 STAR T&E Card - Clearing	USD	0.00	0.00
1840025 Aviation - Clearing	USD	0.00	427,496.93
1840026 Oth Accts Rec - Cash Clearing	USD	0.00	0.00
1840027 Oth Accts Rec - A/R Clearing	USD	0.00	0.00
1840028 Non T/L Payroll-Clearing	USD	0.00	0.00
1840029 Transp-Assigned Vehicles	USD	0.00	0.00
1840030 Transportation-Other	USD	0.00	0.00
1840031 Affil Transactions-Cash Clrng	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840032 Machine Shop - Non Affiliated	USD	0.00	0.00
1840033 Alliance Rail Car - OH	USD	0.00	0.00
1840034 CMS - Job Loaded Overheads	USD	0.00	0.00
1840035 IT Oper Company (OPCO) Clearng	USD	0.00	0.00
1840036 Benefit Payments Clearing	USD	0.00	0.00
1840040 Undist Labor Fringe Benefit Clr	USD	0.00	0.00
1840041 Undist Incentive Frg Ben Clr	USD	0.00	0.00
1840043 Treasury Clearing	USD	0.00	0.00
1840045 Veh Clr - Conversion Use Only	USD	0.00	0.00
1840046 PeopleSoft Treasury Wire Paymt	USD	185.45	0.00
1840047 Pension Benefit Clearing	USD	0.00	0.00
1840048 FIT Payment Clearing	USD	0.00	0.00
1840049 Simulator Learning Cntr-Nonaff	USD	0.00	0.00
1840050 AEP CREDIT Clr Acct	USD	0.00	0.00
1840052 System Sales Agent Clearing	USD	0.00	0.00
1840054 Insurance Clearing	USD	0.00	0.00
1840057 Cell Phone/Pager - Clearing	USD	0.00	0.00
1840058 Severance Clearing	USD	0.00	0.00
1840059 NTL Payroll Clearing-Non Labor	USD	0.00	0.00
1840061 Labor Clearing Allocation	USD	0.00	0.00
1840062 AEPSC Coal Lab Clearing	USD	5.91	0.00
1840063 Corporate Charge Card Clearing	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840065 GE - Waterford - Clearing	USD	0.00	0.00
1840066 PPE / Safety Equipment	USD	0.00	0.00
1850000 Temporary Facilities	USD	0.00	0.00
1860000 MDD-Internal Billing Only	USD	0.00	0.00
1860001 Allowances	USD	0.00	0.00
1860002 Deferred Expenses	USD	21,327.66	0.00
1860003 Deferred Property Taxes	USD	0.00	0.00
186000300 Deferred Property Taxes	USD	0.00	0.00
186000302 Deferred Property Taxes	USD	0.00	0.00
186000305 Deferred Property Taxes	USD	0.00	0.00
186000306 Deferred Property Taxes	USD	0.00	0.00
186000307 Deferred Property Taxes	USD	0.00	0.00
186000308 Deferred Property Taxes	USD	0.00	0.00
186000314 Deferred Property Taxes	USD	0.00	0.00
186000316 Deferred Property Taxes	USD	0.00	0.00
186000317 Deferred Property Taxes	USD	0.00	0.00
186000318 Deferred Property Taxes	USD	0.00	0.00
186000319 Deferred Property Taxes	USD	0.00	0.00
186000320 Deferred Property Taxes	USD	0.00	0.00
186000321 Deferred Property Taxes	USD	129,814.00	0.00
1860004 Billings - B Projects	USD	0.00	0.00
1860005 Unidentified Cash Receipts	USD	0.00	144,871.14

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860007 Billings and Deferred Projects	USD	0.00	0.00
1860015 Billings Paid Union Benefits	USD	1,894.30	0.00
1860016 Supplemental Pension Agree	USD	0.00	0.00
1860033 Cook Coal Terminal-Oper Exp	USD	0.00	0.00
1860042 Exp Issue/Reaq Bonds & Stk	USD	0.00	0.00
1860063 Muskingum Fuel Trans Costs	USD	0.00	0.00
1860071 Ovhd Rate Over/Under Applied	USD	0.00	6,417,676.61
1860073 Deferred Merger Severance Exp	USD	0.00	0.00
1860074 Merger Severance Offsets	USD	0.00	0.00
1860075 SCBS Unbilled Revenues	USD	0.00	0.00
1860076 Deferred Merger Relocation Exp	USD	0.00	0.00
1860078 Incentive Expense-EVP Summary	USD	0.00	0.00
1860079 Incentive Expense - Offset	USD	0.00	0.00
186008102 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008103 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008108 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008109 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008110 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008111 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008112 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008113 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008114 Defd Property Tax - Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186008116 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008117 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008118 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008119 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008120 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008121 Defd Property Tax - Cap Lease	USD	61,084.00	0.00
1860082 Deferred Recruiting Expenses	USD	0.00	0.00
1860085 BridgeCo TO Funding	USD	0.00	0.00
1860091 BridgeCo RTO Deferred Exp	USD	0.00	0.00
1860092 Compatible Unit/Wrk 2k Sys Clr	USD	0.00	0.00
1860094 Labor Accruals - Bal Sheet	USD	0.00	0.00
1860096 PJM Payments	USD	0.00	0.00
1860098 AEPSC Labor Accruals-O&M	USD	0.00	0.00
1860103 P/R Ded - Merchandise Loans	USD	0.00	0.00
1860104 P/R Ded - Parking Rent	USD	0.00	0.00
1860110 AEP Branding	USD	0.00	0.00
1860113 Joint Fuel Project	USD	0.00	0.00
1860114 ABD Major Construction Work	USD	0.00	0.00
1860116 PJM Integration	USD	0.00	0.00
1860117 Billings - IPP Projects	USD	0.00	0.00
1860121 Synfuel Project	USD	0.00	0.00
1860123 SSA Over Under Applied S/A/P	USD	0.00	0.00

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1860124 SSA Over Under Applied SC & FO	USD	0.00	0.00
1860125 SSA Over Under Applied RE&WPS	USD	0.00	0.00
1860126 SSA Over Under Applied HR	USD	0.00	0.00
1860127 SSA Over Under Applied IT	USD	0.00	0.00
1860128 SLA Over Under Applied SC	USD	0.00	0.00
1860129 SLA Over Under Applied TC	USD	0.00	0.00
1860130 SSA Over Under Applied OC	USD	0.00	0.00
1860134 Ohio Rate Stabilization Costs	USD	0.00	0.00
1860140 New IGCC Generation Plant-East	USD	0.00	0.00
1860141 New Generation Plant-West	USD	0.00	0.00
1860146 Transition Services HPL/ETP	USD	0.00	0.00
1860147 New Generation Plant - East	USD	0.00	0.00
1860148 New Service Territory	USD	0.00	0.00
1860150 Deferred Rate Case Expense	USD	0.00	0.00
1860151 Transmission JV Deferred Costs	USD	0.00	0.00
1860153 Unamortized Credit Line Fees	USD	0.00	0.00
1860156 Sabine Mine Rusk Preparation	USD	0.00	0.00
1860159 Rolls Royce Accumulated Billing	USD	0.00	0.00
1860160 Deferred Expenses - Current	USD	0.00	0.00
1860166 Def Lease Assets - Non Taxable	USD	557,434.45	0.00
1860167 Def Lease Assets - Taxable	USD	0.00	0.00
1860168 AEPSC Accrued Labor-Bal Sheet	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860173 ReXorce Accumulated Billing	USD	0.00	0.00
1860176 IPP Admin Support Cost	USD	0.00	36,352.93
1860177 Cyber Security Collaborative	USD	0.00	0.00
1860179 Local Credit Line Fees	USD	0.00	0.00
1860180 LightStone TSA - Clearing	USD	0.00	0.00
1860181 GV Lndfl & VFW Lightstone Clrg	USD	0.00	0.00
1860186 Buckeye Power TSA - Clearing	USD	0.00	0.00
1860187 AEPSC Fabrication Non Billable	USD	159,917.20	0.00
1860188 Reimbursable RTO Study Expense	USD	58,902.39	0.00
1860999 Validation Error Correction	USD	0.00	0.00
1880000 R&D Expenses	USD	0.00	0.00
1890003 Loss Rec Debt-Notes Payable	USD	0.00	0.00
1900001 Accum Def Income Tax - Federal	USD	0.00	0.00
1901001 Accum Deferred FIT - Other	USD	80,960,033.56	0.00
1901002 Accum Deferred SIT - Other	USD	2,009,381.67	0.00
1902001 Accum Defd FIT - Oth Inc & Ded	USD	0.00	283,903.00
1903001 Acc Dfd FIT - FAS109 Flow Thru	USD	0.00	1,151,713.52
1903002 Acc Dfd SIT FAS 109 Flow Thru	USD	0.00	3,576,991.57
1904001 Accum Dfd FIT - FAS 109 Excess	USD	3,750,165.99	0.00
2010001 Common Stock Issued-Affiliated	USD	0.00	1,350,000.00
2110000 Miscellaneous Paid-In Capital	USD	0.00	7,052,115.96
2110007 OCI -Minimum Pension Liability	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2110009 MPIC - restricted stock units	USD	0.00	0.00
2110010 MPIC Stock Based Comp Units	USD	0.00	0.00
2160001 Unapprp Retnd Erngs-Unrstrictd	USD	0.00	0.00
2210001 First Mortgage Bonds	USD	0.00	0.00
2230500 Advances from Assoc Co-Current	USD	0.00	0.00
2240003 Notes	USD	0.00	0.00
2240103 Notes Payable - Affiliated	USD	0.00	0.00
2240503 Notes - Current Portion	USD	0.00	0.00
2240603 Notes - Affiliated - Current	USD	0.00	0.00
2270001 Obligatns Undr Cap Lse-Noncurr	USD	0.00	54,566,222.49
2270003 Accrued Noncur Lease Oblig	USD	0.00	787,168.64
2270031 Oblig undr Oper Lease-Non Curr	USD	0.00	100,691,356.66
2270033 Acrued Noncur Oper Lease Oblig	USD	0.00	99,083.12
2282003 Accm Prv I/D - Worker's Com	USD	0.00	59,304.75
2283000 Accm Prv for Pensions&Benefits	USD	0.00	32,608,752.31
2283001 Deferred Compensation Plan	USD	0.00	0.00
2283002 Supplemental Savings Plan	USD	0.00	49,683,552.34
2283003 SFAS 106 Post Retirement Benef	USD	0.00	0.00
2283005 SFAS 112 Postemployment Benef	USD	0.00	10,509,223.11
2283006 SFAS 87 - Pensions	USD	0.00	53,896,508.68
2283007 Perf Share Incentive Plan	USD	0.00	0.00
2283009 Nuclear Deferred Compenstion	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2283010	USD	0.00	0.00
2283011	USD	0.00	0.00
2283012	USD	0.00	0.00
2283013	USD	0.00	34,577,400.21
2283014	USD	0.00	0.00
2283015	USD	0.00	22,016,289.00
2283016	USD	0.00	241,103,710.49
2283024	USD	0.00	881,341.70
2284016	USD	0.00	0.00
2284085	USD	0.00	0.00
2320001	USD	0.00	39,806,601.48
2320002	USD	0.00	21,495,275.89
2320003	USD	0.00	1,524,072.93
2320004	USD	0.00	0.00
2320008	USD	0.00	0.00
2320011	USD	0.00	0.00
2320052	USD	0.00	0.00
2320066	USD	0.00	0.00
2320069	USD	0.00	0.00
2320074	USD	0.00	0.00
2320076	USD	0.00	1,129,109.11
2320077	USD	0.00	7,194,564.68

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2320080 Non PS Accounts Payable	USD	0.00	0.00
2330000 Corp Borrow Program (NP-Assoc)	USD	0.00	409,771,020.75
2340001 A/P Assoc Co - InterUnit G/L	USD	0.00	5,397,088.66
2340003 A/P Assoc Co - Savings Plan	USD	0.00	0.00
2340008 A/P Assoc Co - Dependent Care	USD	0.00	0.00
2340009 A/P Assoc Co-Stock Purch Plan	USD	0.00	0.00
2340011 A/P-Assc Co-AEPSC-Agent	USD	0.00	0.00
2340015 A/P-Assc Co-AEPSC-Trans Agmnt	USD	0.00	0.00
2340022 A/P Assoc Co-Employee Loan Cur	USD	0.00	0.00
2340023 A/P Assoc Co - Parking Rent	USD	0.00	0.00
2340027 A/P Assoc Co - Intercompany	USD	0.00	110,211.84
2340029 A/P Assoc Co - AEPSC Bills	USD	0.00	0.00
2340030 A/P Assoc Co - InterUnit A/P	USD	0.00	58,608.86
2340032 A/P Assoc Co - Multi Pmts	USD	0.00	26,810,353.84
2340035 Fleet - M4 - A/P	USD	0.00	888,178.81
2340036 A/P Assoc Co - Payroll Ded	USD	0.00	0.00
2340037 A/P Assoc-Global Borrowing Int	USD	0.00	0.00
2360001 Federal Income Tax	USD	6,707,054.78	0.00
236000100 Federal Income Tax	USD	0.00	0.00
236000101 Federal Income Tax	USD	0.00	0.00
236000102 Federal Income Tax	USD	0.00	0.00
236000190 Federal Income Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000198 Federal Income Tax	USD	0.00	0.00
236000200 State Income Taxes	USD	0.00	0.00
236000201 State Income Taxes	USD	0.00	0.00
236000202 State Income Taxes	USD	0.00	0.00
236000203 State Income Taxes	USD	0.00	0.00
236000204 State Income Taxes	USD	0.00	0.00
236000205 State Income Taxes	USD	0.00	0.00
236000206 State Income Taxes	USD	0.00	0.00
236000207 State Income Taxes	USD	0.00	0.00
236000208 State Income Taxes	USD	0.00	0.00
236000209 State Income Taxes	USD	0.00	0.00
236000210 State Income Taxes	USD	0.00	0.00
236000211 State Income Taxes	USD	0.00	0.00
236000212 State Income Taxes	USD	0.00	0.00
236000213 State Income Taxes	USD	0.00	193,556.28
236000214 State Income Taxes	USD	0.00	0.00
236000215 State Income Taxes	USD	0.00	0.00
236000216 State Income Taxes	USD	0.00	0.00
236000217 State Income Taxes	USD	124,411.27	0.00
236000218 State Income Taxes	USD	0.00	1,288,131.68
236000219 State Income Taxes	USD	0.00	1,199,978.67
236000220 State Income Taxes	USD	2,522,317.78	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000221 State Income Taxes	USD	26,224.07	0.00
236000299 State Income Taxes	USD	0.00	0.00
236000300 Local Income Tax	USD	915.40	0.00
236000301 Local Income Tax	USD	0.00	0.00
236000302 Local Income Tax	USD	0.00	0.00
236000303 Local Income Tax	USD	0.00	0.00
236000304 Local Income Tax	USD	0.00	0.00
236000306 Local Income Tax	USD	0.00	0.00
236000307 Local Income Tax	USD	0.00	0.00
236000308 Local Income Tax	USD	0.00	0.00
236000309 Local Income Tax	USD	0.00	0.00
236000310 Local Income Tax	USD	0.00	0.00
236000312 Local Income Tax	USD	0.00	0.00
236000314 Local Income Tax	USD	0.00	0.00
236000315 Local Income Tax	USD	0.00	0.00
236000316 Local Income Tax	USD	0.00	0.00
236000317 Local Income Tax	USD	0.00	30,930.86
236000318 Local Income Tax	USD	189,593.73	0.00
236000319 Local Income Tax	USD	581,821.85	0.00
236000320 Local Income Tax	USD	7,941.00	0.00
236000321 Local Income Tax	USD	17,778.88	0.00
2360004 FICA	USD	0.00	1,531,148.18

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2360005 Federal Unemployment Tax	USD	0.00	851.12
2360006 State Unemployment Tax	USD	0.00	4,577.86
236000601 State Unemployment Tax	USD	0.00	0.00
236000700 State Sales and Use Taxes	USD	0.00	0.00
236000701 State Sales and Use Taxes	USD	0.00	0.00
236000702 State Sales and Use Taxes	USD	0.00	0.00
236000703 State Sales and Use Taxes	USD	0.00	0.00
236000704 State Sales and Use Taxes	USD	0.00	0.00
236000705 State Sales and Use Taxes	USD	0.00	0.00
236000706 State Sales and Use Taxes	USD	0.00	0.00
236000707 State Sales and Use Taxes	USD	0.00	0.00
236000708 State Sales and Use Taxes	USD	0.00	0.00
236000709 State Sales and Use Taxes	USD	0.00	0.00
236000710 State Sales and Use Taxes	USD	0.00	0.00
236000711 State Sales and Use Taxes	USD	0.00	0.00
236000712 State Sales and Use Taxes	USD	0.00	0.00
236000713 State Sales and Use Taxes	USD	0.00	0.00
236000714 State Sales and Use Taxes	USD	0.00	0.00
236000715 State Sales and Use Taxes	USD	0.00	0.00
236000716 State Sales and Use Taxes	USD	0.00	0.00
236000717 State Sales and Use Taxes	USD	0.00	0.00
236000718 State Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000719 State Sales and Use Taxes	USD	0.00	0.00
236000720 State Sales and Use Taxes	USD	0.00	0.00
236000721 State Sales and Use Taxes	USD	0.00	772,640.70
236000798 State Sales and Use Taxes	USD	0.00	0.00
236000801 Real & Personal Property Taxes	USD	0.00	0.00
236000802 Real & Personal Property Taxes	USD	0.00	0.00
236000803 Real & Personal Property Taxes	USD	0.00	0.00
236000804 Real & Personal Property Taxes	USD	0.00	0.00
236000805 Real & Personal Property Taxes	USD	0.00	0.00
236000806 Real & Personal Property Taxes	USD	0.00	0.00
236000807 Real & Personal Property Taxes	USD	0.00	0.00
236000808 Real & Personal Property Taxes	USD	0.00	0.00
236000809 Real & Personal Property Taxes	USD	0.00	0.00
236000810 Real Personal Property Taxes	USD	0.00	0.00
236000811 Real Personal Property Taxes	USD	0.00	0.00
236000812 Real Personal Property Taxes	USD	0.00	0.00
236000813 Real Personal Property Taxes	USD	0.00	0.00
236000814 Real Personal Property Taxes	USD	0.00	0.00
236000815 Real Personal Property Taxes	USD	0.00	0.00
236000816 Real Personal Property Taxes	USD	0.00	0.00
236000817 Real Personal Property Taxes	USD	0.00	0.00
236000818 Real Personal Property Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000819 Real Personal Property Taxes	USD	0.00	0.00
236000820 Real Personal Property Taxes	USD	0.00	48,076.83
236000821 Real Personal Property Taxes	USD	0.00	1,860,841.35
236000904 Federal Excise Taxes	USD	0.00	0.00
236000906 Federal Excise Taxes	USD	0.00	0.00
236000907 Federal Excise Taxes	USD	0.00	0.00
236000908 Federal Excise Taxes	USD	0.00	0.00
236000909 Federal Excise Taxes	USD	0.00	0.00
236000910 Federal Excise Taxes	USD	0.00	0.00
236000911 Federal Excise Taxes	USD	0.00	0.00
236000912 Federal Excise Taxes	USD	0.00	0.00
236000913 Federal Excise Taxes	USD	0.00	0.00
236000914 Federal Excise Taxes	USD	0.00	0.00
236000915 Federal Excise Taxes	USD	0.00	0.00
236000916 Federal Excise Taxes	USD	0.00	0.00
236000917 Federal Excise Taxes	USD	0.00	0.00
236000918 Federal Excise Taxes	USD	0.00	0.00
236000919 Federal Excise Taxes	USD	0.00	0.00
236000920 Federal Excise Taxes	USD	0.00	0.00
236000921 Federal Excise Taxes	USD	574.24	0.00
236001200 State Franchise Taxes	USD	0.00	0.00
236001201 State Franchise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001202 State Franchise Taxes	USD	0.00	0.00
236001203 State Franchise Taxes	USD	0.00	0.00
236001204 State Franchise Taxes	USD	0.00	0.00
236001205 State Franchise Taxes	USD	0.00	0.00
236001206 State Franchise Taxes	USD	0.00	0.00
236001207 State Franchise Taxes	USD	0.00	0.00
236001208 State Franchise Taxes	USD	0.00	0.00
236001209 State Franchise Taxes	USD	0.00	0.00
236001210 State Franchise Taxes	USD	0.00	0.00
236001211 State Franchise Taxes	USD	0.00	0.00
236001212 State Franchise Taxes	USD	0.00	0.00
236001213 State Franchise Taxes	USD	0.00	21.69
236001214 State Franchise Taxes	USD	0.00	1,575.00
236001215 State Franchise Taxes	USD	0.00	0.00
236001216 State Franchise Taxes	USD	0.00	0.00
236001217 State Franchise Taxes	USD	5,643.00	0.00
236001218 State Franchise Taxes	USD	4,537.00	0.00
236001219 State Franchise Taxes	USD	5,663.00	0.00
236001220 State Franchise Taxes	USD	0.00	12,407.00
236001221 State Franchise Taxes	USD	0.00	20,400.00
236001295 State Franchise Taxes	USD	0.00	0.00
236001605 State Gross Receipts Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001606 State Gross Receipts Tax	USD	0.00	0.00
236001607 State Gross Receipts Tax	USD	0.00	0.00
236001608 State Gross Receipts Tax	USD	0.00	0.00
236001609 State Gross Receipts Tax	USD	0.00	0.00
236001610 State Gross Receipts Tax	USD	0.00	0.00
236001611 State Gross Receipts Tax	USD	0.00	0.00
236001612 State Gross Receipts Tax	USD	0.00	0.00
236001613 State Gross Receipts Tax	USD	0.00	0.00
236001614 State Gross Receipts Tax	USD	0.00	0.00
236001615 State Gross Receipts Tax	USD	0.00	0.00
236001616 State Gross Receipts Tax	USD	0.00	0.00
236001617 State Gross Receipts Tax	USD	0.00	0.00
236001618 State Gross Receipts Tax	USD	0.00	0.00
236001619 State Gross Receipts Tax	USD	0.00	0.00
236001620 State Gross Receipts Tax	USD	0.00	0.00
236001621 State Gross Receipts Tax	USD	0.00	4,800.00
236001705 Municipal License Fees Accrd	USD	0.00	0.00
236001706 Municipal License Fees Accrd	USD	0.00	0.00
236001707 Municipal License Fees Accrd	USD	0.00	0.00
236001712 Municipal License Fees Accrd	USD	0.00	0.00
236001713 Municipal License Fees Accrd	USD	0.00	0.00
236001714 Municipal License Fees Accrd	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001715 Municipal License Fees Accrd	USD	0.00	0.00
236001716 Municipal License Fees Accrd	USD	0.00	0.00
236001717 Municipal License Fees Accrd	USD	0.00	0.00
236001718 Municipal License Fees Accrd	USD	0.00	0.00
236001719 Municipal License Fees Accrd	USD	95.00	0.00
236001720 Municipal License Fees Accrd	USD	100.00	0.00
236001901 State Single Business Taxes	USD	0.00	0.00
236001902 State Single Business Taxes	USD	0.00	0.00
236001903 State Single Business Taxes	USD	0.00	0.00
236001904 State Single Business Taxes	USD	0.00	0.00
236001905 State Single Business Taxes	USD	0.00	0.00
236001906 State Single Business Taxes	USD	0.00	0.00
236001907 State Single Business Taxes	USD	0.00	0.00
236002001 State Public Service Com Tax	USD	0.00	0.00
236002011 State Public Service Com Tax	USD	0.00	0.00
236002012 State Public Service Com Tax	USD	0.00	0.00
236002100 State Foreign Corporation Tax	USD	0.00	0.00
236002199 State Foreign Corporation Tax	USD	0.00	0.00
236002201 State License/Registration Tax	USD	0.00	0.00
236002202 State License/Registration Tax	USD	0.00	0.00
236002203 State License/Registration Tax	USD	0.00	0.00
236002204 State License/Registration Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002205 State License/Registration Tax	USD	0.00	0.00
236002206 State License/Registration Tax	USD	0.00	0.00
236002207 State License/Registration Tax	USD	0.00	0.00
236002208 State License/Registration Tax	USD	0.00	0.00
236002209 State License/Registration Tax	USD	0.00	0.00
236002210 State License Registration Tax	USD	0.00	0.00
236002211 State License Registration Tax	USD	0.00	0.00
236002212 State License Registration Tax	USD	0.00	0.00
236002213 State License Registration Tax	USD	0.00	0.00
236002214 State License Registration Tax	USD	0.00	0.00
236002215 State License Registration Tax	USD	0.00	0.00
236002216 State License Registration Tax	USD	0.00	0.00
236002217 State License Registration Tax	USD	0.00	0.00
236002218 State License Registration Tax	USD	0.00	0.00
236002219 State License Registration Tax	USD	193.00	0.00
236002220 State License Registration Tax	USD	75.00	0.00
2360023 Employee Payroll Taxes	USD	0.00	0.00
236002301 Employee Payroll Taxes	USD	0.00	0.00
236002400 State Franchise Tax-Interco	USD	0.00	0.00
236002499 State Franchise Tax-Interco	USD	0.00	0.00
236003000 Misc State and Local Taxes	USD	0.00	0.00
236003001 Misc State and Local Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003002 Misc State and Local Taxes	USD	0.00	0.00
236003003 Misc State and Local Taxes	USD	0.00	0.00
236003004 Misc State and Local Taxes	USD	0.00	0.00
236003005 Misc State and Local Taxes	USD	0.00	0.00
236003006 Misc State and Local Taxes	USD	0.00	0.00
236003007 Misc State and Local Taxes	USD	0.00	0.00
236003010 Misc State and Local Taxes	USD	0.00	0.00
236003013 Misc State and Local Taxes	USD	0.00	0.00
236003100 Local Sales and Use Taxes	USD	0.00	0.00
236003300 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003301 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003302 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003303 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003304 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003305 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003306 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003308 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003311 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003312 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003313 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003314 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003315 Pers Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003316 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003319 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003320 Pers Prop Tax-Cap Leases	USD	0.00	11,030.15
236003321 Pers Prop Tax-Cap Leases	USD	0.00	159,744.19
236003502 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003503 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003504 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003505 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003508 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003509 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003510 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003511 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003512 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003513 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003514 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003515 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003516 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003517 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003518 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003519 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003520 Real Prop Tax-Cap Leases	USD	32,968.66	0.00
236003521 Real Prop Tax-Cap Leases	USD	0.00	170,750.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2360037 FICA - Incentive accrual	USD	0.00	6,339,925.17
2360038 Reorg Payroll Tax Accrual	USD	0.00	5,035.40
236004112 State Minimum Tax	USD	0.00	0.00
2360070 State Sls and Use Tx-Spec Purp	USD	0.00	0.00
2360104 FICA - NON-CURRENT	USD	0.00	9,147,706.05
2360105 FICA - CARES ACT	USD	0.00	9,147,706.06
2360501 Fed Inc Tax-Short Term FIN48	USD	0.00	0.00
2360502 State Inc Tax-Short Term FIN48	USD	3,848.00	0.00
2360601 Fed Inc Tax-Long Term FIN48	USD	0.00	12,388,515.17
2360602 State Inc Tax-Long Term FIN48	USD	0.00	0.00
2360801 Federal Income Tax - IRS Audit	USD	0.00	0.00
2370003 Interest Accrued-Notes Pay	USD	0.00	0.00
2370009 Interest Accrued-Other	USD	0.00	0.00
2370010 Interest Accrued - Affiliated	USD	0.00	0.00
2370016 Interest Accrued - Tax	USD	0.00	0.00
2370048 Acrd Int.- FIT Reserve - LT	USD	0.00	340,702.00
2370348 Acrd Int. - SIT Reserve - LT	USD	0.00	0.00
2370448 Acrd Int. - SIT Reserve - ST	USD	243.00	0.00
2410001 Federal Income Tax Withheld	USD	0.00	0.00
2410002 State Income Tax Withheld	USD	0.00	0.00
2410003 Local Income Tax Withheld	USD	0.00	0.00
2410004 State Sales Tax Collected	USD	0.00	225.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2410005 FICA Tax Withheld	USD	0.00	0.00
2410006 School District Tax Withheld	USD	0.00	0.00
2410012 Hypothetical Tax	USD	0.00	0.00
2420000 Misc Current & Accrued Liab	USD	0.00	206,000.00
2420001 P/R Ded - Charitable Contribut	USD	0.00	0.00
2420002 P/R Ded - Medical Insurance	USD	0.00	2,815,045.88
2420003 P/R Ded - Dental Insurance	USD	0.00	483,578.93
2420004 P/R Ded - Long Term Care	USD	0.00	0.00
2420005 P/R Ded - Parking Rent	USD	0.00	0.00
2420006 P/R Ded - Fitness Dues	USD	0.00	0.00
2420007 P/R Ded - Savings Plan	USD	0.00	0.00
2420009 Depend Care/Flex Medical Spend	USD	0.00	2,773,190.31
2420010 P/R Ded - Dependent Life Ins	USD	0.00	0.00
2420012 P/R Ded - Hyatt Legal Plan	USD	0.00	7.63
2420013 P/R Ded - LTD Ins Premiums	USD	0.00	21,669.22
2420014 P/R Ded - Savings Bonds	USD	0.00	0.00
2420015 P/R Ded - Union Dues	USD	0.00	0.00
2420016 P/R Ded-Crt Ordrr/Grnshmt/Tx Lv	USD	0.00	517.61
2420017 P/R Ded - AD&D and OAD&D Ins	USD	0.00	0.00
2420018 P/R Ded-Reg&Spec Life Ins Prem	USD	0.00	0.00
2420020 Vacation Pay - This Year	USD	0.00	33,011,053.79
2420021 Vacation Pay - Next Year	USD	0.00	41,979,228.51

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420022 P/R Ded - PAC	USD	0.00	0.00
2420026 MICP	USD	0.00	0.00
2420027 FAS 112 CURRENT LIAB	USD	0.00	5,143,704.89
2420028 ESP - Employer Contrib Accrued	USD	0.00	0.00
2420029 P/R Ded - HMO	USD	0.00	0.00
2420044 P/R Withholdings	USD	0.00	1,736,150.89
2420045 Other Employee Benefits	USD	0.00	0.00
2420046 FAS 158 SERP Payable - Current	USD	0.00	5,714,859.00
2420048 Company Incentive Plan	USD	0.00	0.00
2420049 P/R Ded - MetPay Insurance	USD	0.00	97.79
2420051 Non-Productive Payroll	USD	0.00	9,010,207.11
2420052 RSU Sec 16 Exec, Current	USD	0.00	0.00
2420053 Perf Share Incentive Plan	USD	0.00	0.00
2420054 Incentive Plan Adjustments	USD	0.00	0.00
2420055 NPIP	USD	0.00	0.00
2420056 CCT Incentive Plan	USD	0.00	0.00
2420057 Control Payroll Disburse Acct	USD	0.00	0.00
2420067 Insurance Claims Pending	USD	0.00	0.00
2420068 Current Liab - LSHW Act	USD	0.00	0.00
2420069 ProServ Org Incentive Plan	USD	0.00	0.00
2420070 P/R Ded - Salvation Army	USD	0.00	0.00
2420071 P/R Ded - Vision Plan	USD	0.00	121,085.16

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420072 P/R - Payroll Adjustment	USD	0.00	41,714.38
2420076 P/R Savings Plan - Incentive	USD	0.00	3,803,057.81
2420081 Environmntl Remediation Accrua	USD	0.00	0.00
2420083 Active Med and Dental IBNR	USD	0.00	0.00
2420085 OH Growth Fund-Current	USD	0.00	0.00
2420086 Environ Remediation - SEMCO	USD	0.00	0.00
2420091 HSA - Employer Contribution	USD	0.00	0.00
2420199 Opower (HEM) Contract Cap-Curr	USD	0.00	2,759,135.15
2420365 MSOffice 365 Contract Cap-Curr	USD	0.00	7,028,208.00
2420420 Accr DefrComp Ben-CSW Legacy	USD	0.00	183,231.92
2420502 Injuries And Damages	USD	0.00	0.00
2420503 Worker's Comp Admin Fee	USD	0.00	5,915.89
2420504 Accrued Lease Expense	USD	82,152.55	0.00
2420505 Workers Comp NC Admin Fee	USD	0.00	40,802.46
2420511 Control Cash Disburse Account	USD	0.00	4,411,835.03
2420512 Unclaimed Funds	USD	0.00	567,855.34
2420515 Severance Accrual	USD	0.00	2,390,716.92
2420520 Accr Defer Compensation Ben	USD	0.00	0.00
2420532 Adm Liab-Cur-S/Ins-W/C	USD	0.00	188,705.59
2420554 P/R Ded - Stock Purchase Plan	USD	0.00	0.00
2420558 Admitted Liab NC-Self/Ins-W/C	USD	0.00	786,573.59
2420565 Expatriate Housing Allowance	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420569 Self Ins Workers' Comp-Adm	USD	0.00	0.00
2420570 Employee Svings Plan-Sys-Accr	USD	0.00	0.00
2420587 Rent - J.E. Dolan Eng. Lab	USD	0.00	0.00
2420591 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059102 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059103 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059104 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059105 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059106 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059107 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059108 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059109 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059110 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059111 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059112 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059113 Muni BO Tax - Leased Equip	USD	0.00	0.00
2420592 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059201 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059202 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059203 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059204 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059205 Sales & Use Tax - Leased Equ	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059206 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059207 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059208 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059209 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059210 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059211 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059212 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059213 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059214 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059215 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059216 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059217 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059218 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059219 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059220 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059221 Sales Use Tax - Leased Equip	USD	0.00	48,543.72
2420598 Est Fin Cost - Sen Unsec Notes	USD	0.00	0.00
2420599 Expatriate Auto Allowance	USD	0.00	0.00
2420604 Energy Services ICP	USD	0.00	0.00
2420607 Incentive Plan Payments	USD	0.00	0.00
2420613 Public Liability Claim Deposit	USD	0.00	0.00
2420615 Severance - Distribution	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420618	USD	0.00	24,874,750.63
2420619	USD	0.00	0.00
2420620	USD	0.00	71,474.18
2420621	USD	0.00	0.00
2420622	USD	0.00	0.60
2420623	USD	0.00	53,437.38
2420624	USD	0.00	54,384,802.81
2420626	USD	0.00	0.00
2420634	USD	0.00	0.00
2420635	USD	0.00	11,614,226.44
2420640	USD	0.00	0.00
2420643	USD	0.00	0.00
2420649	USD	0.00	0.00
2420650	USD	0.00	0.00
2420651	USD	0.00	0.00
2420653	USD	0.00	0.00
2420658	USD	0.00	0.00
2420660	USD	0.00	31,646,562.04
2420669	USD	0.00	0.00
2420689	USD	0.00	8,061,790.11
2430001	USD	0.00	15,280,669.08
2430003	USD	0.00	178,549.18

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2430031 Oblig undr Oper Lease -Current	USD	0.00	16,991,659.73
2430033 Acrued Curent Oper Lease Oblig	USD	0.00	23,469.42
2520000 Customer Adv for Construction	USD	0.00	0.00
2530000 Other Deferred Credits	USD	0.00	0.00
2530007 Employee Related Contingencies	USD	0.00	0.00
2530012 Unclaim Chks - Ret to Gen Fd	USD	0.00	0.00
2530062 Gain on Sale/Leaseback Bldgs	USD	0.00	0.00
2530077 WT2 Lease	USD	0.00	0.00
2530101 MACSS Unidentified EDI Cash	USD	230,970.72	0.00
2530112 Other Deferred Credits-Curr	USD	0.00	818,109.59
2530175 Legal Contingencies	USD	0.00	0.00
2530189 Oracle Contract Cap - NonCurr	USD	0.00	0.00
2530199 Opower (HEM) Contrct Cap-NCurr	USD	0.00	5,518,270.30
2530365 MSOffice 365 Contrct Cap-NCurr	USD	0.00	22,500,720.00
2540000 Other Regulatory Liabilities	USD	0.00	0.00
2540006 SFAS 109 DFIT	USD	0.00	0.00
2540007 SFAS 109 Excess DFIT	USD	0.00	0.00
2543001 SFAS109 Flow Thru Def FIT Liab	USD	796.13	0.00
2543002 FAS 109 Flow Thru Deferred SIT	USD	3,576,991.57	0.00
2543220 Economic Development	USD	0.00	0.00
2544001 SFAS 109 Exces Deferred FIT	USD	0.00	16,323,136.03
2550001 Accum Deferred ITC - Federal	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2820001 ADIT- Other Property - Federal	USD	0.00	0.00
2821001 Accum Defd FIT - Utility Prop	USD	0.00	83,550,493.60
2823001 Acc Dfrd FIT FAS 109 Flow Thru	USD	0.02	0.00
2824001 Acc Dfrd FIT - SFAS 109 Excess	USD	13,163,505.09	0.00
2830001 ADIT - Other - Federal	USD	0.00	0.00
2831001 Accum Deferred FIT - Other	USD	0.00	28,002,229.95
2832002 Acc Dfd SIT - Other Inc & Ded	USD	0.00	0.00
2833001 Acc Dfd FIT FAS 109 Flow Thru	USD	1,150,917.23	0.00
2833002 Acc Dfrd SIT FAS 109 Flow Thru	USD	0.00	0.00
2834001 Acc Defd FIT - SFAS 109 Excess	USD	0.00	590,535.05
4010001 Operation Exp - Nonassociated	USD	0.00	0.00
4020000 Maintenance Expense	USD	0.00	13,182.97
4030001 Depreciation Exp	USD	2,949,981.66	0.00
4030024 AEPSC Trans. Depreciation Exp.	USD	1,637,783.53	0.00
4040001 Amort. of Plant	USD	455,768.79	0.00
4081002 FICA	USD	45,662,067.77	0.00
4081003 Federal Unemployment Tax	USD	244,671.35	0.00
408100519 Real Personal Property Taxes	USD	20,344.58	0.00
408100520 Real Personal Property Taxes	USD	186,386.82	0.00
408100521 Real Personal Property Taxes	USD	1,831,818.00	0.00
408100620 State Gross Receipts Tax	USD	0.00	2,551.00
408100621 State Gross Receipts Tax	USD	8,937.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4081007 State Unemployment Tax	USD	976,355.79	0.00
408100821 State Franchise Taxes	USD	40,500.00	0.00
408101421 Federal Excise Taxes	USD	586.90	0.00
408101920 State Sales and Use Taxes	USD	0.00	7,911.92
408101921 State Sales and Use Taxes	USD	12,774.94	0.00
408102721 Misc State and Local Taxes	USD	0.00	0.00
408102920 Real-Pers Prop Tax-Cap Leases	USD	10,582.94	0.00
408102921 Real-Pers Prop Tax-Cap Leases	USD	120,833.53	0.00
4091001 Income Taxes, UOI - Federal	USD	0.00	889,518.94
409100221 Income Taxes UOI - State	USD	0.00	26,224.07
409100321 Income Taxes UOI - Local	USD	0.00	17,778.88
4101001 Prov Def I/T Util Op Inc-Fed	USD	66,038,001.58	0.00
4101002 Prov Def I/T Util Op Inc-State	USD	5,552,312.36	0.00
4111001 Prv Def I/T-Cr Util Op Inc-Fed	USD	0.00	64,159,931.31
4111002 Prv Def I/T-Cr UtilOpInc-State	USD	0.00	5,671,986.82
4120001 Constructn Othr Svcs-Affil Cos	USD	561,623,640.89	0.00
4171001 Exp of NonUtil Oper - Nonassoc	USD	0.00	0.00
4171003 Operating Expense	USD	0.00	0.00
4171006 Outside Services - Other	USD	0.00	0.00
4171009 Office Supplies & Expense	USD	37,500.00	0.00
4171011 Membership Dues	USD	0.00	0.00
4180002 Non-Opratng Rntal Inc-Oper	USD	34,927.84	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4180003 Non-Opratng Rntal Inc-Maint	USD	16,048.72	0.00
4180004 Non-Opratng Rntal Inc-Rntal	USD	50.00	0.00
4190002 Int & Dividend Inc - Nonassoc	USD	0.00	757.53
4190005 Interest Income - Assoc CBP	USD	11,610.19	0.00
4210001 Misc Non-Operating Inc-Assoc	USD	0.00	157,045.59
4210002 Misc Non-Op Inc-NonAsc-Rents	USD	0.00	25,379.20
4210007 Misc Non-Op Inc - NonAsc - Oth	USD	0.00	97,892.61
4210009 Misc Non-Op Exp - NonAssoc	USD	362,238.69	0.00
4261000 Donations	USD	369,649.00	0.00
4263001 Penalties	USD	23,998.99	0.00
4264000 Civic and Political Activity	USD	3,671,492.32	0.00
4264001 Non-deduct Lobbying per IRS	USD	268,990.00	0.00
4265002 Other Deductions - Nonassoc	USD	1,123,964.55	0.00
4265004 Social & Service Club Dues	USD	385,579.98	0.00
4265007 Regulatory Expenses	USD	210,695.00	0.00
4265034 Transaction Costs	USD	1,308.93	0.00
4300003 Int to Assoc Co - CBP	USD	1,113,358.00	0.00
4310001 Other Interest Expense	USD	473,384.82	0.00
4310007 Lines Of Credit	USD	33,793.42	0.00
4310022 Interest Expense - Federal Tax	USD	0.00	0.00
4310023 Interest Expense - State Tax	USD	2,820.77	0.00
4320000 Allw Brrwed Fnds Used Cnstr-Cr	USD	567.48	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4560041	USD	0.00	0.00
4571001	USD	0.00	1,147,774,149.46
4572001	USD	0.00	224,701,607.84
4573001	USD	0.00	2,848,581.31
4581001	USD	0.00	3,358,019.02
4582001	USD	0.00	335,667.80
5000000	USD	28,199,990.44	0.00
5000002	USD	49.28	0.00
5010000	USD	2,365,463.83	0.00
5010028	USD	0.00	4,120.12
5020000	USD	33,368.56	0.00
5020001	USD	22,751.14	0.00
5020002	USD	26,532.93	0.00
5020003	USD	26,041.94	0.00
5020004	USD	48,271.10	0.00
5020007	USD	26,403.07	0.00
5020008	USD	69,431.96	0.00
5020013	USD	29,262.10	0.00
5020014	USD	4,890.97	0.00
5020025	USD	4,202.61	0.00
5020028	USD	33,337.18	0.00
5050000	USD	4,661.46	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5060000 Misc Steam Power Expenses	USD	0.00	360,305.98
5060011 BSRR O/U Recovery-Oper Costs	USD	2,419.10	0.00
5060025 Misc Stm Pwr Exp Environmental	USD	4,080.68	0.00
5070000 Rents	USD	4,767.49	0.00
5100000 Maint Supv & Engineering	USD	1,145,018.04	0.00
5110000 Maintenance of Structures	USD	491,936.15	0.00
5120000 Maintenance of Boiler Plant	USD	3,764,995.13	0.00
5120025 Maint of Blr Plt Environmental	USD	12,557.81	0.00
5130000 Maintenance of Electric Plant	USD	3,666,899.39	0.00
5140000 Maintenance of Misc Steam Plt	USD	1,048,295.88	0.00
5170000 Oper Supervision & Engineering	USD	2,833.48	0.00
5200000 Steam Expenses	USD	196.50	0.00
5240000 Misc Nuclear Power Expenses	USD	6,462.64	0.00
5240007 Industrial Security	USD	0.00	4.59
5280000 Maint Supv & Engineering	USD	36,076.84	0.00
5300000 Maint of Reactor Plant Equip	USD	660,488.81	0.00
5310000 Maintenance of Electric Plant	USD	75,507.81	0.00
5320009 Security Equipment	USD	351.34	0.00
5350000 Oper Supervision & Engineering	USD	954,711.09	0.00
5370000 Hydraulic Expenses	USD	56,434.97	0.00
5370001 Fish & Wildlife Facilities	USD	10,863.83	0.00
5370002 Recreation Facilities	USD	83,035.53	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5380000 Electric Expenses	USD	259,848.58	0.00
5390000 Misc Hydr Power Generation Exp	USD	1,471,810.68	0.00
5390001 Misc Hydr Pwr - Envir Poll Cnt	USD	23,330.70	0.00
5410000 Maint Supv & Engineering	USD	193,068.49	0.00
5420000 Maintenance of Structures	USD	327,074.95	0.00
5430000 Maint Rsrvoirs,Dams&Wtrways	USD	241,114.72	0.00
5440000 Maintenance of Electric Plant	USD	375,788.79	0.00
5450000 Maint of Misc Hydraulic Plant	USD	11,708.10	0.00
5450001 Maint Hydr Plt-Fish&Wildlfe Fa	USD	301.47	0.00
5450002 Maint of Misc Hydr Plt-Rec Fac	USD	17,520.80	0.00
5460000 Oper Supervision & Engineering	USD	33,914.38	0.00
5470004 Fuel - Gas Turb - Purch / Hand	USD	21,511.84	0.00
5480000 Generation Expenses	USD	20,932.06	0.00
5490000 Misc Other Pwer Generation Exp	USD	81,164.68	0.00
5500005 Lease Expense - Wind Leases	USD	2,756.29	0.00
5520001 Maint of Struct - Gas Turbine	USD	57.80	0.00
5530000 Maintenance of Generating Plt	USD	3,880.30	0.00
5530001 Maint of Gen Plant - Gas Turb	USD	30,358.96	0.00
5560000 Sys Control & Load Dispatching	USD	3,841,638.61	0.00
5570000 Other Expenses	USD	12,119,466.05	0.00
5570020 MATL-COMPUTER HARDWARE	USD	114.13	0.00
5570021 MATL-CONSUMABLES	USD	11,584.83	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5600000 Oper Supervision & Engineering	USD	63,280,275.32	0.00
5612000 Load Dispatch-Mntr&Op TransSys	USD	6,348,196.60	0.00
5613000 Load Dispatch-Trans Srvc&Sched	USD	0.00	21,829.00
5614005 ERCOT Admin-SSC&DS	USD	88,377.93	0.00
5615000 Reliability,Plng&Stds Develop	USD	2,939,642.90	0.00
5620001 Station Expenses - Nonassoc	USD	2,165,987.04	0.00
5621001 Oper of Energy Storage Equip	USD	26,266.50	0.00
5630000 Overhead Line Expenses	USD	615,927.74	0.00
5640000 Underground Line Expenses	USD	134.38	0.00
5650002 Transmssn Elec by Others-NAC	USD	1,193.24	0.00
5660000 Misc Transmission Expenses	USD	12,876,137.30	0.00
5670001 Rents - Nonassociated	USD	5,212.40	0.00
5680000 Maint Supv & Engineering	USD	295,463.27	0.00
5690000 Maintenance of Structures	USD	122,816.73	0.00
5691000 Maint of Computer Hardware	USD	319,653.92	0.00
5692000 Maint of Computer Software	USD	1,234,894.09	0.00
5700000 Maint of Station Equipment	USD	8,466,560.62	0.00
5710000 Maintenance of Overhead Lines	USD	5,354,638.36	0.00
5720000 Maint of Underground Lines	USD	348,539.77	0.00
5730000 Maint of Misc Trnsmssion Plt	USD	374,609.84	0.00
5800000 Oper Supervision & Engineering	USD	7,005,139.18	0.00
5810000 Load Dispatching	USD	917.37	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5820000 Station Expenses	USD	3,048,833.17	0.00
5830000 Overhead Line Expenses	USD	3,564.49	0.00
5840000 Underground Line Expenses	USD	631,736.20	0.00
5850000 Street Lighting & Signal Sys E	USD	6,942.02	0.00
5860000 Meter Expenses	USD	1,283,800.64	0.00
5870000 Customer Installations Exp	USD	10.50	0.00
5880000 Miscellaneous Distribution Exp	USD	7,387,161.97	0.00
5900000 Maint Supv & Engineering	USD	144,408.44	0.00
5910000 Maintenance of Structures	USD	67,382.22	0.00
5920000 Maint of Station Equipment	USD	4,085,769.72	0.00
5930000 Maintenance of Overhead Lines	USD	1,093,058.05	0.00
5940000 Maint of Underground Lines	USD	1,986.71	0.00
5950000 Maint of Lne Trnf,Rglators&Dvi	USD	205.33	0.00
5960000 Maint of Strt Lghtng & Sgnal S	USD	616.60	0.00
5970000 Maintenance of Meters	USD	2,421.48	0.00
5980000 Maint of Misc Distribution Plt	USD	24,096.25	0.00
9010000 Supervision - Customer Accts	USD	390,501.20	0.00
9020000 Meter Reading Expenses	USD	415,566.07	0.00
9020002 Meter Reading - Regular	USD	4,917.51	0.00
9020003 Meter Reading - Large Power	USD	559,767.55	0.00
9030000 Cust Records & Collection Exp	USD	7,813,506.42	0.00
9030001 Customer Orders & Inquiries	USD	29,223,161.85	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9030002 Manual Billing	USD	456,640.82	0.00
9030003 Postage - Customer Bills	USD	214,711.69	0.00
9030004 Cashiering	USD	528,979.26	0.00
9030005 Collection Agents Fees & Exp	USD	246,034.72	0.00
9030006 Credit & Oth Collection Activi	USD	4,568,840.72	0.00
9030007 Collectors	USD	2,443,693.24	0.00
9030009 Data Processing	USD	94,366.26	0.00
9040007 Uncoll Accts - Misc Receivable	USD	11,476.72	0.00
9050000 Misc Customer Accounts Exp	USD	147,777.97	0.00
9070000 Supervision - Customer Service	USD	816,663.96	0.00
9080000 Customer Assistance Expenses	USD	269,082.32	0.00
9080004 Cust Assistnce Exp - DSM - Ind	USD	510.28	0.00
9080009 Cust Assistance Expense - DSM	USD	17,441.83	0.00
9100000 Misc Cust Svc&Informational Ex	USD	641,870.31	0.00
9100001 Misc Cust Svc & Info Exp - RCS	USD	32,886.98	0.00
9120000 Demonstrating & Selling Exp	USD	379,279.42	0.00
9120001 Demo & Selling Exp - Res	USD	1,996.22	0.00
9120003 Demo & Selling Exp - Area Dev	USD	212.93	0.00
9200000 Administrative & Gen Salaries	USD	178,247,680.73	0.00
9210001 Off Supl & Exp - Nonassociated	USD	15,284,585.18	0.00
9210002 Off Supl & Exp - Associated	USD	1,201,389.50	0.00
9210003 Office Supplies & Exp - Trnsf	USD	149.51	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9210004 Office Utilites	USD	1,650,956.32	0.00
9210005 Cellular Phones and Pagers	USD	103.31	0.00
9210006 O&M Reconciliation	USD	0.00	0.00
9210021 EMP TRAVEL - Airfare	USD	4,097.86	0.00
9210022 MEALS & ENT-100 Pct DEDUCTIBLE	USD	2,679.19	0.00
9210023 EMP TRAVEL-MILEAGE	USD	664.50	0.00
9210024 EMP TRAVEL-PARKING	USD	386.12	0.00
9210025 MEALS & ENT-50 Pct DEDUCTIBLE	USD	37.79	0.00
9210026 EMP TRAVEL-CAR RENTAL	USD	168.88	0.00
9210027 EMP TRAVEL-TAXI AND SHUTTLE	USD	169.20	0.00
9210028 EMP TRAVEL-HOTEL & LODGING	USD	4,606.84	0.00
9210030 EMP TRAVEL-OTHER	USD	2,289.95	0.00
9210031 SAFETY EQUIPMENT AND SUPPLIES	USD	5,929.69	0.00
9210032 FUEL	USD	30.00	0.00
9210033 FOOD SERVICE-CATERING	USD	518.00	0.00
9210034 In-House Training & Seminars	USD	1,756.77	0.00
9210037 OEM/TECHNICAL TRAINING	USD	225.63	0.00
9210038 SAFETY EQUIP CALIB & TESTING	USD	0.00	0.00
9210040 DUES-BUSINESS/PROFESSIONAL	USD	1,709.21	0.00
9220000 Administrative Exp Trnsf - Cr	USD	15.98	0.00
9220002 Admin Exp Trnsf Const-Mngerial	USD	0.00	0.00
9220005 Overhead Loadings	USD	6,417,676.61	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9230001 Outside Svcs Empl - Nonassoc	USD	53,512,867.55	0.00
9230003 AEPSC Billed to Client Co	USD	0.00	2,391,284.91
9230024 SRV-MAIL/MESSENGER-POSTAGE	USD	40.84	0.00
9230025 SRV-CONSULTING	USD	6,000.00	0.00
9230026 SRV-VEHICLE REPAIR & MAINTENAN	USD	83.81	0.00
9230031 SRV-OUTSIDE SERVICES (TECH)	USD	315.40	0.00
9230034 SRV-SOFTWARE LICENSING	USD	1,472.51	0.00
9230038 SRV-ENVIRONMENTAL	USD	51.38	0.00
9240000 Property Insurance	USD	137,986.21	0.00
9250000 Injuries and Damages	USD	358,097.38	0.00
9250001 Safety Dinners and Awards	USD	1,090.94	0.00
9250002 Emp Accident Prvntion-Adm Exp	USD	204,689.01	0.00
9250006 Wrkrs Cmpnsth Pre&Slf Ins Prv	USD	993,469.67	0.00
9250007 Prsnal Injries&Prop Dmage-Pub	USD	7,939.45	0.00
9260000 Employee Pensions & Benefits	USD	24,061.71	0.00
9260001 Edit & Print Empl Pub-Salaries	USD	9,726.94	0.00
9260002 Pension & Group Ins Admin	USD	327,142.05	0.00
9260003 Pension Plan	USD	41,153,842.26	0.00
9260004 Group Life Insurance Premiums	USD	2,302,312.69	0.00
9260005 Group Medical Ins Premiums	USD	61,230,658.19	0.00
9260007 Group L-T Disability Ins Prem	USD	1,515,850.69	0.00
9260008 Umbrella Trust Expense	USD	0.00	15,257,660.98

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9260009 Group Dental Insurance Prem	USD	2,285,815.79	0.00
9260010 Training Administration Exp	USD	304,738.47	0.00
9260012 Employee Activities	USD	991,085.71	0.00
9260014 Educational Assistance Pmts	USD	980,409.01	0.00
9260019 Employee Benefit Exp - COLI	USD	0.00	0.00
9260021 Postretirement Benefits - OPEB	USD	2,533,480.81	0.00
9260026 Savings Plan Administration	USD	16,874.51	0.00
9260027 Savings Plan Contributions	USD	27,197,322.19	0.00
9260036 Deferred Compensation	USD	1,163,665.30	0.00
9260037 Supplemental Pension	USD	954,968.17	0.00
9260040 SFAS 112 Postemployment Benef	USD	637,635.00	0.00
9260042 SERP Pension - Non-Service	USD	3,025,648.49	0.00
9260043 OPEB - Non-Service	USD	0.00	29,703,117.37
9260051 Frg Ben Loading - Grp Ins	USD	100.00	0.00
9260062 Pension Plan - Non-Service	USD	12,809,576.17	0.00
9280000 Regulatory Commission Exp	USD	39,020.07	0.00
9280001 Regulatory Commission Exp-Adm	USD	0.00	51.11
9280002 Regulatory Commission Exp-Case	USD	10,714,713.52	0.00
9280005 Reg Com Exp-FERC Trans Cases	USD	427,909.01	0.00
9301000 General Advertising Expenses	USD	6,000.00	0.00
9301001 Newspaper Advertising Space	USD	125.73	0.00
9301010 Publicity	USD	318.73	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9301012 Public Opinion Surveys	USD	100,886.60	0.00
9301014 Video Communications	USD	1,895.93	0.00
9301015 Other Corporate Comm Exp	USD	9,738.64	0.00
9302000 Misc General Expenses	USD	2,096,771.05	0.00
9302003 Corporate & Fiscal Expenses	USD	2,470,477.09	0.00
9302004 Research, Develop&Demonstr Exp	USD	6,091.42	0.00
9302007 Assoc Business Development Exp	USD	2,172,775.97	0.00
9302017 SellingPrice Normalization Exp	USD	0.00	4.04
9302458 AEPSC Non Affiliated expenses	USD	3,072,969.66	0.00
9310000 Rents	USD	32,239.31	0.00
9310001 Rents - Real Property	USD	8,412,373.40	0.00
9310002 Rents - Personal Property	USD	6,745,105.84	0.00
9310003 Rents - Real Property - Assoc	USD	34,060,400.25	0.00
9310004 Rents - Personal Prop - Assoc	USD	22,433.80	0.00
9310005 Int on Regulated Fin Leases	USD	1,340,669.78	0.00
9350000 Maintenance of General Plant	USD	490,596.75	0.00
9350001 Maint of Structures - Owned	USD	5,796,086.32	0.00
9350002 Maint of Structures - Leased	USD	512,442.47	0.00
9350003 Maint of Prprty Held Ftture Use	USD	1,337.67	0.00
9350012 Maint of Data Equipment	USD	1,923,857.55	0.00
9350013 Maint of Cmmncation Eq-Unall	USD	15,768,740.01	0.00
9350015 Maint of Office Furniture & Eq	USD	47,416,093.71	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9350016 Maintenance of Video Equipment	USD	0.00	53.74
9350017 Maint of Misc General Property	USD	75,730.67	0.00
9350019 Maint of Gen Plant-SCADA Equ	USD	51,583.36	0.00
9350024 Maint of DA-AMI Comm Equip	USD	81,058.76	0.00
BD0001 Budget Use Only - O&M	USD	0.00	0.00
BD0011 Budget Use Only - Depreciation	USD	0.00	0.00
Total for Ledger	USD	3,722,047,425.82	3,722,047,425.82

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1010001 Plant in Service	USD	294,074,474.06	0.00
1010005 Impaired Plant - Held For Sale	USD	0.00	0.00
1010007 Plant In Service-IMPco-SBSMPP	USD	0.00	0.00
1011001 Capital Leases	USD	117,040,964.69	0.00
1011006 Prov-Leased Assets	USD	0.00	47,361,983.57
1011012 Accrued Capital Leases	USD	1,760,673.77	0.00
1011031 Operating Lease	USD	147,656,907.59	0.00
1011032 Accrued Operating Leases	USD	68,192.91	0.00
1011034 Operating Leases - Gen & Misc	USD	76.49	0.00
1011036 Prov - Operating Lease Assets	USD	0.00	33,994,179.46
1011039 Prov-Operating Lease -Gen&Misc	USD	0.00	0.00
1020001 Plant Purchd or Sold	USD	0.00	0.00
1030001 Experimental Plant in Service	USD	0.00	0.00
1050001 Held For Fut Use	USD	0.00	0.00
1050002 Held For Fut Use-Transmissn	USD	0.00	0.00
1050003 Held For Fut Use-Distribution	USD	0.00	0.00
1060001 Const Not Classifd	USD	5,680,411.29	0.00
1060002 Const Not Classifd-Transmissn	USD	0.00	0.00
1060003 Const Not Classifd-Distributio	USD	0.00	0.00
1060004 Const Not Classifd-Gen&Misc	USD	0.00	0.00
1070000 Construction Work In Progress	USD	0.00	0.00
1070001 CWIP - Project	USD	7,209,504.81	0.00
1070005 CWIP - Fuel Support Groups	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1070007 Cloud Implementation Costs	USD	0.00	0.00
1070910 Capitalized Softwr Bill Step 1	USD	0.00	0.00
1070920 Capitalized Softwr Bill Step 2	USD	0.00	0.00
1070930 Cloud Implmntatn Costs-Step 1	USD	0.00	0.00
1080000 Accum Prov for Deprec of Plant	USD	0.00	0.00
1080001 A/P for Deprec of Plt	USD	0.00	134,921,867.25
1080005 RWIP - Project Detail	USD	526,709.76	0.00
1110001 A/P for Amort of Plt	USD	0.00	6,521,500.11
1160020 Trans Costs - SERP	USD	0.00	0.00
1160021 Distr Costs - SERP	USD	0.00	0.00
1160022 Gen Costs - SERP	USD	0.00	0.00
1201000 Nuclr Fuel in Proc of Refinmnt	USD	0.00	0.00
1206000 Nuclear Fuel Under Cap Leases	USD	0.00	0.00
1210000 Nonutility Property	USD	0.00	0.00
1210001 Nonutility Property - Owned	USD	0.00	0.00
1220000 Depr & Amort of Nonutil Prop	USD	0.00	0.00
1220001 Depr&Amrt of Nonutl Prop-Ownd	USD	0.00	0.00
1220003 Depr&Amrt of Nonutl Prop-WIP	USD	0.00	0.00
1240000 Other Investments	USD	0.00	0.00
1240002 Oth Investments-Nonassociated	USD	0.00	0.00
1240005 Spec Allowance Inv NOx	USD	0.00	0.00
1240006 Other Investments - COLI	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1240007	USD	17,841,162.65	0.00
1240008	USD	234,748,761.36	0.00
1240010	USD	0.00	0.00
1240013	USD	0.00	0.00
1240025	USD	0.00	0.00
1240048	USD	18,209.21	0.00
1240053	USD	23,630.52	0.00
1240054	USD	4,767,905.56	0.00
1280007	USD	206,413,156.47	0.00
1280008	USD	15,890,326.12	0.00
1310000	USD	13,683,134.82	0.00
1340000	USD	0.00	0.00
1340004	USD	0.00	0.00
1340008	USD	0.00	0.00
1340053	USD	309,374.92	0.00
1350000	USD	13,041,651.58	0.00
1350001	USD	0.00	0.00
1350002	USD	0.00	0.00
1350003	USD	0.00	0.00
1350004	USD	0.00	0.00
1350009	USD	0.00	0.00
1410000	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1410002 P/R Ded - Misc Loan Repayments	USD	0.00	0.00
1420001 Customer A/R - Electric	USD	0.00	0.00
1420002 Customer A/R - PIP Plan	USD	0.00	0.00
1420003 Customer A/R - CMP	USD	0.00	0.00
1420004 Customer A/R - RIF Plan	USD	0.00	0.00
1420005 Employee Loans - Current	USD	0.00	0.00
1420006 A/R-Customer Assistance	USD	0.00	0.00
1420011 A/R - Retail Cust Rents	USD	0.00	0.00
1420032 Emergency Asst St Fund (EASST)	USD	0.00	0.00
1420056 AEP Energy Unapplied Cash	USD	0.00	0.00
1420101 Other Accounts Rec - Cust	USD	0.00	0.00
1420102 AR Peoplesoft Billing - Cust	USD	1,717,645.38	0.00
1430001 Other Accounts Rec-Regular	USD	0.00	0.00
1430002 Allowances	USD	0.00	0.00
1430004 Insurance	USD	0.00	0.00
1430018 Survivor Benefit Plan Premiums	USD	0.00	0.00
1430022 2001 Employee Biweekly Pay Cnv	USD	907,387.47	0.00
1430023 A/R PeopleSoft Billing System	USD	0.00	0.00
1430036 Acct. Rec. - Miscellaneous	USD	0.00	0.00
1430071 A/R Non Assoc Co - AEPSC Bills	USD	329,829.47	0.00
1430080 Jointly Owned Unit O&M Billing	USD	0.00	0.00
1430081 Damage Recovery - Third Party	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1430083 Damage Recovery Offset Demand	USD	22.02	0.00
1430089 A/R - Benefits Billing	USD	0.00	0.00
1430101 Other Accounts Rec - Misc	USD	0.00	0.00
1430102 AR Peoplesoft Billing - Misc	USD	1,148,539.28	0.00
1430103 AR Long-Term-Miscellaneous	USD	0.00	0.00
1440002 Uncoll Accts-Other Receivables	USD	0.00	2,890.20
1450000 Corp Borrow Prg (NR-Assoc)	USD	0.00	0.00
1460000 Accts Rec from Assoc Cos	USD	0.00	0.00
1460001 A/R Assoc Co - InterUnit G/L	USD	1,964,078.68	0.00
1460006 A/R Assoc Co - Intercompany	USD	0.00	0.00
1460007 A/R Assoc Co - OAR System	USD	0.00	0.00
1460008 A/R Assoc Co - AEPSC Bills	USD	151,643,914.65	0.00
1460009 A/R Assoc Co - InterUnit A/P	USD	697,047.43	0.00
1460011 A/R Assoc Co - Multi Pmts	USD	199,314.61	0.00
1460012 A/R Assoc-PCRB Interest	USD	0.00	0.00
1460016 A/R-Assoc Co - Dependent Care	USD	0.00	0.00
1460017 A/R-Assoc Co-Stock Purch Plan	USD	0.00	0.00
1460019 A/R-Assoc Co-AEPSC-Agent	USD	0.00	0.00
1460025 Fleet - M4 - A/R	USD	137,084.17	0.00
1460036 A/R Assoc Co - Payroll Ded	USD	0.00	0.00
1460041 A/R Assoc Co - Non-InterUnit GL	USD	0.00	0.00
1460054 JV-Acct Rec.-Assoc-NonAffil	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1510001 Fuel Stock - Coal	USD	0.00	0.00
1510004 Coal In Transit - Terminal	USD	0.00	0.00
1510017 Lignite Inv on Hand Inc Transp	USD	0.00	0.00
1520000 Fuel Stock Exp Undistributed	USD	0.00	0.00
1540001 M&S - Regular	USD	0.00	0.00
1540004 M&S - Exempt Material	USD	0.00	0.00
1540014 Indus Direct Charge Clearing	USD	0.00	0.00
1540018 M&S Inventory - Lease Equip	USD	0.00	0.00
1540019 M&S Validation Error Correctns	USD	0.00	0.00
1560000 Other Materials & Supplies	USD	0.00	0.00
1581001 NOx Allowance Inventory	USD	0.00	0.00
1630000 Stores Expense Undistributed	USD	0.00	0.00
1630001 Stores Exp - T&D Centrl Wrhse	USD	0.00	0.00
1630002 Strs Exp-Ft Wayne Centrl Wrhse	USD	0.00	0.00
1630003 Strs Exp-Roanoke Centrl Wrhse	USD	0.00	0.00
1630004 Strs Exp-T&D Satellite Storerm	USD	0.00	0.00
1630005 Stores Exp - Rockport Plant	USD	0.00	0.00
1630006 Stores Exp - Amos Plant	USD	0.00	0.00
1630007 Stores Exp - Clinch River Plan	USD	0.00	0.00
1630008 Stores Exp - Glen Lyn Plant	USD	0.00	0.00
1630009 Stores Exp - Kanawha River Plt	USD	0.00	0.00
1630010 Stores Exp - Mountaineer Plt	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630011 Stores Exp - Sporn Plant	USD	0.00	0.00
1630013 Stores Exp - Conesville Plant	USD	0.00	0.00
1630014 Stores Exp - Picway Plant	USD	0.00	0.00
1630017 Stores Exp - Tanners Creek Plt	USD	0.00	0.00
1630018 Stores Exp - Cook Nuclear Plan	USD	0.00	0.00
1630019 Stores Exp - Big Sandy Plant	USD	0.00	0.00
1630020 Stores Exp - Cardinal Plant	USD	0.00	0.00
1630021 Stores Exp - Gavin Plant	USD	0.00	0.00
1630022 Stores Exp - Kammer Plant	USD	0.00	0.00
1630023 Stores Exp - Mitchell Plant	USD	0.00	0.00
1630024 Stores Exp - Muskingum River	USD	0.00	0.00
1630026 Stores Exp - Cook Coal Term	USD	0.00	0.00
1630027 Stores Exp - Waterford Plant	USD	0.00	0.00
1630029 Stores Exp - Fossil & Hydro	USD	0.00	0.00
1630031 Stores Exp - T&D General	USD	0.00	0.00
1630032 Stores Exp - Power Gen General	USD	0.00	0.00
1630033 Stores Exp - All Busin Units	USD	0.00	0.00
1630035 Coletto Creek Power Station	USD	0.00	0.00
1630036 E.S. Joslin Power Station	USD	0.00	0.00
1630043 Comanche Station	USD	0.00	0.00
1630044 Northeast Station - 1 & 2	USD	0.00	0.00
1630045 Northeast Station - 3 & 4	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630046 Riverside Station	USD	0.00	0.00
1630047 Southwest Station	USD	0.00	0.00
1630048 Tulsa Power Station	USD	0.00	0.00
1630049 Weleetka Power Station	USD	0.00	0.00
1630050 Alliance Railcar Repair Fac	USD	0.00	0.00
1630053 Arsenal Hill Power Plant	USD	0.00	0.00
1630054 Central Maintenance Facility	USD	0.00	0.00
1630055 Flint Creek Power Plant	USD	0.00	0.00
1630056 Knox Lee Power Plant	USD	0.00	0.00
1630057 Lieberman Power Plant	USD	0.00	0.00
1630058 Lone Star Power Plant #1	USD	0.00	0.00
1630059 Pirkey Power Plant	USD	0.00	0.00
1630060 Wilkes Power Plant	USD	0.00	0.00
1630061 Welsh Power Plant	USD	0.00	0.00
1630062 Fort Phantom Power Station	USD	0.00	0.00
1630063 Oak Creek Power Station	USD	0.00	0.00
1630064 Oklaunion Power Station	USD	0.00	0.00
1630065 Paint Creek Power Station	USD	0.00	0.00
1630066 Rio Pecos Power Station	USD	0.00	0.00
1630069 San Angelo Power Station	USD	0.00	0.00
1630070 Stores Exp - Houston Pipe Line	USD	0.00	0.00
1630071 Stores Exp - Conesville Prep	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630089 Stores Exp - Shrevprt Chem Lab	USD	0.00	0.00
1630091 Stores Exp - Central Mach Shop	USD	0.00	0.00
1630109 Strs Exp - ACCT-COUNT-ADJ	USD	0.00	0.00
1630110 Strs Exp - ACCT-FRT-EXPENSE	USD	0.00	0.00
1630112 Strs Exp - PRICE VARIANCE	USD	0.00	0.00
1630120 Strs Exp - Kingsville	USD	0.00	0.00
1630121 Strs Exp - Tulsa	USD	0.00	0.00
1630122 Strs Exp - Longview	USD	0.00	0.00
1630125 Stores - Contract & Labor Svcs	USD	0.00	0.00
1630126 Strs Exp - Transf Poly PH Pad	USD	0.00	0.00
1630136 Str Exp - Marmet Hydro	USD	0.00	0.00
1630137 Str Exp - London Hydro	USD	0.00	0.00
1630139 Str Exp - Smith Mountain Hydro	USD	0.00	0.00
1630140 Str Exp - Claytor Hydro	USD	0.00	0.00
1630152 Str Exp - Racine Hydro	USD	0.00	0.00
1630155 Stores Exp - Ceredo Plant	USD	0.00	0.00
1630156 Stores Exp - Darby Plant	USD	0.00	0.00
1630157 Stores Exp - Mattison Plant	USD	0.00	0.00
1630158 Stores Exp-Lawrenceburg Plant	USD	0.00	0.00
1630159 Stores Expense - Turk Plant	USD	0.00	0.00
1630160 Stores Expense - Dresden Plant	USD	0.00	0.00
1630999 Cash Discount Allocation Only	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1650001 Prepaid Insurance	USD	56,889.35	0.00
1650004 Prepaid Interest	USD	0.00	0.00
1650005 Prepaid Employee Benefits	USD	0.00	0.00
1650006 Other Prepayments	USD	34,492,024.51	0.00
1650007 Corporate Owned Life Insurance	USD	0.00	0.00
1650010 Prepaid Pension Benefits	USD	149,440,230.69	0.00
165001203 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001204 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001205 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001206 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001207 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001212 Prepaid Use Taxes	USD	0.00	0.00
165001218 Prepaid Use Taxes	USD	0.00	0.00
165001219 Prepaid Use Taxes	USD	0.00	0.00
165001220 Prepaid Use Taxes	USD	0.00	0.00
165001221 Prepaid Use Taxes	USD	398,655.78	0.00
1650014 FAS 158 Qual Contra Asset	USD	0.00	149,440,230.69
1650021 Prepaid Insurance - EIS	USD	88,276.50	0.00
1650023 Prepaid Lease	USD	0.00	0.00
1650030 Other Prepayments - Long Term	USD	10,613,114.65	0.00
1650035 PRW Without MED-D Benefits	USD	194,650,452.34	0.00
1650036 PRW for Med-D Benefits	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1650037 FAS158 Contra-PRW Exclud Med-D	USD	0.00	194,650,452.34
1710000 Interest&Dividends Receivable	USD	0.00	0.00
1710002 Int & Div Receivable - Affil	USD	0.00	0.00
1740000 Misc Current & Accrued Assets	USD	0.00	0.00
1740012 Pension Plan	USD	0.00	0.00
1810002 Unamort Debt Exp - Inst Pur Cn	USD	0.00	0.00
1810003 Unamort Debt Exp Notes Payable	USD	0.00	0.00
1810006 Unamort Debt Exp - Sr Unsec Nt	USD	0.00	0.00
1823000 Other Regulatory Assets	USD	0.00	0.00
1823080 Deregulation Consumer Educat	USD	0.00	0.00
1823082 Deregulation Implementation	USD	0.00	0.00
1823083 Transition Regulatory Assets	USD	0.00	0.00
1823108 Reg Asset - Rate Case Expenses	USD	0.00	0.00
1823120 Other PJM Integration	USD	0.00	0.00
1823152 Unrecovered Fuel Cost - WV	USD	0.00	0.00
1823157 Interstate Project 765kv Line	USD	0.00	0.00
1823165 REG ASSET FAS 158 QUAL PLAN	USD	449,830,100.75	0.00
1823166 REG ASSET FAS 158 OPEB PLAN	USD	0.00	27,653,030.25
1823167 REG Asset FAS 158 SERP Plan	USD	27,731,148.00	0.00
1823175 TCC RC Exp-CTC-Docket 32758	USD	0.00	0.00
1823186 ADVANCED METERING SYSTEM-AMS	USD	0.00	0.00
1823301 SFAS 109 Flow Thru Defd FIT	USD	0.20	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1823302 SFAS 109 Flow Thru Defrd SIT	USD	0.00	0.00
1823359 SWEPCo Transmission Recovery	USD	0.00	0.00
1823500 Mon Power Integration Cost	USD	0.00	0.00
1830000 Prelimin Surv&Investgtn Chrgs	USD	0.00	0.00
1830001 Interstate Project 765 kv Line	USD	0.00	0.00
1840000 Clearing Accounts	USD	0.00	0.00
1840001 Bldg Servcs Oper Exp-Clearing	USD	0.00	0.00
1840002 Accounts Pay Adj - Clearing	USD	0.00	51,567.32
1840003 Procurement Card - Clearing	USD	0.00	0.00
1840004 Undistributed Payroll-Clearing	USD	0.00	0.00
1840005 Non-Product Payroll - Clearing	USD	0.00	0.00
1840006 Telephone Expense - Clearing	USD	0.00	0.00
1840007 Transfer of Funds - Clearing	USD	0.00	0.00
1840019 CMS & CMF - Clearing Activity	USD	0.00	0.00
1840020 Simulator Learning Center-Clrg	USD	0.00	0.00
1840021 STAR T&E Card - Clearing	USD	0.00	0.00
1840025 Aviation - Clearing	USD	0.00	1,882,834.35
1840026 Oth Accts Rec - Cash Clearing	USD	0.00	0.00
1840027 Oth Accts Rec - A/R Clearing	USD	0.00	0.00
1840028 Non T/L Payroll-Clearing	USD	0.00	0.00
1840029 Transp-Assigned Vehicles	USD	0.00	0.00
1840030 Transportation-Other	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840031 Affil Transactions-Cash Clrng	USD	0.00	0.00
1840032 Machine Shop - Non Affiliated	USD	0.00	0.00
1840033 Alliance Rail Car - OH	USD	0.00	0.00
1840034 CMS - Job Loaded Overheads	USD	0.00	0.00
1840035 IT Oper Company (OPCO) Clearng	USD	0.00	0.00
1840036 Benefit Payments Clearing	USD	0.02	0.00
1840040 Undist Labor Fringe Benefit Clr	USD	0.00	0.00
1840041 Undist Incentive Frg Ben Clr	USD	0.00	0.00
1840043 Treasury Clearing	USD	0.00	0.00
1840045 Veh Clr - Conversion Use Only	USD	0.00	0.00
1840046 PeopleSoft Treasury Wire Paymt	USD	185.45	0.00
1840047 Pension Benefit Clearing	USD	0.00	0.00
1840048 FIT Payment Clearing	USD	0.00	0.00
1840049 Simulator Learning Cntr-Nonaff	USD	0.00	0.00
1840050 AEP CREDIT Clr Acct	USD	0.00	0.00
1840052 System Sales Agent Clearing	USD	0.00	0.00
1840054 Insurance Clearing	USD	0.00	0.00
1840057 Cell Phone/Pager - Clearing	USD	0.00	0.00
1840058 Severance Clearing	USD	0.00	0.00
1840059 NTL Payroll Clearing-Non Labor	USD	0.00	0.00
1840061 Labor Clearing Allocation	USD	0.00	0.00
1840062 AEPSC Coal Lab Clearing	USD	1.98	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840063 Corporate Charge Card Clearing	USD	0.00	0.00
1840065 GE - Waterford - Clearing	USD	0.00	0.00
1840066 PPE / Safety Equipment	USD	0.00	0.00
1850000 Temporary Facilities	USD	0.00	0.00
1860000 MDD-Internal Billing Only	USD	0.00	0.00
1860001 Allowances	USD	0.00	0.00
1860002 Deferred Expenses	USD	12,604.97	0.00
1860003 Deferred Property Taxes	USD	0.00	0.00
186000300 Deferred Property Taxes	USD	0.00	0.00
186000302 Deferred Property Taxes	USD	0.00	0.00
186000305 Deferred Property Taxes	USD	0.00	0.00
186000306 Deferred Property Taxes	USD	0.00	0.00
186000307 Deferred Property Taxes	USD	0.00	0.00
186000308 Deferred Property Taxes	USD	0.00	0.00
186000314 Deferred Property Taxes	USD	0.00	0.00
186000316 Deferred Property Taxes	USD	0.00	0.00
186000317 Deferred Property Taxes	USD	0.00	0.00
186000318 Deferred Property Taxes	USD	0.00	0.00
186000319 Deferred Property Taxes	USD	0.00	0.00
186000320 Deferred Property Taxes	USD	0.00	0.00
186000321 Deferred Property Taxes	USD	101,812.00	0.00
1860004 Billings - B Projects	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860005 Unidentified Cash Receipts	USD	0.00	260,453.09
1860007 Billings and Deferred Projects	USD	0.00	0.00
1860015 Billings Paid Union Benefits	USD	1,894.30	0.00
1860016 Supplemental Pension Agree	USD	0.00	0.00
1860033 Cook Coal Terminal-Oper Exp	USD	0.00	0.00
1860042 Exp Issue/Reaq Bonds & Stk	USD	0.00	0.00
1860063 Muskingum Fuel Trans Costs	USD	0.00	0.00
1860071 Ovhd Rate Over/Under Applied	USD	0.00	7,101,629.23
1860073 Deferred Merger Severance Exp	USD	0.00	0.00
1860074 Merger Severance Offsets	USD	0.00	0.00
1860075 SCBS Unbilled Revenues	USD	0.00	0.00
1860076 Deferred Merger Relocation Exp	USD	0.00	0.00
1860078 Incentive Expense-EVP Summary	USD	0.00	0.00
1860079 Incentive Expense - Offset	USD	0.00	0.00
186008102 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008103 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008108 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008109 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008110 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008111 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008112 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008113 Defd Property Tax - Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186008114 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008116 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008117 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008118 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008119 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008120 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008121 Defd Property Tax - Cap Lease	USD	46,368.00	0.00
1860082 Deferred Recruiting Expenses	USD	0.00	0.00
1860085 BridgeCo TO Funding	USD	0.00	0.00
1860091 BridgeCo RTO Deferred Exp	USD	0.00	0.00
1860092 Compatible Unit/Wrk 2k Sys Clr	USD	0.00	0.00
1860094 Labor Accruals - Bal Sheet	USD	0.00	0.00
1860096 PJM Payments	USD	0.00	0.00
1860098 AEPSC Labor Accruals-O&M	USD	0.00	0.00
1860103 P/R Ded - Merchandise Loans	USD	0.00	0.00
1860104 P/R Ded - Parking Rent	USD	0.00	0.00
1860110 AEP Branding	USD	0.00	0.00
1860113 Joint Fuel Project	USD	0.00	0.00
1860114 ABD Major Construction Work	USD	0.00	0.00
1860116 PJM Integration	USD	0.00	0.00
1860117 Billings - IPP Projects	USD	0.00	0.00
1860121 Synfuel Project	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860123 SSA Over Under Applied S/A/P	USD	0.00	0.00
1860124 SSA Over Under Applied SC & FO	USD	0.00	0.00
1860125 SSA Over Under Applied RE&WPS	USD	0.00	0.00
1860126 SSA Over Under Applied HR	USD	0.00	0.00
1860127 SSA Over Under Applied IT	USD	0.00	0.00
1860128 SLA Over Under Applied SC	USD	0.00	0.00
1860129 SLA Over Under Applied TC	USD	0.00	0.00
1860130 SSA Over Under Applied OC	USD	0.00	0.00
1860134 Ohio Rate Stabilization Costs	USD	0.00	0.00
1860140 New IGCC Generation Plant-East	USD	0.00	0.00
1860141 New Generation Plant-West	USD	0.00	0.00
1860146 Transition Services HPL/ETP	USD	0.00	0.00
1860147 New Generation Plant - East	USD	0.00	0.00
1860148 New Service Territory	USD	0.00	0.00
1860150 Deferred Rate Case Expense	USD	0.00	0.00
1860151 Transmission JV Deferred Costs	USD	0.00	0.00
1860153 Unamortized Credit Line Fees	USD	0.00	0.00
1860156 Sabine Mine Rusk Preparation	USD	0.00	0.00
1860159 Rolls Royce Accumulated Billing	USD	0.00	0.00
1860160 Deferred Expenses - Current	USD	0.00	0.00
1860166 Def Lease Assets - Non Taxable	USD	379,190.44	0.00
1860167 Def Lease Assets - Taxable	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860168 AEPSC Accrued Labor-Bal Sheet	USD	0.00	0.00
1860173 ReXorce Accumulated Billing	USD	0.00	0.00
1860176 IPP Admin Support Cost	USD	0.00	28,948.84
1860177 Cyber Security Collaborative	USD	0.00	0.00
1860179 Local Credit Line Fees	USD	0.00	0.00
1860180 LightStone TSA - Clearing	USD	0.00	0.00
1860181 GV Lndfl & VFW Lightstone Clrg	USD	0.00	0.00
1860186 Buckeye Power TSA - Clearing	USD	0.00	0.00
1860187 AEPSC Fabrication Non Billable	USD	166,537.23	0.00
1860188 Reimbursable RTO Study Expense	USD	49,016.80	0.00
1860999 Validation Error Correction	USD	0.00	0.00
1880000 R&D Expenses	USD	0.00	0.00
1890003 Loss Rec Debt-Notes Payable	USD	0.00	0.00
1900001 Accum Def Income Tax - Federal	USD	0.00	0.00
1901001 Accum Deferred FIT - Other	USD	83,764,662.22	0.00
1901002 Accum Deferred SIT - Other	USD	1,815,085.61	0.00
1902001 Accum Defd FIT - Oth Inc & Ded	USD	0.00	283,903.00
1903001 Acc Dfd FIT - FAS109 Flow Thru	USD	0.00	1,025,074.94
1903002 Acc Dfd SIT FAS 109 Flow Thru	USD	0.00	2,973,950.57
1904001 Accum Dfd FIT - FAS 109 Excess	USD	3,722,655.96	0.00
2010001 Common Stock Issued-Affiliated	USD	0.00	1,350,000.00
2110000 Miscellaneous Paid-In Capital	USD	0.00	7,052,115.96

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2110007 OCI -Minimum Pension Liability	USD	0.00	0.00
2110009 MPIC - restricted stock units	USD	0.00	0.00
2110010 MPIC Stock Based Comp Units	USD	0.00	0.00
2160001 Unapprp Retnd Erngs-Unrestrictd	USD	0.00	0.00
2210001 First Mortgage Bonds	USD	0.00	0.00
2230500 Advances from Assoc Co-Current	USD	0.00	0.00
2240003 Notes	USD	0.00	0.00
2240103 Notes Payable - Affiliated	USD	0.00	0.00
2240503 Notes - Current Portion	USD	0.00	0.00
2240603 Notes - Affiliated - Current	USD	0.00	0.00
2270001 Obligatns Undr Cap Lse-Noncurr	USD	0.00	54,333,403.84
2270003 Accrued Noncur Lease Oblig	USD	0.00	1,415,298.13
2270031 Oblig undr Oper Lease-Non Curr	USD	0.00	99,288,016.21
2270033 Acrued Noncur Oper Lease Oblig	USD	0.00	55,858.00
2282003 Accm Prv I/D - Worker's Com	USD	0.00	80,423.69
2283000 Accm Prv for Pensions&Benefits	USD	0.00	32,677,960.41
2283001 Deferred Compensation Plan	USD	0.00	0.00
2283002 Supplemental Savings Plan	USD	0.00	49,824,834.39
2283003 SFAS 106 Post Retirement Benef	USD	0.00	0.00
2283005 SFAS 112 Postemployment Benef	USD	0.00	10,509,223.11
2283006 SFAS 87 - Pensions	USD	0.00	59,286,159.57
2283007 Perf Share Incentive Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2283009 Nuclear Deferred Compenstion	USD	0.00	0.00
2283010 UMWA Comb Trust Fut Liab	USD	0.00	0.00
2283011 Energy Serv 2005 Phantom Plan	USD	0.00	0.00
2283012 Incntv Comp Adj - Defd Awards	USD	0.00	0.00
2283013 Incentive Comp Deferral Plan	USD	0.00	34,515,112.78
2283014 MICP and SOIP Deferred Awards	USD	0.00	0.00
2283015 FAS 158 SERP Payable Long Term	USD	0.00	22,016,289.00
2283016 FAS 158 Qual Payable Long Term	USD	0.00	241,103,710.49
2283024 DefrComp Plan-CSW Legacy	USD	0.00	881,341.70
2284016 Mine Closure Costs	USD	0.00	0.00
2284085 OH Growth Fund-NonCurrent	USD	0.00	0.00
2320001 Accounts Payable - Regular	USD	0.00	37,060,773.96
2320002 Unvouchered Invoices	USD	0.00	23,333,825.63
2320003 Retention	USD	0.00	1,524,072.93
2320004 Accrued Payroll	USD	0.00	0.00
2320008 Miscellaneous Liabilities	USD	0.00	0.00
2320011 Uninvoiced Fuel	USD	0.00	0.00
2320052 Accounts Payable - Purch Power	USD	0.00	0.00
2320066 A/P - OPEN ACCESS TRANS EXP	USD	0.00	0.00
2320069 Producer Payments	USD	0.00	0.00
2320074 A/P - FTL - SWITCH Rentals	USD	0.00	0.00
2320076 Corporate Credit Card Liab	USD	0.00	629,363.42

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2320077 INDUS Unvouchered Liabilities	USD	0.00	7,784,668.59
2320080 Non PS Accounts Payable	USD	0.00	0.00
2330000 Corp Borrow Program (NP-Assoc)	USD	0.00	394,517,076.34
2340001 A/P Assoc Co - InterUnit G/L	USD	0.00	12,704,419.23
2340003 A/P Assoc Co - Savings Plan	USD	0.00	0.00
2340008 A/P Assoc Co - Dependent Care	USD	0.00	0.00
2340009 A/P Assoc Co-Stock Purch Plan	USD	0.00	0.00
2340011 A/P-Assc Co-AEPSC-Agent	USD	0.00	0.00
2340015 A/P-Assc Co-AEPSC-Trans Agmnt	USD	0.00	0.00
2340022 A/P Assoc Co-Employee Loan Cur	USD	0.00	0.00
2340023 A/P Assoc Co - Parking Rent	USD	0.00	0.00
2340027 A/P Assoc Co - Intercompany	USD	0.00	51,984.80
2340029 A/P Assoc Co - AEPSC Bills	USD	0.00	0.00
2340030 A/P Assoc Co - InterUnit A/P	USD	0.00	23,628.32
2340032 A/P Assoc Co - Multi Pmts	USD	0.00	12,994,718.05
2340035 Fleet - M4 - A/P	USD	0.00	900,184.69
2340036 A/P Assoc Co - Payroll Ded	USD	0.00	0.00
2340037 A/P Assoc-Global Borrowing Int	USD	0.00	0.00
2360001 Federal Income Tax	USD	2,212,679.17	0.00
236000100 Federal Income Tax	USD	0.00	0.00
236000101 Federal Income Tax	USD	0.00	0.00
236000102 Federal Income Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000190 Federal Income Tax	USD	0.00	0.00
236000198 Federal Income Tax	USD	0.00	0.00
236000200 State Income Taxes	USD	0.00	0.00
236000201 State Income Taxes	USD	0.00	0.00
236000202 State Income Taxes	USD	0.00	0.00
236000203 State Income Taxes	USD	0.00	0.00
236000204 State Income Taxes	USD	0.00	0.00
236000205 State Income Taxes	USD	0.00	0.00
236000206 State Income Taxes	USD	0.00	0.00
236000207 State Income Taxes	USD	0.00	0.00
236000208 State Income Taxes	USD	0.00	0.00
236000209 State Income Taxes	USD	0.00	0.00
236000210 State Income Taxes	USD	0.00	0.00
236000211 State Income Taxes	USD	0.00	0.00
236000212 State Income Taxes	USD	0.00	0.00
236000213 State Income Taxes	USD	0.00	193,556.28
236000214 State Income Taxes	USD	0.00	0.00
236000215 State Income Taxes	USD	0.00	0.00
236000216 State Income Taxes	USD	0.00	0.00
236000217 State Income Taxes	USD	124,411.27	0.00
236000218 State Income Taxes	USD	0.00	1,288,131.68
236000219 State Income Taxes	USD	0.00	1,199,978.67

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000220 State Income Taxes	USD	2,564,479.62	0.00
236000221 State Income Taxes	USD	0.00	25,829.68
236000299 State Income Taxes	USD	0.00	0.00
236000300 Local Income Tax	USD	915.40	0.00
236000301 Local Income Tax	USD	0.00	0.00
236000302 Local Income Tax	USD	0.00	0.00
236000303 Local Income Tax	USD	0.00	0.00
236000304 Local Income Tax	USD	0.00	0.00
236000306 Local Income Tax	USD	0.00	0.00
236000307 Local Income Tax	USD	0.00	0.00
236000308 Local Income Tax	USD	0.00	0.00
236000309 Local Income Tax	USD	0.00	0.00
236000310 Local Income Tax	USD	0.00	0.00
236000312 Local Income Tax	USD	0.00	0.00
236000314 Local Income Tax	USD	0.00	0.00
236000315 Local Income Tax	USD	0.00	0.00
236000316 Local Income Tax	USD	0.00	0.00
236000317 Local Income Tax	USD	0.00	30,930.86
236000318 Local Income Tax	USD	189,593.73	0.00
236000319 Local Income Tax	USD	581,821.85	0.00
236000320 Local Income Tax	USD	7,941.00	0.00
236000321 Local Income Tax	USD	0.00	19,799.68

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2360004 FICA	USD	0.00	1,760,442.58
2360005 Federal Unemployment Tax	USD	0.00	1,450.41
2360006 State Unemployment Tax	USD	0.00	6,796.90
23600601 State Unemployment Tax	USD	0.00	0.00
236000700 State Sales and Use Taxes	USD	0.00	0.00
236000701 State Sales and Use Taxes	USD	0.00	0.00
236000702 State Sales and Use Taxes	USD	0.00	0.00
236000703 State Sales and Use Taxes	USD	0.00	0.00
236000704 State Sales and Use Taxes	USD	0.00	0.00
236000705 State Sales and Use Taxes	USD	0.00	0.00
236000706 State Sales and Use Taxes	USD	0.00	0.00
236000707 State Sales and Use Taxes	USD	0.00	0.00
236000708 State Sales and Use Taxes	USD	0.00	0.00
236000709 State Sales and Use Taxes	USD	0.00	0.00
236000710 State Sales and Use Taxes	USD	0.00	0.00
236000711 State Sales and Use Taxes	USD	0.00	0.00
236000712 State Sales and Use Taxes	USD	0.00	0.00
236000713 State Sales and Use Taxes	USD	0.00	0.00
236000714 State Sales and Use Taxes	USD	0.00	0.00
236000715 State Sales and Use Taxes	USD	0.00	0.00
236000716 State Sales and Use Taxes	USD	0.00	0.00
236000717 State Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000718 State Sales and Use Taxes	USD	0.00	0.00
236000719 State Sales and Use Taxes	USD	0.00	0.00
236000720 State Sales and Use Taxes	USD	0.00	0.00
236000721 State Sales and Use Taxes	USD	0.00	1,185,875.36
236000798 State Sales and Use Taxes	USD	0.00	0.00
236000801 Real & Personal Property Taxes	USD	0.00	0.00
236000802 Real & Personal Property Taxes	USD	0.00	0.00
236000803 Real & Personal Property Taxes	USD	0.00	0.00
236000804 Real & Personal Property Taxes	USD	0.00	0.00
236000805 Real & Personal Property Taxes	USD	0.00	0.00
236000806 Real & Personal Property Taxes	USD	0.00	0.00
236000807 Real & Personal Property Taxes	USD	0.00	0.00
236000808 Real & Personal Property Taxes	USD	0.00	0.00
236000809 Real & Personal Property Taxes	USD	0.00	0.00
236000810 Real Personal Property Taxes	USD	0.00	0.00
236000811 Real Personal Property Taxes	USD	0.00	0.00
236000812 Real Personal Property Taxes	USD	0.00	0.00
236000813 Real Personal Property Taxes	USD	0.00	0.00
236000814 Real Personal Property Taxes	USD	0.00	0.00
236000815 Real Personal Property Taxes	USD	0.00	0.00
236000816 Real Personal Property Taxes	USD	0.00	0.00
236000817 Real Personal Property Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000818 Real Personal Property Taxes	USD	0.00	0.00
236000819 Real Personal Property Taxes	USD	0.00	0.00
236000820 Real Personal Property Taxes	USD	0.00	48,076.83
236000821 Real Personal Property Taxes	USD	0.00	2,012,621.88
236000904 Federal Excise Taxes	USD	0.00	0.00
236000906 Federal Excise Taxes	USD	0.00	0.00
236000907 Federal Excise Taxes	USD	0.00	0.00
236000908 Federal Excise Taxes	USD	0.00	0.00
236000909 Federal Excise Taxes	USD	0.00	0.00
236000910 Federal Excise Taxes	USD	0.00	0.00
236000911 Federal Excise Taxes	USD	0.00	0.00
236000912 Federal Excise Taxes	USD	0.00	0.00
236000913 Federal Excise Taxes	USD	0.00	0.00
236000914 Federal Excise Taxes	USD	0.00	0.00
236000915 Federal Excise Taxes	USD	0.00	0.00
236000916 Federal Excise Taxes	USD	0.00	0.00
236000917 Federal Excise Taxes	USD	0.00	0.00
236000918 Federal Excise Taxes	USD	0.00	0.00
236000919 Federal Excise Taxes	USD	0.00	0.00
236000920 Federal Excise Taxes	USD	0.00	0.00
236000921 Federal Excise Taxes	USD	574.24	0.00
236001200 State Franchise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001201 State Franchise Taxes	USD	0.00	0.00
236001202 State Franchise Taxes	USD	0.00	0.00
236001203 State Franchise Taxes	USD	0.00	0.00
236001204 State Franchise Taxes	USD	0.00	0.00
236001205 State Franchise Taxes	USD	0.00	0.00
236001206 State Franchise Taxes	USD	0.00	0.00
236001207 State Franchise Taxes	USD	0.00	0.00
236001208 State Franchise Taxes	USD	0.00	0.00
236001209 State Franchise Taxes	USD	0.00	0.00
236001210 State Franchise Taxes	USD	0.00	0.00
236001211 State Franchise Taxes	USD	0.00	0.00
236001212 State Franchise Taxes	USD	0.00	0.00
236001213 State Franchise Taxes	USD	0.00	21.69
236001214 State Franchise Taxes	USD	0.00	1,575.00
236001215 State Franchise Taxes	USD	0.00	0.00
236001216 State Franchise Taxes	USD	0.00	0.00
236001217 State Franchise Taxes	USD	5,643.00	0.00
236001218 State Franchise Taxes	USD	4,537.00	0.00
236001219 State Franchise Taxes	USD	5,663.00	0.00
236001220 State Franchise Taxes	USD	0.00	12,407.00
236001221 State Franchise Taxes	USD	0.00	20,400.00
236001295 State Franchise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001605 State Gross Receipts Tax	USD	0.00	0.00
236001606 State Gross Receipts Tax	USD	0.00	0.00
236001607 State Gross Receipts Tax	USD	0.00	0.00
236001608 State Gross Receipts Tax	USD	0.00	0.00
236001609 State Gross Receipts Tax	USD	0.00	0.00
236001610 State Gross Receipts Tax	USD	0.00	0.00
236001611 State Gross Receipts Tax	USD	0.00	0.00
236001612 State Gross Receipts Tax	USD	0.00	0.00
236001613 State Gross Receipts Tax	USD	0.00	0.00
236001614 State Gross Receipts Tax	USD	0.00	0.00
236001615 State Gross Receipts Tax	USD	0.00	0.00
236001616 State Gross Receipts Tax	USD	0.00	0.00
236001617 State Gross Receipts Tax	USD	0.00	0.00
236001618 State Gross Receipts Tax	USD	0.00	0.00
236001619 State Gross Receipts Tax	USD	0.00	0.00
236001620 State Gross Receipts Tax	USD	0.00	0.00
236001621 State Gross Receipts Tax	USD	0.00	2,400.00
236001705 Municipal License Fees Accrd	USD	0.00	0.00
236001706 Municipal License Fees Accrd	USD	0.00	0.00
236001707 Municipal License Fees Accrd	USD	0.00	0.00
236001712 Municipal License Fees Accrd	USD	0.00	0.00
236001713 Municipal License Fees Accrd	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001714 Municipal License Fees Accrd	USD	0.00	0.00
236001715 Municipal License Fees Accrd	USD	0.00	0.00
236001716 Municipal License Fees Accrd	USD	0.00	0.00
236001717 Municipal License Fees Accrd	USD	0.00	0.00
236001718 Municipal License Fees Accrd	USD	0.00	0.00
236001719 Municipal License Fees Accrd	USD	95.00	0.00
236001720 Municipal License Fees Accrd	USD	100.00	0.00
236001901 State Single Business Taxes	USD	0.00	0.00
236001902 State Single Business Taxes	USD	0.00	0.00
236001903 State Single Business Taxes	USD	0.00	0.00
236001904 State Single Business Taxes	USD	0.00	0.00
236001905 State Single Business Taxes	USD	0.00	0.00
236001906 State Single Business Taxes	USD	0.00	0.00
236001907 State Single Business Taxes	USD	0.00	0.00
236002001 State Public Service Com Tax	USD	0.00	0.00
236002011 State Public Service Com Tax	USD	0.00	0.00
236002012 State Public Service Com Tax	USD	0.00	0.00
236002100 State Foreign Corporation Tax	USD	0.00	0.00
236002199 State Foreign Corporation Tax	USD	0.00	0.00
236002201 State License/Registration Tax	USD	0.00	0.00
236002202 State License/Registration Tax	USD	0.00	0.00
236002203 State License/Registration Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002204 State License/Registration Tax	USD	0.00	0.00
236002205 State License/Registration Tax	USD	0.00	0.00
236002206 State License/Registration Tax	USD	0.00	0.00
236002207 State License/Registration Tax	USD	0.00	0.00
236002208 State License/Registration Tax	USD	0.00	0.00
236002209 State License/Registration Tax	USD	0.00	0.00
236002210 State License Registration Tax	USD	0.00	0.00
236002211 State License Registration Tax	USD	0.00	0.00
236002212 State License Registration Tax	USD	0.00	0.00
236002213 State License Registration Tax	USD	0.00	0.00
236002214 State License Registration Tax	USD	0.00	0.00
236002215 State License Registration Tax	USD	0.00	0.00
236002216 State License Registration Tax	USD	0.00	0.00
236002217 State License Registration Tax	USD	0.00	0.00
236002218 State License Registration Tax	USD	0.00	0.00
236002219 State License Registration Tax	USD	193.00	0.00
236002220 State License Registration Tax	USD	75.00	0.00
2360023 Employee Payroll Taxes	USD	0.00	0.00
236002301 Employee Payroll Taxes	USD	0.00	0.00
236002400 State Franchise Tax-Interco	USD	0.00	0.00
236002499 State Franchise Tax-Interco	USD	0.00	0.00
236003000 Misc State and Local Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003001 Misc State and Local Taxes	USD	0.00	0.00
236003002 Misc State and Local Taxes	USD	0.00	0.00
236003003 Misc State and Local Taxes	USD	0.00	0.00
236003004 Misc State and Local Taxes	USD	0.00	0.00
236003005 Misc State and Local Taxes	USD	0.00	0.00
236003006 Misc State and Local Taxes	USD	0.00	0.00
236003007 Misc State and Local Taxes	USD	0.00	0.00
236003010 Misc State and Local Taxes	USD	0.00	0.00
236003013 Misc State and Local Taxes	USD	0.00	0.00
236003100 Local Sales and Use Taxes	USD	0.00	0.00
236003300 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003301 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003302 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003303 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003304 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003305 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003306 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003308 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003311 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003312 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003313 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003314 Pers Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003315 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003316 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003319 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003320 Pers Prop Tax-Cap Leases	USD	0.00	8,062.56
236003321 Pers Prop Tax-Cap Leases	USD	0.00	159,744.19
236003502 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003503 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003504 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003505 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003508 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003509 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003510 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003511 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003512 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003513 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003514 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003515 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003516 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003517 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003518 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003519 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003520 Real Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003521 Real Prop Tax-Cap Leases	USD	0.00	187,825.00
2360037 FICA - Incentive accrual	USD	0.00	7,166,244.89
2360038 Reorg Payroll Tax Accrual	USD	0.00	3,159.02
236004112 State Minimum Tax	USD	0.00	0.00
2360070 State Sls and Use Tx-Spec Purp	USD	0.00	0.00
2360104 FICA - NON-CURRENT	USD	0.00	9,147,706.05
2360105 FICA - CARES ACT	USD	0.00	9,147,706.06
2360501 Fed Inc Tax-Short Term FIN48	USD	0.00	0.00
2360502 State Inc Tax-Short Term FIN48	USD	3,848.00	0.00
2360601 Fed Inc Tax-Long Term FIN48	USD	0.00	12,687,483.59
2360602 State Inc Tax-Long Term FIN48	USD	0.00	0.00
2360801 Federal Income Tax - IRS Audit	USD	0.00	0.00
2370003 Interest Accrued-Notes Pay	USD	0.00	0.00
2370009 Interest Accrued-Other	USD	0.00	0.00
2370010 Interest Accrued - Affiliated	USD	0.00	0.00
2370016 Interest Accrued - Tax	USD	0.00	0.00
2370048 Acrd Int.- FIT Reserve - LT	USD	0.00	340,702.00
2370348 Acrd Int. - SIT Reserve - LT	USD	0.00	0.00
2370448 Acrd Int. - SIT Reserve - ST	USD	243.00	0.00
2410001 Federal Income Tax Withheld	USD	0.00	0.00
2410002 State Income Tax Withheld	USD	0.00	0.00
2410003 Local Income Tax Withheld	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2410004 State Sales Tax Collected	USD	0.00	225.00
2410005 FICA Tax Withheld	USD	0.00	0.00
2410006 School District Tax Withheld	USD	0.00	0.00
2410012 Hypothetical Tax	USD	0.00	0.00
2420000 Misc Current & Accrued Liab	USD	0.00	206,000.00
2420001 P/R Ded - Charitable Contribut	USD	0.00	0.00
2420002 P/R Ded - Medical Insurance	USD	0.00	2,798,342.38
2420003 P/R Ded - Dental Insurance	USD	0.00	483,073.27
2420004 P/R Ded - Long Term Care	USD	0.00	0.00
2420005 P/R Ded - Parking Rent	USD	0.00	0.00
2420006 P/R Ded - Fitness Dues	USD	0.00	0.00
2420007 P/R Ded - Savings Plan	USD	0.00	0.00
2420009 Depend Care/Flex Medical Spend	USD	0.00	2,856,905.61
2420010 P/R Ded - Dependent Life Ins	USD	0.00	0.00
2420012 P/R Ded - Hyatt Legal Plan	USD	0.00	0.00
2420013 P/R Ded - LTD Ins Premiums	USD	0.00	21,476.82
2420014 P/R Ded - Savings Bonds	USD	0.00	0.00
2420015 P/R Ded - Union Dues	USD	0.00	0.00
2420016 P/R Ded-Crt Ordrr/Grnshmt/Tx Lv	USD	0.00	21.95
2420017 P/R Ded - AD&D and OAD&D Ins	USD	0.00	0.00
2420018 P/R Ded-Reg&Spec Life Ins Prem	USD	0.00	0.00
2420020 Vacation Pay - This Year	USD	0.00	27,563,671.04

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420021 Vacation Pay - Next Year	USD	0.00	46,003,580.92
2420022 P/R Ded - PAC	USD	0.00	0.00
2420026 MICP	USD	0.00	0.00
2420027 FAS 112 CURRENT LIAB	USD	0.00	5,143,704.89
2420028 ESP - Employer Contrib Accrued	USD	0.00	0.00
2420029 P/R Ded - HMO	USD	0.00	0.00
2420044 P/R Withholdings	USD	0.00	1,752,917.35
2420045 Other Employee Benefits	USD	0.00	0.00
2420046 FAS 158 SERP Payable - Current	USD	0.00	5,714,859.00
2420048 Company Incentive Plan	USD	0.00	0.00
2420049 P/R Ded - MetPay Insurance	USD	0.00	0.00
2420051 Non-Productive Payroll	USD	0.00	5,523,592.44
2420052 RSU Sec 16 Exec, Current	USD	0.00	0.00
2420053 Perf Share Incentive Plan	USD	0.00	0.00
2420054 Incentive Plan Adjustments	USD	0.00	0.00
2420055 NPIP	USD	0.00	0.00
2420056 CCT Incentive Plan	USD	0.00	0.00
2420057 Control Payroll Disburse Acct	USD	0.00	0.00
2420067 Insurance Claims Pending	USD	0.00	0.00
2420068 Current Liab - LSHW Act	USD	0.00	0.00
2420069 ProServ Org Incentive Plan	USD	0.00	0.00
2420070 P/R Ded - Salvation Army	USD	0.00	0.00

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<u>Account</u>		<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420071	P/R Ded - Vision Plan	USD	0.00	120,856.42
2420072	P/R - Payroll Adjustment	USD	0.00	68,657.36
2420076	P/R Savings Plan - Incentive	USD	0.00	4,295,065.45
2420081	Environmntl Remediation Accrua	USD	0.00	0.00
2420083	Active Med and Dental IBNR	USD	0.00	0.00
2420085	OH Growth Fund-Current	USD	0.00	0.00
2420086	Environ Remediation - SEMCO	USD	0.00	0.00
2420091	HSA - Employer Contribution	USD	0.00	0.00
2420199	Opower (HEM) Contract Cap-Curr	USD	0.00	2,759,135.15
2420365	MSOffice 365 Contract Cap-Curr	USD	0.00	7,028,208.00
2420420	Accr DefrComp Ben-CSW Legacy	USD	0.00	183,231.92
2420502	Injuries And Damages	USD	0.00	0.00
2420503	Worker's Comp Admin Fee	USD	0.00	4,148.45
2420504	Accrued Lease Expense	USD	166,037.20	0.00
2420505	Workers Comp NC Admin Fee	USD	0.00	38,365.98
2420511	Control Cash Disburse Account	USD	0.00	5,069,811.05
2420512	Unclaimed Funds	USD	0.00	567,855.34
2420515	Severance Accrual	USD	0.00	2,219,633.41
2420520	Accr Defer Compensation Ben	USD	0.00	0.00
2420532	Adm Liab-Cur-S/Ins-W/C	USD	0.00	115,264.02
2420554	P/R Ded - Stock Purchase Plan	USD	0.00	0.00
2420558	Admitted Liab NC-Self/Ins-W/C	USD	0.00	865,365.80

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420565 Expatriate Housing Allowance	USD	0.00	0.00
2420569 Self Ins Workers' Comp-Adm	USD	0.00	0.00
2420570 Employee Svings Plan-Sys-Accr	USD	0.00	0.00
2420587 Rent - J.E. Dolan Eng. Lab	USD	0.00	0.00
2420591 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059102 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059103 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059104 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059105 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059106 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059107 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059108 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059109 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059110 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059111 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059112 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059113 Muni BO Tax - Leased Equip	USD	0.00	0.00
2420592 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059201 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059202 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059203 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059204 Sales & Use Tax - Leased Equ	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059205 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059206 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059207 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059208 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059209 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059210 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059211 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059212 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059213 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059214 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059215 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059216 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059217 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059218 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059219 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059220 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059221 Sales Use Tax - Leased Equip	USD	0.00	33,929.85
2420598 Est Fin Cost - Sen Unsec Notes	USD	0.00	0.00
2420599 Expatriate Auto Allowance	USD	0.00	0.00
2420604 Energy Services ICP	USD	0.00	0.00
2420607 Incentive Plan Payments	USD	0.00	0.00
2420613 Public Liability Claim Deposit	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420615 Severance - Distribution	USD	0.00	0.00
2420618 Accrued Payroll	USD	0.00	29,853,425.05
2420619 Reclamation Res - Preexisting	USD	0.00	0.00
2420620 Energy Supply Non Gen ICP	USD	0.00	80,698.18
2420621 Energy Serv Phantom Equity Pln	USD	0.00	0.00
2420622 Nuclear Incentive Plan	USD	0.00	0.60
2420623 Distr, Cust Ops & Reg Svcs ICP	USD	0.00	60,331.38
2420624 Corp & Shrd Srv Incentive Plan	USD	0.00	61,402,198.81
2420626 Safety Focus Incentive Plan	USD	0.00	0.00
2420634 Sustnd Earngs Improv Severance	USD	0.00	0.00
2420635 Generation Incentive Plan	USD	0.00	13,112,836.44
2420640 Zimmer SCR - Cinergy Cnst Adv	USD	0.00	0.00
2420643 Accrued Audit Fees	USD	0.00	0.00
2420649 Reclamation Liability - Curr	USD	0.00	0.00
2420650 P/R Ded - Health Savings Acct	USD	0.00	1,800.00
2420651 Reorg Severance Accrual	USD	0.00	0.00
2420653 Reorg Misc HR Exp Accrual	USD	0.00	0.00
2420658 Accrued Prof. Tax Services	USD	0.00	0.00
2420660 AEP Transmission ICP	USD	0.00	35,729,992.07
2420669 Lease Rent Holidays	USD	0.00	0.00
2420689 Oracle Contract Cap - Curr	USD	0.00	8,078,774.23
2430001 Oblig Under Cap Leases - Curr	USD	0.00	15,343,135.44

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2430003 Accrued Cur Lease Oblig	USD	0.00	345,375.64
2430031 Oblig undr Oper Lease -Current	USD	0.00	17,013,274.27
2430033 Acrued Curent Oper Lease Oblig	USD	0.00	12,334.91
2520000 Customer Adv for Construction	USD	0.00	0.00
2530000 Other Deferred Credits	USD	0.00	0.00
2530007 Employee Related Contingencies	USD	0.00	0.00
2530012 Unclaim Chks - Ret to Gen Fd	USD	0.00	0.00
2530062 Gain on Sale/Leaseback Bldgs	USD	0.00	0.00
2530077 WT2 Lease	USD	0.00	0.00
2530101 MACSS Unidentified EDI Cash	USD	0.00	86,755.56
2530112 Other Deferred Credits-Curr	USD	0.00	2,101,197.77
2530175 Legal Contingencies	USD	0.00	0.00
2530189 Oracle Contract Cap - NonCurr	USD	0.00	0.00
2530199 Opower (HEM) Contrct Cap-NCurr	USD	0.00	5,518,270.30
2530365 MSOffice 365 Contrct Cap-NCurr	USD	0.00	22,500,720.00
2540000 Other Regulatory Liabilities	USD	0.00	0.00
2540006 SFAS 109 DFIT	USD	0.00	0.00
2540007 SFAS 109 Excess DFIT	USD	0.00	0.00
2543001 SFAS109 Flow Thru Def FIT Liab	USD	796.13	0.00
2543002 FAS 109 Flow Thru Deferred SIT	USD	2,973,950.57	0.00
2543220 Economic Development	USD	0.00	0.00
2544001 SFAS 109 Exces Deferred FIT	USD	0.00	16,203,395.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2550001 Accum Deferred ITC - Federal	USD	0.00	0.00
2820001 ADIT- Other Property - Federal	USD	0.00	0.00
2821001 Accum Defd FIT - Utility Prop	USD	0.00	82,870,695.59
2823001 Acc Dfrd FIT FAS 109 Flow Thru	USD	0.02	0.00
2824001 Acc Dfrd FIT - SFAS 109 Excess	USD	13,083,431.09	0.00
2830001 ADIT - Other - Federal	USD	0.00	0.00
2831001 Accum Deferred FIT - Other	USD	0.00	26,728,617.91
2832002 Acc Dfd SIT - Other Inc & Ded	USD	0.00	0.00
2833001 Acc Dfd FIT FAS 109 Flow Thru	USD	1,024,278.61	0.00
2833002 Acc Dfrd SIT FAS 109 Flow Thru	USD	0.00	0.00
2834001 Acc Defd FIT - SFAS 109 Excess	USD	0.00	602,692.05
4010001 Operation Exp - Nonassociated	USD	0.00	0.00
4020000 Maintenance Expense	USD	0.00	14,629.61
4030001 Depreciation Exp	USD	3,256,579.43	0.00
4030024 AEPSC Trans. Depreciation Exp.	USD	1,805,788.84	0.00
4040001 Amort. of Plant	USD	500,581.36	0.00
4081002 FICA	USD	49,684,456.36	0.00
4081003 Federal Unemployment Tax	USD	247,313.12	0.00
408100519 Real Personal Property Taxes	USD	20,344.58	0.00
408100520 Real Personal Property Taxes	USD	200,610.82	0.00
408100521 Real Personal Property Taxes	USD	2,022,381.00	0.00
408100620 State Gross Receipts Tax	USD	0.00	2,551.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
408100621 State Gross Receipts Tax	USD	7,957.00	0.00
4081007 State Unemployment Tax	USD	988,810.60	0.00
408100821 State Franchise Taxes	USD	40,500.00	0.00
408101421 Federal Excise Taxes	USD	586.90	0.00
408101920 State Sales and Use Taxes	USD	0.00	7,911.92
408101921 State Sales and Use Taxes	USD	12,235.45	0.00
408102721 Misc State and Local Taxes	USD	0.00	0.00
408102920 Real-Pers Prop Tax-Cap Leases	USD	10,582.94	0.00
408102921 Real-Pers Prop Tax-Cap Leases	USD	135,549.53	0.00
4091001 Income Taxes, UOI - Federal	USD	5,370,836.09	0.00
409100221 Income Taxes UOI - State	USD	25,829.68	0.00
409100321 Income Taxes UOI - Local	USD	19,799.68	0.00
4101001 Prov Def I/T Util Op Inc-Fed	USD	67,591,831.41	0.00
4101002 Prov Def I/T Util Op Inc-State	USD	6,246,498.96	0.00
4111001 Prv Def I/T-Cr Util Op Inc-Fed	USD	0.00	70,471,799.85
4111002 Prv Def I/T-Cr UtilOpInc-State	USD	0.00	6,171,877.36
4120001 Constructn Othr Svcs-Affil Cos	USD	616,379,894.21	0.00
4171001 Exp of NonUtil Oper - Nonassoc	USD	0.00	0.00
4171003 Operating Expense	USD	0.00	0.00
4171006 Outside Services - Other	USD	0.00	0.00
4171009 Office Supplies & Expense	USD	37,500.00	0.00
4171011 Membership Dues	USD	0.00	0.00

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4180002 Non-Oprating Rntal Inc-Oper	USD	37,063.90	0.00
4180003 Non-Oprating Rntal Inc-Maint	USD	16,044.32	0.00
4180004 Non-Oprating Rntal Inc-Rntal	USD	50.00	0.00
4190002 Int & Dividend Inc - Nonassoc	USD	0.00	857.71
4190005 Interest Income - Assoc CBP	USD	11,610.19	0.00
4210001 Misc Non-Operating Inc-Assoc	USD	0.00	172,750.15
4210002 Misc Non-Op Inc-NonAsc-Rents	USD	0.00	23,725.36
4210007 Misc Non-Op Inc - NonAsc - Oth	USD	0.00	98,950.02
4210009 Misc Non-Op Exp - NonAssoc	USD	392,459.24	0.00
4261000 Donations	USD	372,899.00	0.00
4263001 Penalties	USD	24,008.88	0.00
4264000 Civic and Political Activity	USD	4,004,995.66	0.00
4264001 Non-deduct Lobbying per IRS	USD	281,990.00	0.00
4265002 Other Deductions - Nonassoc	USD	1,392,676.24	0.00
4265004 Social & Service Club Dues	USD	401,295.06	0.00
4265007 Regulatory Expenses	USD	231,695.00	0.00
4265034 Transaction Costs	USD	1,308.93	0.00
4300003 Int to Assoc Co - CBP	USD	1,259,488.29	0.00
4310001 Other Interest Expense	USD	490,368.94	0.00
4310007 Lines Of Credit	USD	40,939.71	0.00
4310022 Interest Expense - Federal Tax	USD	0.00	0.00
4310023 Interest Expense - State Tax	USD	2,820.77	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4320000 Allw Brrwed Fnds Used Cnstr-Cr	USD	726.03	0.00
4560041 Miscellaneous Revenue-NonAffil	USD	0.00	0.00
4571001 Service Rev - Direct Affil	USD	0.00	1,269,136,508.65
4572001 Service Rev-Indirect Cost-Affi	USD	0.00	251,702,054.08
4573001 Compensation for Capital-Affil	USD	0.00	4,804,266.93
4581001 Service Rev-Direct Costs-NAC	USD	0.00	3,658,127.87
4582001 Service Rev-Indirect Cost-NAC	USD	0.00	365,388.42
5000000 Oper Supervision & Engineering	USD	31,957,211.46	0.00
5000002 Dresden Oper Supervision & Eng	USD	49.28	0.00
5010000 Fuel	USD	2,586,630.86	0.00
5010028 Gypsum Sales Proceeds	USD	0.00	4,236.16
5020000 Steam Expenses	USD	34,209.75	0.00
5020001 Lime Expense	USD	24,995.20	0.00
5020002 Urea Expense	USD	29,395.01	0.00
5020003 Trona Expense	USD	28,641.25	0.00
5020004 Lime-Related Expenses	USD	52,347.15	0.00
5020007 Lime Hydrate Expense	USD	29,337.68	0.00
5020008 Activated Carbon	USD	76,856.09	0.00
5020013 Anhydrous Ammonia Expense	USD	31,975.34	0.00
5020014 Calcium Bromide Expense	USD	5,529.52	0.00
5020025 Steam Exp Environmental	USD	4,202.61	0.00
5020028 Sodium Bicarbonate Expense	USD	36,526.68	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5050000 Electric Expenses	USD	4,661.46	0.00
5060000 Misc Steam Power Expenses	USD	0.00	161,310.12
5060011 BSRR O/U Recovery-Oper Costs	USD	2,684.74	0.00
5060025 Misc Stm Pwr Exp Environmental	USD	4,684.51	0.00
5070000 Rents	USD	4,767.49	0.00
5100000 Maint Supv & Engineering	USD	1,225,403.55	0.00
5110000 Maintenance of Structures	USD	527,551.93	0.00
5120000 Maintenance of Boiler Plant	USD	4,091,569.30	0.00
5120025 Maint of Blr Plt Environmental	USD	12,557.81	0.00
5130000 Maintenance of Electric Plant	USD	4,120,712.28	0.00
5140000 Maintenance of Misc Steam Plt	USD	1,126,888.31	0.00
5170000 Oper Supervision & Engineering	USD	2,879.74	0.00
5200000 Steam Expenses	USD	196.50	0.00
5240000 Misc Nuclear Power Expenses	USD	171,560.97	0.00
5240007 Industrial Security	USD	0.00	4.59
5280000 Maint Supv & Engineering	USD	37,967.00	0.00
5300000 Maint of Reactor Plant Equip	USD	660,488.81	0.00
5310000 Maintenance of Electric Plant	USD	74,608.81	0.00
5320009 Security Equipment	USD	351.34	0.00
5350000 Oper Supervision & Engineering	USD	1,035,720.30	0.00
5370000 Hydraulic Expenses	USD	59,646.86	0.00
5370001 Fish & Wildlife Facilities	USD	14,000.44	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5370002 Recreation Facilities	USD	86,547.20	0.00
5380000 Electric Expenses	USD	276,840.73	0.00
5390000 Misc Hydr Power Generation Exp	USD	1,579,619.90	0.00
5390001 Misc Hydr Pwr - Envir Poll Cnt	USD	23,672.97	0.00
5410000 Maint Supv & Engineering	USD	205,868.70	0.00
5420000 Maintenance of Structures	USD	354,306.98	0.00
5430000 Maint Rsrvoirs,Dams&Wtrways	USD	254,681.39	0.00
5440000 Maintenance of Electric Plant	USD	399,740.92	0.00
5450000 Maint of Misc Hydraulic Plant	USD	11,708.10	0.00
5450001 Maint Hydr Plt-Fish&Wildlfe Fa	USD	301.47	0.00
5450002 Maint of Misc Hydr Plt-Rec Fac	USD	18,156.27	0.00
5460000 Oper Supervision & Engineering	USD	55,569.21	0.00
5470004 Fuel - Gas Turb - Purch / Hand	USD	25,013.61	0.00
5480000 Generation Expenses	USD	21,661.18	0.00
5490000 Misc Other Pwer Generation Exp	USD	91,991.06	0.00
5500005 Lease Expense - Wind Leases	USD	5,046.61	0.00
5520001 Maint of Struct - Gas Turbine	USD	57.80	0.00
5530000 Maintenance of Generating Plt	USD	3,880.30	0.00
5530001 Maint of Gen Plant - Gas Turb	USD	44,286.02	0.00
5560000 Sys Control & Load Dispatching	USD	4,159,375.38	0.00
5570000 Other Expenses	USD	13,910,453.95	0.00
5570020 MATL-COMPUTER HARDWARE	USD	114.13	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5570021 MATL-CONSUMABLES	USD	10,577.59	0.00
5600000 Oper Supervision & Engineering	USD	69,508,949.41	0.00
5612000 Load Dispatch-Mntr&Op TransSys	USD	6,901,590.13	0.00
5613000 Load Dispatch-Trans Srvc&Sched	USD	0.00	24,011.90
5614005 ERCOT Admin-SSC&DS	USD	93,854.88	0.00
5615000 Reliability,Plng&Stds Develop	USD	3,229,972.09	0.00
5620001 Station Expenses - Nonassoc	USD	2,371,572.32	0.00
5621001 Oper of Energy Storage Equip	USD	27,329.00	0.00
5630000 Overhead Line Expenses	USD	673,766.63	0.00
5640000 Underground Line Expenses	USD	134.38	0.00
5650002 Transmsn Elec by Others-NAC	USD	1,193.24	0.00
5660000 Misc Transmission Expenses	USD	14,768,195.42	0.00
5670001 Rents - Nonassociated	USD	5,733.64	0.00
5680000 Maint Supv & Engineering	USD	317,627.26	0.00
5690000 Maintenance of Structures	USD	131,019.90	0.00
5691000 Maint of Computer Hardware	USD	348,343.41	0.00
5692000 Maint of Computer Software	USD	1,337,634.65	0.00
5700000 Maint of Station Equipment	USD	9,171,784.80	0.00
5710000 Maintenance of Overhead Lines	USD	5,569,348.33	0.00
5720000 Maint of Underground Lines	USD	371,222.47	0.00
5730000 Maint of Misc Trnsmssion Plt	USD	392,480.46	0.00
5800000 Oper Supervision & Engineering	USD	7,702,582.36	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5810000 Load Dispatching	USD	917.37	0.00
5820000 Station Expenses	USD	3,335,965.11	0.00
5830000 Overhead Line Expenses	USD	3,827.25	0.00
5840000 Underground Line Expenses	USD	673,661.43	0.00
5850000 Street Lighting & Signal Sys E	USD	6,942.02	0.00
5860000 Meter Expenses	USD	1,397,782.24	0.00
5870000 Customer Installations Exp	USD	10.50	0.00
5880000 Miscellaneous Distribution Exp	USD	8,245,922.31	0.00
5900000 Maint Supv & Engineering	USD	156,018.71	0.00
5910000 Maintenance of Structures	USD	68,480.27	0.00
5920000 Maint of Station Equipment	USD	4,383,350.66	0.00
5930000 Maintenance of Overhead Lines	USD	1,151,599.11	0.00
5940000 Maint of Underground Lines	USD	2,173.29	0.00
5950000 Maint of Lne Trnf,Rglators&Dvi	USD	203.70	0.00
5960000 Maint of Strt Lghtng & Sgnal S	USD	619.24	0.00
5970000 Maintenance of Meters	USD	2,577.01	0.00
5980000 Maint of Misc Distribution Plt	USD	24,311.86	0.00
9010000 Supervision - Customer Accts	USD	423,230.50	0.00
9020000 Meter Reading Expenses	USD	432,001.68	0.00
9020002 Meter Reading - Regular	USD	4,972.57	0.00
9020003 Meter Reading - Large Power	USD	622,283.58	0.00
9030000 Cust Records & Collection Exp	USD	8,622,751.84	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9030001 Customer Orders & Inquiries	USD	31,872,427.29	0.00
9030002 Manual Billing	USD	493,726.25	0.00
9030003 Postage - Customer Bills	USD	294,711.69	0.00
9030004 Cashiering	USD	576,550.62	0.00
9030005 Collection Agents Fees & Exp	USD	268,950.41	0.00
9030006 Credit & Oth Collection Activi	USD	4,979,630.66	0.00
9030007 Collectors	USD	2,660,283.51	0.00
9030009 Data Processing	USD	103,587.25	0.00
9040007 Uncoll Accts - Misc Receivable	USD	12,840.00	0.00
9050000 Misc Customer Accounts Exp	USD	159,225.95	0.00
9070000 Supervision - Customer Service	USD	925,210.86	0.00
9080000 Customer Assistance Expenses	USD	291,742.05	0.00
9080004 Cust Assistnce Exp - DSM - Ind	USD	510.28	0.00
9080009 Cust Assistance Expense - DSM	USD	21,151.28	0.00
9100000 Misc Cust Svc&Informational Ex	USD	710,428.19	0.00
9100001 Misc Cust Svc & Info Exp - RCS	USD	32,886.98	0.00
9120000 Demonstrating & Selling Exp	USD	621,673.40	0.00
9120001 Demo & Selling Exp - Res	USD	1,858.22	0.00
9120003 Demo & Selling Exp - Area Dev	USD	212.93	0.00
9200000 Administrative & Gen Salaries	USD	197,023,099.55	0.00
9210001 Off Supl & Exp - Nonassociated	USD	17,249,922.88	0.00
9210002 Off Supl & Exp - Associated	USD	1,314,498.50	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9210003 Office Supplies & Exp - Trnsf	USD	186.22	0.00
9210004 Office Utilites	USD	1,813,800.33	0.00
9210005 Cellular Phones and Pagers	USD	104.30	0.00
9210006 O&M Reconciliation	USD	0.00	0.00
9210020 EMP RECOG - Over 100 Dollars	USD	190.66	0.00
9210021 EMP TRAVEL - Airfare	USD	4,097.86	0.00
9210022 MEALS & ENT-100 Pct DEDUCTIBLE	USD	4,109.13	0.00
9210023 EMP TRAVEL-MILEAGE	USD	836.66	0.00
9210024 EMP TRAVEL-PARKING	USD	386.12	0.00
9210025 MEALS & ENT-50 Pct DEDUCTIBLE	USD	37.79	0.00
9210026 EMP TRAVEL-CAR RENTAL	USD	168.88	0.00
9210027 EMP TRAVEL-TAXI AND SHUTTLE	USD	169.20	0.00
9210028 EMP TRAVEL-HOTEL & LODGING	USD	6,327.10	0.00
9210030 EMP TRAVEL-OTHER	USD	2,289.95	0.00
9210031 SAFETY EQUIPMENT AND SUPPLIES	USD	5,929.69	0.00
9210032 FUEL	USD	30.00	0.00
9210033 FOOD SERVICE-CATERING	USD	518.00	0.00
9210034 In-House Training & Seminars	USD	1,756.77	0.00
9210037 OEM/TECHNICAL TRAINING	USD	375.63	0.00
9210038 SAFETY EQUIP CALIB & TESTING	USD	0.00	0.00
9210040 DUES-BUSINESS/PROFESSIONAL	USD	1,709.21	0.00
9220000 Administrative Exp Trnsf - Cr	USD	15.98	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9220002 Admin Exp Trnsf Const-Mngerial	USD	0.00	0.00
9220005 Overhead Loadings	USD	7,101,629.23	0.00
9230001 Outside Svcs Empl - Nonassoc	USD	62,242,659.29	0.00
9230003 AEPSC Billed to Client Co	USD	0.00	2,612,858.11
9230024 SRV-MAIL/MESSENGER-POSTAGE	USD	40.84	0.00
9230025 SRV-CONSULTING	USD	6,000.00	0.00
9230026 SRV-VEHICLE REPAIR & MAINTENAN	USD	83.81	0.00
9230031 SRV-OUTSIDE SERVICES (TECH)	USD	315.40	0.00
9230034 SRV-SOFTWARE LICENSING	USD	1,472.51	0.00
9230038 SRV-ENVIRONMENTAL	USD	51.38	0.00
9240000 Property Insurance	USD	147,859.80	0.00
9250000 Injuries and Damages	USD	373,385.88	0.00
9250001 Safety Dinners and Awards	USD	1,092.66	0.00
9250002 Emp Accident Prvntion-Adm Exp	USD	217,112.85	0.00
9250006 Wrkrs Cmpnstn Pre&Slf Ins Prv	USD	1,077,270.69	0.00
9250007 Prsnal Injries&Prop Dmage-Pub	USD	8,329.28	0.00
9260000 Employee Pensions & Benefits	USD	26,343.48	0.00
9260001 Edit & Print Empl Pub-Salaries	USD	11,592.57	0.00
9260002 Pension & Group Ins Admin	USD	328,394.52	0.00
9260003 Pension Plan	USD	45,298,562.25	0.00
9260004 Group Life Insurance Premiums	USD	2,525,472.58	0.00
9260005 Group Medical Ins Premiums	USD	67,300,229.08	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9260007 Group L-T Disability Ins Prem	USD	1,643,995.35	0.00
9260008 Umbrella Trust Expense	USD	0.00	12,579,043.97
9260009 Group Dental Insurance Prem	USD	2,512,895.72	0.00
9260010 Training Administration Exp	USD	311,920.46	0.00
9260012 Employee Activities	USD	1,065,476.60	0.00
9260014 Educational Assistance Pmts	USD	1,010,107.31	0.00
9260019 Employee Benefit Exp - COLI	USD	0.00	0.00
9260021 Postretirement Benefits - OPEB	USD	2,786,828.89	0.00
9260026 Savings Plan Administration	USD	19,934.72	0.00
9260027 Savings Plan Contributions	USD	29,674,606.32	0.00
9260036 Deferred Compensation	USD	1,163,664.73	0.00
9260037 Supplemental Pension	USD	1,050,464.98	0.00
9260040 SFAS 112 Postemployment Benef	USD	637,635.00	0.00
9260042 SERP Pension - Non-Service	USD	3,328,213.34	0.00
9260043 OPEB - Non-Service	USD	0.00	32,673,429.11
9260051 Frg Ben Loading - Grp Ins	USD	100.00	0.00
9260062 Pension Plan - Non-Service	USD	14,090,533.80	0.00
9280000 Regulatory Commission Exp	USD	40,956.18	0.00
9280001 Regulatory Commission Exp-Adm	USD	0.00	51.11
9280002 Regulatory Commission Exp-Case	USD	12,019,494.37	0.00
9280005 Reg Com Exp-FERC Trans Cases	USD	465,580.40	0.00
9301000 General Advertising Expenses	USD	6,000.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9301001 Newspaper Advertising Space	USD	425.73	0.00
9301010 Publicity	USD	1,042.33	0.00
9301012 Public Opinion Surveys	USD	145,886.60	0.00
9301014 Video Communications	USD	2,316.25	0.00
9301015 Other Corporate Comm Exp	USD	9,738.64	0.00
9302000 Misc General Expenses	USD	2,913,401.86	0.00
9302003 Corporate & Fiscal Expenses	USD	2,772,492.93	0.00
9302004 Research, Develop&Demonstr Exp	USD	6,091.42	0.00
9302007 Assoc Business Development Exp	USD	2,298,784.72	0.00
9302017 SellingPrice Normalization Exp	USD	0.00	4.04
9302458 AEPSC Non Affiliated expenses	USD	3,341,505.33	0.00
9310000 Rents	USD	65,207.97	0.00
9310001 Rents - Real Property	USD	11,151,674.36	0.00
9310002 Rents - Personal Property	USD	7,411,467.74	0.00
9310003 Rents - Real Property - Assoc	USD	37,466,440.28	0.00
9310004 Rents - Personal Prop - Assoc	USD	24,677.18	0.00
9310005 Int on Regulated Fin Leases	USD	1,449,885.03	0.00
9350000 Maintenance of General Plant	USD	516,029.58	0.00
9350001 Maint of Structures - Owned	USD	6,257,216.92	0.00
9350002 Maint of Structures - Leased	USD	563,841.54	0.00
9350003 Maint of Prprty Held Fture Use	USD	1,337.67	0.00
9350012 Maint of Data Equipment	USD	2,159,742.16	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9350013 Maint of Cmmncation Eq-Unall	USD	17,212,632.26	0.00
9350015 Maint of Office Furniture & Eq	USD	53,069,888.94	0.00
9350016 Maintenance of Video Equipment	USD	0.00	53.74
9350017 Maint of Misc General Property	USD	78,650.32	0.00
9350019 Maint of Gen Plant-SCADA Equ	USD	56,119.87	0.00
9350024 Maint of DA-AMI Comm Equip	USD	86,303.00	0.00
BD0001 Budget Use Only - O&M	USD	0.00	0.00
BD0011 Budget Use Only - Depreciation	USD	0.00	0.00
Total for Ledger	USD	3,874,498,708.16	3,874,498,708.16

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1010001 Plant in Service	USD	294,086,873.01	0.00
1010005 Impaired Plant - Held For Sale	USD	0.00	0.00
1010007 Plant In Service-IMPco-SBSMPP	USD	0.00	0.00
1011001 Capital Leases	USD	117,530,159.81	0.00
1011006 Prov-Leased Assets	USD	0.00	48,667,320.90
1011012 Accrued Capital Leases	USD	1,826,540.30	0.00
1011031 Operating Lease	USD	147,552,605.89	0.00
1011032 Accrued Operating Leases	USD	30,308.90	0.00
1011034 Operating Leases - Gen & Misc	USD	76.49	0.00
1011036 Prov - Operating Lease Assets	USD	0.00	35,190,116.96
1011039 Prov-Operating Lease -Gen&Misc	USD	0.00	0.00
1020001 Plant Purchd or Sold	USD	0.00	0.00
1030001 Experimental Plant in Service	USD	0.00	0.00
1050001 Held For Fut Use	USD	0.00	0.00
1050002 Held For Fut Use-Transmissn	USD	0.00	0.00
1050003 Held For Fut Use-Distribution	USD	0.00	0.00
1060001 Const Not Classifd	USD	6,894,769.16	0.00
1060002 Const Not Classifd-Transmissn	USD	0.00	0.00
1060003 Const Not Classifd-Distributio	USD	0.00	0.00
1060004 Const Not Classifd-Gen&Misc	USD	0.00	0.00
1070000 Construction Work In Progress	USD	0.00	0.00
1070001 CWIP - Project	USD	11,107,483.01	0.00
1070005 CWIP - Fuel Support Groups	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1070007 Cloud Implementation Costs	USD	0.00	0.00
1070910 Capitalized Softwr Bill Step 1	USD	0.00	0.00
1070920 Capitalized Softwr Bill Step 2	USD	0.00	0.00
1070930 Cloud Implmntatn Costs-Step 1	USD	0.00	0.00
1080000 Accum Prov for Deprec of Plant	USD	0.00	0.00
1080001 A/P for Deprec of Plt	USD	0.00	135,638,917.08
1080005 RWIP - Project Detail	USD	532,934.02	0.00
1110001 A/P for Amort of Plt	USD	0.00	6,575,272.99
1160020 Trans Costs - SERP	USD	0.00	0.00
1160021 Distr Costs - SERP	USD	0.00	0.00
1160022 Gen Costs - SERP	USD	0.00	0.00
1201000 Nuclr Fuel in Proc of Refinmnt	USD	0.00	0.00
1206000 Nuclear Fuel Under Cap Leases	USD	0.00	0.00
1210000 Nonutility Property	USD	0.00	0.00
1210001 Nonutility Property - Owned	USD	0.00	0.00
1220000 Depr & Amort of Nonutil Prop	USD	0.00	0.00
1220001 Depr&Amrt of Nonutl Prop-Ownd	USD	0.00	0.00
1220003 Depr&Amrt of Nonutl Prop-WIP	USD	0.00	0.00
1240000 Other Investments	USD	0.00	0.00
1240002 Oth Investments-Nonassociated	USD	0.00	0.00
1240005 Spec Allowance Inv NOx	USD	0.00	0.00
1240006 Other Investments - COLI	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1240007	USD	18,649,354.15	0.00
1240008	USD	238,173,177.25	0.00
1240010	USD	0.00	0.00
1240013	USD	0.00	0.00
1240025	USD	0.00	0.00
1240048	USD	114,927.27	0.00
1240053	USD	23,631.06	0.00
1240054	USD	4,865,811.71	0.00
1280007	USD	284,789,710.94	0.00
1280008	USD	0.00	0.00
1310000	USD	7,400,286.32	0.00
1340000	USD	0.00	0.00
1340004	USD	0.00	0.00
1340008	USD	0.00	0.00
1340053	USD	817,314.92	0.00
1350000	USD	13,041,651.58	0.00
1350001	USD	0.00	0.00
1350002	USD	0.00	0.00
1350003	USD	0.00	0.00
1350004	USD	0.00	0.00
1350009	USD	0.00	0.00
1410000	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1410002 P/R Ded - Misc Loan Repayments	USD	0.00	0.00
1420001 Customer A/R - Electric	USD	0.00	0.00
1420002 Customer A/R - PIP Plan	USD	0.00	0.00
1420003 Customer A/R - CMP	USD	0.00	0.00
1420004 Customer A/R - RIF Plan	USD	0.00	0.00
1420005 Employee Loans - Current	USD	0.00	0.00
1420006 A/R-Customer Assistance	USD	0.00	0.00
1420011 A/R - Retail Cust Rents	USD	0.00	0.00
1420032 Emergency Asst St Fund (EASST)	USD	0.00	0.00
1420056 AEP Energy Unapplied Cash	USD	0.00	0.00
1420101 Other Accounts Rec - Cust	USD	0.00	0.00
1420102 AR Peoplesoft Billing - Cust	USD	1,387,982.83	0.00
1430001 Other Accounts Rec-Regular	USD	0.00	0.00
1430002 Allowances	USD	0.00	0.00
1430004 Insurance	USD	0.00	0.00
1430018 Survivor Benefit Plan Premiums	USD	0.00	0.00
1430022 2001 Employee Biweekly Pay Cnv	USD	902,389.25	0.00
1430023 A/R PeopleSoft Billing System	USD	0.00	0.00
1430036 Acct. Rec. - Miscellaneous	USD	0.00	0.00
1430071 A/R Non Assoc Co - AEPSC Bills	USD	407,650.35	0.00
1430080 Jointly Owned Unit O&M Billing	USD	0.00	0.00
1430081 Damage Recovery - Third Party	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1430083 Damage Recovery Offset Demand	USD	22.02	0.00
1430089 A/R - Benefits Billing	USD	0.00	0.00
1430101 Other Accounts Rec - Misc	USD	0.00	0.00
1430102 AR Peoplesoft Billing - Misc	USD	1,157,362.40	0.00
1430103 AR Long-Term-Miscellaneous	USD	0.00	0.00
1440002 Uncoll Accts-Other Receivables	USD	0.00	1,140.60
1450000 Corp Borrow Prg (NR-Assoc)	USD	0.00	0.00
1460000 Accts Rec from Assoc Cos	USD	0.00	0.00
1460001 A/R Assoc Co - InterUnit G/L	USD	34,552,262.28	0.00
1460006 A/R Assoc Co - Intercompany	USD	39.76	0.00
1460007 A/R Assoc Co - OAR System	USD	0.00	0.00
1460008 A/R Assoc Co - AEPSC Bills	USD	165,565,292.35	0.00
1460009 A/R Assoc Co - InterUnit A/P	USD	661,721.27	0.00
1460011 A/R Assoc Co - Multi Pmts	USD	2,002.49	0.00
1460012 A/R Assoc-PCRB Interest	USD	0.00	0.00
1460016 A/R-Assoc Co - Dependent Care	USD	0.00	0.00
1460017 A/R-Assoc Co-Stock Purch Plan	USD	0.00	0.00
1460019 A/R-Assoc Co-AEPSC-Agent	USD	0.00	0.00
1460025 Fleet - M4 - A/R	USD	1,797,284.25	0.00
1460036 A/R Assoc Co - Payroll Ded	USD	0.00	0.00
1460041 A/R Assoc Co - Non-InterUnit GL	USD	0.00	0.00
1460054 JV-Acct Rec.-Assoc-NonAffil	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1510001 Fuel Stock - Coal	USD	0.00	0.00
1510004 Coal In Transit - Terminal	USD	0.00	0.00
1510017 Lignite Inv on Hand Inc Transp	USD	0.00	0.00
1520000 Fuel Stock Exp Undistributed	USD	0.00	0.00
1540001 M&S - Regular	USD	0.00	0.00
1540004 M&S - Exempt Material	USD	0.00	0.00
1540014 Indus Direct Charge Clearing	USD	0.00	0.00
1540018 M&S Inventory - Lease Equip	USD	0.00	0.00
1540019 M&S Validation Error Correctns	USD	0.00	0.00
1560000 Other Materials & Supplies	USD	0.00	0.00
1581001 NOx Allowance Inventory	USD	0.00	0.00
1630000 Stores Expense Undistributed	USD	0.00	0.00
1630001 Stores Exp - T&D Centrl Wrhse	USD	0.00	0.00
1630002 Strs Exp-Ft Wayne Centrl Wrhse	USD	0.00	0.00
1630003 Strs Exp-Roanoke Centrl Wrhse	USD	0.00	0.00
1630004 Strs Exp-T&D Satellite Storerm	USD	0.00	0.00
1630005 Stores Exp - Rockport Plant	USD	0.00	0.00
1630006 Stores Exp - Amos Plant	USD	0.00	0.00
1630007 Stores Exp - Clinch River Plan	USD	0.00	0.00
1630008 Stores Exp - Glen Lyn Plant	USD	0.00	0.00
1630009 Stores Exp - Kanawha River Plt	USD	0.00	0.00
1630010 Stores Exp - Mountaineer Plt	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630011 Stores Exp - Sporn Plant	USD	0.00	0.00
1630013 Stores Exp - Conesville Plant	USD	0.00	0.00
1630014 Stores Exp - Picway Plant	USD	0.00	0.00
1630017 Stores Exp - Tanners Creek Plt	USD	0.00	0.00
1630018 Stores Exp - Cook Nuclear Plan	USD	0.00	0.00
1630019 Stores Exp - Big Sandy Plant	USD	0.00	0.00
1630020 Stores Exp - Cardinal Plant	USD	0.00	0.00
1630021 Stores Exp - Gavin Plant	USD	0.00	0.00
1630022 Stores Exp - Kammer Plant	USD	0.00	0.00
1630023 Stores Exp - Mitchell Plant	USD	0.00	0.00
1630024 Stores Exp - Muskingum River	USD	0.00	0.00
1630026 Stores Exp - Cook Coal Term	USD	0.00	0.00
1630027 Stores Exp - Waterford Plant	USD	0.00	0.00
1630029 Stores Exp - Fossil & Hydro	USD	0.00	0.00
1630031 Stores Exp - T&D General	USD	0.00	0.00
1630032 Stores Exp - Power Gen General	USD	0.00	0.00
1630033 Stores Exp - All Busin Units	USD	0.00	0.00
1630035 Coleto Creek Power Station	USD	0.00	0.00
1630036 E.S. Joslin Power Station	USD	0.00	0.00
1630043 Comanche Station	USD	0.00	0.00
1630044 Northeast Station - 1 & 2	USD	0.00	0.00
1630045 Northeast Station - 3 & 4	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630046 Riverside Station	USD	0.00	0.00
1630047 Southwest Station	USD	0.00	0.00
1630048 Tulsa Power Station	USD	0.00	0.00
1630049 Weleetka Power Station	USD	0.00	0.00
1630050 Alliance Railcar Repair Fac	USD	0.00	0.00
1630053 Arsenal Hill Power Plant	USD	0.00	0.00
1630054 Central Maintenance Facility	USD	0.00	0.00
1630055 Flint Creek Power Plant	USD	0.00	0.00
1630056 Knox Lee Power Plant	USD	0.00	0.00
1630057 Lieberman Power Plant	USD	0.00	0.00
1630058 Lone Star Power Plant #1	USD	0.00	0.00
1630059 Pirkey Power Plant	USD	0.00	0.00
1630060 Wilkes Power Plant	USD	0.00	0.00
1630061 Welsh Power Plant	USD	0.00	0.00
1630062 Fort Phantom Power Station	USD	0.00	0.00
1630063 Oak Creek Power Station	USD	0.00	0.00
1630064 Oklaunion Power Station	USD	0.00	0.00
1630065 Paint Creek Power Station	USD	0.00	0.00
1630066 Rio Pecos Power Station	USD	0.00	0.00
1630069 San Angelo Power Station	USD	0.00	0.00
1630070 Stores Exp - Houston Pipe Line	USD	0.00	0.00
1630071 Stores Exp - Conesville Prep	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630089 Stores Exp - Shrevprt Chem Lab	USD	0.00	0.00
1630091 Stores Exp - Central Mach Shop	USD	0.00	0.00
1630109 Strs Exp - ACCT-COUNT-ADJ	USD	0.00	0.00
1630110 Strs Exp - ACCT-FRT-EXPENSE	USD	0.00	0.00
1630112 Strs Exp - PRICE VARIANCE	USD	0.00	0.00
1630120 Strs Exp - Kingsville	USD	0.00	0.00
1630121 Strs Exp - Tulsa	USD	0.00	0.00
1630122 Strs Exp - Longview	USD	0.00	0.00
1630125 Stores - Contract & Labor Svcs	USD	0.00	0.00
1630126 Strs Exp - Transf Poly PH Pad	USD	0.00	0.00
1630136 Str Exp - Marmet Hydro	USD	0.00	0.00
1630137 Str Exp - London Hydro	USD	0.00	0.00
1630139 Str Exp - Smith Mountain Hydro	USD	0.00	0.00
1630140 Str Exp - Claytor Hydro	USD	0.00	0.00
1630152 Str Exp - Racine Hydro	USD	0.00	0.00
1630155 Stores Exp - Ceredo Plant	USD	0.00	0.00
1630156 Stores Exp - Darby Plant	USD	0.00	0.00
1630157 Stores Exp - Mattison Plant	USD	0.00	0.00
1630158 Stores Exp-Lawrenceburg Plant	USD	0.00	0.00
1630159 Stores Expense - Turk Plant	USD	0.00	0.00
1630160 Stores Expense - Dresden Plant	USD	0.00	0.00
1630164 Stores Exp-Maverick Wind Farm	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630165 Stores Exp-Traverse Wind Farm	USD	0.00	0.00
1630166 Stores Exp-Sundance Wind Farm	USD	0.00	0.00
1630999 Cash Discount Allocation Only	USD	0.00	0.00
1650001 Prepaid Insurance	USD	676,510.85	0.00
1650004 Prepaid Interest	USD	0.00	0.00
1650005 Prepaid Employee Benefits	USD	0.00	0.00
1650006 Other Prepayments	USD	37,984,783.57	0.00
1650007 Corporate Owned Life Insurance	USD	0.00	0.00
1650010 Prepaid Pension Benefits	USD	144,050,579.80	0.00
165001203 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001204 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001205 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001206 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001207 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001212 Prepaid Use Taxes	USD	0.00	0.00
165001218 Prepaid Use Taxes	USD	0.00	0.00
165001219 Prepaid Use Taxes	USD	0.00	0.00
165001220 Prepaid Use Taxes	USD	0.00	0.00
165001221 Prepaid Use Taxes	USD	1,521,166.43	0.00
1650014 FAS 158 Qual Contra Asset	USD	0.00	144,050,579.80
1650021 Prepaid Insurance - EIS	USD	72,615.56	0.00
1650023 Prepaid Lease	USD	153,322.82	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1650030 Other Prepayments - Long Term	USD	10,771,906.33	0.00
1650035 PRW Without MED-D Benefits	USD	197,640,303.94	0.00
1650036 PRW for Med-D Benefits	USD	0.00	0.00
1650037 FAS158 Contra-PRW Exclud Med-D	USD	0.00	197,640,303.94
1710000 Interest&Dividends Receivable	USD	0.00	0.00
1710002 Int & Div Receivable - Affil	USD	0.00	0.00
1740000 Misc Current & Accrued Assets	USD	0.00	0.00
1740012 Pension Plan	USD	0.00	0.00
1810002 Unamort Debt Exp - Inst Pur Cn	USD	0.00	0.00
1810003 Unamort Debt Exp Notes Payable	USD	0.00	0.00
1810006 Unamort Debt Exp - Sr Unsec Nt	USD	0.00	0.00
1823000 Other Regulatory Assets	USD	0.00	0.00
1823080 Deregulation Consumer Educat	USD	0.00	0.00
1823082 Deregulation Implementation	USD	0.00	0.00
1823083 Transition Regulatory Assets	USD	0.00	0.00
1823108 Reg Asset - Rate Case Expenses	USD	0.00	0.00
1823120 Other PJM Integration	USD	0.00	0.00
1823152 Unrecovered Fuel Cost - WV	USD	0.00	0.00
1823157 Interstate Project 765kv Line	USD	0.00	0.00
1823165 REG ASSET FAS 158 QUAL PLAN	USD	401,579,228.00	0.00
1823166 REG ASSET FAS 158 OPEB PLAN	USD	0.00	87,149,407.00
1823167 REG Asset FAS 158 SERP Plan	USD	27,450,208.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1823175 TCC RC Exp-CTC-Docket 32758	USD	0.00	0.00
1823186 ADVANCED METERING SYSTEM-AMS	USD	0.00	0.00
1823301 SFAS 109 Flow Thru Defd FIT	USD	0.22	0.00
1823302 SFAS 109 Flow Thru Defrd SIT	USD	0.00	0.00
1823359 SWEPco Transmission Recovery	USD	0.00	0.00
1823500 Mon Power Integration Cost	USD	0.00	0.00
1830000 Prelimin Surv&Investgtn Chrgs	USD	0.00	0.00
1830001 Interstate Project 765 kv Line	USD	0.00	0.00
1840000 Clearing Accounts	USD	0.00	0.00
1840001 Bldg Servcs Oper Exp-Clearing	USD	0.00	0.00
1840002 Accounts Pay Adj - Clearing	USD	0.00	0.00
1840003 Procurement Card - Clearing	USD	0.00	0.00
1840004 Undistributed Payroll-Clearing	USD	0.00	0.00
1840005 Non-Product Payroll - Clearing	USD	0.00	0.00
1840006 Telephone Expense - Clearing	USD	0.00	0.00
1840007 Transfer of Funds - Clearing	USD	0.00	0.00
1840019 CMS & CMF - Clearing Activity	USD	0.00	0.00
1840020 Simulator Learning Center-Clrg	USD	0.00	0.00
1840021 STAR T&E Card - Clearing	USD	0.00	0.00
1840025 Aviation - Clearing	USD	0.00	0.00
1840026 Oth Accts Rec - Cash Clearing	USD	0.00	0.00
1840027 Oth Accts Rec - A/R Clearing	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840028 Non T/L Payroll-Clearing	USD	0.00	0.00
1840029 Transp-Assigned Vehicles	USD	0.00	0.00
1840030 Transportation-Other	USD	0.00	0.00
1840031 Affil Transactions-Cash Clrng	USD	0.00	0.00
1840032 Machine Shop - Non Affiliated	USD	0.00	0.00
1840033 Alliance Rail Car - OH	USD	0.00	0.00
1840034 CMS - Job Loaded Overheads	USD	0.00	0.00
1840035 IT Oper Company (OPCO) Clearng	USD	0.00	0.00
1840036 Benefit Payments Clearing	USD	0.00	0.00
1840040 Undist Labor Fringe Benefit Clr	USD	0.00	0.00
1840041 Undist Incentive Frg Ben Clr	USD	0.00	0.00
1840043 Treasury Clearing	USD	0.00	0.00
1840045 Veh Clr - Conversion Use Only	USD	0.00	0.00
1840046 PeopleSoft Treasury Wire Paymt	USD	185.45	0.00
1840047 Pension Benefit Clearing	USD	0.00	0.00
1840048 FIT Payment Clearing	USD	0.00	0.00
1840049 Simulator Learning Cntr-Nonaff	USD	0.00	0.00
1840050 AEP CREDIT Clr Acct	USD	0.00	0.00
1840052 System Sales Agent Clearing	USD	0.00	0.00
1840054 Insurance Clearing	USD	0.00	0.00
1840057 Cell Phone/Pager - Clearing	USD	0.00	0.00
1840058 Severance Clearing	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840059 NTL Payroll Clearing-Non Labor	USD	0.00	0.00
1840061 Labor Clearing Allocation	USD	0.00	0.00
1840062 AEPSC Coal Lab Clearing	USD	0.00	0.00
1840063 Corporate Charge Card Clearing	USD	0.00	0.00
1840065 GE - Waterford - Clearing	USD	0.00	0.00
1840066 PPE / Safety Equipment	USD	0.00	0.00
1850000 Temporary Facilities	USD	0.00	0.00
1860000 MDD-Internal Billing Only	USD	0.00	0.00
1860001 Allowances	USD	0.00	0.00
1860002 Deferred Expenses	USD	1,854.67	0.00
1860003 Deferred Property Taxes	USD	0.00	0.00
186000300 Deferred Property Taxes	USD	0.00	0.00
186000302 Deferred Property Taxes	USD	0.00	0.00
186000305 Deferred Property Taxes	USD	0.00	0.00
186000306 Deferred Property Taxes	USD	0.00	0.00
186000307 Deferred Property Taxes	USD	0.00	0.00
186000308 Deferred Property Taxes	USD	0.00	0.00
186000314 Deferred Property Taxes	USD	0.00	0.00
186000316 Deferred Property Taxes	USD	0.00	0.00
186000317 Deferred Property Taxes	USD	0.00	0.00
186000318 Deferred Property Taxes	USD	0.00	0.00
186000319 Deferred Property Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186000320 Deferred Property Taxes	USD	0.00	0.00
186000321 Deferred Property Taxes	USD	73,810.00	0.00
1860004 Billings - B Projects	USD	0.00	0.00
1860005 Unidentified Cash Receipts	USD	234,094.08	0.00
1860007 Billings and Deferred Projects	USD	0.00	0.00
1860015 Billings Paid Union Benefits	USD	0.00	0.00
1860016 Supplemental Pension Agree	USD	0.00	0.00
1860033 Cook Coal Terminal-Oper Exp	USD	0.00	0.00
1860042 Exp Issue/Reaq Bonds & Stk	USD	0.00	0.00
1860063 Muskingum Fuel Trans Costs	USD	0.00	0.00
1860071 Ovhd Rate Over/Under Applied	USD	0.00	0.00
1860073 Deferred Merger Severance Exp	USD	0.00	0.00
1860074 Merger Severance Offsets	USD	0.00	0.00
1860075 SCBS Unbilled Revenues	USD	0.00	0.00
1860076 Deferred Merger Relocation Exp	USD	0.00	0.00
1860078 Incentive Expense-EVP Summary	USD	0.00	0.00
1860079 Incentive Expense - Offset	USD	0.00	0.00
186008102 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008103 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008108 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008109 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008110 Defd Property Tax - Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186008111 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008112 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008113 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008114 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008116 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008117 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008118 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008119 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008120 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008121 Defd Property Tax - Cap Lease	USD	31,650.00	0.00
1860082 Deferred Recruiting Expenses	USD	0.00	0.00
1860085 BridgeCo TO Funding	USD	0.00	0.00
1860091 BridgeCo RTO Deferred Exp	USD	0.00	0.00
1860092 Compatible Unit/Wrk 2k Sys Clr	USD	0.00	0.00
1860094 Labor Accruals - Bal Sheet	USD	0.00	0.00
1860096 PJM Payments	USD	0.00	0.00
1860098 AEPSC Labor Accruals-O&M	USD	0.00	0.00
1860103 P/R Ded - Merchandise Loans	USD	0.00	0.00
1860104 P/R Ded - Parking Rent	USD	0.00	0.00
1860110 AEP Branding	USD	0.00	0.00
1860113 Joint Fuel Project	USD	0.00	0.00
1860114 ABD Major Construction Work	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860116 PJM Integration	USD	0.00	0.00
1860117 Billings - IPP Projects	USD	0.00	0.00
1860121 Synfuel Project	USD	0.00	0.00
1860123 SSA Over Under Applied S/A/P	USD	0.00	0.00
1860124 SSA Over Under Applied SC & FO	USD	0.00	0.00
1860125 SSA Over Under Applied RE&WPS	USD	0.00	0.00
1860126 SSA Over Under Applied HR	USD	0.00	0.00
1860127 SSA Over Under Applied IT	USD	0.00	0.00
1860128 SLA Over Under Applied SC	USD	0.00	0.00
1860129 SLA Over Under Applied TC	USD	0.00	0.00
1860130 SSA Over Under Applied OC	USD	0.00	0.00
1860134 Ohio Rate Stabilization Costs	USD	0.00	0.00
1860140 New IGCC Generation Plant-East	USD	0.00	0.00
1860141 New Generation Plant-West	USD	0.00	0.00
1860146 Transition Services HPL/ETP	USD	0.00	0.00
1860147 New Generation Plant - East	USD	0.00	0.00
1860148 New Service Territory	USD	0.00	0.00
1860150 Deferred Rate Case Expense	USD	0.00	0.00
1860151 Transmission JV Deferred Costs	USD	0.00	0.00
1860153 Unamortized Credit Line Fees	USD	0.00	0.00
1860156 Sabine Mine Rusk Preparation	USD	0.00	0.00
1860159 Rolls Royce Accumulated Billing	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860160	USD	0.00	0.00
1860166	USD	379,190.44	0.00
1860167	USD	0.00	0.00
1860168	USD	0.00	0.00
1860173	USD	0.00	0.00
1860176	USD	0.00	109,251.54
1860177	USD	0.00	0.00
1860179	USD	0.00	0.00
1860180	USD	0.00	0.00
1860181	USD	0.00	0.00
1860186	USD	0.00	0.00
1860187	USD	167,050.20	0.00
1860188	USD	57,355.30	0.00
1860999	USD	0.00	0.00
1880000	USD	0.00	0.00
1890003	USD	0.00	0.00
1900001	USD	0.00	0.00
1901001	USD	97,007,663.74	0.00
1901002	USD	1,409,543.03	0.00
1902001	USD	0.00	0.01
1903001	USD	0.00	347,709.21
1903002	USD	0.00	1,655,757.34

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1904001 Accum Dfd FIT - FAS 109 Excess	USD	3,695,145.43	0.00
1906001 Accum Deferred FIT-TBBS	USD	1,144,463.46	0.00
2010001 Common Stock Issued-Affiliated	USD	0.00	1,350,000.00
2110000 Miscellaneous Paid-In Capital	USD	0.00	7,052,115.96
2110007 OCI -Minimum Pension Liability	USD	0.00	0.00
2110009 MPIC - restricted stock units	USD	0.00	0.00
2110010 MPIC Stock Based Comp Units	USD	0.00	0.00
2160001 Unapprp Retnd Erngs-Unrstrictd	USD	0.00	0.00
2210001 First Mortgage Bonds	USD	0.00	0.00
2230500 Advances from Assoc Co-Current	USD	0.00	0.00
2240003 Notes	USD	0.00	0.00
2240103 Notes Payable - Affiliated	USD	0.00	0.00
2240503 Notes - Current Portion	USD	0.00	0.00
2240603 Notes - Affiliated - Current	USD	0.00	0.00
2270001 Obligatns Undr Cap Lse-Noncurr	USD	0.00	53,751,672.20
2270003 Accrued Noncur Lease Oblig	USD	0.00	1,465,442.86
2270031 Oblig undr Oper Lease-Non Curr	USD	0.00	98,078,557.12
2270033 Acrued Noncur Oper Lease Oblig	USD	0.00	24,327.22
2282003 Accm Prv I/D - Worker's Com	USD	0.00	91,706.32
2283000 Accm Prv for Pensions&Benefits	USD	0.00	32,457,117.74
2283001 Deferred Compensation Plan	USD	0.00	0.00
2283002 Supplemental Savings Plan	USD	0.00	50,640,752.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2283003 SFAS 106 Post Retirement Benef	USD	0.00	0.00
2283005 SFAS 112 Postemployment Benef	USD	0.00	10,509,223.11
2283006 SFAS 87 - Pensions	USD	0.00	0.00
2283007 Perf Share Incentive Plan	USD	0.00	0.00
2283009 Nuclear Deferred Compenstion	USD	0.00	0.00
2283010 UMWA Comb Trust Fut Liab	USD	0.00	0.00
2283011 Energy Serv 2005 Phantom Plan	USD	0.00	0.00
2283012 Incntv Comp Adj - Defd Awards	USD	0.00	0.00
2283013 Incentive Comp Deferral Plan	USD	0.00	36,159,535.19
2283014 MICP and SOIP Deferred Awards	USD	0.00	0.00
2283015 FAS 158 SERP Payable Long Term	USD	0.00	20,852,739.00
2283016 FAS 158 Qual Payable Long Term	USD	0.00	257,528,648.20
2283024 DefrComp Plan-CSW Legacy	USD	0.00	833,532.90
2284016 Mine Closure Costs	USD	0.00	0.00
2284085 OH Growth Fund-NonCurrent	USD	0.00	0.00
2320001 Accounts Payable - Regular	USD	0.00	66,754,204.71
2320002 Unvouchered Invoices	USD	0.00	51,675,348.45
2320003 Retention	USD	0.00	1,535,273.62
2320004 Accrued Payroll	USD	0.00	0.00
2320008 Miscellaneous Liabilities	USD	0.00	0.00
2320011 Uninvoiced Fuel	USD	0.00	0.00
2320052 Accounts Payable - Purch Power	USD	0.00	0.00

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<u>Account</u>		<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2320066	A/P - OPEN ACCESS TRANS EXP	USD	0.00	0.00
2320069	Producer Payments	USD	0.00	0.00
2320074	A/P - FTL - SWITCH Rentals	USD	0.00	0.00
2320076	Corporate Credit Card Liab	USD	0.00	609,696.49
2320077	INDUS Unvouchered Liabilities	USD	0.00	9,459,228.11
2320080	Non PS Accounts Payable	USD	0.00	0.00
2330000	Corp Borrow Program (NP-Assoc)	USD	0.00	425,808,253.13
2340001	A/P Assoc Co - InterUnit G/L	USD	0.00	23,489,121.52
2340003	A/P Assoc Co - Savings Plan	USD	0.00	0.00
2340008	A/P Assoc Co - Dependent Care	USD	0.00	0.00
2340009	A/P Assoc Co-Stock Purch Plan	USD	0.00	0.00
2340011	A/P-Assc Co-AEPSC-Agent	USD	0.00	0.00
2340015	A/P-Assc Co-AEPSC-Trans Agmnt	USD	0.00	0.00
2340022	A/P Assoc Co-Employee Loan Cur	USD	0.00	0.00
2340023	A/P Assoc Co - Parking Rent	USD	0.00	0.00
2340027	A/P Assoc Co - Intercompany	USD	0.00	136,767.53
2340029	A/P Assoc Co - AEPSC Bills	USD	0.00	674,165.53
2340030	A/P Assoc Co - InterUnit A/P	USD	0.00	10,706.44
2340032	A/P Assoc Co - Multi Pmts	USD	0.00	2,694,044.86
2340035	Fleet - M4 - A/P	USD	0.00	0.00
2340036	A/P Assoc Co - Payroll Ded	USD	0.00	0.00
2340037	A/P Assoc-Global Borrowing Int	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2360001 Federal Income Tax	USD	0.00	8,041,851.31
236000100 Federal Income Tax	USD	0.00	0.00
236000101 Federal Income Tax	USD	0.00	0.00
236000102 Federal Income Tax	USD	0.00	0.00
236000190 Federal Income Tax	USD	0.00	0.00
236000198 Federal Income Tax	USD	0.00	0.00
236000200 State Income Taxes	USD	0.00	0.00
236000201 State Income Taxes	USD	0.00	0.00
236000202 State Income Taxes	USD	0.00	0.00
236000203 State Income Taxes	USD	0.00	0.00
236000204 State Income Taxes	USD	0.00	0.00
236000205 State Income Taxes	USD	0.00	0.00
236000206 State Income Taxes	USD	0.00	0.00
236000207 State Income Taxes	USD	0.00	0.00
236000208 State Income Taxes	USD	0.00	0.00
236000209 State Income Taxes	USD	0.00	0.00
236000210 State Income Taxes	USD	0.00	1,080.76
236000211 State Income Taxes	USD	0.00	0.00
236000212 State Income Taxes	USD	0.00	0.00
236000213 State Income Taxes	USD	0.00	193,556.28
236000214 State Income Taxes	USD	0.00	0.00
236000215 State Income Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000216 State Income Taxes	USD	0.00	0.00
236000217 State Income Taxes	USD	124,411.27	0.00
236000218 State Income Taxes	USD	0.00	1,288,131.68
236000219 State Income Taxes	USD	0.00	1,199,978.67
236000220 State Income Taxes	USD	2,564,479.62	0.00
236000221 State Income Taxes	USD	0.00	192,683.98
236000299 State Income Taxes	USD	0.00	0.00
236000300 Local Income Tax	USD	915.40	0.00
236000301 Local Income Tax	USD	0.00	0.00
236000302 Local Income Tax	USD	0.00	0.00
236000303 Local Income Tax	USD	0.00	0.00
236000304 Local Income Tax	USD	0.00	0.00
236000306 Local Income Tax	USD	0.00	0.00
236000307 Local Income Tax	USD	0.00	0.00
236000308 Local Income Tax	USD	0.00	0.00
236000309 Local Income Tax	USD	0.00	0.00
236000310 Local Income Tax	USD	0.00	0.00
236000312 Local Income Tax	USD	0.00	0.00
236000314 Local Income Tax	USD	0.00	0.00
236000315 Local Income Tax	USD	0.00	0.00
236000316 Local Income Tax	USD	0.00	0.00
236000317 Local Income Tax	USD	0.00	30,930.86

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000318 Local Income Tax	USD	189,593.73	0.00
236000319 Local Income Tax	USD	581,821.85	0.00
236000320 Local Income Tax	USD	7,941.00	0.00
236000321 Local Income Tax	USD	0.00	174,313.65
2360004 FICA	USD	0.00	956,806.27
2360005 Federal Unemployment Tax	USD	0.00	67,721.45
2360006 State Unemployment Tax	USD	0.00	479,817.69
236000601 State Unemployment Tax	USD	0.00	0.00
236000700 State Sales and Use Taxes	USD	0.00	0.00
236000701 State Sales and Use Taxes	USD	0.00	0.00
236000702 State Sales and Use Taxes	USD	0.00	0.00
236000703 State Sales and Use Taxes	USD	0.00	0.00
236000704 State Sales and Use Taxes	USD	0.00	0.00
236000705 State Sales and Use Taxes	USD	0.00	0.00
236000706 State Sales and Use Taxes	USD	0.00	0.00
236000707 State Sales and Use Taxes	USD	0.00	0.00
236000708 State Sales and Use Taxes	USD	0.00	0.00
236000709 State Sales and Use Taxes	USD	0.00	0.00
236000710 State Sales and Use Taxes	USD	0.00	0.00
236000711 State Sales and Use Taxes	USD	0.00	0.00
236000712 State Sales and Use Taxes	USD	0.00	0.00
236000713 State Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000714 State Sales and Use Taxes	USD	0.00	0.00
236000715 State Sales and Use Taxes	USD	0.00	0.00
236000716 State Sales and Use Taxes	USD	0.00	0.00
236000717 State Sales and Use Taxes	USD	0.00	0.00
236000718 State Sales and Use Taxes	USD	0.00	0.00
236000719 State Sales and Use Taxes	USD	0.00	0.00
236000720 State Sales and Use Taxes	USD	0.00	0.00
236000721 State Sales and Use Taxes	USD	0.00	2,534,941.68
236000798 State Sales and Use Taxes	USD	0.00	0.00
236000801 Real & Personal Property Taxes	USD	0.00	0.00
236000802 Real & Personal Property Taxes	USD	0.00	0.00
236000803 Real & Personal Property Taxes	USD	0.00	0.00
236000804 Real & Personal Property Taxes	USD	0.00	0.00
236000805 Real & Personal Property Taxes	USD	0.00	0.00
236000806 Real & Personal Property Taxes	USD	0.00	0.00
236000807 Real & Personal Property Taxes	USD	0.00	0.00
236000808 Real & Personal Property Taxes	USD	0.00	0.00
236000809 Real & Personal Property Taxes	USD	0.00	0.00
236000810 Real Personal Property Taxes	USD	0.00	0.00
236000811 Real Personal Property Taxes	USD	0.00	0.00
236000812 Real Personal Property Taxes	USD	0.00	0.00
236000813 Real Personal Property Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000814 Real Personal Property Taxes	USD	0.00	0.00
236000815 Real Personal Property Taxes	USD	0.00	0.00
236000816 Real Personal Property Taxes	USD	0.00	0.00
236000817 Real Personal Property Taxes	USD	0.00	0.00
236000818 Real Personal Property Taxes	USD	0.00	0.00
236000819 Real Personal Property Taxes	USD	0.00	0.00
236000820 Real Personal Property Taxes	USD	0.00	48,076.83
236000821 Real Personal Property Taxes	USD	0.00	2,107,519.15
236000904 Federal Excise Taxes	USD	0.00	0.00
236000906 Federal Excise Taxes	USD	0.00	0.00
236000907 Federal Excise Taxes	USD	0.00	0.00
236000908 Federal Excise Taxes	USD	0.00	0.00
236000909 Federal Excise Taxes	USD	0.00	0.00
236000910 Federal Excise Taxes	USD	0.00	0.00
236000911 Federal Excise Taxes	USD	0.00	0.00
236000912 Federal Excise Taxes	USD	0.00	0.00
236000913 Federal Excise Taxes	USD	0.00	0.00
236000914 Federal Excise Taxes	USD	0.00	0.00
236000915 Federal Excise Taxes	USD	0.00	0.00
236000916 Federal Excise Taxes	USD	0.00	0.00
236000917 Federal Excise Taxes	USD	0.00	0.00
236000918 Federal Excise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000919 Federal Excise Taxes	USD	0.00	0.00
236000920 Federal Excise Taxes	USD	0.00	0.00
236000921 Federal Excise Taxes	USD	574.24	0.00
236001200 State Franchise Taxes	USD	0.00	0.00
236001201 State Franchise Taxes	USD	0.00	0.00
236001202 State Franchise Taxes	USD	0.00	0.00
236001203 State Franchise Taxes	USD	0.00	0.00
236001204 State Franchise Taxes	USD	0.00	0.00
236001205 State Franchise Taxes	USD	0.00	0.00
236001206 State Franchise Taxes	USD	0.00	0.00
236001207 State Franchise Taxes	USD	0.00	0.00
236001208 State Franchise Taxes	USD	0.00	0.00
236001209 State Franchise Taxes	USD	0.00	0.00
236001210 State Franchise Taxes	USD	0.00	0.00
236001211 State Franchise Taxes	USD	0.00	0.00
236001212 State Franchise Taxes	USD	0.00	0.00
236001213 State Franchise Taxes	USD	0.00	21.69
236001214 State Franchise Taxes	USD	0.00	1,575.00
236001215 State Franchise Taxes	USD	0.00	0.00
236001216 State Franchise Taxes	USD	0.00	0.00
236001217 State Franchise Taxes	USD	5,643.00	0.00
236001218 State Franchise Taxes	USD	4,537.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001219 State Franchise Taxes	USD	5,663.00	0.00
236001220 State Franchise Taxes	USD	0.00	13,180.00
236001221 State Franchise Taxes	USD	0.00	18,069.00
236001295 State Franchise Taxes	USD	0.00	0.00
236001605 State Gross Receipts Tax	USD	0.00	0.00
236001606 State Gross Receipts Tax	USD	0.00	0.00
236001607 State Gross Receipts Tax	USD	0.00	0.00
236001608 State Gross Receipts Tax	USD	0.00	0.00
236001609 State Gross Receipts Tax	USD	0.00	0.00
236001610 State Gross Receipts Tax	USD	0.00	0.00
236001611 State Gross Receipts Tax	USD	0.00	0.00
236001612 State Gross Receipts Tax	USD	0.00	0.00
236001613 State Gross Receipts Tax	USD	0.00	0.00
236001614 State Gross Receipts Tax	USD	0.00	0.00
236001615 State Gross Receipts Tax	USD	0.00	0.00
236001616 State Gross Receipts Tax	USD	0.00	0.00
236001617 State Gross Receipts Tax	USD	0.00	0.00
236001618 State Gross Receipts Tax	USD	0.00	0.00
236001619 State Gross Receipts Tax	USD	0.00	0.00
236001620 State Gross Receipts Tax	USD	0.00	0.00
236001621 State Gross Receipts Tax	USD	0.00	3,600.00
236001705 Municipal License Fees Accrd	USD	0.00	0.00

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236001706 Municipal License Fees Accrd	USD	0.00	0.00
236001707 Municipal License Fees Accrd	USD	0.00	0.00
236001712 Municipal License Fees Accrd	USD	0.00	0.00
236001713 Municipal License Fees Accrd	USD	0.00	0.00
236001714 Municipal License Fees Accrd	USD	0.00	0.00
236001715 Municipal License Fees Accrd	USD	0.00	0.00
236001716 Municipal License Fees Accrd	USD	0.00	0.00
236001717 Municipal License Fees Accrd	USD	0.00	0.00
236001718 Municipal License Fees Accrd	USD	0.00	0.00
236001719 Municipal License Fees Accrd	USD	95.00	0.00
236001720 Municipal License Fees Accrd	USD	100.00	0.00
236001901 State Single Business Taxes	USD	0.00	0.00
236001902 State Single Business Taxes	USD	0.00	0.00
236001903 State Single Business Taxes	USD	0.00	0.00
236001904 State Single Business Taxes	USD	0.00	0.00
236001905 State Single Business Taxes	USD	0.00	0.00
236001906 State Single Business Taxes	USD	0.00	0.00
236001907 State Single Business Taxes	USD	0.00	0.00
236002001 State Public Service Com Tax	USD	0.00	0.00
236002011 State Public Service Com Tax	USD	0.00	0.00
236002012 State Public Service Com Tax	USD	0.00	0.00
236002100 State Foreign Corporation Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002199 State Foreign Corporation Tax	USD	0.00	0.00
236002201 State License/Registration Tax	USD	0.00	0.00
236002202 State License/Registration Tax	USD	0.00	0.00
236002203 State License/Registration Tax	USD	0.00	0.00
236002204 State License/Registration Tax	USD	0.00	0.00
236002205 State License/Registration Tax	USD	0.00	0.00
236002206 State License/Registration Tax	USD	0.00	0.00
236002207 State License/Registration Tax	USD	0.00	0.00
236002208 State License/Registration Tax	USD	0.00	0.00
236002209 State License/Registration Tax	USD	0.00	0.00
236002210 State License Registration Tax	USD	0.00	0.00
236002211 State License Registration Tax	USD	0.00	0.00
236002212 State License Registration Tax	USD	0.00	0.00
236002213 State License Registration Tax	USD	0.00	0.00
236002214 State License Registration Tax	USD	0.00	0.00
236002215 State License Registration Tax	USD	0.00	0.00
236002216 State License Registration Tax	USD	0.00	0.00
236002217 State License Registration Tax	USD	0.00	0.00
236002218 State License Registration Tax	USD	0.00	0.00
236002219 State License Registration Tax	USD	193.00	0.00
236002220 State License Registration Tax	USD	75.00	0.00
2360023 Employee Payroll Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002301 Employee Payroll Taxes	USD	0.00	0.00
236002400 State Franchise Tax-Interco	USD	0.00	0.00
236002499 State Franchise Tax-Interco	USD	0.00	0.00
236003000 Misc State and Local Taxes	USD	0.00	0.00
236003001 Misc State and Local Taxes	USD	0.00	0.00
236003002 Misc State and Local Taxes	USD	0.00	0.00
236003003 Misc State and Local Taxes	USD	0.00	0.00
236003004 Misc State and Local Taxes	USD	0.00	0.00
236003005 Misc State and Local Taxes	USD	0.00	0.00
236003006 Misc State and Local Taxes	USD	0.00	0.00
236003007 Misc State and Local Taxes	USD	0.00	0.00
236003010 Misc State and Local Taxes	USD	0.00	0.00
236003013 Misc State and Local Taxes	USD	0.00	0.00
236003100 Local Sales and Use Taxes	USD	0.00	0.00
236003300 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003301 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003302 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003303 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003304 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003305 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003306 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003308 Pers Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003311 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003312 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003313 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003314 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003315 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003316 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003319 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003320 Pers Prop Tax-Cap Leases	USD	0.00	11,030.15
236003321 Pers Prop Tax-Cap Leases	USD	0.00	159,744.19
236003502 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003503 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003504 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003505 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003508 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003509 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003510 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003511 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003512 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003513 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003514 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003515 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003516 Real Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003517 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003518 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003519 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003520 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003521 Real Prop Tax-Cap Leases	USD	0.00	204,895.00
2360037 FICA - Incentive accrual	USD	0.00	8,271,949.76
2360038 Reorg Payroll Tax Accrual	USD	0.00	3,159.02
236004112 State Minimum Tax	USD	0.00	0.00
2360070 State Sls and Use Tx-Spec Purp	USD	0.00	0.00
2360104 FICA - NON-CURRENT	USD	0.00	0.00
2360105 FICA - CARES ACT	USD	0.00	10,426,774.24
2360501 Fed Inc Tax-Short Term FIN48	USD	0.00	0.00
2360502 State Inc Tax-Short Term FIN48	USD	3,848.00	0.00
2360601 Fed Inc Tax-Long Term FIN48	USD	0.00	12,527,413.03
2360602 State Inc Tax-Long Term FIN48	USD	0.00	0.00
2360801 Federal Income Tax - IRS Audit	USD	0.00	0.00
2370003 Interest Accrued-Notes Pay	USD	0.00	0.00
2370009 Interest Accrued-Other	USD	0.00	0.00
2370010 Interest Accrued - Affiliated	USD	0.00	0.00
2370016 Interest Accrued - Tax	USD	0.00	0.00
2370048 Acrd Int.- FIT Reserve - LT	USD	0.00	0.00
2370348 Acrd Int. - SIT Reserve - LT	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2370448 Acrd Int. - SIT Reserve - ST	USD	243.00	0.00
2410001 Federal Income Tax Withheld	USD	0.00	0.00
2410002 State Income Tax Withheld	USD	0.00	0.00
2410003 Local Income Tax Withheld	USD	0.00	42.99
2410004 State Sales Tax Collected	USD	0.00	0.00
2410005 FICA Tax Withheld	USD	0.00	0.00
2410006 School District Tax Withheld	USD	0.00	0.00
2410012 Hypothetical Tax	USD	0.00	0.00
2420000 Misc Current & Accrued Liab	USD	0.00	206,000.00
2420001 P/R Ded - Charitable Contribut	USD	0.00	0.00
2420002 P/R Ded - Medical Insurance	USD	0.00	2,794,071.90
2420003 P/R Ded - Dental Insurance	USD	0.00	482,373.94
2420004 P/R Ded - Long Term Care	USD	0.00	0.00
2420005 P/R Ded - Parking Rent	USD	0.00	0.00
2420006 P/R Ded - Fitness Dues	USD	0.00	0.00
2420007 P/R Ded - Savings Plan	USD	0.00	0.00
2420009 Depend Care/Flex Medical Spend	USD	0.00	2,825,239.74
2420010 P/R Ded - Dependent Life Ins	USD	0.00	0.00
2420012 P/R Ded - Hyatt Legal Plan	USD	0.00	0.00
2420013 P/R Ded - LTD Ins Premiums	USD	0.00	21,644.20
2420014 P/R Ded - Savings Bonds	USD	0.00	0.00
2420015 P/R Ded - Union Dues	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420016 P/R Ded-Crt Ordr/Grnshmt/Tx Lv	USD	0.00	21.95
2420017 P/R Ded - AD&D and OAD&D Ins	USD	0.00	0.00
2420018 P/R Ded-Reg&Spec Life Ins Prem	USD	0.00	0.00
2420020 Vacation Pay - This Year	USD	0.00	0.00
2420021 Vacation Pay - Next Year	USD	0.00	65,983,026.36
2420022 P/R Ded - PAC	USD	0.00	0.00
2420026 MICP	USD	0.00	0.00
2420027 FAS 112 CURRENT LIAB	USD	0.00	5,143,704.89
2420028 ESP - Employer Contrib Accrued	USD	0.00	0.00
2420029 P/R Ded - HMO	USD	0.00	0.00
2420044 P/R Withholdings	USD	0.00	1,757,859.22
2420045 Other Employee Benefits	USD	0.00	0.00
2420046 FAS 158 SERP Payable - Current	USD	0.00	6,597,469.00
2420048 Company Incentive Plan	USD	0.00	0.00
2420049 P/R Ded - MetPay Insurance	USD	0.00	0.00
2420051 Non-Productive Payroll	USD	0.00	2,472.99
2420052 RSU Sec 16 Exec, Current	USD	0.00	0.00
2420053 Perf Share Incentive Plan	USD	0.00	0.00
2420054 Incentive Plan Adjustments	USD	0.00	0.00
2420055 NPPI	USD	0.00	0.00
2420056 CCT Incentive Plan	USD	0.00	0.00
2420057 Control Payroll Disburse Acct	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420067 Insurance Claims Pending	USD	0.00	0.00
2420068 Current Liab - LSHW Act	USD	0.00	0.00
2420069 ProServ Org Incentive Plan	USD	0.00	0.00
2420070 P/R Ded - Salvation Army	USD	0.00	0.00
2420071 P/R Ded - Vision Plan	USD	0.00	120,832.59
2420072 P/R - Payroll Adjustment	USD	0.00	44,104.66
2420076 P/R Savings Plan - Incentive	USD	0.00	4,953,424.28
2420081 Environmntl Remediation Accrua	USD	0.00	0.00
2420083 Active Med and Dental IBNR	USD	0.00	0.00
2420085 OH Growth Fund-Current	USD	0.00	0.00
2420086 Environ Remediation - SEMCO	USD	0.00	0.00
2420091 HSA - Employer Contribution	USD	0.00	0.00
2420199 Opower (HEM) Contract Cap-Curr	USD	0.00	2,759,135.15
2420365 MSOffice 365 Contract Cap-Curr	USD	0.00	7,028,208.00
2420420 Accr DefrComp Ben-CSW Legacy	USD	0.00	183,231.92
2420502 Injuries And Damages	USD	0.00	0.00
2420503 Worker's Comp Admin Fee	USD	0.00	2,530.05
2420504 Accrued Lease Expense	USD	0.00	0.00
2420505 Workers Comp NC Admin Fee	USD	0.00	37,380.87
2420511 Control Cash Disburse Account	USD	0.00	1,388,016.12
2420512 Unclaimed Funds	USD	0.00	567,855.34
2420515 Severance Accrual	USD	0.00	2,077,880.98

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420520 Accr Defer Compensation Ben	USD	0.00	0.00
2420532 Adm Liab-Cur-S/Ins-W/C	USD	0.00	139,734.86
2420554 P/R Ded - Stock Purchase Plan	USD	0.00	0.00
2420558 Admitted Liab NC-Self/Ins-W/C	USD	0.00	816,917.60
2420565 Expatriate Housing Allowance	USD	0.00	0.00
2420569 Self Ins Workers' Comp-Adm	USD	0.00	0.00
2420570 Employee Svings Plan-Sys-Accr	USD	0.00	0.00
2420587 Rent - J.E. Dolan Eng. Lab	USD	0.00	0.00
2420591 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059102 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059103 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059104 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059105 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059106 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059107 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059108 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059109 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059110 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059111 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059112 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059113 Muni BO Tax - Leased Equip	USD	0.00	0.00
2420592 Sales & Use Tax - Leased Equ	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059201 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059202 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059203 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059204 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059205 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059206 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059207 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059208 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059209 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059210 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059211 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059212 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059213 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059214 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059215 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059216 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059217 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059218 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059219 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059220 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059221 Sales Use Tax - Leased Equip	USD	0.00	21,569.12
2420598 Est Fin Cost - Sen Unsec Notes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420599 Expatriate Auto Allowance	USD	0.00	0.00
2420604 Energy Services ICP	USD	0.00	0.00
2420607 Incentive Plan Payments	USD	0.00	0.00
2420613 Public Liability Claim Deposit	USD	0.00	0.00
2420615 Severance - Distribution	USD	0.00	0.00
2420618 Accrued Payroll	USD	0.00	12,493,534.94
2420619 Reclamation Res - Preexisting	USD	0.00	0.00
2420620 Energy Supply Non Gen ICP	USD	0.00	31,402.18
2420621 Energy Serv Phantom Equity Pln	USD	0.00	0.00
2420622 Nuclear Incentive Plan	USD	0.00	0.60
2420623 Distr, Cust Ops & Reg Svcs ICP	USD	0.00	85,864.88
2420624 Corp & Shrd Srv Incentive Plan	USD	0.00	70,170,256.40
2420626 Safety Focus Incentive Plan	USD	0.00	0.00
2420634 Sustnd Earngs Improv Severance	USD	0.00	0.00
2420635 Generation Incentive Plan	USD	0.00	15,518,133.94
2420640 Zimmer SCR - Cinergy Cnst Adv	USD	0.00	0.00
2420643 Accrued Audit Fees	USD	0.00	0.00
2420649 Reclamation Liability - Curr	USD	0.00	0.00
2420650 P/R Ded - Health Savings Acct	USD	0.00	0.00
2420651 Reorg Severance Accrual	USD	0.00	0.00
2420653 Reorg Misc HR Exp Accrual	USD	0.00	0.00
2420658 Accrued Prof. Tax Services	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420660 AEP Transmission ICP	USD	0.00	41,459,664.79
2420669 Lease Rent Holidays	USD	0.00	0.00
2420689 Oracle Contract Cap - Curr	USD	0.00	8,095,758.35
2430001 Oblig Under Cap Leases - Curr	USD	0.00	15,108,544.92
2430003 Accrued Cur Lease Oblig	USD	0.00	361,097.44
2430031 Oblig undr Oper Lease -Current	USD	0.00	16,859,124.58
2430033 Acrued Curent Oper Lease Oblig	USD	0.00	5,981.68
2520000 Customer Adv for Construction	USD	0.00	0.00
2530000 Other Deferred Credits	USD	0.00	0.00
2530007 Employee Related Contingencies	USD	0.00	0.00
2530012 Unclaim Chks - Ret to Gen Fd	USD	0.00	0.00
2530062 Gain on Sale/Leaseback Bldgs	USD	0.00	0.00
2530077 WT2 Lease	USD	0.00	0.00
2530101 MACSS Unidentified EDI Cash	USD	0.00	144,871.14
2530112 Other Deferred Credits-Curr	USD	0.00	945,272.48
2530175 Legal Contingencies	USD	0.00	0.00
2530189 Oracle Contract Cap - NonCurr	USD	0.00	0.00
2530199 Opower (HEM) Contrct Cap-NCurr	USD	0.00	2,759,135.15
2530365 MSOffice 365 Contrct Cap-NCurr	USD	0.00	22,500,720.00
2540000 Other Regulatory Liabilities	USD	0.00	0.00
2540006 SFAS 109 DFIT	USD	0.00	0.00
2540007 SFAS 109 Excess DFIT	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2543001 SFAS109 Flow Thru Def FIT Liab	USD	796.12	0.00
2543002 FAS 109 Flow Thru Deferred SIT	USD	1,655,757.34	0.00
2543220 Economic Development	USD	0.00	0.00
2544001 SFAS 109 Exces Deferred FIT	USD	0.00	16,083,651.47
2546001 Accum Deferred FIT-TBBS	USD	0.00	4,939,776.46
2550001 Accum Deferred ITC - Federal	USD	0.00	0.00
2820001 ADIT- Other Property - Federal	USD	0.00	0.00
2821001 Accum Defd FIT - Utility Prop	USD	0.00	77,494,657.27
2823001 Acc Dfrd FIT FAS 109 Flow Thru	USD	0.03	0.00
2824001 Acc Dfrd FIT - SFAS 109 Excess	USD	13,003,356.09	0.00
2826001 Accum Defd Property FIT - TBBS	USD	948,755.00	0.00
2830001 ADIT - Other - Federal	USD	0.00	0.00
2831001 Accum Deferred FIT - Other	USD	0.00	28,166,141.54
2832002 Acc Dfd SIT - Other Inc & Ded	USD	0.00	0.00
2833001 Acc Dfd FIT FAS 109 Flow Thru	USD	346,912.86	0.00
2833002 Acc Dfrd SIT FAS 109 Flow Thru	USD	0.00	0.00
2834001 Acc Defd FIT - SFAS 109 Excess	USD	0.00	3,461,408.05
2836001 Accum Defd Other FIT-TBBS	USD	2,846,558.00	0.00
4010001 Operation Exp - Nonassociated	USD	0.00	0.00
4020000 Maintenance Expense	USD	0.00	16,731.82
4030001 Depreciation Exp	USD	3,802,637.11	0.00
4030024 AEPSC Trans. Depreciation Exp.	USD	1,976,780.99	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4040001 Amort. of Plant	USD	545,393.91	0.00
4081002 FICA	USD	54,353,659.61	0.00
4081003 Federal Unemployment Tax	USD	316,876.12	0.00
408100519 Real Personal Property Taxes	USD	20,344.58	0.00
408100520 Real Personal Property Taxes	USD	214,834.82	0.00
408100521 Real Personal Property Taxes	USD	2,212,947.00	0.00
408100620 State Gross Receipts Tax	USD	0.00	2,551.00
408100621 State Gross Receipts Tax	USD	9,157.00	0.00
4081007 State Unemployment Tax	USD	1,475,459.69	0.00
408100820 State Franchise Taxes	USD	773.00	0.00
408100821 State Franchise Taxes	USD	39,569.00	0.00
408101421 Federal Excise Taxes	USD	586.90	0.00
408101920 State Sales and Use Taxes	USD	0.00	7,911.92
408101921 State Sales and Use Taxes	USD	417.75	0.00
408102721 Misc State and Local Taxes	USD	0.00	0.00
408102920 Real-Pers Prop Tax-Cap Leases	USD	13,550.53	0.00
408102921 Real-Pers Prop Tax-Cap Leases	USD	150,267.53	0.00
408200521 Real Personal Property Taxes	USD	0.00	17.52
4091001 Income Taxes, UOI - Federal	USD	16,413,867.01	0.00
409100221 Income Taxes UOI - State	USD	194,683.98	0.00
409100321 Income Taxes UOI - Local	USD	188,213.65	0.00
4101001 Prov Def I/T Util Op Inc-Fed	USD	312,171,994.44	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4101002 Prov Def I/T Util Op Inc-State	USD	7,444,797.04	0.00
4111001 Prv Def I/T-Cr Util Op Inc-Fed	USD	0.00	329,386,921.09
4111002 Prv Def I/T-Cr UtilOpInc-State	USD	0.00	6,964,632.86
4112001 Prv Def I/T-Cr Oth I&D-Fed	USD	0.00	283,902.99
4120001 Constructn Othr Svcs-Affil Cos	USD	699,708,225.52	0.00
4171001 Exp of NonUtil Oper - Nonassoc	USD	0.00	0.00
4171003 Operating Expense	USD	0.00	0.00
4171006 Outside Services - Other	USD	0.00	0.00
4171009 Office Supplies & Expense	USD	37,500.00	0.00
4171011 Membership Dues	USD	0.00	0.00
4180002 Non-Opratng Rntal Inc-Oper	USD	40,428.79	0.00
4180003 Non-Opratng Rntal Inc-Maint	USD	17,939.03	0.00
4180004 Non-Opratng Rntal Inc-Rntal	USD	50.00	0.00
4190002 Int & Dividend Inc - Nonassoc	USD	0.00	933.25
4190005 Interest Income - Assoc CBP	USD	11,610.19	0.00
4210001 Misc Non-Operating Inc-Assoc	USD	0.00	829,658.25
4210002 Misc Non-Op Inc-NonAsc-Rents	USD	0.00	31,978.60
4210007 Misc Non-Op Inc - NonAsc - Oth	USD	0.00	87,303.41
4210009 Misc Non-Op Exp - NonAssoc	USD	408,758.59	0.00
4261000 Donations	USD	373,899.00	0.00
4263001 Penalties	USD	24,008.88	0.00
4264000 Civic and Political Activity	USD	4,529,658.65	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4264001 Non-deduct Lobbying per IRS	USD	411,741.80	0.00
4265002 Other Deductions - Nonassoc	USD	1,393,386.40	0.00
4265004 Social & Service Club Dues	USD	404,963.22	0.00
4265007 Regulatory Expenses	USD	252,695.00	0.00
4265033 Transition Costs	USD	65,147.37	0.00
4265034 Transaction Costs	USD	4,594.02	0.00
4300003 Int to Assoc Co - CBP	USD	1,381,063.63	0.00
4310001 Other Interest Expense	USD	507,353.06	0.00
4310007 Lines Of Credit	USD	47,008.34	0.00
4310022 Interest Expense - Federal Tax	USD	0.00	0.00
4310023 Interest Expense - State Tax	USD	2,820.77	0.00
4320000 Allw Brrwed Fnds Used Cnstr-Cr	USD	0.00	836.17
4560041 Miscellaneous Revenue-NonAffil	USD	0.00	0.00
4571001 Service Rev - Direct Affil	USD	0.00	1,409,029,282.10
4572001 Service Rev-Indirect Cost-Affi	USD	0.00	278,800,725.59
4573001 Compensation for Capital-Affil	USD	0.00	1,774,186.38
4581001 Service Rev-Direct Costs-NAC	USD	0.00	4,030,075.62
4582001 Service Rev-Indirect Cost-NAC	USD	0.00	401,091.02
5000000 Oper Supervision & Engineering	USD	34,855,976.50	0.00
5000002 Dresden Oper Supervision & Eng	USD	49.28	0.00
5010000 Fuel	USD	3,060,117.36	0.00
5010028 Gypsum Sales Proceeds	USD	0.00	4,401.12

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5020000 Steam Expenses	USD	34,209.75	0.00
5020001 Lime Expense	USD	28,065.58	0.00
5020002 Urea Expense	USD	32,386.25	0.00
5020003 Trona Expense	USD	31,979.65	0.00
5020004 Lime-Related Expenses	USD	56,934.00	0.00
5020007 Lime Hydrate Expense	USD	31,065.76	0.00
5020008 Activated Carbon	USD	84,953.44	0.00
5020013 Anhydrous Ammonia Expense	USD	34,558.25	0.00
5020014 Calcium Bromide Expense	USD	6,357.85	0.00
5020025 Steam Exp Environmental	USD	4,202.61	0.00
5020028 Sodium Bicarbonate Expense	USD	39,342.12	0.00
5050000 Electric Expenses	USD	4,661.46	0.00
5060000 Misc Steam Power Expenses	USD	1,478,098.82	0.00
5060011 BSRR O/U Recovery-Oper Costs	USD	2,884.16	0.00
5060025 Misc Stm Pwr Exp Environmental	USD	4,535.15	0.00
5070000 Rents	USD	4,767.49	0.00
5100000 Maint Supv & Engineering	USD	1,311,624.06	0.00
5110000 Maintenance of Structures	USD	585,445.28	0.00
5120000 Maintenance of Boiler Plant	USD	4,381,463.06	0.00
5120025 Maint of Blr Plt Environmental	USD	12,557.81	0.00
5130000 Maintenance of Electric Plant	USD	4,351,674.87	0.00
5140000 Maintenance of Misc Steam Plt	USD	1,187,892.17	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5170000 Oper Supervision & Engineering	USD	3,070.73	0.00
5200000 Steam Expenses	USD	196.50	0.00
5240000 Misc Nuclear Power Expenses	USD	510,891.07	0.00
5240007 Industrial Security	USD	0.00	4.59
5280000 Maint Supv & Engineering	USD	42,871.16	0.00
5300000 Maint of Reactor Plant Equip	USD	660,488.81	0.00
5310000 Maintenance of Electric Plant	USD	80,654.62	0.00
5320009 Security Equipment	USD	351.34	0.00
5350000 Oper Supervision & Engineering	USD	1,113,983.78	0.00
5370000 Hydraulic Expenses	USD	63,458.14	0.00
5370001 Fish & Wildlife Facilities	USD	14,354.72	0.00
5370002 Recreation Facilities	USD	90,110.03	0.00
5380000 Electric Expenses	USD	319,696.48	0.00
5390000 Misc Hydr Power Generation Exp	USD	1,698,618.97	0.00
5390001 Misc Hydr Pwr - Envir Poll Cnt	USD	25,980.99	0.00
5410000 Maint Supv & Engineering	USD	211,169.73	0.00
5420000 Maintenance of Structures	USD	361,893.63	0.00
5430000 Maint Rsrvoirs,Dams&Wtrways	USD	263,751.73	0.00
5440000 Maintenance of Electric Plant	USD	409,321.37	0.00
5450000 Maint of Misc Hydraulic Plant	USD	12,405.88	0.00
5450001 Maint Hydr Plt-Fish&Wildlfe Fa	USD	2,065.46	0.00
5450002 Maint of Misc Hydr Plt-Rec Fac	USD	18,488.72	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5460000 Oper Supervision & Engineering	USD	71,042.69	0.00
5470004 Fuel - Gas Turb - Purch / Hand	USD	27,091.46	0.00
5480000 Generation Expenses	USD	113,846.01	0.00
5490000 Misc Other Pwer Generation Exp	USD	97,238.77	0.00
5500005 Lease Expense - Wind Leases	USD	6,036.23	0.00
5520001 Maint of Struct - Gas Turbine	USD	57.80	0.00
5530000 Maintenance of Generating Plt	USD	4,484.85	0.00
5530001 Maint of Gen Plant - Gas Turb	USD	43,686.47	0.00
5560000 Sys Control & Load Dispatching	USD	4,473,309.59	0.00
5570000 Other Expenses	USD	14,751,865.44	0.00
5570020 MATL-COMPUTER HARDWARE	USD	114.13	0.00
5570021 MATL-CONSUMABLES	USD	10,577.59	0.00
5600000 Oper Supervision & Engineering	USD	75,436,950.32	0.00
5612000 Load Dispatch-Mntr&Op TransSys	USD	7,425,987.82	0.00
5613000 Load Dispatch-Trans Srvc&Sched	USD	0.00	26,194.80
5614005 ERCOT Admin-SSC&DS	USD	99,194.40	0.00
5615000 Reliability,Plng&Stds Develop	USD	3,486,532.23	0.00
5620001 Station Expenses - Nonassoc	USD	2,649,646.90	0.00
5621001 Oper of Energy Storage Equip	USD	27,449.15	0.00
5630000 Overhead Line Expenses	USD	740,984.52	0.00
5640000 Underground Line Expenses	USD	134.38	0.00
5650002 Transmsn Elec by Others-NAC	USD	1,193.24	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5660000 Misc Transmission Expenses	USD	20,575,538.62	0.00
5670001 Rents - Nonassociated	USD	6,254.88	0.00
5680000 Maint Supv & Engineering	USD	360,942.35	0.00
5690000 Maintenance of Structures	USD	150,759.06	0.00
5691000 Maint of Computer Hardware	USD	372,683.95	0.00
5692000 Maint of Computer Software	USD	1,444,103.19	0.00
5700000 Maint of Station Equipment	USD	9,880,380.36	0.00
5710000 Maintenance of Overhead Lines	USD	5,843,700.34	0.00
5720000 Maint of Underground Lines	USD	401,150.65	0.00
5730000 Maint of Misc Trnsmssion Plt	USD	409,334.77	0.00
5800000 Oper Supervision & Engineering	USD	8,228,130.43	0.00
5810000 Load Dispatching	USD	2,016.40	0.00
5820000 Station Expenses	USD	3,654,958.09	0.00
5830000 Overhead Line Expenses	USD	4,291.09	0.00
5840000 Underground Line Expenses	USD	703,223.61	0.00
5850000 Street Lighting & Signal Sys E	USD	6,942.02	0.00
5860000 Meter Expenses	USD	1,501,678.34	0.00
5870000 Customer Installations Exp	USD	10.50	0.00
5880000 Miscellaneous Distribution Exp	USD	9,331,177.10	0.00
5900000 Maint Supv & Engineering	USD	166,904.11	0.00
5910000 Maintenance of Structures	USD	79,813.31	0.00
5920000 Maint of Station Equipment	USD	4,661,190.18	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5930000 Maintenance of Overhead Lines	USD	1,214,098.06	0.00
5940000 Maint of Underground Lines	USD	2,425.62	0.00
5950000 Maint of Lne Trnf,Rglators&Dvi	USD	203.70	0.00
5960000 Maint of Strt Lghtng & Sgnal S	USD	619.91	0.00
5970000 Maintenance of Meters	USD	2,658.24	0.00
5980000 Maint of Misc Distribution Plt	USD	24,464.15	0.00
9010000 Supervision - Customer Accts	USD	445,356.94	0.00
9020000 Meter Reading Expenses	USD	444,349.87	0.00
9020002 Meter Reading - Regular	USD	5,089.70	0.00
9020003 Meter Reading - Large Power	USD	665,222.91	0.00
9030000 Cust Records & Collection Exp	USD	9,277,262.65	0.00
9030001 Customer Orders & Inquiries	USD	34,489,837.76	0.00
9030002 Manual Billing	USD	526,353.34	0.00
9030003 Postage - Customer Bills	USD	289,711.69	0.00
9030004 Cashiering	USD	622,976.64	0.00
9030005 Collection Agents Fees & Exp	USD	270,037.90	0.00
9030006 Credit & Oth Collection Activi	USD	5,427,185.70	0.00
9030007 Collectors	USD	2,862,877.58	0.00
9030009 Data Processing	USD	110,114.09	0.00
9040007 Uncoll Accts - Misc Receivable	USD	11,090.40	0.00
9050000 Misc Customer Accounts Exp	USD	165,734.65	0.00
9070000 Supervision - Customer Service	USD	983,166.87	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9080000 Customer Assistance Expenses	USD	310,568.49	0.00
9080004 Cust Assistnce Exp - DSM - Ind	USD	510.28	0.00
9080009 Cust Assistance Expense - DSM	USD	21,181.99	0.00
9100000 Misc Cust Svc&Informational Ex	USD	760,404.00	0.00
9100001 Misc Cust Svc & Info Exp - RCS	USD	32,886.98	0.00
9110001 Supervision - Residential	USD	50.00	0.00
9120000 Demonstrating & Selling Exp	USD	734,226.11	0.00
9120001 Demo & Selling Exp - Res	USD	1,858.22	0.00
9120003 Demo & Selling Exp - Area Dev	USD	212.93	0.00
9200000 Administrative & Gen Salaries	USD	218,702,612.44	0.00
9210001 Off Supl & Exp - Nonassociated	USD	15,471,131.96	0.00
9210002 Off Supl & Exp - Associated	USD	1,465,400.79	0.00
9210003 Office Supplies & Exp - Trnsf	USD	222.93	0.00
9210004 Office Utilites	USD	1,982,674.61	0.00
9210005 Cellular Phones and Pagers	USD	104.30	0.00
9210006 O&M Reconciliation	USD	0.00	0.00
9210020 EMP RECOG - Over 100 Dollars	USD	290.56	0.00
9210021 EMP TRAVEL - Airfare	USD	4,493.65	0.00
9210022 MEALS & ENT-100 Pct DEDUCTIBLE	USD	7,313.49	0.00
9210023 EMP TRAVEL-MILEAGE	USD	902.74	0.00
9210024 EMP TRAVEL-PARKING	USD	389.12	0.00
9210025 MEALS & ENT-50 Pct DEDUCTIBLE	USD	37.79	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9210026 EMP TRAVEL-CAR RENTAL	USD	1,040.63	0.00
9210027 EMP TRAVEL-TAXI AND SHUTTLE	USD	169.20	0.00
9210028 EMP TRAVEL-HOTEL & LODGING	USD	7,461.47	0.00
9210030 EMP TRAVEL-OTHER	USD	2,352.97	0.00
9210031 SAFETY EQUIPMENT AND SUPPLIES	USD	5,981.77	0.00
9210032 FUEL	USD	126.39	0.00
9210033 FOOD SERVICE-CATERING	USD	1,066.06	0.00
9210034 In-House Training & Seminars	USD	1,756.77	0.00
9210037 OEM/TECHNICAL TRAINING	USD	1,870.63	0.00
9210038 SAFETY EQUIP CALIB & TESTING	USD	0.00	0.00
9210040 DUES-BUSINESS/PROFESSIONAL	USD	2,004.21	0.00
9220000 Administrative Exp Trnsf - Cr	USD	47.26	0.00
9220002 Admin Exp Trnsf Const-Mngerial	USD	0.00	0.00
9220005 Overhead Loadings	USD	0.00	0.00
9230001 Outside Svcs Empl - Nonassoc	USD	68,960,149.61	0.00
9230003 AEPSC Billed to Client Co	USD	0.00	2,804,805.16
9230024 SRV-MAIL/MESSENGER-POSTAGE	USD	40.84	0.00
9230025 SRV-CONSULTING	USD	6,000.00	0.00
9230026 SRV-VEHICLE REPAIR & MAINTENAN	USD	83.81	0.00
9230031 SRV-OUTSIDE SERVICES (TECH)	USD	315.40	0.00
9230034 SRV-SOFTWARE LICENSING	USD	1,472.51	0.00
9230038 SRV-ENVIRONMENTAL	USD	51.38	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9240000 Property Insurance	USD	206,947.75	0.00
9250000 Injuries and Damages	USD	389,176.53	0.00
9250001 Safety Dinners and Awards	USD	671.45	0.00
9250002 Emp Accdent Prvntion-Adm Exp	USD	228,555.26	0.00
9250006 Wrkrs Cmpnstn Pre&Slf Ins Prv	USD	1,143,396.44	0.00
9250007 Prsnal Injries&Prop Dmage-Pub	USD	8,367.86	0.00
9260000 Employee Pensions & Benefits	USD	28,457.70	0.00
9260001 Edit & Print Empl Pub-Salaries	USD	12,383.12	0.00
9260002 Pension & Group Ins Admin	USD	325,874.07	0.00
9260003 Pension Plan	USD	49,310,537.46	0.00
9260004 Group Life Insurance Premiums	USD	2,749,801.29	0.00
9260005 Group Medical Ins Premiums	USD	73,406,811.04	0.00
9260007 Group L-T Disability Ins Prem	USD	1,785,081.71	0.00
9260008 Umbrella Trust Expense	USD	0.00	16,101,366.01
9260009 Group Dental Insurance Prem	USD	2,738,787.14	0.00
9260010 Training Administration Exp	USD	317,243.42	0.00
9260012 Employee Activities	USD	1,286,009.45	0.00
9260014 Educational Assistance Pmts	USD	1,257,612.03	0.00
9260019 Employee Benefit Exp - COLI	USD	0.00	0.00
9260021 Postretirement Benefits - OPEB	USD	3,040,176.97	0.00
9260026 Savings Plan Administration	USD	22,786.77	0.00
9260027 Savings Plan Contributions	USD	34,373,725.07	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9260036 Deferred Compensation	USD	2,004,948.18	0.00
9260037 Supplemental Pension	USD	1,145,961.79	0.00
9260040 SFAS 112 Postemployment Benef	USD	637,635.00	0.00
9260042 SERP Pension - Non-Service	USD	3,630,778.19	0.00
9260043 OPEB - Non-Service	USD	0.00	35,643,740.85
9260051 Frg Ben Loading - Grp Ins	USD	100.00	0.00
9260062 Pension Plan - Non-Service	USD	15,371,491.43	0.00
9280000 Regulatory Commission Exp	USD	43,471.69	0.00
9280001 Regulatory Commission Exp-Adm	USD	0.00	51.11
9280002 Regulatory Commission Exp-Case	USD	13,126,754.26	0.00
9280005 Reg Com Exp-FERC Trans Cases	USD	479,637.85	0.00
9301000 General Advertising Expenses	USD	6,000.00	0.00
9301001 Newspaper Advertising Space	USD	425.73	0.00
9301010 Publicity	USD	1,042.33	0.00
9301012 Public Opinion Surveys	USD	172,970.60	0.00
9301014 Video Communications	USD	2,784.00	0.00
9301015 Other Corporate Comm Exp	USD	9,738.64	0.00
9302000 Misc General Expenses	USD	3,301,485.91	0.00
9302003 Corporate & Fiscal Expenses	USD	3,004,369.05	0.00
9302004 Research, Develop&Demonstr Exp	USD	6,091.42	0.00
9302007 Assoc Business Development Exp	USD	2,469,442.50	0.00
9302017 SellingPrice Normalization Exp	USD	0.00	4.04

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9302458 AEPSC Non Affiliated expenses	USD	3,667,230.02	0.00
9310000 Rents	USD	65,207.97	0.00
9310001 Rents - Real Property	USD	11,741,624.38	0.00
9310002 Rents - Personal Property	USD	8,082,813.66	0.00
9310003 Rents - Real Property - Assoc	USD	41,063,621.10	0.00
9310004 Rents - Personal Prop - Assoc	USD	26,920.56	0.00
9310005 Int on Regulated Fin Leases	USD	1,565,528.97	0.00
9350000 Maintenance of General Plant	USD	569,820.28	0.00
9350001 Maint of Structures - Owned	USD	7,094,274.41	0.00
9350002 Maint of Structures - Leased	USD	631,691.72	0.00
9350003 Maint of Prprty Held Fture Use	USD	1,337.67	0.00
9350012 Maint of Data Equipment	USD	2,337,639.64	0.00
9350013 Maint of Cmmncation Eq-Unall	USD	18,911,890.18	0.00
9350015 Maint of Office Furniture & Eq	USD	59,903,959.39	0.00
9350016 Maintenance of Video Equipment	USD	0.00	53.74
9350017 Maint of Misc General Property	USD	81,569.98	0.00
9350019 Maint of Gen Plant-SCADA Equ	USD	60,673.73	0.00
9350024 Maint of DA-AMI Comm Equip	USD	93,825.75	0.00
BD0001 Budget Use Only - O&M	USD	0.00	0.00
BD0011 Budget Use Only - Depreciation	USD	0.00	0.00
Total for Ledger	USD	4,388,495,886.92	4,388,495,886.92

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Cur Transaction Debit Transaction Credit

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1010001 Plant in Service	USD	294,200,493.04	0.00
1010007 Plant In Service-IMPco-SBSMPP	USD	0.00	0.00
1011001 Capital Leases	USD	114,584,526.27	0.00
1011006 Prov-Leased Assets	USD	0.00	47,822,503.87
1011012 Accrued Capital Leases	USD	2,765,811.45	0.00
1011031 Operating Lease	USD	146,803,986.60	0.00
1011032 Accrued Operating Leases	USD	239,919.55	0.00
1011034 Operating Leases - Gen & Misc	USD	0.00	0.00
1011036 Prov - Operating Lease Assets	USD	0.00	35,915,895.71
1011039 Prov-Operating Lease -Gen&Misc	USD	0.00	0.00
1030001 Experimental Plant in Service	USD	0.00	0.00
1050001 Held For Fut Use	USD	0.00	0.00
1050003 Held For Fut Use-Distribution	USD	0.00	0.00
1060001 Const Not Classifd	USD	7,247,104.10	0.00
1060002 Const Not Classifd-Transmissn	USD	0.00	0.00
1060003 Const Not Classifd-Distributio	USD	0.00	0.00
1060004 Const Not Classifd-Gen&Misc	USD	0.00	0.00
1070000 Construction Work In Progress	USD	0.00	0.00
1070001 CWIP - Project	USD	12,840,717.74	0.00
1070005 CWIP - Fuel Support Groups	USD	0.00	0.00
1070007 Cloud Implementation Costs	USD	0.00	0.00
1070910 Capitalized Softwr Bill Step 1	USD	0.00	0.00
1070920 Capitalized Softwr Bill Step 2	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1070930 Cloud Implmntatn Costs-Step 1	USD	0.00	0.00
1080000 Accum Prov for Deprec of Plant	USD	0.00	0.00
1080001 A/P for Deprec of Plt	USD	0.00	136,048,504.76
1080005 RWIP - Project Detail	USD	533,489.05	0.00
1110001 A/P for Amort of Plt	USD	0.00	6,627,760.51
1160020 Trans Costs - SERP	USD	0.00	0.00
1201000 Nuclr Fuel in Proc of Refinmnt	USD	0.00	0.00
1206000 Nuclear Fuel Under Cap Leases	USD	0.00	0.00
1210000 Nonutility Property	USD	0.00	0.00
1210001 Nonutility Property - Owned	USD	0.00	0.00
1220000 Depr & Amort of Nonutil Prop	USD	0.00	0.00
1220001 Depr&Amrt of Nonutl Prop-Ownd	USD	0.00	0.00
1220003 Depr&Amrt of Nonutl Prop-WIP	USD	0.00	0.00
1240000 Other Investments	USD	0.00	0.00
1240002 Oth Investments-Nonassociated	USD	0.00	0.00
1240005 Spec Allowance Inv NOx	USD	0.00	0.00
1240006 Other Investments - COLI	USD	0.00	0.00
1240007 Deferred Compensation Benefits	USD	18,649,354.15	0.00
1240008 Umbrella Trust	USD	231,484,264.00	0.00
1240010 Oth Invest-Nonassociated-Curr	USD	0.00	0.00
1240013 Cash Surrender Value Life Ins	USD	0.00	0.00
1240025 Other Property - CWIP	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1240048 CSW SERP Investment	USD	114,927.27	0.00
1240053 Defer Comp Plan-CSW Legacy	USD	23,631.64	0.00
1240054 Umbrella Trust-WFargo Int&Div	USD	4,965,141.12	0.00
1280007 PRW NonUMWA Net Fund Pos AEPSC	USD	284,789,710.94	0.00
1280008 SFAS 106 - Non-UMWA PRW -AEPSC	USD	3,235,144.51	0.00
1310000 Cash	USD	23,168,334.83	0.00
1340000 Other Special Deposits	USD	0.00	0.00
1340004 Worker's Comp Adv Premium	USD	0.00	0.00
1340008 Deposits - Office Space Rental	USD	0.00	0.00
1340053 Deposits - Flexible Spending	USD	817,314.92	0.00
1350000 Working Funds	USD	13,041,651.58	0.00
1350001 Cash Advances	USD	0.00	0.00
1350002 Petty Cash	USD	0.00	0.00
1350003 Cash Advances - Wages	USD	0.00	0.00
1350004 Cash Adv-Employee Expenses	USD	0.00	0.00
1350009 Cash Advances - STAR T&E Pilot	USD	0.00	0.00
1410000 Notes Receivable	USD	0.00	0.00
1410002 P/R Ded - Misc Loan Repayments	USD	0.00	0.00
1420001 Customer A/R - Electric	USD	0.00	0.00
1420002 Customer A/R - PIP Plan	USD	0.00	0.00
1420003 Customer A/R - CMP	USD	0.00	0.00
1420004 Customer A/R - RIF Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1420005 Employee Loans - Current	USD	0.00	0.00
1420011 A/R - Retail Cust Rents	USD	0.00	0.00
1420101 Other Accounts Rec - Cust	USD	0.00	0.00
1420102 AR Peoplesoft Billing - Cust	USD	1,893,467.82	0.00
1430001 Other Accounts Rec-Regular	USD	0.00	0.00
1430002 Allowances	USD	0.00	0.00
1430004 Insurance	USD	0.00	0.00
1430018 Survivor Benefit Plan Premiums	USD	0.00	0.00
1430022 2001 Employee Biweekly Pay Cnv	USD	896,018.06	0.00
1430023 A/R PeopleSoft Billing System	USD	16,748.12	0.00
1430036 Acct. Rec. - Miscellaneous	USD	0.00	0.00
1430071 A/R Non Assoc Co - AEPSC Bills	USD	270,177.89	0.00
1430080 Jointly Owned Unit O&M Billing	USD	0.00	0.00
1430083 Damage Recovery Offset Demand	USD	0.00	0.00
1430089 A/R - Benefits Billing	USD	0.00	0.00
1430101 Other Accounts Rec - Misc	USD	0.00	0.00
1430102 AR Peoplesoft Billing - Misc	USD	1,532,393.29	0.00
1430103 AR Long-Term-Miscellaneous	USD	0.00	0.00
1440002 Uncoll Accts-Other Receivables	USD	0.00	1,018.14
1450000 Corp Borrow Prg (NR-Assoc)	USD	0.00	0.00
1460000 Accts Rec from Assoc Cos	USD	0.00	0.00
1460001 A/R Assoc Co - InterUnit G/L	USD	4,168,043.44	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1460006 A/R Assoc Co - Intercompany	USD	0.00	0.00
1460007 A/R Assoc Co - OAR System	USD	0.00	0.00
1460008 A/R Assoc Co - AEPSC Bills	USD	135,960,725.67	0.00
1460009 A/R Assoc Co - InterUnit A/P	USD	491,395.21	0.00
1460011 A/R Assoc Co - Multi Pmts	USD	150,997.65	0.00
1460012 A/R Assoc-PCRB Interest	USD	0.00	0.00
1460016 A/R-Assoc Co - Dependent Care	USD	0.00	0.00
1460017 A/R-Assoc Co-Stock Purch Plan	USD	0.00	0.00
1460019 A/R-Assoc Co-AEPSC-Agent	USD	0.00	0.00
1460025 Fleet - M4 - A/R	USD	0.00	0.00
1460036 A/R Assoc Co - Payroll Ded	USD	0.00	0.00
1460041 A/R Assc Co - Non-InterUnit GL	USD	0.00	0.00
1460054 JV-Acct Rec.-Assoc-NonAffil	USD	0.00	0.00
1510001 Fuel Stock - Coal	USD	0.00	0.00
1510004 Coal In Transit - Terminal	USD	0.00	0.00
1510017 Lignite Inv on Hand Inc Transp	USD	0.00	0.00
1520000 Fuel Stock Exp Undistributed	USD	0.00	0.00
1540001 M&S - Regular	USD	0.00	0.00
1540004 M&S - Exempt Material	USD	0.00	0.00
1540014 Indus Direct Charge Clearing	USD	0.00	0.00
1540018 M&S Inventory - Lease Equip	USD	0.00	0.00
1540019 M&S Validation Error Correctns	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1560000 Other Materials & Supplies	USD	0.00	0.00
1581001 NOx Allowance Inventory	USD	0.00	0.00
1630000 Stores Expense Undistributed	USD	0.00	0.00
1630001 Stores Exp - T&D Centrl Wrhse	USD	0.00	0.00
1630002 Strs Exp-Ft Wayne Centrl Wrhse	USD	0.00	0.00
1630003 Strs Exp-Roanoke Centrl Wrhse	USD	0.00	0.00
1630004 Strs Exp-T&D Satellite Storerm	USD	0.00	0.00
1630005 Stores Exp - Rockport Plant	USD	0.00	0.00
1630006 Stores Exp - Amos Plant	USD	0.00	0.00
1630007 Stores Exp - Clinch River Plan	USD	0.00	0.00
1630008 Stores Exp - Glen Lyn Plant	USD	0.00	0.00
1630009 Stores Exp - Kanawha River Plt	USD	0.00	0.00
1630010 Stores Exp - Mountaineer Plt	USD	0.00	0.00
1630011 Stores Exp - Sporn Plant	USD	0.00	0.00
1630013 Stores Exp - Conesville Plant	USD	0.00	0.00
1630014 Stores Exp - Picway Plant	USD	0.00	0.00
1630017 Stores Exp - Tanners Creek Plt	USD	0.00	0.00
1630018 Stores Exp - Cook Nuclear Plan	USD	0.00	0.00
1630019 Stores Exp - Big Sandy Plant	USD	0.00	0.00
1630020 Stores Exp - Cardinal Plant	USD	0.00	0.00
1630021 Stores Exp - Gavin Plant	USD	0.00	0.00
1630022 Stores Exp - Kammer Plant	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630023 Stores Exp - Mitchell Plant	USD	0.00	0.00
1630024 Stores Exp - Muskingum River	USD	0.00	0.00
1630026 Stores Exp - Cook Coal Term	USD	0.00	0.00
1630027 Stores Exp - Waterford Plant	USD	0.00	0.00
1630029 Stores Exp - Fossil & Hydro	USD	0.00	0.00
1630031 Stores Exp - T&D General	USD	0.00	0.00
1630032 Stores Exp - Power Gen General	USD	0.00	0.00
1630033 Stores Exp - All Busin Units	USD	0.00	0.00
1630035 Coleto Creek Power Station	USD	0.00	0.00
1630036 E.S. Joslin Power Station	USD	0.00	0.00
1630043 Comanche Station	USD	0.00	0.00
1630044 Northeast Station - 1 & 2	USD	0.00	0.00
1630045 Northeast Station - 3 & 4	USD	0.00	0.00
1630046 Riverside Station	USD	0.00	0.00
1630047 Southwest Station	USD	0.00	0.00
1630048 Tulsa Power Station	USD	0.00	0.00
1630049 Weleetka Power Station	USD	0.00	0.00
1630050 Alliance Railcar Repair Fac	USD	0.00	0.00
1630053 Arsenal Hill Power Plant	USD	0.00	0.00
1630054 Central Maintenance Facility	USD	0.00	0.00
1630055 Flint Creek Power Plant	USD	0.00	0.00
1630056 Knox Lee Power Plant	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630057 Lieberman Power Plant	USD	0.00	0.00
1630058 Lone Star Power Plant #1	USD	0.00	0.00
1630059 Pirkey Power Plant	USD	0.00	0.00
1630060 Wilkes Power Plant	USD	0.00	0.00
1630061 Welsh Power Plant	USD	0.00	0.00
1630062 Fort Phantom Power Station	USD	0.00	0.00
1630063 Oak Creek Power Station	USD	0.00	0.00
1630064 Oklaunion Power Station	USD	0.00	0.00
1630065 Paint Creek Power Station	USD	0.00	0.00
1630066 Rio Pecos Power Station	USD	0.00	0.00
1630069 San Angelo Power Station	USD	0.00	0.00
1630070 Stores Exp - Houston Pipe Line	USD	0.00	0.00
1630071 Stores Exp - Conesville Prep	USD	0.00	0.00
1630089 Stores Exp - Shrevprt Chem Lab	USD	0.00	0.00
1630091 Stores Exp - Central Mach Shop	USD	0.00	0.00
1630109 Strs Exp - ACCT-COUNT-ADJ	USD	0.00	0.00
1630110 Strs Exp - ACCT-FRT-EXPENSE	USD	0.00	0.00
1630112 Strs Exp - PRICE VARIANCE	USD	0.00	0.00
1630120 Strs Exp - Kingsville	USD	0.00	0.00
1630121 Strs Exp - Tulsa	USD	0.00	0.00
1630122 Strs Exp - Longview	USD	0.00	0.00
1630125 Stores - Contract & Labor Svcs	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630126 Strs Exp - Transf Poly PH Pad	USD	0.00	0.00
1630136 Str Exp - Marmet Hydro	USD	0.00	0.00
1630137 Str Exp - London Hydro	USD	0.00	0.00
1630139 Str Exp - Smith Mountain Hydro	USD	0.00	0.00
1630140 Str Exp - Claytor Hydro	USD	0.00	0.00
1630152 Str Exp - Racine Hydro	USD	0.00	0.00
1630155 Stores Exp - Ceredo Plant	USD	0.00	0.00
1630156 Stores Exp - Darby Plant	USD	0.00	0.00
1630157 Stores Exp - Mattison Plant	USD	0.00	0.00
1630158 Stores Exp-Lawrenceburg Plant	USD	0.00	0.00
1630159 Stores Expense - Turk Plant	USD	0.00	0.00
1630160 Stores Expense - Dresden Plant	USD	0.00	0.00
1630164 Stores Exp-Maverick Wind Farm	USD	0.00	0.00
1630165 Stores Exp-Traverse Wind Farm	USD	0.00	0.00
1630166 Stores Exp-Sundance Wind Farm	USD	0.00	0.00
1630999 Cash Discount Allocation Only	USD	0.00	0.00
1650001 Prepaid Insurance	USD	609,898.55	0.00
1650004 Prepaid Interest	USD	0.00	0.00
1650005 Prepaid Employee Benefits	USD	0.00	0.00
1650006 Other Prepayments	USD	38,032,387.16	0.00
1650007 Corporate Owned Life Insurance	USD	0.00	0.00
1650010 Prepaid Pension Benefits	USD	140,055,551.15	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
165001203 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001204 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001205 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001206 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001207 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001212 Prepaid Use Taxes	USD	0.00	0.00
165001218 Prepaid Use Taxes	USD	0.00	0.00
165001219 Prepaid Use Taxes	USD	0.00	0.00
165001220 Prepaid Use Taxes	USD	0.00	0.00
165001221 Prepaid Use Taxes	USD	0.00	0.00
165001222 Prepaid Use Taxes	USD	1,006,661.07	0.00
1650014 FAS 158 Qual Contra Asset	USD	0.00	140,055,551.15
1650021 Prepaid Insurance - EIS	USD	56,954.62	0.00
1650023 Prepaid Lease	USD	0.00	0.00
1650030 Other Prepayments - Long Term	USD	10,842,537.30	0.00
1650035 PRW Without MED-D Benefits	USD	200,875,448.45	0.00
1650036 PRW for Med-D Benefits	USD	0.00	0.00
1650037 FAS158 Contra-PRW Exclud Med-D	USD	0.00	200,875,448.45
1710000 Interest&Dividends Receivable	USD	0.00	0.00
1710002 Int & Div Receivable - Affil	USD	0.00	0.00
1740000 Misc Current & Accrued Assets	USD	0.00	0.00
1740012 Pension Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1810002 Unamort Debt Exp - Inst Pur Cn	USD	0.00	0.00
1810003 Unamort Debt Exp Notes Payable	USD	0.00	0.00
1810006 Unamort Debt Exp - Sr Unsec Nt	USD	0.00	0.00
1823000 Other Regulatory Assets	USD	0.00	0.00
1823080 Deregulation Consumer Educat	USD	0.00	0.00
1823082 Deregulation Implementation	USD	0.00	0.00
1823083 Transition Regulatory Assets	USD	0.00	0.00
1823108 Reg Asset - Rate Case Expenses	USD	0.00	0.00
1823120 Other PJM Integration	USD	0.00	0.00
1823152 Unrecovered Fuel Cost - WV	USD	0.00	0.00
1823157 Interstate Project 765kv Line	USD	0.00	0.00
1823165 REG ASSET FAS 158 QUAL PLAN	USD	401,579,228.00	0.00
1823166 REG ASSET FAS 158 OPEB PLAN	USD	0.00	87,149,407.00
1823167 REG Asset FAS 158 SERP Plan	USD	27,450,208.00	0.00
1823175 TCC RC Exp-CTC-Docket 32758	USD	0.00	0.00
1823186 ADVANCED METERING SYSTEM-AMS	USD	0.00	0.00
1823301 SFAS 109 Flow Thru Defd FIT	USD	0.22	0.00
1823302 SFAS 109 Flow Thru Defrd SIT	USD	0.00	0.00
1823359 SWEPco Transmission Recovery	USD	0.00	0.00
1823500 Mon Power Integration Cost	USD	0.00	0.00
1830000 Prelimin Surv&Investgtn Chrgs	USD	0.00	0.00
1830001 Interstate Project 765 kv Line	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840000 Clearing Accounts	USD	0.00	0.00
1840001 Bldg Servcs Oper Exp-Clearing	USD	0.00	0.00
1840002 Accounts Pay Adj - Clearing	USD	0.00	51,567.32
1840003 Procurement Card - Clearing	USD	0.00	0.00
1840004 Undistributed Payroll-Clearing	USD	0.00	0.00
1840005 Non-Product Payroll - Clearing	USD	0.00	0.00
1840006 Telephone Expense - Clearing	USD	0.00	0.00
1840007 Transfer of Funds - Clearing	USD	0.00	0.00
1840019 CMS & CMF - Clearing Activity	USD	0.00	0.00
1840020 Simulator Learning Center-Clrg	USD	0.00	0.00
1840021 STAR T&E Card - Clearing	USD	0.00	0.00
1840025 Aviation - Clearing	USD	530,945.80	0.00
1840026 Oth Accts Rec - Cash Clearing	USD	0.00	0.00
1840027 Oth Accts Rec - A/R Clearing	USD	0.00	0.00
1840028 Non T/L Payroll-Clearing	USD	0.00	0.00
1840029 Transp-Assigned Vehicles	USD	0.00	0.00
1840030 Transportation-Other	USD	0.00	0.00
1840031 Affil Transactions-Cash Clrng	USD	0.00	0.00
1840032 Machine Shop - Non Affiliated	USD	0.00	0.00
1840033 Alliance Rail Car - OH	USD	0.00	0.00
1840034 CMS - Job Loaded Overheads	USD	0.00	0.00
1840035 IT Oper Company (OPCO) Clearng	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840036 Benefit Payments Clearing	USD	0.00	0.00
1840040 Undist Labor Fringe Benfit Clr	USD	0.00	0.00
1840041 Undist Incentive Frg Ben Clr	USD	0.00	0.00
1840043 Treasury Clearing	USD	0.00	0.00
1840045 Veh Clr - Conversion Use Only	USD	0.00	0.00
1840046 PeopleSoft Treasury Wire Paymt	USD	0.00	0.00
1840047 Pension Benefit Clearing	USD	0.00	0.00
1840048 FIT Payment Clearing	USD	0.00	0.00
1840049 Simulator Learning Cntr-Nonaff	USD	0.00	0.00
1840052 System Sales Agent Clearing	USD	0.00	0.00
1840054 Insurance Clearing	USD	0.00	0.00
1840057 Cell Phone/Pager - Clearing	USD	0.00	0.00
1840058 Severance Clearing	USD	0.00	0.00
1840059 NTL Payroll Clearing-Non Labor	USD	0.00	0.00
1840061 Labor Clearing Allocation	USD	0.00	0.00
1840062 AEPSC Coal Lab Clearing	USD	17.52	0.00
1840063 Corporate Charge Card Clearing	USD	0.00	0.00
1840065 GE - Waterford - Clearing	USD	0.00	0.00
1840066 PPE / Safety Equipment	USD	0.00	0.00
1850000 Temporary Facilities	USD	0.00	0.00
1860000 MDD-Internal Billing Only	USD	0.00	0.00
1860001 Allowances	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860002 Deferred Expenses	USD	15,851.63	0.00
1860003 Deferred Property Taxes	USD	0.00	0.00
186000300 Deferred Property Taxes	USD	0.00	0.00
186000302 Deferred Property Taxes	USD	0.00	0.00
186000305 Deferred Property Taxes	USD	0.00	0.00
186000306 Deferred Property Taxes	USD	0.00	0.00
186000307 Deferred Property Taxes	USD	0.00	0.00
186000308 Deferred Property Taxes	USD	0.00	0.00
186000314 Deferred Property Taxes	USD	0.00	0.00
186000316 Deferred Property Taxes	USD	0.00	0.00
186000317 Deferred Property Taxes	USD	0.00	0.00
186000318 Deferred Property Taxes	USD	0.00	0.00
186000319 Deferred Property Taxes	USD	0.00	0.00
186000321 Deferred Property Taxes	USD	61,508.00	0.00
186000322 Deferred Property Taxes	USD	196,533.00	0.00
1860004 Billings - B Projects	USD	0.00	0.00
1860005 Unidentified Cash Receipts	USD	0.00	144,871.14
1860007 Billings and Deferred Projects	USD	0.00	0.00
1860015 Billings Paid Union Benefits	USD	0.00	0.00
1860016 Supplemental Pension Agree	USD	0.00	0.00
1860033 Cook Coal Terminal-Oper Exp	USD	0.00	0.00
1860042 Exp Issue/Reaq Bonds & Stk	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860063 Muskingum Fuel Trans Costs	USD	0.00	0.00
1860071 Ovhd Rate Over/Under Applied	USD	212,128.31	0.00
1860073 Deferred Merger Severance Exp	USD	0.00	0.00
1860074 Merger Severance Offsets	USD	0.00	0.00
1860075 SCBS Unbilled Revenues	USD	0.00	0.00
1860076 Deferred Merger Relocation Exp	USD	0.00	0.00
1860078 Incentive Expense-EVP Summary	USD	0.00	0.00
1860079 Incentive Expense - Offset	USD	0.00	0.00
186008102 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008103 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008108 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008109 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008110 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008111 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008112 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008113 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008114 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008116 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008117 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008118 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008119 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008121 Defd Property Tax - Cap Lease	USD	26,375.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186008122 Defd Property Tax - Cap Lease	USD	76,838.00	0.00
1860082 Deferred Recruiting Expenses	USD	0.00	0.00
1860085 BridgeCo TO Funding	USD	0.00	0.00
1860091 BridgeCo RTO Deferred Exp	USD	0.00	0.00
1860092 Compatible Unit/Wrk 2k Sys Clr	USD	0.00	0.00
1860094 Labor Accruals - Bal Sheet	USD	0.00	0.00
1860096 PJM Payments	USD	0.00	0.00
1860098 AEPSC Labor Accruals-O&M	USD	0.00	0.00
1860103 P/R Ded - Merchandise Loans	USD	0.00	0.00
1860104 P/R Ded - Parking Rent	USD	0.00	0.00
1860110 AEP Branding	USD	0.00	0.00
1860113 Joint Fuel Project	USD	0.00	0.00
1860114 ABD Major Construction Work	USD	0.00	0.00
1860116 PJM Integration	USD	0.00	0.00
1860117 Billings - IPP Projects	USD	0.00	0.00
1860121 Synfuel Project	USD	0.00	0.00
1860123 SSA Over Under Applied S/A/P	USD	0.00	0.00
1860124 SSA Over Under Applied SC & FO	USD	0.00	0.00
1860125 SSA Over Under Applied RE&WPS	USD	0.00	0.00
1860126 SSA Over Under Applied HR	USD	0.00	0.00
1860127 SSA Over Under Applied IT	USD	0.00	0.00
1860128 SLA Over Under Applied SC	USD	0.00	0.00

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1860129 SLA Over Under Applied TC	USD	0.00	0.00
1860130 SSA Over Under Applied OC	USD	0.00	0.00
1860134 Ohio Rate Stabilization Costs	USD	0.00	0.00
1860140 New IGCC Generation Plant-East	USD	0.00	0.00
1860141 New Generation Plant-West	USD	0.00	0.00
1860146 Transition Services HPL/ETP	USD	0.00	0.00
1860147 New Generation Plant - East	USD	0.00	0.00
1860148 New Service Territory	USD	0.00	0.00
1860150 Deferred Rate Case Expense	USD	0.00	0.00
1860151 Transmission JV Deferred Costs	USD	0.00	0.00
1860153 Unamortized Credit Line Fees	USD	0.00	0.00
1860156 Sabine Mine Rusk Preparation	USD	0.00	0.00
1860159 Rolls Royce Accumulated Billng	USD	0.00	0.00
1860160 Deferred Expenses - Current	USD	0.00	0.00
1860166 Def Lease Assets - Non Taxable	USD	430,573.42	0.00
1860167 Def Lease Assets - Taxable	USD	0.00	0.00
1860168 AEPSC Accrued Labor-Bal Sheet	USD	0.00	0.00
1860173 ReXorce Accumulated Billing	USD	0.00	0.00
1860176 IPP Admin Support Cost	USD	0.00	108,256.01
1860177 Cyber Security Collaborative	USD	0.00	0.00
1860179 Local Credit Line Fees	USD	0.00	0.00
1860180 LightStone TSA - Clearing	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860181 GV Lndfl & VFW Lightstone Clrg	USD	0.00	0.00
1860186 Buckeye Power TSA - Clearing	USD	0.00	0.00
1860187 AEPSC Fabrication Non Billable	USD	183,704.28	0.00
1860188 Reimbursable RTO Study Expense	USD	51,640.59	0.00
1860999 Validation Error Correction	USD	0.00	0.00
1880000 R&D Expenses	USD	0.00	0.00
1890003 Loss Rec Debt-Notes Payable	USD	0.00	0.00
1900001 Accum Def Income Tax - Federal	USD	0.00	0.00
1901001 Accum Deferred FIT - Other	USD	97,007,663.74	0.00
1901002 Accum Deferred SIT - Other	USD	1,409,543.03	0.00
1902001 Accum Defd FIT - Oth Inc & Ded	USD	0.00	0.01
1903001 Acc Dfd FIT - FAS109 Flow Thru	USD	0.00	347,709.21
1903002 Acc Dfd SIT FAS 109 Flow Thru	USD	0.00	1,655,757.34
1904001 Accum Dfd FIT - FAS 109 Excess	USD	3,695,145.43	0.00
1906001 Accum Deferred FIT-TBBS	USD	1,144,463.46	0.00
2010001 Common Stock Issued-Affiliated	USD	0.00	1,350,000.00
2110000 Miscellaneous Paid-In Capital	USD	0.00	7,052,115.96
2110007 OCI -Minimum Pension Liability	USD	0.00	0.00
2110009 MPIC - restricted stock units	USD	0.00	0.00
2110010 MPIC Stock Based Comp Units	USD	0.00	0.00
2160001 Unapprp Retnd Erngs-Unrstrictd	USD	0.00	0.00
2210001 First Mortgage Bonds	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2230500 Advances from Assoc Co-Current	USD	0.00	0.00
2240003 Notes	USD	0.00	0.00
2240103 Notes Payable - Affiliated	USD	0.00	0.00
2240503 Notes - Current Portion	USD	0.00	0.00
2240603 Notes - Affiliated - Current	USD	0.00	0.00
2270001 Obligatns Undr Cap Lse-Noncurr	USD	0.00	51,986,370.93
2270003 Accrued Noncur Lease Oblig	USD	0.00	2,213,386.17
2270031 Oblig undr Oper Lease-Non Curr	USD	0.00	96,975,772.40
2270033 Acrued Noncur Oper Lease Oblig	USD	0.00	207,373.93
2282003 Accm Prv I/D - Worker's Com	USD	0.00	76,010.60
2283000 Accm Prv for Pensions&Benefits	USD	0.00	32,558,220.56
2283001 Deferred Compensation Plan	USD	0.00	0.00
2283002 Supplemental Savings Plan	USD	0.00	50,602,380.62
2283003 SFAS 106 Post Retirement Benef	USD	0.00	0.00
2283005 SFAS 112 Postemployment Benef	USD	0.00	10,509,223.11
2283006 SFAS 87 - Pensions	USD	0.00	3,995,028.65
2283007 Perf Share Incentive Plan	USD	0.00	0.00
2283009 Nuclear Deferred Compenstion	USD	0.00	0.00
2283010 UMWA Comb Trust Fut Liab	USD	0.00	0.00
2283011 Energy Serv 2005 Phantom Plan	USD	0.00	0.00
2283012 Incntv Comp Adj - Defd Awards	USD	0.00	0.00
2283013 Incentive Comp Deferral Plan	USD	0.00	36,118,117.54

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2283014 MICP and SOIP Deferred Awards	USD	0.00	0.00
2283015 FAS 158 SERP Payable Long Term	USD	0.00	20,852,739.00
2283016 FAS 158 Qual Payable Long Term	USD	0.00	257,528,648.20
2283024 DefrComp Plan-CSW Legacy	USD	0.00	833,532.90
2284016 Mine Closure Costs	USD	0.00	0.00
2284085 OH Growth Fund-NonCurrent	USD	0.00	0.00
2320001 Accounts Payable - Regular	USD	0.00	48,060,702.15
2320002 Unvouchered Invoices	USD	0.00	42,068,884.64
2320003 Retention	USD	0.00	1,545,253.62
2320004 Accrued Payroll	USD	0.00	0.00
2320008 Miscellaneous Liabilities	USD	0.00	0.00
2320011 Uninvoiced Fuel	USD	0.00	0.00
2320052 Accounts Payable - Purch Power	USD	0.00	0.00
2320066 A/P - OPEN ACCESS TRANS EXP	USD	0.00	0.00
2320069 Producer Payments	USD	0.00	0.00
2320074 A/P - FTL - SWITCH Rentals	USD	0.00	0.00
2320076 Corporate Credit Card Liab	USD	0.00	616,426.70
2320077 INDUS Unvouchered Liabilities	USD	0.00	9,082,310.04
2320080 Non PS Accounts Payable	USD	0.00	0.00
2330000 Corp Borrow Program (NP-Assoc)	USD	0.00	364,003,652.33
2340001 A/P Assoc Co - InterUnit G/L	USD	0.00	8,406,622.88
2340003 A/P Assoc Co - Savings Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2340008 A/P Assoc Co - Dependent Care	USD	0.00	0.00
2340009 A/P Assoc Co-Stock Purch Plan	USD	0.00	0.00
2340011 A/P-Assc Co-AEPSC-Agent	USD	0.00	0.00
2340015 A/P-Assc Co-AEPSC-Trans Agmnt	USD	0.00	0.00
2340022 A/P Assoc Co-Employee Loan Cur	USD	0.00	0.00
2340023 A/P Assoc Co - Parking Rent	USD	0.00	0.00
2340027 A/P Assoc Co - Intercompany	USD	0.00	62,631.72
2340029 A/P Assoc Co - AEPSC Bills	USD	0.00	0.00
2340030 A/P Assoc Co - InterUnit A/P	USD	0.00	111,941.26
2340032 A/P Assoc Co - Multi Pmts	USD	0.00	35,100,869.98
2340035 Fleet - M4 - A/P	USD	0.00	1,086,728.41
2340036 A/P Assoc Co - Payroll Ded	USD	0.00	0.00
2340037 A/P Assoc-Global Borrowing Int	USD	0.00	0.00
2350003 Deposits - Trading Activity	USD	0.00	0.00
2360001 Federal Income Tax	USD	0.00	7,840,557.98
236000100 Federal Income Tax	USD	0.00	0.00
236000101 Federal Income Tax	USD	0.00	0.00
236000102 Federal Income Tax	USD	0.00	0.00
236000190 Federal Income Tax	USD	0.00	0.00
236000198 Federal Income Tax	USD	0.00	0.00
236000200 State Income Taxes	USD	0.00	0.00
236000201 State Income Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000202 State Income Taxes	USD	0.00	0.00
236000203 State Income Taxes	USD	0.00	0.00
236000204 State Income Taxes	USD	0.00	0.00
236000205 State Income Taxes	USD	0.00	0.00
236000206 State Income Taxes	USD	0.00	0.00
236000207 State Income Taxes	USD	0.00	0.00
236000208 State Income Taxes	USD	0.00	0.00
236000209 State Income Taxes	USD	0.00	0.00
236000210 State Income Taxes	USD	0.00	1,080.76
236000211 State Income Taxes	USD	0.00	0.00
236000212 State Income Taxes	USD	0.00	0.00
236000213 State Income Taxes	USD	0.00	193,556.28
236000214 State Income Taxes	USD	0.00	0.00
236000215 State Income Taxes	USD	0.00	0.00
236000216 State Income Taxes	USD	0.00	0.00
236000217 State Income Taxes	USD	124,411.27	0.00
236000218 State Income Taxes	USD	0.00	1,288,131.68
236000219 State Income Taxes	USD	0.00	1,199,978.67
236000220 State Income Taxes	USD	2,564,479.62	0.00
236000221 State Income Taxes	USD	0.00	192,683.98
236000299 State Income Taxes	USD	0.00	0.00
236000300 Local Income Tax	USD	915.40	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000301 Local Income Tax	USD	0.00	0.00
236000302 Local Income Tax	USD	0.00	0.00
236000303 Local Income Tax	USD	0.00	0.00
236000304 Local Income Tax	USD	0.00	0.00
236000306 Local Income Tax	USD	0.00	0.00
236000307 Local Income Tax	USD	0.00	0.00
236000308 Local Income Tax	USD	0.00	0.00
236000309 Local Income Tax	USD	0.00	0.00
236000310 Local Income Tax	USD	0.00	0.00
236000312 Local Income Tax	USD	0.00	0.00
236000314 Local Income Tax	USD	0.00	0.00
236000315 Local Income Tax	USD	0.00	0.00
236000316 Local Income Tax	USD	0.00	0.00
236000317 Local Income Tax	USD	0.00	30,930.86
236000318 Local Income Tax	USD	189,593.73	0.00
236000319 Local Income Tax	USD	581,821.85	0.00
236000320 Local Income Tax	USD	7,941.00	0.00
236000321 Local Income Tax	USD	0.00	174,313.65
2360004 FICA	USD	0.00	1,119,994.18
2360005 Federal Unemployment Tax	USD	0.00	56,628.98
2360006 State Unemployment Tax	USD	0.00	414,518.19
236000601 State Unemployment Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000700 State Sales and Use Taxes	USD	0.00	0.00
236000701 State Sales and Use Taxes	USD	0.00	0.00
236000702 State Sales and Use Taxes	USD	0.00	0.00
236000703 State Sales and Use Taxes	USD	0.00	0.00
236000704 State Sales and Use Taxes	USD	0.00	0.00
236000705 State Sales and Use Taxes	USD	0.00	0.00
236000706 State Sales and Use Taxes	USD	0.00	0.00
236000707 State Sales and Use Taxes	USD	0.00	0.00
236000708 State Sales and Use Taxes	USD	0.00	0.00
236000709 State Sales and Use Taxes	USD	0.00	0.00
236000710 State Sales and Use Taxes	USD	0.00	0.00
236000711 State Sales and Use Taxes	USD	0.00	0.00
236000712 State Sales and Use Taxes	USD	0.00	0.00
236000713 State Sales and Use Taxes	USD	0.00	0.00
236000714 State Sales and Use Taxes	USD	0.00	0.00
236000715 State Sales and Use Taxes	USD	0.00	0.00
236000716 State Sales and Use Taxes	USD	0.00	0.00
236000717 State Sales and Use Taxes	USD	0.00	0.00
236000718 State Sales and Use Taxes	USD	0.00	0.00
236000719 State Sales and Use Taxes	USD	0.00	0.00
236000720 State Sales and Use Taxes	USD	0.00	0.00
236000721 State Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000722 State Sales and Use Taxes	USD	0.00	1,863,650.06
236000798 State Sales and Use Taxes	USD	0.00	0.00
236000801 Real & Personal Property Taxes	USD	0.00	0.00
236000802 Real & Personal Property Taxes	USD	0.00	0.00
236000803 Real & Personal Property Taxes	USD	0.00	0.00
236000804 Real & Personal Property Taxes	USD	0.00	0.00
236000805 Real & Personal Property Taxes	USD	0.00	0.00
236000806 Real & Personal Property Taxes	USD	0.00	0.00
236000807 Real & Personal Property Taxes	USD	0.00	0.00
236000808 Real & Personal Property Taxes	USD	0.00	0.00
236000809 Real & Personal Property Taxes	USD	0.00	0.00
236000810 Real Personal Property Taxes	USD	0.00	0.00
236000811 Real Personal Property Taxes	USD	0.00	0.00
236000812 Real Personal Property Taxes	USD	0.00	0.00
236000813 Real Personal Property Taxes	USD	0.00	0.00
236000814 Real Personal Property Taxes	USD	0.00	0.00
236000815 Real Personal Property Taxes	USD	0.00	0.00
236000816 Real Personal Property Taxes	USD	0.00	0.00
236000817 Real Personal Property Taxes	USD	0.00	0.00
236000818 Real Personal Property Taxes	USD	0.00	0.00
236000819 Real Personal Property Taxes	USD	0.00	0.00
236000820 Real Personal Property Taxes	USD	0.00	48,076.83

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000821 Real Personal Property Taxes	USD	0.00	1,160,607.52
236000822 Real Personal Property Taxes	USD	0.00	402,847.00
236000904 Federal Excise Taxes	USD	0.00	0.00
236000906 Federal Excise Taxes	USD	0.00	0.00
236000907 Federal Excise Taxes	USD	0.00	0.00
236000908 Federal Excise Taxes	USD	0.00	0.00
236000909 Federal Excise Taxes	USD	0.00	0.00
236000910 Federal Excise Taxes	USD	0.00	0.00
236000911 Federal Excise Taxes	USD	0.00	0.00
236000912 Federal Excise Taxes	USD	0.00	0.00
236000913 Federal Excise Taxes	USD	0.00	0.00
236000914 Federal Excise Taxes	USD	0.00	0.00
236000915 Federal Excise Taxes	USD	0.00	0.00
236000916 Federal Excise Taxes	USD	0.00	0.00
236000917 Federal Excise Taxes	USD	0.00	0.00
236000918 Federal Excise Taxes	USD	0.00	0.00
236000919 Federal Excise Taxes	USD	0.00	0.00
236000920 Federal Excise Taxes	USD	0.00	0.00
236000921 Federal Excise Taxes	USD	2,450.94	0.00
236000922 Federal Excise Taxes	USD	0.00	795.92
236001200 State Franchise Taxes	USD	0.00	0.00
236001201 State Franchise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001202 State Franchise Taxes	USD	0.00	0.00
236001203 State Franchise Taxes	USD	0.00	0.00
236001204 State Franchise Taxes	USD	0.00	0.00
236001205 State Franchise Taxes	USD	0.00	0.00
236001206 State Franchise Taxes	USD	0.00	0.00
236001207 State Franchise Taxes	USD	0.00	0.00
236001208 State Franchise Taxes	USD	0.00	0.00
236001209 State Franchise Taxes	USD	0.00	0.00
236001210 State Franchise Taxes	USD	0.00	0.00
236001211 State Franchise Taxes	USD	0.00	0.00
236001212 State Franchise Taxes	USD	0.00	0.00
236001213 State Franchise Taxes	USD	0.00	21.69
236001214 State Franchise Taxes	USD	0.00	1,575.00
236001215 State Franchise Taxes	USD	0.00	0.00
236001216 State Franchise Taxes	USD	0.00	0.00
236001217 State Franchise Taxes	USD	5,643.00	0.00
236001218 State Franchise Taxes	USD	4,537.00	0.00
236001219 State Franchise Taxes	USD	5,663.00	0.00
236001220 State Franchise Taxes	USD	0.00	13,180.00
236001221 State Franchise Taxes	USD	0.00	18,069.00
236001295 State Franchise Taxes	USD	0.00	0.00
236001605 State Gross Receipts Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001606 State Gross Receipts Tax	USD	0.00	0.00
236001607 State Gross Receipts Tax	USD	0.00	0.00
236001608 State Gross Receipts Tax	USD	0.00	0.00
236001609 State Gross Receipts Tax	USD	0.00	0.00
236001610 State Gross Receipts Tax	USD	0.00	0.00
236001611 State Gross Receipts Tax	USD	0.00	0.00
236001612 State Gross Receipts Tax	USD	0.00	0.00
236001613 State Gross Receipts Tax	USD	0.00	0.00
236001614 State Gross Receipts Tax	USD	0.00	0.00
236001615 State Gross Receipts Tax	USD	0.00	0.00
236001616 State Gross Receipts Tax	USD	0.00	0.00
236001617 State Gross Receipts Tax	USD	0.00	0.00
236001618 State Gross Receipts Tax	USD	0.00	0.00
236001619 State Gross Receipts Tax	USD	0.00	0.00
236001620 State Gross Receipts Tax	USD	0.00	0.00
236001621 State Gross Receipts Tax	USD	0.00	3,600.00
236001622 State Gross Receipts Tax	USD	0.00	700.00
236001705 Municipal License Fees Accrd	USD	0.00	0.00
236001706 Municipal License Fees Accrd	USD	0.00	0.00
236001707 Municipal License Fees Accrd	USD	0.00	0.00
236001712 Municipal License Fees Accrd	USD	0.00	0.00
236001713 Municipal License Fees Accrd	USD	0.00	0.00

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236001714 Municipal License Fees Accrd	USD	0.00	0.00
236001715 Municipal License Fees Accrd	USD	0.00	0.00
236001716 Municipal License Fees Accrd	USD	0.00	0.00
236001717 Municipal License Fees Accrd	USD	0.00	0.00
236001718 Municipal License Fees Accrd	USD	0.00	0.00
236001719 Municipal License Fees Accrd	USD	95.00	0.00
236001720 Municipal License Fees Accrd	USD	100.00	0.00
236001901 State Single Business Taxes	USD	0.00	0.00
236001902 State Single Business Taxes	USD	0.00	0.00
236001903 State Single Business Taxes	USD	0.00	0.00
236001904 State Single Business Taxes	USD	0.00	0.00
236001905 State Single Business Taxes	USD	0.00	0.00
236001906 State Single Business Taxes	USD	0.00	0.00
236001907 State Single Business Taxes	USD	0.00	0.00
236002001 State Public Service Com Tax	USD	0.00	0.00
236002011 State Public Service Com Tax	USD	0.00	0.00
236002012 State Public Service Com Tax	USD	0.00	0.00
236002100 State Foreign Corporation Tax	USD	0.00	0.00
236002199 State Foreign Corporation Tax	USD	0.00	0.00
236002201 State License/Registration Tax	USD	0.00	0.00
236002202 State License/Registration Tax	USD	0.00	0.00
236002203 State License/Registration Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002204 State License/Registration Tax	USD	0.00	0.00
236002205 State License/Registration Tax	USD	0.00	0.00
236002206 State License/Registration Tax	USD	0.00	0.00
236002207 State License/Registration Tax	USD	0.00	0.00
236002208 State License/Registration Tax	USD	0.00	0.00
236002209 State License/Registration Tax	USD	0.00	0.00
236002210 State License Registration Tax	USD	0.00	0.00
236002211 State License Registration Tax	USD	0.00	0.00
236002212 State License Registration Tax	USD	0.00	0.00
236002213 State License Registration Tax	USD	0.00	0.00
236002214 State License Registration Tax	USD	0.00	0.00
236002215 State License Registration Tax	USD	0.00	0.00
236002216 State License Registration Tax	USD	0.00	0.00
236002217 State License Registration Tax	USD	0.00	0.00
236002218 State License Registration Tax	USD	0.00	0.00
236002219 State License Registration Tax	USD	193.00	0.00
236002220 State License Registration Tax	USD	75.00	0.00
2360023 Employee Payroll Taxes	USD	0.00	0.00
236002301 Employee Payroll Taxes	USD	0.00	0.00
236002400 State Franchise Tax-Interco	USD	0.00	0.00
236002499 State Franchise Tax-Interco	USD	0.00	0.00
236003000 Misc State and Local Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003001 Misc State and Local Taxes	USD	0.00	0.00
236003002 Misc State and Local Taxes	USD	0.00	0.00
236003003 Misc State and Local Taxes	USD	0.00	0.00
236003004 Misc State and Local Taxes	USD	0.00	0.00
236003005 Misc State and Local Taxes	USD	0.00	0.00
236003006 Misc State and Local Taxes	USD	0.00	0.00
236003007 Misc State and Local Taxes	USD	0.00	0.00
236003010 Misc State and Local Taxes	USD	0.00	0.00
236003013 Misc State and Local Taxes	USD	0.00	0.00
236003100 Local Sales and Use Taxes	USD	0.00	0.00
236003300 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003301 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003302 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003303 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003304 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003305 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003306 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003308 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003311 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003312 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003313 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003314 Pers Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003315 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003316 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003319 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003320 Pers Prop Tax-Cap Leases	USD	0.00	11,030.15
236003321 Pers Prop Tax-Cap Leases	USD	0.00	63,300.00
236003322 Pers Prop Tax-Cap Leases	USD	0.00	83,823.00
236003502 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003503 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003504 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003505 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003508 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003509 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003510 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003511 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003512 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003513 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003514 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003515 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003516 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003517 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003518 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003519 Real Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003520 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003521 Real Prop Tax-Cap Leases	USD	0.00	134,004.49
236003522 Real Prop Tax-Cap Leases	USD	0.00	18,327.00
2360037 FICA - Incentive accrual	USD	0.00	8,779,694.08
2360038 Reorg Payroll Tax Accrual	USD	0.00	3,159.02
236004112 State Minimum Tax	USD	0.00	0.00
2360070 State Sls and Use Tx-Spec Purp	USD	0.00	0.00
2360104 FICA - NON-CURRENT	USD	0.00	0.00
2360105 FICA - CARES ACT	USD	0.00	10,426,774.24
2360501 Fed Inc Tax-Short Term FIN48	USD	0.00	0.00
2360502 State Inc Tax-Short Term FIN48	USD	3,848.00	0.00
2360601 Fed Inc Tax-Long Term FIN48	USD	0.00	12,527,413.03
2360602 State Inc Tax-Long Term FIN48	USD	0.00	0.00
2360801 Federal Income Tax - IRS Audit	USD	0.00	0.00
2370003 Interest Accrued-Notes Pay	USD	0.00	0.00
2370009 Interest Accrued-Other	USD	0.00	0.00
2370010 Interest Accrued - Affiliated	USD	0.00	0.00
2370016 Interest Accrued - Tax	USD	0.00	0.00
2370048 Acrd Int.- FIT Reserve - LT	USD	0.00	0.00
2370348 Acrd Int. - SIT Reserve - LT	USD	0.00	0.00
2370448 Acrd Int. - SIT Reserve - ST	USD	243.00	0.00
2410001 Federal Income Tax Withheld	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2410002 State Income Tax Withheld	USD	0.00	87.47
2410003 Local Income Tax Withheld	USD	0.00	84.63
2410004 State Sales Tax Collected	USD	0.00	0.00
2410005 FICA Tax Withheld	USD	0.00	590.98
2410006 School District Tax Withheld	USD	0.00	0.00
2410012 Hypothetical Tax	USD	0.00	0.00
2420000 Misc Current & Accrued Liab	USD	0.00	206,000.00
2420001 P/R Ded - Charitable Contribut	USD	0.00	0.00
2420002 P/R Ded - Medical Insurance	USD	0.00	2,959,347.17
2420003 P/R Ded - Dental Insurance	USD	0.00	498,587.52
2420004 P/R Ded - Long Term Care	USD	0.00	0.00
2420005 P/R Ded - Parking Rent	USD	0.00	0.00
2420006 P/R Ded - Fitness Dues	USD	0.00	0.00
2420007 P/R Ded - Savings Plan	USD	0.00	0.00
2420009 Depend Care/Flex Medical Spend	USD	0.00	2,647,652.61
2420010 P/R Ded - Dependent Life Ins	USD	0.00	0.00
2420012 P/R Ded - Hyatt Legal Plan	USD	0.00	0.00
2420013 P/R Ded - LTD Ins Premiums	USD	0.00	22,320.52
2420014 P/R Ded - Savings Bonds	USD	0.00	0.00
2420015 P/R Ded - Union Dues	USD	0.00	0.00
2420016 P/R Ded-Crt Ordr/Grnshmt/Tx Lv	USD	0.00	21.95
2420017 P/R Ded - AD&D and OAD&D Ins	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420018 P/R Ded-Reg&Spec Life Ins Prem	USD	0.00	0.00
2420020 Vacation Pay - This Year	USD	0.00	64,152,331.38
2420021 Vacation Pay - Next Year	USD	0.00	4,730,895.65
2420022 P/R Ded - PAC	USD	0.00	0.00
2420026 MICP	USD	0.00	0.00
2420027 FAS 112 CURRENT LIAB	USD	0.00	5,143,704.89
2420028 ESP - Employer Contrib Accrued	USD	0.00	0.00
2420029 P/R Ded - HMO	USD	0.00	0.00
2420044 P/R Withholdings	USD	0.00	1,773,889.24
2420045 Other Employee Benefits	USD	0.00	0.00
2420046 FAS 158 SERP Payable - Current	USD	0.00	6,597,469.00
2420048 Company Incentive Plan	USD	0.00	0.00
2420049 P/R Ded - MetPay Insurance	USD	0.00	0.00
2420051 Non-Productive Payroll	USD	0.00	2,140,002.97
2420052 RSU Sec 16 Exec, Current	USD	0.00	0.00
2420053 Perf Share Incentive Plan	USD	0.00	0.00
2420054 Incentive Plan Adjustments	USD	0.00	0.00
2420055 NPIP	USD	0.00	0.00
2420056 CCT Incentive Plan	USD	0.00	0.00
2420057 Control Payroll Disburse Acct	USD	0.00	0.00
2420067 Insurance Claims Pending	USD	0.00	0.00
2420069 ProServ Org Incentive Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420070 P/R Ded - Salvation Army	USD	0.00	0.00
2420071 P/R Ded - Vision Plan	USD	0.00	121,528.23
2420072 P/R - Payroll Adjustment	USD	0.00	1,233,503.90
2420076 P/R Savings Plan - Incentive	USD	0.00	5,255,745.43
2420081 Environmntl Remediation Accrual	USD	0.00	0.00
2420085 OH Growth Fund-Current	USD	0.00	0.00
2420086 Environ Remediation - SEMCO	USD	0.00	0.00
2420091 HSA - Employer Contribution	USD	0.00	0.00
2420199 Opower (HEM) Contract Cap-Curr	USD	0.00	2,759,135.15
2420365 MSOffice 365 Contract Cap-Curr	USD	0.00	7,028,208.00
2420420 Accr DefrComp Ben-CSW Legacy	USD	0.00	183,231.92
2420502 Injuries And Damages	USD	0.00	0.00
2420503 Worker's Comp Admin Fee	USD	0.00	2,677.86
2420504 Accrued Lease Expense	USD	59,346.78	0.00
2420505 Workers Comp NC Admin Fee	USD	0.00	40,170.07
2420511 Control Cash Disburse Account	USD	0.00	7,191,940.04
2420512 Unclaimed Funds	USD	0.00	567,855.34
2420515 Severance Accrual	USD	0.00	1,573,715.62
2420520 Accr Defer Compensation Ben	USD	0.00	0.00
2420532 Adm Liab-Cur-S/Ins-W/C	USD	0.00	124,231.98
2420554 P/R Ded - Stock Purchase Plan	USD	0.00	0.00
2420558 Admitted Liab NC-Self/Ins-W/C	USD	0.00	801,202.20

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420565 Expatriate Housing Allowance	USD	0.00	0.00
2420569 Self Ins Workers' Comp-Adm	USD	0.00	0.00
2420570 Employee Svings Plan-Sys-Accr	USD	0.00	0.00
2420587 Rent - J.E. Dolan Eng. Lab	USD	0.00	0.00
2420591 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059102 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059103 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059104 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059105 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059106 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059107 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059108 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059109 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059110 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059111 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059112 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059113 Muni BO Tax - Leased Equip	USD	0.00	0.00
2420592 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059201 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059202 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059203 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059204 Sales & Use Tax - Leased Equ	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059205 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059206 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059207 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059208 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059209 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059210 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059211 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059212 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059213 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059214 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059215 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059216 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059217 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059218 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059219 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059220 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059221 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059222 Sales Use Tax - Leased Equip	USD	0.00	49,453.43
2420598 Est Fin Cost - Sen Unsec Notes	USD	0.00	0.00
2420599 Expatriate Auto Allowance	USD	0.00	0.00
2420604 Energy Services ICP	USD	0.00	0.00
2420607 Incentive Plan Payments	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420613 Public Liability Claim Deposit	USD	0.00	0.00
2420615 Severance - Distribution	USD	0.00	0.00
2420618 Accrued Payroll	USD	0.00	15,057,630.99
2420619 Reclamation Res - Preexisting	USD	0.00	0.00
2420620 Energy Supply Non Gen ICP	USD	0.00	59,391.18
2420621 Energy Serv Phantom Equity Pln	USD	0.00	0.00
2420622 Nuclear Incentive Plan	USD	0.00	0.60
2420623 Distr, Cust Ops & Reg Svcs ICP	USD	0.00	86,110.38
2420624 Corp & Shrd Srv Incentive Plan	USD	0.00	75,403,729.70
2420626 Safety Focus Incentive Plan	USD	0.00	0.00
2420634 Sustnd Earngs Improv Severance	USD	0.00	0.00
2420635 Generation Incentive Plan	USD	0.00	15,999,672.44
2420640 Zimmer SCR - Cinery Cnst Adv	USD	0.00	0.00
2420643 Accrued Audit Fees	USD	0.00	0.00
2420649 Reclamation Liability - Curr	USD	0.00	0.00
2420650 P/R Ded - Health Savings Acct	USD	0.00	0.00
2420651 Reorg Severance Accrual	USD	0.00	0.00
2420653 Reorg Misc HR Exp Accrual	USD	0.00	0.00
2420658 Accrued Prof. Tax Services	USD	0.00	0.00
2420660 AEP Transmission ICP	USD	0.00	43,468,233.09
2420669 Lease Rent Holidays	USD	0.00	0.00
2420689 Oracle Contract Cap - Curr	USD	0.00	8,112,742.47

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2430001	USD	0.00	14,772,849.10
2430003	USD	0.00	552,425.28
2430031	USD	0.00	16,759,840.05
2430033	USD	0.00	32,545.62
2520000	USD	0.00	0.00
2530000	USD	0.00	0.00
2530007	USD	0.00	0.00
2530012	USD	0.00	0.00
2530062	USD	0.00	0.00
2530077	USD	0.00	0.00
2530101	USD	0.00	338,043.37
2530112	USD	0.00	1,054,281.13
2530175	USD	0.00	0.00
2530189	USD	0.00	0.00
2530199	USD	0.00	2,759,135.15
2530365	USD	0.00	22,500,720.00
2540000	USD	0.00	0.00
2540006	USD	0.00	0.00
2540007	USD	0.00	0.00
2543001	USD	796.12	0.00
2543002	USD	1,655,757.34	0.00
2543220	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2544001 SFAS 109 Exces Deferred FIT	USD	0.00	16,083,651.47
2546001 Accum Deferred FIT-TBBS	USD	0.00	4,939,776.46
2550001 Accum Deferred ITC - Federal	USD	0.00	0.00
2820001 ADIT- Other Property - Federal	USD	0.00	0.00
2821001 Accum Defd FIT - Utility Prop	USD	0.00	77,494,657.27
2823001 Acc Dfrd FIT FAS 109 Flow Thru	USD	0.03	0.00
2824001 Acc Dfrd FIT - SFAS 109 Excess	USD	13,003,356.09	0.00
2826001 Accum Defd Property FIT - TBBS	USD	948,755.00	0.00
2830001 ADIT - Other - Federal	USD	0.00	0.00
2831001 Accum Deferred FIT - Other	USD	0.00	28,166,141.54
2832002 Acc Dfd SIT - Other Inc & Ded	USD	0.00	0.00
2833001 Acc Dfd FIT FAS 109 Flow Thru	USD	346,912.86	0.00
2833002 Acc Dfrd SIT FAS 109 Flow Thru	USD	0.00	0.00
2834001 Acc Defd FIT - SFAS 109 Excess	USD	0.00	3,461,408.05
2836001 Accum Defd Other FIT-TBBS	USD	2,846,558.00	0.00
4020000 Maintenance Expense	USD	0.00	663.17
4030001 Depreciation Exp	USD	326,636.46	0.00
4030024 AEPSC Trans. Depreciation Exp.	USD	174,999.93	0.00
4040001 Amort. of Plant	USD	43,527.19	0.00
4081002 FICA	USD	4,400,306.13	0.00
4081003 Federal Unemployment Tax	USD	223,738.70	0.00
408100520 Real Personal Property Taxes	USD	14,226.66	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
408100521 Real Personal Property Taxes	USD	194,014.51	0.00
408100522 Real Personal Property Taxes	USD	206,314.00	0.00
408100622 State Gross Receipts Tax	USD	700.00	0.00
4081007 State Unemployment Tax	USD	1,550,056.53	0.00
408101921 State Sales and Use Taxes	USD	0.41	0.00
408102921 Real-Pers Prop Tax-Cap Leases	USD	0.00	89,487.63
408102922 Real-Pers Prop Tax-Cap Leases	USD	6,985.00	0.00
4091001 Income Taxes, UOI - Federal	USD	0.00	201,293.33
4120001 Constructn Othr Svcs-Affil Cos	USD	53,499,080.87	0.00
4171001 Exp of NonUtil Oper - Nonassoc	USD	0.00	0.00
4171003 Operating Expense	USD	0.00	0.00
4171006 Outside Services - Other	USD	0.00	0.00
4171009 Office Supplies & Expense	USD	0.00	0.00
4171011 Membership Dues	USD	0.00	0.00
4180002 Non-Opratng Rntal Inc-Oper	USD	4,037.37	0.00
4180003 Non-Opratng Rntal Inc-Maint	USD	650.78	0.00
4190002 Int & Dividend Inc - Nonassoc	USD	0.00	68.02
4210001 Misc Non-Operating Inc-Assoc	USD	0.00	51,696.75
4210002 Misc Non-Op Inc-NonAsc-Rents	USD	0.00	40,403.80
4210007 Misc Non-Op Inc - NonAsc - Oth	USD	0.00	968.66
4210009 Misc Non-Op Exp - NonAssoc	USD	22,125.02	0.00
4261000 Donations	USD	61,750.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4263001 Penalties	USD	4,467.97	0.00
4264000 Civic and Political Activity	USD	506,789.81	0.00
4264001 Non-deduct Lobbying per IRS	USD	3,000.00	0.00
4265002 Other Deductions - Nonassoc	USD	266,624.18	0.00
4265004 Social & Service Club Dues	USD	316,919.26	0.00
4265033 Transition Costs	USD	114,162.91	0.00
4300003 Int to Assoc Co - CBP	USD	124,240.42	0.00
4310001 Other Interest Expense	USD	16,984.12	0.00
4310007 Lines Of Credit	USD	3,952.33	0.00
4310023 Interest Expense - State Tax	USD	165.15	0.00
4320000 Allw Brrwed Fnds Used Cnstr-Cr	USD	0.00	1,878.17
4560041 Miscellaneous Revenue-NonAffil	USD	0.00	0.00
4571001 Service Rev - Direct Affil	USD	0.00	114,695,704.92
4572001 Service Rev-Indirect Cost-Affi	USD	0.00	20,320,444.85
4573001 Compensation for Capital-Affil	USD	57,128.84	0.00
4581001 Service Rev-Direct Costs-NAC	USD	0.00	242,492.79
4582001 Service Rev-Indirect Cost-NAC	USD	0.00	27,685.10
5000000 Oper Supervision & Engineering	USD	2,953,660.14	0.00
5010000 Fuel	USD	364,709.19	0.00
5010028 Gypsum Sales Proceeds	USD	0.00	227.66
5020000 Steam Expenses	USD	502.27	0.00
5020002 Urea Expense	USD	2,775.35	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5020003 Trona Expense	USD	2,667.61	0.00
5020004 Lime-Related Expenses	USD	7,790.90	0.00
5020007 Lime Hydrate Expense	USD	573.66	0.00
5020008 Activated Carbon	USD	8,322.01	0.00
5020013 Anhydrous Ammonia Expense	USD	2,706.54	0.00
5020020 Misc Consumable Exp	USD	876.98	0.00
5020028 Sodium Bicarbonate Expense	USD	3,003.96	0.00
5060000 Misc Steam Power Expenses	USD	0.00	1,177,614.86
5060003 Removal Cost Expense - Steam	USD	1,676.17	0.00
5060011 BSRR O/U Recovery-Oper Costs	USD	11.40	0.00
5100000 Maint Supv & Engineering	USD	79,615.93	0.00
5110000 Maintenance of Structures	USD	52,871.82	0.00
5120000 Maintenance of Boiler Plant	USD	442,560.24	0.00
5130000 Maintenance of Electric Plant	USD	189,967.97	0.00
5140000 Maintenance of Misc Steam Plt	USD	92,307.76	0.00
5170000 Oper Supervision & Engineering	USD	113.66	0.00
5240000 Misc Nuclear Power Expenses	USD	5,420.82	0.00
5280000 Maint Supv & Engineering	USD	2,180.38	0.00
5310000 Maintenance of Electric Plant	USD	4,382.22	0.00
5320012 Radiation Monitoring Equipment	USD	122.70	0.00
5350000 Oper Supervision & Engineering	USD	122,816.93	0.00
5370000 Hydraulic Expenses	USD	6,740.70	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5370001 Fish & Wildlife Facilities	USD	3,481.58	0.00
5370002 Recreation Facilities	USD	6,013.47	0.00
5380000 Electric Expenses	USD	20,621.05	0.00
5390000 Misc Hydr Power Generation Exp	USD	192,679.32	0.00
5390001 Misc Hydr Pwr - Envir Poll Cnt	USD	288.37	0.00
5410000 Maint Supv & Engineering	USD	9,233.14	0.00
5420000 Maintenance of Structures	USD	20,193.93	0.00
5430000 Maint Rsrvoirs,Dams&Wtrways	USD	20,999.13	0.00
5440000 Maintenance of Electric Plant	USD	11,354.32	0.00
5450000 Maint of Misc Hydraulic Plant	USD	0.00	37.42
5450001 Maint Hydr Plt-Fish&Wildlfe Fa	USD	0.00	95.02
5450002 Maint of Misc Hydr Plt-Rec Fac	USD	1,867.10	0.00
5460000 Oper Supervision & Engineering	USD	7,473.17	0.00
5470004 Fuel - Gas Turb - Purch / Hand	USD	3,298.78	0.00
5480000 Generation Expenses	USD	5,599.43	0.00
5490000 Misc Other Pwer Generation Exp	USD	2,552.92	0.00
5500005 Lease Expense - Wind Leases	USD	2,417.13	0.00
5530000 Maintenance of Generating Plt	USD	106.34	0.00
5530001 Maint of Gen Plant - Gas Turb	USD	2,332.56	0.00
5560000 Sys Control & Load Dispatching	USD	373,971.22	0.00
5570000 Other Expenses	USD	1,011,114.02	0.00
5600000 Oper Supervision & Engineering	USD	6,418,739.05	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5612000 Load Dispatch-Mntr&Op TransSys	USD	637,975.04	0.00
5613000 Load Dispatch-Trans Srvc&Sched	USD	0.00	2,182.90
5614005 ERCOT Admin-SSC&DS	USD	5,126.42	0.00
5615000 Reliability,Plng&Stds Develop	USD	282,240.03	0.00
5620001 Station Expenses - Nonassoc	USD	252,313.03	0.00
5630000 Overhead Line Expenses	USD	80,410.21	0.00
5660000 Misc Transmission Expenses	USD	0.00	2,053,239.31
5670001 Rents - Nonassociated	USD	521.24	0.00
5680000 Maint Supv & Engineering	USD	49,468.89	0.00
5690000 Maintenance of Structures	USD	22,693.42	0.00
5691000 Maint of Computer Hardware	USD	32,418.23	0.00
5692000 Maint of Computer Software	USD	196,101.24	0.00
5700000 Maint of Station Equipment	USD	1,001,028.77	0.00
5710000 Maintenance of Overhead Lines	USD	583,665.04	0.00
5720000 Maint of Underground Lines	USD	25,282.68	0.00
5730000 Maint of Misc Trnsmssion Plt	USD	36,976.03	0.00
5800000 Oper Supervision & Engineering	USD	774,019.33	0.00
5810000 Load Dispatching	USD	0.00	92.18
5820000 Station Expenses	USD	313,214.77	0.00
5830000 Overhead Line Expenses	USD	921.11	0.00
5840000 Underground Line Expenses	USD	39,160.41	0.00
5860000 Meter Expenses	USD	121,578.38	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5870000 Customer Installations Exp	USD	3.25	0.00
5880000 Miscellaneous Distribution Exp	USD	2,160,955.41	0.00
5900000 Maint Supv & Engineering	USD	13,055.75	0.00
5910000 Maintenance of Structures	USD	763.28	0.00
5920000 Maint of Station Equipment	USD	306,517.96	0.00
5930000 Maintenance of Overhead Lines	USD	130,500.80	0.00
5940000 Maint of Underground Lines	USD	0.00	4.74
5950000 Maint of Lne Trnf,Rglators&Dvi	USD	27.53	0.00
5960000 Maint of Strt Lghtng & Sgnal S	USD	1,121.25	0.00
5970000 Maintenance of Meters	USD	227.49	0.00
5980000 Maint of Misc Distribution Plt	USD	7,557.52	0.00
9010000 Supervision - Customer Accts	USD	40,102.90	0.00
9020000 Meter Reading Expenses	USD	21,969.61	0.00
9020002 Meter Reading - Regular	USD	0.00	13.79
9020003 Meter Reading - Large Power	USD	48,508.10	0.00
9030000 Cust Records & Collection Exp	USD	833,289.41	0.00
9030001 Customer Orders & Inquiries	USD	3,019,644.96	0.00
9030002 Manual Billing	USD	49,339.53	0.00
9030003 Postage - Customer Bills	USD	25,000.00	0.00
9030004 Cashiering	USD	54,710.19	0.00
9030005 Collection Agents Fees & Exp	USD	41,458.73	0.00
9030006 Credit & Oth Collection Activi	USD	273,395.51	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9030007 Collectors	USD	259,670.11	0.00
9030009 Data Processing	USD	12,195.82	0.00
9040007 Uncoll Accts - Misc Receivable	USD	0.00	127.87
9050000 Misc Customer Accounts Exp	USD	16,705.90	0.00
9070000 Supervision - Customer Service	USD	114,370.84	0.00
9080000 Customer Assistance Expenses	USD	19,730.08	0.00
9080009 Cust Assistance Expense - DSM	USD	705.56	0.00
9100000 Misc Cust Svc&Informational Ex	USD	47,869.64	0.00
9120000 Demonstrating & Selling Exp	USD	21,464.16	0.00
9200000 Administrative & Gen Salaries	USD	16,986,892.48	0.00
9210001 Off Supl & Exp - Nonassociated	USD	1,183,170.13	0.00
9210002 Off Supl & Exp - Associated	USD	171,042.59	0.00
9210003 Office Supplies & Exp - Trnsf	USD	508.27	0.00
9210004 Office Utilites	USD	161,657.31	0.00
9210005 Cellular Phones and Pagers	USD	1.98	0.00
9210006 O&M Reconciliation	USD	0.00	0.00
9210021 EMP TRAVEL - Airfare	USD	490.76	0.00
9210022 MEALS & ENT-100 Pct DEDUCTIBLE	USD	474.05	0.00
9210024 EMP TRAVEL-PARKING	USD	981.52	0.00
9210028 EMP TRAVEL-HOTEL & LODGING	USD	210.90	0.00
9210030 EMP TRAVEL-OTHER	USD	8.40	0.00
9220005 Overhead Loadings	USD	0.00	212,128.31

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9230001 Outside Svcs Empl - Nonassoc	USD	5,205,072.08	0.00
9230003 AEPSC Billed to Client Co	USD	0.00	223,664.57
9240000 Property Insurance	USD	9,873.59	0.00
9250000 Injuries and Damages	USD	15,197.92	0.00
9250001 Safety Dinners and Awards	USD	474.00	0.00
9250002 Emp Accident Prvntion-Adm Exp	USD	21,122.71	0.00
9250006 Wrkrs Cmpnsth Pre&Slf Ins Prv	USD	121,722.63	0.00
9260000 Employee Pensions & Benefits	USD	2,317.94	0.00
9260001 Edit & Print Empl Pub-Salaries	USD	1,315.19	0.00
9260002 Pension & Group Ins Admin	USD	1,950.37	0.00
9260003 Pension Plan	USD	4,042,889.33	0.00
9260004 Group Life Insurance Premiums	USD	222,846.18	0.00
9260005 Group Medical Ins Premiums	USD	6,512,702.74	0.00
9260007 Group L-T Disability Ins Prem	USD	149,719.24	0.00
9260008 Umbrella Trust Expense	USD	6,589,583.84	0.00
9260009 Group Dental Insurance Prem	USD	240,801.98	0.00
9260010 Training Administration Exp	USD	21,825.14	0.00
9260012 Employee Activities	USD	137,785.07	0.00
9260014 Educational Assistance Pmts	USD	719.38	0.00
9260021 Postretirement Benefits - OPEB	USD	200,407.33	0.00
9260026 Savings Plan Administration	USD	5,903.08	0.00
9260027 Savings Plan Contributions	USD	2,447,223.71	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9260036 Deferred Compensation	USD	0.00	0.58
9260037 Supplemental Pension	USD	94,536.67	0.00
9260042 SERP Pension - Non-Service	USD	288,492.00	0.00
9260043 OPEB - Non-Service	USD	0.00	3,342,512.67
9260062 Pension Plan - Non-Service	USD	0.00	47,860.76
9280000 Regulatory Commission Exp	USD	659.60	0.00
9280002 Regulatory Commission Exp-Case	USD	970,457.11	0.00
9280005 Reg Com Exp-FERC Trans Cases	USD	33,281.98	0.00
9301000 General Advertising Expenses	USD	4,982.63	0.00
9302000 Misc General Expenses	USD	342,256.97	0.00
9302003 Corporate & Fiscal Expenses	USD	347,156.88	0.00
9302007 Assoc Business Development Exp	USD	174,444.07	0.00
9302458 AEPSC Non Affiliated expenses	USD	210,901.64	0.00
9310001 Rents - Real Property	USD	583,353.21	0.00
9310002 Rents - Personal Property	USD	675,942.42	0.00
9310003 Rents - Real Property - Assoc	USD	2,231,397.40	0.00
9310004 Rents - Personal Prop - Assoc	USD	2,214.39	0.00
9310005 Int on Regulated Fin Leases	USD	122,276.30	0.00
9350000 Maintenance of General Plant	USD	18,530.56	0.00
9350001 Maint of Structures - Owned	USD	443,639.10	0.00
9350002 Maint of Structures - Leased	USD	45,977.08	0.00
9350003 Maint of Prprty Held Fture Use	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9350012 Maint of Data Equipment	USD	45,698.45	0.00
9350013 Maint of Cmmncation Eq-Unall	USD	2,139,192.49	0.00
9350015 Maint of Office Furniture & Eq	USD	2,887,841.16	0.00
9350017 Maint of Misc General Property	USD	17,104.76	0.00
9350019 Maint of Gen Plant-SCADA Equ	USD	4,571.26	0.00
9350024 Maint of DA-AMI Comm Equip	USD	8,516.41	0.00
BD0001 Budget Use Only - O&M	USD	0.00	0.00
BD0011 Budget Use Only - Depreciation	USD	0.00	0.00
Total for Ledger	USD	2,395,523,378.49	2,395,523,378.49

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1010001 Plant in Service	USD	295,772,051.09	0.00
1010007 Plant In Service-IMPco-SBSMPP	USD	0.00	0.00
1011001 Capital Leases	USD	115,425,268.08	0.00
1011006 Prov-Leased Assets	USD	0.00	48,917,664.22
1011012 Accrued Capital Leases	USD	3,370,928.78	0.00
1011031 Operating Lease	USD	146,429,503.51	0.00
1011032 Accrued Operating Leases	USD	151,192.02	0.00
1011034 Operating Leases - Gen & Misc	USD	0.00	0.00
1011036 Prov - Operating Lease Assets	USD	0.00	36,592,891.18
1011039 Prov-Operating Lease -Gen&Misc	USD	0.00	0.00
1030001 Experimental Plant in Service	USD	0.00	0.00
1050001 Held For Fut Use	USD	0.00	0.00
1050003 Held For Fut Use-Distribution	USD	0.00	0.00
1060001 Const Not Classifd	USD	6,003,289.38	0.00
1060002 Const Not Classifd-Transmissn	USD	0.00	0.00
1060003 Const Not Classifd-Distributio	USD	0.00	0.00
1060004 Const Not Classifd-Gen&Misc	USD	0.00	0.00
1070000 Construction Work In Progress	USD	0.00	0.00
1070001 CWIP - Project	USD	12,795,591.77	0.00
1070005 CWIP - Fuel Support Groups	USD	0.00	0.00
1070007 Cloud Implementation Costs	USD	0.00	0.00
1070910 Capitalized Softwr Bill Step 1	USD	0.00	0.00
1070920 Capitalized Softwr Bill Step 2	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1070930 Cloud Implmntatn Costs-Step 1	USD	0.00	0.00
1080000 Accum Prov for Deprec of Plant	USD	0.00	0.00
1080001 A/P for Deprec of Plt	USD	0.00	136,552,465.77
1080005 RWIP - Project Detail	USD	535,515.79	0.00
1110001 A/P for Amort of Plt	USD	0.00	6,680,248.04
1160020 Trans Costs - SERP	USD	0.00	0.00
1201000 Nuclr Fuel in Proc of Refinmnt	USD	0.00	0.00
1206000 Nuclear Fuel Under Cap Leases	USD	0.00	0.00
1210000 Nonutility Property	USD	0.00	0.00
1210001 Nonutility Property - Owned	USD	0.00	0.00
1220000 Depr & Amort of Nonutil Prop	USD	0.00	0.00
1220001 Depr&Amrt of Nonutl Prop-Ownd	USD	0.00	0.00
1220003 Depr&Amrt of Nonutl Prop-WIP	USD	0.00	0.00
1240000 Other Investments	USD	0.00	0.00
1240002 Oth Investments-Nonassociated	USD	0.00	0.00
1240005 Spec Allowance Inv NOx	USD	0.00	0.00
1240006 Other Investments - COLI	USD	0.00	0.00
1240007 Deferred Compensation Benefits	USD	13,662,316.83	0.00
1240008 Umbrella Trust	USD	226,884,771.58	0.00
1240010 Oth Invest-Nonassociated-Curr	USD	0.00	0.00
1240013 Cash Surrender Value Life Ins	USD	0.00	0.00
1240025 Other Property - CWIP	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1240048 CSW SERP Investment	USD	189,598.60	0.00
1240053 Defer Comp Plan-CSW Legacy	USD	23,632.20	0.00
1240054 Umbrella Trust-WFargo Int&Div	USD	5,061,167.27	0.00
1280007 PRW NonUMWA Net Fund Pos AEPSC	USD	284,789,710.94	0.00
1280008 SFAS 106 - Non-UMWA PRW -AEPSC	USD	6,420,244.72	0.00
1310000 Cash	USD	30,047,485.14	0.00
1340000 Other Special Deposits	USD	250,000.00	0.00
1340004 Worker's Comp Adv Premium	USD	0.00	0.00
1340008 Deposits - Office Space Rental	USD	0.00	0.00
1340053 Deposits - Flexible Spending	USD	817,314.92	0.00
1350000 Working Funds	USD	13,466,643.53	0.00
1350001 Cash Advances	USD	0.00	0.00
1350002 Petty Cash	USD	0.00	0.00
1350003 Cash Advances - Wages	USD	0.00	0.00
1350004 Cash Adv-Employee Expenses	USD	0.00	0.00
1350009 Cash Advances - STAR T&E Pilot	USD	0.00	0.00
1410000 Notes Receivable	USD	0.00	0.00
1410002 P/R Ded - Misc Loan Repayments	USD	0.00	0.00
1420001 Customer A/R - Electric	USD	0.00	0.00
1420002 Customer A/R - PIP Plan	USD	0.00	0.00
1420003 Customer A/R - CMP	USD	0.00	0.00
1420004 Customer A/R - RIF Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1420005 Employee Loans - Current	USD	0.00	0.00
1420011 A/R - Retail Cust Rents	USD	0.00	0.00
1420101 Other Accounts Rec - Cust	USD	0.00	0.00
1420102 AR Peoplesoft Billing - Cust	USD	1,320,502.69	0.00
1430001 Other Accounts Rec-Regular	USD	0.00	0.00
1430002 Allowances	USD	0.00	0.00
1430004 Insurance	USD	0.00	0.00
1430018 Survivor Benefit Plan Premiums	USD	0.00	0.00
1430022 2001 Employee Biweekly Pay Cnv	USD	892,773.91	0.00
1430023 A/R PeopleSoft Billing System	USD	16,748.12	0.00
1430036 Acct. Rec. - Miscellaneous	USD	0.00	0.00
1430071 A/R Non Assoc Co - AEPSC Bills	USD	546,392.11	0.00
1430080 Jointly Owned Unit O&M Billing	USD	0.00	0.00
1430083 Damage Recovery Offset Demand	USD	0.00	0.00
1430089 A/R - Benefits Billing	USD	0.00	0.00
1430101 Other Accounts Rec - Misc	USD	0.00	0.00
1430102 AR Peoplesoft Billing - Misc	USD	1,524,302.32	0.00
1430103 AR Long-Term-Miscellaneous	USD	0.00	0.00
1440002 Uncoll Accts-Other Receivables	USD	0.00	1,370.34
1450000 Corp Borrow Prg (NR-Assoc)	USD	0.00	0.00
1460000 Accts Rec from Assoc Cos	USD	0.00	0.00
1460001 A/R Assoc Co - InterUnit G/L	USD	15,233,935.60	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1460006 A/R Assoc Co - Intercompany	USD	0.00	0.00
1460007 A/R Assoc Co - OAR System	USD	0.00	0.00
1460008 A/R Assoc Co - AEPSC Bills	USD	124,011,541.47	0.00
1460009 A/R Assoc Co - InterUnit A/P	USD	869,655.71	0.00
1460011 A/R Assoc Co - Multi Pmts	USD	61,526.56	0.00
1460012 A/R Assoc-PCRB Interest	USD	0.00	0.00
1460016 A/R-Assoc Co - Dependent Care	USD	0.00	0.00
1460017 A/R-Assoc Co-Stock Purch Plan	USD	0.00	0.00
1460019 A/R-Assoc Co-AEPSC-Agent	USD	0.00	0.00
1460025 Fleet - M4 - A/R	USD	0.00	0.00
1460036 A/R Assoc Co - Payroll Ded	USD	0.00	0.00
1460041 A/R Assc Co - Non-InterUnit GL	USD	0.00	0.00
1460054 JV-Acct Rec.-Assoc-NonAffil	USD	0.00	0.00
1510001 Fuel Stock - Coal	USD	0.00	0.00
1510004 Coal In Transit - Terminal	USD	0.00	0.00
1510017 Lignite Inv on Hand Inc Transp	USD	0.00	0.00
1520000 Fuel Stock Exp Undistributed	USD	0.00	0.00
1540001 M&S - Regular	USD	0.00	0.00
1540004 M&S - Exempt Material	USD	0.00	0.00
1540014 Indus Direct Charge Clearing	USD	0.00	0.00
1540018 M&S Inventory - Lease Equip	USD	0.00	0.00
1540019 M&S Validation Error Correctns	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1560000 Other Materials & Supplies	USD	0.00	0.00
1581001 NOx Allowance Inventory	USD	0.00	0.00
1630000 Stores Expense Undistributed	USD	0.00	0.00
1630001 Stores Exp - T&D Centrl Wrhse	USD	0.00	0.00
1630002 Strs Exp-Ft Wayne Centrl Wrhse	USD	0.00	0.00
1630003 Strs Exp-Roanoke Centrl Wrhse	USD	0.00	0.00
1630004 Strs Exp-T&D Satellite Storerm	USD	0.00	0.00
1630005 Stores Exp - Rockport Plant	USD	0.00	0.00
1630006 Stores Exp - Amos Plant	USD	0.00	0.00
1630007 Stores Exp - Clinch River Plan	USD	0.00	0.00
1630008 Stores Exp - Glen Lyn Plant	USD	0.00	0.00
1630009 Stores Exp - Kanawha River Plt	USD	0.00	0.00
1630010 Stores Exp - Mountaineer Plt	USD	0.00	0.00
1630011 Stores Exp - Sporn Plant	USD	0.00	0.00
1630013 Stores Exp - Conesville Plant	USD	0.00	0.00
1630014 Stores Exp - Picway Plant	USD	0.00	0.00
1630017 Stores Exp - Tanners Creek Plt	USD	0.00	0.00
1630018 Stores Exp - Cook Nuclear Plan	USD	0.00	0.00
1630019 Stores Exp - Big Sandy Plant	USD	0.00	0.00
1630020 Stores Exp - Cardinal Plant	USD	0.00	0.00
1630021 Stores Exp - Gavin Plant	USD	0.00	0.00
1630022 Stores Exp - Kammer Plant	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630023 Stores Exp - Mitchell Plant	USD	0.00	0.00
1630024 Stores Exp - Muskingum River	USD	0.00	0.00
1630026 Stores Exp - Cook Coal Term	USD	0.00	0.00
1630027 Stores Exp - Waterford Plant	USD	0.00	0.00
1630029 Stores Exp - Fossil & Hydro	USD	0.00	0.00
1630031 Stores Exp - T&D General	USD	0.00	0.00
1630032 Stores Exp - Power Gen General	USD	0.00	0.00
1630033 Stores Exp - All Busin Units	USD	0.00	0.00
1630035 Coleto Creek Power Station	USD	0.00	0.00
1630036 E.S. Joslin Power Station	USD	0.00	0.00
1630043 Comanche Station	USD	0.00	0.00
1630044 Northeast Station - 1 & 2	USD	0.00	0.00
1630045 Northeast Station - 3 & 4	USD	0.00	0.00
1630046 Riverside Station	USD	0.00	0.00
1630047 Southwest Station	USD	0.00	0.00
1630048 Tulsa Power Station	USD	0.00	0.00
1630049 Weleetka Power Station	USD	0.00	0.00
1630050 Alliance Railcar Repair Fac	USD	0.00	0.00
1630053 Arsenal Hill Power Plant	USD	0.00	0.00
1630054 Central Maintenance Facility	USD	0.00	0.00
1630055 Flint Creek Power Plant	USD	0.00	0.00
1630056 Knox Lee Power Plant	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630057 Lieberman Power Plant	USD	0.00	0.00
1630058 Lone Star Power Plant #1	USD	0.00	0.00
1630059 Pirkey Power Plant	USD	0.00	0.00
1630060 Wilkes Power Plant	USD	0.00	0.00
1630061 Welsh Power Plant	USD	0.00	0.00
1630062 Fort Phantom Power Station	USD	0.00	0.00
1630063 Oak Creek Power Station	USD	0.00	0.00
1630064 Oklaunion Power Station	USD	0.00	0.00
1630065 Paint Creek Power Station	USD	0.00	0.00
1630066 Rio Pecos Power Station	USD	0.00	0.00
1630069 San Angelo Power Station	USD	0.00	0.00
1630070 Stores Exp - Houston Pipe Line	USD	0.00	0.00
1630071 Stores Exp - Conesville Prep	USD	0.00	0.00
1630089 Stores Exp - Shrevprt Chem Lab	USD	0.00	0.00
1630091 Stores Exp - Central Mach Shop	USD	0.00	0.00
1630109 Strs Exp - ACCT-COUNT-ADJ	USD	0.00	0.00
1630110 Strs Exp - ACCT-FRT-EXPENSE	USD	0.00	0.00
1630112 Strs Exp - PRICE VARIANCE	USD	0.00	0.00
1630120 Strs Exp - Kingsville	USD	0.00	0.00
1630121 Strs Exp - Tulsa	USD	0.00	0.00
1630122 Strs Exp - Longview	USD	0.00	0.00
1630125 Stores - Contract & Labor Svcs	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630126 Strs Exp - Transf Poly PH Pad	USD	0.00	0.00
1630136 Str Exp - Marmet Hydro	USD	0.00	0.00
1630137 Str Exp - London Hydro	USD	0.00	0.00
1630139 Str Exp - Smith Mountain Hydro	USD	0.00	0.00
1630140 Str Exp - Claytor Hydro	USD	0.00	0.00
1630152 Str Exp - Racine Hydro	USD	0.00	0.00
1630155 Stores Exp - Ceredo Plant	USD	0.00	0.00
1630156 Stores Exp - Darby Plant	USD	0.00	0.00
1630157 Stores Exp - Mattison Plant	USD	0.00	0.00
1630158 Stores Exp-Lawrenceburg Plant	USD	0.00	0.00
1630159 Stores Expense - Turk Plant	USD	0.00	0.00
1630160 Stores Expense - Dresden Plant	USD	0.00	0.00
1630164 Stores Exp-Maverick Wind Farm	USD	0.00	0.00
1630165 Stores Exp-Traverse Wind Farm	USD	0.00	0.00
1630166 Stores Exp-Sundance Wind Farm	USD	0.00	0.00
1630999 Cash Discount Allocation Only	USD	0.00	0.00
1650001 Prepaid Insurance	USD	598,559.31	0.00
1650004 Prepaid Interest	USD	0.00	0.00
1650005 Prepaid Employee Benefits	USD	0.00	0.00
1650006 Other Prepayments	USD	40,943,008.32	0.00
1650007 Corporate Owned Life Insurance	USD	0.00	0.00
1650010 Prepaid Pension Benefits	USD	136,060,522.50	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
165001203 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001204 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001205 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001206 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001207 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001212 Prepaid Use Taxes	USD	0.00	0.00
165001218 Prepaid Use Taxes	USD	0.00	0.00
165001219 Prepaid Use Taxes	USD	0.00	0.00
165001220 Prepaid Use Taxes	USD	0.00	0.00
165001221 Prepaid Use Taxes	USD	0.00	0.00
165001222 Prepaid Use Taxes	USD	800,069.46	0.00
1650014 FAS 158 Qual Contra Asset	USD	0.00	136,060,522.50
1650021 Prepaid Insurance - EIS	USD	41,293.67	0.00
1650023 Prepaid Lease	USD	0.00	0.00
1650030 Other Prepayments - Long Term	USD	11,015,312.81	0.00
1650035 PRW Without MED-D Benefits	USD	204,060,548.66	0.00
1650036 PRW for Med-D Benefits	USD	0.00	0.00
1650037 FAS158 Contra-PRW Exclud Med-D	USD	0.00	204,060,548.66
1710000 Interest&Dividends Receivable	USD	0.00	0.00
1710002 Int & Div Receivable - Affil	USD	0.00	0.00
1740000 Misc Current & Accrued Assets	USD	0.00	0.00
1740012 Pension Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1810002 Unamort Debt Exp - Inst Pur Cn	USD	0.00	0.00
1810003 Unamort Debt Exp Notes Payable	USD	0.00	0.00
1810006 Unamort Debt Exp - Sr Unsec Nt	USD	0.00	0.00
1823000 Other Regulatory Assets	USD	0.00	0.00
1823080 Deregulation Consumer Educat	USD	0.00	0.00
1823082 Deregulation Implementation	USD	0.00	0.00
1823083 Transition Regulatory Assets	USD	0.00	0.00
1823108 Reg Asset - Rate Case Expenses	USD	0.00	0.00
1823120 Other PJM Integration	USD	0.00	0.00
1823152 Unrecovered Fuel Cost - WV	USD	0.00	0.00
1823157 Interstate Project 765kv Line	USD	0.00	0.00
1823165 REG ASSET FAS 158 QUAL PLAN	USD	401,579,228.00	0.00
1823166 REG ASSET FAS 158 OPEB PLAN	USD	0.00	87,149,407.00
1823167 REG Asset FAS 158 SERP Plan	USD	27,450,208.00	0.00
1823175 TCC RC Exp-CTC-Docket 32758	USD	0.00	0.00
1823186 ADVANCED METERING SYSTEM-AMS	USD	0.00	0.00
1823301 SFAS 109 Flow Thru Defd FIT	USD	0.21	0.00
1823302 SFAS 109 Flow Thru Defrd SIT	USD	0.00	0.00
1823359 SWEPco Transmission Recovery	USD	0.00	0.00
1823500 Mon Power Integration Cost	USD	0.00	0.00
1830000 Prelimin Surv&Investgtn Chrgs	USD	0.00	0.00
1830001 Interstate Project 765 kv Line	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840000 Clearing Accounts	USD	0.00	0.00
1840001 Bldg Servcs Oper Exp-Clearing	USD	0.00	0.00
1840002 Accounts Pay Adj - Clearing	USD	0.00	51,567.32
1840003 Procurement Card - Clearing	USD	0.00	0.00
1840004 Undistributed Payroll-Clearing	USD	0.00	0.00
1840005 Non-Product Payroll - Clearing	USD	0.00	0.00
1840006 Telephone Expense - Clearing	USD	0.00	0.00
1840007 Transfer of Funds - Clearing	USD	0.00	0.00
1840019 CMS & CMF - Clearing Activity	USD	0.00	0.00
1840020 Simulator Learning Center-Clrg	USD	0.00	0.00
1840021 STAR T&E Card - Clearing	USD	0.00	0.00
1840025 Aviation - Clearing	USD	1,068,939.35	0.00
1840026 Oth Accts Rec - Cash Clearing	USD	0.00	0.00
1840027 Oth Accts Rec - A/R Clearing	USD	0.00	0.00
1840028 Non T/L Payroll-Clearing	USD	0.00	0.00
1840029 Transp-Assigned Vehicles	USD	0.00	0.00
1840030 Transportation-Other	USD	0.00	0.00
1840031 Affil Transactions-Cash Clrng	USD	0.00	0.00
1840032 Machine Shop - Non Affiliated	USD	0.00	0.00
1840033 Alliance Rail Car - OH	USD	0.00	0.00
1840034 CMS - Job Loaded Overheads	USD	0.00	0.00
1840035 IT Oper Company (OPCO) Clearng	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840036 Benefit Payments Clearing	USD	0.00	0.00
1840040 Undist Labor Fringe Benfit Clr	USD	0.00	0.00
1840041 Undist Incentive Frg Ben Clr	USD	0.00	0.00
1840043 Treasury Clearing	USD	0.00	0.00
1840045 Veh Clr - Conversion Use Only	USD	0.00	0.00
1840046 PeopleSoft Treasury Wire Paymt	USD	0.00	0.00
1840047 Pension Benefit Clearing	USD	0.00	0.00
1840048 FIT Payment Clearing	USD	0.00	0.00
1840049 Simulator Learning Cntr-Nonaff	USD	0.00	0.00
1840052 System Sales Agent Clearing	USD	0.00	0.00
1840054 Insurance Clearing	USD	0.00	0.00
1840057 Cell Phone/Pager - Clearing	USD	0.00	0.00
1840058 Severance Clearing	USD	0.00	0.00
1840059 NTL Payroll Clearing-Non Labor	USD	0.00	0.00
1840061 Labor Clearing Allocation	USD	0.00	0.00
1840062 AEPSC Coal Lab Clearing	USD	0.00	2.09
1840063 Corporate Charge Card Clearing	USD	0.00	0.00
1840065 GE - Waterford - Clearing	USD	0.00	0.00
1840066 PPE / Safety Equipment	USD	0.00	0.00
1850000 Temporary Facilities	USD	0.00	0.00
1860000 MDD-Internal Billing Only	USD	0.00	0.00
1860001 Allowances	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860002 Deferred Expenses	USD	11,578.22	0.00
1860003 Deferred Property Taxes	USD	0.00	0.00
186000300 Deferred Property Taxes	USD	0.00	0.00
186000302 Deferred Property Taxes	USD	0.00	0.00
186000305 Deferred Property Taxes	USD	0.00	0.00
186000306 Deferred Property Taxes	USD	0.00	0.00
186000307 Deferred Property Taxes	USD	0.00	0.00
186000308 Deferred Property Taxes	USD	0.00	0.00
186000314 Deferred Property Taxes	USD	0.00	0.00
186000316 Deferred Property Taxes	USD	0.00	0.00
186000317 Deferred Property Taxes	USD	0.00	0.00
186000318 Deferred Property Taxes	USD	0.00	0.00
186000319 Deferred Property Taxes	USD	0.00	0.00
186000321 Deferred Property Taxes	USD	49,206.00	0.00
186000322 Deferred Property Taxes	USD	178,666.00	0.00
1860004 Billings - B Projects	USD	0.00	0.00
1860005 Unidentified Cash Receipts	USD	0.00	144,871.14
1860007 Billings and Deferred Projects	USD	0.00	0.00
1860015 Billings Paid Union Benefits	USD	1,539.82	0.00
1860016 Supplemental Pension Agree	USD	0.00	0.00
1860033 Cook Coal Terminal-Oper Exp	USD	0.00	0.00
1860042 Exp Issue/Reaq Bonds & Stk	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860063 Muskingum Fuel Trans Costs	USD	0.00	0.00
1860071 Ovhd Rate Over/Under Applied	USD	823,771.54	0.00
1860073 Deferred Merger Severance Exp	USD	0.00	0.00
1860074 Merger Severance Offsets	USD	0.00	0.00
1860075 SCBS Unbilled Revenues	USD	0.00	0.00
1860076 Deferred Merger Relocation Exp	USD	0.00	0.00
1860078 Incentive Expense-EVP Summary	USD	0.00	0.00
1860079 Incentive Expense - Offset	USD	0.00	0.00
186008102 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008103 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008108 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008109 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008110 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008111 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008112 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008113 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008114 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008116 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008117 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008118 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008119 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008121 Defd Property Tax - Cap Lease	USD	21,100.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186008122 Defd Property Tax - Cap Lease	USD	69,853.00	0.00
1860082 Deferred Recruiting Expenses	USD	0.00	0.00
1860085 BridgeCo TO Funding	USD	0.00	0.00
1860091 BridgeCo RTO Deferred Exp	USD	0.00	0.00
1860092 Compatible Unit/Wrk 2k Sys Clr	USD	0.00	0.00
1860094 Labor Accruals - Bal Sheet	USD	0.00	0.00
1860096 PJM Payments	USD	0.00	0.00
1860098 AEPSC Labor Accruals-O&M	USD	0.00	0.00
1860103 P/R Ded - Merchandise Loans	USD	0.00	0.00
1860104 P/R Ded - Parking Rent	USD	0.00	0.00
1860110 AEP Branding	USD	0.00	0.00
1860113 Joint Fuel Project	USD	0.00	0.00
1860114 ABD Major Construction Work	USD	0.00	0.00
1860116 PJM Integration	USD	0.00	0.00
1860117 Billings - IPP Projects	USD	0.00	0.00
1860121 Synfuel Project	USD	0.00	0.00
1860123 SSA Over Under Applied S/A/P	USD	0.00	0.00
1860124 SSA Over Under Applied SC & FO	USD	0.00	0.00
1860125 SSA Over Under Applied RE&WPS	USD	0.00	0.00
1860126 SSA Over Under Applied HR	USD	0.00	0.00
1860127 SSA Over Under Applied IT	USD	0.00	0.00
1860128 SLA Over Under Applied SC	USD	0.00	0.00

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1860129 SLA Over Under Applied TC	USD	0.00	0.00
1860130 SSA Over Under Applied OC	USD	0.00	0.00
1860134 Ohio Rate Stabilization Costs	USD	0.00	0.00
1860140 New IGCC Generation Plant-East	USD	0.00	0.00
1860141 New Generation Plant-West	USD	0.00	0.00
1860146 Transition Services HPL/ETP	USD	0.00	0.00
1860147 New Generation Plant - East	USD	0.00	0.00
1860148 New Service Territory	USD	0.00	0.00
1860150 Deferred Rate Case Expense	USD	0.00	0.00
1860151 Transmission JV Deferred Costs	USD	0.00	0.00
1860153 Unamortized Credit Line Fees	USD	0.00	0.00
1860156 Sabine Mine Rusk Preparation	USD	0.00	0.00
1860159 Rolls Royce Accumulated Billng	USD	0.00	0.00
1860160 Deferred Expenses - Current	USD	0.00	0.00
1860166 Def Lease Assets - Non Taxable	USD	233,658.59	0.00
1860167 Def Lease Assets - Taxable	USD	0.00	0.00
1860168 AEPSC Accrued Labor-Bal Sheet	USD	0.00	0.00
1860173 ReXorce Accumulated Billing	USD	0.00	0.00
1860176 IPP Admin Support Cost	USD	0.00	117,719.45
1860177 Cyber Security Collaborative	USD	0.00	0.00
1860179 Local Credit Line Fees	USD	0.00	0.00
1860180 LightStone TSA - Clearing	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860181 GV Lndfl & VFW Lightstone Clrg	USD	0.00	0.00
1860186 Buckeye Power TSA - Clearing	USD	0.00	0.00
1860187 AEPSC Fabrication Non Billable	USD	195,894.65	0.00
1860188 Reimbursable RTO Study Expense	USD	49,172.73	0.00
1860999 Validation Error Correction	USD	0.00	0.00
1880000 R&D Expenses	USD	0.00	0.00
1890003 Loss Rec Debt-Notes Payable	USD	0.00	0.00
1900001 Accum Def Income Tax - Federal	USD	0.00	0.00
1901001 Accum Deferred FIT - Other	USD	101,521,132.04	0.00
1901002 Accum Deferred SIT - Other	USD	960,999.84	0.00
1902001 Accum Defd FIT - Oth Inc & Ded	USD	0.00	0.01
1903001 Acc Dfd FIT - FAS109 Flow Thru	USD	0.00	196,352.12
1903002 Acc Dfd SIT FAS 109 Flow Thru	USD	0.00	935,009.34
1904001 Accum Dfd FIT - FAS 109 Excess	USD	3,667,621.24	0.00
1906001 Accum Deferred FIT-TBBS	USD	1,144,463.46	0.00
2010001 Common Stock Issued-Affiliated	USD	0.00	1,350,000.00
2110000 Miscellaneous Paid-In Capital	USD	0.00	7,052,115.96
2110007 OCI -Minimum Pension Liability	USD	0.00	0.00
2110009 MPIC - restricted stock units	USD	0.00	0.00
2110010 MPIC Stock Based Comp Units	USD	0.00	0.00
2160001 Unapprp Retnd Erngs-Unrstrictd	USD	0.00	0.00
2210001 First Mortgage Bonds	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2230500 Advances from Assoc Co-Current	USD	0.00	0.00
2240003 Notes	USD	0.00	0.00
2240103 Notes Payable - Affiliated	USD	0.00	0.00
2240503 Notes - Current Portion	USD	0.00	0.00
2240603 Notes - Affiliated - Current	USD	0.00	0.00
2270001 Obligatns Undr Cap Lse-Noncurr	USD	0.00	51,675,767.99
2270003 Accrued Noncur Lease Oblig	USD	0.00	2,712,648.17
2270031 Oblig undr Oper Lease-Non Curr	USD	0.00	95,525,865.14
2270033 Acrued Noncur Oper Lease Oblig	USD	0.00	124,469.07
2282003 Accm Prv I/D - Worker's Com	USD	0.00	68,953.30
2283000 Accm Prv for Pensions&Benefits	USD	0.00	30,926,200.91
2283001 Deferred Compensation Plan	USD	0.00	0.00
2283002 Supplemental Savings Plan	USD	0.00	46,086,423.41
2283003 SFAS 106 Post Retirement Benef	USD	0.00	0.00
2283005 SFAS 112 Postemployment Benef	USD	0.00	10,509,223.11
2283006 SFAS 87 - Pensions	USD	0.00	7,990,057.30
2283007 Perf Share Incentive Plan	USD	0.00	0.00
2283009 Nuclear Deferred Compenstion	USD	0.00	0.00
2283010 UMWA Comb Trust Fut Liab	USD	0.00	0.00
2283011 Energy Serv 2005 Phantom Plan	USD	0.00	0.00
2283012 Incntv Comp Adj - Defd Awards	USD	0.00	0.00
2283013 Incentive Comp Deferral Plan	USD	0.00	35,783,005.10

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2283014 MICP and SOIP Deferred Awards	USD	0.00	0.00
2283015 FAS 158 SERP Payable Long Term	USD	0.00	20,852,739.00
2283016 FAS 158 Qual Payable Long Term	USD	0.00	257,528,648.20
2283024 DefrComp Plan-CSW Legacy	USD	0.00	842,774.37
2284016 Mine Closure Costs	USD	0.00	0.00
2284085 OH Growth Fund-NonCurrent	USD	0.00	0.00
2320001 Accounts Payable - Regular	USD	0.00	31,749,587.25
2320002 Unvouchered Invoices	USD	0.00	30,703,784.06
2320003 Retention	USD	0.00	1,559,026.24
2320004 Accrued Payroll	USD	0.00	0.00
2320008 Miscellaneous Liabilities	USD	0.00	0.00
2320011 Uninvoiced Fuel	USD	0.00	0.00
2320052 Accounts Payable - Purch Power	USD	0.00	0.00
2320066 A/P - OPEN ACCESS TRANS EXP	USD	0.00	0.00
2320069 Producer Payments	USD	0.00	0.00
2320074 A/P - FTL - SWITCH Rentals	USD	0.00	0.00
2320076 Corporate Credit Card Liab	USD	0.00	337,479.18
2320077 INDUS Unvouchered Liabilities	USD	0.00	8,100,209.70
2320080 Non PS Accounts Payable	USD	0.00	0.00
2330000 Corp Borrow Program (NP-Assoc)	USD	0.00	383,502,628.41
2340001 A/P Assoc Co - InterUnit G/L	USD	0.00	20,778,284.64
2340003 A/P Assoc Co - Savings Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2340008 A/P Assoc Co - Dependent Care	USD	0.00	0.00
2340009 A/P Assoc Co-Stock Purch Plan	USD	0.00	0.00
2340011 A/P-Assc Co-AEPSC-Agent	USD	0.00	0.00
2340015 A/P-Assc Co-AEPSC-Trans Agmnt	USD	0.00	0.00
2340022 A/P Assoc Co-Employee Loan Cur	USD	0.00	0.00
2340023 A/P Assoc Co - Parking Rent	USD	0.00	0.00
2340027 A/P Assoc Co - Intercompany	USD	0.00	43,562.35
2340029 A/P Assoc Co - AEPSC Bills	USD	0.00	0.00
2340030 A/P Assoc Co - InterUnit A/P	USD	0.00	112,454.06
2340032 A/P Assoc Co - Multi Pmts	USD	0.00	37,547,373.11
2340035 Fleet - M4 - A/P	USD	0.00	786,889.17
2340036 A/P Assoc Co - Payroll Ded	USD	0.00	0.00
2340037 A/P Assoc-Global Borrowing Int	USD	0.00	0.00
2350003 Deposits - Trading Activity	USD	0.00	0.00
2360001 Federal Income Tax	USD	0.00	12,878,861.99
236000100 Federal Income Tax	USD	0.00	0.00
236000101 Federal Income Tax	USD	0.00	0.00
236000102 Federal Income Tax	USD	0.00	0.00
236000190 Federal Income Tax	USD	0.00	0.00
236000198 Federal Income Tax	USD	0.00	0.00
236000200 State Income Taxes	USD	0.00	0.00
236000201 State Income Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000202 State Income Taxes	USD	0.00	0.00
236000203 State Income Taxes	USD	0.00	0.00
236000204 State Income Taxes	USD	0.00	0.00
236000205 State Income Taxes	USD	0.00	0.00
236000206 State Income Taxes	USD	0.00	0.00
236000207 State Income Taxes	USD	0.00	0.00
236000208 State Income Taxes	USD	0.00	0.00
236000209 State Income Taxes	USD	0.00	0.00
236000210 State Income Taxes	USD	0.00	1,080.76
236000211 State Income Taxes	USD	0.00	0.00
236000212 State Income Taxes	USD	0.00	0.00
236000213 State Income Taxes	USD	0.00	193,556.28
236000214 State Income Taxes	USD	0.00	0.00
236000215 State Income Taxes	USD	0.00	0.00
236000216 State Income Taxes	USD	0.00	0.00
236000217 State Income Taxes	USD	124,411.27	0.00
236000218 State Income Taxes	USD	0.00	1,288,131.68
236000219 State Income Taxes	USD	0.00	1,199,978.67
236000220 State Income Taxes	USD	2,564,479.62	0.00
236000221 State Income Taxes	USD	0.00	192,683.98
236000222 State Income Taxes	USD	0.00	2.22
236000299 State Income Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000300 Local Income Tax	USD	915.40	0.00
236000301 Local Income Tax	USD	0.00	0.00
236000302 Local Income Tax	USD	0.00	0.00
236000303 Local Income Tax	USD	0.00	0.00
236000304 Local Income Tax	USD	0.00	0.00
236000306 Local Income Tax	USD	0.00	0.00
236000307 Local Income Tax	USD	0.00	0.00
236000308 Local Income Tax	USD	0.00	0.00
236000309 Local Income Tax	USD	0.00	0.00
236000310 Local Income Tax	USD	0.00	0.00
236000312 Local Income Tax	USD	0.00	0.00
236000314 Local Income Tax	USD	0.00	0.00
236000315 Local Income Tax	USD	0.00	0.00
236000316 Local Income Tax	USD	0.00	0.00
236000317 Local Income Tax	USD	0.00	30,930.86
236000318 Local Income Tax	USD	189,593.73	0.00
236000319 Local Income Tax	USD	581,821.85	0.00
236000320 Local Income Tax	USD	7,941.00	0.00
236000321 Local Income Tax	USD	0.00	174,313.65
2360004 FICA	USD	0.00	1,125,340.81
2360005 Federal Unemployment Tax	USD	0.00	4,193.18
2360006 State Unemployment Tax	USD	0.00	68,453.64

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000601 State Unemployment Tax	USD	0.00	0.00
236000700 State Sales and Use Taxes	USD	0.00	0.00
236000701 State Sales and Use Taxes	USD	0.00	0.00
236000702 State Sales and Use Taxes	USD	0.00	0.00
236000703 State Sales and Use Taxes	USD	0.00	0.00
236000704 State Sales and Use Taxes	USD	0.00	0.00
236000705 State Sales and Use Taxes	USD	0.00	0.00
236000706 State Sales and Use Taxes	USD	0.00	0.00
236000707 State Sales and Use Taxes	USD	0.00	0.00
236000708 State Sales and Use Taxes	USD	0.00	0.00
236000709 State Sales and Use Taxes	USD	0.00	0.00
236000710 State Sales and Use Taxes	USD	0.00	0.00
236000711 State Sales and Use Taxes	USD	0.00	0.00
236000712 State Sales and Use Taxes	USD	0.00	0.00
236000713 State Sales and Use Taxes	USD	0.00	0.00
236000714 State Sales and Use Taxes	USD	0.00	0.00
236000715 State Sales and Use Taxes	USD	0.00	0.00
236000716 State Sales and Use Taxes	USD	0.00	0.00
236000717 State Sales and Use Taxes	USD	0.00	0.00
236000718 State Sales and Use Taxes	USD	0.00	0.00
236000719 State Sales and Use Taxes	USD	0.00	0.00
236000720 State Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000721 State Sales and Use Taxes	USD	0.00	0.00
236000722 State Sales and Use Taxes	USD	0.00	2,024,169.08
236000798 State Sales and Use Taxes	USD	0.00	0.00
236000801 Real & Personal Property Taxes	USD	0.00	0.00
236000802 Real & Personal Property Taxes	USD	0.00	0.00
236000803 Real & Personal Property Taxes	USD	0.00	0.00
236000804 Real & Personal Property Taxes	USD	0.00	0.00
236000805 Real & Personal Property Taxes	USD	0.00	0.00
236000806 Real & Personal Property Taxes	USD	0.00	0.00
236000807 Real & Personal Property Taxes	USD	0.00	0.00
236000808 Real & Personal Property Taxes	USD	0.00	0.00
236000809 Real & Personal Property Taxes	USD	0.00	0.00
236000810 Real Personal Property Taxes	USD	0.00	0.00
236000811 Real Personal Property Taxes	USD	0.00	0.00
236000812 Real Personal Property Taxes	USD	0.00	0.00
236000813 Real Personal Property Taxes	USD	0.00	0.00
236000814 Real Personal Property Taxes	USD	0.00	0.00
236000815 Real Personal Property Taxes	USD	0.00	0.00
236000816 Real Personal Property Taxes	USD	0.00	0.00
236000817 Real Personal Property Taxes	USD	0.00	0.00
236000818 Real Personal Property Taxes	USD	0.00	0.00
236000819 Real Personal Property Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000820 Real Personal Property Taxes	USD	0.00	0.00
236000821 Real Personal Property Taxes	USD	0.00	1,160,499.85
236000822 Real Personal Property Taxes	USD	0.00	591,294.00
236000904 Federal Excise Taxes	USD	0.00	0.00
236000906 Federal Excise Taxes	USD	0.00	0.00
236000907 Federal Excise Taxes	USD	0.00	0.00
236000908 Federal Excise Taxes	USD	0.00	0.00
236000909 Federal Excise Taxes	USD	0.00	0.00
236000910 Federal Excise Taxes	USD	0.00	0.00
236000911 Federal Excise Taxes	USD	0.00	0.00
236000912 Federal Excise Taxes	USD	0.00	0.00
236000913 Federal Excise Taxes	USD	0.00	0.00
236000914 Federal Excise Taxes	USD	0.00	0.00
236000915 Federal Excise Taxes	USD	0.00	0.00
236000916 Federal Excise Taxes	USD	0.00	0.00
236000917 Federal Excise Taxes	USD	0.00	0.00
236000918 Federal Excise Taxes	USD	0.00	0.00
236000919 Federal Excise Taxes	USD	0.00	0.00
236000920 Federal Excise Taxes	USD	0.00	0.00
236000921 Federal Excise Taxes	USD	2,450.94	0.00
236000922 Federal Excise Taxes	USD	0.00	795.92
236001200 State Franchise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001201 State Franchise Taxes	USD	0.00	0.00
236001202 State Franchise Taxes	USD	0.00	0.00
236001203 State Franchise Taxes	USD	0.00	0.00
236001204 State Franchise Taxes	USD	0.00	0.00
236001205 State Franchise Taxes	USD	0.00	0.00
236001206 State Franchise Taxes	USD	0.00	0.00
236001207 State Franchise Taxes	USD	0.00	0.00
236001208 State Franchise Taxes	USD	0.00	0.00
236001209 State Franchise Taxes	USD	0.00	0.00
236001210 State Franchise Taxes	USD	0.00	0.00
236001211 State Franchise Taxes	USD	0.00	0.00
236001212 State Franchise Taxes	USD	0.00	0.00
236001213 State Franchise Taxes	USD	0.00	21.69
236001214 State Franchise Taxes	USD	0.00	1,575.00
236001215 State Franchise Taxes	USD	0.00	0.00
236001216 State Franchise Taxes	USD	0.00	0.00
236001217 State Franchise Taxes	USD	5,643.00	0.00
236001218 State Franchise Taxes	USD	4,537.00	0.00
236001219 State Franchise Taxes	USD	5,663.00	0.00
236001220 State Franchise Taxes	USD	0.00	13,180.00
236001221 State Franchise Taxes	USD	0.00	18,069.00
236001295 State Franchise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001605 State Gross Receipts Tax	USD	0.00	0.00
236001606 State Gross Receipts Tax	USD	0.00	0.00
236001607 State Gross Receipts Tax	USD	0.00	0.00
236001608 State Gross Receipts Tax	USD	0.00	0.00
236001609 State Gross Receipts Tax	USD	0.00	0.00
236001610 State Gross Receipts Tax	USD	0.00	0.00
236001611 State Gross Receipts Tax	USD	0.00	0.00
236001612 State Gross Receipts Tax	USD	0.00	0.00
236001613 State Gross Receipts Tax	USD	0.00	0.00
236001614 State Gross Receipts Tax	USD	0.00	0.00
236001615 State Gross Receipts Tax	USD	0.00	0.00
236001616 State Gross Receipts Tax	USD	0.00	0.00
236001617 State Gross Receipts Tax	USD	0.00	0.00
236001618 State Gross Receipts Tax	USD	0.00	0.00
236001619 State Gross Receipts Tax	USD	0.00	0.00
236001620 State Gross Receipts Tax	USD	0.00	0.00
236001621 State Gross Receipts Tax	USD	0.00	0.00
236001622 State Gross Receipts Tax	USD	0.00	1,400.00
236001705 Municipal License Fees Accrd	USD	0.00	0.00
236001706 Municipal License Fees Accrd	USD	0.00	0.00
236001707 Municipal License Fees Accrd	USD	0.00	0.00
236001712 Municipal License Fees Accrd	USD	0.00	0.00

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236001713 Municipal License Fees Accrd	USD	0.00	0.00
236001714 Municipal License Fees Accrd	USD	0.00	0.00
236001715 Municipal License Fees Accrd	USD	0.00	0.00
236001716 Municipal License Fees Accrd	USD	0.00	0.00
236001717 Municipal License Fees Accrd	USD	0.00	0.00
236001718 Municipal License Fees Accrd	USD	0.00	0.00
236001719 Municipal License Fees Accrd	USD	95.00	0.00
236001720 Municipal License Fees Accrd	USD	100.00	0.00
236001901 State Single Business Taxes	USD	0.00	0.00
236001902 State Single Business Taxes	USD	0.00	0.00
236001903 State Single Business Taxes	USD	0.00	0.00
236001904 State Single Business Taxes	USD	0.00	0.00
236001905 State Single Business Taxes	USD	0.00	0.00
236001906 State Single Business Taxes	USD	0.00	0.00
236001907 State Single Business Taxes	USD	0.00	0.00
236002001 State Public Service Com Tax	USD	0.00	0.00
236002011 State Public Service Com Tax	USD	0.00	0.00
236002012 State Public Service Com Tax	USD	0.00	0.00
236002100 State Foreign Corporation Tax	USD	0.00	0.00
236002199 State Foreign Corporation Tax	USD	0.00	0.00
236002201 State License/Registration Tax	USD	0.00	0.00
236002202 State License/Registration Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002203 State License/Registration Tax	USD	0.00	0.00
236002204 State License/Registration Tax	USD	0.00	0.00
236002205 State License/Registration Tax	USD	0.00	0.00
236002206 State License/Registration Tax	USD	0.00	0.00
236002207 State License/Registration Tax	USD	0.00	0.00
236002208 State License/Registration Tax	USD	0.00	0.00
236002209 State License/Registration Tax	USD	0.00	0.00
236002210 State License Registration Tax	USD	0.00	0.00
236002211 State License Registration Tax	USD	0.00	0.00
236002212 State License Registration Tax	USD	0.00	0.00
236002213 State License Registration Tax	USD	0.00	0.00
236002214 State License Registration Tax	USD	0.00	0.00
236002215 State License Registration Tax	USD	0.00	0.00
236002216 State License Registration Tax	USD	0.00	0.00
236002217 State License Registration Tax	USD	0.00	0.00
236002218 State License Registration Tax	USD	0.00	0.00
236002219 State License Registration Tax	USD	193.00	0.00
236002220 State License Registration Tax	USD	75.00	0.00
2360023 Employee Payroll Taxes	USD	0.00	0.00
236002301 Employee Payroll Taxes	USD	0.00	0.00
236002400 State Franchise Tax-Interco	USD	0.00	0.00
236002499 State Franchise Tax-Interco	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003000 Misc State and Local Taxes	USD	0.00	0.00
236003001 Misc State and Local Taxes	USD	0.00	0.00
236003002 Misc State and Local Taxes	USD	0.00	0.00
236003003 Misc State and Local Taxes	USD	0.00	0.00
236003004 Misc State and Local Taxes	USD	0.00	0.00
236003005 Misc State and Local Taxes	USD	0.00	0.00
236003006 Misc State and Local Taxes	USD	0.00	0.00
236003007 Misc State and Local Taxes	USD	0.00	0.00
236003010 Misc State and Local Taxes	USD	0.00	0.00
236003013 Misc State and Local Taxes	USD	0.00	0.00
236003100 Local Sales and Use Taxes	USD	0.00	0.00
236003300 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003301 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003302 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003303 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003304 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003305 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003306 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003308 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003311 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003312 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003313 Pers Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003314 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003315 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003316 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003319 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003320 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003321 Pers Prop Tax-Cap Leases	USD	0.00	63,300.00
236003322 Pers Prop Tax-Cap Leases	USD	0.00	83,823.00
236003502 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003503 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003504 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003505 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003508 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003509 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003510 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003511 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003512 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003513 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003514 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003515 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003516 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003517 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003518 Real Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003519 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003520 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003521 Real Prop Tax-Cap Leases	USD	0.00	67,198.43
236003522 Real Prop Tax-Cap Leases	USD	0.00	36,654.00
2360037 FICA - Incentive accrual	USD	0.00	9,312,120.99
2360038 Reorg Payroll Tax Accrual	USD	0.00	3,159.02
236004112 State Minimum Tax	USD	0.00	0.00
2360070 State Sls and Use Tx-Spec Purp	USD	0.00	0.00
2360104 FICA - NON-CURRENT	USD	0.00	0.00
2360105 FICA - CARES ACT	USD	0.00	10,426,774.24
2360501 Fed Inc Tax-Short Term FIN48	USD	0.00	0.00
2360502 State Inc Tax-Short Term FIN48	USD	3,848.00	0.00
2360601 Fed Inc Tax-Long Term FIN48	USD	0.00	12,527,413.03
2360602 State Inc Tax-Long Term FIN48	USD	0.00	0.00
2360801 Federal Income Tax - IRS Audit	USD	0.00	0.00
2370003 Interest Accrued-Notes Pay	USD	0.00	0.00
2370009 Interest Accrued-Other	USD	0.00	0.00
2370010 Interest Accrued - Affiliated	USD	0.00	0.00
2370016 Interest Accrued - Tax	USD	0.00	0.00
2370048 Acrd Int.- FIT Reserve - LT	USD	0.00	0.00
2370348 Acrd Int. - SIT Reserve - LT	USD	0.00	0.00
2370448 Acrd Int. - SIT Reserve - ST	USD	243.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2410001 Federal Income Tax Withheld	USD	0.00	2,144.99
2410002 State Income Tax Withheld	USD	0.00	87.47
2410003 Local Income Tax Withheld	USD	0.00	168.47
2410004 State Sales Tax Collected	USD	0.00	30.00
2410005 FICA Tax Withheld	USD	0.00	0.00
2410006 School District Tax Withheld	USD	0.00	0.00
2410012 Hypothetical Tax	USD	0.00	0.00
2420000 Misc Current & Accrued Liab	USD	0.00	206,000.00
2420001 P/R Ded - Charitable Contribut	USD	0.00	0.00
2420002 P/R Ded - Medical Insurance	USD	0.00	2,954,827.52
2420003 P/R Ded - Dental Insurance	USD	0.00	497,657.17
2420004 P/R Ded - Long Term Care	USD	0.00	0.00
2420005 P/R Ded - Parking Rent	USD	0.00	0.00
2420006 P/R Ded - Fitness Dues	USD	0.00	0.00
2420007 P/R Ded - Savings Plan	USD	0.00	0.00
2420009 Depend Care/Flex Medical Spend	USD	0.00	2,609,152.41
2420010 P/R Ded - Dependent Life Ins	USD	0.00	0.00
2420012 P/R Ded - Hyatt Legal Plan	USD	0.00	0.00
2420013 P/R Ded - LTD Ins Premiums	USD	0.00	22,274.08
2420014 P/R Ded - Savings Bonds	USD	0.00	0.00
2420015 P/R Ded - Union Dues	USD	0.00	0.00
2420016 P/R Ded-Crt Ordr/Grnshmt/Tx Lv	USD	0.00	21.95

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420017 P/R Ded - AD&D and OAD&D Ins	USD	0.00	0.00
2420018 P/R Ded-Reg&Spec Life Ins Prem	USD	0.00	0.00
2420020 Vacation Pay - This Year	USD	0.00	62,992,098.33
2420021 Vacation Pay - Next Year	USD	0.00	8,518,715.58
2420022 P/R Ded - PAC	USD	0.00	0.00
2420026 MICP	USD	0.00	0.00
2420027 FAS 112 CURRENT LIAB	USD	0.00	5,143,704.89
2420028 ESP - Employer Contrib Accrued	USD	0.00	0.00
2420029 P/R Ded - HMO	USD	0.00	0.00
2420044 P/R Withholdings	USD	0.00	1,985,016.94
2420045 Other Employee Benefits	USD	0.00	0.00
2420046 FAS 158 SERP Payable - Current	USD	0.00	6,597,469.00
2420048 Company Incentive Plan	USD	0.00	0.00
2420049 P/R Ded - MetPay Insurance	USD	0.00	0.00
2420051 Non-Productive Payroll	USD	0.00	3,508,287.68
2420052 RSU Sec 16 Exec, Current	USD	0.00	0.00
2420053 Perf Share Incentive Plan	USD	0.00	0.00
2420054 Incentive Plan Adjustments	USD	0.00	0.00
2420055 NPPIP	USD	0.00	0.00
2420056 CCT Incentive Plan	USD	0.00	0.00
2420057 Control Payroll Disburse Acct	USD	0.00	0.00
2420067 Insurance Claims Pending	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420069 ProServ Org Incentive Plan	USD	0.00	0.00
2420070 P/R Ded - Salvation Army	USD	0.00	0.00
2420071 P/R Ded - Vision Plan	USD	0.00	121,588.33
2420072 P/R - Payroll Adjustment	USD	0.00	55,089.46
2420076 P/R Savings Plan - Incentive	USD	0.00	5,572,763.23
2420081 Environmntl Remediation Accrua	USD	0.00	0.00
2420085 OH Growth Fund-Current	USD	0.00	0.00
2420086 Environ Remediation - SEMCO	USD	0.00	0.00
2420091 HSA - Employer Contribution	USD	0.00	0.00
2420199 Opower (HEM) Contract Cap-Curr	USD	0.00	2,759,135.15
2420365 MSOffice 365 Contract Cap-Curr	USD	0.00	7,028,208.00
2420420 Accr DefrComp Ben-CSW Legacy	USD	0.00	183,231.92
2420502 Injuries And Damages	USD	0.00	0.00
2420503 Worker's Comp Admin Fee	USD	0.00	2,934.02
2420504 Accrued Lease Expense	USD	141,103.88	0.00
2420505 Workers Comp NC Admin Fee	USD	0.00	39,792.88
2420511 Control Cash Disburse Account	USD	0.00	4,088,308.57
2420512 Unclaimed Funds	USD	0.00	567,855.34
2420515 Severance Accrual	USD	0.00	1,025,019.44
2420520 Accr Defer Compensation Ben	USD	0.00	0.00
2420532 Adm Liab-Cur-S/Ins-W/C	USD	0.00	159,211.65
2420554 P/R Ded - Stock Purchase Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420558 Admitted Liab NC-Self/Ins-W/C	USD	0.00	751,555.70
2420565 Expatriate Housing Allowance	USD	0.00	0.00
2420569 Self Ins Workers' Comp-Adm	USD	0.00	0.00
2420570 Employee Svings Plan-Sys-Accr	USD	0.00	0.00
2420587 Rent - J.E. Dolan Eng. Lab	USD	0.00	0.00
2420591 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059102 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059103 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059104 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059105 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059106 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059107 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059108 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059109 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059110 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059111 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059112 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059113 Muni BO Tax - Leased Equip	USD	0.00	0.00
2420592 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059201 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059202 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059203 Sales & Use Tax - Leased Equ	USD	0.00	0.00

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242059204 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059205 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059206 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059207 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059208 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059209 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059210 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059211 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059212 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059213 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059214 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059215 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059216 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059217 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059218 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059219 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059220 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059221 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059222 Sales Use Tax - Leased Equip	USD	0.00	49,225.10
2420598 Est Fin Cost - Sen Unsec Notes	USD	0.00	0.00
2420599 Expatriate Auto Allowance	USD	0.00	0.00
2420604 Energy Services ICP	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420607 Incentive Plan Payments	USD	0.00	0.00
2420613 Public Liability Claim Deposit	USD	0.00	0.00
2420615 Severance - Distribution	USD	0.00	0.00
2420618 Accrued Payroll	USD	0.00	15,073,829.11
2420619 Reclamation Res - Preexisting	USD	0.00	0.00
2420620 Energy Supply Non Gen ICP	USD	0.00	65,303.18
2420621 Energy Serv Phantom Equity Pln	USD	0.00	0.00
2420622 Nuclear Incentive Plan	USD	0.00	0.60
2420623 Distr, Cust Ops & Reg Svcs ICP	USD	0.00	91,880.38
2420624 Corp & Shrd Srv Incentive Plan	USD	0.00	80,032,313.70
2420626 Safety Focus Incentive Plan	USD	0.00	0.00
2420634 Sustnd Earngs Improv Severance	USD	0.00	0.00
2420635 Generation Incentive Plan	USD	0.00	16,925,804.44
2420640 Zimmer SCR - Cinergy Cnst Adv	USD	0.00	0.00
2420643 Accrued Audit Fees	USD	0.00	0.00
2420649 Reclamation Liability - Curr	USD	0.00	0.00
2420650 P/R Ded - Health Savings Acct	USD	0.00	0.00
2420651 Reorg Severance Accrual	USD	0.00	0.00
2420653 Reorg Misc HR Exp Accrual	USD	0.00	0.00
2420658 Accrued Prof. Tax Services	USD	0.00	0.00
2420660 AEP Transmission ICP	USD	0.00	46,030,477.09
2420669 Lease Rent Holidays	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420689 Oracle Contract Cap - Curr	USD	0.00	8,129,726.59
2430001 Oblig Under Cap Leases - Curr	USD	0.00	14,828,852.30
2430003 Accrued Cur Lease Oblig	USD	0.00	658,280.61
2430031 Oblig undr Oper Lease -Current	USD	0.00	16,767,308.48
2430033 Acrued Curent Oper Lease Oblig	USD	0.00	26,722.95
2520000 Customer Adv for Construction	USD	0.00	0.00
2530000 Other Deferred Credits	USD	0.00	0.00
2530007 Employee Related Contingencies	USD	0.00	0.00
2530012 Unclaim Chks - Ret to Gen Fd	USD	0.00	0.00
2530062 Gain on Sale/Leaseback Bldgs	USD	0.00	0.00
2530077 WT2 Lease	USD	0.00	0.00
2530101 MACSS Unidentified EDI Cash	USD	289,697.60	0.00
2530112 Other Deferred Credits-Curr	USD	0.00	2,525,853.35
2530175 Legal Contingencies	USD	0.00	0.00
2530189 Oracle Contract Cap - NonCurr	USD	0.00	0.00
2530199 Opower (HEM) Contrct Cap-NCurr	USD	0.00	2,759,135.15
2530365 MSOffice 365 Contrct Cap-NCurr	USD	0.00	15,472,512.00
2540000 Other Regulatory Liabilities	USD	0.00	0.00
2540006 SFAS 109 DFIT	USD	0.00	0.00
2540007 SFAS 109 Excess DFIT	USD	0.00	0.00
2543001 SFAS109 Flow Thru Def FIT Liab	USD	796.12	0.00
2543002 FAS 109 Flow Thru Deferred SIT	USD	935,009.34	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2543220 Economic Development	USD	0.00	0.00
2544001 SFAS 109 Exces Deferred FIT	USD	0.00	15,963,848.28
2546001 Accum Deferred FIT-TBBS	USD	0.00	4,939,776.46
2550001 Accum Deferred ITC - Federal	USD	0.00	0.00
2820001 ADIT- Other Property - Federal	USD	0.00	0.00
2821001 Accum Defd FIT - Utility Prop	USD	0.00	77,270,465.65
2823001 Acc Dfrd FIT FAS 109 Flow Thru	USD	0.03	0.00
2824001 Acc Dfrd FIT - SFAS 109 Excess	USD	12,923,235.09	0.00
2826001 Accum Defd Property FIT - TBBS	USD	948,755.00	0.00
2830001 ADIT - Other - Federal	USD	0.00	0.00
2831001 Accum Deferred FIT - Other	USD	0.00	30,062,216.71
2832002 Acc Dfd SIT - Other Inc & Ded	USD	0.00	0.00
2833001 Acc Dfd FIT FAS 109 Flow Thru	USD	195,555.78	0.00
2833002 Acc Dfrd SIT FAS 109 Flow Thru	USD	0.00	0.00
2834001 Acc Defd FIT - SFAS 109 Excess	USD	0.00	627,008.05
2836001 Accum Defd Other FIT-TBBS	USD	2,846,558.00	0.00
4020000 Maintenance Expense	USD	0.00	1,530.78
4030001 Depreciation Exp	USD	653,273.00	0.00
4030024 AEPSC Trans. Depreciation Exp.	USD	352,324.40	0.00
4040001 Amort. of Plant	USD	87,054.39	0.00
4081002 FICA	USD	10,307,136.42	0.00
4081003 Federal Unemployment Tax	USD	203,507.06	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
408100520 Real Personal Property Taxes	USD	9,485.33	0.00
408100521 Real Personal Property Taxes	USD	225,281.84	0.00
408100522 Real Personal Property Taxes	USD	412,628.00	0.00
408100621 State Gross Receipts Tax	USD	0.00	1,447.00
408100622 State Gross Receipts Tax	USD	1,400.00	0.00
4081007 State Unemployment Tax	USD	1,638,952.24	0.00
408101921 State Sales and Use Taxes	USD	0.41	0.00
408101922 State Sales and Use Taxes	USD	0.00	0.33
408102920 Real-Pers Prop Tax-Cap Leases	USD	910.21	0.00
408102921 Real-Pers Prop Tax-Cap Leases	USD	0.00	84,212.63
408102922 Real-Pers Prop Tax-Cap Leases	USD	13,970.00	0.00
4091001 Income Taxes, UOI - Federal	USD	4,837,010.68	0.00
409100222 Income Taxes UOI - State	USD	2.22	0.00
4101001 Prov Def I/T Util Op Inc-Fed	USD	1,806,182.57	0.00
4101002 Prov Def I/T Util Op Inc-State	USD	929,444.70	0.00
4111001 Prv Def I/T-Cr Util Op Inc-Fed	USD	0.00	7,494,325.32
4111002 Prv Def I/T-Cr UtilOpInc-State	USD	0.00	480,901.51
4120001 Constructn Othr Svcs-Affil Cos	USD	91,480,532.73	0.00
4171001 Exp of NonUtil Oper - Nonassoc	USD	0.00	0.00
4171003 Operating Expense	USD	0.00	0.00
4171006 Outside Services - Other	USD	0.00	0.00
4171009 Office Supplies & Expense	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4171011 Membership Dues	USD	0.00	0.00
4180002 Non-Oprating Rntal Inc-Oper	USD	7,527.71	0.00
4180003 Non-Oprating Rntal Inc-Maint	USD	2,577.01	0.00
4190002 Int & Dividend Inc - Nonassoc	USD	0.00	201.07
4210001 Misc Non-Operating Inc-Assoc	USD	0.00	103,393.50
4210002 Misc Non-Op Inc-NonAsc-Rents	USD	0.00	81,243.53
4210007 Misc Non-Op Inc - NonAsc - Oth	USD	0.00	1,943.10
4210009 Misc Non-Op Exp - NonAssoc	USD	41,405.88	0.00
4261000 Donations	USD	68,600.00	0.00
4263001 Penalties	USD	4,759.72	0.00
4264000 Civic and Political Activity	USD	841,391.21	0.00
4264001 Non-deduct Lobbying per IRS	USD	20,000.00	0.00
4265002 Other Deductions - Nonassoc	USD	280,335.04	0.00
4265004 Social & Service Club Dues	USD	321,081.86	0.00
4265007 Regulatory Expenses	USD	42,000.00	0.00
4265033 Transition Costs	USD	178,373.97	0.00
4300003 Int to Assoc Co - CBP	USD	250,429.64	0.00
4310001 Other Interest Expense	USD	33,969.12	0.00
4310007 Lines Of Credit	USD	10,564.19	0.00
4310023 Interest Expense - State Tax	USD	214.16	0.00
4320000 Allw Brrwed Fnds Used Cnstr-Cr	USD	0.00	4,173.74
4560041 Miscellaneous Revenue-NonAffil	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4571001 Service Rev - Direct Affil	USD	0.00	214,924,622.02
4572001 Service Rev-Indirect Cost-Affi	USD	0.00	43,145,302.72
4573001 Compensation for Capital-Affil	USD	121,994.91	0.00
4581001 Service Rev-Direct Costs-NAC	USD	0.00	761,070.82
4582001 Service Rev-Indirect Cost-NAC	USD	0.00	55,499.18
5000000 Oper Supervision & Engineering	USD	5,063,526.29	0.00
5010000 Fuel	USD	579,063.71	0.00
5010028 Gypsum Sales Proceeds	USD	0.00	385.63
5020000 Steam Expenses	USD	502.27	0.00
5020002 Urea Expense	USD	5,990.07	0.00
5020003 Trona Expense	USD	5,504.55	0.00
5020004 Lime-Related Expenses	USD	15,450.18	0.00
5020007 Lime Hydrate Expense	USD	316.50	0.00
5020008 Activated Carbon	USD	16,149.57	0.00
5020013 Anhydrous Ammonia Expense	USD	5,265.20	0.00
5020020 Misc Consumable Exp	USD	895.20	0.00
5020028 Sodium Bicarbonate Expense	USD	5,896.71	0.00
5060000 Misc Steam Power Expenses	USD	0.00	975,721.98
5060003 Removal Cost Expense - Steam	USD	1,173.32	0.00
5060011 BSRR O/U Recovery-Oper Costs	USD	11.40	0.00
5060025 Misc Stm Pwr Exp Environmental	USD	2,501.52	0.00
5100000 Maint Supv & Engineering	USD	143,005.16	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5110000 Maintenance of Structures	USD	141,250.66	0.00
5120000 Maintenance of Boiler Plant	USD	757,037.61	0.00
5130000 Maintenance of Electric Plant	USD	696,012.08	0.00
5140000 Maintenance of Misc Steam Plt	USD	174,048.76	0.00
5170000 Oper Supervision & Engineering	USD	970.73	0.00
5240000 Misc Nuclear Power Expenses	USD	45,184.73	0.00
5280000 Maint Supv & Engineering	USD	1,688.19	0.00
5300000 Maint of Reactor Plant Equip	USD	60,563.86	0.00
5310000 Maintenance of Electric Plant	USD	3,382.04	0.00
5320012 Radiation Monitoring Equipment	USD	122.70	0.00
5350000 Oper Supervision & Engineering	USD	226,412.80	0.00
5370000 Hydraulic Expenses	USD	10,023.34	0.00
5370001 Fish & Wildlife Facilities	USD	4,278.23	0.00
5370002 Recreation Facilities	USD	11,520.04	0.00
5380000 Electric Expenses	USD	47,975.67	0.00
5390000 Misc Hydr Power Generation Exp	USD	312,432.70	0.00
5390001 Misc Hydr Pwr - Envir Poll Cnt	USD	5,678.73	0.00
5410000 Maint Supv & Engineering	USD	16,049.18	0.00
5420000 Maintenance of Structures	USD	38,402.64	0.00
5430000 Maint Rsrvoirs,Dams&Wtrways	USD	64,938.91	0.00
5440000 Maintenance of Electric Plant	USD	46,767.43	0.00
5450000 Maint of Misc Hydraulic Plant	USD	0.00	37.42

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5450001 Maint Hydr Plt-Fish&Wildlfe Fa	USD	0.00	95.02
5450002 Maint of Misc Hydr Plt-Rec Fac	USD	3,064.20	0.00
5460000 Oper Supervision & Engineering	USD	29,194.04	0.00
5470004 Fuel - Gas Turb - Purch / Hand	USD	5,167.94	0.00
5480000 Generation Expenses	USD	11,120.25	0.00
5490000 Misc Other Pwer Generation Exp	USD	11,580.07	0.00
5500005 Lease Expense - Wind Leases	USD	4,271.08	0.00
5530000 Maintenance of Generating Plt	USD	565.73	0.00
5530001 Maint of Gen Plant - Gas Turb	USD	2,508.74	0.00
5560000 Sys Control & Load Dispatching	USD	656,817.62	0.00
5570000 Other Expenses	USD	1,848,240.25	0.00
5600000 Oper Supervision & Engineering	USD	12,165,707.51	0.00
5611000 Load Dispatch - Reliability	USD	203.93	0.00
5612000 Load Dispatch-Mntr&Op TransSys	USD	1,245,925.75	0.00
5613000 Load Dispatch-Trans Srvc&Sched	USD	0.00	4,365.80
5614005 ERCOT Admin-SSC&DS	USD	10,254.24	0.00
5615000 Reliability,Plng&Stds Develop	USD	470,862.60	0.00
5620001 Station Expenses - Nonassoc	USD	513,495.20	0.00
5630000 Overhead Line Expenses	USD	133,116.33	0.00
5640000 Underground Line Expenses	USD	180.17	0.00
5660000 Misc Transmission Expenses	USD	0.00	551,229.31
5670001 Rents - Nonassociated	USD	1,042.48	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5680000 Maint Supv & Engineering	USD	92,965.44	0.00
5690000 Maintenance of Structures	USD	30,829.77	0.00
5691000 Maint of Computer Hardware	USD	59,765.89	0.00
5692000 Maint of Computer Software	USD	438,016.60	0.00
5700000 Maint of Station Equipment	USD	1,903,529.42	0.00
5710000 Maintenance of Overhead Lines	USD	1,074,771.34	0.00
5720000 Maint of Underground Lines	USD	42,380.95	0.00
5730000 Maint of Misc Trnsmssion Plt	USD	83,248.36	0.00
5800000 Oper Supervision & Engineering	USD	1,342,820.85	0.00
5810000 Load Dispatching	USD	0.00	92.18
5820000 Station Expenses	USD	618,549.51	0.00
5830000 Overhead Line Expenses	USD	921.93	0.00
5840000 Underground Line Expenses	USD	71,016.85	0.00
5860000 Meter Expenses	USD	237,710.71	0.00
5870000 Customer Installations Exp	USD	2.35	0.00
5880000 Miscellaneous Distribution Exp	USD	3,522,292.73	0.00
5890001 Rents - Nonassociated	USD	95.72	0.00
5900000 Maint Supv & Engineering	USD	28,115.72	0.00
5910000 Maintenance of Structures	USD	4,159.92	0.00
5920000 Maint of Station Equipment	USD	715,622.10	0.00
5930000 Maintenance of Overhead Lines	USD	281,617.40	0.00
5940000 Maint of Underground Lines	USD	0.00	6.95

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5950000 Maint of Lne Trnf,Rglators&Dvi	USD	20.01	0.00
5960000 Maint of Strt Lghtng & Sgnal S	USD	1,136.25	0.00
5970000 Maintenance of Meters	USD	405.34	0.00
5980000 Maint of Misc Distribution Plt	USD	23,530.19	0.00
9010000 Supervision - Customer Accts	USD	77,161.49	0.00
9020000 Meter Reading Expenses	USD	42,147.77	0.00
9020002 Meter Reading - Regular	USD	122.05	0.00
9020003 Meter Reading - Large Power	USD	85,900.63	0.00
9030000 Cust Records & Collection Exp	USD	1,571,857.26	0.00
9030001 Customer Orders & Inquiries	USD	5,625,801.20	0.00
9030002 Manual Billing	USD	85,442.70	0.00
9030003 Postage - Customer Bills	USD	0.00	75,000.00
9030004 Cashiering	USD	85,292.22	0.00
9030005 Collection Agents Fees & Exp	USD	61,294.01	0.00
9030006 Credit & Oth Collection Activi	USD	637,174.74	0.00
9030007 Collectors	USD	482,335.65	0.00
9030009 Data Processing	USD	17,136.65	0.00
9040007 Uncoll Accts - Misc Receivable	USD	224.79	0.00
9050000 Misc Customer Accounts Exp	USD	30,035.15	0.00
9070000 Supervision - Customer Service	USD	184,525.39	0.00
9080000 Customer Assistance Expenses	USD	35,614.23	0.00
9080009 Cust Assistance Expense - DSM	USD	3,286.24	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9100000 Misc Cust Svc&Informational Ex	USD	97,663.11	0.00
9120000 Demonstrating & Selling Exp	USD	37,590.10	0.00
9200000 Administrative & Gen Salaries	USD	35,559,441.59	0.00
9210001 Off Supl & Exp - Nonassociated	USD	2,443,582.41	0.00
9210002 Off Supl & Exp - Associated	USD	346,580.77	0.00
9210003 Office Supplies & Exp - Trnsf	USD	508.27	0.00
9210004 Office Utilites	USD	333,345.89	0.00
9210005 Cellular Phones and Pagers	USD	2.97	0.00
9210006 O&M Reconciliation	USD	0.00	0.00
9210021 EMP TRAVEL - Airfare	USD	1,833.16	0.00
9210022 MEALS & ENT-100 Pct DEDUCTIBLE	USD	779.90	0.00
9210023 EMP TRAVEL-MILEAGE	USD	238.68	0.00
9210024 EMP TRAVEL-PARKING	USD	981.52	0.00
9210028 EMP TRAVEL-HOTEL & LODGING	USD	402.62	0.00
9210030 EMP TRAVEL-OTHER	USD	33.90	0.00
9210031 SAFETY EQUIPMENT AND SUPPLIES	USD	178.93	0.00
9210032 FUEL	USD	72.04	0.00
9210034 In-House Training & Seminars	USD	0.00	0.00
9210038 SAFETY EQUIP CALIB & TESTING	USD	0.00	0.00
9210040 DUES-BUSINESS/PROFESSIONAL	USD	518.03	0.00
9220002 Admin Exp Trnsf Const-Mngerial	USD	0.00	0.00
9220005 Overhead Loadings	USD	0.00	823,771.54

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9230001 Outside Svcs Empl - Nonassoc	USD	11,570,709.74	0.00
9230003 AEPSC Billed to Client Co	USD	0.00	429,505.78
9240000 Property Insurance	USD	19,747.18	0.00
9250000 Injuries and Damages	USD	32,585.31	0.00
9250001 Safety Dinners and Awards	USD	487.61	0.00
9250002 Emp Accident Prvntion-Adm Exp	USD	37,691.72	0.00
9250006 Wrkrs Cmpnsth Pre&Slf Ins Prv	USD	241,088.82	0.00
9260000 Employee Pensions & Benefits	USD	4,719.13	0.00
9260001 Edit & Print Empl Pub-Salaries	USD	1,821.46	0.00
9260002 Pension & Group Ins Admin	USD	68,445.04	0.00
9260003 Pension Plan	USD	8,011,107.33	0.00
9260004 Group Life Insurance Premiums	USD	444,213.75	0.00
9260005 Group Medical Ins Premiums	USD	12,474,892.61	0.00
9260007 Group L-T Disability Ins Prem	USD	287,893.30	0.00
9260008 Umbrella Trust Expense	USD	11,093,050.11	0.00
9260009 Group Dental Insurance Prem	USD	478,822.15	0.00
9260010 Training Administration Exp	USD	45,474.37	0.00
9260012 Employee Activities	USD	310,921.39	0.00
9260014 Educational Assistance Pmts	USD	619.38	0.00
9260021 Postretirement Benefits - OPEB	USD	400,814.66	0.00
9260026 Savings Plan Administration	USD	5,454.97	0.00
9260027 Savings Plan Contributions	USD	4,911,066.09	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9260036	USD	48,834.33	0.00
9260037	USD	189,073.34	0.00
9260042	USD	576,984.00	0.00
9260043	USD	0.00	6,685,025.34
9260062	USD	0.00	95,721.52
9280000	USD	1,732.81	0.00
9280002	USD	2,037,837.56	0.00
9280005	USD	68,103.70	0.00
9301000	USD	4,982.63	0.00
9301001	USD	1,598.87	0.00
9301010	USD	132.14	0.00
9301012	USD	98,363.00	0.00
9302000	USD	614,292.14	0.00
9302003	USD	436,259.33	0.00
9302004	USD	576.50	0.00
9302007	USD	605,102.79	0.00
9302458	USD	697,773.21	0.00
9310001	USD	1,171,053.28	0.00
9310002	USD	1,327,515.21	0.00
9310003	USD	4,462,794.80	0.00
9310004	USD	4,428.78	0.00
9310005	USD	229,920.24	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9350000 Maintenance of General Plant	USD	63,398.78	0.00
9350001 Maint of Structures - Owned	USD	968,337.59	0.00
9350002 Maint of Structures - Leased	USD	57,890.33	0.00
9350003 Maint of Prprty Held Fture Use	USD	0.00	0.00
9350012 Maint of Data Equipment	USD	553,934.06	0.00
9350013 Maint of Cmmncation Eq-Unall	USD	3,376,594.05	0.00
9350015 Maint of Office Furniture & Eq	USD	9,464,488.59	0.00
9350017 Maint of Misc General Property	USD	21,164.41	0.00
9350019 Maint of Gen Plant-SCADA Equ	USD	9,160.00	0.00
9350023 Site Communications Services	USD	2,048.00	0.00
9350024 Maint of DA-AMI Comm Equip	USD	14,562.29	0.00
BD0001 Budget Use Only - O&M	USD	0.00	0.00
BD0011 Budget Use Only - Depreciation	USD	0.00	0.00
Total for Ledger	USD	2,537,673,499.42	2,537,673,499.42

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1010001 Plant in Service	USD	295,976,440.82	0.00
1010007 Plant In Service-IMPco-SBSMPP	USD	0.00	0.00
1011001 Capital Leases	USD	115,235,148.76	0.00
1011006 Prov-Leased Assets	USD	0.00	49,447,252.56
1011012 Accrued Capital Leases	USD	4,000,441.12	0.00
1011031 Operating Lease	USD	146,341,724.82	0.00
1011032 Accrued Operating Leases	USD	185,791.81	0.00
1011034 Operating Leases - Gen & Misc	USD	0.00	0.00
1011036 Prov - Operating Lease Assets	USD	0.00	37,585,147.52
1011039 Prov-Operating Lease -Gen&Misc	USD	0.00	0.00
1030001 Experimental Plant in Service	USD	0.00	0.00
1050001 Held For Fut Use	USD	0.00	0.00
1050003 Held For Fut Use-Distribution	USD	0.00	0.00
1060001 Const Not Classifd	USD	7,059,997.42	0.00
1060002 Const Not Classifd-Transmissn	USD	0.00	0.00
1060003 Const Not Classifd-Distributio	USD	0.00	0.00
1060004 Const Not Classifd-Gen&Misc	USD	0.00	0.00
1070000 Construction Work In Progress	USD	0.00	0.00
1070001 CWIP - Project	USD	13,324,006.23	0.00
1070005 CWIP - Fuel Support Groups	USD	0.00	0.00
1070007 Cloud Implementation Costs	USD	0.00	0.00
1070910 Capitalized Softwr Bill Step 1	USD	0.00	0.00
1070920 Capitalized Softwr Bill Step 2	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1070930 Cloud Implmtatn Costs-Step 1	USD	0.00	0.00
1080000 Accum Prov for Deprec of Plant	USD	0.00	0.00
1080001 A/P for Deprec of Plt	USD	0.00	137,039,206.88
1080005 RWIP - Project Detail	USD	547,715.07	0.00
1110001 A/P for Amort of Plt	USD	0.00	6,732,735.56
1160017 TX Distr Veg Mgmt Cost Wrteoff	USD	0.00	0.00
1160020 Trans Costs - SERP	USD	0.00	0.00
1201000 Nuclr Fuel in Proc of Refinmnt	USD	0.00	0.00
1206000 Nuclear Fuel Under Cap Leases	USD	0.00	0.00
1210000 Nonutility Property	USD	0.00	0.00
1210001 Nonutility Property - Owned	USD	0.00	0.00
1220000 Depr & Amort of Nonutil Prop	USD	0.00	0.00
1220001 Depr&Amrt of Nonutl Prop-Ownd	USD	0.00	0.00
1220003 Depr&Amrt of Nonutl Prop-WIP	USD	0.00	0.00
1240000 Other Investments	USD	0.00	0.00
1240002 Oth Investments-Nonassociated	USD	0.00	0.00
1240005 Spec Allowance Inv NOx	USD	0.00	0.00
1240006 Other Investments - COLI	USD	0.00	0.00
1240007 Deferred Compensation Benefits	USD	13,922,852.41	0.00
1240008 Umbrella Trust	USD	225,329,669.61	0.00
1240010 Oth Invest-Nonassociated-Curr	USD	0.00	0.00
1240013 Cash Surrender Value Life Ins	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1240025 Other Property - CWIP	USD	0.00	0.00
1240048 CSW SERP Investment	USD	170,084.76	0.00
1240053 Defer Comp Plan-CSW Legacy	USD	23,477.56	0.00
1240054 Umbrella Trust-WFargo Int&Div	USD	5,148,453.02	0.00
1280007 PRW NonUMWA Net Fund Pos AEPSC	USD	284,789,710.94	0.00
1280008 SFAS 106 - Non-UMWA PRW -AEPSC	USD	5,106,211.25	0.00
1310000 Cash	USD	15,999,869.83	0.00
1340000 Other Special Deposits	USD	250,000.00	0.00
1340004 Worker's Comp Adv Premium	USD	0.00	0.00
1340008 Deposits - Office Space Rental	USD	0.00	0.00
1340053 Deposits - Flexible Spending	USD	817,314.92	0.00
1350000 Working Funds	USD	13,491,643.53	0.00
1350001 Cash Advances	USD	0.00	0.00
1350002 Petty Cash	USD	0.00	0.00
1350003 Cash Advances - Wages	USD	0.00	0.00
1350004 Cash Adv-Employee Expenses	USD	0.00	0.00
1350009 Cash Advances - STAR T&E Pilot	USD	0.00	0.00
1410000 Notes Receivable	USD	0.00	0.00
1410002 P/R Ded - Misc Loan Repayments	USD	0.00	0.00
1420001 Customer A/R - Electric	USD	0.00	0.00
1420002 Customer A/R - PIP Plan	USD	0.00	0.00
1420003 Customer A/R - CMP	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1420004 Customer A/R - RIF Plan	USD	0.00	0.00
1420005 Employee Loans - Current	USD	0.00	0.00
1420011 A/R - Retail Cust Rents	USD	0.00	0.00
1420032 Emergency Asst St Fund (EASST)	USD	0.00	0.00
1420101 Other Accounts Rec - Cust	USD	0.00	0.00
1420102 AR Peoplesoft Billing - Cust	USD	1,255,155.06	0.00
1430001 Other Accounts Rec-Regular	USD	0.00	0.00
1430002 Allowances	USD	0.00	0.00
1430004 Insurance	USD	0.00	0.00
1430018 Survivor Benefit Plan Premiums	USD	0.00	0.00
1430022 2001 Employee Biweekly Pay Cnv	USD	892,330.21	0.00
1430023 A/R PeopleSoft Billing System	USD	0.00	0.00
1430036 Acct. Rec. - Miscellaneous	USD	0.00	0.00
1430071 A/R Non Assoc Co - AEPSC Bills	USD	369,606.79	0.00
1430080 Jointly Owned Unit O&M Billing	USD	0.00	0.00
1430083 Damage Recovery Offset Demand	USD	0.00	0.00
1430089 A/R - Benefits Billing	USD	0.00	0.00
1430101 Other Accounts Rec - Misc	USD	0.00	0.00
1430102 AR Peoplesoft Billing - Misc	USD	1,164,655.78	0.00
1430103 AR Long-Term-Miscellaneous	USD	0.00	0.00
1440002 Uncoll Accts-Other Receivables	USD	0.00	1,137.80
1450000 Corp Borrow Prg (NR-Assoc)	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1460000 Accts Rec from Assoc Cos	USD	0.00	0.00
1460001 A/R Assoc Co - InterUnit G/L	USD	3,935,631.62	0.00
1460006 A/R Assoc Co - Intercompany	USD	771.63	0.00
1460007 A/R Assoc Co - OAR System	USD	0.00	0.00
1460008 A/R Assoc Co - AEPSC Bills	USD	146,426,428.84	0.00
1460009 A/R Assoc Co - InterUnit A/P	USD	2,377,457.80	0.00
1460011 A/R Assoc Co - Multi Pmts	USD	120,563.38	0.00
1460012 A/R Assoc-PCRB Interest	USD	0.00	0.00
1460016 A/R-Assoc Co - Dependent Care	USD	0.00	0.00
1460017 A/R-Assoc Co-Stock Purch Plan	USD	0.00	0.00
1460019 A/R-Assoc Co-AEPSC-Agent	USD	0.00	0.00
1460025 Fleet - M4 - A/R	USD	39,600.13	0.00
1460036 A/R Assoc Co - Payroll Ded	USD	0.00	0.00
1460041 A/R Assc Co - Non-InterUnit GL	USD	0.00	0.00
1460054 JV-Acct Rec.-Assoc-NonAffil	USD	0.00	0.00
1510001 Fuel Stock - Coal	USD	0.00	0.00
1510004 Coal In Transit - Terminal	USD	0.00	0.00
1510017 Lignite Inv on Hand Inc Transp	USD	0.00	0.00
1520000 Fuel Stock Exp Undistributed	USD	0.00	0.00
1540001 M&S - Regular	USD	0.00	0.00
1540004 M&S - Exempt Material	USD	0.00	0.00
1540014 Indus Direct Charge Clearing	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1540018 M&S Inventory - Lease Equip	USD	0.00	0.00
1540019 M&S Validation Error Correctns	USD	0.00	0.00
1560000 Other Materials & Supplies	USD	0.00	0.00
1581001 NOx Allowance Inventory	USD	0.00	0.00
1630000 Stores Expense Undistributed	USD	0.00	0.00
1630001 Stores Exp - T&D Centrl Wrhse	USD	0.00	0.00
1630002 Strs Exp-Ft Wayne Centrl Wrhse	USD	0.00	0.00
1630003 Strs Exp-Roanoke Centrl Wrhse	USD	0.00	0.00
1630004 Strs Exp-T&D Satellite Storerm	USD	0.00	0.00
1630005 Stores Exp - Rockport Plant	USD	0.00	0.00
1630006 Stores Exp - Amos Plant	USD	0.00	0.00
1630007 Stores Exp - Clinch River Plan	USD	0.00	0.00
1630008 Stores Exp - Glen Lyn Plant	USD	0.00	0.00
1630009 Stores Exp - Kanawha River Plt	USD	0.00	0.00
1630010 Stores Exp - Mountaineer Plt	USD	0.00	0.00
1630011 Stores Exp - Sporn Plant	USD	0.00	0.00
1630013 Stores Exp - Conesville Plant	USD	0.00	0.00
1630014 Stores Exp - Picway Plant	USD	0.00	0.00
1630017 Stores Exp - Tanners Creek Plt	USD	0.00	0.00
1630018 Stores Exp - Cook Nuclear Plan	USD	0.00	0.00
1630019 Stores Exp - Big Sandy Plant	USD	0.00	0.00
1630020 Stores Exp - Cardinal Plant	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630021 Stores Exp - Gavin Plant	USD	0.00	0.00
1630022 Stores Exp - Kammer Plant	USD	0.00	0.00
1630023 Stores Exp - Mitchell Plant	USD	0.00	0.00
1630024 Stores Exp - Muskingum River	USD	0.00	0.00
1630026 Stores Exp - Cook Coal Term	USD	0.00	0.00
1630027 Stores Exp - Waterford Plant	USD	0.00	0.00
1630029 Stores Exp - Fossil & Hydro	USD	0.00	0.00
1630031 Stores Exp - T&D General	USD	0.00	0.00
1630032 Stores Exp - Power Gen General	USD	0.00	0.00
1630033 Stores Exp - All Busin Units	USD	0.00	0.00
1630035 Coleto Creek Power Station	USD	0.00	0.00
1630036 E.S. Joslin Power Station	USD	0.00	0.00
1630043 Comanche Station	USD	0.00	0.00
1630044 Northeast Station - 1 & 2	USD	0.00	0.00
1630045 Northeast Station - 3 & 4	USD	0.00	0.00
1630046 Riverside Station	USD	0.00	0.00
1630047 Southwest Station	USD	0.00	0.00
1630048 Tulsa Power Station	USD	0.00	0.00
1630049 Weleetka Power Station	USD	0.00	0.00
1630050 Alliance Railcar Repair Fac	USD	0.00	0.00
1630053 Arsenal Hill Power Plant	USD	0.00	0.00
1630054 Central Maintenance Facility	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630055 Flint Creek Power Plant	USD	0.00	0.00
1630056 Knox Lee Power Plant	USD	0.00	0.00
1630057 Lieberman Power Plant	USD	0.00	0.00
1630058 Lone Star Power Plant #1	USD	0.00	0.00
1630059 Pirkey Power Plant	USD	0.00	0.00
1630060 Wilkes Power Plant	USD	0.00	0.00
1630061 Welsh Power Plant	USD	0.00	0.00
1630062 Fort Phantom Power Station	USD	0.00	0.00
1630063 Oak Creek Power Station	USD	0.00	0.00
1630064 Oklaunion Power Station	USD	0.00	0.00
1630065 Paint Creek Power Station	USD	0.00	0.00
1630066 Rio Pecos Power Station	USD	0.00	0.00
1630069 San Angelo Power Station	USD	0.00	0.00
1630070 Stores Exp - Houston Pipe Line	USD	0.00	0.00
1630071 Stores Exp - Conesville Prep	USD	0.00	0.00
1630089 Stores Exp - Shrevprt Chem Lab	USD	0.00	0.00
1630091 Stores Exp - Central Mach Shop	USD	0.00	0.00
1630109 Strs Exp - ACCT-COUNT-ADJ	USD	0.00	0.00
1630110 Strs Exp - ACCT-FRT-EXPENSE	USD	0.00	0.00
1630112 Strs Exp - PRICE VARIANCE	USD	0.00	0.00
1630120 Strs Exp - Kingsville	USD	0.00	0.00
1630121 Strs Exp - Tulsa	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630122 Strs Exp - Longview	USD	0.00	0.00
1630125 Stores - Contract & Labor Svcs	USD	0.00	0.00
1630126 Strs Exp - Transf Poly PH Pad	USD	0.00	0.00
1630136 Str Exp - Marmet Hydro	USD	0.00	0.00
1630137 Str Exp - London Hydro	USD	0.00	0.00
1630139 Str Exp - Smith Mountain Hydro	USD	0.00	0.00
1630140 Str Exp - Claytor Hydro	USD	0.00	0.00
1630152 Str Exp - Racine Hydro	USD	0.00	0.00
1630155 Stores Exp - Ceredo Plant	USD	0.00	0.00
1630156 Stores Exp - Darby Plant	USD	0.00	0.00
1630157 Stores Exp - Mattison Plant	USD	0.00	0.00
1630158 Stores Exp-Lawrenceburg Plant	USD	0.00	0.00
1630159 Stores Expense - Turk Plant	USD	0.00	0.00
1630160 Stores Expense - Dresden Plant	USD	0.00	0.00
1630164 Stores Exp-Maverick Wind Farm	USD	0.00	0.00
1630165 Stores Exp-Traverse Wind Farm	USD	0.00	0.00
1630166 Stores Exp-Sundance Wind Farm	USD	0.00	0.00
1630999 Cash Discount Allocation Only	USD	0.00	0.00
1650001 Prepaid Insurance	USD	526,922.19	0.00
1650004 Prepaid Interest	USD	0.00	0.00
1650005 Prepaid Employee Benefits	USD	0.00	0.00
1650006 Other Prepayments	USD	59,286,980.74	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1650007 Corporate Owned Life Insurance	USD	0.00	0.00
1650010 Prepaid Pension Benefits	USD	131,913,466.81	0.00
165001203 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001204 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001205 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001206 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001207 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001212 Prepaid Use Taxes	USD	0.00	0.00
165001218 Prepaid Use Taxes	USD	0.00	0.00
165001219 Prepaid Use Taxes	USD	0.00	0.00
165001220 Prepaid Use Taxes	USD	0.00	0.00
165001221 Prepaid Use Taxes	USD	0.00	0.00
165001222 Prepaid Use Taxes	USD	854,908.95	0.00
1650014 FAS 158 Qual Contra Asset	USD	0.00	131,913,466.81
1650021 Prepaid Insurance - EIS	USD	81,451.90	0.00
1650023 Prepaid Lease	USD	0.00	0.00
1650030 Other Prepayments - Long Term	USD	13,715,968.64	0.00
1650035 PRW Without MED-D Benefits	USD	207,595,458.94	0.00
1650036 PRW for Med-D Benefits	USD	0.00	0.00
1650037 FAS158 Contra-PRW Exclud Med-D	USD	0.00	207,595,458.94
1710000 Interest&Dividends Receivable	USD	0.00	0.00
1710002 Int & Div Receivable - Affil	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1740000 Misc Current & Accrued Assets	USD	0.00	0.00
1740012 Pension Plan	USD	0.00	0.00
1810002 Unamort Debt Exp - Inst Pur Cn	USD	0.00	0.00
1810003 Unamort Debt Exp Notes Payable	USD	0.00	0.00
1810006 Unamort Debt Exp - Sr Unsec Nt	USD	0.00	0.00
1823000 Other Regulatory Assets	USD	0.00	0.00
1823080 Deregulation Consumer Educat	USD	0.00	0.00
1823082 Deregulation Implementation	USD	0.00	0.00
1823083 Transition Regulatory Assets	USD	0.00	0.00
1823108 Reg Asset - Rate Case Expenses	USD	0.00	0.00
1823120 Other PJM Integration	USD	0.00	0.00
1823152 Unrecovered Fuel Cost - WV	USD	0.00	0.00
1823157 Interstate Project 765kv Line	USD	0.00	0.00
1823165 REG ASSET FAS 158 QUAL PLAN	USD	395,802,062.75	0.00
1823166 REG ASSET FAS 158 OPEB PLAN	USD	0.00	82,300,463.25
1823167 REG Asset FAS 158 SERP Plan	USD	26,980,164.00	0.00
1823175 TCC RC Exp-CTC-Docket 32758	USD	0.00	0.00
1823186 ADVANCED METERING SYSTEM-AMS	USD	0.00	0.00
1823301 SFAS 109 Flow Thru Defd FIT	USD	0.22	0.00
1823302 SFAS 109 Flow Thru Defrd SIT	USD	0.00	0.00
1823359 SWEPCo Transmission Recovery	USD	0.00	0.00
1823500 Mon Power Integration Cost	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1830000 Prelimin Surv&Investgtn Chrgs	USD	0.00	0.00
1830001 Interstate Project 765 kv Line	USD	0.00	0.00
1840000 Clearing Accounts	USD	0.00	0.00
1840001 Bldg Servcs Oper Exp-Clearing	USD	0.00	0.00
1840002 Accounts Pay Adj - Clearing	USD	0.00	0.00
1840003 Procurement Card - Clearing	USD	0.00	0.00
1840004 Undistributed Payroll-Clearing	USD	0.00	0.00
1840005 Non-Product Payroll - Clearing	USD	0.00	0.00
1840006 Telephone Expense - Clearing	USD	0.00	0.00
1840007 Transfer of Funds - Clearing	USD	0.00	0.00
1840019 CMS & CMF - Clearing Activity	USD	0.00	0.00
1840020 Simulator Learning Center-Clrg	USD	0.00	0.00
1840021 STAR T&E Card - Clearing	USD	0.00	0.00
1840025 Aviation - Clearing	USD	1,613,980.27	0.00
1840026 Oth Accts Rec - Cash Clearing	USD	0.00	0.00
1840027 Oth Accts Rec - A/R Clearing	USD	0.00	0.00
1840028 Non T/L Payroll-Clearing	USD	0.00	0.00
1840029 Transp-Assigned Vehicles	USD	0.00	0.00
1840030 Transportation-Other	USD	0.00	0.00
1840031 Affil Transactions-Cash Clrng	USD	0.00	0.00
1840032 Machine Shop - Non Affiliated	USD	0.00	0.00
1840033 Alliance Rail Car - OH	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840034 CMS - Job Loaded Overheads	USD	0.00	0.00
1840035 IT Oper Company (OPCO) Clearng	USD	0.00	0.00
1840036 Benefit Payments Clearing	USD	0.10	0.00
1840040 Undist Labor Fringe Benfit Clr	USD	0.00	0.00
1840041 Undist Incentive Frg Ben Clr	USD	0.00	0.00
1840043 Treasury Clearing	USD	0.00	0.00
1840045 Veh Clr - Conversion Use Only	USD	0.00	0.00
1840046 PeopleSoft Treasury Wire Paymt	USD	0.00	0.00
1840047 Pension Benefit Clearing	USD	0.00	0.00
1840048 FIT Payment Clearing	USD	0.00	0.00
1840049 Simulator Learning Cntr-Nonaff	USD	0.00	0.00
1840052 System Sales Agent Clearing	USD	0.00	0.00
1840054 Insurance Clearing	USD	0.00	0.00
1840057 Cell Phone/Pager - Clearing	USD	0.00	0.00
1840058 Severance Clearing	USD	0.00	0.00
1840059 NTL Payroll Clearing-Non Labor	USD	0.00	0.00
1840061 Labor Clearing Allocation	USD	0.00	0.00
1840062 AEPSC Coal Lab Clearing	USD	3,154.73	0.00
1840063 Corporate Charge Card Clearing	USD	0.00	0.00
1840065 GE - Waterford - Clearing	USD	0.00	0.00
1840066 PPE / Safety Equipment	USD	0.00	0.00
1850000 Temporary Facilities	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860000 MDD-Internal Billing Only	USD	0.00	0.00
1860001 Allowances	USD	0.00	0.00
1860002 Deferred Expenses	USD	21,123.55	0.00
1860003 Deferred Property Taxes	USD	0.00	0.00
186000300 Deferred Property Taxes	USD	0.00	0.00
186000302 Deferred Property Taxes	USD	0.00	0.00
186000305 Deferred Property Taxes	USD	0.00	0.00
186000306 Deferred Property Taxes	USD	0.00	0.00
186000307 Deferred Property Taxes	USD	0.00	0.00
186000308 Deferred Property Taxes	USD	0.00	0.00
186000314 Deferred Property Taxes	USD	0.00	0.00
186000316 Deferred Property Taxes	USD	0.00	0.00
186000317 Deferred Property Taxes	USD	0.00	0.00
186000318 Deferred Property Taxes	USD	0.00	0.00
186000319 Deferred Property Taxes	USD	0.00	0.00
186000321 Deferred Property Taxes	USD	36,904.00	0.00
186000322 Deferred Property Taxes	USD	160,799.00	0.00
1860004 Billings - B Projects	USD	0.00	0.00
1860005 Unidentified Cash Receipts	USD	372,174.61	0.00
1860007 Billings and Deferred Projects	USD	0.00	0.00
1860015 Billings Paid Union Benefits	USD	0.00	0.00
1860016 Supplemental Pension Agree	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860033 Cook Coal Terminal-Oper Exp	USD	0.00	0.00
1860042 Exp Issue/Reaq Bonds & Stk	USD	0.00	0.00
1860063 Muskingum Fuel Trans Costs	USD	0.00	0.00
1860071 Ovhd Rate Over/Under Applied	USD	0.00	0.00
1860073 Deferred Merger Severance Exp	USD	0.00	0.00
1860074 Merger Severance Offsets	USD	0.00	0.00
1860075 SCBS Unbilled Revenues	USD	0.00	0.00
1860076 Deferred Merger Relocation Exp	USD	0.00	0.00
1860078 Incentive Expense-EVP Summary	USD	0.00	0.00
1860079 Incentive Expense - Offset	USD	0.00	0.00
186008102 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008103 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008108 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008109 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008110 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008111 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008112 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008113 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008114 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008116 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008117 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008118 Defd Property Tax - Cap Lease	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186008119 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008121 Defd Property Tax - Cap Lease	USD	15,825.00	0.00
186008122 Defd Property Tax - Cap Lease	USD	62,868.00	0.00
1860082 Deferred Recruiting Expenses	USD	0.00	0.00
1860085 BridgeCo TO Funding	USD	0.00	0.00
1860091 BridgeCo RTO Deferred Exp	USD	0.00	0.00
1860092 Compatible Unit/Wrk 2k Sys Clr	USD	0.00	0.00
1860094 Labor Accruals - Bal Sheet	USD	0.00	0.00
1860096 PJM Payments	USD	0.00	0.00
1860098 AEPSC Labor Accruals-O&M	USD	0.00	0.00
1860103 P/R Ded - Merchandise Loans	USD	0.00	0.00
1860104 P/R Ded - Parking Rent	USD	0.00	0.00
1860110 AEP Branding	USD	0.00	0.00
1860113 Joint Fuel Project	USD	0.00	0.00
1860114 ABD Major Construction Work	USD	0.00	0.00
1860116 PJM Integration	USD	0.00	0.00
1860117 Billings - IPP Projects	USD	0.00	0.00
1860121 Synfuel Project	USD	0.00	0.00
1860123 SSA Over Under Applied S/A/P	USD	0.00	0.00
1860124 SSA Over Under Applied SC & FO	USD	0.00	0.00
1860125 SSA Over Under Applied RE&WPS	USD	0.00	0.00
1860126 SSA Over Under Applied HR	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860127 SSA Over Under Applied IT	USD	0.00	0.00
1860128 SLA Over Under Applied SC	USD	0.00	0.00
1860129 SLA Over Under Applied TC	USD	0.00	0.00
1860130 SSA Over Under Applied OC	USD	0.00	0.00
1860134 Ohio Rate Stabilization Costs	USD	0.00	0.00
1860140 New IGCC Generation Plant-East	USD	0.00	0.00
1860141 New Generation Plant-West	USD	0.00	0.00
1860146 Transition Services HPL/ETP	USD	0.00	0.00
1860147 New Generation Plant - East	USD	0.00	0.00
1860148 New Service Territory	USD	0.00	0.00
1860150 Deferred Rate Case Expense	USD	0.00	0.00
1860151 Transmission JV Deferred Costs	USD	0.00	0.00
1860153 Unamortized Credit Line Fees	USD	0.00	0.00
1860156 Sabine Mine Rusk Preparation	USD	0.00	0.00
1860159 Rolls Royce Accumulated Billing	USD	0.00	0.00
1860160 Deferred Expenses - Current	USD	0.00	0.00
1860166 Def Lease Assets - Non Taxable	USD	319,888.46	0.00
1860167 Def Lease Assets - Taxable	USD	0.00	0.00
1860168 AEPSC Accrued Labor-Bal Sheet	USD	0.00	0.00
1860173 ReXorce Accumulated Billing	USD	0.00	0.00
1860176 IPP Admin Support Cost	USD	0.00	113,677.11
1860177 Cyber Security Collaborative	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860179 Local Credit Line Fees	USD	0.00	0.00
1860180 LightStone TSA - Clearing	USD	0.00	0.00
1860181 GV Lndfl & VFW Lightstone Clrg	USD	0.00	0.00
1860186 Buckeye Power TSA - Clearing	USD	0.00	0.00
1860187 AEPSC Fabrication Non Billable	USD	197,232.56	0.00
1860188 Reimbursable RTO Study Expense	USD	45,408.45	0.00
1860999 Validation Error Correction	USD	0.00	0.00
1880000 R&D Expenses	USD	0.00	0.00
1890003 Loss Rec Debt-Notes Payable	USD	0.00	0.00
1900001 Accum Def Income Tax - Federal	USD	0.00	0.00
1901001 Accum Deferred FIT - Other	USD	98,547,442.87	0.00
1901002 Accum Deferred SIT - Other	USD	903,958.78	0.00
1902001 Accum Defd FIT - Oth Inc & Ded	USD	0.00	0.01
1903001 Acc Dfd FIT - FAS109 Flow Thru	USD	0.00	219,019.95
1903002 Acc Dfd SIT FAS 109 Flow Thru	USD	0.00	1,042,951.34
1904001 Accum Dfd FIT - FAS 109 Excess	USD	3,666,666.54	0.00
1906001 Accum Deferred FIT-TBBS	USD	1,140,175.66	0.00
2010001 Common Stock Issued-Affiliated	USD	0.00	1,350,000.00
2110000 Miscellaneous Paid-In Capital	USD	0.00	7,052,115.96
2110007 OCI -Minimum Pension Liability	USD	0.00	0.00
2110009 MPIC - restricted stock units	USD	0.00	0.00
2110010 MPIC Stock Based Comp Units	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2160001 Unapprp Retnd Erngs-Unrstrictd	USD	0.00	0.00
2210001 First Mortgage Bonds	USD	0.00	0.00
2230500 Advances from Assoc Co-Current	USD	0.00	0.00
2240003 Notes	USD	0.00	0.00
2240103 Notes Payable - Affiliated	USD	0.00	0.00
2240503 Notes - Current Portion	USD	0.00	0.00
2240603 Notes - Affiliated - Current	USD	0.00	0.00
2270001 Obligatns Undr Cap Lse-Noncurr	USD	0.00	51,164,857.18
2270003 Accrued Noncur Lease Oblig	USD	0.00	3,244,818.89
2270031 Oblig undr Oper Lease-Non Curr	USD	0.00	94,328,548.69
2270033 Acrued Noncur Oper Lease Oblig	USD	0.00	153,960.92
2282003 Accm Prv I/D - Worker's Com	USD	0.00	65,365.16
2283000 Accm Prv for Pensions&Benefits	USD	0.00	31,038,444.83
2283001 Deferred Compensation Plan	USD	0.00	0.00
2283002 Supplemental Savings Plan	USD	0.00	46,467,542.94
2283003 SFAS 106 Post Retirement Benef	USD	0.00	0.00
2283005 SFAS 112 Postemployment Benef	USD	0.00	9,913,030.60
2283006 SFAS 87 - Pensions	USD	0.00	12,137,112.99
2283007 Perf Share Incentive Plan	USD	0.00	0.00
2283009 Nuclear Deferred Compenstion	USD	0.00	0.00
2283010 UMWA Comb Trust Fut Liab	USD	0.00	0.00
2283011 Energy Serv 2005 Phantom Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2283012 Incntv Comp Adj - Defd Awards	USD	0.00	0.00
2283013 Incentive Comp Deferral Plan	USD	0.00	34,992,279.72
2283014 MICP and SOIP Deferred Awards	USD	0.00	0.00
2283015 FAS 158 SERP Payable Long Term	USD	0.00	20,382,695.00
2283016 FAS 158 Qual Payable Long Term	USD	0.00	251,751,482.95
2283024 DefrComp Plan-CSW Legacy	USD	0.00	842,774.37
2284016 Mine Closure Costs	USD	0.00	0.00
2284085 OH Growth Fund-NonCurrent	USD	0.00	0.00
2320001 Accounts Payable - Regular	USD	0.00	67,260,048.65
2320002 Unvouchered Invoices	USD	0.00	32,370,701.84
2320003 Retention	USD	0.00	1,559,801.42
2320004 Accrued Payroll	USD	0.00	0.00
2320008 Miscellaneous Liabilities	USD	0.00	0.00
2320011 Uninvoiced Fuel	USD	0.00	0.00
2320052 Accounts Payable - Purch Power	USD	0.00	0.00
2320066 A/P - OPEN ACCESS TRANS EXP	USD	0.00	0.00
2320069 Producer Payments	USD	0.00	0.00
2320074 A/P - FTL - SWITCH Rentals	USD	0.00	0.00
2320076 Corporate Credit Card Liab	USD	0.00	1,048,267.84
2320077 INDUS Unvouchered Liabilities	USD	0.00	8,045,771.37
2320080 Non PS Accounts Payable	USD	0.00	0.00
2330000 Corp Borrow Program (NP-Assoc)	USD	0.00	512,835,993.64

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<u>Account</u>		<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2340001	A/P Assoc Co - InterUnit G/L	USD	0.00	13,198,987.67
2340003	A/P Assoc Co - Savings Plan	USD	0.00	0.00
2340008	A/P Assoc Co - Dependent Care	USD	0.00	0.00
2340009	A/P Assoc Co-Stock Purch Plan	USD	0.00	0.00
2340011	A/P-Assc Co-AEPSC-Agent	USD	0.00	0.00
2340015	A/P-Assc Co-AEPSC-Trans Agmnt	USD	0.00	0.00
2340022	A/P Assoc Co-Employee Loan Cur	USD	0.00	0.00
2340023	A/P Assoc Co - Parking Rent	USD	0.00	0.00
2340027	A/P Assoc Co - Intercompany	USD	0.00	80,549.89
2340029	A/P Assoc Co - AEPSC Bills	USD	0.00	1,072,780.76
2340030	A/P Assoc Co - InterUnit A/P	USD	0.00	142,086.21
2340032	A/P Assoc Co - Multi Pmts	USD	0.00	23,406,228.47
2340035	Fleet - M4 - A/P	USD	0.00	1,354,036.87
2340036	A/P Assoc Co - Payroll Ded	USD	0.00	0.00
2340037	A/P Assoc-Global Borrowing Int	USD	0.00	0.00
2350003	Deposits - Trading Activity	USD	0.00	0.00
2360001	Federal Income Tax	USD	0.00	10,714,307.69
236000100	Federal Income Tax	USD	0.00	0.00
236000101	Federal Income Tax	USD	0.00	0.00
236000102	Federal Income Tax	USD	0.00	0.00
236000190	Federal Income Tax	USD	0.00	0.00
236000198	Federal Income Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000200 State Income Taxes	USD	0.00	0.00
236000201 State Income Taxes	USD	0.00	0.00
236000202 State Income Taxes	USD	0.00	0.00
236000203 State Income Taxes	USD	0.00	0.00
236000204 State Income Taxes	USD	0.00	0.00
236000205 State Income Taxes	USD	0.00	0.00
236000206 State Income Taxes	USD	0.00	0.00
236000207 State Income Taxes	USD	0.00	0.00
236000208 State Income Taxes	USD	0.00	0.00
236000209 State Income Taxes	USD	0.00	0.00
236000210 State Income Taxes	USD	0.00	1,080.76
236000211 State Income Taxes	USD	0.00	0.00
236000212 State Income Taxes	USD	0.00	0.00
236000213 State Income Taxes	USD	0.00	193,556.28
236000214 State Income Taxes	USD	0.00	0.00
236000215 State Income Taxes	USD	0.00	0.00
236000216 State Income Taxes	USD	0.00	0.00
236000217 State Income Taxes	USD	124,411.27	0.00
236000218 State Income Taxes	USD	0.00	1,288,131.68
236000219 State Income Taxes	USD	0.00	1,199,978.67
236000220 State Income Taxes	USD	2,564,479.62	0.00
236000221 State Income Taxes	USD	4,089,816.02	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000222 State Income Taxes	USD	0.00	6.77
236000299 State Income Taxes	USD	0.00	0.00
236000300 Local Income Tax	USD	915.40	0.00
236000301 Local Income Tax	USD	0.00	0.00
236000302 Local Income Tax	USD	0.00	0.00
236000303 Local Income Tax	USD	0.00	0.00
236000304 Local Income Tax	USD	0.00	0.00
236000306 Local Income Tax	USD	0.00	0.00
236000307 Local Income Tax	USD	0.00	0.00
236000308 Local Income Tax	USD	0.00	0.00
236000309 Local Income Tax	USD	0.00	0.00
236000310 Local Income Tax	USD	0.00	0.00
236000312 Local Income Tax	USD	0.00	0.00
236000314 Local Income Tax	USD	0.00	0.00
236000315 Local Income Tax	USD	0.00	0.00
236000316 Local Income Tax	USD	0.00	0.00
236000317 Local Income Tax	USD	0.00	30,930.86
236000318 Local Income Tax	USD	189,593.73	0.00
236000319 Local Income Tax	USD	581,821.85	0.00
236000320 Local Income Tax	USD	7,941.00	0.00
236000321 Local Income Tax	USD	0.00	174,313.65
2360004 FICA	USD	0.00	1,621,290.70

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2360005 Federal Unemployment Tax	USD	0.00	1,601.24
2360006 State Unemployment Tax	USD	0.00	20,691.31
236000601 State Unemployment Tax	USD	0.00	0.00
236000700 State Sales and Use Taxes	USD	0.00	0.00
236000701 State Sales and Use Taxes	USD	0.00	0.00
236000702 State Sales and Use Taxes	USD	0.00	0.00
236000703 State Sales and Use Taxes	USD	0.00	0.00
236000704 State Sales and Use Taxes	USD	0.00	0.00
236000705 State Sales and Use Taxes	USD	0.00	0.00
236000706 State Sales and Use Taxes	USD	0.00	0.00
236000707 State Sales and Use Taxes	USD	0.00	0.00
236000708 State Sales and Use Taxes	USD	0.00	0.00
236000709 State Sales and Use Taxes	USD	0.00	0.00
236000710 State Sales and Use Taxes	USD	0.00	0.00
236000711 State Sales and Use Taxes	USD	0.00	0.00
236000712 State Sales and Use Taxes	USD	0.00	0.00
236000713 State Sales and Use Taxes	USD	0.00	0.00
236000714 State Sales and Use Taxes	USD	0.00	0.00
236000715 State Sales and Use Taxes	USD	0.00	0.00
236000716 State Sales and Use Taxes	USD	0.00	0.00
236000717 State Sales and Use Taxes	USD	0.00	0.00
236000718 State Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000719 State Sales and Use Taxes	USD	0.00	0.00
236000720 State Sales and Use Taxes	USD	0.00	0.00
236000721 State Sales and Use Taxes	USD	0.00	0.00
236000722 State Sales and Use Taxes	USD	0.00	2,673,215.68
236000798 State Sales and Use Taxes	USD	0.00	0.00
236000801 Real & Personal Property Taxes	USD	0.00	0.00
236000802 Real & Personal Property Taxes	USD	0.00	0.00
236000803 Real & Personal Property Taxes	USD	0.00	0.00
236000804 Real & Personal Property Taxes	USD	0.00	0.00
236000805 Real & Personal Property Taxes	USD	0.00	0.00
236000806 Real & Personal Property Taxes	USD	0.00	0.00
236000807 Real & Personal Property Taxes	USD	0.00	0.00
236000808 Real & Personal Property Taxes	USD	0.00	0.00
236000809 Real & Personal Property Taxes	USD	0.00	0.00
236000810 Real Personal Property Taxes	USD	0.00	0.00
236000811 Real Personal Property Taxes	USD	0.00	0.00
236000812 Real Personal Property Taxes	USD	0.00	0.00
236000813 Real Personal Property Taxes	USD	0.00	0.00
236000814 Real Personal Property Taxes	USD	0.00	0.00
236000815 Real Personal Property Taxes	USD	0.00	0.00
236000816 Real Personal Property Taxes	USD	0.00	0.00
236000817 Real Personal Property Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000818 Real Personal Property Taxes	USD	0.00	0.00
236000819 Real Personal Property Taxes	USD	0.00	0.00
236000820 Real Personal Property Taxes	USD	0.00	0.00
236000821 Real Personal Property Taxes	USD	0.00	1,024,623.59
236000822 Real Personal Property Taxes	USD	0.00	779,741.00
236000904 Federal Excise Taxes	USD	0.00	0.00
236000906 Federal Excise Taxes	USD	0.00	0.00
236000907 Federal Excise Taxes	USD	0.00	0.00
236000908 Federal Excise Taxes	USD	0.00	0.00
236000909 Federal Excise Taxes	USD	0.00	0.00
236000910 Federal Excise Taxes	USD	0.00	0.00
236000911 Federal Excise Taxes	USD	0.00	0.00
236000912 Federal Excise Taxes	USD	0.00	0.00
236000913 Federal Excise Taxes	USD	0.00	0.00
236000914 Federal Excise Taxes	USD	0.00	0.00
236000915 Federal Excise Taxes	USD	0.00	0.00
236000916 Federal Excise Taxes	USD	0.00	0.00
236000917 Federal Excise Taxes	USD	0.00	0.00
236000918 Federal Excise Taxes	USD	0.00	0.00
236000919 Federal Excise Taxes	USD	0.00	0.00
236000920 Federal Excise Taxes	USD	0.00	0.00
236000921 Federal Excise Taxes	USD	2,450.94	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000922 Federal Excise Taxes	USD	0.00	795.92
236001200 State Franchise Taxes	USD	0.00	0.00
236001201 State Franchise Taxes	USD	0.00	0.00
236001202 State Franchise Taxes	USD	0.00	0.00
236001203 State Franchise Taxes	USD	0.00	0.00
236001204 State Franchise Taxes	USD	0.00	0.00
236001205 State Franchise Taxes	USD	0.00	0.00
236001206 State Franchise Taxes	USD	0.00	0.00
236001207 State Franchise Taxes	USD	0.00	0.00
236001208 State Franchise Taxes	USD	0.00	0.00
236001209 State Franchise Taxes	USD	0.00	0.00
236001210 State Franchise Taxes	USD	0.00	0.00
236001211 State Franchise Taxes	USD	0.00	0.00
236001212 State Franchise Taxes	USD	0.00	0.00
236001213 State Franchise Taxes	USD	0.00	21.69
236001214 State Franchise Taxes	USD	0.00	1,575.00
236001215 State Franchise Taxes	USD	0.00	0.00
236001216 State Franchise Taxes	USD	0.00	0.00
236001217 State Franchise Taxes	USD	5,643.00	0.00
236001218 State Franchise Taxes	USD	4,537.00	0.00
236001219 State Franchise Taxes	USD	5,663.00	0.00
236001220 State Franchise Taxes	USD	0.00	13,180.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001221 State Franchise Taxes	USD	0.00	5,469.00
236001222 State Franchise Taxes	USD	0.00	39,800.00
236001295 State Franchise Taxes	USD	0.00	0.00
236001605 State Gross Receipts Tax	USD	0.00	0.00
236001606 State Gross Receipts Tax	USD	0.00	0.00
236001607 State Gross Receipts Tax	USD	0.00	0.00
236001608 State Gross Receipts Tax	USD	0.00	0.00
236001609 State Gross Receipts Tax	USD	0.00	0.00
236001610 State Gross Receipts Tax	USD	0.00	0.00
236001611 State Gross Receipts Tax	USD	0.00	0.00
236001612 State Gross Receipts Tax	USD	0.00	0.00
236001613 State Gross Receipts Tax	USD	0.00	0.00
236001614 State Gross Receipts Tax	USD	0.00	0.00
236001615 State Gross Receipts Tax	USD	0.00	0.00
236001616 State Gross Receipts Tax	USD	0.00	0.00
236001617 State Gross Receipts Tax	USD	0.00	0.00
236001618 State Gross Receipts Tax	USD	0.00	0.00
236001619 State Gross Receipts Tax	USD	0.00	0.00
236001620 State Gross Receipts Tax	USD	0.00	0.00
236001621 State Gross Receipts Tax	USD	0.00	0.00
236001622 State Gross Receipts Tax	USD	0.00	2,100.00
236001705 Municipal License Fees Accrd	USD	0.00	0.00

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236001706 Municipal License Fees Accrd	USD	0.00	0.00
236001707 Municipal License Fees Accrd	USD	0.00	0.00
236001712 Municipal License Fees Accrd	USD	0.00	0.00
236001713 Municipal License Fees Accrd	USD	0.00	0.00
236001714 Municipal License Fees Accrd	USD	0.00	0.00
236001715 Municipal License Fees Accrd	USD	0.00	0.00
236001716 Municipal License Fees Accrd	USD	0.00	0.00
236001717 Municipal License Fees Accrd	USD	0.00	0.00
236001718 Municipal License Fees Accrd	USD	0.00	0.00
236001719 Municipal License Fees Accrd	USD	95.00	0.00
236001720 Municipal License Fees Accrd	USD	100.00	0.00
236001901 State Single Business Taxes	USD	0.00	0.00
236001902 State Single Business Taxes	USD	0.00	0.00
236001903 State Single Business Taxes	USD	0.00	0.00
236001904 State Single Business Taxes	USD	0.00	0.00
236001905 State Single Business Taxes	USD	0.00	0.00
236001906 State Single Business Taxes	USD	0.00	0.00
236001907 State Single Business Taxes	USD	0.00	0.00
236002001 State Public Service Com Tax	USD	0.00	0.00
236002011 State Public Service Com Tax	USD	0.00	0.00
236002012 State Public Service Com Tax	USD	0.00	0.00
236002100 State Foreign Corporation Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002199 State Foreign Corporation Tax	USD	0.00	0.00
236002201 State License/Registration Tax	USD	0.00	0.00
236002202 State License/Registration Tax	USD	0.00	0.00
236002203 State License/Registration Tax	USD	0.00	0.00
236002204 State License/Registration Tax	USD	0.00	0.00
236002205 State License/Registration Tax	USD	0.00	0.00
236002206 State License/Registration Tax	USD	0.00	0.00
236002207 State License/Registration Tax	USD	0.00	0.00
236002208 State License/Registration Tax	USD	0.00	0.00
236002209 State License/Registration Tax	USD	0.00	0.00
236002210 State License Registration Tax	USD	0.00	0.00
236002211 State License Registration Tax	USD	0.00	0.00
236002212 State License Registration Tax	USD	0.00	0.00
236002213 State License Registration Tax	USD	0.00	0.00
236002214 State License Registration Tax	USD	0.00	0.00
236002215 State License Registration Tax	USD	0.00	0.00
236002216 State License Registration Tax	USD	0.00	0.00
236002217 State License Registration Tax	USD	0.00	0.00
236002218 State License Registration Tax	USD	0.00	0.00
236002219 State License Registration Tax	USD	193.00	0.00
236002220 State License Registration Tax	USD	75.00	0.00
2360023 Employee Payroll Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002301 Employee Payroll Taxes	USD	0.00	0.00
236002400 State Franchise Tax-Interco	USD	0.00	0.00
236002499 State Franchise Tax-Interco	USD	0.00	0.00
236003000 Misc State and Local Taxes	USD	0.00	0.00
236003001 Misc State and Local Taxes	USD	0.00	0.00
236003002 Misc State and Local Taxes	USD	0.00	0.00
236003003 Misc State and Local Taxes	USD	0.00	0.00
236003004 Misc State and Local Taxes	USD	0.00	0.00
236003005 Misc State and Local Taxes	USD	0.00	0.00
236003006 Misc State and Local Taxes	USD	0.00	0.00
236003007 Misc State and Local Taxes	USD	0.00	0.00
236003010 Misc State and Local Taxes	USD	0.00	0.00
236003013 Misc State and Local Taxes	USD	0.00	0.00
236003100 Local Sales and Use Taxes	USD	0.00	0.00
236003300 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003301 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003302 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003303 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003304 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003305 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003306 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003308 Pers Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003311 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003312 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003313 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003314 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003315 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003316 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003319 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003320 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003321 Pers Prop Tax-Cap Leases	USD	0.00	63,300.00
236003322 Pers Prop Tax-Cap Leases	USD	0.00	83,823.00
236003502 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003503 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003504 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003505 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003508 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003509 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003510 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003511 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003512 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003513 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003514 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003515 Real Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003516 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003517 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003518 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003519 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003520 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003521 Real Prop Tax-Cap Leases	USD	0.00	70,890.51
236003522 Real Prop Tax-Cap Leases	USD	0.00	54,981.00
2360037 FICA - Incentive accrual	USD	0.00	1,599,357.01
2360038 Reorg Payroll Tax Accrual	USD	0.00	3,159.02
236004112 State Minimum Tax	USD	0.00	0.00
2360070 State Sls and Use Tx-Spec Purp	USD	0.00	0.00
2360104 FICA - NON-CURRENT	USD	0.00	0.00
2360105 FICA - CARES ACT	USD	0.00	10,426,774.24
2360501 Fed Inc Tax-Short Term FIN48	USD	0.00	0.00
2360502 State Inc Tax-Short Term FIN48	USD	3,848.00	0.00
2360601 Fed Inc Tax-Long Term FIN48	USD	0.00	12,527,413.03
2360602 State Inc Tax-Long Term FIN48	USD	0.00	0.00
2360801 Federal Income Tax - IRS Audit	USD	0.00	0.00
2370003 Interest Accrued-Notes Pay	USD	0.00	0.00
2370009 Interest Accrued-Other	USD	0.00	0.00
2370010 Interest Accrued - Affiliated	USD	0.00	0.00
2370016 Interest Accrued - Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2370048 Acrd Int.- FIT Reserve - LT	USD	0.00	0.00
2370348 Acrd Int. - SIT Reserve - LT	USD	0.00	0.00
2370448 Acrd Int. - SIT Reserve - ST	USD	243.00	0.00
2410001 Federal Income Tax Withheld	USD	0.00	2,144.99
2410002 State Income Tax Withheld	USD	0.00	87.47
2410003 Local Income Tax Withheld	USD	0.00	0.00
2410004 State Sales Tax Collected	USD	0.00	0.00
2410005 FICA Tax Withheld	USD	0.00	0.00
2410006 School District Tax Withheld	USD	0.00	0.00
2410012 Hypothetical Tax	USD	0.00	0.00
2420000 Misc Current & Accrued Liab	USD	0.00	206,000.00
2420001 P/R Ded - Charitable Contribut	USD	0.00	0.00
2420002 P/R Ded - Medical Insurance	USD	0.00	2,923,456.88
2420003 P/R Ded - Dental Insurance	USD	0.00	496,818.25
2420004 P/R Ded - Long Term Care	USD	0.00	0.00
2420005 P/R Ded - Parking Rent	USD	0.00	0.00
2420006 P/R Ded - Fitness Dues	USD	0.00	0.00
2420007 P/R Ded - Savings Plan	USD	0.00	0.00
2420009 Depend Care/Flex Medical Spend	USD	0.00	2,479,164.77
2420010 P/R Ded - Dependent Life Ins	USD	0.00	0.00
2420012 P/R Ded - Hyatt Legal Plan	USD	0.00	0.00
2420013 P/R Ded - LTD Ins Premiums	USD	0.00	22,414.65

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420014 P/R Ded - Savings Bonds	USD	0.00	0.00
2420015 P/R Ded - Union Dues	USD	0.00	0.00
2420016 P/R Ded-Crt Ordrr/Grnshmt/Tx Lv	USD	0.00	21.95
2420017 P/R Ded - AD&D and OAD&D Ins	USD	0.00	0.00
2420018 P/R Ded-Reg&Spec Life Ins Prem	USD	0.00	0.00
2420020 Vacation Pay - This Year	USD	0.00	60,476,630.32
2420021 Vacation Pay - Next Year	USD	0.00	12,898,551.49
2420022 P/R Ded - PAC	USD	0.00	0.00
2420026 MICP	USD	0.00	0.00
2420027 FAS 112 CURRENT LIAB	USD	0.00	4,375,893.40
2420028 ESP - Employer Contrib Accrued	USD	0.00	0.00
2420029 P/R Ded - HMO	USD	0.00	0.00
2420044 P/R Withholdings	USD	0.00	1,902,637.30
2420045 Other Employee Benefits	USD	0.00	0.00
2420046 FAS 158 SERP Payable - Current	USD	0.00	6,597,469.00
2420048 Company Incentive Plan	USD	0.00	0.00
2420049 P/R Ded - MetPay Insurance	USD	0.00	0.00
2420051 Non-Productive Payroll	USD	0.00	5,161,530.00
2420052 RSU Sec 16 Exec, Current	USD	0.00	0.00
2420053 Perf Share Incentive Plan	USD	0.00	0.00
2420054 Incentive Plan Adjustments	USD	0.00	0.00
2420055 NPIP	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420056	USD	0.00	0.00
2420057	USD	0.00	0.00
2420067	USD	0.00	0.00
2420069	USD	0.00	0.00
2420070	USD	0.00	0.00
2420071	USD	0.00	121,612.86
2420072	USD	0.00	55,349.70
2420076	USD	0.00	952,290.33
2420081	USD	0.00	0.00
2420085	USD	0.00	0.00
2420086	USD	0.00	0.00
2420091	USD	0.00	0.00
2420199	USD	0.00	2,759,135.15
2420365	USD	0.00	7,028,208.00
2420420	USD	0.00	183,231.92
2420502	USD	0.00	0.00
2420503	USD	0.00	2,201.53
2420504	USD	0.00	35,972.36
2420505	USD	0.00	40,791.94
2420511	USD	0.00	6,598,071.02
2420512	USD	0.00	567,855.34
2420515	USD	0.00	941,040.18

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420520 Accr Defer Compensation Ben	USD	0.00	0.00
2420532 Adm Liab-Cur-S/Ins-W/C	USD	0.00	158,710.92
2420554 P/R Ded - Stock Purchase Plan	USD	0.00	0.00
2420558 Admitted Liab NC-Self/Ins-W/C	USD	0.00	740,413.60
2420565 Expatriate Housing Allowance	USD	0.00	0.00
2420569 Self Ins Workers' Comp-Adm	USD	0.00	0.00
2420570 Employee Svings Plan-Sys-Accr	USD	0.00	0.00
2420587 Rent - J.E. Dolan Eng. Lab	USD	0.00	0.00
2420591 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059102 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059103 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059104 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059105 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059106 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059107 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059108 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059109 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059110 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059111 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059112 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059113 Muni BO Tax - Leased Equip	USD	0.00	0.00
2420592 Sales & Use Tax - Leased Equ	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059201 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059202 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059203 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059204 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059205 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059206 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059207 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059208 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059209 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059210 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059211 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059212 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059213 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059214 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059215 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059216 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059217 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059218 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059219 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059220 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059221 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059222 Sales Use Tax - Leased Equip	USD	0.00	241,060.86

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420598 Est Fin Cost - Sen Unsec Notes	USD	0.00	0.00
2420599 Expatriate Auto Allowance	USD	0.00	0.00
2420604 Energy Services ICP	USD	0.00	0.00
2420607 Incentive Plan Payments	USD	0.00	0.00
2420613 Public Liability Claim Deposit	USD	0.00	0.00
2420615 Severance - Distribution	USD	0.00	0.00
2420618 Accrued Payroll	USD	0.00	22,676,707.90
2420619 Reclamation Res - Preexisting	USD	0.00	0.00
2420620 Energy Supply Non Gen ICP	USD	0.00	15,237.72
2420621 Energy Serv Phantom Equity Pln	USD	0.00	0.00
2420622 Nuclear Incentive Plan	USD	0.00	0.00
2420623 Distr, Cust Ops & Reg Svcs ICP	USD	0.00	17,143.73
2420624 Corp & Shrd Srv Incentive Plan	USD	0.00	13,954,832.18
2420626 Safety Focus Incentive Plan	USD	0.00	0.00
2420634 Sustnd Earngs Improv Severance	USD	0.00	0.00
2420635 Generation Incentive Plan	USD	0.00	2,737,745.38
2420640 Zimmer SCR - Cinergy Cnst Adv	USD	0.00	0.00
2420643 Accrued Audit Fees	USD	0.00	0.00
2420649 Reclamation Liability - Curr	USD	0.00	0.00
2420650 P/R Ded - Health Savings Acct	USD	0.00	0.00
2420651 Reorg Severance Accrual	USD	0.00	0.00
2420653 Reorg Misc HR Exp Accrual	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420658	USD	0.00	0.00
2420660	USD	0.00	7,500,235.27
2420669	USD	0.00	0.00
2420689	USD	33,968.19	0.00
2430001	USD	0.00	14,619,873.62
2430003	USD	0.00	755,622.23
2430031	USD	0.00	16,663,970.16
2430033	USD	0.00	31,830.89
2520000	USD	0.00	0.00
2530000	USD	0.00	0.00
2530007	USD	0.00	0.00
2530012	USD	0.00	0.00
2530062	USD	0.00	0.00
2530077	USD	0.00	0.00
2530101	USD	0.00	144,871.14
2530112	USD	0.00	4,788,129.56
2530175	USD	0.00	0.00
2530189	USD	0.00	0.00
2530199	USD	0.00	2,759,135.15
2530365	USD	0.00	15,472,512.00
2540000	USD	0.00	0.00
2540006	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2540007 SFAS 109 Excess DPIT	USD	0.00	0.00
2543001 SFAS109 Flow Thru Def FIT Liab	USD	796.12	0.00
2543002 FAS 109 Flow Thru Deferred SIT	USD	1,042,951.34	0.00
2543220 Economic Development	USD	0.00	0.00
2544001 SFAS 109 Exces Deferred FIT	USD	0.00	15,870,614.58
2546001 Accum Deferred FIT-TBBS	USD	0.00	4,935,488.66
2550001 Accum Deferred ITC - Federal	USD	0.00	0.00
2820001 ADIT- Other Property - Federal	USD	0.00	0.00
2821001 Accum Defd FIT - Utility Prop	USD	0.00	77,072,383.99
2823001 Acc Dfrd FIT FAS 109 Flow Thru	USD	0.05	0.00
2824001 Acc Dfrd FIT - SFAS 109 Excess	USD	12,843,114.09	0.00
2826001 Accum Defd Property FIT - TBBS	USD	948,755.00	0.00
2830001 ADIT - Other - Federal	USD	0.00	0.00
2831001 Accum Deferred FIT - Other	USD	0.00	29,192,757.78
2832002 Acc Dfd SIT - Other Inc & Ded	USD	0.00	0.00
2833001 Acc Dfd FIT FAS 109 Flow Thru	USD	218,223.58	0.00
2833002 Acc Dfrd SIT FAS 109 Flow Thru	USD	0.00	0.00
2834001 Acc Defd FIT - SFAS 109 Excess	USD	0.00	639,166.05
2836001 Accum Defd Other FIT-TBBS	USD	2,846,558.00	0.00
4020000 Maintenance Expense	USD	0.00	2,201.75
4030001 Depreciation Exp	USD	1,000,593.97	0.00
4030024 AEPSC Trans. Depreciation Exp.	USD	530,335.65	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4040001 Amort. of Plant	USD	130,581.58	0.00
4081002 FICA	USD	15,048,715.59	0.00
4081003 Federal Unemployment Tax	USD	212,856.23	0.00
408100520 Real Personal Property Taxes	USD	4,744.00	0.00
408100521 Real Personal Property Taxes	USD	120,503.22	0.00
408100522 Real Personal Property Taxes	USD	618,942.00	0.00
408100621 State Gross Receipts Tax	USD	0.00	1,447.00
408100622 State Gross Receipts Tax	USD	2,100.00	0.00
4081007 State Unemployment Tax	USD	1,732,801.51	0.00
408100822 State Franchise Taxes	USD	39,800.00	0.00
408101722 St Lic-Rgstrtion Tax-Fees	USD	20.00	0.00
408101921 State Sales and Use Taxes	USD	0.41	0.00
408101922 State Sales and Use Taxes	USD	0.00	0.71
408102920 Real-Pers Prop Tax-Cap Leases	USD	910.21	0.00
408102921 Real-Pers Prop Tax-Cap Leases	USD	0.00	78,937.63
408102922 Real-Pers Prop Tax-Cap Leases	USD	20,955.00	0.00
4091001 Income Taxes, UOI - Federal	USD	2,672,456.38	0.00
409100222 Income Taxes UOI - State	USD	6.77	0.00
4101001 Prov Def I/T Util Op Inc-Fed	USD	6,638,620.74	0.00
4101002 Prov Def I/T Util Op Inc-State	USD	1,130,586.70	0.00
4111001 Prv Def I/T-Cr Util Op Inc-Fed	USD	0.00	10,420,614.91
4111002 Prv Def I/T-Cr UtilOpInc-State	USD	0.00	625,002.45

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4120001 Constructn Othr Svcs-Affil Cos	USD	147,570,700.15	0.00
4171001 Exp of NonUtil Oper - Nonassoc	USD	0.00	0.00
4171003 Operating Expense	USD	0.00	0.00
4171006 Outside Services - Other	USD	0.00	0.00
4171009 Office Supplies & Expense	USD	0.00	0.00
4171011 Membership Dues	USD	0.00	0.00
4180002 Non-Opratng Rntal Inc-Oper	USD	9,204.29	0.00
4180003 Non-Opratng Rntal Inc-Maint	USD	5,356.23	0.00
4190002 Int & Dividend Inc - Nonassoc	USD	0.00	266.35
4210001 Misc Non-Operating Inc-Assoc	USD	0.00	155,090.24
4210002 Misc Non-Op Inc-NonAsc-Rents	USD	0.00	118,363.76
4210007 Misc Non-Op Inc - NonAsc - Oth	USD	0.00	2,920.71
4210009 Misc Non-Op Exp - NonAssoc	USD	66,773.23	0.00
4261000 Donations	USD	78,552.50	0.00
4263001 Penalties	USD	4,749.83	0.00
4264000 Civic and Political Activity	USD	1,290,471.42	0.00
4264001 Non-deduct Lobbying per IRS	USD	93,311.74	0.00
4265002 Other Deductions - Nonassoc	USD	315,993.45	0.00
4265004 Social & Service Club Dues	USD	328,057.10	0.00
4265007 Regulatory Expenses	USD	42,000.00	0.00
4265033 Transition Costs	USD	335,704.10	0.00
4300003 Int to Assoc Co - CBP	USD	552,058.08	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4310001 Other Interest Expense	USD	50,953.24	0.00
4310007 Lines Of Credit	USD	16,854.77	0.00
4310023 Interest Expense - State Tax	USD	214.16	0.00
4320000 Allw Brrwed Fnds Used Cnstr-Cr	USD	0.00	6,148.26
4560041 Miscellaneous Revenue-NonAffil	USD	0.00	0.00
4571001 Service Rev - Direct Affil	USD	0.00	335,888,921.33
4572001 Service Rev-Indirect Cost-Affi	USD	0.00	67,155,353.74
4573001 Compensation for Capital-Affil	USD	0.00	40,042.31
4581001 Service Rev-Direct Costs-NAC	USD	0.00	1,080,638.86
4582001 Service Rev-Indirect Cost-NAC	USD	0.00	105,537.93
5000000 Oper Supervision & Engineering	USD	7,569,684.49	0.00
5010000 Fuel	USD	840,498.87	0.00
5010028 Gypsum Sales Proceeds	USD	0.00	559.67
5020000 Steam Expenses	USD	502.27	0.00
5020002 Urea Expense	USD	8,919.21	0.00
5020003 Trona Expense	USD	8,030.74	0.00
5020004 Lime-Related Expenses	USD	21,662.98	0.00
5020007 Lime Hydrate Expense	USD	316.50	0.00
5020008 Activated Carbon	USD	23,354.23	0.00
5020013 Anhydrous Ammonia Expense	USD	7,697.28	0.00
5020020 Misc Consumable Exp	USD	1,159.95	0.00
5020028 Sodium Bicarbonate Expense	USD	8,534.12	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5050000 Electric Expenses	USD	3,317.14	0.00
5060000 Misc Steam Power Expenses	USD	0.00	745,622.39
5060003 Removal Cost Expense - Steam	USD	1,173.32	0.00
5060011 BSRR O/U Recovery-Oper Costs	USD	11.40	0.00
5060025 Misc Stm Pwr Exp Environmental	USD	7,968.44	0.00
5100000 Maint Supv & Engineering	USD	202,461.85	0.00
5110000 Maintenance of Structures	USD	202,484.51	0.00
5120000 Maintenance of Boiler Plant	USD	982,957.06	0.00
5130000 Maintenance of Electric Plant	USD	1,141,534.55	0.00
5140000 Maintenance of Misc Steam Plt	USD	256,803.11	0.00
5170000 Oper Supervision & Engineering	USD	1,083.31	0.00
5240000 Misc Nuclear Power Expenses	USD	177,121.96	0.00
5280000 Maint Supv & Engineering	USD	1,688.19	0.00
5300000 Maint of Reactor Plant Equip	USD	299,475.89	0.00
5310000 Maintenance of Electric Plant	USD	3,382.04	0.00
5320012 Radiation Monitoring Equipment	USD	122.70	0.00
5350000 Oper Supervision & Engineering	USD	353,720.29	0.00
5370000 Hydraulic Expenses	USD	14,643.24	0.00
5370001 Fish & Wildlife Facilities	USD	4,063.83	0.00
5370002 Recreation Facilities	USD	15,555.46	0.00
5380000 Electric Expenses	USD	66,174.86	0.00
5390000 Misc Hydr Power Generation Exp	USD	466,749.45	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5390001 Misc Hydr Pwr - Envir Poll Cnt	USD	11,728.08	0.00
5410000 Maint Supv & Engineering	USD	26,981.12	0.00
5420000 Maintenance of Structures	USD	49,326.97	0.00
5430000 Maint Rsrvoirs,Dams&Wtrways	USD	95,975.66	0.00
5440000 Maintenance of Electric Plant	USD	70,088.51	0.00
5450000 Maint of Misc Hydraulic Plant	USD	0.00	37.42
5450001 Maint Hydr Plt-Fish&Wildlfe Fa	USD	0.00	95.02
5450002 Maint of Misc Hydr Plt-Rec Fac	USD	4,888.67	0.00
5460000 Oper Supervision & Engineering	USD	65,282.32	0.00
5470004 Fuel - Gas Turb - Purch / Hand	USD	8,341.81	0.00
5480000 Generation Expenses	USD	11,124.06	0.00
5490000 Misc Other Pwer Generation Exp	USD	14,687.06	0.00
5500004 Wind Easement Exp - NonLease	USD	1,263.59	0.00
5500005 Lease Expense - Wind Leases	USD	5,748.29	0.00
5530000 Maintenance of Generating Plt	USD	11,338.83	0.00
5530001 Maint of Gen Plant - Gas Turb	USD	20,485.54	0.00
5560000 Sys Control & Load Dispatching	USD	990,471.62	0.00
5570000 Other Expenses	USD	2,977,863.00	0.00
5570020 MATL-COMPUTER HARDWARE	USD	844.89	0.00
5570021 MATL-CONSUMABLES	USD	58.97	0.00
5600000 Oper Supervision & Engineering	USD	18,187,547.24	0.00
5611000 Load Dispatch - Reliability	USD	161.38	0.00

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5612000 Load Dispatch-Mntr&Op TransSys	USD	1,872,583.41	0.00
5613000 Load Dispatch-Trans Srvc&Sched	USD	0.00	6,548.70
5614005 ERCOT Admin-SSC&DS	USD	16,390.59	0.00
5615000 Reliability,Plng&Stds Develop	USD	613,067.43	0.00
5616000 Transmission Service Studies	USD	2,174.61	0.00
5620001 Station Expenses - Nonassoc	USD	786,281.54	0.00
5630000 Overhead Line Expenses	USD	204,501.74	0.00
5640000 Underground Line Expenses	USD	180.17	0.00
5660000 Misc Transmission Expenses	USD	978,272.84	0.00
5670001 Rents - Nonassociated	USD	5,066.47	0.00
5680000 Maint Supv & Engineering	USD	143,568.23	0.00
5690000 Maintenance of Structures	USD	56,166.67	0.00
5691000 Maint of Computer Hardware	USD	87,236.63	0.00
5692000 Maint of Computer Software	USD	576,982.37	0.00
5700000 Maint of Station Equipment	USD	2,973,787.09	0.00
5710000 Maintenance of Overhead Lines	USD	1,554,851.04	0.00
5720000 Maint of Underground Lines	USD	67,445.25	0.00
5730000 Maint of Misc Trnsmssion Plt	USD	108,888.43	0.00
5800000 Oper Supervision & Engineering	USD	1,987,021.55	0.00
5810000 Load Dispatching	USD	346.98	0.00
5820000 Station Expenses	USD	953,121.69	0.00
5830000 Overhead Line Expenses	USD	971.41	0.00

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5840000 Underground Line Expenses	USD	103,229.61	0.00
5860000 Meter Expenses	USD	363,930.64	0.00
5870000 Customer Installations Exp	USD	2.35	0.00
5880000 Miscellaneous Distribution Exp	USD	4,659,913.99	0.00
5890001 Rents - Nonassociated	USD	75.33	0.00
5900000 Maint Supv & Engineering	USD	47,329.76	0.00
5910000 Maintenance of Structures	USD	16,368.93	0.00
5920000 Maint of Station Equipment	USD	1,150,422.79	0.00
5930000 Maintenance of Overhead Lines	USD	340,770.34	0.00
5940000 Maint of Underground Lines	USD	0.00	6.95
5950000 Maint of Lne Trnf,Rglators&Dvi	USD	20.01	0.00
5960000 Maint of Strt Lghtng & Sgnal S	USD	1,136.25	0.00
5970000 Maintenance of Meters	USD	602.13	0.00
5980000 Maint of Misc Distribution Plt	USD	34,664.39	0.00
9010000 Supervision - Customer Accts	USD	115,627.94	0.00
9020000 Meter Reading Expenses	USD	66,837.88	0.00
9020002 Meter Reading - Regular	USD	366.46	0.00
9020003 Meter Reading - Large Power	USD	133,124.28	0.00
9030000 Cust Records & Collection Exp	USD	2,340,932.99	0.00
9030001 Customer Orders & Inquiries	USD	8,552,286.14	0.00
9030002 Manual Billing	USD	127,317.27	0.00
9030003 Postage - Customer Bills	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9030004 Cashiering	USD	127,595.66	0.00
9030005 Collection Agents Fees & Exp	USD	82,131.21	0.00
9030006 Credit & Oth Collection Activi	USD	1,090,709.66	0.00
9030007 Collectors	USD	727,574.76	0.00
9030009 Data Processing	USD	27,886.12	0.00
9040007 Uncoll Accts - Misc Receivable	USD	0.00	7.75
9050000 Misc Customer Accounts Exp	USD	45,080.86	0.00
9070000 Supervision - Customer Service	USD	240,167.23	0.00
9080000 Customer Assistance Expenses	USD	50,467.97	0.00
9080009 Cust Assistance Expense - DSM	USD	4,821.47	0.00
9100000 Misc Cust Svc&Informational Ex	USD	128,420.55	0.00
9120000 Demonstrating & Selling Exp	USD	97,610.22	0.00
9200000 Administrative & Gen Salaries	USD	55,555,102.28	0.00
9210001 Off Supl & Exp - Nonassociated	USD	3,651,560.13	0.00
9210002 Off Supl & Exp - Associated	USD	489,336.78	0.00
9210003 Office Supplies & Exp - Trnsf	USD	15,492.46	0.00
9210004 Office Utilites	USD	462,820.96	0.00
9210005 Cellular Phones and Pagers	USD	2.97	0.00
9210006 O&M Reconciliation	USD	0.00	0.00
9210021 EMP TRAVEL - Airfare	USD	2,510.01	0.00
9210022 MEALS & ENT-100 Pct DEDUCTIBLE	USD	2,382.37	0.00
9210023 EMP TRAVEL-MILEAGE	USD	400.14	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9210024 EMP TRAVEL-PARKING	USD	1,090.48	0.00
9210026 EMP TRAVEL-CAR RENTAL	USD	379.28	0.00
9210028 EMP TRAVEL-HOTEL & LODGING	USD	1,736.40	0.00
9210030 EMP TRAVEL-OTHER	USD	354.52	0.00
9210031 SAFETY EQUIPMENT AND SUPPLIES	USD	312.18	0.00
9210032 FUEL	USD	72.04	0.00
9210034 In-House Training & Seminars	USD	0.00	0.00
9210038 SAFETY EQUIP CALIB & TESTING	USD	0.00	0.00
9210040 DUES-BUSINESS/PROFESSIONAL	USD	723.03	0.00
9220000 Administrative Exp Trnsf - Cr	USD	54.16	0.00
9220002 Admin Exp Trnsf Const-Mngerial	USD	0.00	0.00
9220005 Overhead Loadings	USD	3,612,806.56	0.00
9230001 Outside Svcs Empl - Nonassoc	USD	19,990,037.39	0.00
9230003 AEPSC Billed to Client Co	USD	0.00	666,359.38
9240000 Property Insurance	USD	62,910.97	0.00
9250000 Injuries and Damages	USD	36,684.39	0.00
9250001 Safety Dinners and Awards	USD	770.19	0.00
9250002 Emp Accdent Prvntion-Adm Exp	USD	56,955.14	0.00
9250006 Wrkrs Cmpnsth Pre&Slf Ins Prv	USD	328,551.43	0.00
9250007 Prsnal Injries&Prop Dmage-Pub	USD	611.03	0.00
9260000 Employee Pensions & Benefits	USD	6,995.73	0.00
9260001 Edit & Print Empl Pub-Salaries	USD	4,165.38	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9260002 Pension & Group Ins Admin	USD	101,544.78	0.00
9260003 Pension Plan	USD	11,894,152.76	0.00
9260004 Group Life Insurance Premiums	USD	666,707.24	0.00
9260005 Group Medical Ins Premiums	USD	18,706,743.98	0.00
9260007 Group L-T Disability Ins Prem	USD	436,255.07	0.00
9260008 Umbrella Trust Expense	USD	12,560,866.33	0.00
9260009 Group Dental Insurance Prem	USD	715,397.54	0.00
9260010 Training Administration Exp	USD	86,079.82	0.00
9260012 Employee Activities	USD	408,693.00	0.00
9260014 Educational Assistance Pmts	USD	519.38	0.00
9260019 Employee Benefit Exp - COLI	USD	60.00	0.00
9260021 Postretirement Benefits - OPEB	USD	592,707.25	0.00
9260026 Savings Plan Administration	USD	5,477.92	0.00
9260027 Savings Plan Contributions	USD	7,153,906.01	0.00
9260036 Deferred Compensation	USD	0.00	1,002,271.99
9260037 Supplemental Pension	USD	294,852.00	0.00
9260040 SFAS 112 Postemployment Benef	USD	0.00	1,364,004.00
9260042 SERP Pension - Non-Service	USD	871,420.75	0.00
9260043 OPEB - Non-Service	USD	0.00	10,353,119.50
9260062 Pension Plan - Non-Service	USD	187,802.75	0.00
9280000 Regulatory Commission Exp	USD	3,922.42	0.00
9280002 Regulatory Commission Exp-Case	USD	3,242,957.65	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9280005 Reg Com Exp-FERC Trans Cases	USD	110,753.13	0.00
9301000 General Advertising Expenses	USD	5,982.63	0.00
9301001 Newspaper Advertising Space	USD	1,598.87	0.00
9301010 Publicity	USD	1,151.22	0.00
9301012 Public Opinion Surveys	USD	105,791.22	0.00
9301014 Video Communications	USD	35.77	0.00
9302000 Misc General Expenses	USD	1,024,184.82	0.00
9302003 Corporate & Fiscal Expenses	USD	840,732.26	0.00
9302004 Research, Develop&Demonstr Exp	USD	1,469.59	0.00
9302007 Assoc Business Development Exp	USD	844,992.33	0.00
9302458 AEPSC Non Affiliated expenses	USD	988,200.11	0.00
9310000 Rents	USD	35,132.52	0.00
9310001 Rents - Real Property	USD	1,727,873.79	0.00
9310002 Rents - Personal Property	USD	2,002,765.92	0.00
9310003 Rents - Real Property - Assoc	USD	6,695,479.97	0.00
9310004 Rents - Personal Prop - Assoc	USD	6,643.17	0.00
9310005 Int on Regulated Fin Leases	USD	343,780.00	0.00
9350000 Maintenance of General Plant	USD	157,161.60	0.00
9350001 Maint of Structures - Owned	USD	1,525,360.64	0.00
9350002 Maint of Structures - Leased	USD	85,371.77	0.00
9350003 Maint of Prprty Held Fture Use	USD	0.00	0.00
9350012 Maint of Data Equipment	USD	666,676.28	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9350013 Maint of Cmmncation Eq-Unall	USD	5,073,283.53	0.00
9350015 Maint of Office Furniture & Eq	USD	15,714,387.55	0.00
9350016 Maintenance of Video Equipment	USD	1,189.50	0.00
9350017 Maint of Misc General Property	USD	24,084.06	0.00
9350019 Maint of Gen Plant-SCADA Equ	USD	13,766.27	0.00
9350023 Site Communications Services	USD	4,249.60	0.00
9350024 Maint of DA-AMI Comm Equip	USD	23,261.12	0.00
BD0001 Budget Use Only - O&M	USD	0.00	0.00
BD0011 Budget Use Only - Depreciation	USD	0.00	0.00
Total for Ledger	USD	2,703,504,056.75	2,703,504,056.75

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1010001 Plant in Service	USD	295,976,440.82	0.00
1010007 Plant In Service-IMPco-SBSMPP	USD	0.00	0.00
1011001 Capital Leases	USD	114,477,482.92	0.00
1011006 Prov-Leased Assets	USD	0.00	49,141,747.63
1011012 Accrued Capital Leases	USD	3,667,993.12	0.00
1011031 Operating Lease	USD	146,445,225.30	0.00
1011032 Accrued Operating Leases	USD	326,362.38	0.00
1011034 Operating Leases - Gen & Misc	USD	0.00	0.00
1011036 Prov - Operating Lease Assets	USD	0.00	38,764,827.12
1011039 Prov-Operating Lease -Gen&Misc	USD	0.00	0.00
1030001 Experimental Plant in Service	USD	0.00	0.00
1050001 Held For Fut Use	USD	0.00	0.00
1050003 Held For Fut Use-Distribution	USD	0.00	0.00
1060001 Const Not Classifd	USD	7,758,761.87	0.00
1060002 Const Not Classifd-Transmissn	USD	0.00	0.00
1060003 Const Not Classifd-Distributio	USD	0.00	0.00
1060004 Const Not Classifd-Gen&Misc	USD	0.00	0.00
1070000 Construction Work In Progress	USD	0.00	0.00
1070001 CWIP - Project	USD	13,353,865.06	0.00
1070005 CWIP - Fuel Support Groups	USD	0.00	0.00
1070007 Cloud Implementation Costs	USD	0.00	0.00
1070910 Capitalized Softwr Bill Step 1	USD	0.00	0.00
1070920 Capitalized Softwr Bill Step 2	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1070930 Cloud Implmntatn Costs-Step 1	USD	0.00	0.00
1080000 Accum Prov for Deprec of Plant	USD	0.00	0.00
1080001 A/P for Deprec of Plt	USD	0.00	137,550,066.74
1080005 RWIP - Project Detail	USD	612,189.20	0.00
1110001 A/P for Amort of Plt	USD	0.00	6,785,223.09
1160017 TX Distr Veg Mgmt Cost Wrteoff	USD	0.00	0.00
1160020 Trans Costs - SERP	USD	0.00	0.00
1201000 Nuclr Fuel in Proc of Refinmnt	USD	0.00	0.00
1206000 Nuclear Fuel Under Cap Leases	USD	0.00	0.00
1210000 Nonutility Property	USD	0.00	0.00
1210001 Nonutility Property - Owned	USD	0.00	0.00
1220000 Depr & Amort of Nonutil Prop	USD	0.00	0.00
1220001 Depr&Amrt of Nonutl Prop-Ownd	USD	0.00	0.00
1220003 Depr&Amrt of Nonutl Prop-WIP	USD	0.00	0.00
1240000 Other Investments	USD	0.00	0.00
1240002 Oth Investments-Nonassociated	USD	0.00	0.00
1240005 Spec Allowance Inv NOx	USD	0.00	0.00
1240006 Other Investments - COLI	USD	0.00	0.00
1240007 Deferred Compensation Benefits	USD	13,922,852.41	0.00
1240008 Umbrella Trust	USD	215,224,396.02	0.00
1240010 Oth Invest-Nonassociated-Curr	USD	0.00	0.00
1240013 Cash Surrender Value Life Ins	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1240025 Other Property - CWIP	USD	0.00	0.00
1240048 CSW SERP Investment	USD	151,891.90	0.00
1240053 Defer Comp Plan-CSW Legacy	USD	23,480.07	0.00
1240054 Umbrella Trust-WFargo Int&Div	USD	5,242,006.90	0.00
1280007 PRW NonUMWA Net Fund Pos AEPSC	USD	284,789,710.94	0.00
1280008 SFAS 106 - Non-UMWA PRW -AEPSC	USD	14,907,773.31	0.00
1310000 Cash	USD	8,765,367.57	0.00
1340000 Other Special Deposits	USD	250,000.00	0.00
1340004 Worker's Comp Adv Premium	USD	0.00	0.00
1340008 Deposits - Office Space Rental	USD	0.00	0.00
1340053 Deposits - Flexible Spending	USD	817,314.92	0.00
1350000 Working Funds	USD	13,741,643.53	0.00
1350001 Cash Advances	USD	0.00	0.00
1350002 Petty Cash	USD	0.00	0.00
1350003 Cash Advances - Wages	USD	0.00	0.00
1350004 Cash Adv-Employee Expenses	USD	0.00	0.00
1350009 Cash Advances - STAR T&E Pilot	USD	0.00	0.00
1410000 Notes Receivable	USD	0.00	0.00
1410002 P/R Ded - Misc Loan Repayments	USD	0.00	0.00
1420001 Customer A/R - Electric	USD	0.00	0.00
1420002 Customer A/R - PIP Plan	USD	0.00	0.00
1420003 Customer A/R - CMP	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1420004 Customer A/R - RIF Plan	USD	0.00	0.00
1420005 Employee Loans - Current	USD	0.00	0.00
1420011 A/R - Retail Cust Rents	USD	0.00	0.00
1420032 Emergency Asst St Fund (EASST)	USD	0.00	0.00
1420101 Other Accounts Rec - Cust	USD	0.00	0.00
1420102 AR Peoplesoft Billing - Cust	USD	1,147,370.41	0.00
1430001 Other Accounts Rec-Regular	USD	0.00	0.00
1430002 Allowances	USD	0.00	0.00
1430004 Insurance	USD	0.00	0.00
1430018 Survivor Benefit Plan Premiums	USD	0.00	0.00
1430022 2001 Employee Biweekly Pay Cnv	USD	888,935.87	0.00
1430023 A/R PeopleSoft Billing System	USD	29,925.12	0.00
1430036 Acct. Rec. - Miscellaneous	USD	0.00	0.00
1430071 A/R Non Assoc Co - AEPSC Bills	USD	329,031.96	0.00
1430080 Jointly Owned Unit O&M Billing	USD	0.00	0.00
1430083 Damage Recovery Offset Demand	USD	0.00	0.00
1430089 A/R - Benefits Billing	USD	0.00	0.00
1430101 Other Accounts Rec - Misc	USD	0.00	0.00
1430102 AR Peoplesoft Billing - Misc	USD	1,522,577.14	0.00
1430103 AR Long-Term-Miscellaneous	USD	0.00	0.00
1440002 Uncoll Accts-Other Receivables	USD	0.00	961.21
1450000 Corp Borrow Prg (NR-Assoc)	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1460000 Accts Rec from Assoc Cos	USD	0.00	0.00
1460001 A/R Assoc Co - InterUnit G/L	USD	776,233.72	0.00
1460006 A/R Assoc Co - Intercompany	USD	0.00	0.00
1460007 A/R Assoc Co - OAR System	USD	0.00	0.00
1460008 A/R Assoc Co - AEPSC Bills	USD	142,227,894.97	0.00
1460009 A/R Assoc Co - InterUnit A/P	USD	1,043,724.34	0.00
1460011 A/R Assoc Co - Multi Pmts	USD	103,422.03	0.00
1460012 A/R Assoc-PCRB Interest	USD	0.00	0.00
1460016 A/R-Assoc Co - Dependent Care	USD	0.00	0.00
1460017 A/R-Assoc Co-Stock Purch Plan	USD	0.00	0.00
1460019 A/R-Assoc Co-AEPSC-Agent	USD	0.00	0.00
1460025 Fleet - M4 - A/R	USD	0.00	0.00
1460036 A/R Assoc Co - Payroll Ded	USD	0.00	0.00
1460041 A/R Assc Co - Non-InterUnit GL	USD	0.00	0.00
1460054 JV-Acct Rec.-Assoc-NonAffil	USD	0.00	0.00
1510001 Fuel Stock - Coal	USD	0.00	0.00
1510004 Coal In Transit - Terminal	USD	0.00	0.00
1510017 Lignite Inv on Hand Inc Transp	USD	0.00	0.00
1520000 Fuel Stock Exp Undistributed	USD	0.00	0.00
1540001 M&S - Regular	USD	0.00	0.00
1540004 M&S - Exempt Material	USD	0.00	0.00
1540014 Indus Direct Charge Clearing	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1540018 M&S Inventory - Lease Equip	USD	0.00	0.00
1540019 M&S Validation Error Correctns	USD	0.00	0.00
1560000 Other Materials & Supplies	USD	0.00	0.00
1581001 NOx Allowance Inventory	USD	0.00	0.00
1630000 Stores Expense Undistributed	USD	0.00	0.00
1630001 Stores Exp - T&D Centrl Wrhse	USD	0.00	0.00
1630002 Strs Exp-Ft Wayne Centrl Wrhse	USD	0.00	0.00
1630003 Strs Exp-Roanoke Centrl Wrhse	USD	0.00	0.00
1630004 Strs Exp-T&D Satellite Storerm	USD	0.00	0.00
1630005 Stores Exp - Rockport Plant	USD	0.00	0.00
1630006 Stores Exp - Amos Plant	USD	0.00	0.00
1630007 Stores Exp - Clinch River Plan	USD	0.00	0.00
1630008 Stores Exp - Glen Lyn Plant	USD	0.00	0.00
1630009 Stores Exp - Kanawha River Plt	USD	0.00	0.00
1630010 Stores Exp - Mountaineer Plt	USD	0.00	0.00
1630011 Stores Exp - Sporn Plant	USD	0.00	0.00
1630013 Stores Exp - Conesville Plant	USD	0.00	0.00
1630014 Stores Exp - Picway Plant	USD	0.00	0.00
1630017 Stores Exp - Tanners Creek Plt	USD	0.00	0.00
1630018 Stores Exp - Cook Nuclear Plan	USD	0.00	0.00
1630019 Stores Exp - Big Sandy Plant	USD	0.00	0.00
1630020 Stores Exp - Cardinal Plant	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630021 Stores Exp - Gavin Plant	USD	0.00	0.00
1630022 Stores Exp - Kammer Plant	USD	0.00	0.00
1630023 Stores Exp - Mitchell Plant	USD	0.00	0.00
1630024 Stores Exp - Muskingum River	USD	0.00	0.00
1630026 Stores Exp - Cook Coal Term	USD	0.00	0.00
1630027 Stores Exp - Waterford Plant	USD	0.00	0.00
1630029 Stores Exp - Fossil & Hydro	USD	0.00	0.00
1630031 Stores Exp - T&D General	USD	0.00	0.00
1630032 Stores Exp - Power Gen General	USD	0.00	0.00
1630033 Stores Exp - All Busin Units	USD	0.00	0.00
1630035 Coleto Creek Power Station	USD	0.00	0.00
1630036 E.S. Joslin Power Station	USD	0.00	0.00
1630043 Comanche Station	USD	0.00	0.00
1630044 Northeast Station - 1 & 2	USD	0.00	0.00
1630045 Northeast Station - 3 & 4	USD	0.00	0.00
1630046 Riverside Station	USD	0.00	0.00
1630047 Southwest Station	USD	0.00	0.00
1630048 Tulsa Power Station	USD	0.00	0.00
1630049 Weleetka Power Station	USD	0.00	0.00
1630050 Alliance Railcar Repair Fac	USD	0.00	0.00
1630053 Arsenal Hill Power Plant	USD	0.00	0.00
1630054 Central Maintenance Facility	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630055 Flint Creek Power Plant	USD	0.00	0.00
1630056 Knox Lee Power Plant	USD	0.00	0.00
1630057 Lieberman Power Plant	USD	0.00	0.00
1630058 Lone Star Power Plant #1	USD	0.00	0.00
1630059 Pirkey Power Plant	USD	0.00	0.00
1630060 Wilkes Power Plant	USD	0.00	0.00
1630061 Welsh Power Plant	USD	0.00	0.00
1630062 Fort Phantom Power Station	USD	0.00	0.00
1630063 Oak Creek Power Station	USD	0.00	0.00
1630064 Oklaunion Power Station	USD	0.00	0.00
1630065 Paint Creek Power Station	USD	0.00	0.00
1630066 Rio Pecos Power Station	USD	0.00	0.00
1630069 San Angelo Power Station	USD	0.00	0.00
1630070 Stores Exp - Houston Pipe Line	USD	0.00	0.00
1630071 Stores Exp - Conesville Prep	USD	0.00	0.00
1630089 Stores Exp - Shrevprt Chem Lab	USD	0.00	0.00
1630091 Stores Exp - Central Mach Shop	USD	0.00	0.00
1630109 Strs Exp - ACCT-COUNT-ADJ	USD	0.00	0.00
1630110 Strs Exp - ACCT-FRT-EXPENSE	USD	0.00	0.00
1630112 Strs Exp - PRICE VARIANCE	USD	0.00	0.00
1630120 Strs Exp - Kingsville	USD	0.00	0.00
1630121 Strs Exp - Tulsa	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630122 Strs Exp - Longview	USD	0.00	0.00
1630125 Stores - Contract & Labor Svcs	USD	0.00	0.00
1630126 Strs Exp - Transf Poly PH Pad	USD	0.00	0.00
1630136 Str Exp - Marmet Hydro	USD	0.00	0.00
1630137 Str Exp - London Hydro	USD	0.00	0.00
1630139 Str Exp - Smith Mountain Hydro	USD	0.00	0.00
1630140 Str Exp - Claytor Hydro	USD	0.00	0.00
1630152 Str Exp - Racine Hydro	USD	0.00	0.00
1630155 Stores Exp - Ceredo Plant	USD	0.00	0.00
1630156 Stores Exp - Darby Plant	USD	0.00	0.00
1630157 Stores Exp - Mattison Plant	USD	0.00	0.00
1630158 Stores Exp-Lawrenceburg Plant	USD	0.00	0.00
1630159 Stores Expense - Turk Plant	USD	0.00	0.00
1630160 Stores Expense - Dresden Plant	USD	0.00	0.00
1630164 Stores Exp-Maverick Wind Farm	USD	0.00	0.00
1630165 Stores Exp-Traverse Wind Farm	USD	0.00	0.00
1630166 Stores Exp-Sundance Wind Farm	USD	0.00	0.00
1630999 Cash Discount Allocation Only	USD	0.00	0.00
1650001 Prepaid Insurance	USD	455,285.08	0.00
1650004 Prepaid Interest	USD	0.00	0.00
1650005 Prepaid Employee Benefits	USD	0.00	0.00
1650006 Other Prepayments	USD	59,173,055.22	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1650007 Corporate Owned Life Insurance	USD	0.00	0.00
1650010 Prepaid Pension Benefits	USD	119,901,555.64	0.00
165001203 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001204 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001205 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001206 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001207 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001212 Prepaid Use Taxes	USD	0.00	0.00
165001218 Prepaid Use Taxes	USD	0.00	0.00
165001219 Prepaid Use Taxes	USD	0.00	0.00
165001220 Prepaid Use Taxes	USD	0.00	0.00
165001221 Prepaid Use Taxes	USD	0.00	0.00
165001222 Prepaid Use Taxes	USD	480,868.42	0.00
1650014 FAS 158 Qual Contra Asset	USD	0.00	119,901,555.64
1650021 Prepaid Insurance - EIS	USD	66,539.27	0.00
1650023 Prepaid Lease	USD	0.00	0.00
1650030 Other Prepayments - Long Term	USD	12,019,899.58	0.00
1650035 PRW Without MED-D Benefits	USD	217,397,021.00	0.00
1650036 PRW for Med-D Benefits	USD	0.00	0.00
1650037 FAS158 Contra-PRW Exclud Med-D	USD	0.00	217,397,021.00
1710000 Interest&Dividends Receivable	USD	0.00	0.00
1710002 Int & Div Receivable - Affil	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1740000 Misc Current & Accrued Assets	USD	0.00	0.00
1740012 Pension Plan	USD	0.00	0.00
1810002 Unamort Debt Exp - Inst Pur Cn	USD	0.00	0.00
1810003 Unamort Debt Exp Notes Payable	USD	0.00	0.00
1810006 Unamort Debt Exp - Sr Unsec Nt	USD	0.00	0.00
1823000 Other Regulatory Assets	USD	0.00	0.00
1823080 Deregulation Consumer Educat	USD	0.00	0.00
1823082 Deregulation Implementation	USD	0.00	0.00
1823083 Transition Regulatory Assets	USD	0.00	0.00
1823108 Reg Asset - Rate Case Expenses	USD	0.00	0.00
1823120 Other PJM Integration	USD	0.00	0.00
1823152 Unrecovered Fuel Cost - WV	USD	0.00	0.00
1823157 Interstate Project 765kv Line	USD	0.00	0.00
1823165 REG ASSET FAS 158 QUAL PLAN	USD	395,802,062.75	0.00
1823166 REG ASSET FAS 158 OPEB PLAN	USD	0.00	82,300,463.25
1823167 REG Asset FAS 158 SERP Plan	USD	26,980,164.00	0.00
1823175 TCC RC Exp-CTC-Docket 32758	USD	0.00	0.00
1823186 ADVANCED METERING SYSTEM-AMS	USD	0.00	0.00
1823301 SFAS 109 Flow Thru Defd FIT	USD	0.22	0.00
1823302 SFAS 109 Flow Thru Defrd SIT	USD	0.00	0.00
1823359 SWEPCo Transmission Recovery	USD	0.00	0.00
1823500 Mon Power Integration Cost	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1830000 Prelimin Surv&Investgtn Chrgs	USD	0.00	0.00
1830001 Interstate Project 765 kv Line	USD	0.00	0.00
1840000 Clearing Accounts	USD	0.00	0.00
1840001 Bldg Servcs Oper Exp-Clearing	USD	0.00	0.00
1840002 Accounts Pay Adj - Clearing	USD	0.00	51,567.32
1840003 Procurement Card - Clearing	USD	0.00	0.00
1840004 Undistributed Payroll-Clearing	USD	0.00	0.00
1840005 Non-Product Payroll - Clearing	USD	0.00	0.00
1840006 Telephone Expense - Clearing	USD	0.00	0.00
1840007 Transfer of Funds - Clearing	USD	0.00	0.00
1840019 CMS & CMF - Clearing Activity	USD	0.00	0.00
1840020 Simulator Learning Center-Clrg	USD	0.00	0.00
1840021 STAR T&E Card - Clearing	USD	0.00	0.00
1840025 Aviation - Clearing	USD	2,083,427.92	0.00
1840026 Oth Accts Rec - Cash Clearing	USD	0.00	0.00
1840027 Oth Accts Rec - A/R Clearing	USD	0.00	0.00
1840028 Non T/L Payroll-Clearing	USD	0.00	0.00
1840029 Transp-Assigned Vehicles	USD	0.00	0.00
1840030 Transportation-Other	USD	0.00	0.00
1840031 Affil Transactions-Cash Clrng	USD	0.00	0.00
1840032 Machine Shop - Non Affiliated	USD	0.00	0.00
1840033 Alliance Rail Car - OH	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840034 CMS - Job Loaded Overheads	USD	0.00	0.00
1840035 IT Oper Company (OPCO) Clearng	USD	0.00	0.00
1840036 Benefit Payments Clearing	USD	0.10	0.00
1840040 Undist Labor Fringe Benfit Clr	USD	0.00	0.00
1840041 Undist Incentive Frg Ben Clr	USD	0.00	0.00
1840043 Treasury Clearing	USD	0.00	0.00
1840045 Veh Clr - Conversion Use Only	USD	0.00	0.00
1840046 PeopleSoft Treasury Wire Paymt	USD	0.00	0.00
1840047 Pension Benefit Clearing	USD	0.00	0.00
1840048 FIT Payment Clearing	USD	0.00	0.00
1840049 Simulator Learning Cntr-Nonaff	USD	0.00	0.00
1840050 AEP CREDIT Clr Acct	USD	0.00	0.00
1840052 System Sales Agent Clearing	USD	0.00	0.00
1840054 Insurance Clearing	USD	0.00	0.00
1840057 Cell Phone/Pager - Clearing	USD	0.00	0.00
1840058 Severance Clearing	USD	0.00	0.00
1840059 NTL Payroll Clearing-Non Labor	USD	0.00	0.00
1840061 Labor Clearing Allocation	USD	0.00	0.00
1840062 AEPSC Coal Lab Clearing	USD	12.76	0.00
1840063 Corporate Charge Card Clearing	USD	0.00	0.00
1840065 GE - Waterford - Clearing	USD	0.00	0.00
1840066 PPE / Safety Equipment	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1850000 Temporary Facilities	USD	0.00	0.00
1860000 MDD-Internal Billing Only	USD	0.00	0.00
1860001 Allowances	USD	0.00	0.00
1860002 Deferred Expenses	USD	16,084.14	0.00
1860003 Deferred Property Taxes	USD	0.00	0.00
186000300 Deferred Property Taxes	USD	0.00	0.00
186000302 Deferred Property Taxes	USD	0.00	0.00
186000305 Deferred Property Taxes	USD	0.00	0.00
186000306 Deferred Property Taxes	USD	0.00	0.00
186000307 Deferred Property Taxes	USD	0.00	0.00
186000308 Deferred Property Taxes	USD	0.00	0.00
186000314 Deferred Property Taxes	USD	0.00	0.00
186000316 Deferred Property Taxes	USD	0.00	0.00
186000317 Deferred Property Taxes	USD	0.00	0.00
186000318 Deferred Property Taxes	USD	0.00	0.00
186000319 Deferred Property Taxes	USD	0.00	0.00
186000321 Deferred Property Taxes	USD	24,602.00	0.00
186000322 Deferred Property Taxes	USD	142,932.00	0.00
1860004 Billings - B Projects	USD	0.00	0.00
1860005 Unidentified Cash Receipts	USD	0.00	144,871.14
1860007 Billings and Deferred Projects	USD	0.00	0.00
1860015 Billings Paid Union Benefits	USD	438.90	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860016 Supplemental Pension Agree	USD	0.00	0.00
1860033 Cook Coal Terminal-Oper Exp	USD	0.00	0.00
1860042 Exp Issue/Reaq Bonds & Stk	USD	0.00	0.00
1860063 Muskingum Fuel Trans Costs	USD	0.00	0.00
1860071 Ovhd Rate Over/Under Applied	USD	2,883,953.74	0.00
1860073 Deferred Merger Severance Exp	USD	0.00	0.00
1860074 Merger Severance Offsets	USD	0.00	0.00
1860075 SCBS Unbilled Revenues	USD	0.00	0.00
1860076 Deferred Merger Relocation Exp	USD	0.00	0.00
1860078 Incentive Expense-EVP Summary	USD	0.00	0.00
1860079 Incentive Expense - Offset	USD	0.00	0.00
186008102 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008103 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008108 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008109 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008110 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008111 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008112 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008113 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008114 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008116 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008117 Defd Property Tax - Cap Lease	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186008118 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008119 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008121 Defd Property Tax - Cap Lease	USD	10,550.00	0.00
186008122 Defd Property Tax - Cap Lease	USD	55,883.00	0.00
1860082 Deferred Recruiting Expenses	USD	0.00	0.00
1860085 BridgeCo TO Funding	USD	0.00	0.00
1860091 BridgeCo RTO Deferred Exp	USD	0.00	0.00
1860092 Compatible Unit/Wrk 2k Sys Clr	USD	0.00	0.00
1860094 Labor Accruals - Bal Sheet	USD	0.00	0.00
1860096 PJM Payments	USD	0.00	0.00
1860098 AEPSC Labor Accruals-O&M	USD	0.00	0.00
1860103 P/R Ded - Merchandise Loans	USD	0.00	0.00
1860104 P/R Ded - Parking Rent	USD	0.00	0.00
1860110 AEP Branding	USD	0.00	0.00
1860113 Joint Fuel Project	USD	0.00	0.00
1860114 ABD Major Construction Work	USD	0.00	0.00
1860116 PJM Integration	USD	0.00	0.00
1860117 Billings - IPP Projects	USD	0.00	0.00
1860121 Synfuel Project	USD	0.00	0.00
1860123 SSA Over Under Applied S/A/P	USD	0.00	0.00
1860124 SSA Over Under Applied SC & FO	USD	0.00	0.00
1860125 SSA Over Under Applied RE&WPS	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860126 SSA Over Under Applied HR	USD	0.00	0.00
1860127 SSA Over Under Applied IT	USD	0.00	0.00
1860128 SLA Over Under Applied SC	USD	0.00	0.00
1860129 SLA Over Under Applied TC	USD	0.00	0.00
1860130 SSA Over Under Applied OC	USD	0.00	0.00
1860134 Ohio Rate Stabilization Costs	USD	0.00	0.00
1860140 New IGCC Generation Plant-East	USD	0.00	0.00
1860141 New Generation Plant-West	USD	0.00	0.00
1860146 Transition Services HPL/ETP	USD	0.00	0.00
1860147 New Generation Plant - East	USD	0.00	0.00
1860148 New Service Territory	USD	0.00	0.00
1860150 Deferred Rate Case Expense	USD	0.00	0.00
1860151 Transmission JV Deferred Costs	USD	0.00	0.00
1860153 Unamortized Credit Line Fees	USD	0.00	0.00
1860156 Sabine Mine Rusk Preparation	USD	0.00	0.00
1860159 Rolls Royce Accumulated Billing	USD	0.00	0.00
1860160 Deferred Expenses - Current	USD	0.00	0.00
1860166 Def Lease Assets - Non Taxable	USD	354,261.47	0.00
1860167 Def Lease Assets - Taxable	USD	0.00	0.00
1860168 AEPSC Accrued Labor-Bal Sheet	USD	0.00	0.00
1860173 ReXorce Accumulated Billing	USD	0.00	0.00
1860176 IPP Admin Support Cost	USD	0.00	106,744.51

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860177 Cyber Security Collaborative	USD	0.00	0.00
1860179 Local Credit Line Fees	USD	0.00	0.00
1860180 LightStone TSA - Clearing	USD	0.00	0.00
1860181 GV Lndfl & VFW Lightstone Clrg	USD	0.00	0.00
1860186 Buckeye Power TSA - Clearing	USD	0.00	0.00
1860187 AEPSC Fabrication Non Billable	USD	202,761.86	0.00
1860188 Reimbursable RTO Study Expense	USD	44,776.58	0.00
1860999 Validation Error Correction	USD	0.00	0.00
1880000 R&D Expenses	USD	0.00	0.00
1890003 Loss Rec Debt-Notes Payable	USD	0.00	0.00
1900001 Accum Def Income Tax - Federal	USD	0.00	0.00
1901001 Accum Deferred FIT - Other	USD	65,228,177.34	0.00
1901002 Accum Deferred SIT - Other	USD	1,973,524.26	0.00
1902001 Accum Defd FIT - Oth Inc & Ded	USD	0.00	0.01
1903001 Acc Dfd FIT - FAS109 Flow Thru	USD	0.00	1,093,385.60
1903002 Acc Dfd SIT FAS 109 Flow Thru	USD	0.00	5,206,597.34
1904001 Accum Dfd FIT - FAS 109 Excess	USD	3,638,548.47	0.00
1906001 Accum Deferred FIT-TBBS	USD	1,140,175.66	0.00
2010001 Common Stock Issued-Affiliated	USD	0.00	1,350,000.00
2110000 Miscellaneous Paid-In Capital	USD	0.00	7,052,115.96
2110007 OCI -Minimum Pension Liability	USD	0.00	0.00
2110009 MPIC - restricted stock units	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2110010 MPIC Stock Based Comp Units	USD	0.00	0.00
2160001 Unapprp Retnd Erngs-Unrstrictd	USD	0.00	0.00
2210001 First Mortgage Bonds	USD	0.00	0.00
2230500 Advances from Assoc Co-Current	USD	0.00	0.00
2240003 Notes	USD	0.00	0.00
2240103 Notes Payable - Affiliated	USD	0.00	0.00
2240503 Notes - Current Portion	USD	0.00	0.00
2240603 Notes - Affiliated - Current	USD	0.00	0.00
2270001 Obligatns Undr Cap Lse-Noncurr	USD	0.00	50,887,881.65
2270003 Accrued Noncur Lease Oblig	USD	0.00	2,964,244.53
2270031 Oblig undr Oper Lease-Non Curr	USD	0.00	93,543,390.61
2270033 Acrued Noncur Oper Lease Oblig	USD	0.00	265,073.03
2282003 Accm Prv I/D - Worker's Com	USD	0.00	81,279.81
2283000 Accm Prv for Pensions&Benefits	USD	0.00	31,327,354.98
2283001 Deferred Compensation Plan	USD	0.00	0.00
2283002 Supplemental Savings Plan	USD	0.00	46,569,986.59
2283003 SFAS 106 Post Retirement Benef	USD	0.00	0.00
2283005 SFAS 112 Postemployment Benef	USD	0.00	9,913,030.60
2283006 SFAS 87 - Pensions	USD	0.00	24,149,024.16
2283007 Perf Share Incentive Plan	USD	0.00	0.00
2283009 Nuclear Deferred Compenstion	USD	0.00	0.00
2283010 UMWA Comb Trust Fut Liab	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2283011 Energy Serv 2005 Phantom Plan	USD	0.00	0.00
2283012 Incntv Comp Adj - Defd Awards	USD	0.00	0.00
2283013 Incentive Comp Deferral Plan	USD	0.00	34,864,184.77
2283014 MICP and SOIP Deferred Awards	USD	0.00	0.00
2283015 FAS 158 SERP Payable Long Term	USD	0.00	20,382,695.00
2283016 FAS 158 Qual Payable Long Term	USD	0.00	251,751,482.95
2283024 DefrComp Plan-CSW Legacy	USD	0.00	842,774.37
2284016 Mine Closure Costs	USD	0.00	0.00
2284085 OH Growth Fund-NonCurrent	USD	0.00	0.00
2320001 Accounts Payable - Regular	USD	0.00	35,106,452.87
2320002 Unvouchered Invoices	USD	0.00	35,429,096.50
2320003 Retention	USD	0.00	1,566,437.11
2320004 Accrued Payroll	USD	0.00	0.00
2320008 Miscellaneous Liabilities	USD	0.00	0.00
2320011 Uninvoiced Fuel	USD	0.00	0.00
2320052 Accounts Payable - Purch Power	USD	0.00	0.00
2320066 A/P - OPEN ACCESS TRANS EXP	USD	0.00	0.00
2320069 Producer Payments	USD	0.00	0.00
2320074 A/P - FTL - SWITCH Rentals	USD	0.00	0.00
2320076 Corporate Credit Card Liab	USD	0.00	1,045,084.11
2320077 INDUS Unvouchered Liabilities	USD	0.00	8,179,400.00
2320080 Non PS Accounts Payable	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2330000 Corp Borrow Program (NP-Assoc)	USD	0.00	504,778,747.57
2340001 A/P Assoc Co - InterUnit G/L	USD	0.00	7,305,147.41
2340003 A/P Assoc Co - Savings Plan	USD	0.00	0.00
2340008 A/P Assoc Co - Dependent Care	USD	0.00	0.00
2340009 A/P Assoc Co-Stock Purch Plan	USD	0.00	0.00
2340011 A/P-Assc Co-AEPSC-Agent	USD	0.00	0.00
2340015 A/P-Assc Co-AEPSC-Trans Agmnt	USD	0.00	0.00
2340022 A/P Assoc Co-Employee Loan Cur	USD	0.00	0.00
2340023 A/P Assoc Co - Parking Rent	USD	0.00	0.00
2340027 A/P Assoc Co - Intercompany	USD	0.00	84,336.55
2340029 A/P Assoc Co - AEPSC Bills	USD	0.00	0.00
2340030 A/P Assoc Co - InterUnit A/P	USD	0.00	107,884.43
2340032 A/P Assoc Co - Multi Pmts	USD	0.00	22,631,379.33
2340035 Fleet - M4 - A/P	USD	0.00	1,218,123.36
2340036 A/P Assoc Co - Payroll Ded	USD	0.00	0.00
2340037 A/P Assoc-Global Borrowing Int	USD	0.00	0.00
2350003 Deposits - Trading Activity	USD	0.00	0.00
2360001 Federal Income Tax	USD	11,627,633.06	0.00
236000100 Federal Income Tax	USD	0.00	0.00
236000101 Federal Income Tax	USD	0.00	0.00
236000102 Federal Income Tax	USD	0.00	0.00
236000190 Federal Income Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000198 Federal Income Tax	USD	0.00	0.00
236000200 State Income Taxes	USD	0.00	0.00
236000201 State Income Taxes	USD	0.00	0.00
236000202 State Income Taxes	USD	0.00	0.00
236000203 State Income Taxes	USD	0.00	0.00
236000204 State Income Taxes	USD	0.00	0.00
236000205 State Income Taxes	USD	0.00	0.00
236000206 State Income Taxes	USD	0.00	0.00
236000207 State Income Taxes	USD	0.00	0.00
236000208 State Income Taxes	USD	0.00	0.00
236000209 State Income Taxes	USD	0.00	0.00
236000210 State Income Taxes	USD	0.00	0.00
236000211 State Income Taxes	USD	0.00	0.00
236000212 State Income Taxes	USD	0.00	0.00
236000213 State Income Taxes	USD	0.00	193,556.28
236000214 State Income Taxes	USD	0.00	0.00
236000215 State Income Taxes	USD	0.00	0.00
236000216 State Income Taxes	USD	0.00	0.00
236000217 State Income Taxes	USD	124,411.27	0.00
236000218 State Income Taxes	USD	0.00	1,288,131.68
236000219 State Income Taxes	USD	0.00	1,199,978.67
236000220 State Income Taxes	USD	2,564,479.62	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000221 State Income Taxes	USD	4,089,816.02	0.00
236000222 State Income Taxes	USD	6.50	0.00
236000299 State Income Taxes	USD	0.00	0.00
236000300 Local Income Tax	USD	915.40	0.00
236000301 Local Income Tax	USD	0.00	0.00
236000302 Local Income Tax	USD	0.00	0.00
236000303 Local Income Tax	USD	0.00	0.00
236000304 Local Income Tax	USD	0.00	0.00
236000306 Local Income Tax	USD	0.00	0.00
236000307 Local Income Tax	USD	0.00	0.00
236000308 Local Income Tax	USD	0.00	0.00
236000309 Local Income Tax	USD	0.00	0.00
236000310 Local Income Tax	USD	0.00	0.00
236000312 Local Income Tax	USD	0.00	0.00
236000314 Local Income Tax	USD	0.00	0.00
236000315 Local Income Tax	USD	0.00	0.00
236000316 Local Income Tax	USD	0.00	0.00
236000317 Local Income Tax	USD	0.00	30,930.86
236000318 Local Income Tax	USD	189,593.73	0.00
236000319 Local Income Tax	USD	581,821.85	0.00
236000320 Local Income Tax	USD	7,941.00	0.00
236000321 Local Income Tax	USD	0.00	174,313.65

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2360004 FICA	USD	0.00	1,833,905.09
2360005 Federal Unemployment Tax	USD	0.00	1,224.54
2360006 State Unemployment Tax	USD	0.00	9,901.31
23600601 State Unemployment Tax	USD	0.00	0.00
236000700 State Sales and Use Taxes	USD	0.00	0.00
236000701 State Sales and Use Taxes	USD	0.00	0.00
236000702 State Sales and Use Taxes	USD	0.00	0.00
236000703 State Sales and Use Taxes	USD	0.00	0.00
236000704 State Sales and Use Taxes	USD	0.00	0.00
236000705 State Sales and Use Taxes	USD	0.00	0.00
236000706 State Sales and Use Taxes	USD	0.00	0.00
236000707 State Sales and Use Taxes	USD	0.00	0.00
236000708 State Sales and Use Taxes	USD	0.00	0.00
236000709 State Sales and Use Taxes	USD	0.00	0.00
236000710 State Sales and Use Taxes	USD	0.00	0.00
236000711 State Sales and Use Taxes	USD	0.00	0.00
236000712 State Sales and Use Taxes	USD	0.00	0.00
236000713 State Sales and Use Taxes	USD	0.00	0.00
236000714 State Sales and Use Taxes	USD	0.00	0.00
236000715 State Sales and Use Taxes	USD	0.00	0.00
236000716 State Sales and Use Taxes	USD	0.00	0.00
236000717 State Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000718 State Sales and Use Taxes	USD	0.00	0.00
236000719 State Sales and Use Taxes	USD	0.00	0.00
236000720 State Sales and Use Taxes	USD	0.00	0.00
236000721 State Sales and Use Taxes	USD	0.00	0.00
236000722 State Sales and Use Taxes	USD	0.00	884,635.12
236000798 State Sales and Use Taxes	USD	0.00	0.00
236000801 Real & Personal Property Taxes	USD	0.00	0.00
236000802 Real & Personal Property Taxes	USD	0.00	0.00
236000803 Real & Personal Property Taxes	USD	0.00	0.00
236000804 Real & Personal Property Taxes	USD	0.00	0.00
236000805 Real & Personal Property Taxes	USD	0.00	0.00
236000806 Real & Personal Property Taxes	USD	0.00	0.00
236000807 Real & Personal Property Taxes	USD	0.00	0.00
236000808 Real & Personal Property Taxes	USD	0.00	0.00
236000809 Real & Personal Property Taxes	USD	0.00	0.00
236000810 Real Personal Property Taxes	USD	0.00	0.00
236000811 Real Personal Property Taxes	USD	0.00	0.00
236000812 Real Personal Property Taxes	USD	0.00	0.00
236000813 Real Personal Property Taxes	USD	0.00	0.00
236000814 Real Personal Property Taxes	USD	0.00	0.00
236000815 Real Personal Property Taxes	USD	0.00	0.00
236000816 Real Personal Property Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000817 Real Personal Property Taxes	USD	0.00	0.00
236000818 Real Personal Property Taxes	USD	0.00	0.00
236000819 Real Personal Property Taxes	USD	0.00	0.00
236000820 Real Personal Property Taxes	USD	0.00	0.00
236000821 Real Personal Property Taxes	USD	0.00	1,024,453.89
236000822 Real Personal Property Taxes	USD	0.00	968,188.00
236000904 Federal Excise Taxes	USD	0.00	0.00
236000906 Federal Excise Taxes	USD	0.00	0.00
236000907 Federal Excise Taxes	USD	0.00	0.00
236000908 Federal Excise Taxes	USD	0.00	0.00
236000909 Federal Excise Taxes	USD	0.00	0.00
236000910 Federal Excise Taxes	USD	0.00	0.00
236000911 Federal Excise Taxes	USD	0.00	0.00
236000912 Federal Excise Taxes	USD	0.00	0.00
236000913 Federal Excise Taxes	USD	0.00	0.00
236000914 Federal Excise Taxes	USD	0.00	0.00
236000915 Federal Excise Taxes	USD	0.00	0.00
236000916 Federal Excise Taxes	USD	0.00	0.00
236000917 Federal Excise Taxes	USD	0.00	0.00
236000918 Federal Excise Taxes	USD	0.00	0.00
236000919 Federal Excise Taxes	USD	0.00	0.00
236000920 Federal Excise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000921 Federal Excise Taxes	USD	0.00	0.00
236000922 Federal Excise Taxes	USD	0.00	0.00
236001200 State Franchise Taxes	USD	0.00	0.00
236001201 State Franchise Taxes	USD	0.00	0.00
236001202 State Franchise Taxes	USD	0.00	0.00
236001203 State Franchise Taxes	USD	0.00	0.00
236001204 State Franchise Taxes	USD	0.00	0.00
236001205 State Franchise Taxes	USD	0.00	0.00
236001206 State Franchise Taxes	USD	0.00	0.00
236001207 State Franchise Taxes	USD	0.00	0.00
236001208 State Franchise Taxes	USD	0.00	0.00
236001209 State Franchise Taxes	USD	0.00	0.00
236001210 State Franchise Taxes	USD	0.00	0.00
236001211 State Franchise Taxes	USD	0.00	0.00
236001212 State Franchise Taxes	USD	0.00	0.00
236001213 State Franchise Taxes	USD	0.00	21.69
236001214 State Franchise Taxes	USD	0.00	1,575.00
236001215 State Franchise Taxes	USD	0.00	0.00
236001216 State Franchise Taxes	USD	0.00	0.00
236001217 State Franchise Taxes	USD	5,643.00	0.00
236001218 State Franchise Taxes	USD	4,537.00	0.00
236001219 State Franchise Taxes	USD	5,663.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001220 State Franchise Taxes	USD	0.00	13,180.00
236001221 State Franchise Taxes	USD	0.00	5,469.00
236001222 State Franchise Taxes	USD	0.00	19,700.00
236001295 State Franchise Taxes	USD	0.00	0.00
236001605 State Gross Receipts Tax	USD	0.00	0.00
236001606 State Gross Receipts Tax	USD	0.00	0.00
236001607 State Gross Receipts Tax	USD	0.00	0.00
236001608 State Gross Receipts Tax	USD	0.00	0.00
236001609 State Gross Receipts Tax	USD	0.00	0.00
236001610 State Gross Receipts Tax	USD	0.00	0.00
236001611 State Gross Receipts Tax	USD	0.00	0.00
236001612 State Gross Receipts Tax	USD	0.00	0.00
236001613 State Gross Receipts Tax	USD	0.00	0.00
236001614 State Gross Receipts Tax	USD	0.00	0.00
236001615 State Gross Receipts Tax	USD	0.00	0.00
236001616 State Gross Receipts Tax	USD	0.00	0.00
236001617 State Gross Receipts Tax	USD	0.00	0.00
236001618 State Gross Receipts Tax	USD	0.00	0.00
236001619 State Gross Receipts Tax	USD	0.00	0.00
236001620 State Gross Receipts Tax	USD	0.00	0.00
236001621 State Gross Receipts Tax	USD	0.00	0.00
236001622 State Gross Receipts Tax	USD	0.00	2,800.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001705 Municipal License Fees Accrd	USD	0.00	0.00
236001706 Municipal License Fees Accrd	USD	0.00	0.00
236001707 Municipal License Fees Accrd	USD	0.00	0.00
236001712 Municipal License Fees Accrd	USD	0.00	0.00
236001713 Municipal License Fees Accrd	USD	0.00	0.00
236001714 Municipal License Fees Accrd	USD	0.00	0.00
236001715 Municipal License Fees Accrd	USD	0.00	0.00
236001716 Municipal License Fees Accrd	USD	0.00	0.00
236001717 Municipal License Fees Accrd	USD	0.00	0.00
236001718 Municipal License Fees Accrd	USD	0.00	0.00
236001719 Municipal License Fees Accrd	USD	95.00	0.00
236001720 Municipal License Fees Accrd	USD	100.00	0.00
236001901 State Single Business Taxes	USD	0.00	0.00
236001902 State Single Business Taxes	USD	0.00	0.00
236001903 State Single Business Taxes	USD	0.00	0.00
236001904 State Single Business Taxes	USD	0.00	0.00
236001905 State Single Business Taxes	USD	0.00	0.00
236001906 State Single Business Taxes	USD	0.00	0.00
236001907 State Single Business Taxes	USD	0.00	0.00
236002001 State Public Service Com Tax	USD	0.00	0.00
236002011 State Public Service Com Tax	USD	0.00	0.00
236002012 State Public Service Com Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002100 State Foreign Corporation Tax	USD	0.00	0.00
236002199 State Foreign Corporation Tax	USD	0.00	0.00
236002201 State License/Registration Tax	USD	0.00	0.00
236002202 State License/Registration Tax	USD	0.00	0.00
236002203 State License/Registration Tax	USD	0.00	0.00
236002204 State License/Registration Tax	USD	0.00	0.00
236002205 State License/Registration Tax	USD	0.00	0.00
236002206 State License/Registration Tax	USD	0.00	0.00
236002207 State License/Registration Tax	USD	0.00	0.00
236002208 State License/Registration Tax	USD	0.00	0.00
236002209 State License/Registration Tax	USD	0.00	0.00
236002210 State License Registration Tax	USD	0.00	0.00
236002211 State License Registration Tax	USD	0.00	0.00
236002212 State License Registration Tax	USD	0.00	0.00
236002213 State License Registration Tax	USD	0.00	0.00
236002214 State License Registration Tax	USD	0.00	0.00
236002215 State License Registration Tax	USD	0.00	0.00
236002216 State License Registration Tax	USD	0.00	0.00
236002217 State License Registration Tax	USD	0.00	0.00
236002218 State License Registration Tax	USD	0.00	0.00
236002219 State License Registration Tax	USD	193.00	0.00
236002220 State License Registration Tax	USD	75.00	0.00

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2360023 Employee Payroll Taxes	USD	0.00	0.00
236002301 Employee Payroll Taxes	USD	0.00	0.00
236002400 State Franchise Tax-Interco	USD	0.00	0.00
236002499 State Franchise Tax-Interco	USD	0.00	0.00
236003000 Misc State and Local Taxes	USD	0.00	0.00
236003001 Misc State and Local Taxes	USD	0.00	0.00
236003002 Misc State and Local Taxes	USD	0.00	0.00
236003003 Misc State and Local Taxes	USD	0.00	0.00
236003004 Misc State and Local Taxes	USD	0.00	0.00
236003005 Misc State and Local Taxes	USD	0.00	0.00
236003006 Misc State and Local Taxes	USD	0.00	0.00
236003007 Misc State and Local Taxes	USD	0.00	0.00
236003010 Misc State and Local Taxes	USD	0.00	0.00
236003013 Misc State and Local Taxes	USD	0.00	0.00
236003100 Local Sales and Use Taxes	USD	0.00	0.00
236003300 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003301 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003302 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003303 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003304 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003305 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003306 Pers Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003308 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003311 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003312 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003313 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003314 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003315 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003316 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003319 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003320 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003321 Pers Prop Tax-Cap Leases	USD	0.00	63,300.00
236003322 Pers Prop Tax-Cap Leases	USD	0.00	83,823.00
236003502 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003503 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003504 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003505 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003508 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003509 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003510 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003511 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003512 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003513 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003514 Real Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003515 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003516 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003517 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003518 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003519 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003520 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003521 Real Prop Tax-Cap Leases	USD	0.00	70,890.51
236003522 Real Prop Tax-Cap Leases	USD	0.00	73,308.00
2360037 FICA - Incentive accrual	USD	0.00	2,144,945.36
2360038 Reorg Payroll Tax Accrual	USD	0.00	3,159.02
236004112 State Minimum Tax	USD	0.00	0.00
2360070 State Sls and Use Tx-Spec Purp	USD	0.00	0.00
2360104 FICA - NON-CURRENT	USD	0.00	0.00
2360105 FICA - CARES ACT	USD	0.00	10,426,774.24
2360501 Fed Inc Tax-Short Term FIN48	USD	0.00	0.00
2360502 State Inc Tax-Short Term FIN48	USD	3,848.00	0.00
2360601 Fed Inc Tax-Long Term FIN48	USD	0.00	13,493,977.03
2360602 State Inc Tax-Long Term FIN48	USD	0.00	0.00
2360801 Federal Income Tax - IRS Audit	USD	0.00	0.00
2370003 Interest Accrued-Notes Pay	USD	0.00	0.00
2370009 Interest Accrued-Other	USD	0.00	0.00
2370010 Interest Accrued - Affiliated	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2370016 Interest Accrued - Tax	USD	0.00	0.00
2370048 Acrd Int.- FIT Reserve - LT	USD	0.00	0.00
2370348 Acrd Int. - SIT Reserve - LT	USD	0.00	0.00
2370448 Acrd Int. - SIT Reserve - ST	USD	243.00	0.00
2410001 Federal Income Tax Withheld	USD	0.00	2,144.99
2410002 State Income Tax Withheld	USD	0.00	87.47
2410003 Local Income Tax Withheld	USD	0.00	0.00
2410004 State Sales Tax Collected	USD	0.00	115.69
2410005 FICA Tax Withheld	USD	0.00	0.00
2410006 School District Tax Withheld	USD	0.00	0.00
2410012 Hypothetical Tax	USD	0.00	0.00
2420000 Misc Current & Accrued Liab	USD	0.00	196,000.00
2420001 P/R Ded - Charitable Contribut	USD	0.00	0.00
2420002 P/R Ded - Medical Insurance	USD	0.00	2,924,530.50
2420003 P/R Ded - Dental Insurance	USD	0.00	496,529.05
2420004 P/R Ded - Long Term Care	USD	0.00	0.00
2420005 P/R Ded - Parking Rent	USD	0.00	0.00
2420006 P/R Ded - Fitness Dues	USD	0.00	0.00
2420007 P/R Ded - Savings Plan	USD	0.00	0.00
2420009 Depend Care/Flex Medical Spend	USD	0.00	2,508,790.90
2420010 P/R Ded - Dependent Life Ins	USD	0.00	0.00
2420012 P/R Ded - Hyatt Legal Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420013 P/R Ded - LTD Ins Premiums	USD	0.00	23,148.28
2420014 P/R Ded - Savings Bonds	USD	0.00	0.00
2420015 P/R Ded - Union Dues	USD	0.00	0.00
2420016 P/R Ded-Crt Ordrr/Grnshmt/Tx Lv	USD	0.00	0.00
2420017 P/R Ded - AD&D and OAD&D Ins	USD	0.00	0.00
2420018 P/R Ded-Reg&Spec Life Ins Prem	USD	0.00	0.00
2420020 Vacation Pay - This Year	USD	0.00	57,980,256.87
2420021 Vacation Pay - Next Year	USD	0.00	17,209,967.76
2420022 P/R Ded - PAC	USD	0.00	0.00
2420026 MICP	USD	0.00	0.00
2420027 FAS 112 CURRENT LIAB	USD	0.00	4,375,893.40
2420028 ESP - Employer Contrib Accrued	USD	0.00	0.00
2420029 P/R Ded - HMO	USD	0.00	0.00
2420044 P/R Withholdings	USD	0.00	1,995,258.55
2420045 Other Employee Benefits	USD	0.00	0.00
2420046 FAS 158 SERP Payable - Current	USD	0.00	6,597,469.00
2420048 Company Incentive Plan	USD	0.00	0.00
2420049 P/R Ded - MetPay Insurance	USD	0.00	0.00
2420051 Non-Productive Payroll	USD	0.00	4,560,542.79
2420052 RSU Sec 16 Exec, Current	USD	0.00	0.00
2420053 Perf Share Incentive Plan	USD	0.00	0.00
2420054 Incentive Plan Adjustments	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420055 NPIP	USD	0.00	0.00
2420056 CCT Incentive Plan	USD	0.00	0.00
2420057 Control Payroll Disburse Acct	USD	0.00	0.00
2420067 Insurance Claims Pending	USD	0.00	0.00
2420069 ProServ Org Incentive Plan	USD	0.00	0.00
2420070 P/R Ded - Salvation Army	USD	0.00	0.00
2420071 P/R Ded - Vision Plan	USD	0.00	121,212.13
2420072 P/R - Payroll Adjustment	USD	0.00	38,334.34
2420076 P/R Savings Plan - Incentive	USD	0.00	1,278,014.31
2420081 Environmntl Remediation Accrua	USD	0.00	0.00
2420085 OH Growth Fund-Current	USD	0.00	0.00
2420086 Environ Remediation - SEMCO	USD	0.00	0.00
2420091 HSA - Employer Contribution	USD	0.00	0.00
2420199 Opower (HEM) Contract Cap-Curr	USD	0.00	2,759,135.15
2420365 MSOffice 365 Contract Cap-Curr	USD	0.00	7,028,208.00
2420420 Accr DefrComp Ben-CSW Legacy	USD	0.00	183,231.92
2420502 Injuries And Damages	USD	0.00	0.00
2420503 Worker's Comp Admin Fee	USD	0.00	4,776.39
2420504 Accrued Lease Expense	USD	86,202.02	0.00
2420505 Workers Comp NC Admin Fee	USD	0.00	42,124.44
2420511 Control Cash Disburse Account	USD	0.00	5,569,606.31
2420512 Unclaimed Funds	USD	0.00	567,855.34

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420515 Severance Accrual	USD	0.00	861,391.22
2420520 Accr Defer Compensation Ben	USD	0.00	0.00
2420532 Adm Liab-Cur-S/Ins-W/C	USD	0.00	169,540.81
2420554 P/R Ded - Stock Purchase Plan	USD	0.00	0.00
2420558 Admitted Liab NC-Self/Ins-W/C	USD	0.00	744,243.77
2420565 Expatriate Housing Allowance	USD	0.00	0.00
2420569 Self Ins Workers' Comp-Adm	USD	0.00	0.00
2420570 Employee Svings Plan-Sys-Accr	USD	0.00	0.00
2420587 Rent - J.E. Dolan Eng. Lab	USD	0.00	0.00
2420591 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059102 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059103 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059104 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059105 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059106 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059107 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059108 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059109 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059110 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059111 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059112 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059113 Muni BO Tax - Leased Equip	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420592 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059201 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059202 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059203 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059204 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059205 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059206 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059207 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059208 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059209 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059210 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059211 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059212 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059213 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059214 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059215 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059216 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059217 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059218 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059219 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059220 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059221 Sales Use Tax - Leased Equip	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059222 Sales Use Tax - Leased Equip	USD	0.00	0.00
2420598 Est Fin Cost - Sen Unsec Notes	USD	0.00	0.00
2420599 Expatriate Auto Allowance	USD	0.00	0.00
2420604 Energy Services ICP	USD	0.00	0.00
2420607 Incentive Plan Payments	USD	0.00	0.00
2420613 Public Liability Claim Deposit	USD	0.00	0.00
2420615 Severance - Distribution	USD	0.00	0.00
2420618 Accrued Payroll	USD	0.00	26,012,523.68
2420619 Reclamation Res - Preexisting	USD	0.00	0.00
2420620 Energy Supply Non Gen ICP	USD	0.00	20,317.39
2420621 Energy Serv Phantom Equity Pln	USD	0.00	0.00
2420622 Nuclear Incentive Plan	USD	0.00	0.00
2420623 Distr, Cust Ops & Reg Svcs ICP	USD	0.00	22,857.98
2420624 Corp & Shrd Srv Incentive Plan	USD	0.00	18,749,860.51
2420626 Safety Focus Incentive Plan	USD	0.00	0.00
2420634 Sustnd Earngs Improv Severance	USD	0.00	0.00
2420635 Generation Incentive Plan	USD	0.00	3,651,687.01
2420640 Zimmer SCR - Cinergy Cnst Adv	USD	0.00	0.00
2420643 Accrued Audit Fees	USD	0.00	0.00
2420649 Reclamation Liability - Curr	USD	0.00	0.00
2420650 P/R Ded - Health Savings Acct	USD	0.00	0.00
2420651 Reorg Severance Accrual	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420653 Reorg Misc HR Exp Accrual	USD	0.00	0.00
2420658 Accrued Prof. Tax Services	USD	0.00	0.00
2420660 AEP Transmission ICP	USD	0.00	10,127,656.31
2420669 Lease Rent Holidays	USD	0.00	0.00
2420689 Oracle Contract Cap - Curr	USD	0.00	0.00
2430001 Oblig Under Cap Leases - Curr	USD	0.00	14,444,505.79
2430003 Accrued Cur Lease Oblig	USD	0.00	703,748.59
2430031 Oblig undr Oper Lease -Current	USD	0.00	16,646,878.71
2430033 Acrued Curent Oper Lease Oblig	USD	0.00	61,289.35
2520000 Customer Adv for Construction	USD	0.00	0.00
2530000 Other Deferred Credits	USD	0.00	0.00
2530007 Employee Related Contingencies	USD	0.00	0.00
2530012 Unclaim Chks - Ret to Gen Fd	USD	0.00	0.00
2530062 Gain on Sale/Leaseback Bldgs	USD	0.00	0.00
2530077 WT2 Lease	USD	0.00	0.00
2530101 MACSS Unidentified EDI Cash	USD	358,496.31	0.00
2530112 Other Deferred Credits-Curr	USD	0.00	1,288,593.35
2530175 Legal Contingencies	USD	0.00	0.00
2530189 Oracle Contract Cap - NonCurr	USD	0.00	0.00
2530199 Opower (HEM) Contrct Cap-NCurr	USD	0.00	2,759,135.15
2530365 MSOffice 365 Contrct Cap-NCurr	USD	0.00	15,472,512.00
2540000 Other Regulatory Liabilities	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2540006 SFAS 109 DFIT	USD	0.00	0.00
2540007 SFAS 109 Excess DFIT	USD	0.00	0.00
2543001 SFAS109 Flow Thru Def FIT Liab	USD	796.12	0.00
2543002 FAS 109 Flow Thru Deferred SIT	USD	5,206,597.34	0.00
2543220 Economic Development	USD	0.00	0.00
2544001 SFAS 109 Exces Deferred FIT	USD	0.00	15,750,217.51
2546001 Accum Deferred FIT-TBBS	USD	0.00	4,935,488.66
2550001 Accum Deferred ITC - Federal	USD	0.00	0.00
2820001 ADIT- Other Property - Federal	USD	0.00	0.00
2821001 Accum Defd FIT - Utility Prop	USD	0.00	76,891,606.25
2823001 Acc Dfrd FIT FAS 109 Flow Thru	USD	0.03	0.00
2824001 Acc Dfrd FIT - SFAS 109 Excess	USD	12,762,993.09	0.00
2826001 Accum Defd Property FIT - TBBS	USD	948,755.00	0.00
2830001 ADIT - Other - Federal	USD	0.00	0.00
2831001 Accum Deferred FIT - Other	USD	0.00	28,828,044.31
2832002 Acc Dfd SIT - Other Inc & Ded	USD	0.00	0.00
2833001 Acc Dfd FIT FAS 109 Flow Thru	USD	1,092,589.25	0.00
2833002 Acc Dfrd SIT FAS 109 Flow Thru	USD	0.00	0.00
2834001 Acc Defd FIT - SFAS 109 Excess	USD	0.00	651,324.05
2836001 Accum Defd Other FIT-TBBS	USD	2,846,558.00	0.00
4020000 Maintenance Expense	USD	0.00	4,418.66
4030001 Depreciation Exp	USD	1,330,783.83	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4030024 AEPSC Trans. Depreciation Exp.	USD	711,005.65	0.00
4040001 Amort. of Plant	USD	174,108.78	0.00
4081002 FICA	USD	19,438,495.41	0.00
4081003 Federal Unemployment Tax	USD	214,831.18	0.00
408100520 Real Personal Property Taxes	USD	0.00	14,950.89
408100521 Real Personal Property Taxes	USD	151,810.03	0.00
408100522 Real Personal Property Taxes	USD	825,256.00	0.00
408100621 State Gross Receipts Tax	USD	0.00	1,447.00
408100622 State Gross Receipts Tax	USD	2,800.00	0.00
4081007 State Unemployment Tax	USD	461,957.15	0.00
408100822 State Franchise Taxes	USD	39,800.00	0.00
408101722 St Lic-Rgstrtion Tax-Fees	USD	20.00	0.00
408101921 State Sales and Use Taxes	USD	0.41	0.00
408101922 State Sales and Use Taxes	USD	0.00	0.96
408102920 Real-Pers Prop Tax-Cap Leases	USD	910.21	0.00
408102921 Real-Pers Prop Tax-Cap Leases	USD	0.00	73,662.63
408102922 Real-Pers Prop Tax-Cap Leases	USD	27,940.00	0.00
4091001 Income Taxes, UOI - Federal	USD	0.00	29,233,099.30
409100222 Income Taxes UOI - State	USD	0.00	6.50
4101001 Prov Def I/T Util Op Inc-Fed	USD	42,950,378.32	0.00
4101002 Prov Def I/T Util Op Inc-State	USD	4,047,854.06	0.00
4111001 Prv Def I/T-Cr Util Op Inc-Fed	USD	0.00	13,958,598.17

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4111002 Prv Def I/T-Cr UtilOpInc-State	USD	0.00	4,611,835.29
4120001 Constructn Othr Svcs-Affil Cos	USD	199,418,229.73	0.00
4171001 Exp of NonUtil Oper - Nonassoc	USD	0.00	0.00
4171003 Operating Expense	USD	0.00	0.00
4171006 Outside Services - Other	USD	0.00	0.00
4171009 Office Supplies & Expense	USD	0.00	0.00
4171011 Membership Dues	USD	0.00	0.00
4180002 Non-Opratng Rntal Inc-Oper	USD	10,173.50	0.00
4180003 Non-Opratng Rntal Inc-Maint	USD	5,788.26	0.00
4190002 Int & Dividend Inc - Nonassoc	USD	0.00	337.45
4210001 Misc Non-Operating Inc-Assoc	USD	0.00	206,786.99
4210002 Misc Non-Op Inc-NonAsc-Rents	USD	0.00	160,326.49
4210007 Misc Non-Op Inc - NonAsc - Oth	USD	0.00	3,899.29
4210009 Misc Non-Op Exp - NonAssoc	USD	86,934.72	0.00
4261000 Donations	USD	79,552.50	0.00
4263001 Penalties	USD	4,770.75	0.00
4264000 Civic and Political Activity	USD	1,733,582.40	0.00
4264001 Non-deduct Lobbying per IRS	USD	110,311.74	0.00
4265002 Other Deductions - Nonassoc	USD	423,114.90	0.00
4265004 Social & Service Club Dues	USD	351,256.77	0.00
4265007 Regulatory Expenses	USD	63,000.00	0.00
4265033 Transition Costs	USD	390,342.06	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4300003 Int to Assoc Co - CBP	USD	912,674.56	0.00
4310001 Other Interest Expense	USD	84,921.43	0.00
4310007 Lines Of Credit	USD	20,163.61	0.00
4310023 Interest Expense - State Tax	USD	214.16	0.00
4320000 Allw Brrwed Fnds Used Cnstr-Cr	USD	0.00	10,204.81
4560041 Miscellaneous Revenue-NonAffil	USD	0.00	0.00
4571001 Service Rev - Direct Affil	USD	0.00	452,484,277.37
4572001 Service Rev-Indirect Cost-Affi	USD	0.00	91,726,242.73
4573001 Compensation for Capital-Affil	USD	0.00	232,816.59
4581001 Service Rev-Direct Costs-NAC	USD	0.00	1,371,728.30
4582001 Service Rev-Indirect Cost-NAC	USD	0.00	143,480.45
5000000 Oper Supervision & Engineering	USD	11,911,121.22	0.00
5010000 Fuel	USD	1,086,661.34	0.00
5010028 Gypsum Sales Proceeds	USD	0.00	770.19
5020000 Steam Expenses	USD	502.27	0.00
5020002 Urea Expense	USD	11,853.87	0.00
5020003 Trona Expense	USD	10,934.28	0.00
5020004 Lime-Related Expenses	USD	29,270.17	0.00
5020007 Lime Hydrate Expense	USD	316.50	0.00
5020008 Activated Carbon	USD	30,328.93	0.00
5020013 Anhydrous Ammonia Expense	USD	9,900.94	0.00
5020020 Misc Consumable Exp	USD	1,416.46	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5020028 Sodium Bicarbonate Expense	USD	10,788.07	0.00
5050000 Electric Expenses	USD	2,500.78	0.00
5060000 Misc Steam Power Expenses	USD	0.00	527,480.95
5060003 Removal Cost Expense - Steam	USD	1,173.32	0.00
5060011 BSRR O/U Recovery-Oper Costs	USD	111.00	0.00
5060025 Misc Stm Pwr Exp Environmental	USD	9,596.45	0.00
5080017 IPP Oper - Training/Travel	USD	165.00	0.00
5100000 Maint Supv & Engineering	USD	323,875.07	0.00
5110000 Maintenance of Structures	USD	230,705.60	0.00
5120000 Maintenance of Boiler Plant	USD	1,160,772.37	0.00
5130000 Maintenance of Electric Plant	USD	1,640,625.72	0.00
5140000 Maintenance of Misc Steam Plt	USD	300,938.32	0.00
5170000 Oper Supervision & Engineering	USD	3,859.49	0.00
5240000 Misc Nuclear Power Expenses	USD	274,263.15	0.00
5280000 Maint Supv & Engineering	USD	50,019.46	0.00
5300000 Maint of Reactor Plant Equip	USD	759,738.57	0.00
5310000 Maintenance of Electric Plant	USD	3,901.02	0.00
5320000 Maint of Misc Nuclear Plant	USD	1,015.92	0.00
5320012 Radiation Monitoring Equipment	USD	1,117.70	0.00
5350000 Oper Supervision & Engineering	USD	443,698.96	0.00
5370000 Hydraulic Expenses	USD	36,592.53	0.00
5370001 Fish & Wildlife Facilities	USD	4,137.43	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5370002 Recreation Facilities	USD	21,176.50	0.00
5380000 Electric Expenses	USD	80,767.50	0.00
5390000 Misc Hydr Power Generation Exp	USD	611,011.56	0.00
5390001 Misc Hydr Pwr - Envir Poll Cnt	USD	18,497.38	0.00
5410000 Maint Supv & Engineering	USD	33,971.58	0.00
5420000 Maintenance of Structures	USD	59,966.70	0.00
5430000 Maint Rsrvoirs,Dams&Wtrways	USD	101,409.32	0.00
5440000 Maintenance of Electric Plant	USD	103,503.79	0.00
5450000 Maint of Misc Hydraulic Plant	USD	77.79	0.00
5450001 Maint Hydr Plt-Fish&Wildlfe Fa	USD	0.00	95.02
5450002 Maint of Misc Hydr Plt-Rec Fac	USD	6,419.50	0.00
5460000 Oper Supervision & Engineering	USD	104,169.71	0.00
5470004 Fuel - Gas Turb - Purch / Hand	USD	9,602.25	0.00
5480000 Generation Expenses	USD	0.00	51,530.96
5490000 Misc Other Pwer Generation Exp	USD	22,920.37	0.00
5500004 Wind Easement Exp - NonLease	USD	922.30	0.00
5500005 Lease Expense - Wind Leases	USD	14,679.75	0.00
5530000 Maintenance of Generating Plt	USD	12,845.91	0.00
5530001 Maint of Gen Plant - Gas Turb	USD	30,725.40	0.00
5560000 Sys Control & Load Dispatching	USD	1,308,202.34	0.00
5570000 Other Expenses	USD	3,919,040.60	0.00
5570020 MATL-COMPUTER HARDWARE	USD	857.18	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5570021 MATL-CONSUMABLES	USD	42.20	0.00
5600000 Oper Supervision & Engineering	USD	24,111,116.87	0.00
5611000 Load Dispatch - Reliability	USD	161.38	0.00
5612000 Load Dispatch-Mntr&Op TransSys	USD	2,492,134.42	0.00
5613000 Load Dispatch-Trans Srvc&Sched	USD	0.00	8,731.60
5614005 ERCOT Admin-SSC&DS	USD	22,663.78	0.00
5615000 Reliability,Plng&Stds Develop	USD	744,286.17	0.00
5616000 Transmission Service Studies	USD	1,572.58	0.00
5620001 Station Expenses - Nonassoc	USD	1,014,168.91	0.00
5630000 Overhead Line Expenses	USD	265,944.67	0.00
5640000 Underground Line Expenses	USD	180.17	0.00
5660000 Misc Transmission Expenses	USD	2,521,166.85	0.00
5670001 Rents - Nonassociated	USD	6,356.46	0.00
5680000 Maint Supv & Engineering	USD	180,135.79	0.00
5690000 Maintenance of Structures	USD	89,348.80	0.00
5691000 Maint of Computer Hardware	USD	104,784.12	0.00
5692000 Maint of Computer Software	USD	680,540.08	0.00
5700000 Maint of Station Equipment	USD	3,844,906.16	0.00
5710000 Maintenance of Overhead Lines	USD	1,797,897.53	0.00
5720000 Maint of Underground Lines	USD	94,097.85	0.00
5730000 Maint of Misc Trnsmssion Plt	USD	121,309.68	0.00
5800000 Oper Supervision & Engineering	USD	2,363,693.23	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5810000 Load Dispatching	USD	2,466.38	0.00
5820000 Station Expenses	USD	1,299,332.65	0.00
5830000 Overhead Line Expenses	USD	2,856.49	0.00
5840000 Underground Line Expenses	USD	131,602.11	0.00
5860000 Meter Expenses	USD	458,500.88	0.00
5870000 Customer Installations Exp	USD	5.65	0.00
5880000 Miscellaneous Distribution Exp	USD	5,765,946.37	0.00
5890001 Rents - Nonassociated	USD	75.33	0.00
5900000 Maint Supv & Engineering	USD	63,896.08	0.00
5910000 Maintenance of Structures	USD	15,456.55	0.00
5920000 Maint of Station Equipment	USD	1,564,579.93	0.00
5930000 Maintenance of Overhead Lines	USD	419,337.74	0.00
5940000 Maint of Underground Lines	USD	144.47	0.00
5950000 Maint of Lne Trnf,Rglators&Dvi	USD	4,466.46	0.00
5960000 Maint of Strt Lghtng & Sgnal S	USD	1,136.25	0.00
5970000 Maintenance of Meters	USD	813.84	0.00
5980000 Maint of Misc Distribution Plt	USD	39,190.94	0.00
9010000 Supervision - Customer Accts	USD	161,894.46	0.00
9020000 Meter Reading Expenses	USD	84,716.73	0.00
9020002 Meter Reading - Regular	USD	340.52	0.00
9020003 Meter Reading - Large Power	USD	178,402.46	0.00
9030000 Cust Records & Collection Exp	USD	3,166,826.02	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9030001 Customer Orders & Inquiries	USD	11,352,721.83	0.00
9030002 Manual Billing	USD	163,579.39	0.00
9030003 Postage - Customer Bills	USD	0.00	75,000.00
9030004 Cashiering	USD	166,045.76	0.00
9030005 Collection Agents Fees & Exp	USD	83,479.18	0.00
9030006 Credit & Oth Collection Activi	USD	1,603,020.43	0.00
9030007 Collectors	USD	946,885.25	0.00
9030009 Data Processing	USD	32,989.28	0.00
9040007 Uncoll Accts - Misc Receivable	USD	0.00	184.34
9050000 Misc Customer Accounts Exp	USD	61,085.39	0.00
9070000 Supervision - Customer Service	USD	326,326.63	0.00
9080000 Customer Assistance Expenses	USD	83,862.94	0.00
9080009 Cust Assistance Expense - DSM	USD	4,449.44	0.00
9100000 Misc Cust Svc&Informational Ex	USD	198,714.66	0.00
9110001 Supervision - Residential	USD	35,382.35	0.00
9120000 Demonstrating & Selling Exp	USD	205,917.83	0.00
9200000 Administrative & Gen Salaries	USD	75,510,348.52	0.00
9210001 Off Supl & Exp - Nonassociated	USD	5,279,344.17	0.00
9210002 Off Supl & Exp - Associated	USD	625,144.85	0.00
9210003 Office Supplies & Exp - Trnsf	USD	15,691.46	0.00
9210004 Office Utilites	USD	624,138.88	0.00
9210005 Cellular Phones and Pagers	USD	4.95	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9210006 O&M Reconciliation	USD	0.00	0.00
9210021 EMP TRAVEL - Airfare	USD	4,210.27	0.00
9210022 MEALS & ENT-100 Pct DEDUCTIBLE	USD	6,443.13	0.00
9210023 EMP TRAVEL-MILEAGE	USD	1,544.99	0.00
9210024 EMP TRAVEL-PARKING	USD	1,230.48	0.00
9210025 MEALS & ENT-50 Pct DEDUCTIBLE	USD	151.04	0.00
9210026 EMP TRAVEL-CAR RENTAL	USD	780.97	0.00
9210027 EMP TRAVEL-TAXI AND SHUTTLE	USD	736.28	0.00
9210028 EMP TRAVEL-HOTEL & LODGING	USD	7,860.99	0.00
9210030 EMP TRAVEL-OTHER	USD	354.52	0.00
9210031 SAFETY EQUIPMENT AND SUPPLIES	USD	312.18	0.00
9210032 FUEL	USD	207.06	0.00
9210033 FOOD SERVICE-CATERING	USD	339.49	0.00
9210034 In-House Training & Seminars	USD	0.00	0.00
9210037 OEM/TECHNICAL TRAINING	USD	135.72	0.00
9210038 SAFETY EQUIP CALIB & TESTING	USD	0.00	0.00
9210040 DUES-BUSINESS/PROFESSIONAL	USD	991.71	0.00
9220000 Administrative Exp Trnsf - Cr	USD	54.16	0.00
9220002 Admin Exp Trnsf Const-Mngerial	USD	0.00	0.00
9220005 Overhead Loadings	USD	0.00	2,883,953.74
9230001 Outside Svcs Empl - Nonassoc	USD	27,397,917.90	0.00
9230003 AEPSC Billed to Client Co	USD	0.00	891,072.46

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9240000 Property Insurance	USD	72,784.56	0.00
9250000 Injuries and Damages	USD	42,790.28	0.00
9250001 Safety Dinners and Awards	USD	877.76	0.00
9250002 Emp Accdent Prvntion-Adm Exp	USD	74,768.15	0.00
9250006 Wrkrs Cmpnstn Pre&Slf Ins Prv	USD	455,400.46	0.00
9250007 Prsnal Injries&Prop Dmage-Pub	USD	1,828.14	0.00
9260000 Employee Pensions & Benefits	USD	19,280.18	0.00
9260001 Edit & Print Empl Pub-Salaries	USD	4,784.73	0.00
9260002 Pension & Group Ins Admin	USD	112,424.38	0.00
9260003 Pension Plan	USD	23,861,655.87	0.00
9260004 Group Life Insurance Premiums	USD	894,586.94	0.00
9260005 Group Medical Ins Premiums	USD	24,851,889.51	0.00
9260007 Group L-T Disability Ins Prem	USD	644,031.23	0.00
9260008 Umbrella Trust Expense	USD	22,572,586.04	0.00
9260009 Group Dental Insurance Prem	USD	953,037.35	0.00
9260010 Training Administration Exp	USD	117,945.71	0.00
9260012 Employee Activities	USD	609,833.93	0.00
9260014 Educational Assistance Pmts	USD	395,211.46	0.00
9260019 Employee Benefit Exp - COLI	USD	60.00	0.00
9260021 Postretirement Benefits - OPEB	USD	1,185,414.50	0.00
9260026 Savings Plan Administration	USD	5,476.32	0.00
9260027 Savings Plan Contributions	USD	9,663,653.55	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9260036	USD	0.00	1,002,274.50
9260037	USD	589,704.00	0.00
9260040	USD	0.00	1,364,004.00
9260042	USD	1,161,894.33	0.00
9260043	USD	0.00	20,706,239.00
9260062	USD	250,403.66	0.00
9280000	USD	4,610.80	0.00
9280002	USD	3,963,921.59	0.00
9280005	USD	146,073.10	0.00
9301000	USD	5,982.63	0.00
9301001	USD	1,598.87	0.00
9301010	USD	1,237.06	0.00
9301012	USD	105,791.22	0.00
9301014	USD	35.77	0.00
9302000	USD	1,237,719.43	0.00
9302003	USD	944,632.80	0.00
9302004	USD	1,211.20	0.00
9302007	USD	1,148,069.63	0.00
9302458	USD	1,251,742.82	0.00
9310000	USD	35,132.52	0.00
9310001	USD	2,333,177.23	0.00
9310002	USD	2,778,404.91	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9310003 Rents - Real Property - Assoc	USD	8,927,306.63	0.00
9310004 Rents - Personal Prop - Assoc	USD	8,857.56	0.00
9310005 Int on Regulated Fin Leases	USD	463,887.66	0.00
9350000 Maintenance of General Plant	USD	184,072.49	0.00
9350001 Maint of Structures - Owned	USD	1,988,382.63	0.00
9350002 Maint of Structures - Leased	USD	107,844.41	0.00
9350003 Maint of Prprty Held Fture Use	USD	0.00	0.00
9350012 Maint of Data Equipment	USD	779,299.05	0.00
9350013 Maint of Cmmncation Eq-Unall	USD	6,630,018.03	0.00
9350015 Maint of Office Furniture & Eq	USD	22,614,455.90	0.00
9350016 Maintenance of Video Equipment	USD	1,189.50	0.00
9350017 Maint of Misc General Property	USD	27,003.71	0.00
9350019 Maint of Gen Plant-SCADA Equ	USD	18,390.14	0.00
9350023 Site Communications Services	USD	4,403.20	0.00
9350024 Maint of DA-AMI Comm Equip	USD	46,129.55	0.00
BD0001 Budget Use Only - O&M	USD	0.00	0.00
BD0011 Budget Use Only - Depreciation	USD	0.00	0.00
Total for Ledger	USD	2,862,859,894.41	2,862,859,894.41

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1010001 Plant in Service	USD	301,678,009.03	0.00
1010007 Plant In Service-IMPco-SBSMPP	USD	0.00	0.00
1011001 Capital Leases	USD	114,071,837.01	0.00
1011006 Prov-Leased Assets	USD	0.00	49,020,044.34
1011012 Accrued Capital Leases	USD	3,160,159.33	0.00
1011031 Operating Lease	USD	146,705,653.04	0.00
1011032 Accrued Operating Leases	USD	656,098.24	0.00
1011034 Operating Leases - Gen & Misc	USD	0.00	0.00
1011036 Prov - Operating Lease Assets	USD	0.00	39,596,998.32
1011039 Prov-Operating Lease -Gen&Misc	USD	0.00	0.00
1030001 Experimental Plant in Service	USD	0.00	0.00
1050001 Held For Fut Use	USD	0.00	0.00
1050003 Held For Fut Use-Distribution	USD	0.00	0.00
1060001 Const Not Classifd	USD	3,069,955.25	0.00
1060002 Const Not Classifd-Transmissn	USD	0.00	0.00
1060003 Const Not Classifd-Distributio	USD	0.00	0.00
1060004 Const Not Classifd-Gen&Misc	USD	0.00	0.00
1070000 Construction Work In Progress	USD	0.00	0.00
1070001 CWIP - Project	USD	13,800,230.97	0.00
1070005 CWIP - Fuel Support Groups	USD	0.00	0.00
1070007 Cloud Implementation Costs	USD	0.00	0.00
1070910 Capitalized Softwr Bill Step 1	USD	0.00	0.00
1070920 Capitalized Softwr Bill Step 2	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1070930 Cloud Implmntatn Costs-Step 1	USD	0.00	0.00
1080000 Accum Prov for Deprec of Plant	USD	0.00	0.00
1080001 A/P for Deprec of Plt	USD	0.00	138,063,734.13
1080005 RWIP - Project Detail	USD	699,040.94	0.00
1110001 A/P for Amort of Plt	USD	0.00	6,837,710.61
1160017 TX Distr Veg Mgmt Cost Wrteoff	USD	0.00	0.00
1160020 Trans Costs - SERP	USD	0.00	0.00
1201000 Nuclr Fuel in Proc of Refinmnt	USD	0.00	0.00
1206000 Nuclear Fuel Under Cap Leases	USD	0.00	0.00
1210000 Nonutility Property	USD	0.00	0.00
1210001 Nonutility Property - Owned	USD	0.00	0.00
1220000 Depr & Amort of Nonutil Prop	USD	0.00	0.00
1220001 Depr&Amrt of Nonutl Prop-Ownd	USD	0.00	0.00
1220003 Depr&Amrt of Nonutl Prop-WIP	USD	0.00	0.00
1240000 Other Investments	USD	0.00	0.00
1240002 Oth Investments-Nonassociated	USD	0.00	0.00
1240005 Spec Allowance Inv NOx	USD	0.00	0.00
1240006 Other Investments - COLI	USD	0.00	0.00
1240007 Deferred Compensation Benefits	USD	13,922,852.41	0.00
1240008 Umbrella Trust	USD	214,749,400.78	0.00
1240010 Oth Invest-Nonassociated-Curr	USD	0.00	0.00
1240013 Cash Surrender Value Life Ins	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1240025 Other Property - CWIP	USD	0.00	0.00
1240048 CSW SERP Investment	USD	131,886.74	0.00
1240053 Defer Comp Plan-CSW Legacy	USD	23,360.30	0.00
1240054 Umbrella Trust-WFargo Int&Div	USD	5,335,295.64	0.00
1280007 PRW NonUMWA Net Fund Pos AEPSC	USD	284,789,710.94	0.00
1280008 SFAS 106 - Non-UMWA PRW -AEPSC	USD	11,704,158.21	0.00
1310000 Cash	USD	22,994,172.43	0.00
1340000 Other Special Deposits	USD	250,000.00	0.00
1340004 Worker's Comp Adv Premium	USD	0.00	0.00
1340008 Deposits - Office Space Rental	USD	0.00	0.00
1340053 Deposits - Flexible Spending	USD	817,314.92	0.00
1350000 Working Funds	USD	13,841,643.53	0.00
1350001 Cash Advances	USD	0.00	0.00
1350002 Petty Cash	USD	0.00	0.00
1350003 Cash Advances - Wages	USD	0.00	0.00
1350004 Cash Adv-Employee Expenses	USD	0.00	0.00
1350009 Cash Advances - STAR T&E Pilot	USD	0.00	0.00
1410000 Notes Receivable	USD	0.00	0.00
1410002 P/R Ded - Misc Loan Repayments	USD	0.00	0.00
1420001 Customer A/R - Electric	USD	0.00	0.00
1420002 Customer A/R - PIP Plan	USD	0.00	0.00
1420003 Customer A/R - CMP	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1420004 Customer A/R - RIF Plan	USD	0.00	0.00
1420005 Employee Loans - Current	USD	0.00	0.00
1420011 A/R - Retail Cust Rents	USD	0.00	0.00
1420032 Emergency Asst St Fund (EASST)	USD	0.00	0.00
1420101 Other Accounts Rec - Cust	USD	0.00	0.00
1420102 AR Peoplesoft Billing - Cust	USD	5,289,451.27	0.00
1430001 Other Accounts Rec-Regular	USD	0.00	0.00
1430002 Allowances	USD	0.00	0.00
1430004 Insurance	USD	0.00	0.00
1430018 Survivor Benefit Plan Premiums	USD	0.00	0.00
1430022 2001 Employee Biweekly Pay Cnv	USD	886,537.96	0.00
1430023 A/R PeopleSoft Billing System	USD	21,140.68	0.00
1430036 Acct. Rec. - Miscellaneous	USD	0.00	0.00
1430071 A/R Non Assoc Co - AEPSC Bills	USD	248,890.20	0.00
1430080 Jointly Owned Unit O&M Billing	USD	0.00	0.00
1430081 Damage Recovery - Third Party	USD	0.00	0.00
1430083 Damage Recovery Offset Demand	USD	0.00	0.00
1430089 A/R - Benefits Billing	USD	0.00	0.00
1430101 Other Accounts Rec - Misc	USD	0.00	0.00
1430102 AR Peoplesoft Billing - Misc	USD	1,481,059.38	0.00
1430103 AR Long-Term-Miscellaneous	USD	0.00	0.00
1440002 Uncoll Accts-Other Receivables	USD	0.00	528.26

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1450000 Corp Borrow Prg (NR-Assoc)	USD	0.00	0.00
1460000 Accts Rec from Assoc Cos	USD	0.00	0.00
1460001 A/R Assoc Co - InterUnit G/L	USD	7,606,476.85	0.00
1460006 A/R Assoc Co - Intercompany	USD	0.00	0.00
1460007 A/R Assoc Co - OAR System	USD	0.00	0.00
1460008 A/R Assoc Co - AEPSC Bills	USD	142,099,622.83	0.00
1460009 A/R Assoc Co - InterUnit A/P	USD	895,654.56	0.00
1460011 A/R Assoc Co - Multi Pmts	USD	61,394.63	0.00
1460012 A/R Assoc-PCRB Interest	USD	0.00	0.00
1460016 A/R-Assoc Co - Dependent Care	USD	0.00	0.00
1460017 A/R-Assoc Co-Stock Purch Plan	USD	0.00	0.00
1460019 A/R-Assoc Co-AEPSC-Agent	USD	0.00	0.00
1460025 Fleet - M4 - A/R	USD	10,297.04	0.00
1460036 A/R Assoc Co - Payroll Ded	USD	0.00	0.00
1460041 A/R Assoc Co - Non-InterUnit GL	USD	0.00	0.00
1460054 JV-Acct Rec.-Assoc-NonAffil	USD	0.00	0.00
1510001 Fuel Stock - Coal	USD	0.00	0.00
1510004 Coal In Transit - Terminal	USD	0.00	0.00
1510017 Lignite Inv on Hand Inc Transp	USD	0.00	0.00
1520000 Fuel Stock Exp Undistributed	USD	0.00	0.00
1540001 M&S - Regular	USD	0.00	0.00
1540004 M&S - Exempt Material	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1540014 Indus Direct Charge Clearing	USD	0.00	0.00
1540018 M&S Inventory - Lease Equip	USD	0.00	0.00
1540019 M&S Validation Error Correctns	USD	0.00	0.00
1560000 Other Materials & Supplies	USD	0.00	0.00
1581001 NOx Allowance Inventory	USD	0.00	0.00
1630000 Stores Expense Undistributed	USD	0.00	0.00
1630001 Stores Exp - T&D Centrl Wrhse	USD	0.00	0.00
1630002 Strs Exp-Ft Wayne Centrl Wrhse	USD	0.00	0.00
1630003 Strs Exp-Roanoke Centrl Wrhse	USD	0.00	0.00
1630004 Strs Exp-T&D Satellite Storerm	USD	0.00	0.00
1630005 Stores Exp - Rockport Plant	USD	0.00	0.00
1630006 Stores Exp - Amos Plant	USD	0.00	0.00
1630007 Stores Exp - Clinch River Plan	USD	0.00	0.00
1630008 Stores Exp - Glen Lyn Plant	USD	0.00	0.00
1630009 Stores Exp - Kanawha River Plt	USD	0.00	0.00
1630010 Stores Exp - Mountaineer Plt	USD	0.00	0.00
1630011 Stores Exp - Sporn Plant	USD	0.00	0.00
1630013 Stores Exp - Conesville Plant	USD	0.00	0.00
1630014 Stores Exp - Picway Plant	USD	0.00	0.00
1630017 Stores Exp - Tanners Creek Plt	USD	0.00	0.00
1630018 Stores Exp - Cook Nuclear Plan	USD	0.00	0.00
1630019 Stores Exp - Big Sandy Plant	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630020 Stores Exp - Cardinal Plant	USD	0.00	0.00
1630021 Stores Exp - Gavin Plant	USD	0.00	0.00
1630022 Stores Exp - Kammer Plant	USD	0.00	0.00
1630023 Stores Exp - Mitchell Plant	USD	0.00	0.00
1630024 Stores Exp - Muskingum River	USD	0.00	0.00
1630026 Stores Exp - Cook Coal Term	USD	0.00	0.00
1630027 Stores Exp - Waterford Plant	USD	0.00	0.00
1630029 Stores Exp - Fossil & Hydro	USD	0.00	0.00
1630031 Stores Exp - T&D General	USD	0.00	0.00
1630032 Stores Exp - Power Gen General	USD	0.00	0.00
1630033 Stores Exp - All Busin Units	USD	0.00	0.00
1630035 Coletto Creek Power Station	USD	0.00	0.00
1630036 E.S. Joslin Power Station	USD	0.00	0.00
1630043 Comanche Station	USD	0.00	0.00
1630044 Northeast Station - 1 & 2	USD	0.00	0.00
1630045 Northeast Station - 3 & 4	USD	0.00	0.00
1630046 Riverside Station	USD	0.00	0.00
1630047 Southwest Station	USD	0.00	0.00
1630048 Tulsa Power Station	USD	0.00	0.00
1630049 Weleetka Power Station	USD	0.00	0.00
1630050 Alliance Railcar Repair Fac	USD	0.00	0.00
1630053 Arsenal Hill Power Plant	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630054 Central Maintenance Facility	USD	0.00	0.00
1630055 Flint Creek Power Plant	USD	0.00	0.00
1630056 Knox Lee Power Plant	USD	0.00	0.00
1630057 Lieberman Power Plant	USD	0.00	0.00
1630058 Lone Star Power Plant #1	USD	0.00	0.00
1630059 Pirkey Power Plant	USD	0.00	0.00
1630060 Wilkes Power Plant	USD	0.00	0.00
1630061 Welsh Power Plant	USD	0.00	0.00
1630062 Fort Phantom Power Station	USD	0.00	0.00
1630063 Oak Creek Power Station	USD	0.00	0.00
1630064 Oklaunion Power Station	USD	0.00	0.00
1630065 Paint Creek Power Station	USD	0.00	0.00
1630066 Rio Pecos Power Station	USD	0.00	0.00
1630069 San Angelo Power Station	USD	0.00	0.00
1630070 Stores Exp - Houston Pipe Line	USD	0.00	0.00
1630071 Stores Exp - Conesville Prep	USD	0.00	0.00
1630089 Stores Exp - Shrevprt Chem Lab	USD	0.00	0.00
1630091 Stores Exp - Central Mach Shop	USD	0.00	0.00
1630109 Strs Exp - ACCT-COUNT-ADJ	USD	0.00	0.00
1630110 Strs Exp - ACCT-FRT-EXPENSE	USD	0.00	0.00
1630112 Strs Exp - PRICE VARIANCE	USD	0.00	0.00
1630120 Strs Exp - Kingsville	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630121 Strs Exp - Tulsa	USD	0.00	0.00
1630122 Strs Exp - Longview	USD	0.00	0.00
1630125 Stores - Contract & Labor Svcs	USD	0.00	0.00
1630126 Strs Exp - Transf Poly PH Pad	USD	0.00	0.00
1630136 Str Exp - Marmet Hydro	USD	0.00	0.00
1630137 Str Exp - London Hydro	USD	0.00	0.00
1630139 Str Exp - Smith Mountain Hydro	USD	0.00	0.00
1630140 Str Exp - Claytor Hydro	USD	0.00	0.00
1630152 Str Exp - Racine Hydro	USD	0.00	0.00
1630155 Stores Exp - Ceredo Plant	USD	0.00	0.00
1630156 Stores Exp - Darby Plant	USD	0.00	0.00
1630157 Stores Exp - Mattison Plant	USD	0.00	0.00
1630158 Stores Exp-Lawrenceburg Plant	USD	0.00	0.00
1630159 Stores Expense - Turk Plant	USD	0.00	0.00
1630160 Stores Expense - Dresden Plant	USD	0.00	0.00
1630164 Stores Exp-Maverick Wind Farm	USD	0.00	0.00
1630165 Stores Exp-Traverse Wind Farm	USD	0.00	0.00
1630166 Stores Exp-Sundance Wind Farm	USD	0.00	0.00
1630999 Cash Discount Allocation Only	USD	0.00	0.00
1650001 Prepaid Insurance	USD	388,194.77	0.00
1650004 Prepaid Interest	USD	0.00	0.00
1650005 Prepaid Employee Benefits	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1650006 Other Prepayments	USD	56,599,868.94	0.00
1650007 Corporate Owned Life Insurance	USD	0.00	0.00
1650010 Prepaid Pension Benefits	USD	123,822,058.14	0.00
165001203 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001204 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001205 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001206 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001207 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001212 Prepaid Use Taxes	USD	0.00	0.00
165001218 Prepaid Use Taxes	USD	0.00	0.00
165001219 Prepaid Use Taxes	USD	0.00	0.00
165001220 Prepaid Use Taxes	USD	0.00	0.00
165001221 Prepaid Use Taxes	USD	0.00	0.00
165001222 Prepaid Use Taxes	USD	767,948.20	0.00
1650014 FAS 158 Qual Contra Asset	USD	0.00	123,822,058.14
1650021 Prepaid Insurance - EIS	USD	51,626.64	0.00
1650023 Prepaid Lease	USD	0.00	0.00
1650030 Other Prepayments - Long Term	USD	10,276,086.88	0.00
1650035 PRW Without MED-D Benefits	USD	214,193,405.90	0.00
1650036 PRW for Med-D Benefits	USD	0.00	0.00
1650037 FAS158 Contra-PRW Exclud Med-D	USD	0.00	214,193,405.90
1710000 Interest&Dividends Receivable	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1710002 Int & Div Receivable - Affil	USD	0.00	0.00
1740000 Misc Current & Accrued Assets	USD	0.00	0.00
1740012 Pension Plan	USD	0.00	0.00
1740035 Misc Current Assets - EIS	USD	0.00	0.00
1810002 Unamort Debt Exp - Inst Pur Cn	USD	0.00	0.00
1810003 Unamort Debt Exp Notes Payable	USD	0.00	0.00
1810006 Unamort Debt Exp - Sr Unsec Nt	USD	0.00	0.00
1823000 Other Regulatory Assets	USD	0.00	0.00
1823080 Deregulation Consumer Educat	USD	0.00	0.00
1823082 Deregulation Implementation	USD	0.00	0.00
1823083 Transition Regulatory Assets	USD	0.00	0.00
1823108 Reg Asset - Rate Case Expenses	USD	0.00	0.00
1823120 Other PJM Integration	USD	0.00	0.00
1823152 Unrecovered Fuel Cost - WV	USD	0.00	0.00
1823157 Interstate Project 765kv Line	USD	0.00	0.00
1823165 REG ASSET FAS 158 QUAL PLAN	USD	395,802,062.75	0.00
1823166 REG ASSET FAS 158 OPEB PLAN	USD	0.00	82,300,463.25
1823167 REG Asset FAS 158 SERP Plan	USD	26,980,164.00	0.00
1823175 TCC RC Exp-CTC-Docket 32758	USD	0.00	0.00
1823186 ADVANCED METERING SYSTEM-AMS	USD	0.00	0.00
1823301 SFAS 109 Flow Thru Defd FIT	USD	0.20	0.00
1823302 SFAS 109 Flow Thru Defrd SIT	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1823359 SWEPCo Transmission Recovery	USD	0.00	0.00
1823500 Mon Power Integration Cost	USD	0.00	0.00
1830000 Prelimin Surv&Investgtn Chrgs	USD	0.00	0.00
1830001 Interstate Project 765 kv Line	USD	0.00	0.00
1840000 Clearing Accounts	USD	0.00	0.00
1840001 Bldg Servcs Oper Exp-Clearing	USD	0.00	0.00
1840002 Accounts Pay Adj - Clearing	USD	0.00	51,567.32
1840003 Procurement Card - Clearing	USD	0.00	0.00
1840004 Undistributed Payroll-Clearing	USD	0.00	0.00
1840005 Non-Product Payroll - Clearing	USD	0.00	0.00
1840006 Telephone Expense - Clearing	USD	0.00	0.00
1840007 Transfer of Funds - Clearing	USD	0.00	0.00
1840019 CMS & CMF - Clearing Activity	USD	0.00	0.00
1840020 Simulator Learning Center-Clrg	USD	0.00	0.00
1840021 STAR T&E Card - Clearing	USD	0.00	0.00
1840025 Aviation - Clearing	USD	2,294,252.67	0.00
1840026 Oth Accts Rec - Cash Clearing	USD	0.00	0.00
1840027 Oth Accts Rec - A/R Clearing	USD	0.00	0.00
1840028 Non T/L Payroll-Clearing	USD	0.00	0.00
1840029 Transp-Assigned Vehicles	USD	0.00	0.00
1840030 Transportation-Other	USD	0.00	0.00
1840031 Affil Transactions-Cash Clrng	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840032 Machine Shop - Non Affiliated	USD	0.00	0.00
1840033 Alliance Rail Car - OH	USD	0.00	0.00
1840034 CMS - Job Loaded Overheads	USD	0.00	0.00
1840035 IT Oper Company (OPCO) Clearng	USD	0.00	0.00
1840036 Benefit Payments Clearing	USD	0.00	0.00
1840040 Undist Labor Fringe Benefit Clr	USD	0.00	0.00
1840041 Undist Incentive Frg Ben Clr	USD	0.00	0.00
1840043 Treasury Clearing	USD	0.00	0.00
1840045 Veh Clr - Conversion Use Only	USD	0.00	0.00
1840046 PeopleSoft Treasury Wire Paymt	USD	0.00	0.00
1840047 Pension Benefit Clearing	USD	0.00	0.00
1840048 FIT Payment Clearing	USD	0.00	0.00
1840049 Simulator Learning Cntr-Nonaff	USD	0.00	0.00
1840050 AEP CREDIT Clr Acct	USD	0.00	0.00
1840052 System Sales Agent Clearing	USD	0.00	0.00
1840054 Insurance Clearing	USD	0.00	0.00
1840057 Cell Phone/Pager - Clearing	USD	0.00	0.00
1840058 Severance Clearing	USD	0.00	0.00
1840059 NTL Payroll Clearing-Non Labor	USD	0.00	0.00
1840061 Labor Clearing Allocation	USD	0.00	0.00
1840062 AEPSC Coal Lab Clearing	USD	9.11	0.00
1840063 Corporate Charge Card Clearing	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840065 GE - Waterford - Clearing	USD	0.00	0.00
1840066 PPE / Safety Equipment	USD	0.00	0.00
1850000 Temporary Facilities	USD	0.00	0.00
1860000 MDD-Internal Billing Only	USD	0.00	0.00
1860001 Allowances	USD	0.00	0.00
1860002 Deferred Expenses	USD	42,768.74	0.00
1860003 Deferred Property Taxes	USD	0.00	0.00
186000300 Deferred Property Taxes	USD	0.00	0.00
186000302 Deferred Property Taxes	USD	0.00	0.00
186000305 Deferred Property Taxes	USD	0.00	0.00
186000306 Deferred Property Taxes	USD	0.00	0.00
186000307 Deferred Property Taxes	USD	0.00	0.00
186000308 Deferred Property Taxes	USD	0.00	0.00
186000314 Deferred Property Taxes	USD	0.00	0.00
186000316 Deferred Property Taxes	USD	0.00	0.00
186000317 Deferred Property Taxes	USD	0.00	0.00
186000318 Deferred Property Taxes	USD	0.00	0.00
186000319 Deferred Property Taxes	USD	0.00	0.00
186000321 Deferred Property Taxes	USD	12,300.00	0.00
186000322 Deferred Property Taxes	USD	125,065.00	0.00
1860004 Billings - B Projects	USD	0.00	0.00
1860005 Unidentified Cash Receipts	USD	0.00	144,871.14

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860007 Billings and Deferred Projects	USD	0.00	0.00
1860015 Billings Paid Union Benefits	USD	877.80	0.00
1860016 Supplemental Pension Agree	USD	0.00	0.00
1860033 Cook Coal Terminal-Oper Exp	USD	0.00	0.00
1860042 Exp Issue/Reaq Bonds & Stk	USD	0.00	0.00
1860063 Muskingum Fuel Trans Costs	USD	0.00	0.00
1860071 Ovhd Rate Over/Under Applied	USD	0.00	3,913,449.09
1860073 Deferred Merger Severance Exp	USD	0.00	0.00
1860074 Merger Severance Offsets	USD	0.00	0.00
1860075 SCBS Unbilled Revenues	USD	0.00	0.00
1860076 Deferred Merger Relocation Exp	USD	0.00	0.00
1860078 Incentive Expense-EVP Summary	USD	0.00	0.00
1860079 Incentive Expense - Offset	USD	0.00	0.00
186008102 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008103 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008108 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008109 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008110 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008111 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008112 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008113 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008114 Defd Property Tax - Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186008116 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008117 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008118 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008119 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008121 Defd Property Tax - Cap Lease	USD	5,275.00	0.00
186008122 Defd Property Tax - Cap Lease	USD	48,898.00	0.00
1860082 Deferred Recruiting Expenses	USD	0.00	0.00
1860085 BridgeCo TO Funding	USD	0.00	0.00
1860091 BridgeCo RTO Deferred Exp	USD	0.00	0.00
1860092 Compatible Unit/Wrk 2k Sys Clr	USD	0.00	0.00
1860094 Labor Accruals - Bal Sheet	USD	0.00	0.00
1860096 PJM Payments	USD	0.00	0.00
1860098 AEPSC Labor Accruals-O&M	USD	0.00	0.00
1860103 P/R Ded - Merchandise Loans	USD	0.00	0.00
1860104 P/R Ded - Parking Rent	USD	0.00	0.00
1860110 AEP Branding	USD	0.00	0.00
1860113 Joint Fuel Project	USD	0.00	0.00
1860114 ABD Major Construction Work	USD	0.00	0.00
1860116 PJM Integration	USD	0.00	0.00
1860117 Billings - IPP Projects	USD	0.00	0.00
1860121 Synfuel Project	USD	0.00	0.00
1860123 SSA Over Under Applied S/A/P	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860124 SSA Over Under Applied SC & FO	USD	0.00	0.00
1860125 SSA Over Under Applied RE&WPS	USD	0.00	0.00
1860126 SSA Over Under Applied HR	USD	0.00	0.00
1860127 SSA Over Under Applied IT	USD	0.00	0.00
1860128 SLA Over Under Applied SC	USD	0.00	0.00
1860129 SLA Over Under Applied TC	USD	0.00	0.00
1860130 SSA Over Under Applied OC	USD	0.00	0.00
1860134 Ohio Rate Stabilization Costs	USD	0.00	0.00
1860140 New IGCC Generation Plant-East	USD	0.00	0.00
1860141 New Generation Plant-West	USD	0.00	0.00
1860146 Transition Services HPL/ETP	USD	0.00	0.00
1860147 New Generation Plant - East	USD	0.00	0.00
1860148 New Service Territory	USD	0.00	0.00
1860150 Deferred Rate Case Expense	USD	0.00	0.00
1860151 Transmission JV Deferred Costs	USD	0.00	0.00
1860153 Unamortized Credit Line Fees	USD	0.00	0.00
1860156 Sabine Mine Rusk Preparation	USD	0.00	0.00
1860159 Rolls Royce Accumulated Billing	USD	0.00	0.00
1860160 Deferred Expenses - Current	USD	0.00	0.00
1860166 Def Lease Assets - Non Taxable	USD	162,953.38	0.00
1860167 Def Lease Assets - Taxable	USD	0.00	0.00
1860168 AEPSC Accrued Labor-Bal Sheet	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860173 ReXorce Accumulated Billing	USD	0.00	0.00
1860176 IPP Admin Support Cost	USD	0.00	103,663.11
1860177 Cyber Security Collaborative	USD	0.00	0.00
1860179 Local Credit Line Fees	USD	0.00	0.00
1860180 LightStone TSA - Clearing	USD	0.00	0.00
1860181 GV Lndfl & VFW Lightstone Clrg	USD	0.00	0.00
1860186 Buckeye Power TSA - Clearing	USD	0.00	0.00
1860187 AEPSC Fabrication Non Billable	USD	201,700.64	0.00
1860188 Reimbursable RTO Study Expense	USD	35,615.91	0.00
1860999 Validation Error Correction	USD	0.00	0.00
1880000 R&D Expenses	USD	0.00	0.00
1890003 Loss Rec Debt-Notes Payable	USD	0.00	0.00
1900001 Accum Def Income Tax - Federal	USD	0.00	0.00
1901001 Accum Deferred FIT - Other	USD	68,091,056.53	0.00
1901002 Accum Deferred SIT - Other	USD	1,751,455.89	0.00
1902001 Accum Defd FIT - Oth Inc & Ded	USD	0.00	0.01
1903001 Acc Dfd FIT - FAS109 Flow Thru	USD	0.00	981,920.54
1903002 Acc Dfd SIT FAS 109 Flow Thru	USD	0.00	4,675,811.34
1904001 Accum Dfd FIT - FAS 109 Excess	USD	3,604,290.84	0.00
1906001 Accum Deferred FIT-TBBS	USD	1,140,175.66	0.00
2010001 Common Stock Issued-Affiliated	USD	0.00	1,350,000.00
2110000 Miscellaneous Paid-In Capital	USD	0.00	7,052,115.96

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2110007 OCI -Minimum Pension Liability	USD	0.00	0.00
2110009 MPIC - restricted stock units	USD	0.00	0.00
2110010 MPIC Stock Based Comp Units	USD	0.00	0.00
2160001 Unapprp Retnd Erngs-Unrstrictd	USD	0.00	0.00
2210001 First Mortgage Bonds	USD	0.00	0.00
2230500 Advances from Assoc Co-Current	USD	0.00	0.00
2240003 Notes	USD	0.00	0.00
2240103 Notes Payable - Affiliated	USD	0.00	0.00
2240503 Notes - Current Portion	USD	0.00	0.00
2240603 Notes - Affiliated - Current	USD	0.00	0.00
2270001 Obligatns Undr Cap Lse-Noncurr	USD	0.00	50,644,149.71
2270003 Accrued Noncur Lease Oblig	USD	0.00	2,528,428.47
2270031 Oblig undr Oper Lease-Non Curr	USD	0.00	92,497,338.16
2270033 Acrued Noncur Oper Lease Oblig	USD	0.00	576,370.01
2282003 Accm Prv I/D - Worker's Com	USD	0.00	65,752.63
2283000 Accm Prv for Pensions&Benefits	USD	0.00	31,221,166.13
2283001 Deferred Compensation Plan	USD	0.00	0.00
2283002 Supplemental Savings Plan	USD	0.00	46,568,725.74
2283003 SFAS 106 Post Retirement Benef	USD	0.00	0.00
2283005 SFAS 112 Postemployment Benef	USD	0.00	9,913,030.60
2283006 SFAS 87 - Pensions	USD	0.00	20,228,521.66
2283007 Perf Share Incentive Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2283009 Nuclear Deferred Compenstion	USD	0.00	0.00
2283010 UMWA Comb Trust Fut Liab	USD	0.00	0.00
2283011 Energy Serv 2005 Phantom Plan	USD	0.00	0.00
2283012 Incntv Comp Adj - Defd Awards	USD	0.00	0.00
2283013 Incentive Comp Deferral Plan	USD	0.00	34,747,832.44
2283014 MICP and SOIP Deferred Awards	USD	0.00	0.00
2283015 FAS 158 SERP Payable Long Term	USD	0.00	20,382,695.00
2283016 FAS 158 Qual Payable Long Term	USD	0.00	251,751,482.95
2283024 DefrComp Plan-CSW Legacy	USD	0.00	842,774.37
2284016 Mine Closure Costs	USD	0.00	0.00
2284085 OH Growth Fund-NonCurrent	USD	0.00	0.00
2320001 Accounts Payable - Regular	USD	0.00	40,583,111.21
2320002 Unvouchered Invoices	USD	0.00	34,433,803.09
2320003 Retention	USD	0.00	1,587,212.11
2320004 Accrued Payroll	USD	0.00	0.00
2320008 Miscellaneous Liabilities	USD	0.00	0.00
2320011 Uninvoiced Fuel	USD	0.00	0.00
2320052 Accounts Payable - Purch Power	USD	0.00	0.00
2320066 A/P - OPEN ACCESS TRANS EXP	USD	0.00	0.00
2320069 Producer Payments	USD	0.00	0.00
2320074 A/P - FTL - SWITCH Rentals	USD	0.00	0.00
2320076 Corporate Credit Card Liab	USD	0.00	1,246,949.25

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2320077 INDUS Unvouchered Liabilities	USD	0.00	7,820,736.67
2320080 Non PS Accounts Payable	USD	0.00	0.00
2330000 Corp Borrow Program (NP-Assoc)	USD	0.00	491,865,791.06
2340001 A/P Assoc Co - InterUnit G/L	USD	0.00	6,861,200.93
2340003 A/P Assoc Co - Savings Plan	USD	0.00	0.00
2340008 A/P Assoc Co - Dependent Care	USD	0.00	0.00
2340009 A/P Assoc Co-Stock Purch Plan	USD	0.00	0.00
2340011 A/P-Assc Co-AEPSC-Agent	USD	0.00	0.00
2340015 A/P-Assc Co-AEPSC-Trans Agmnt	USD	0.00	0.00
2340022 A/P Assoc Co-Employee Loan Cur	USD	0.00	0.00
2340023 A/P Assoc Co - Parking Rent	USD	0.00	0.00
2340027 A/P Assoc Co - Intercompany	USD	0.00	113,377.34
2340029 A/P Assoc Co - AEPSC Bills	USD	0.00	0.00
2340030 A/P Assoc Co - InterUnit A/P	USD	0.00	19,313.51
2340032 A/P Assoc Co - Multi Pmts	USD	0.00	34,317,173.76
2340035 Fleet - M4 - A/P	USD	0.00	981,971.87
2340036 A/P Assoc Co - Payroll Ded	USD	0.00	0.00
2340037 A/P Assoc-Global Borrowing Int	USD	0.00	0.00
2350003 Deposits - Trading Activity	USD	0.00	0.00
2360001 Federal Income Tax	USD	8,023,293.31	0.00
236000100 Federal Income Tax	USD	0.00	0.00
236000101 Federal Income Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000102 Federal Income Tax	USD	0.00	0.00
236000190 Federal Income Tax	USD	0.00	0.00
236000198 Federal Income Tax	USD	0.00	0.00
236000200 State Income Taxes	USD	0.00	0.00
236000201 State Income Taxes	USD	0.00	0.00
236000202 State Income Taxes	USD	0.00	0.00
236000203 State Income Taxes	USD	0.00	0.00
236000204 State Income Taxes	USD	0.00	0.00
236000205 State Income Taxes	USD	0.00	0.00
236000206 State Income Taxes	USD	0.00	0.00
236000207 State Income Taxes	USD	0.00	0.00
236000208 State Income Taxes	USD	0.00	0.00
236000209 State Income Taxes	USD	0.00	0.00
236000210 State Income Taxes	USD	0.00	0.00
236000211 State Income Taxes	USD	0.00	0.00
236000212 State Income Taxes	USD	0.00	0.00
236000213 State Income Taxes	USD	0.00	193,556.28
236000214 State Income Taxes	USD	0.00	0.00
236000215 State Income Taxes	USD	0.00	0.00
236000216 State Income Taxes	USD	0.00	0.00
236000217 State Income Taxes	USD	124,411.27	0.00
236000218 State Income Taxes	USD	0.00	1,288,131.68

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000219 State Income Taxes	USD	0.00	1,199,978.67
236000220 State Income Taxes	USD	2,564,479.62	0.00
236000221 State Income Taxes	USD	4,089,816.02	0.00
236000222 State Income Taxes	USD	0.00	5.41
236000299 State Income Taxes	USD	0.00	0.00
236000300 Local Income Tax	USD	915.40	0.00
236000301 Local Income Tax	USD	0.00	0.00
236000302 Local Income Tax	USD	0.00	0.00
236000303 Local Income Tax	USD	0.00	0.00
236000304 Local Income Tax	USD	0.00	0.00
236000306 Local Income Tax	USD	0.00	0.00
236000307 Local Income Tax	USD	0.00	0.00
236000308 Local Income Tax	USD	0.00	0.00
236000309 Local Income Tax	USD	0.00	0.00
236000310 Local Income Tax	USD	0.00	0.00
236000312 Local Income Tax	USD	0.00	0.00
236000314 Local Income Tax	USD	0.00	0.00
236000315 Local Income Tax	USD	0.00	0.00
236000316 Local Income Tax	USD	0.00	0.00
236000317 Local Income Tax	USD	0.00	30,930.86
236000318 Local Income Tax	USD	189,593.73	0.00
236000319 Local Income Tax	USD	581,821.85	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000320 Local Income Tax	USD	7,941.00	0.00
236000321 Local Income Tax	USD	0.00	174,313.65
2360004 FICA	USD	0.00	2,170,315.38
2360005 Federal Unemployment Tax	USD	0.00	1,335.23
2360006 State Unemployment Tax	USD	0.00	0.00
236000601 State Unemployment Tax	USD	0.00	0.00
236000700 State Sales and Use Taxes	USD	0.00	0.00
236000701 State Sales and Use Taxes	USD	0.00	0.00
236000702 State Sales and Use Taxes	USD	0.00	0.00
236000703 State Sales and Use Taxes	USD	0.00	0.00
236000704 State Sales and Use Taxes	USD	0.00	0.00
236000705 State Sales and Use Taxes	USD	0.00	0.00
236000706 State Sales and Use Taxes	USD	0.00	0.00
236000707 State Sales and Use Taxes	USD	0.00	0.00
236000708 State Sales and Use Taxes	USD	0.00	0.00
236000709 State Sales and Use Taxes	USD	0.00	0.00
236000710 State Sales and Use Taxes	USD	0.00	0.00
236000711 State Sales and Use Taxes	USD	0.00	0.00
236000712 State Sales and Use Taxes	USD	0.00	0.00
236000713 State Sales and Use Taxes	USD	0.00	0.00
236000714 State Sales and Use Taxes	USD	0.00	0.00
236000715 State Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000716 State Sales and Use Taxes	USD	0.00	0.00
236000717 State Sales and Use Taxes	USD	0.00	0.00
236000718 State Sales and Use Taxes	USD	0.00	0.00
236000719 State Sales and Use Taxes	USD	0.00	0.00
236000720 State Sales and Use Taxes	USD	0.00	0.00
236000721 State Sales and Use Taxes	USD	0.00	0.00
236000722 State Sales and Use Taxes	USD	0.00	822,178.16
236000798 State Sales and Use Taxes	USD	0.00	0.00
236000801 Real & Personal Property Taxes	USD	0.00	0.00
236000802 Real & Personal Property Taxes	USD	0.00	0.00
236000803 Real & Personal Property Taxes	USD	0.00	0.00
236000804 Real & Personal Property Taxes	USD	0.00	0.00
236000805 Real & Personal Property Taxes	USD	0.00	0.00
236000806 Real & Personal Property Taxes	USD	0.00	0.00
236000807 Real & Personal Property Taxes	USD	0.00	0.00
236000808 Real & Personal Property Taxes	USD	0.00	0.00
236000809 Real & Personal Property Taxes	USD	0.00	0.00
236000810 Real Personal Property Taxes	USD	0.00	0.00
236000811 Real Personal Property Taxes	USD	0.00	0.00
236000812 Real Personal Property Taxes	USD	0.00	0.00
236000813 Real Personal Property Taxes	USD	0.00	0.00
236000814 Real Personal Property Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000815 Real Personal Property Taxes	USD	0.00	0.00
236000816 Real Personal Property Taxes	USD	0.00	0.00
236000817 Real Personal Property Taxes	USD	0.00	0.00
236000818 Real Personal Property Taxes	USD	0.00	0.00
236000819 Real Personal Property Taxes	USD	0.00	0.00
236000820 Real Personal Property Taxes	USD	0.00	0.00
236000821 Real Personal Property Taxes	USD	0.00	1,017,847.25
236000822 Real Personal Property Taxes	USD	0.00	1,033,398.28
236000904 Federal Excise Taxes	USD	0.00	0.00
236000906 Federal Excise Taxes	USD	0.00	0.00
236000907 Federal Excise Taxes	USD	0.00	0.00
236000908 Federal Excise Taxes	USD	0.00	0.00
236000909 Federal Excise Taxes	USD	0.00	0.00
236000910 Federal Excise Taxes	USD	0.00	0.00
236000911 Federal Excise Taxes	USD	0.00	0.00
236000912 Federal Excise Taxes	USD	0.00	0.00
236000913 Federal Excise Taxes	USD	0.00	0.00
236000914 Federal Excise Taxes	USD	0.00	0.00
236000915 Federal Excise Taxes	USD	0.00	0.00
236000916 Federal Excise Taxes	USD	0.00	0.00
236000917 Federal Excise Taxes	USD	0.00	0.00
236000918 Federal Excise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000919 Federal Excise Taxes	USD	0.00	0.00
236000920 Federal Excise Taxes	USD	0.00	0.00
236000921 Federal Excise Taxes	USD	0.00	0.00
236000922 Federal Excise Taxes	USD	0.00	1,167.59
236001200 State Franchise Taxes	USD	0.00	0.00
236001201 State Franchise Taxes	USD	0.00	0.00
236001202 State Franchise Taxes	USD	0.00	0.00
236001203 State Franchise Taxes	USD	0.00	0.00
236001204 State Franchise Taxes	USD	0.00	0.00
236001205 State Franchise Taxes	USD	0.00	0.00
236001206 State Franchise Taxes	USD	0.00	0.00
236001207 State Franchise Taxes	USD	0.00	0.00
236001208 State Franchise Taxes	USD	0.00	0.00
236001209 State Franchise Taxes	USD	0.00	0.00
236001210 State Franchise Taxes	USD	0.00	0.00
236001211 State Franchise Taxes	USD	0.00	0.00
236001212 State Franchise Taxes	USD	0.00	0.00
236001213 State Franchise Taxes	USD	0.00	21.69
236001214 State Franchise Taxes	USD	0.00	1,575.00
236001215 State Franchise Taxes	USD	0.00	0.00
236001216 State Franchise Taxes	USD	0.00	0.00
236001217 State Franchise Taxes	USD	5,643.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001218 State Franchise Taxes	USD	4,537.00	0.00
236001219 State Franchise Taxes	USD	5,663.00	0.00
236001220 State Franchise Taxes	USD	0.00	13,180.00
236001221 State Franchise Taxes	USD	0.00	5,469.00
236001222 State Franchise Taxes	USD	0.00	19,700.00
236001295 State Franchise Taxes	USD	0.00	0.00
236001605 State Gross Receipts Tax	USD	0.00	0.00
236001606 State Gross Receipts Tax	USD	0.00	0.00
236001607 State Gross Receipts Tax	USD	0.00	0.00
236001608 State Gross Receipts Tax	USD	0.00	0.00
236001609 State Gross Receipts Tax	USD	0.00	0.00
236001610 State Gross Receipts Tax	USD	0.00	0.00
236001611 State Gross Receipts Tax	USD	0.00	0.00
236001612 State Gross Receipts Tax	USD	0.00	0.00
236001613 State Gross Receipts Tax	USD	0.00	0.00
236001614 State Gross Receipts Tax	USD	0.00	0.00
236001615 State Gross Receipts Tax	USD	0.00	0.00
236001616 State Gross Receipts Tax	USD	0.00	0.00
236001617 State Gross Receipts Tax	USD	0.00	0.00
236001618 State Gross Receipts Tax	USD	0.00	0.00
236001619 State Gross Receipts Tax	USD	0.00	0.00
236001620 State Gross Receipts Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001621 State Gross Receipts Tax	USD	0.00	0.00
236001622 State Gross Receipts Tax	USD	0.00	1,400.00
236001705 Municipal License Fees Accrd	USD	0.00	0.00
236001706 Municipal License Fees Accrd	USD	0.00	0.00
236001707 Municipal License Fees Accrd	USD	0.00	0.00
236001712 Municipal License Fees Accrd	USD	0.00	0.00
236001713 Municipal License Fees Accrd	USD	0.00	0.00
236001714 Municipal License Fees Accrd	USD	0.00	0.00
236001715 Municipal License Fees Accrd	USD	0.00	0.00
236001716 Municipal License Fees Accrd	USD	0.00	0.00
236001717 Municipal License Fees Accrd	USD	0.00	0.00
236001718 Municipal License Fees Accrd	USD	0.00	0.00
236001719 Municipal License Fees Accrd	USD	95.00	0.00
236001720 Municipal License Fees Accrd	USD	100.00	0.00
236001901 State Single Business Taxes	USD	0.00	0.00
236001902 State Single Business Taxes	USD	0.00	0.00
236001903 State Single Business Taxes	USD	0.00	0.00
236001904 State Single Business Taxes	USD	0.00	0.00
236001905 State Single Business Taxes	USD	0.00	0.00
236001906 State Single Business Taxes	USD	0.00	0.00
236001907 State Single Business Taxes	USD	0.00	0.00
236002001 State Public Service Com Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002011 State Public Service Com Tax	USD	0.00	0.00
236002012 State Public Service Com Tax	USD	0.00	0.00
236002100 State Foreign Corporation Tax	USD	0.00	0.00
236002199 State Foreign Corporation Tax	USD	0.00	0.00
236002201 State License/Registration Tax	USD	0.00	0.00
236002202 State License/Registration Tax	USD	0.00	0.00
236002203 State License/Registration Tax	USD	0.00	0.00
236002204 State License/Registration Tax	USD	0.00	0.00
236002205 State License/Registration Tax	USD	0.00	0.00
236002206 State License/Registration Tax	USD	0.00	0.00
236002207 State License/Registration Tax	USD	0.00	0.00
236002208 State License/Registration Tax	USD	0.00	0.00
236002209 State License/Registration Tax	USD	0.00	0.00
236002210 State License Registration Tax	USD	0.00	0.00
236002211 State License Registration Tax	USD	0.00	0.00
236002212 State License Registration Tax	USD	0.00	0.00
236002213 State License Registration Tax	USD	0.00	0.00
236002214 State License Registration Tax	USD	0.00	0.00
236002215 State License Registration Tax	USD	0.00	0.00
236002216 State License Registration Tax	USD	0.00	0.00
236002217 State License Registration Tax	USD	0.00	0.00
236002218 State License Registration Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002219 State License Registration Tax	USD	193.00	0.00
236002220 State License Registration Tax	USD	75.00	0.00
2360023 Employee Payroll Taxes	USD	0.00	0.00
236002301 Employee Payroll Taxes	USD	0.00	0.00
236002400 State Franchise Tax-Interco	USD	0.00	0.00
236002499 State Franchise Tax-Interco	USD	0.00	0.00
236003000 Misc State and Local Taxes	USD	0.00	0.00
236003001 Misc State and Local Taxes	USD	0.00	0.00
236003002 Misc State and Local Taxes	USD	0.00	0.00
236003003 Misc State and Local Taxes	USD	0.00	0.00
236003004 Misc State and Local Taxes	USD	0.00	0.00
236003005 Misc State and Local Taxes	USD	0.00	0.00
236003006 Misc State and Local Taxes	USD	0.00	0.00
236003007 Misc State and Local Taxes	USD	0.00	0.00
236003010 Misc State and Local Taxes	USD	0.00	0.00
236003013 Misc State and Local Taxes	USD	0.00	0.00
236003100 Local Sales and Use Taxes	USD	0.00	0.00
236003300 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003301 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003302 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003303 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003304 Pers Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003305 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003306 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003308 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003311 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003312 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003313 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003314 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003315 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003316 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003319 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003320 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003321 Pers Prop Tax-Cap Leases	USD	0.00	63,300.00
236003322 Pers Prop Tax-Cap Leases	USD	0.00	83,823.00
236003502 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003503 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003504 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003505 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003508 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003509 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003510 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003511 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003512 Real Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003513 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003514 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003515 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003516 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003517 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003518 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003519 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003520 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003521 Real Prop Tax-Cap Leases	USD	0.00	70,890.51
236003522 Real Prop Tax-Cap Leases	USD	0.00	91,635.00
2360037 FICA - Incentive accrual	USD	0.00	2,736,967.15
2360038 Reorg Payroll Tax Accrual	USD	0.00	3,159.02
236004112 State Minimum Tax	USD	0.00	0.00
2360070 State Sls and Use Tx-Spec Purp	USD	0.00	0.00
2360104 FICA - NON-CURRENT	USD	0.00	0.00
2360105 FICA - CARES ACT	USD	0.00	10,426,774.24
2360501 Fed Inc Tax-Short Term FIN48	USD	0.00	0.00
2360502 State Inc Tax-Short Term FIN48	USD	3,848.00	0.00
2360601 Fed Inc Tax-Long Term FIN48	USD	0.00	13,816,165.03
2360602 State Inc Tax-Long Term FIN48	USD	0.00	0.00
2360801 Federal Income Tax - IRS Audit	USD	0.00	0.00
2370003 Interest Accrued-Notes Pay	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2370009 Interest Accrued-Other	USD	0.00	0.00
2370010 Interest Accrued - Affiliated	USD	0.00	0.00
2370016 Interest Accrued - Tax	USD	0.00	0.00
2370048 Acrd Int.- FIT Reserve - LT	USD	0.00	0.00
2370348 Acrd Int. - SIT Reserve - LT	USD	0.00	0.00
2370448 Acrd Int. - SIT Reserve - ST	USD	243.00	0.00
2410001 Federal Income Tax Withheld	USD	0.00	2,219.13
2410002 State Income Tax Withheld	USD	0.00	87.47
2410003 Local Income Tax Withheld	USD	0.00	0.00
2410004 State Sales Tax Collected	USD	0.00	49.43
2410005 FICA Tax Withheld	USD	0.00	0.00
2410006 School District Tax Withheld	USD	0.00	0.00
2410012 Hypothetical Tax	USD	0.00	0.00
2420000 Misc Current & Accrued Liab	USD	0.00	196,000.00
2420001 P/R Ded - Charitable Contribut	USD	0.00	0.00
2420002 P/R Ded - Medical Insurance	USD	0.00	2,917,449.67
2420003 P/R Ded - Dental Insurance	USD	0.00	496,678.02
2420004 P/R Ded - Long Term Care	USD	0.00	0.00
2420005 P/R Ded - Parking Rent	USD	0.00	0.00
2420006 P/R Ded - Fitness Dues	USD	0.00	0.00
2420007 P/R Ded - Savings Plan	USD	0.00	0.00
2420009 Depend Care/Flex Medical Spend	USD	0.00	2,571,891.77

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420010 P/R Ded - Dependent Life Ins	USD	0.00	0.00
2420012 P/R Ded - Hyatt Legal Plan	USD	0.00	0.00
2420013 P/R Ded - LTD Ins Premiums	USD	0.00	23,100.15
2420014 P/R Ded - Savings Bonds	USD	0.00	0.00
2420015 P/R Ded - Union Dues	USD	0.00	0.00
2420016 P/R Ded-Crt Ordrr/Grnshmt/Tx Lv	USD	0.00	0.00
2420017 P/R Ded - AD&D and OAD&D Ins	USD	0.00	0.00
2420018 P/R Ded-Reg&Spec Life Ins Prem	USD	0.00	0.00
2420020 Vacation Pay - This Year	USD	0.00	54,384,969.43
2420021 Vacation Pay - Next Year	USD	0.00	21,528,686.74
2420022 P/R Ded - PAC	USD	0.00	0.00
2420026 MICP	USD	0.00	0.00
2420027 FAS 112 CURRENT LIAB	USD	0.00	4,375,893.40
2420028 ESP - Employer Contribr Accrued	USD	0.00	0.00
2420029 P/R Ded - HMO	USD	0.00	0.00
2420044 P/R Withholdings	USD	0.00	1,886,634.26
2420045 Other Employee Benefits	USD	0.00	0.00
2420046 FAS 158 SERP Payable - Current	USD	0.00	6,597,469.00
2420048 Company Incentive Plan	USD	0.00	0.00
2420049 P/R Ded - MetPay Insurance	USD	0.00	0.00
2420051 Non-Productive Payroll	USD	0.00	3,593,536.37
2420052 RSU Sec 16 Exec, Current	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420053 Perf Share Incentive Plan	USD	0.00	0.00
2420054 Incentive Plan Adjustments	USD	0.00	0.00
2420055 NPPI	USD	0.00	0.00
2420056 CCT Incentive Plan	USD	0.00	0.00
2420057 Control Payroll Disburse Acct	USD	0.00	0.00
2420067 Insurance Claims Pending	USD	0.00	0.00
2420069 ProServ Org Incentive Plan	USD	0.00	0.00
2420070 P/R Ded - Salvation Army	USD	0.00	0.00
2420071 P/R Ded - Vision Plan	USD	0.00	121,168.22
2420072 P/R - Payroll Adjustment	USD	0.00	30,741.08
2420076 P/R Savings Plan - Incentive	USD	0.00	1,631,459.80
2420081 Environmntl Remediation Accrual	USD	0.00	0.00
2420085 OH Growth Fund-Current	USD	0.00	0.00
2420086 Environ Remediation - SEMCO	USD	0.00	0.00
2420091 HSA - Employer Contribution	USD	0.00	0.00
2420199 Opower (HEM) Contract Cap-Curr	USD	0.00	2,759,135.15
2420365 MSOffice 365 Contract Cap-Curr	USD	0.00	7,028,208.00
2420420 Accr DefrComp Ben-CSW Legacy	USD	0.00	183,231.92
2420502 Injuries And Damages	USD	0.00	0.00
2420503 Worker's Comp Admin Fee	USD	0.00	4,610.89
2420504 Accrued Lease Expense	USD	170,371.03	0.00
2420505 Workers Comp NC Admin Fee	USD	0.00	40,903.12

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420511 Control Cash Disburse Account	USD	0.00	4,364,213.71
2420512 Unclaimed Funds	USD	0.00	567,855.34
2420515 Severance Accrual	USD	0.00	773,612.06
2420520 Accr Defer Compensation Ben	USD	0.00	0.00
2420532 Adm Liab-Cur-S/Ins-W/C	USD	0.00	148,866.24
2420554 P/R Ded - Stock Purchase Plan	USD	0.00	0.00
2420558 Admitted Liab NC-Self/Ins-W/C	USD	0.00	726,957.32
2420565 Expatriate Housing Allowance	USD	0.00	0.00
2420569 Self Ins Workers' Comp-Adm	USD	0.00	0.00
2420570 Employee Svings Plan-Sys-Accr	USD	0.00	0.00
2420587 Rent - J.E. Dolan Eng. Lab	USD	0.00	0.00
2420591 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059102 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059103 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059104 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059105 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059106 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059107 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059108 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059109 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059110 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059111 Muni BO Tax - Leased Equip	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059112 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059113 Muni BO Tax - Leased Equip	USD	0.00	0.00
2420592 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059201 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059202 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059203 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059204 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059205 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059206 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059207 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059208 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059209 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059210 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059211 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059212 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059213 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059214 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059215 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059216 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059217 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059218 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059219 Sales Use Tax - Leased Equip	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059220 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059221 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059222 Sales Use Tax - Leased Equip	USD	0.00	70,748.66
2420598 Est Fin Cost - Sen Unsec Notes	USD	0.00	0.00
2420599 Expatriate Auto Allowance	USD	0.00	0.00
2420604 Energy Services ICP	USD	0.00	0.00
2420607 Incentive Plan Payments	USD	0.00	0.00
2420613 Public Liability Claim Deposit	USD	0.00	0.00
2420615 Severance - Distribution	USD	0.00	0.00
2420618 Accrued Payroll	USD	0.00	31,120,028.81
2420619 Reclamation Res - Preexisting	USD	0.00	0.00
2420620 Energy Supply Non Gen ICP	USD	0.00	25,955.39
2420621 Energy Serv Phantom Equity Pln	USD	0.00	0.00
2420622 Nuclear Incentive Plan	USD	0.00	0.00
2420623 Distr, Cust Ops & Reg Svcs ICP	USD	0.00	28,731.98
2420624 Corp & Shrd Srv Incentive Plan	USD	0.00	23,911,060.51
2420626 Safety Focus Incentive Plan	USD	0.00	0.00
2420634 Sustnd Earngs Improv Severance	USD	0.00	0.00
2420635 Generation Incentive Plan	USD	0.00	4,673,135.01
2420640 Zimmer SCR - Cinery Cnst Adv	USD	0.00	0.00
2420643 Accrued Audit Fees	USD	0.00	0.00
2420649 Reclamation Liability - Curr	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420650 P/R Ded - Health Savings Acct	USD	0.00	0.00
2420651 Reorg Severance Accrual	USD	0.00	0.00
2420653 Reorg Misc HR Exp Accrual	USD	0.00	0.00
2420658 Accrued Prof. Tax Services	USD	0.00	0.00
2420660 AEP Transmission ICP	USD	0.00	12,769,624.31
2420669 Lease Rent Holidays	USD	0.00	0.00
2420689 Oracle Contract Cap - Curr	USD	0.00	0.00
2430001 Oblig Under Cap Leases - Curr	USD	0.00	14,400,243.93
2430003 Accrued Cur Lease Oblig	USD	0.00	631,730.86
2430031 Oblig undr Oper Lease -Current	USD	0.00	16,735,671.57
2430033 Acrued Curent Oper Lease Oblig	USD	0.00	79,728.23
2520000 Customer Adv for Construction	USD	0.00	0.00
2530000 Other Deferred Credits	USD	0.00	0.00
2530007 Employee Related Contingencies	USD	0.00	0.00
2530012 Unclaim Chks - Ret to Gen Fd	USD	0.00	0.00
2530062 Gain on Sale/Leaseback Bldgs	USD	0.00	0.00
2530077 WT2 Lease	USD	0.00	0.00
2530101 MACSS Unidentified EDI Cash	USD	359,744.42	0.00
2530112 Other Deferred Credits-Curr	USD	0.00	1,404,502.69
2530175 Legal Contingencies	USD	0.00	0.00
2530189 Oracle Contract Cap - NonCurr	USD	0.00	0.00
2530199 Opower (HEM) Contrct Cap-NCurr	USD	0.00	2,759,135.15

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2530365 MSOffice 365 Contrct Cap-NCurr	USD	0.00	15,472,512.00
2540000 Other Regulatory Liabilities	USD	0.00	0.00
2540006 SFAS 109 DFIT	USD	0.00	0.00
2540007 SFAS 109 Excess DFIT	USD	0.00	0.00
2543001 SFAS109 Flow Thru Def FIT Liab	USD	796.12	0.00
2543002 FAS 109 Flow Thru Deferred SIT	USD	4,675,811.34	0.00
2543220 Economic Development	USD	0.00	0.00
2544001 SFAS 109 Exces Deferred FIT	USD	0.00	15,601,925.88
2546001 Accum Deferred FIT-TBBS	USD	0.00	4,935,488.66
2550001 Accum Deferred ITC - Federal	USD	0.00	0.00
2820001 ADIT- Other Property - Federal	USD	0.00	0.00
2821001 Accum Defd FIT - Utility Prop	USD	0.00	76,643,727.31
2823001 Acc Dfrd FIT FAS 109 Flow Thru	USD	0.04	0.00
2824001 Acc Dfrd FIT - SFAS 109 Excess	USD	12,578,328.09	0.00
2826001 Accum Defd Property FIT - TBBS	USD	948,755.00	0.00
2830001 ADIT - Other - Federal	USD	0.00	0.00
2831001 Accum Deferred FIT - Other	USD	0.00	27,588,834.22
2832002 Acc Dfd SIT - Other Inc & Ded	USD	0.00	0.00
2833001 Acc Dfd FIT FAS 109 Flow Thru	USD	981,124.20	0.00
2833002 Acc Dfrd SIT FAS 109 Flow Thru	USD	0.00	0.00
2834001 Acc Defd FIT - SFAS 109 Excess	USD	0.00	580,693.05
2836001 Accum Defd Other FIT-TBBS	USD	2,846,558.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4020000 Maintenance Expense	USD	0.00	5,971.27
4030001 Depreciation Exp	USD	1,660,997.78	0.00
4030024 AEPSC Trans. Depreciation Exp.	USD	894,459.09	0.00
4040001 Amort. of Plant	USD	217,635.97	0.00
4081002 FICA	USD	24,374,823.48	0.00
4081003 Federal Unemployment Tax	USD	217,305.84	0.00
408100520 Real Personal Property Taxes	USD	0.00	14,950.89
408100521 Real Personal Property Taxes	USD	178,336.03	0.00
408100522 Real Personal Property Taxes	USD	1,031,570.00	0.00
408100621 State Gross Receipts Tax	USD	0.00	1,447.00
408100622 State Gross Receipts Tax	USD	3,739.00	0.00
4081007 State Unemployment Tax	USD	398,683.78	0.00
408100822 State Franchise Taxes	USD	39,800.00	0.00
408101722 St Lic-Rgstrtion Tax-Fees	USD	20.00	0.00
408101921 State Sales and Use Taxes	USD	0.41	0.00
408101922 State Sales and Use Taxes	USD	0.00	1.11
408102920 Real-Pers Prop Tax-Cap Leases	USD	910.21	0.00
408102921 Real-Pers Prop Tax-Cap Leases	USD	0.00	68,387.63
408102922 Real-Pers Prop Tax-Cap Leases	USD	34,925.00	0.00
4091001 Income Taxes, UOI - Federal	USD	0.00	25,306,571.55
409100222 Income Taxes UOI - State	USD	5.41	0.00
4101001 Prov Def I/T Util Op Inc-Fed	USD	47,458,808.78	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4101002 Prov Def I/T Util Op Inc-State	USD	4,891,974.83	0.00
4111001 Prv Def I/T-Cr Util Op Inc-Fed	USD	0.00	22,816,996.85
4111002 Prv Def I/T-Cr UtilOpInc-State	USD	0.00	5,233,887.69
4120001 Constructn Othr Svcs-Affil Cos	USD	247,508,509.47	0.00
4171001 Exp of NonUtil Oper - Nonassoc	USD	0.00	0.00
4171003 Operating Expense	USD	0.00	0.00
4171006 Outside Services - Other	USD	0.00	0.00
4171009 Office Supplies & Expense	USD	0.00	0.00
4171011 Membership Dues	USD	0.00	0.00
4180002 Non-Opratng Rntal Inc-Oper	USD	12,639.65	0.00
4180003 Non-Opratng Rntal Inc-Maint	USD	16,399.67	0.00
4190002 Int & Dividend Inc - Nonassoc	USD	0.00	433.64
4210001 Misc Non-Operating Inc-Assoc	USD	0.00	258,483.74
4210002 Misc Non-Op Inc-NonAsc-Rents	USD	0.00	196,844.72
4210007 Misc Non-Op Inc - NonAsc - Oth	USD	0.00	4,872.25
4210009 Misc Non-Op Exp - NonAssoc	USD	103,686.26	0.00
4261000 Donations	USD	98,052.50	0.00
4263001 Penalties	USD	4,870.75	0.00
4264000 Civic and Political Activity	USD	2,069,161.56	0.00
4264001 Non-deduct Lobbying per IRS	USD	136,637.12	0.00
4265002 Other Deductions - Nonassoc	USD	772,059.25	0.00
4265004 Social & Service Club Dues	USD	354,514.85	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4265007 Regulatory Expenses	USD	84,000.00	0.00
4265033 Transition Costs	USD	446,147.27	0.00
4300003 Int to Assoc Co - CBP	USD	1,373,635.65	0.00
4310001 Other Interest Expense	USD	84,923.32	0.00
4310007 Lines Of Credit	USD	27,319.07	0.00
4310023 Interest Expense - State Tax	USD	214.16	0.00
4320000 Allw Brrwed Fnds Used Cnstr-Cr	USD	0.00	15,576.49
4560041 Miscellaneous Revenue-NonAffil	USD	0.00	0.00
4571001 Service Rev - Direct Affil	USD	0.00	571,035,449.69
4572001 Service Rev-Indirect Cost-Affi	USD	0.00	114,132,006.28
4573001 Compensation for Capital-Affil	USD	0.00	494,717.58
4581001 Service Rev-Direct Costs-NAC	USD	0.00	1,598,028.90
4582001 Service Rev-Indirect Cost-NAC	USD	0.00	166,070.05
5000000 Oper Supervision & Engineering	USD	16,222,102.02	0.00
5010000 Fuel	USD	1,335,532.65	0.00
5010028 Gypsum Sales Proceeds	USD	0.00	1,017.17
5020000 Steam Expenses	USD	502.27	0.00
5020002 Urea Expense	USD	14,854.88	0.00
5020003 Trona Expense	USD	14,127.91	0.00
5020004 Lime-Related Expenses	USD	37,966.03	0.00
5020007 Lime Hydrate Expense	USD	316.50	0.00
5020008 Activated Carbon	USD	37,957.78	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5020013 Anhydrous Ammonia Expense	USD	12,171.00	0.00
5020020 Misc Consumable Exp	USD	1,700.83	0.00
5020028 Sodium Bicarbonate Expense	USD	13,450.08	0.00
5050000 Electric Expenses	USD	2,500.78	0.00
5060000 Misc Steam Power Expenses	USD	0.00	270,465.43
5060003 Removal Cost Expense - Steam	USD	1,561.40	0.00
5060011 BSRR O/U Recovery-Oper Costs	USD	76.31	0.00
5060025 Misc Stm Pwr Exp Environmental	USD	23,150.08	0.00
5080017 IPP Oper - Training/Travel	USD	0.00	0.00
5100000 Maint Supv & Engineering	USD	375,800.05	0.00
5110000 Maintenance of Structures	USD	278,194.97	0.00
5120000 Maintenance of Boiler Plant	USD	1,338,434.26	0.00
5130000 Maintenance of Electric Plant	USD	2,048,785.18	0.00
5140000 Maintenance of Misc Steam Plt	USD	328,541.51	0.00
5170000 Oper Supervision & Engineering	USD	4,216.83	0.00
5240000 Misc Nuclear Power Expenses	USD	297,574.28	0.00
5280000 Maint Supv & Engineering	USD	47,721.54	0.00
5300000 Maint of Reactor Plant Equip	USD	1,208,714.58	0.00
5310000 Maintenance of Electric Plant	USD	3,901.02	0.00
5320000 Maint of Misc Nuclear Plant	USD	718.12	0.00
5320012 Radiation Monitoring Equipment	USD	1,117.70	0.00
5350000 Oper Supervision & Engineering	USD	531,639.31	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5370000 Hydraulic Expenses	USD	45,528.69	0.00
5370001 Fish & Wildlife Facilities	USD	4,618.43	0.00
5370002 Recreation Facilities	USD	24,915.16	0.00
5380000 Electric Expenses	USD	92,523.57	0.00
5390000 Misc Hydr Power Generation Exp	USD	733,118.81	0.00
5390001 Misc Hydr Pwr - Envir Poll Cnt	USD	23,710.09	0.00
5410000 Maint Supv & Engineering	USD	38,271.57	0.00
5420000 Maintenance of Structures	USD	67,967.52	0.00
5430000 Maint Rsrvoirs,Dams&Wtrways	USD	111,022.65	0.00
5440000 Maintenance of Electric Plant	USD	138,184.22	0.00
5450000 Maint of Misc Hydraulic Plant	USD	7,190.89	0.00
5450001 Maint Hydr Plt-Fish&Wildlfe Fa	USD	0.00	95.02
5450002 Maint of Misc Hydr Plt-Rec Fac	USD	7,403.30	0.00
5460000 Oper Supervision & Engineering	USD	134,879.47	0.00
5470004 Fuel - Gas Turb - Purch / Hand	USD	12,708.19	0.00
5480000 Generation Expenses	USD	0.00	51,627.68
5490000 Misc Other Pwer Generation Exp	USD	25,313.52	0.00
5500004 Wind Easement Exp - NonLease	USD	1,027.10	0.00
5500005 Lease Expense - Wind Leases	USD	24,619.83	0.00
5530000 Maintenance of Generating Plt	USD	39,467.38	0.00
5530001 Maint of Gen Plant - Gas Turb	USD	40,120.10	0.00
5560000 Sys Control & Load Dispatching	USD	1,628,956.24	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5570000 Other Expenses	USD	4,827,096.26	0.00
5570020 MATL-COMPUTER HARDWARE	USD	889.93	0.00
5570021 MATL-CONSUMABLES	USD	42.20	0.00
5600000 Oper Supervision & Engineering	USD	30,362,793.84	0.00
5611000 Load Dispatch - Reliability	USD	161.38	0.00
5612000 Load Dispatch-Mntr&Op TransSys	USD	3,132,167.34	0.00
5613000 Load Dispatch-Trans Srvc&Sched	USD	0.00	10,914.50
5614005 ERCOT Admin-SSC&DS	USD	27,638.01	0.00
5615000 Reliability,Plng&Stds Develop	USD	876,263.97	0.00
5616000 Transmission Service Studies	USD	2,105.24	0.00
5620001 Station Expenses - Nonassoc	USD	1,260,145.11	0.00
5630000 Overhead Line Expenses	USD	340,561.92	0.00
5640000 Underground Line Expenses	USD	2,240.89	0.00
5660000 Misc Transmission Expenses	USD	4,068,225.53	0.00
5670001 Rents - Nonassociated	USD	6,846.43	0.00
5680000 Maint Supv & Engineering	USD	214,978.16	0.00
5690000 Maintenance of Structures	USD	109,329.64	0.00
5691000 Maint of Computer Hardware	USD	137,866.51	0.00
5692000 Maint of Computer Software	USD	798,339.82	0.00
5700000 Maint of Station Equipment	USD	4,731,386.42	0.00
5710000 Maintenance of Overhead Lines	USD	2,263,747.96	0.00
5720000 Maint of Underground Lines	USD	112,903.96	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5730000 Maint of Misc Trnsmssion Plt	USD	126,808.54	0.00
5800000 Oper Supervision & Engineering	USD	3,187,604.54	0.00
5810000 Load Dispatching	USD	3,705.72	0.00
5820000 Station Expenses	USD	1,629,333.10	0.00
5830000 Overhead Line Expenses	USD	3,431.35	0.00
5840000 Underground Line Expenses	USD	156,847.79	0.00
5860000 Meter Expenses	USD	566,059.81	0.00
5870000 Customer Installations Exp	USD	38.51	0.00
5880000 Miscellaneous Distribution Exp	USD	6,600,168.00	0.00
5890001 Rents - Nonassociated	USD	75.33	0.00
5900000 Maint Supv & Engineering	USD	85,169.27	0.00
5910000 Maintenance of Structures	USD	20,256.84	0.00
5920000 Maint of Station Equipment	USD	2,027,672.50	0.00
5930000 Maintenance of Overhead Lines	USD	489,633.11	0.00
5940000 Maint of Underground Lines	USD	660.80	0.00
5950000 Maint of Lne Trnf,Rglators&Dvi	USD	3,538.52	0.00
5960000 Maint of Strt Lghtng & Sgnal S	USD	1,136.25	0.00
5970000 Maintenance of Meters	USD	983.73	0.00
5980000 Maint of Misc Distribution Plt	USD	39,173.62	0.00
9010000 Supervision - Customer Accts	USD	200,372.02	0.00
9020000 Meter Reading Expenses	USD	104,372.39	0.00
9020002 Meter Reading - Regular	USD	408.27	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9020003 Meter Reading - Large Power	USD	224,340.47	0.00
9030000 Cust Records & Collection Exp	USD	3,867,626.25	0.00
9030001 Customer Orders & Inquiries	USD	14,153,967.02	0.00
9030002 Manual Billing	USD	211,827.89	0.00
9030003 Postage - Customer Bills	USD	0.00	74,993.62
9030004 Cashiering	USD	210,431.39	0.00
9030005 Collection Agents Fees & Exp	USD	106,044.36	0.00
9030006 Credit & Oth Collection Activi	USD	2,100,563.21	0.00
9030007 Collectors	USD	1,183,639.04	0.00
9030009 Data Processing	USD	31,003.74	0.00
9040007 Uncoll Accts - Misc Receivable	USD	0.00	617.29
9050000 Misc Customer Accounts Exp	USD	74,544.82	0.00
9070000 Supervision - Customer Service	USD	385,957.25	0.00
9080000 Customer Assistance Expenses	USD	101,182.63	0.00
9080009 Cust Assistance Expense - DSM	USD	4,920.71	0.00
9100000 Misc Cust Svc&Informational Ex	USD	222,945.25	0.00
9110001 Supervision - Residential	USD	35,382.35	0.00
9120000 Demonstrating & Selling Exp	USD	141,936.67	0.00
9120001 Demo & Selling Exp - Res	USD	86,843.88	0.00
9200000 Administrative & Gen Salaries	USD	95,977,149.75	0.00
9210001 Off Supl & Exp - Nonassociated	USD	7,023,942.39	0.00
9210002 Off Supl & Exp - Associated	USD	742,209.25	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9210003 Office Supplies & Exp - Trnsf	USD	15,691.46	0.00
9210004 Office Utilites	USD	798,402.71	0.00
9210005 Cellular Phones and Pagers	USD	5.94	0.00
9210006 O&M Reconciliation	USD	0.00	0.00
9210021 EMP TRAVEL - Airfare	USD	9,608.01	0.00
9210022 MEALS & ENT-100 Pct DEDUCTIBLE	USD	9,166.33	0.00
9210023 EMP TRAVEL-MILEAGE	USD	2,913.90	0.00
9210024 EMP TRAVEL-PARKING	USD	1,750.92	0.00
9210025 MEALS & ENT-50 Pct DEDUCTIBLE	USD	205.36	0.00
9210026 EMP TRAVEL-CAR RENTAL	USD	2,145.36	0.00
9210027 EMP TRAVEL-TAXI AND SHUTTLE	USD	1,276.37	0.00
9210028 EMP TRAVEL-HOTEL & LODGING	USD	18,348.77	0.00
9210030 EMP TRAVEL-OTHER	USD	1,119.06	0.00
9210031 SAFETY EQUIPMENT AND SUPPLIES	USD	312.18	0.00
9210032 FUEL	USD	391.54	0.00
9210033 FOOD SERVICE-CATERING	USD	2,036.24	0.00
9210034 In-House Training & Seminars	USD	715.04	0.00
9210035 RECRUITING AND SCREENING	USD	186.59	0.00
9210037 OEM/TECHNICAL TRAINING	USD	4,487.93	0.00
9210038 SAFETY EQUIP CALIB & TESTING	USD	0.00	0.00
9210040 DUES-BUSINESS/PROFESSIONAL	USD	1,855.71	0.00
9220000 Administrative Exp Trnsf - Cr	USD	54.16	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9220002 Admin Exp Trnsf Const-Mngerial	USD	0.00	0.00
9220005 Overhead Loadings	USD	3,913,449.09	0.00
9230001 Outside Svcs Empl - Nonassoc	USD	35,998,303.92	0.00
9230003 AEPSC Billed to Client Co	USD	0.00	1,109,654.22
9230024 SRV-MAIL/MESSENGER-POSTAGE	USD	23.95	0.00
9240000 Property Insurance	USD	85,442.34	0.00
9250000 Injuries and Damages	USD	112,217.63	0.00
9250001 Safety Dinners and Awards	USD	1,111.87	0.00
9250002 Emp Accdent Prvntion-Adm Exp	USD	94,770.42	0.00
9250006 Wrkrs Cmpnsth Pre&Slf Ins Prv	USD	506,111.93	0.00
9250007 Prsnal Injries&Prop Dmage-Pub	USD	7,359.11	0.00
9260000 Employee Pensions & Benefits	USD	21,386.59	0.00
9260001 Edit & Print Empl Pub-Salaries	USD	10,313.53	0.00
9260002 Pension & Group Ins Admin	USD	177,927.20	0.00
9260003 Pension Plan	USD	19,898,557.62	0.00
9260004 Group Life Insurance Premiums	USD	1,122,566.37	0.00
9260005 Group Medical Ins Premiums	USD	30,957,569.35	0.00
9260007 Group L-T Disability Ins Prem	USD	856,674.36	0.00
9260008 Umbrella Trust Expense	USD	22,954,292.54	0.00
9260009 Group Dental Insurance Prem	USD	1,189,482.26	0.00
9260010 Training Administration Exp	USD	155,524.17	0.00
9260012 Employee Activities	USD	824,587.91	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9260014 Educational Assistance Pmts	USD	2,669,526.16	0.00
9260019 Employee Benefit Exp - COLI	USD	60.00	0.00
9260021 Postretirement Benefits - OPEB	USD	987,845.41	0.00
9260026 Savings Plan Administration	USD	8,559.36	0.00
9260027 Savings Plan Contributions	USD	12,236,278.25	0.00
9260036 Deferred Compensation	USD	0.00	1,002,154.73
9260037 Supplemental Pension	USD	491,420.00	0.00
9260040 SFAS 112 Postemployment Benef	USD	0.00	1,364,004.00
9260042 SERP Pension - Non-Service	USD	1,452,367.91	0.00
9260043 OPEB - Non-Service	USD	0.00	17,255,199.18
9260062 Pension Plan - Non-Service	USD	313,004.57	0.00
9280000 Regulatory Commission Exp	USD	8,962.25	0.00
9280002 Regulatory Commission Exp-Case	USD	4,611,061.50	0.00
9280005 Reg Com Exp-FERC Trans Cases	USD	190,058.24	0.00
9301000 General Advertising Expenses	USD	5,982.63	0.00
9301001 Newspaper Advertising Space	USD	1,598.87	0.00
9301010 Publicity	USD	2,053.87	0.00
9301012 Public Opinion Surveys	USD	105,791.22	0.00
9301014 Video Communications	USD	3,421.27	0.00
9301015 Other Corporate Comm Exp	USD	598.88	0.00
9302000 Misc General Expenses	USD	1,633,582.76	0.00
9302003 Corporate & Fiscal Expenses	USD	1,191,433.65	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9302004 Research, Develop&Demonstr Exp	USD	1,211.20	0.00
9302007 Assoc Business Development Exp	USD	1,410,795.16	0.00
9302458 AEPSC Non Affiliated expenses	USD	1,451,012.84	0.00
9310000 Rents	USD	35,132.52	0.00
9310001 Rents - Real Property	USD	2,923,631.45	0.00
9310002 Rents - Personal Property	USD	3,415,336.69	0.00
9310003 Rents - Real Property - Assoc	USD	11,159,133.29	0.00
9310004 Rents - Personal Prop - Assoc	USD	11,071.95	0.00
9310005 Int on Regulated Fin Leases	USD	573,344.93	0.00
9350000 Maintenance of General Plant	USD	213,404.70	0.00
9350001 Maint of Structures - Owned	USD	1,797,052.03	0.00
9350002 Maint of Structures - Leased	USD	149,551.35	0.00
9350003 Maint of Prprty Held Fture Use	USD	0.00	0.00
9350012 Maint of Data Equipment	USD	874,750.30	0.00
9350013 Maint of Cmmncation Eq-Unall	USD	7,727,068.33	0.00
9350015 Maint of Office Furniture & Eq	USD	27,647,519.88	0.00
9350016 Maintenance of Video Equipment	USD	1,189.50	0.00
9350017 Maint of Misc General Property	USD	29,923.36	0.00
9350019 Maint of Gen Plant-SCADA Equ	USD	23,031.68	0.00
9350023 Site Communications Services	USD	6,451.20	0.00
9350024 Maint of DA-AMI Comm Equip	USD	77,593.66	0.00
BD0001 Budget Use Only - O&M	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
BD0011 Budget Use Only - Depreciation	USD	0.00	0.00
Total for Ledger	USD	3,018,055,014.30	3,018,055,014.30

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1010001 Plant in Service	USD	301,082,646.78	0.00
1010007 Plant In Service-IMPco-SBSMPP	USD	0.00	0.00
1011001 Capital Leases	USD	109,905,456.57	0.00
1011006 Prov-Leased Assets	USD	0.00	46,706,343.80
1011012 Accrued Capital Leases	USD	2,616,624.52	0.00
1011031 Operating Lease	USD	143,485,962.44	0.00
1011032 Accrued Operating Leases	USD	845,824.80	0.00
1011034 Operating Leases - Gen & Misc	USD	0.00	0.00
1011036 Prov - Operating Lease Assets	USD	0.00	39,601,039.45
1011039 Prov-Operating Lease -Gen&Misc	USD	0.00	0.00
1030001 Experimental Plant in Service	USD	0.00	0.00
1050001 Held For Fut Use	USD	0.00	0.00
1050003 Held For Fut Use-Distribution	USD	0.00	0.00
1060001 Const Not Classifd	USD	4,602,104.42	0.00
1060002 Const Not Classifd-Transmissn	USD	0.00	0.00
1060003 Const Not Classifd-Distributio	USD	0.00	0.00
1060004 Const Not Classifd-Gen&Misc	USD	0.00	0.00
1070000 Construction Work In Progress	USD	0.00	0.00
1070001 CWIP - Project	USD	12,782,508.88	0.00
1070005 CWIP - Fuel Support Groups	USD	0.00	0.00
1070007 Cloud Implementation Costs	USD	0.00	0.00
1070910 Capitalized Softwr Bill Step 1	USD	0.00	0.00
1070920 Capitalized Softwr Bill Step 2	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1070930 Cloud Implmntatn Costs-Step 1	USD	0.00	0.00
1080000 Accum Prov for Deprec of Plant	USD	0.00	0.00
1080001 A/P for Deprec of Plt	USD	0.00	137,281,639.52
1080005 RWIP - Project Detail	USD	495,908.68	0.00
1110001 A/P for Amort of Plt	USD	0.00	6,890,198.15
1160017 TX Distr Veg Mgmt Cost Wrteoff	USD	0.00	0.00
1160020 Trans Costs - SERP	USD	0.00	0.00
1201000 Nuclr Fuel in Proc of Refinmnt	USD	0.00	0.00
1206000 Nuclear Fuel Under Cap Leases	USD	0.00	0.00
1210000 Nonutility Property	USD	0.00	0.00
1210001 Nonutility Property - Owned	USD	0.00	0.00
1220000 Depr & Amort of Nonutil Prop	USD	0.00	0.00
1220001 Depr&Amrt of Nonutl Prop-Ownd	USD	0.00	0.00
1220003 Depr&Amrt of Nonutl Prop-WIP	USD	0.00	0.00
1240000 Other Investments	USD	0.00	0.00
1240002 Oth Investments-Nonassociated	USD	0.00	0.00
1240005 Spec Allowance Inv NOx	USD	0.00	0.00
1240006 Other Investments - COLI	USD	0.00	0.00
1240007 Deferred Compensation Benefits	USD	13,817,502.23	0.00
1240008 Umbrella Trust	USD	205,781,789.11	0.00
1240010 Oth Invest-Nonassociated-Curr	USD	0.00	0.00
1240013 Cash Surrender Value Life Ins	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1240025 Other Property - CWIP	USD	0.00	0.00
1240048 CSW SERP Investment	USD	113,198.55	0.00
1240053 Defer Comp Plan-CSW Legacy	USD	23,373.00	0.00
1240054 Umbrella Trust-WFargo Int&Div	USD	5,442,847.12	0.00
1280007 PRW NonUMWA Net Fund Pos AEPSC	USD	284,789,710.94	0.00
1280008 SFAS 106 - Non-UMWA PRW -AEPSC	USD	10,157,107.52	0.00
1310000 Cash	USD	24,305,417.79	0.00
1340000 Other Special Deposits	USD	250,000.00	0.00
1340004 Worker's Comp Adv Premium	USD	0.00	0.00
1340008 Deposits - Office Space Rental	USD	0.00	0.00
1340053 Deposits - Flexible Spending	USD	817,314.92	0.00
1350000 Working Funds	USD	14,367,388.51	0.00
1350001 Cash Advances	USD	0.00	0.00
1350002 Petty Cash	USD	18.17	0.00
1350003 Cash Advances - Wages	USD	0.00	0.00
1350004 Cash Adv-Employee Expenses	USD	0.00	0.00
1350009 Cash Advances - STAR T&E Pilot	USD	0.00	0.00
1410000 Notes Receivable	USD	0.00	0.00
1410002 P/R Ded - Misc Loan Repayments	USD	0.00	0.00
1420001 Customer A/R - Electric	USD	0.00	0.00
1420002 Customer A/R - PIP Plan	USD	0.00	0.00
1420003 Customer A/R - CMP	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1420004 Customer A/R - RIF Plan	USD	0.00	0.00
1420005 Employee Loans - Current	USD	0.00	0.00
1420011 A/R - Retail Cust Rents	USD	0.00	0.00
1420032 Emergency Asst St Fund (EASST)	USD	0.00	0.00
1420101 Other Accounts Rec - Cust	USD	0.00	0.00
1420102 AR Peoplesoft Billing - Cust	USD	933,662.46	0.00
1430001 Other Accounts Rec-Regular	USD	0.00	0.00
1430002 Allowances	USD	0.00	0.00
1430004 Insurance	USD	0.00	0.00
1430018 Survivor Benefit Plan Premiums	USD	0.00	0.00
1430022 2001 Employee Biweekly Pay Cnv	USD	886,649.50	0.00
1430023 A/R PeopleSoft Billing System	USD	0.00	0.00
1430036 Acct. Rec. - Miscellaneous	USD	0.00	0.00
1430071 A/R Non Assoc Co - AEPSC Bills	USD	240,624.83	0.00
1430080 Jointly Owned Unit O&M Billing	USD	0.00	0.00
1430081 Damage Recovery - Third Party	USD	0.00	0.00
1430083 Damage Recovery Offset Demand	USD	0.00	0.00
1430089 A/R - Benefits Billing	USD	0.00	0.00
1430101 Other Accounts Rec - Misc	USD	0.00	0.00
1430102 AR Peoplesoft Billing - Misc	USD	2,231,581.60	0.00
1430103 AR Long-Term-Miscellaneous	USD	0.00	0.00
1440002 Uncoll Accts-Other Receivables	USD	0.00	1,354.09

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1450000 Corp Borrow Prg (NR-Assoc)	USD	0.00	0.00
1460000 Accts Rec from Assoc Cos	USD	0.00	0.00
1460001 A/R Assoc Co - InterUnit G/L	USD	9,006,840.06	0.00
1460006 A/R Assoc Co - Intercompany	USD	911.49	0.00
1460007 A/R Assoc Co - OAR System	USD	0.00	0.00
1460008 A/R Assoc Co - AEPSC Bills	USD	175,701,368.80	0.00
1460009 A/R Assoc Co - InterUnit A/P	USD	4,886,348.86	0.00
1460011 A/R Assoc Co - Multi Pmts	USD	94,285.89	0.00
1460012 A/R Assoc-PCRB Interest	USD	0.00	0.00
1460016 A/R-Assoc Co - Dependent Care	USD	0.00	0.00
1460017 A/R-Assoc Co-Stock Purch Plan	USD	0.00	0.00
1460019 A/R-Assoc Co-AEPSC-Agent	USD	0.00	0.00
1460025 Fleet - M4 - A/R	USD	0.00	0.00
1460036 A/R Assoc Co - Payroll Ded	USD	0.00	0.00
1460041 A/R Assc Co - Non-InterUnit GL	USD	0.00	0.00
1460054 JV-Acct Rec.-Assoc-NonAffil	USD	0.00	0.00
1510001 Fuel Stock - Coal	USD	0.00	0.00
1510004 Coal In Transit - Terminal	USD	0.00	0.00
1510017 Lignite Inv on Hand Inc Transp	USD	0.00	0.00
1520000 Fuel Stock Exp Undistributed	USD	0.00	0.00
1540001 M&S - Regular	USD	0.00	0.00
1540004 M&S - Exempt Material	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1540014 Indus Direct Charge Clearing	USD	0.00	0.00
1540018 M&S Inventory - Lease Equip	USD	0.00	0.00
1540019 M&S Validation Error Correctns	USD	0.00	0.00
1560000 Other Materials & Supplies	USD	0.00	0.00
1581001 NOx Allowance Inventory	USD	0.00	0.00
1630000 Stores Expense Undistributed	USD	0.00	0.00
1630001 Stores Exp - T&D Centrl Wrhse	USD	0.00	0.00
1630002 Strs Exp-Ft Wayne Centrl Wrhse	USD	0.00	0.00
1630003 Strs Exp-Roanoke Centrl Wrhse	USD	0.00	0.00
1630004 Strs Exp-T&D Satellite Storerm	USD	0.00	0.00
1630005 Stores Exp - Rockport Plant	USD	0.00	0.00
1630006 Stores Exp - Amos Plant	USD	0.00	0.00
1630007 Stores Exp - Clinch River Plan	USD	0.00	0.00
1630008 Stores Exp - Glen Lyn Plant	USD	0.00	0.00
1630009 Stores Exp - Kanawha River Plt	USD	0.00	0.00
1630010 Stores Exp - Mountaineer Plt	USD	0.00	0.00
1630011 Stores Exp - Sporn Plant	USD	0.00	0.00
1630013 Stores Exp - Conesville Plant	USD	0.00	0.00
1630014 Stores Exp - Picway Plant	USD	0.00	0.00
1630017 Stores Exp - Tanners Creek Plt	USD	0.00	0.00
1630018 Stores Exp - Cook Nuclear Plan	USD	0.00	0.00
1630019 Stores Exp - Big Sandy Plant	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630020 Stores Exp - Cardinal Plant	USD	0.00	0.00
1630021 Stores Exp - Gavin Plant	USD	0.00	0.00
1630022 Stores Exp - Kammer Plant	USD	0.00	0.00
1630023 Stores Exp - Mitchell Plant	USD	0.00	0.00
1630024 Stores Exp - Muskingum River	USD	0.00	0.00
1630026 Stores Exp - Cook Coal Term	USD	0.00	0.00
1630027 Stores Exp - Waterford Plant	USD	0.00	0.00
1630029 Stores Exp - Fossil & Hydro	USD	0.00	0.00
1630031 Stores Exp - T&D General	USD	0.00	0.00
1630032 Stores Exp - Power Gen General	USD	0.00	0.00
1630033 Stores Exp - All Busin Units	USD	0.00	0.00
1630035 Coletto Creek Power Station	USD	0.00	0.00
1630036 E.S. Joslin Power Station	USD	0.00	0.00
1630043 Comanche Station	USD	0.00	0.00
1630044 Northeast Station - 1 & 2	USD	0.00	0.00
1630045 Northeast Station - 3 & 4	USD	0.00	0.00
1630046 Riverside Station	USD	0.00	0.00
1630047 Southwest Station	USD	0.00	0.00
1630048 Tulsa Power Station	USD	0.00	0.00
1630049 Weleetka Power Station	USD	0.00	0.00
1630050 Alliance Railcar Repair Fac	USD	0.00	0.00
1630053 Arsenal Hill Power Plant	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630054 Central Maintenance Facility	USD	0.00	0.00
1630055 Flint Creek Power Plant	USD	0.00	0.00
1630056 Knox Lee Power Plant	USD	0.00	0.00
1630057 Lieberman Power Plant	USD	0.00	0.00
1630058 Lone Star Power Plant #1	USD	0.00	0.00
1630059 Pirkey Power Plant	USD	0.00	0.00
1630060 Wilkes Power Plant	USD	0.00	0.00
1630061 Welsh Power Plant	USD	0.00	0.00
1630062 Fort Phantom Power Station	USD	0.00	0.00
1630063 Oak Creek Power Station	USD	0.00	0.00
1630064 Oklaunion Power Station	USD	0.00	0.00
1630065 Paint Creek Power Station	USD	0.00	0.00
1630066 Rio Pecos Power Station	USD	0.00	0.00
1630069 San Angelo Power Station	USD	0.00	0.00
1630070 Stores Exp - Houston Pipe Line	USD	0.00	0.00
1630071 Stores Exp - Conesville Prep	USD	0.00	0.00
1630089 Stores Exp - Shrevprt Chem Lab	USD	0.00	0.00
1630091 Stores Exp - Central Mach Shop	USD	0.00	0.00
1630109 Strs Exp - ACCT-COUNT-ADJ	USD	0.00	0.00
1630110 Strs Exp - ACCT-FRT-EXPENSE	USD	0.00	0.00
1630112 Strs Exp - PRICE VARIANCE	USD	0.00	0.00
1630120 Strs Exp - Kingsville	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630121 Strs Exp - Tulsa	USD	0.00	0.00
1630122 Strs Exp - Longview	USD	0.00	0.00
1630125 Stores - Contract & Labor Svcs	USD	0.00	0.00
1630126 Strs Exp - Transf Poly PH Pad	USD	0.00	0.00
1630136 Str Exp - Marmet Hydro	USD	0.00	0.00
1630137 Str Exp - London Hydro	USD	0.00	0.00
1630139 Str Exp - Smith Mountain Hydro	USD	0.00	0.00
1630140 Str Exp - Claytor Hydro	USD	0.00	0.00
1630152 Str Exp - Racine Hydro	USD	0.00	0.00
1630155 Stores Exp - Ceredo Plant	USD	0.00	0.00
1630156 Stores Exp - Darby Plant	USD	0.00	0.00
1630157 Stores Exp - Mattison Plant	USD	0.00	0.00
1630158 Stores Exp-Lawrenceburg Plant	USD	0.00	0.00
1630159 Stores Expense - Turk Plant	USD	0.00	0.00
1630160 Stores Expense - Dresden Plant	USD	0.00	0.00
1630164 Stores Exp-Maverick Wind Farm	USD	0.00	0.00
1630165 Stores Exp-Traverse Wind Farm	USD	0.00	0.00
1630166 Stores Exp-Sundance Wind Farm	USD	0.00	0.00
1630999 Cash Discount Allocation Only	USD	0.00	0.00
1650001 Prepaid Insurance	USD	321,104.48	0.00
1650004 Prepaid Interest	USD	0.00	0.00
1650005 Prepaid Employee Benefits	USD	8,613,639.04	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1650006 Other Prepayments	USD	51,168,190.12	0.00
1650007 Corporate Owned Life Insurance	USD	0.00	0.00
1650010 Prepaid Pension Benefits	USD	119,776,353.81	0.00
165001203 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001204 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001205 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001206 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001207 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001212 Prepaid Use Taxes	USD	0.00	0.00
165001218 Prepaid Use Taxes	USD	0.00	0.00
165001219 Prepaid Use Taxes	USD	0.00	0.00
165001220 Prepaid Use Taxes	USD	0.00	0.00
165001221 Prepaid Use Taxes	USD	0.00	0.00
165001222 Prepaid Use Taxes	USD	755,777.79	0.00
1650014 FAS 158 Qual Contra Asset	USD	0.00	119,776,353.81
1650021 Prepaid Insurance - EIS	USD	36,713.93	0.00
1650023 Prepaid Lease	USD	153,240.92	0.00
1650030 Other Prepayments - Long Term	USD	10,580,898.70	0.00
1650035 PRW Without MED-D Benefits	USD	217,495,298.96	0.00
1650036 PRW for Med-D Benefits	USD	0.00	0.00
1650037 FAS158 Contra-PRW Exclud Med-D	USD	0.00	217,495,298.96
1710000 Interest&Dividends Receivable	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1710002 Int & Div Receivable - Affil	USD	0.00	0.00
1740000 Misc Current & Accrued Assets	USD	0.00	0.00
1740012 Pension Plan	USD	0.00	0.00
1740035 Misc Current Assets - EIS	USD	0.00	0.00
1810002 Unamort Debt Exp - Inst Pur Cn	USD	0.00	0.00
1810003 Unamort Debt Exp Notes Payable	USD	0.00	0.00
1810006 Unamort Debt Exp - Sr Unsec Nt	USD	0.00	0.00
1823000 Other Regulatory Assets	USD	0.00	0.00
1823080 Deregulation Consumer Educat	USD	0.00	0.00
1823082 Deregulation Implementation	USD	0.00	0.00
1823083 Transition Regulatory Assets	USD	0.00	0.00
1823108 Reg Asset - Rate Case Expenses	USD	0.00	0.00
1823120 Other PJM Integration	USD	0.00	0.00
1823152 Unrecovered Fuel Cost - WV	USD	0.00	0.00
1823157 Interstate Project 765kv Line	USD	0.00	0.00
1823165 REG ASSET FAS 158 QUAL PLAN	USD	390,024,897.50	0.00
1823166 REG ASSET FAS 158 OPEB PLAN	USD	0.00	77,451,519.50
1823167 REG Asset FAS 158 SERP Plan	USD	26,510,120.00	0.00
1823175 TCC RC Exp-CTC-Docket 32758	USD	0.00	0.00
1823186 ADVANCED METERING SYSTEM-AMS	USD	0.00	0.00
1823301 SFAS 109 Flow Thru Defd FIT	USD	0.26	0.00
1823302 SFAS 109 Flow Thru Defrd SIT	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1823359 SWEPCo Transmission Recovery	USD	0.00	0.00
1823500 Mon Power Integration Cost	USD	0.00	0.00
1830000 Prelimin Surv&Investgtn Chrgs	USD	0.00	0.00
1830001 Interstate Project 765 kv Line	USD	0.00	0.00
1840000 Clearing Accounts	USD	0.00	0.00
1840001 Bldg Servcs Oper Exp-Clearing	USD	0.00	0.00
1840002 Accounts Pay Adj - Clearing	USD	0.00	0.00
1840003 Procurement Card - Clearing	USD	0.00	0.00
1840004 Undistributed Payroll-Clearing	USD	0.00	0.00
1840005 Non-Product Payroll - Clearing	USD	0.00	0.00
1840006 Telephone Expense - Clearing	USD	0.00	0.00
1840007 Transfer of Funds - Clearing	USD	0.00	0.00
1840019 CMS & CMF - Clearing Activity	USD	0.00	0.00
1840020 Simulator Learning Center-Clrg	USD	0.00	0.00
1840021 STAR T&E Card - Clearing	USD	0.00	0.00
1840025 Aviation - Clearing	USD	2,886,750.69	0.00
1840026 Oth Accts Rec - Cash Clearing	USD	0.00	0.00
1840027 Oth Accts Rec - A/R Clearing	USD	0.00	0.00
1840028 Non T/L Payroll-Clearing	USD	0.00	0.00
1840029 Transp-Assigned Vehicles	USD	0.00	0.00
1840030 Transportation-Other	USD	0.00	0.00
1840031 Affil Transactions-Cash Clrng	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840032 Machine Shop - Non Affiliated	USD	0.00	0.00
1840033 Alliance Rail Car - OH	USD	0.00	0.00
1840034 CMS - Job Loaded Overheads	USD	0.00	0.00
1840035 IT Oper Company (OPCO) Clearng	USD	0.00	0.00
1840036 Benefit Payments Clearing	USD	0.00	0.00
1840040 Undist Labor Fringe Benefit Clr	USD	0.00	0.00
1840041 Undist Incentive Frg Ben Clr	USD	0.00	0.00
1840043 Treasury Clearing	USD	0.00	0.00
1840045 Veh Clr - Conversion Use Only	USD	0.00	0.00
1840046 PeopleSoft Treasury Wire Paymt	USD	0.00	0.00
1840047 Pension Benefit Clearing	USD	0.00	0.00
1840048 FIT Payment Clearing	USD	0.00	0.00
1840049 Simulator Learning Cntr-Nonaff	USD	0.00	0.00
1840050 AEP CREDIT Clr Acct	USD	0.00	0.00
1840052 System Sales Agent Clearing	USD	0.00	0.00
1840054 Insurance Clearing	USD	0.00	0.00
1840057 Cell Phone/Pager - Clearing	USD	0.00	0.00
1840058 Severance Clearing	USD	0.00	0.00
1840059 NTL Payroll Clearing-Non Labor	USD	0.00	0.00
1840061 Labor Clearing Allocation	USD	0.00	0.00
1840062 AEPSC Coal Lab Clearing	USD	9.11	0.00
1840063 Corporate Charge Card Clearing	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840065 GE - Waterford - Clearing	USD	0.00	0.00
1840066 PPE / Safety Equipment	USD	0.00	0.00
1850000 Temporary Facilities	USD	0.00	0.00
1860000 MDD-Internal Billing Only	USD	0.00	0.00
1860001 Allowances	USD	0.00	0.00
1860002 Deferred Expenses	USD	94,071.34	0.00
1860003 Deferred Property Taxes	USD	0.00	0.00
186000300 Deferred Property Taxes	USD	0.00	0.00
186000302 Deferred Property Taxes	USD	0.00	0.00
186000305 Deferred Property Taxes	USD	0.00	0.00
186000306 Deferred Property Taxes	USD	0.00	0.00
186000307 Deferred Property Taxes	USD	0.00	0.00
186000308 Deferred Property Taxes	USD	0.00	0.00
186000314 Deferred Property Taxes	USD	0.00	0.00
186000316 Deferred Property Taxes	USD	0.00	0.00
186000317 Deferred Property Taxes	USD	0.00	0.00
186000318 Deferred Property Taxes	USD	0.00	0.00
186000319 Deferred Property Taxes	USD	0.00	0.00
186000321 Deferred Property Taxes	USD	0.00	0.00
186000322 Deferred Property Taxes	USD	107,198.00	0.00
1860004 Billings - B Projects	USD	0.00	0.00
1860005 Unidentified Cash Receipts	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860007 Billings and Deferred Projects	USD	0.00	0.00
1860015 Billings Paid Union Benefits	USD	0.00	0.00
1860016 Supplemental Pension Agree	USD	0.00	0.00
1860033 Cook Coal Terminal-Oper Exp	USD	0.00	0.00
1860042 Exp Issue/Reaq Bonds & Stk	USD	0.00	0.00
1860063 Muskingum Fuel Trans Costs	USD	0.00	0.00
1860071 Ovhd Rate Over/Under Applied	USD	0.00	0.00
1860073 Deferred Merger Severance Exp	USD	0.00	0.00
1860074 Merger Severance Offsets	USD	0.00	0.00
1860075 SCBS Unbilled Revenues	USD	0.00	0.00
1860076 Deferred Merger Relocation Exp	USD	0.00	0.00
1860078 Incentive Expense-EVP Summary	USD	0.00	0.00
1860079 Incentive Expense - Offset	USD	0.00	0.00
186008102 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008103 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008108 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008109 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008110 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008111 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008112 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008113 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008114 Defd Property Tax - Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186008116 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008117 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008118 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008119 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008121 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008122 Defd Property Tax - Cap Lease	USD	41,913.00	0.00
1860082 Deferred Recruiting Expenses	USD	0.00	0.00
1860085 BridgeCo TO Funding	USD	0.00	0.00
1860091 BridgeCo RTO Deferred Exp	USD	0.00	0.00
1860092 Compatible Unit/Wrk 2k Sys Clr	USD	0.00	0.00
1860094 Labor Accruals - Bal Sheet	USD	0.00	0.00
1860096 PJM Payments	USD	0.00	0.00
1860098 AEPSC Labor Accruals-O&M	USD	0.00	0.00
1860103 P/R Ded - Merchandise Loans	USD	0.00	0.00
1860104 P/R Ded - Parking Rent	USD	0.00	0.00
1860110 AEP Branding	USD	0.00	0.00
1860113 Joint Fuel Project	USD	0.00	0.00
1860114 ABD Major Construction Work	USD	0.00	0.00
1860116 PJM Integration	USD	0.00	0.00
1860117 Billings - IPP Projects	USD	0.00	0.00
1860121 Synfuel Project	USD	0.00	0.00
1860123 SSA Over Under Applied S/A/P	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860124 SSA Over Under Applied SC & FO	USD	0.00	0.00
1860125 SSA Over Under Applied RE&WPS	USD	0.00	0.00
1860126 SSA Over Under Applied HR	USD	0.00	0.00
1860127 SSA Over Under Applied IT	USD	0.00	0.00
1860128 SLA Over Under Applied SC	USD	0.00	0.00
1860129 SLA Over Under Applied TC	USD	0.00	0.00
1860130 SSA Over Under Applied OC	USD	0.00	0.00
1860134 Ohio Rate Stabilization Costs	USD	0.00	0.00
1860140 New IGCC Generation Plant-East	USD	0.00	0.00
1860141 New Generation Plant-West	USD	0.00	0.00
1860146 Transition Services HPL/ETP	USD	0.00	0.00
1860147 New Generation Plant - East	USD	0.00	0.00
1860148 New Service Territory	USD	0.00	0.00
1860150 Deferred Rate Case Expense	USD	0.00	0.00
1860151 Transmission JV Deferred Costs	USD	0.00	0.00
1860153 Unamortized Credit Line Fees	USD	0.00	0.00
1860156 Sabine Mine Rusk Preparation	USD	0.00	0.00
1860159 Rolls Royce Accumulated Billing	USD	0.00	0.00
1860160 Deferred Expenses - Current	USD	0.00	0.00
1860166 Def Lease Assets - Non Taxable	USD	163,985.50	0.00
1860167 Def Lease Assets - Taxable	USD	0.00	0.00
1860168 AEPSC Accrued Labor-Bal Sheet	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860173 ReXorce Accumulated Billing	USD	0.00	0.00
1860176 IPP Admin Support Cost	USD	0.00	96,584.04
1860177 Cyber Security Collaborative	USD	0.00	0.00
1860179 Local Credit Line Fees	USD	0.00	0.00
1860180 LightStone TSA - Clearing	USD	0.00	0.00
1860181 GV Lndfl & VFW Lightstone Clrg	USD	0.00	0.00
1860186 Buckeye Power TSA - Clearing	USD	0.00	0.00
1860187 AEPSC Fabrication Non Billable	USD	210,776.48	0.00
1860188 Reimbursable RTO Study Expense	USD	33,245.47	0.00
1860999 Validation Error Correction	USD	0.00	0.00
1880000 R&D Expenses	USD	0.00	0.00
1890003 Loss Rec Debt-Notes Payable	USD	0.00	0.00
1900001 Accum Def Income Tax - Federal	USD	0.00	0.00
1901001 Accum Deferred FIT - Other	USD	68,960,222.92	0.00
1901002 Accum Deferred SIT - Other	USD	1,739,243.51	0.00
1902001 Accum Defd FIT - Oth Inc & Ded	USD	0.00	0.01
1903001 Acc Dfd FIT - FAS109 Flow Thru	USD	0.00	966,188.02
1903002 Acc Dfd SIT FAS 109 Flow Thru	USD	0.00	4,600,894.34
1904001 Accum Dfd FIT - FAS 109 Excess	USD	3,574,935.02	0.00
1906001 Accum Deferred FIT-TBBS	USD	1,140,175.66	0.00
2010001 Common Stock Issued-Affiliated	USD	0.00	1,350,000.00
2110000 Miscellaneous Paid-In Capital	USD	0.00	7,052,115.96

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2110007 OCI -Minimum Pension Liability	USD	0.00	0.00
2110009 MPIC - restricted stock units	USD	0.00	0.00
2110010 MPIC Stock Based Comp Units	USD	0.00	0.00
2160001 Unapprp Retnd Erngs-Unrstrictd	USD	0.00	0.00
2210001 First Mortgage Bonds	USD	0.00	0.00
2230500 Advances from Assoc Co-Current	USD	0.00	0.00
2240003 Notes	USD	0.00	0.00
2240103 Notes Payable - Affiliated	USD	0.00	0.00
2240503 Notes - Current Portion	USD	0.00	0.00
2240603 Notes - Affiliated - Current	USD	0.00	0.00
2270001 Obligatns Undr Cap Lse-Noncurr	USD	0.00	49,306,065.95
2270003 Accrued Noncur Lease Oblig	USD	0.00	2,120,311.42
2270031 Oblig undr Oper Lease-Non Curr	USD	0.00	89,732,257.11
2270033 Acrued Noncur Oper Lease Oblig	USD	0.00	707,787.66
2282003 Accm Prv I/D - Worker's Com	USD	0.00	56,546.92
2283000 Accm Prv for Pensions&Benefits	USD	0.00	31,301,621.63
2283001 Deferred Compensation Plan	USD	0.00	0.00
2283002 Supplemental Savings Plan	USD	0.00	44,708,067.76
2283003 SFAS 106 Post Retirement Benef	USD	0.00	0.00
2283005 SFAS 112 Postemployment Benef	USD	0.00	9,913,030.60
2283006 SFAS 87 - Pensions	USD	0.00	24,274,225.99
2283007 Perf Share Incentive Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2283009 Nuclear Deferred Compenstion	USD	0.00	0.00
2283010 UMWA Comb Trust Fut Liab	USD	0.00	0.00
2283011 Energy Serv 2005 Phantom Plan	USD	0.00	0.00
2283012 Incntv Comp Adj - Defd Awards	USD	0.00	0.00
2283013 Incentive Comp Deferral Plan	USD	0.00	32,661,354.56
2283014 MICP and SOIP Deferred Awards	USD	0.00	0.00
2283015 FAS 158 SERP Payable Long Term	USD	0.00	19,912,651.00
2283016 FAS 158 Qual Payable Long Term	USD	0.00	245,974,317.70
2283024 DefrComp Plan-CSW Legacy	USD	0.00	768,447.91
2284016 Mine Closure Costs	USD	0.00	0.00
2284085 OH Growth Fund-NonCurrent	USD	0.00	0.00
2320001 Accounts Payable - Regular	USD	0.00	39,264,711.03
2320002 Unvouchered Invoices	USD	0.00	36,774,861.98
2320003 Retention	USD	0.00	1,596,468.51
2320004 Accrued Payroll	USD	0.00	0.00
2320008 Miscellaneous Liabilities	USD	0.00	0.00
2320011 Uninvoiced Fuel	USD	0.00	0.00
2320052 Accounts Payable - Purch Power	USD	0.00	0.00
2320066 A/P - OPEN ACCESS TRANS EXP	USD	0.00	0.00
2320069 Producer Payments	USD	0.00	0.00
2320074 A/P - FTL - SWITCH Rentals	USD	0.00	0.00
2320076 Corporate Credit Card Liab	USD	0.00	953,593.76

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2320077 INDUS Unvouchered Liabilities	USD	0.00	9,497,580.87
2320080 Non PS Accounts Payable	USD	0.00	0.00
2330000 Corp Borrow Program (NP-Assoc)	USD	0.00	462,630,866.43
2340001 A/P Assoc Co - InterUnit G/L	USD	0.00	26,079,118.13
2340003 A/P Assoc Co - Savings Plan	USD	0.00	0.00
2340008 A/P Assoc Co - Dependent Care	USD	0.00	0.00
2340009 A/P Assoc Co-Stock Purch Plan	USD	0.00	0.00
2340011 A/P-Assc Co-AEPSC-Agent	USD	0.00	0.00
2340015 A/P-Assc Co-AEPSC-Trans Agmnt	USD	0.00	0.00
2340022 A/P Assoc Co-Employee Loan Cur	USD	0.00	0.00
2340023 A/P Assoc Co - Parking Rent	USD	0.00	0.00
2340027 A/P Assoc Co - Intercompany	USD	0.00	189,205.00
2340029 A/P Assoc Co - AEPSC Bills	USD	0.00	404,477.89
2340030 A/P Assoc Co - InterUnit A/P	USD	0.00	111,424.75
2340032 A/P Assoc Co - Multi Pmts	USD	0.00	18,336,348.72
2340035 Fleet - M4 - A/P	USD	0.00	1,566,911.29
2340036 A/P Assoc Co - Payroll Ded	USD	0.00	0.00
2340037 A/P Assoc-Global Borrowing Int	USD	0.00	0.00
2350003 Deposits - Trading Activity	USD	0.00	0.00
2360001 Federal Income Tax	USD	0.00	24,313,348.14
236000100 Federal Income Tax	USD	0.00	0.00
236000101 Federal Income Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000102 Federal Income Tax	USD	0.00	0.00
236000190 Federal Income Tax	USD	0.00	0.00
236000198 Federal Income Tax	USD	0.00	0.00
236000200 State Income Taxes	USD	0.00	0.00
236000201 State Income Taxes	USD	0.00	0.00
236000202 State Income Taxes	USD	0.00	0.00
236000203 State Income Taxes	USD	0.00	0.00
236000204 State Income Taxes	USD	0.00	0.00
236000205 State Income Taxes	USD	0.00	0.00
236000206 State Income Taxes	USD	0.00	0.00
236000207 State Income Taxes	USD	0.00	0.00
236000208 State Income Taxes	USD	0.00	0.00
236000209 State Income Taxes	USD	0.00	0.00
236000210 State Income Taxes	USD	0.00	0.00
236000211 State Income Taxes	USD	0.00	0.00
236000212 State Income Taxes	USD	0.00	0.00
236000213 State Income Taxes	USD	0.00	193,556.28
236000214 State Income Taxes	USD	0.00	0.00
236000215 State Income Taxes	USD	0.00	0.00
236000216 State Income Taxes	USD	0.00	0.00
236000217 State Income Taxes	USD	124,411.27	0.00
236000218 State Income Taxes	USD	0.00	1,288,131.68

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000219 State Income Taxes	USD	0.00	1,199,978.67
236000220 State Income Taxes	USD	2,564,479.62	0.00
236000221 State Income Taxes	USD	4,089,816.02	0.00
236000222 State Income Taxes	USD	7,799.19	0.00
236000299 State Income Taxes	USD	0.00	0.00
236000300 Local Income Tax	USD	915.40	0.00
236000301 Local Income Tax	USD	0.00	0.00
236000302 Local Income Tax	USD	0.00	0.00
236000303 Local Income Tax	USD	0.00	0.00
236000304 Local Income Tax	USD	0.00	0.00
236000306 Local Income Tax	USD	0.00	0.00
236000307 Local Income Tax	USD	0.00	0.00
236000308 Local Income Tax	USD	0.00	0.00
236000309 Local Income Tax	USD	0.00	0.00
236000310 Local Income Tax	USD	0.00	0.00
236000312 Local Income Tax	USD	0.00	0.00
236000314 Local Income Tax	USD	0.00	0.00
236000315 Local Income Tax	USD	0.00	0.00
236000316 Local Income Tax	USD	0.00	0.00
236000317 Local Income Tax	USD	0.00	30,930.86
236000318 Local Income Tax	USD	189,593.73	0.00
236000319 Local Income Tax	USD	581,821.85	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000320 Local Income Tax	USD	7,941.00	0.00
236000321 Local Income Tax	USD	0.00	174,313.65
2360004 FICA	USD	0.00	728,700.07
2360005 Federal Unemployment Tax	USD	0.00	741.42
2360006 State Unemployment Tax	USD	0.00	10,530.72
236000601 State Unemployment Tax	USD	0.00	0.00
236000700 State Sales and Use Taxes	USD	0.00	0.00
236000701 State Sales and Use Taxes	USD	0.00	0.00
236000702 State Sales and Use Taxes	USD	0.00	0.00
236000703 State Sales and Use Taxes	USD	0.00	0.00
236000704 State Sales and Use Taxes	USD	0.00	0.00
236000705 State Sales and Use Taxes	USD	0.00	0.00
236000706 State Sales and Use Taxes	USD	0.00	0.00
236000707 State Sales and Use Taxes	USD	0.00	0.00
236000708 State Sales and Use Taxes	USD	0.00	0.00
236000709 State Sales and Use Taxes	USD	0.00	0.00
236000710 State Sales and Use Taxes	USD	0.00	0.00
236000711 State Sales and Use Taxes	USD	0.00	0.00
236000712 State Sales and Use Taxes	USD	0.00	0.00
236000713 State Sales and Use Taxes	USD	0.00	0.00
236000714 State Sales and Use Taxes	USD	0.00	0.00
236000715 State Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000716 State Sales and Use Taxes	USD	0.00	0.00
236000717 State Sales and Use Taxes	USD	0.00	0.00
236000718 State Sales and Use Taxes	USD	0.00	0.00
236000719 State Sales and Use Taxes	USD	0.00	0.00
236000720 State Sales and Use Taxes	USD	0.00	0.00
236000721 State Sales and Use Taxes	USD	0.00	0.00
236000722 State Sales and Use Taxes	USD	0.00	1,070,341.64
236000798 State Sales and Use Taxes	USD	0.00	0.00
236000801 Real & Personal Property Taxes	USD	0.00	0.00
236000802 Real & Personal Property Taxes	USD	0.00	0.00
236000803 Real & Personal Property Taxes	USD	0.00	0.00
236000804 Real & Personal Property Taxes	USD	0.00	0.00
236000805 Real & Personal Property Taxes	USD	0.00	0.00
236000806 Real & Personal Property Taxes	USD	0.00	0.00
236000807 Real & Personal Property Taxes	USD	0.00	0.00
236000808 Real & Personal Property Taxes	USD	0.00	0.00
236000809 Real & Personal Property Taxes	USD	0.00	0.00
236000810 Real Personal Property Taxes	USD	0.00	0.00
236000811 Real Personal Property Taxes	USD	0.00	0.00
236000812 Real Personal Property Taxes	USD	0.00	0.00
236000813 Real Personal Property Taxes	USD	0.00	0.00
236000814 Real Personal Property Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000815 Real Personal Property Taxes	USD	0.00	0.00
236000816 Real Personal Property Taxes	USD	0.00	0.00
236000817 Real Personal Property Taxes	USD	0.00	0.00
236000818 Real Personal Property Taxes	USD	0.00	0.00
236000819 Real Personal Property Taxes	USD	0.00	0.00
236000820 Real Personal Property Taxes	USD	0.00	0.00
236000821 Real Personal Property Taxes	USD	0.00	141,015.36
236000822 Real Personal Property Taxes	USD	0.00	1,218,682.88
236000904 Federal Excise Taxes	USD	0.00	0.00
236000906 Federal Excise Taxes	USD	0.00	0.00
236000907 Federal Excise Taxes	USD	0.00	0.00
236000908 Federal Excise Taxes	USD	0.00	0.00
236000909 Federal Excise Taxes	USD	0.00	0.00
236000910 Federal Excise Taxes	USD	0.00	0.00
236000911 Federal Excise Taxes	USD	0.00	0.00
236000912 Federal Excise Taxes	USD	0.00	0.00
236000913 Federal Excise Taxes	USD	0.00	0.00
236000914 Federal Excise Taxes	USD	0.00	0.00
236000915 Federal Excise Taxes	USD	0.00	0.00
236000916 Federal Excise Taxes	USD	0.00	0.00
236000917 Federal Excise Taxes	USD	0.00	0.00
236000918 Federal Excise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000919 Federal Excise Taxes	USD	0.00	0.00
236000920 Federal Excise Taxes	USD	0.00	0.00
236000921 Federal Excise Taxes	USD	0.00	0.00
236000922 Federal Excise Taxes	USD	0.00	1,167.59
236001200 State Franchise Taxes	USD	0.00	0.00
236001201 State Franchise Taxes	USD	0.00	0.00
236001202 State Franchise Taxes	USD	0.00	0.00
236001203 State Franchise Taxes	USD	0.00	0.00
236001204 State Franchise Taxes	USD	0.00	0.00
236001205 State Franchise Taxes	USD	0.00	0.00
236001206 State Franchise Taxes	USD	0.00	0.00
236001207 State Franchise Taxes	USD	0.00	0.00
236001208 State Franchise Taxes	USD	0.00	0.00
236001209 State Franchise Taxes	USD	0.00	0.00
236001210 State Franchise Taxes	USD	0.00	0.00
236001211 State Franchise Taxes	USD	0.00	0.00
236001212 State Franchise Taxes	USD	0.00	0.00
236001213 State Franchise Taxes	USD	0.00	21.69
236001214 State Franchise Taxes	USD	0.00	1,575.00
236001215 State Franchise Taxes	USD	0.00	0.00
236001216 State Franchise Taxes	USD	0.00	0.00
236001217 State Franchise Taxes	USD	5,643.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001218 State Franchise Taxes	USD	4,537.00	0.00
236001219 State Franchise Taxes	USD	5,663.00	0.00
236001220 State Franchise Taxes	USD	0.00	13,180.00
236001221 State Franchise Taxes	USD	0.00	5,469.00
236001222 State Franchise Taxes	USD	0.00	19,700.00
236001295 State Franchise Taxes	USD	0.00	0.00
236001605 State Gross Receipts Tax	USD	0.00	0.00
236001606 State Gross Receipts Tax	USD	0.00	0.00
236001607 State Gross Receipts Tax	USD	0.00	0.00
236001608 State Gross Receipts Tax	USD	0.00	0.00
236001609 State Gross Receipts Tax	USD	0.00	0.00
236001610 State Gross Receipts Tax	USD	0.00	0.00
236001611 State Gross Receipts Tax	USD	0.00	0.00
236001612 State Gross Receipts Tax	USD	0.00	0.00
236001613 State Gross Receipts Tax	USD	0.00	0.00
236001614 State Gross Receipts Tax	USD	0.00	0.00
236001615 State Gross Receipts Tax	USD	0.00	0.00
236001616 State Gross Receipts Tax	USD	0.00	0.00
236001617 State Gross Receipts Tax	USD	0.00	0.00
236001618 State Gross Receipts Tax	USD	0.00	0.00
236001619 State Gross Receipts Tax	USD	0.00	0.00
236001620 State Gross Receipts Tax	USD	0.00	0.00

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236001621 State Gross Receipts Tax	USD	0.00	0.00
236001622 State Gross Receipts Tax	USD	0.00	2,100.00
236001705 Municipal License Fees Accrd	USD	0.00	0.00
236001706 Municipal License Fees Accrd	USD	0.00	0.00
236001707 Municipal License Fees Accrd	USD	0.00	0.00
236001712 Municipal License Fees Accrd	USD	0.00	0.00
236001713 Municipal License Fees Accrd	USD	0.00	0.00
236001714 Municipal License Fees Accrd	USD	0.00	0.00
236001715 Municipal License Fees Accrd	USD	0.00	0.00
236001716 Municipal License Fees Accrd	USD	0.00	0.00
236001717 Municipal License Fees Accrd	USD	0.00	0.00
236001718 Municipal License Fees Accrd	USD	0.00	0.00
236001719 Municipal License Fees Accrd	USD	95.00	0.00
236001720 Municipal License Fees Accrd	USD	100.00	0.00
236001901 State Single Business Taxes	USD	0.00	0.00
236001902 State Single Business Taxes	USD	0.00	0.00
236001903 State Single Business Taxes	USD	0.00	0.00
236001904 State Single Business Taxes	USD	0.00	0.00
236001905 State Single Business Taxes	USD	0.00	0.00
236001906 State Single Business Taxes	USD	0.00	0.00
236001907 State Single Business Taxes	USD	0.00	0.00
236002001 State Public Service Com Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002011 State Public Service Com Tax	USD	0.00	0.00
236002012 State Public Service Com Tax	USD	0.00	0.00
236002100 State Foreign Corporation Tax	USD	0.00	0.00
236002199 State Foreign Corporation Tax	USD	0.00	0.00
236002201 State License/Registration Tax	USD	0.00	0.00
236002202 State License/Registration Tax	USD	0.00	0.00
236002203 State License/Registration Tax	USD	0.00	0.00
236002204 State License/Registration Tax	USD	0.00	0.00
236002205 State License/Registration Tax	USD	0.00	0.00
236002206 State License/Registration Tax	USD	0.00	0.00
236002207 State License/Registration Tax	USD	0.00	0.00
236002208 State License/Registration Tax	USD	0.00	0.00
236002209 State License/Registration Tax	USD	0.00	0.00
236002210 State License Registration Tax	USD	0.00	0.00
236002211 State License Registration Tax	USD	0.00	0.00
236002212 State License Registration Tax	USD	0.00	0.00
236002213 State License Registration Tax	USD	0.00	0.00
236002214 State License Registration Tax	USD	0.00	0.00
236002215 State License Registration Tax	USD	0.00	0.00
236002216 State License Registration Tax	USD	0.00	0.00
236002217 State License Registration Tax	USD	0.00	0.00
236002218 State License Registration Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002219 State License Registration Tax	USD	193.00	0.00
236002220 State License Registration Tax	USD	75.00	0.00
236002222 State License Registration Tax	USD	20.00	0.00
2360023 Employee Payroll Taxes	USD	0.00	0.00
236002301 Employee Payroll Taxes	USD	0.00	0.00
236002400 State Franchise Tax-Interco	USD	0.00	0.00
236002499 State Franchise Tax-Interco	USD	0.00	0.00
236003000 Misc State and Local Taxes	USD	0.00	0.00
236003001 Misc State and Local Taxes	USD	0.00	0.00
236003002 Misc State and Local Taxes	USD	0.00	0.00
236003003 Misc State and Local Taxes	USD	0.00	0.00
236003004 Misc State and Local Taxes	USD	0.00	0.00
236003005 Misc State and Local Taxes	USD	0.00	0.00
236003006 Misc State and Local Taxes	USD	0.00	0.00
236003007 Misc State and Local Taxes	USD	0.00	0.00
236003010 Misc State and Local Taxes	USD	0.00	0.00
236003013 Misc State and Local Taxes	USD	0.00	0.00
236003100 Local Sales and Use Taxes	USD	0.00	0.00
236003300 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003301 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003302 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003303 Pers Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003304 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003305 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003306 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003308 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003311 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003312 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003313 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003314 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003315 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003316 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003319 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003320 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003321 Pers Prop Tax-Cap Leases	USD	0.00	60,607.97
236003322 Pers Prop Tax-Cap Leases	USD	0.00	75,912.67
236003502 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003503 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003504 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003505 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003508 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003509 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003510 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003511 Real Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003512 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003513 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003514 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003515 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003516 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003517 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003518 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003519 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003520 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003521 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003522 Real Prop Tax-Cap Leases	USD	0.00	109,962.00
2360037 FICA - Incentive accrual	USD	0.00	3,943,278.96
2360038 Reorg Payroll Tax Accrual	USD	0.00	153,169.27
236004112 State Minimum Tax	USD	0.00	0.00
2360070 State Sls and Use Tx-Spec Purp	USD	0.00	0.00
2360104 FICA - NON-CURRENT	USD	0.00	0.00
2360105 FICA - CARES ACT	USD	0.00	10,426,774.24
2360501 Fed Inc Tax-Short Term FIN48	USD	0.00	0.00
2360502 State Inc Tax-Short Term FIN48	USD	3,848.00	0.00
2360601 Fed Inc Tax-Long Term FIN48	USD	0.00	14,138,353.03
2360602 State Inc Tax-Long Term FIN48	USD	0.00	0.00
2360801 Federal Income Tax - IRS Audit	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2370003 Interest Accrued-Notes Pay	USD	0.00	0.00
2370009 Interest Accrued-Other	USD	0.00	0.00
2370010 Interest Accrued - Affiliated	USD	0.00	0.00
2370016 Interest Accrued - Tax	USD	0.00	0.00
2370048 Acrd Int.- FIT Reserve - LT	USD	0.00	0.00
2370348 Acrd Int. - SIT Reserve - LT	USD	0.00	0.00
2370448 Acrd Int. - SIT Reserve - ST	USD	243.00	0.00
2410001 Federal Income Tax Withheld	USD	0.00	0.00
2410002 State Income Tax Withheld	USD	0.00	0.00
2410003 Local Income Tax Withheld	USD	0.00	0.00
2410004 State Sales Tax Collected	USD	0.00	0.00
2410005 FICA Tax Withheld	USD	0.00	0.00
2410006 School District Tax Withheld	USD	0.00	0.00
2410012 Hypothetical Tax	USD	0.00	0.00
2420000 Misc Current & Accrued Liab	USD	0.00	196,000.00
2420001 P/R Ded - Charitable Contribut	USD	0.00	0.00
2420002 P/R Ded - Medical Insurance	USD	0.00	2,904,521.69
2420003 P/R Ded - Dental Insurance	USD	0.00	495,515.87
2420004 P/R Ded - Long Term Care	USD	0.00	0.00
2420005 P/R Ded - Parking Rent	USD	0.00	0.00
2420006 P/R Ded - Fitness Dues	USD	0.00	0.00
2420007 P/R Ded - Savings Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420009 Depend Care/Flex Medical Spend	USD	0.00	2,636,381.18
2420010 P/R Ded - Dependent Life Ins	USD	0.00	0.00
2420012 P/R Ded - Hyatt Legal Plan	USD	0.00	0.00
2420013 P/R Ded - LTD Ins Premiums	USD	0.00	23,158.52
2420014 P/R Ded - Savings Bonds	USD	0.00	0.00
2420015 P/R Ded - Union Dues	USD	0.00	0.00
2420016 P/R Ded-Crt Ordr/Grnshmt/Tx Lv	USD	0.00	0.00
2420017 P/R Ded - AD&D and OAD&D Ins	USD	0.00	0.00
2420018 P/R Ded-Reg&Spec Life Ins Prem	USD	0.00	0.00
2420020 Vacation Pay - This Year	USD	0.00	49,273,862.17
2420021 Vacation Pay - Next Year	USD	0.00	26,192,455.81
2420022 P/R Ded - PAC	USD	0.00	0.00
2420026 MICP	USD	0.00	0.00
2420027 FAS 112 CURRENT LIAB	USD	0.00	4,375,893.40
2420028 ESP - Employer Contrib Accrued	USD	0.00	0.00
2420029 P/R Ded - HMO	USD	0.00	0.00
2420044 P/R Withholdings	USD	0.00	1,947,384.70
2420045 Other Employee Benefits	USD	0.00	0.00
2420046 FAS 158 SERP Payable - Current	USD	0.00	6,597,469.00
2420048 Company Incentive Plan	USD	0.00	0.00
2420049 P/R Ded - MetPay Insurance	USD	0.00	0.00
2420051 Non-Productive Payroll	USD	0.00	5,645,264.22

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420052	USD	0.00	0.00
2420053	USD	0.00	0.00
2420054	USD	0.00	0.00
2420055	USD	0.00	0.00
2420056	USD	0.00	0.00
2420057	USD	0.00	0.00
2420067	USD	0.00	0.00
2420069	USD	0.00	0.00
2420070	USD	0.00	0.00
2420071	USD	0.00	120,975.92
2420072	USD	0.00	44,684.48
2420076	USD	0.00	2,351,645.42
2420081	USD	0.00	0.00
2420085	USD	0.00	0.00
2420086	USD	0.00	0.00
2420091	USD	0.00	0.00
2420199	USD	0.00	2,759,135.15
2420365	USD	0.00	7,028,208.00
2420420	USD	0.00	183,231.92
2420502	USD	0.00	0.00
2420503	USD	0.00	6,215.58
2420504	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420505 Workers Comp NC Admin Fee	USD	0.00	36,415.33
2420511 Control Cash Disburse Account	USD	0.00	14,042,524.50
2420512 Unclaimed Funds	USD	0.00	599,915.53
2420515 Severance Accrual	USD	0.00	3,121,581.20
2420520 Accr Defer Compensation Ben	USD	0.00	0.00
2420532 Adm Liab-Cur-S/Ins-W/C	USD	0.00	142,318.11
2420554 P/R Ded - Stock Purchase Plan	USD	0.00	0.00
2420558 Admitted Liab NC-Self/Ins-W/C	USD	0.00	704,188.33
2420565 Expatriate Housing Allowance	USD	0.00	0.00
2420569 Self Ins Workers' Comp-Adm	USD	0.00	0.00
2420570 Employee Svings Plan-Sys-Accr	USD	0.00	0.00
2420587 Rent - J.E. Dolan Eng. Lab	USD	0.00	0.00
2420591 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059102 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059103 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059104 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059105 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059106 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059107 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059108 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059109 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059110 Muni BO Tax - Leased Equip	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059111 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059112 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059113 Muni BO Tax - Leased Equip	USD	0.00	0.00
2420592 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059201 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059202 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059203 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059204 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059205 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059206 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059207 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059208 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059209 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059210 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059211 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059212 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059213 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059214 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059215 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059216 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059217 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059218 Sales Use Tax - Leased Equip	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059219 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059220 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059221 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059222 Sales Use Tax - Leased Equip	USD	0.00	23,651.46
2420598 Est Fin Cost - Sen Unsec Notes	USD	0.00	0.00
2420599 Expatriate Auto Allowance	USD	0.00	0.00
2420604 Energy Services ICP	USD	0.00	0.00
2420607 Incentive Plan Payments	USD	0.00	0.00
2420613 Public Liability Claim Deposit	USD	0.00	0.00
2420615 Severance - Distribution	USD	0.00	0.00
2420618 Accrued Payroll	USD	0.00	36,376,235.81
2420619 Reclamation Res - Preexisting	USD	0.00	0.00
2420620 Energy Supply Non Gen ICP	USD	0.00	37,153.39
2420621 Energy Serv Phantom Equity Pln	USD	0.00	0.00
2420622 Nuclear Incentive Plan	USD	0.00	0.00
2420623 Distr, Cust Ops & Reg Svcs ICP	USD	0.00	41,310.98
2420624 Corp & Shrd Srv Incentive Plan	USD	0.00	34,252,229.51
2420626 Safety Focus Incentive Plan	USD	0.00	0.00
2420634 Sustnd Earngs Improv Severance	USD	0.00	0.00
2420635 Generation Incentive Plan	USD	0.00	6,754,754.01
2420640 Zimmer SCR - Cinergy Cnst Adv	USD	0.00	0.00
2420643 Accrued Audit Fees	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420649 Reclamation Liability - Curr	USD	0.00	0.00
2420650 P/R Ded - Health Savings Acct	USD	0.00	0.00
2420651 Reorg Severance Accrual	USD	0.00	0.00
2420653 Reorg Misc HR Exp Accrual	USD	0.00	0.00
2420658 Accrued Prof. Tax Services	USD	0.00	0.00
2420660 AEP Transmission ICP	USD	0.00	18,327,697.31
2420669 Lease Rent Holidays	USD	0.00	0.00
2420689 Oracle Contract Cap - Curr	USD	0.00	0.00
2430001 Oblig Under Cap Leases - Curr	USD	0.00	13,885,647.08
2430003 Accrued Cur Lease Oblig	USD	0.00	496,313.10
2430031 Oblig undr Oper Lease -Current	USD	0.00	16,212,116.08
2430033 Acrued Curent Oper Lease Oblig	USD	0.00	138,037.14
2520000 Customer Adv for Construction	USD	0.00	0.00
2530000 Other Deferred Credits	USD	0.00	0.00
2530007 Employee Related Contingencies	USD	0.00	0.00
2530012 Unclaim Chks - Ret to Gen Fd	USD	0.00	0.00
2530062 Gain on Sale/Leaseback Bldgs	USD	0.00	0.00
2530077 WT2 Lease	USD	0.00	0.00
2530101 MACSS Unidentified EDI Cash	USD	0.00	247,391.38
2530112 Other Deferred Credits-Curr	USD	0.00	5,344,618.09
2530175 Legal Contingencies	USD	0.00	0.00
2530189 Oracle Contract Cap - NonCurr	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2530199 Opower (HEM) Contrct Cap-NCurr	USD	0.00	2,759,135.15
2530365 MSOffice 365 Contrct Cap-NCurr	USD	0.00	15,472,512.00
2540000 Other Regulatory Liabilities	USD	0.00	0.00
2540006 SFAS 109 DFIT	USD	0.00	0.00
2540007 SFAS 109 Excess DFIT	USD	0.00	0.00
2543001 SFAS109 Flow Thru Def FIT Liab	USD	796.13	0.00
2543002 FAS 109 Flow Thru Deferred SIT	USD	4,600,894.34	0.00
2543220 Economic Development	USD	0.00	0.00
2544001 SFAS 109 Exces Deferred FIT	USD	0.00	15,474,853.06
2546001 Accum Deferred FIT-TBBS	USD	0.00	4,935,488.66
2550001 Accum Deferred ITC - Federal	USD	0.00	0.00
2820001 ADIT- Other Property - Federal	USD	0.00	0.00
2821001 Accum Defd FIT - Utility Prop	USD	0.00	65,481,824.52
2823001 Acc Dfrd FIT FAS 109 Flow Thru	USD	0.03	0.00
2824001 Acc Dfrd FIT - SFAS 109 Excess	USD	12,472,071.09	0.00
2826001 Accum Defd Property FIT - TBBS	USD	948,755.00	0.00
2830001 ADIT - Other - Federal	USD	0.00	0.00
2831001 Accum Deferred FIT - Other	USD	0.00	27,780,007.11
2832002 Acc Dfd SIT - Other Inc & Ded	USD	0.00	0.00
2833001 Acc Dfd FIT FAS 109 Flow Thru	USD	965,391.62	0.00
2833002 Acc Dfrd SIT FAS 109 Flow Thru	USD	0.00	0.00
2834001 Acc Defd FIT - SFAS 109 Excess	USD	0.00	572,153.05

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2836001 Accum Defd Other FIT-TBBS	USD	2,846,558.00	0.00
4020000 Maintenance Expense	USD	0.00	6,441.05
4030001 Depreciation Exp	USD	2,005,473.53	0.00
4030024 AEPSC Trans. Depreciation Exp.	USD	1,084,100.07	0.00
4040001 Amort. of Plant	USD	261,163.18	0.00
4081002 FICA	USD	27,881,258.74	0.00
4081003 Federal Unemployment Tax	USD	220,001.30	0.00
408100520 Real Personal Property Taxes	USD	0.00	14,950.89
408100521 Real Personal Property Taxes	USD	204,860.03	0.00
408100522 Real Personal Property Taxes	USD	1,237,884.00	0.00
408100621 State Gross Receipts Tax	USD	0.00	1,447.00
408100622 State Gross Receipts Tax	USD	4,439.00	0.00
4081007 State Unemployment Tax	USD	408,372.68	0.00
408100822 State Franchise Taxes	USD	39,800.00	0.00
408101722 St Lic-Rgstrtion Tax-Fees	USD	20.00	0.00
408101921 State Sales and Use Taxes	USD	0.41	0.00
408101922 State Sales and Use Taxes	USD	0.00	19.63
408102920 Real-Pers Prop Tax-Cap Leases	USD	910.21	0.00
408102921 Real-Pers Prop Tax-Cap Leases	USD	0.00	63,112.63
408102922 Real-Pers Prop Tax-Cap Leases	USD	41,910.00	0.00
4091001 Income Taxes, UOI - Federal	USD	0.00	3,844,301.10
409100222 Income Taxes UOI - State	USD	0.81	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4101001 Prov Def I/T Util Op Inc-Fed	USD	50,953,578.28	0.00
4101002 Prov Def I/T Util Op Inc-State	USD	4,936,328.95	0.00
4111001 Prv Def I/T-Cr Util Op Inc-Fed	USD	0.00	38,151,662.64
4111002 Prv Def I/T-Cr UtilOpInc-State	USD	0.00	5,266,029.43
4120001 Constructn Othr Svcs-Affil Cos	USD	315,010,763.50	0.00
4171001 Exp of NonUtil Oper - Nonassoc	USD	0.00	0.00
4171003 Operating Expense	USD	0.00	0.00
4171006 Outside Services - Other	USD	0.00	0.00
4171009 Office Supplies & Expense	USD	0.00	0.00
4171011 Membership Dues	USD	0.00	0.00
4180002 Non-Opratng Rntal Inc-Oper	USD	15,266.50	0.00
4180003 Non-Opratng Rntal Inc-Maint	USD	19,061.38	0.00
4190002 Int & Dividend Inc - Nonassoc	USD	6,740.74	0.00
4210001 Misc Non-Operating Inc-Assoc	USD	0.00	310,180.49
4210002 Misc Non-Op Inc-NonAsc-Rents	USD	0.00	226,496.95
4210007 Misc Non-Op Inc - NonAsc - Oth	USD	0.00	5,842.28
4210009 Misc Non-Op Exp - NonAssoc	USD	131,089.53	0.00
4261000 Donations	USD	171,047.50	0.00
4263001 Penalties	USD	4,870.75	0.00
4264000 Civic and Political Activity	USD	2,576,001.62	0.00
4264001 Non-deduct Lobbying per IRS	USD	167,387.12	0.00
4265002 Other Deductions - Nonassoc	USD	899,679.26	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4265004 Social & Service Club Dues	USD	363,226.17	0.00
4265007 Regulatory Expenses	USD	84,000.00	0.00
4265033 Transition Costs	USD	467,490.18	0.00
4300003 Int to Assoc Co - CBP	USD	1,961,804.24	0.00
4310001 Other Interest Expense	USD	84,923.32	0.00
4310007 Lines Of Credit	USD	33,140.87	0.00
4310023 Interest Expense - State Tax	USD	214.16	0.00
4320000 Allw Brrwed Fnds Used Cnstr-Cr	USD	0.00	16,926.09
4560041 Miscellaneous Revenue-NonAffil	USD	0.00	0.00
4571001 Service Rev - Direct Affil	USD	0.00	710,268,136.12
4572001 Service Rev-Indirect Cost-Affi	USD	0.00	137,763,381.72
4573001 Compensation for Capital-Affil	USD	0.00	10,722,252.98
4581001 Service Rev-Direct Costs-NAC	USD	0.00	1,814,702.52
4582001 Service Rev-Indirect Cost-NAC	USD	0.00	190,021.26
5000000 Oper Supervision & Engineering	USD	21,182,562.57	0.00
5010000 Fuel	USD	1,594,026.95	0.00
5010028 Gypsum Sales Proceeds	USD	0.00	1,540.31
5020000 Steam Expenses	USD	502.27	0.00
5020002 Urea Expense	USD	17,986.34	0.00
5020003 Trona Expense	USD	16,928.76	0.00
5020004 Lime-Related Expenses	USD	47,389.79	0.00
5020007 Lime Hydrate Expense	USD	316.50	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5020008 Activated Carbon	USD	47,067.71	0.00
5020013 Anhydrous Ammonia Expense	USD	14,724.80	0.00
5020020 Misc Consumable Exp	USD	1,993.83	0.00
5020028 Sodium Bicarbonate Expense	USD	16,963.69	0.00
5050000 Electric Expenses	USD	2,500.78	0.00
5060000 Misc Steam Power Expenses	USD	0.00	9,983.52
5060003 Removal Cost Expense - Steam	USD	1,450.52	0.00
5060011 BSRR O/U Recovery-Oper Costs	USD	76.31	0.00
5060025 Misc Stm Pwr Exp Environmental	USD	22,851.54	0.00
5080017 IPP Oper - Training/Travel	USD	0.00	0.00
5100000 Maint Supv & Engineering	USD	418,066.99	0.00
5110000 Maintenance of Structures	USD	370,037.72	0.00
5120000 Maintenance of Boiler Plant	USD	1,449,693.51	0.00
5130000 Maintenance of Electric Plant	USD	2,471,163.18	0.00
5140000 Maintenance of Misc Steam Plt	USD	349,567.63	0.00
5170000 Oper Supervision & Engineering	USD	3,923.49	0.00
5240000 Misc Nuclear Power Expenses	USD	410,455.07	0.00
5280000 Maint Supv & Engineering	USD	47,721.54	0.00
5300000 Maint of Reactor Plant Equip	USD	1,167,458.00	0.00
5310000 Maintenance of Electric Plant	USD	3,901.02	0.00
5320000 Maint of Misc Nuclear Plant	USD	718.12	0.00
5320012 Radiation Monitoring Equipment	USD	1,117.70	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5350000 Oper Supervision & Engineering	USD	661,100.73	0.00
5370000 Hydraulic Expenses	USD	59,313.82	0.00
5370001 Fish & Wildlife Facilities	USD	5,255.62	0.00
5370002 Recreation Facilities	USD	31,414.41	0.00
5380000 Electric Expenses	USD	106,811.33	0.00
5390000 Misc Hydr Power Generation Exp	USD	872,779.71	0.00
5390001 Misc Hydr Pwr - Envir Poll Cnt	USD	28,616.34	0.00
5400000 Rents	USD	610.08	0.00
5410000 Maint Supv & Engineering	USD	43,268.99	0.00
5420000 Maintenance of Structures	USD	72,175.05	0.00
5430000 Maint Rsrvoirs,Dams&Wtrways	USD	141,522.07	0.00
5440000 Maintenance of Electric Plant	USD	188,788.87	0.00
5450000 Maint of Misc Hydraulic Plant	USD	6,037.88	0.00
5450001 Maint Hydr Plt-Fish&Wildlfe Fa	USD	0.00	95.02
5450002 Maint of Misc Hydr Plt-Rec Fac	USD	8,266.28	0.00
5460000 Oper Supervision & Engineering	USD	156,625.60	0.00
5470004 Fuel - Gas Turb - Purch / Hand	USD	16,000.61	0.00
5480000 Generation Expenses	USD	0.00	43,415.87
5490000 Misc Other Pwer Generation Exp	USD	33,784.13	0.00
5500004 Wind Easement Exp - NonLease	USD	1,139.69	0.00
5500005 Lease Expense - Wind Leases	USD	36,383.79	0.00
5530000 Maintenance of Generating Plt	USD	73,384.12	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5530001 Maint of Gen Plant - Gas Turb	USD	43,887.26	0.00
5540001 Maint of Oth Pwr Gen Plt-GT	USD	3,880.43	0.00
5560000 Sys Control & Load Dispatching	USD	1,990,753.94	0.00
5570000 Other Expenses	USD	5,889,231.68	0.00
5570020 MATL-COMPUTER HARDWARE	USD	889.93	0.00
5570021 MATL-CONSUMABLES	USD	42.20	0.00
5600000 Oper Supervision & Engineering	USD	37,969,733.83	0.00
5611000 Load Dispatch - Reliability	USD	161.38	0.00
5612000 Load Dispatch-Mntr&Op TransSys	USD	3,811,459.81	0.00
5613000 Load Dispatch-Trans Srvc&Sched	USD	0.00	14,277.98
5614005 ERCOT Admin-SSC&DS	USD	32,550.13	0.00
5615000 Reliability,Plng&Stds Develop	USD	1,016,178.89	0.00
5616000 Transmission Service Studies	USD	1,874.54	0.00
5620001 Station Expenses - Nonassoc	USD	1,628,498.31	0.00
5621001 Oper of Energy Storage Equip	USD	765.00	0.00
5630000 Overhead Line Expenses	USD	415,873.71	0.00
5640000 Underground Line Expenses	USD	2,240.89	0.00
5650002 Transmsn Elec by Others-NAC	USD	1,193.24	0.00
5660000 Misc Transmission Expenses	USD	5,735,193.45	0.00
5670001 Rents - Nonassociated	USD	7,367.67	0.00
5680000 Maint Supv & Engineering	USD	235,651.10	0.00
5690000 Maintenance of Structures	USD	150,211.94	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5691000 Maint of Computer Hardware	USD	185,873.69	0.00
5692000 Maint of Computer Software	USD	915,639.46	0.00
5700000 Maint of Station Equipment	USD	5,748,072.33	0.00
5710000 Maintenance of Overhead Lines	USD	2,675,941.25	0.00
5720000 Maint of Underground Lines	USD	143,689.80	0.00
5730000 Maint of Misc Trnsmssion Plt	USD	150,302.04	0.00
5800000 Oper Supervision & Engineering	USD	3,889,926.95	0.00
5810000 Load Dispatching	USD	3,981.81	0.00
5820000 Station Expenses	USD	2,017,203.78	0.00
5830000 Overhead Line Expenses	USD	6,427.20	0.00
5840000 Underground Line Expenses	USD	189,028.74	0.00
5860000 Meter Expenses	USD	702,499.96	0.00
5870000 Customer Installations Exp	USD	29.92	0.00
5880000 Miscellaneous Distribution Exp	USD	8,000,390.83	0.00
5890001 Rents - Nonassociated	USD	4,354.57	0.00
5900000 Maint Supv & Engineering	USD	105,965.88	0.00
5910000 Maintenance of Structures	USD	30,462.83	0.00
5920000 Maint of Station Equipment	USD	2,674,222.19	0.00
5930000 Maintenance of Overhead Lines	USD	593,254.05	0.00
5940000 Maint of Underground Lines	USD	480.35	0.00
5950000 Maint of Lne Trnf,Rglators&Dvi	USD	3,524.19	0.00
5960000 Maint of Strt Lghtng & Sgnal S	USD	1,136.25	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5970000 Maintenance of Meters	USD	4,720.29	0.00
5980000 Maint of Misc Distribution Plt	USD	40,024.16	0.00
9010000 Supervision - Customer Accts	USD	239,150.03	0.00
9020000 Meter Reading Expenses	USD	219,571.32	0.00
9020002 Meter Reading - Regular	USD	433.27	0.00
9020003 Meter Reading - Large Power	USD	278,201.72	0.00
9030000 Cust Records & Collection Exp	USD	4,573,359.73	0.00
9030001 Customer Orders & Inquiries	USD	17,589,178.14	0.00
9030002 Manual Billing	USD	284,039.74	0.00
9030003 Postage - Customer Bills	USD	0.00	49,761.62
9030004 Cashiering	USD	258,895.30	0.00
9030005 Collection Agents Fees & Exp	USD	146,670.80	0.00
9030006 Credit & Oth Collection Activi	USD	2,512,477.82	0.00
9030007 Collectors	USD	1,438,815.53	0.00
9030009 Data Processing	USD	30,729.11	0.00
9040007 Uncoll Accts - Misc Receivable	USD	208.54	0.00
9050000 Misc Customer Accounts Exp	USD	90,091.90	0.00
9070000 Supervision - Customer Service	USD	464,434.25	0.00
9080000 Customer Assistance Expenses	USD	120,678.47	0.00
9080009 Cust Assistance Expense - DSM	USD	7,772.79	0.00
9100000 Misc Cust Svc&Informational Ex	USD	235,114.82	0.00
9110001 Supervision - Residential	USD	35,382.35	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9120000 Demonstrating & Selling Exp	USD	160,169.73	0.00
9120001 Demo & Selling Exp - Res	USD	86,843.88	0.00
9200000 Administrative & Gen Salaries	USD	121,144,066.95	0.00
9210001 Off Supl & Exp - Nonassociated	USD	7,850,985.35	0.00
9210002 Off Supl & Exp - Associated	USD	860,163.21	0.00
9210003 Office Supplies & Exp - Trnsf	USD	15,778.08	0.00
9210004 Office Utilites	USD	954,865.30	0.00
9210005 Cellular Phones and Pagers	USD	59.40	0.00
9210006 O&M Reconciliation	USD	0.00	0.00
9210021 EMP TRAVEL - Airfare	USD	12,946.80	0.00
9210022 MEALS & ENT-100 Pct DEDUCTIBLE	USD	12,799.32	0.00
9210023 EMP TRAVEL-MILEAGE	USD	4,512.41	0.00
9210024 EMP TRAVEL-PARKING	USD	4,997.00	0.00
9210025 MEALS & ENT-50 Pct DEDUCTIBLE	USD	237.88	0.00
9210026 EMP TRAVEL-CAR RENTAL	USD	2,757.88	0.00
9210027 EMP TRAVEL-TAXI AND SHUTTLE	USD	1,816.39	0.00
9210028 EMP TRAVEL-HOTEL & LODGING	USD	26,750.86	0.00
9210030 EMP TRAVEL-OTHER	USD	1,169.87	0.00
9210031 SAFETY EQUIPMENT AND SUPPLIES	USD	994.38	0.00
9210032 FUEL	USD	557.13	0.00
9210033 FOOD SERVICE-CATERING	USD	3,605.74	0.00
9210034 In-House Training & Seminars	USD	1,913.06	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9210035 RECRUITING AND SCREENING	USD	186.59	0.00
9210037 OEM/TECHNICAL TRAINING	USD	4,487.93	0.00
9210038 SAFETY EQUIP CALIB & TESTING	USD	0.00	0.00
9210040 DUES-BUSINESS/PROFESSIONAL	USD	2,011.70	0.00
9220000 Administrative Exp Trnsf - Cr	USD	71.02	0.00
9220001 Admin Exp Trnsf to Cnstrction	USD	0.00	0.00
9220002 Admin Exp Trnsf Const-Mngerial	USD	0.00	0.00
9220005 Overhead Loadings	USD	3,151,710.55	0.00
9230001 Outside Svcs Empl - Nonassoc	USD	42,541,550.60	0.00
9230003 AEPSC Billed to Client Co	USD	0.00	1,327,242.92
9230024 SRV-MAIL/MESSENGER-POSTAGE	USD	23.95	0.00
9240000 Property Insurance	USD	96,223.82	0.00
9250000 Injuries and Damages	USD	129,918.87	0.00
9250001 Safety Dinners and Awards	USD	1,165.60	0.00
9250002 Emp Accident Prvntion-Adm Exp	USD	104,969.38	0.00
9250006 Wrkrs Cmpnsth Pre&Slf Ins Prv	USD	549,965.39	0.00
9250007 Prsnal Injries&Prop Dmage-Pub	USD	11,009.66	0.00
9260000 Employee Pensions & Benefits	USD	23,504.49	0.00
9260001 Edit & Print Empl Pub-Salaries	USD	11,542.94	0.00
9260002 Pension & Group Ins Admin	USD	130,315.04	0.00
9260003 Pension Plan	USD	23,900,349.23	0.00
9260004 Group Life Insurance Premiums	USD	1,435,106.85	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9260005 Group Medical Ins Premiums	USD	37,001,749.96	0.00
9260007 Group L-T Disability Ins Prem	USD	1,076,676.26	0.00
9260008 Umbrella Trust Expense	USD	31,814,352.73	0.00
9260009 Group Dental Insurance Prem	USD	1,425,799.08	0.00
9260010 Training Administration Exp	USD	191,182.50	0.00
9260012 Employee Activities	USD	925,009.17	0.00
9260014 Educational Assistance Pmts	USD	2,747,167.69	0.00
9260019 Employee Benefit Exp - COLI	USD	60.00	0.00
9260021 Postretirement Benefits - OPEB	USD	1,185,414.49	0.00
9260026 Savings Plan Administration	USD	8,344.26	0.00
9260027 Savings Plan Contributions	USD	13,377,684.51	0.00
9260036 Deferred Compensation	USD	0.00	4,488,665.10
9260037 Supplemental Pension	USD	589,704.00	0.00
9260040 SFAS 112 Postemployment Benef	USD	0.00	1,364,004.00
9260042 SERP Pension - Non-Service	USD	1,742,841.49	0.00
9260043 OPEB - Non-Service	USD	0.00	20,706,239.02
9260062 Pension Plan - Non-Service	USD	375,605.48	0.00
9280000 Regulatory Commission Exp	USD	13,758.60	0.00
9280002 Regulatory Commission Exp-Case	USD	5,437,063.67	0.00
9280005 Reg Com Exp-FERC Trans Cases	USD	226,540.61	0.00
9301000 General Advertising Expenses	USD	11,352.26	0.00
9301001 Newspaper Advertising Space	USD	2,864.12	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9301010 Publicity	USD	4,290.36	0.00
9301011 Dedications, Tours, & Openings	USD	5,625.76	0.00
9301012 Public Opinion Surveys	USD	105,832.99	0.00
9301014 Video Communications	USD	3,776.27	0.00
9301015 Other Corporate Comm Exp	USD	647.26	0.00
9302000 Misc General Expenses	USD	1,972,631.98	0.00
9302003 Corporate & Fiscal Expenses	USD	1,413,773.39	0.00
9302004 Research, Develop&Demonstr Exp	USD	1,571.19	0.00
9302007 Assoc Business Development Exp	USD	1,735,112.65	0.00
9302458 AEPSC Non Affiliated expenses	USD	1,641,797.71	0.00
9310000 Rents	USD	35,132.52	0.00
9310001 Rents - Real Property	USD	3,509,885.59	0.00
9310002 Rents - Personal Property	USD	4,042,885.70	0.00
9310003 Rents - Real Property - Assoc	USD	13,390,959.95	0.00
9310004 Rents - Personal Prop - Assoc	USD	13,286.34	0.00
9310005 Int on Regulated Fin Leases	USD	666,765.56	0.00
9350000 Maintenance of General Plant	USD	761,301.62	0.00
9350001 Maint of Structures - Owned	USD	2,448,793.43	0.00
9350002 Maint of Structures - Leased	USD	187,725.59	0.00
9350003 Maint of Prprty Held Fture Use	USD	0.00	0.00
9350012 Maint of Data Equipment	USD	1,006,543.00	0.00
9350013 Maint of Cmmncation Eq-Unall	USD	8,690,576.55	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9350015 Maint of Office Furniture & Eq	USD	34,427,743.02	0.00
9350016 Maintenance of Video Equipment	USD	1,189.50	0.00
9350017 Maint of Misc General Property	USD	29,923.36	0.00
9350019 Maint of Gen Plant-SCADA Equ	USD	27,690.97	0.00
9350023 Site Communications Services	USD	7,628.80	0.00
9350024 Maint of DA-AMI Comm Equip	USD	111,513.02	0.00
BD0001 Budget Use Only - O&M	USD	0.00	0.00
BD0011 Budget Use Only - Depreciation	USD	0.00	0.00
Total for Ledger	USD	3,200,146,532.08	3,200,146,532.08

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1010001 Plant in Service	USD	301,384,907.82	0.00
1010007 Plant In Service-IMPco-SBSMPP	USD	0.00	0.00
1011001 Capital Leases	USD	108,775,966.62	0.00
1011006 Prov-Leased Assets	USD	0.00	46,554,370.21
1011012 Accrued Capital Leases	USD	2,027,478.03	0.00
1011031 Operating Lease	USD	144,495,952.91	0.00
1011032 Accrued Operating Leases	USD	772,342.39	0.00
1011034 Operating Leases - Gen & Misc	USD	0.00	0.00
1011036 Prov - Operating Lease Assets	USD	0.00	40,880,722.56
1011039 Prov-Operating Lease -Gen&Misc	USD	0.00	0.00
1030001 Experimental Plant in Service	USD	0.00	0.00
1050001 Held For Fut Use	USD	0.00	0.00
1050002 Held For Fut Use-Transmissn	USD	0.00	0.00
1050003 Held For Fut Use-Distribution	USD	0.00	0.00
1060001 Const Not Classifd	USD	5,051,469.22	0.00
1060002 Const Not Classifd-Transmissn	USD	0.00	0.00
1060003 Const Not Classifd-Distributio	USD	0.00	0.00
1060004 Const Not Classifd-Gen&Misc	USD	0.00	0.00
1070000 Construction Work In Progress	USD	0.00	0.00
1070001 CWIP - Project	USD	13,391,381.69	0.00
1070005 CWIP - Fuel Support Groups	USD	0.00	0.00
1070007 Cloud Implementation Costs	USD	0.00	0.00
1070910 Capitalized Softwr Bill Step 1	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1070920 Capitalized Softwr Bill Step 2	USD	0.00	0.00
1070930 Cloud Implmntatn Costs-Step 1	USD	0.00	0.00
1080000 Accum Prov for Deprec of Plant	USD	0.00	0.00
1080001 A/P for Deprec of Plt	USD	0.00	137,803,879.81
1080005 RWIP - Project Detail	USD	647,601.82	0.00
1110001 A/P for Amort of Plt	USD	0.00	6,942,685.67
1160017 TX Distr Veg Mgmt Cost Wrteoff	USD	0.00	0.00
1160020 Trans Costs - SERP	USD	0.00	0.00
1201000 Nuclr Fuel in Proc of Refinmnt	USD	0.00	0.00
1206000 Nuclear Fuel Under Cap Leases	USD	0.00	0.00
1210000 Nonutility Property	USD	0.00	0.00
1210001 Nonutility Property - Owned	USD	0.00	0.00
1220000 Depr & Amort of Nonutil Prop	USD	0.00	0.00
1220001 Depr&Amrt of Nonutl Prop-Ownd	USD	0.00	0.00
1220003 Depr&Amrt of Nonutl Prop-WIP	USD	0.00	0.00
1240000 Other Investments	USD	0.00	0.00
1240002 Oth Investments-Nonassociated	USD	0.00	0.00
1240005 Spec Allowance Inv NOx	USD	0.00	0.00
1240006 Other Investments - COLI	USD	0.00	0.00
1240007 Deferred Compensation Benefits	USD	13,817,502.23	0.00
1240008 Umbrella Trust	USD	213,327,130.49	0.00
1240010 Oth Invest-Nonassociated-Curr	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1240013 Cash Surrender Value Life Ins	USD	0.00	0.00
1240025 Other Property - CWIP	USD	0.00	0.00
1240048 CSW SERP Investment	USD	95,194.80	0.00
1240053 Defer Comp Plan-CSW Legacy	USD	23,392.67	0.00
1240054 Umbrella Trust-WFargo Int&Div	USD	5,555,955.57	0.00
1280007 PRW NonUMWA Net Fund Pos AEPSC	USD	284,789,710.94	0.00
1280008 SFAS 106 - Non-UMWA PRW -AEPSC	USD	13,479,280.98	0.00
1310000 Cash	USD	6,621,230.20	0.00
1340000 Other Special Deposits	USD	250,000.00	0.00
1340004 Worker's Comp Adv Premium	USD	0.00	0.00
1340008 Deposits - Office Space Rental	USD	0.00	0.00
1340053 Deposits - Flexible Spending	USD	817,314.92	0.00
1350000 Working Funds	USD	14,317,388.51	0.00
1350001 Cash Advances	USD	0.00	0.00
1350002 Petty Cash	USD	0.00	0.00
1350003 Cash Advances - Wages	USD	0.00	0.00
1350004 Cash Adv-Employee Expenses	USD	0.00	0.00
1350009 Cash Advances - STAR T&E Pilot	USD	0.00	0.00
1410000 Notes Receivable	USD	0.00	0.00
1410002 P/R Ded - Misc Loan Repayments	USD	0.00	0.00
1420001 Customer A/R - Electric	USD	0.00	0.00
1420002 Customer A/R - PIP Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1420003 Customer A/R - CMP	USD	0.00	0.00
1420004 Customer A/R - RIF Plan	USD	0.00	0.00
1420005 Employee Loans - Current	USD	0.00	0.00
1420011 A/R - Retail Cust Rents	USD	0.00	0.00
1420032 Emergency Asst St Fund (EASST)	USD	0.00	0.00
1420101 Other Accounts Rec - Cust	USD	0.00	0.00
1420102 AR Peoplesoft Billing - Cust	USD	1,039,102.19	0.00
1430001 Other Accounts Rec-Regular	USD	0.00	0.00
1430002 Allowances	USD	0.00	0.00
1430004 Insurance	USD	0.00	0.00
1430018 Survivor Benefit Plan Premiums	USD	0.00	0.00
1430022 2001 Employee Biweekly Pay Cnv	USD	859,803.08	0.00
1430023 A/R PeopleSoft Billing System	USD	57,136.50	0.00
1430036 Acct. Rec. - Miscellaneous	USD	0.00	0.00
1430071 A/R Non Assoc Co - AEPSC Bills	USD	234,924.75	0.00
1430080 Jointly Owned Unit O&M Billing	USD	0.00	0.00
1430081 Damage Recovery - Third Party	USD	0.00	0.00
1430083 Damage Recovery Offset Demand	USD	0.00	0.00
1430089 A/R - Benefits Billing	USD	0.00	0.00
1430101 Other Accounts Rec - Misc	USD	0.00	0.00
1430102 AR Peoplesoft Billing - Misc	USD	2,179,169.97	0.00
1430103 AR Long-Term-Miscellaneous	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1440002 Uncoll Accts-Other Receivables	USD	0.00	618.58
1450000 Corp Borrow Prg (NR-Assoc)	USD	0.00	0.00
1460000 Accts Rec from Assoc Cos	USD	0.00	0.00
1460001 A/R Assoc Co - InterUnit G/L	USD	24,870,088.59	0.00
1460006 A/R Assoc Co - Intercompany	USD	0.00	0.00
1460007 A/R Assoc Co - OAR System	USD	0.00	0.00
1460008 A/R Assoc Co - AEPSC Bills	USD	135,118,877.90	0.00
1460009 A/R Assoc Co - InterUnit A/P	USD	1,136,654.38	0.00
1460011 A/R Assoc Co - Multi Pmts	USD	238,807.03	0.00
1460012 A/R Assoc-PCRB Interest	USD	0.00	0.00
1460016 A/R-Assoc Co - Dependent Care	USD	0.00	0.00
1460017 A/R-Assoc Co-Stock Purch Plan	USD	0.00	0.00
1460019 A/R-Assoc Co-AEPSC-Agent	USD	0.00	0.00
1460025 Fleet - M4 - A/R	USD	10,624.06	0.00
1460036 A/R Assoc Co - Payroll Ded	USD	0.00	0.00
1460041 A/R Assoc Co - Non-InterUnit GL	USD	0.00	0.00
1460054 JV-Acct Rec.-Assoc-NonAffil	USD	0.00	0.00
1510001 Fuel Stock - Coal	USD	0.00	0.00
1510004 Coal In Transit - Terminal	USD	0.00	0.00
1510017 Lignite Inv on Hand Inc Transp	USD	0.00	0.00
1520000 Fuel Stock Exp Undistributed	USD	0.00	0.00
1540001 M&S - Regular	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1540004 M&S - Exempt Material	USD	0.00	0.00
1540014 Indus Direct Charge Clearing	USD	0.00	0.00
1540018 M&S Inventory - Lease Equip	USD	0.00	0.00
1540019 M&S Validation Error Correctns	USD	0.00	0.00
1560000 Other Materials & Supplies	USD	0.00	0.00
1581001 NOx Allowance Inventory	USD	0.00	0.00
1630000 Stores Expense Undistributed	USD	0.00	0.00
1630001 Stores Exp - T&D Centrl Wrhse	USD	0.00	0.00
1630002 Strs Exp-Ft Wayne Centrl Wrhse	USD	0.00	0.00
1630003 Strs Exp-Roanoke Centrl Wrhse	USD	0.00	0.00
1630004 Strs Exp-T&D Satellite Storerm	USD	0.00	0.00
1630005 Stores Exp - Rockport Plant	USD	0.00	0.00
1630006 Stores Exp - Amos Plant	USD	0.00	0.00
1630007 Stores Exp - Clinch River Plan	USD	0.00	0.00
1630008 Stores Exp - Glen Lyn Plant	USD	0.00	0.00
1630009 Stores Exp - Kanawha River Plt	USD	0.00	0.00
1630010 Stores Exp - Mountaineer Plt	USD	0.00	0.00
1630011 Stores Exp - Sporn Plant	USD	0.00	0.00
1630013 Stores Exp - Conesville Plant	USD	0.00	0.00
1630014 Stores Exp - Picway Plant	USD	0.00	0.00
1630017 Stores Exp - Tanners Creek Plt	USD	0.00	0.00
1630018 Stores Exp - Cook Nuclear Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630019 Stores Exp - Big Sandy Plant	USD	0.00	0.00
1630020 Stores Exp - Cardinal Plant	USD	0.00	0.00
1630021 Stores Exp - Gavin Plant	USD	0.00	0.00
1630022 Stores Exp - Kammer Plant	USD	0.00	0.00
1630023 Stores Exp - Mitchell Plant	USD	0.00	0.00
1630024 Stores Exp - Muskingum River	USD	0.00	0.00
1630026 Stores Exp - Cook Coal Term	USD	0.00	0.00
1630027 Stores Exp - Waterford Plant	USD	0.00	0.00
1630029 Stores Exp - Fossil & Hydro	USD	0.00	0.00
1630031 Stores Exp - T&D General	USD	0.00	0.00
1630032 Stores Exp - Power Gen General	USD	0.00	0.00
1630033 Stores Exp - All Busin Units	USD	0.00	0.00
1630035 Coletto Creek Power Station	USD	0.00	0.00
1630036 E.S. Joslin Power Station	USD	0.00	0.00
1630043 Comanche Station	USD	0.00	0.00
1630044 Northeast Station - 1 & 2	USD	0.00	0.00
1630045 Northeast Station - 3 & 4	USD	0.00	0.00
1630046 Riverside Station	USD	0.00	0.00
1630047 Southwest Station	USD	0.00	0.00
1630048 Tulsa Power Station	USD	0.00	0.00
1630049 Weleetka Power Station	USD	0.00	0.00
1630050 Alliance Railcar Repair Fac	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630053 Arsenal Hill Power Plant	USD	0.00	0.00
1630054 Central Maintenance Facility	USD	0.00	0.00
1630055 Flint Creek Power Plant	USD	0.00	0.00
1630056 Knox Lee Power Plant	USD	0.00	0.00
1630057 Lieberman Power Plant	USD	0.00	0.00
1630058 Lone Star Power Plant #1	USD	0.00	0.00
1630059 Pirkey Power Plant	USD	0.00	0.00
1630060 Wilkes Power Plant	USD	0.00	0.00
1630061 Welsh Power Plant	USD	0.00	0.00
1630062 Fort Phantom Power Station	USD	0.00	0.00
1630063 Oak Creek Power Station	USD	0.00	0.00
1630064 Oklaunion Power Station	USD	0.00	0.00
1630065 Paint Creek Power Station	USD	0.00	0.00
1630066 Rio Pecos Power Station	USD	0.00	0.00
1630069 San Angelo Power Station	USD	0.00	0.00
1630070 Stores Exp - Houston Pipe Line	USD	0.00	0.00
1630071 Stores Exp - Conesville Prep	USD	0.00	0.00
1630089 Stores Exp - Shrevprt Chem Lab	USD	0.00	0.00
1630091 Stores Exp - Central Mach Shop	USD	0.00	0.00
1630109 Strs Exp - ACCT-COUNT-ADJ	USD	0.00	0.00
1630110 Strs Exp - ACCT-FRT-EXPENSE	USD	0.00	0.00
1630112 Strs Exp - PRICE VARIANCE	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630120 Strs Exp - Kingsville	USD	0.00	0.00
1630121 Strs Exp - Tulsa	USD	0.00	0.00
1630122 Strs Exp - Longview	USD	0.00	0.00
1630125 Stores - Contract & Labor Svcs	USD	0.00	0.00
1630126 Strs Exp - Transf Poly PH Pad	USD	0.00	0.00
1630136 Str Exp - Marmet Hydro	USD	0.00	0.00
1630137 Str Exp - London Hydro	USD	0.00	0.00
1630139 Str Exp - Smith Mountain Hydro	USD	0.00	0.00
1630140 Str Exp - Claytor Hydro	USD	0.00	0.00
1630152 Str Exp - Racine Hydro	USD	0.00	0.00
1630155 Stores Exp - Ceredo Plant	USD	0.00	0.00
1630156 Stores Exp - Darby Plant	USD	0.00	0.00
1630157 Stores Exp - Mattison Plant	USD	0.00	0.00
1630158 Stores Exp-Lawrenceburg Plant	USD	0.00	0.00
1630159 Stores Expense - Turk Plant	USD	0.00	0.00
1630160 Stores Expense - Dresden Plant	USD	0.00	0.00
1630164 Stores Exp-Maverick Wind Farm	USD	0.00	0.00
1630165 Stores Exp-Traverse Wind Farm	USD	0.00	0.00
1630166 Stores Exp-Sundance Wind Farm	USD	0.00	0.00
1630999 Cash Discount Allocation Only	USD	0.00	0.00
1650001 Prepaid Insurance	USD	312,196.52	0.00
1650004 Prepaid Interest	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1650005 Prepaid Employee Benefits	USD	0.00	0.00
1650006 Other Prepayments	USD	49,837,466.20	0.00
1650007 Corporate Owned Life Insurance	USD	0.00	0.00
1650010 Prepaid Pension Benefits	USD	115,730,649.48	0.00
165001203 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001204 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001205 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001206 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001207 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001212 Prepaid Use Taxes	USD	0.00	0.00
165001218 Prepaid Use Taxes	USD	0.00	0.00
165001219 Prepaid Use Taxes	USD	0.00	0.00
165001220 Prepaid Use Taxes	USD	0.00	0.00
165001221 Prepaid Use Taxes	USD	0.00	0.00
165001222 Prepaid Use Taxes	USD	856,007.89	0.00
1650014 FAS 158 Qual Contra Asset	USD	0.00	115,730,649.48
1650021 Prepaid Insurance - EIS	USD	198,630.86	0.00
1650023 Prepaid Lease	USD	0.00	0.00
1650030 Other Prepayments - Long Term	USD	13,711,630.50	0.00
1650035 PRW Without MED-D Benefits	USD	220,817,472.42	0.00
1650036 PRW for Med-D Benefits	USD	0.00	0.00
1650037 FAS158 Contra-PRW Exclud Med-D	USD	0.00	220,817,472.42

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1710000 Interest&Dividends Receivable	USD	0.00	0.00
1710002 Int & Div Receivable - Affil	USD	0.00	0.00
1740000 Misc Current & Accrued Assets	USD	0.00	0.00
1740012 Pension Plan	USD	0.00	0.00
1740035 Misc Current Assets - EIS	USD	0.00	0.00
1810002 Unamort Debt Exp - Inst Pur Cn	USD	0.00	0.00
1810003 Unamort Debt Exp Notes Payable	USD	0.00	0.00
1810006 Unamort Debt Exp - Sr Unsec Nt	USD	0.00	0.00
1823000 Other Regulatory Assets	USD	0.00	0.00
1823080 Deregulation Consumer Educat	USD	0.00	0.00
1823082 Deregulation Implementation	USD	0.00	0.00
1823083 Transition Regulatory Assets	USD	0.00	0.00
1823108 Reg Asset - Rate Case Expenses	USD	0.00	0.00
1823120 Other PJM Integration	USD	0.00	0.00
1823152 Unrecovered Fuel Cost - WV	USD	0.00	0.00
1823157 Interstate Project 765kv Line	USD	0.00	0.00
1823165 REG ASSET FAS 158 QUAL PLAN	USD	390,024,897.50	0.00
1823166 REG ASSET FAS 158 OPEB PLAN	USD	0.00	77,451,519.50
1823167 REG Asset FAS 158 SERP Plan	USD	26,510,120.00	0.00
1823175 TCC RC Exp-CTC-Docket 32758	USD	0.00	0.00
1823186 ADVANCED METERING SYSTEM-AMS	USD	0.00	0.00
1823301 SFAS 109 Flow Thru Defd FIT	USD	0.24	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1823302 SFAS 109 Flow Thru Defrd SIT	USD	0.00	0.00
1823359 SWEPCo Transmission Recovery	USD	0.00	0.00
1823500 Mon Power Integration Cost	USD	0.00	0.00
1830000 Prelimin Surv&Investgtn Chrgs	USD	0.00	0.00
1830001 Interstate Project 765 kv Line	USD	0.00	0.00
1840000 Clearing Accounts	USD	0.00	0.00
1840001 Bldg Servcs Oper Exp-Clearing	USD	0.00	0.00
1840002 Accounts Pay Adj - Clearing	USD	0.00	97,423.58
1840003 Procurement Card - Clearing	USD	0.00	0.00
1840004 Undistributed Payroll-Clearing	USD	0.00	0.00
1840005 Non-Product Payroll - Clearing	USD	0.00	0.00
1840006 Telephone Expense - Clearing	USD	0.00	0.00
1840007 Transfer of Funds - Clearing	USD	0.00	0.00
1840019 CMS & CMF - Clearing Activity	USD	0.00	0.00
1840020 Simulator Learning Center-Clrg	USD	0.00	0.00
1840021 STAR T&E Card - Clearing	USD	0.00	0.00
1840025 Aviation - Clearing	USD	3,135,460.72	0.00
1840026 Oth Accts Rec - Cash Clearing	USD	0.00	0.00
1840027 Oth Accts Rec - A/R Clearing	USD	0.00	0.00
1840028 Non T/L Payroll-Clearing	USD	0.00	0.00
1840029 Transp-Assigned Vehicles	USD	0.00	0.00
1840030 Transportation-Other	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840031 Affil Transactions-Cash Clrng	USD	0.00	0.00
1840032 Machine Shop - Non Affiliated	USD	0.00	0.00
1840033 Alliance Rail Car - OH	USD	0.00	0.00
1840034 CMS - Job Loaded Overheads	USD	0.00	0.00
1840035 IT Oper Company (OPCO) Clearng	USD	0.00	0.00
1840036 Benefit Payments Clearing	USD	0.00	0.04
1840040 Undist Labor Fringe Benefit Clr	USD	0.00	0.00
1840041 Undist Incentive Frg Ben Clr	USD	0.00	0.00
1840043 Treasury Clearing	USD	0.00	0.00
1840045 Veh Clr - Conversion Use Only	USD	0.00	0.00
1840046 PeopleSoft Treasury Wire Paymt	USD	0.00	0.00
1840047 Pension Benefit Clearing	USD	0.00	0.00
1840048 FIT Payment Clearing	USD	0.00	0.00
1840049 Simulator Learning Cntr-Nonaff	USD	0.00	0.00
1840050 AEP CREDIT Clr Acct	USD	0.00	0.00
1840052 System Sales Agent Clearing	USD	0.00	0.00
1840054 Insurance Clearing	USD	0.00	0.00
1840057 Cell Phone/Pager - Clearing	USD	0.00	0.00
1840058 Severance Clearing	USD	0.00	0.00
1840059 NTL Payroll Clearing-Non Labor	USD	0.00	0.00
1840061 Labor Clearing Allocation	USD	0.00	0.00
1840062 AEPSC Coal Lab Clearing	USD	5.32	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840063 Corporate Charge Card Clearing	USD	0.00	0.00
1840065 GE - Waterford - Clearing	USD	0.00	0.00
1840066 PPE / Safety Equipment	USD	0.00	0.00
1850000 Temporary Facilities	USD	0.00	0.00
1860000 MDD-Internal Billing Only	USD	0.00	0.00
1860001 Allowances	USD	0.00	0.00
1860002 Deferred Expenses	USD	17,379.82	0.00
1860003 Deferred Property Taxes	USD	0.00	0.00
186000300 Deferred Property Taxes	USD	0.00	0.00
186000302 Deferred Property Taxes	USD	0.00	0.00
186000305 Deferred Property Taxes	USD	0.00	0.00
186000306 Deferred Property Taxes	USD	0.00	0.00
186000307 Deferred Property Taxes	USD	0.00	0.00
186000308 Deferred Property Taxes	USD	0.00	0.00
186000314 Deferred Property Taxes	USD	0.00	0.00
186000316 Deferred Property Taxes	USD	0.00	0.00
186000317 Deferred Property Taxes	USD	0.00	0.00
186000318 Deferred Property Taxes	USD	0.00	0.00
186000319 Deferred Property Taxes	USD	0.00	0.00
186000321 Deferred Property Taxes	USD	0.00	0.00
186000322 Deferred Property Taxes	USD	258,914.00	0.00
1860004 Billings - B Projects	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860005 Unidentified Cash Receipts	USD	0.00	144,871.14
1860007 Billings and Deferred Projects	USD	0.00	0.00
1860015 Billings Paid Union Benefits	USD	0.00	0.00
1860016 Supplemental Pension Agree	USD	0.00	0.00
1860033 Cook Coal Terminal-Oper Exp	USD	0.00	0.00
1860042 Exp Issue/Reaq Bonds & Stk	USD	0.00	0.00
1860063 Muskingum Fuel Trans Costs	USD	0.00	0.00
1860071 Ovhd Rate Over/Under Applied	USD	0.00	2,340,753.19
1860073 Deferred Merger Severance Exp	USD	0.00	0.00
1860074 Merger Severance Offsets	USD	0.00	0.00
1860075 SCBS Unbilled Revenues	USD	0.00	0.00
1860076 Deferred Merger Relocation Exp	USD	0.00	0.00
1860078 Incentive Expense-EVP Summary	USD	0.00	0.00
1860079 Incentive Expense - Offset	USD	0.00	0.00
186008102 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008103 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008108 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008109 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008110 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008111 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008112 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008113 Defd Property Tax - Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186008114 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008116 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008117 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008118 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008119 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008121 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008122 Defd Property Tax - Cap Lease	USD	94,511.00	0.00
1860082 Deferred Recruiting Expenses	USD	0.00	0.00
1860085 BridgeCo TO Funding	USD	0.00	0.00
1860091 BridgeCo RTO Deferred Exp	USD	0.00	0.00
1860092 Compatible Unit/Wrk 2k Sys Clr	USD	0.00	0.00
1860094 Labor Accruals - Bal Sheet	USD	0.00	0.00
1860096 PJM Payments	USD	0.00	0.00
1860098 AEPSC Labor Accruals-O&M	USD	0.00	0.00
1860103 P/R Ded - Merchandise Loans	USD	0.00	0.00
1860104 P/R Ded - Parking Rent	USD	0.00	0.00
1860110 AEP Branding	USD	0.00	0.00
1860113 Joint Fuel Project	USD	0.00	0.00
1860114 ABD Major Construction Work	USD	0.00	0.00
1860116 PJM Integration	USD	0.00	0.00
1860117 Billings - IPP Projects	USD	0.00	0.00
1860121 Synfuel Project	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860123 SSA Over Under Applied S/A/P	USD	0.00	0.00
1860124 SSA Over Under Applied SC & FO	USD	0.00	0.00
1860125 SSA Over Under Applied RE&WPS	USD	0.00	0.00
1860126 SSA Over Under Applied HR	USD	0.00	0.00
1860127 SSA Over Under Applied IT	USD	0.00	0.00
1860128 SLA Over Under Applied SC	USD	0.00	0.00
1860129 SLA Over Under Applied TC	USD	0.00	0.00
1860130 SSA Over Under Applied OC	USD	0.00	0.00
1860134 Ohio Rate Stabilization Costs	USD	0.00	0.00
1860140 New IGCC Generation Plant-East	USD	0.00	0.00
1860141 New Generation Plant-West	USD	0.00	0.00
1860146 Transition Services HPL/ETP	USD	0.00	0.00
1860147 New Generation Plant - East	USD	0.00	0.00
1860148 New Service Territory	USD	0.00	0.00
1860150 Deferred Rate Case Expense	USD	0.00	0.00
1860151 Transmission JV Deferred Costs	USD	0.00	0.00
1860153 Unamortized Credit Line Fees	USD	0.00	0.00
1860156 Sabine Mine Rusk Preparation	USD	0.00	0.00
1860159 Rolls Royce Accumulated Billing	USD	0.00	0.00
1860160 Deferred Expenses - Current	USD	0.00	0.00
1860166 Def Lease Assets - Non Taxable	USD	199,709.51	0.00
1860167 Def Lease Assets - Taxable	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860168 AEPSC Accrued Labor-Bal Sheet	USD	0.00	0.00
1860173 ReXorce Accumulated Billing	USD	0.00	0.00
1860176 IPP Admin Support Cost	USD	0.00	112,964.48
1860177 Cyber Security Collaborative	USD	0.00	0.00
1860179 Local Credit Line Fees	USD	0.00	0.00
1860180 LightStone TSA - Clearing	USD	0.00	0.00
1860181 GV Lndfl & VFW Lightstone Clrg	USD	0.00	0.00
1860186 Buckeye Power TSA - Clearing	USD	0.00	0.00
1860187 AEPSC Fabrication Non Billable	USD	222,633.58	0.00
1860188 Reimbursable RTO Study Expense	USD	41,685.30	0.00
1860999 Validation Error Correction	USD	0.00	0.00
1880000 R&D Expenses	USD	0.00	0.00
1890003 Loss Rec Debt-Notes Payable	USD	0.00	0.00
1900001 Accum Def Income Tax - Federal	USD	0.00	0.00
1901001 Accum Deferred FIT - Other	USD	72,587,813.09	0.00
1901002 Accum Deferred SIT - Other	USD	1,433,412.57	0.00
1902001 Accum Defd FIT - Oth Inc & Ded	USD	0.00	0.01
1903001 Acc Dfd FIT - FAS109 Flow Thru	USD	0.00	833,471.56
1903002 Acc Dfd SIT FAS 109 Flow Thru	USD	0.00	3,968,911.34
1904001 Accum Dfd FIT - FAS 109 Excess	USD	3,588,841.01	0.00
1906001 Accum Deferred FIT-TBBS	USD	1,140,175.66	0.00
2010001 Common Stock Issued-Affiliated	USD	0.00	1,350,000.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2110000 Miscellaneous Paid-In Capital	USD	0.00	7,052,115.96
2110007 OCI -Minimum Pension Liability	USD	0.00	0.00
2110009 MPIC - restricted stock units	USD	0.00	0.00
2110010 MPIC Stock Based Comp Units	USD	0.00	0.00
2160001 Unapprp Retnd Erngs-Unrstrictd	USD	0.00	0.00
2210001 First Mortgage Bonds	USD	0.00	0.00
2230500 Advances from Assoc Co-Current	USD	0.00	0.00
2240003 Notes	USD	0.00	0.00
2240103 Notes Payable - Affiliated	USD	0.00	0.00
2240503 Notes - Current Portion	USD	0.00	0.00
2240603 Notes - Affiliated - Current	USD	0.00	0.00
2270001 Obligatns Undr Cap Lse-Noncurr	USD	0.00	48,528,050.80
2270003 Accrued Noncur Lease Oblig	USD	0.00	1,631,779.69
2270031 Oblig undr Oper Lease-Non Curr	USD	0.00	89,649,027.25
2270033 Acrued Noncur Oper Lease Oblig	USD	0.00	657,127.65
2282003 Accm Prv I/D - Worker's Com	USD	0.00	69,450.63
2283000 Accm Prv for Pensions&Benefits	USD	0.00	30,186,312.25
2283001 Deferred Compensation Plan	USD	0.00	0.00
2283002 Supplemental Savings Plan	USD	0.00	43,958,797.39
2283003 SFAS 106 Post Retirement Benef	USD	0.00	0.00
2283005 SFAS 112 Postemployment Benef	USD	0.00	9,913,030.60
2283006 SFAS 87 - Pensions	USD	0.00	28,319,930.32

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2283007 Perf Share Incentive Plan	USD	0.00	0.00
2283009 Nuclear Deferred Compenstion	USD	0.00	0.00
2283010 UMWA Comb Trust Fut Liab	USD	0.00	0.00
2283011 Energy Serv 2005 Phantom Plan	USD	0.00	0.00
2283012 Incntv Comp Adj - Defd Awards	USD	0.00	0.00
2283013 Incentive Comp Deferral Plan	USD	0.00	30,754,914.55
2283014 MICP and SOIP Deferred Awards	USD	0.00	0.00
2283015 FAS 158 SERP Payable Long Term	USD	0.00	19,912,651.00
2283016 FAS 158 Qual Payable Long Term	USD	0.00	245,974,317.70
2283024 DefrComp Plan-CSW Legacy	USD	0.00	741,127.91
2284016 Mine Closure Costs	USD	0.00	0.00
2284085 OH Growth Fund-NonCurrent	USD	0.00	0.00
2320001 Accounts Payable - Regular	USD	0.00	68,395,257.32
2320002 Unvouchered Invoices	USD	0.00	34,647,212.18
2320003 Retention	USD	0.00	1,617,995.01
2320004 Accrued Payroll	USD	0.00	0.00
2320008 Miscellaneous Liabilities	USD	0.00	0.00
2320011 Uninvoiced Fuel	USD	0.00	0.00
2320052 Accounts Payable - Purch Power	USD	0.00	0.00
2320066 A/P - OPEN ACCESS TRANS EXP	USD	0.00	0.00
2320069 Producer Payments	USD	0.00	0.00
2320074 A/P - FTL - SWITCH Rentals	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2320076 Corporate Credit Card Liab	USD	0.00	968,884.56
2320077 INDUS Unvouchered Liabilities	USD	0.00	9,197,807.07
2320080 Non PS Accounts Payable	USD	0.00	0.00
2330000 Corp Borrow Program (NP-Assoc)	USD	0.00	394,521,183.06
2340001 A/P Assoc Co - InterUnit G/L	USD	0.00	24,221,917.10
2340003 A/P Assoc Co - Savings Plan	USD	0.00	0.00
2340008 A/P Assoc Co - Dependent Care	USD	0.00	0.00
2340009 A/P Assoc Co-Stock Purch Plan	USD	0.00	0.00
2340011 A/P-Assc Co-AEPSC-Agent	USD	0.00	0.00
2340015 A/P-Assc Co-AEPSC-Trans Agmnt	USD	0.00	0.00
2340022 A/P Assoc Co-Employee Loan Cur	USD	0.00	0.00
2340023 A/P Assoc Co - Parking Rent	USD	0.00	0.00
2340027 A/P Assoc Co - Intercompany	USD	0.00	50,144.99
2340029 A/P Assoc Co - AEPSC Bills	USD	0.00	0.00
2340030 A/P Assoc Co - InterUnit A/P	USD	0.00	16,494.58
2340032 A/P Assoc Co - Multi Pmts	USD	0.00	41,498,984.80
2340035 Fleet - M4 - A/P	USD	0.00	1,118,257.91
2340036 A/P Assoc Co - Payroll Ded	USD	0.00	0.00
2340037 A/P Assoc-Global Borrowing Int	USD	0.00	0.00
2350003 Deposits - Trading Activity	USD	0.00	0.00
2360001 Federal Income Tax	USD	0.00	18,985,801.54
236000100 Federal Income Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000101 Federal Income Tax	USD	0.00	0.00
236000102 Federal Income Tax	USD	0.00	0.00
236000190 Federal Income Tax	USD	0.00	0.00
236000198 Federal Income Tax	USD	0.00	0.00
236000200 State Income Taxes	USD	0.00	0.00
236000201 State Income Taxes	USD	0.00	0.00
236000202 State Income Taxes	USD	0.00	0.00
236000203 State Income Taxes	USD	0.00	0.00
236000204 State Income Taxes	USD	0.00	0.00
236000205 State Income Taxes	USD	0.00	0.00
236000206 State Income Taxes	USD	0.00	0.00
236000207 State Income Taxes	USD	0.00	0.00
236000208 State Income Taxes	USD	0.00	0.00
236000209 State Income Taxes	USD	0.00	0.00
236000210 State Income Taxes	USD	0.00	0.00
236000211 State Income Taxes	USD	0.00	0.00
236000212 State Income Taxes	USD	0.00	0.00
236000213 State Income Taxes	USD	0.00	193,556.28
236000214 State Income Taxes	USD	0.00	0.00
236000215 State Income Taxes	USD	0.00	0.00
236000216 State Income Taxes	USD	0.00	0.00
236000217 State Income Taxes	USD	124,411.27	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000218 State Income Taxes	USD	0.00	1,288,131.68
236000219 State Income Taxes	USD	0.00	1,199,978.67
236000220 State Income Taxes	USD	2,564,479.62	0.00
236000221 State Income Taxes	USD	4,089,816.02	0.00
236000222 State Income Taxes	USD	7,798.10	0.00
236000299 State Income Taxes	USD	0.00	0.00
236000300 Local Income Tax	USD	915.40	0.00
236000301 Local Income Tax	USD	0.00	0.00
236000302 Local Income Tax	USD	0.00	0.00
236000303 Local Income Tax	USD	0.00	0.00
236000304 Local Income Tax	USD	0.00	0.00
236000306 Local Income Tax	USD	0.00	0.00
236000307 Local Income Tax	USD	0.00	0.00
236000308 Local Income Tax	USD	0.00	0.00
236000309 Local Income Tax	USD	0.00	0.00
236000310 Local Income Tax	USD	0.00	0.00
236000312 Local Income Tax	USD	0.00	0.00
236000314 Local Income Tax	USD	0.00	0.00
236000315 Local Income Tax	USD	0.00	0.00
236000316 Local Income Tax	USD	0.00	0.00
236000317 Local Income Tax	USD	0.00	30,930.86
236000318 Local Income Tax	USD	189,593.73	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000319 Local Income Tax	USD	581,821.85	0.00
236000320 Local Income Tax	USD	7,941.00	0.00
236000321 Local Income Tax	USD	0.00	174,313.65
2360004 FICA	USD	0.00	1,911,672.53
2360005 Federal Unemployment Tax	USD	0.00	1,948.31
2360006 State Unemployment Tax	USD	0.00	13,966.54
236000601 State Unemployment Tax	USD	0.00	0.00
236000700 State Sales and Use Taxes	USD	0.00	0.00
236000701 State Sales and Use Taxes	USD	0.00	0.00
236000702 State Sales and Use Taxes	USD	0.00	0.00
236000703 State Sales and Use Taxes	USD	0.00	0.00
236000704 State Sales and Use Taxes	USD	0.00	0.00
236000705 State Sales and Use Taxes	USD	0.00	0.00
236000706 State Sales and Use Taxes	USD	0.00	0.00
236000707 State Sales and Use Taxes	USD	0.00	0.00
236000708 State Sales and Use Taxes	USD	0.00	0.00
236000709 State Sales and Use Taxes	USD	0.00	0.00
236000710 State Sales and Use Taxes	USD	0.00	0.00
236000711 State Sales and Use Taxes	USD	0.00	0.00
236000712 State Sales and Use Taxes	USD	0.00	0.00
236000713 State Sales and Use Taxes	USD	0.00	0.00
236000714 State Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000715 State Sales and Use Taxes	USD	0.00	0.00
236000716 State Sales and Use Taxes	USD	0.00	0.00
236000717 State Sales and Use Taxes	USD	0.00	0.00
236000718 State Sales and Use Taxes	USD	0.00	0.00
236000719 State Sales and Use Taxes	USD	0.00	0.00
236000720 State Sales and Use Taxes	USD	0.00	0.00
236000721 State Sales and Use Taxes	USD	0.00	0.00
236000722 State Sales and Use Taxes	USD	0.00	2,637,951.20
236000798 State Sales and Use Taxes	USD	0.00	0.00
236000801 Real & Personal Property Taxes	USD	0.00	0.00
236000802 Real & Personal Property Taxes	USD	0.00	0.00
236000803 Real & Personal Property Taxes	USD	0.00	0.00
236000804 Real & Personal Property Taxes	USD	0.00	0.00
236000805 Real & Personal Property Taxes	USD	0.00	0.00
236000806 Real & Personal Property Taxes	USD	0.00	0.00
236000807 Real & Personal Property Taxes	USD	0.00	0.00
236000808 Real & Personal Property Taxes	USD	0.00	0.00
236000809 Real & Personal Property Taxes	USD	0.00	0.00
236000810 Real Personal Property Taxes	USD	0.00	0.00
236000811 Real Personal Property Taxes	USD	0.00	0.00
236000812 Real Personal Property Taxes	USD	0.00	0.00
236000813 Real Personal Property Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000814 Real Personal Property Taxes	USD	0.00	0.00
236000815 Real Personal Property Taxes	USD	0.00	0.00
236000816 Real Personal Property Taxes	USD	0.00	0.00
236000817 Real Personal Property Taxes	USD	0.00	0.00
236000818 Real Personal Property Taxes	USD	0.00	0.00
236000819 Real Personal Property Taxes	USD	0.00	0.00
236000820 Real Personal Property Taxes	USD	0.00	0.00
236000821 Real Personal Property Taxes	USD	0.00	147,622.00
236000822 Real Personal Property Taxes	USD	0.00	1,591,484.01
236000904 Federal Excise Taxes	USD	0.00	0.00
236000906 Federal Excise Taxes	USD	0.00	0.00
236000907 Federal Excise Taxes	USD	0.00	0.00
236000908 Federal Excise Taxes	USD	0.00	0.00
236000909 Federal Excise Taxes	USD	0.00	0.00
236000910 Federal Excise Taxes	USD	0.00	0.00
236000911 Federal Excise Taxes	USD	0.00	0.00
236000912 Federal Excise Taxes	USD	0.00	0.00
236000913 Federal Excise Taxes	USD	0.00	0.00
236000914 Federal Excise Taxes	USD	0.00	0.00
236000915 Federal Excise Taxes	USD	0.00	0.00
236000916 Federal Excise Taxes	USD	0.00	0.00
236000917 Federal Excise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000918 Federal Excise Taxes	USD	0.00	0.00
236000919 Federal Excise Taxes	USD	0.00	0.00
236000920 Federal Excise Taxes	USD	0.00	0.00
236000921 Federal Excise Taxes	USD	0.00	0.00
236000922 Federal Excise Taxes	USD	184.28	0.00
236001200 State Franchise Taxes	USD	0.00	0.00
236001201 State Franchise Taxes	USD	0.00	0.00
236001202 State Franchise Taxes	USD	0.00	0.00
236001203 State Franchise Taxes	USD	0.00	0.00
236001204 State Franchise Taxes	USD	0.00	0.00
236001205 State Franchise Taxes	USD	0.00	0.00
236001206 State Franchise Taxes	USD	0.00	0.00
236001207 State Franchise Taxes	USD	0.00	0.00
236001208 State Franchise Taxes	USD	0.00	0.00
236001209 State Franchise Taxes	USD	0.00	0.00
236001210 State Franchise Taxes	USD	0.00	0.00
236001211 State Franchise Taxes	USD	0.00	0.00
236001212 State Franchise Taxes	USD	0.00	0.00
236001213 State Franchise Taxes	USD	0.00	21.69
236001214 State Franchise Taxes	USD	0.00	1,575.00
236001215 State Franchise Taxes	USD	0.00	0.00
236001216 State Franchise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001217 State Franchise Taxes	USD	5,643.00	0.00
236001218 State Franchise Taxes	USD	4,537.00	0.00
236001219 State Franchise Taxes	USD	5,663.00	0.00
236001220 State Franchise Taxes	USD	0.00	13,180.00
236001221 State Franchise Taxes	USD	0.00	5,469.00
236001222 State Franchise Taxes	USD	0.00	19,700.00
236001295 State Franchise Taxes	USD	0.00	0.00
236001605 State Gross Receipts Tax	USD	0.00	0.00
236001606 State Gross Receipts Tax	USD	0.00	0.00
236001607 State Gross Receipts Tax	USD	0.00	0.00
236001608 State Gross Receipts Tax	USD	0.00	0.00
236001609 State Gross Receipts Tax	USD	0.00	0.00
236001610 State Gross Receipts Tax	USD	0.00	0.00
236001611 State Gross Receipts Tax	USD	0.00	0.00
236001612 State Gross Receipts Tax	USD	0.00	0.00
236001613 State Gross Receipts Tax	USD	0.00	0.00
236001614 State Gross Receipts Tax	USD	0.00	0.00
236001615 State Gross Receipts Tax	USD	0.00	0.00
236001616 State Gross Receipts Tax	USD	0.00	0.00
236001617 State Gross Receipts Tax	USD	0.00	0.00
236001618 State Gross Receipts Tax	USD	0.00	0.00
236001619 State Gross Receipts Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001620 State Gross Receipts Tax	USD	0.00	0.00
236001621 State Gross Receipts Tax	USD	0.00	0.00
236001622 State Gross Receipts Tax	USD	0.00	2,800.00
236001705 Municipal License Fees Accrd	USD	0.00	0.00
236001706 Municipal License Fees Accrd	USD	0.00	0.00
236001707 Municipal License Fees Accrd	USD	0.00	0.00
236001712 Municipal License Fees Accrd	USD	0.00	0.00
236001713 Municipal License Fees Accrd	USD	0.00	0.00
236001714 Municipal License Fees Accrd	USD	0.00	0.00
236001715 Municipal License Fees Accrd	USD	0.00	0.00
236001716 Municipal License Fees Accrd	USD	0.00	0.00
236001717 Municipal License Fees Accrd	USD	0.00	0.00
236001718 Municipal License Fees Accrd	USD	0.00	0.00
236001719 Municipal License Fees Accrd	USD	95.00	0.00
236001720 Municipal License Fees Accrd	USD	100.00	0.00
236001901 State Single Business Taxes	USD	0.00	0.00
236001902 State Single Business Taxes	USD	0.00	0.00
236001903 State Single Business Taxes	USD	0.00	0.00
236001904 State Single Business Taxes	USD	0.00	0.00
236001905 State Single Business Taxes	USD	0.00	0.00
236001906 State Single Business Taxes	USD	0.00	0.00
236001907 State Single Business Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002001 State Public Service Com Tax	USD	0.00	0.00
236002011 State Public Service Com Tax	USD	0.00	0.00
236002012 State Public Service Com Tax	USD	0.00	0.00
236002100 State Foreign Corporation Tax	USD	0.00	0.00
236002199 State Foreign Corporation Tax	USD	0.00	0.00
236002201 State License/Registration Tax	USD	0.00	0.00
236002202 State License/Registration Tax	USD	0.00	0.00
236002203 State License/Registration Tax	USD	0.00	0.00
236002204 State License/Registration Tax	USD	0.00	0.00
236002205 State License/Registration Tax	USD	0.00	0.00
236002206 State License/Registration Tax	USD	0.00	0.00
236002207 State License/Registration Tax	USD	0.00	0.00
236002208 State License/Registration Tax	USD	0.00	0.00
236002209 State License/Registration Tax	USD	0.00	0.00
236002210 State License Registration Tax	USD	0.00	0.00
236002211 State License Registration Tax	USD	0.00	0.00
236002212 State License Registration Tax	USD	0.00	0.00
236002213 State License Registration Tax	USD	0.00	0.00
236002214 State License Registration Tax	USD	0.00	0.00
236002215 State License Registration Tax	USD	0.00	0.00
236002216 State License Registration Tax	USD	0.00	0.00
236002217 State License Registration Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002218 State License Registration Tax	USD	0.00	0.00
236002219 State License Registration Tax	USD	193.00	0.00
236002220 State License Registration Tax	USD	75.00	0.00
236002222 State License Registration Tax	USD	20.00	0.00
2360023 Employee Payroll Taxes	USD	0.00	0.00
236002301 Employee Payroll Taxes	USD	0.00	0.00
236002400 State Franchise Tax-Interco	USD	0.00	0.00
236002499 State Franchise Tax-Interco	USD	0.00	0.00
236003000 Misc State and Local Taxes	USD	0.00	0.00
236003001 Misc State and Local Taxes	USD	0.00	0.00
236003002 Misc State and Local Taxes	USD	0.00	0.00
236003003 Misc State and Local Taxes	USD	0.00	0.00
236003004 Misc State and Local Taxes	USD	0.00	0.00
236003005 Misc State and Local Taxes	USD	0.00	0.00
236003006 Misc State and Local Taxes	USD	0.00	0.00
236003007 Misc State and Local Taxes	USD	0.00	0.00
236003010 Misc State and Local Taxes	USD	0.00	0.00
236003013 Misc State and Local Taxes	USD	0.00	0.00
236003100 Local Sales and Use Taxes	USD	0.00	0.00
236003300 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003301 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003302 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003303 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003304 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003305 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003306 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003308 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003311 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003312 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003313 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003314 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003315 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003316 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003319 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003320 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003321 Pers Prop Tax-Cap Leases	USD	0.00	63,300.00
236003322 Pers Prop Tax-Cap Leases	USD	0.00	148,823.00
236003502 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003503 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003504 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003505 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003508 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003509 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003510 Real Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003511 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003512 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003513 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003514 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003515 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003516 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003517 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003518 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003519 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003520 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003521 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003522 Real Prop Tax-Cap Leases	USD	0.00	128,289.00
2360037 FICA - Incentive accrual	USD	0.00	4,724,586.66
2360038 Reorg Payroll Tax Accrual	USD	0.00	53,651.64
236004112 State Minimum Tax	USD	0.00	0.00
2360070 State Sls and Use Tx-Spec Purp	USD	0.00	0.00
2360104 FICA - NON-CURRENT	USD	0.00	0.00
2360105 FICA - CARES ACT	USD	0.00	10,426,774.24
2360501 Fed Inc Tax-Short Term FIN48	USD	0.00	0.00
2360502 State Inc Tax-Short Term FIN48	USD	3,848.00	0.00
2360601 Fed Inc Tax-Long Term FIN48	USD	0.00	14,460,541.03
2360602 State Inc Tax-Long Term FIN48	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2360801 Federal Income Tax - IRS Audit	USD	0.00	0.00
2370003 Interest Accrued-Notes Pay	USD	0.00	0.00
2370009 Interest Accrued-Other	USD	0.00	0.00
2370010 Interest Accrued - Affiliated	USD	0.00	0.00
2370016 Interest Accrued - Tax	USD	0.00	0.00
2370048 Acrd Int.- FIT Reserve - LT	USD	0.00	0.00
2370348 Acrd Int. - SIT Reserve - LT	USD	0.00	0.00
2370448 Acrd Int. - SIT Reserve - ST	USD	243.00	0.00
2410001 Federal Income Tax Withheld	USD	0.00	2,219.13
2410002 State Income Tax Withheld	USD	0.00	87.47
2410003 Local Income Tax Withheld	USD	0.00	0.00
2410004 State Sales Tax Collected	USD	0.00	161.25
2410005 FICA Tax Withheld	USD	0.00	0.00
2410006 School District Tax Withheld	USD	0.00	23.60
2410012 Hypothetical Tax	USD	0.00	0.00
2420000 Misc Current & Accrued Liab	USD	0.00	196,000.00
2420001 P/R Ded - Charitable Contribut	USD	0.00	0.00
2420002 P/R Ded - Medical Insurance	USD	0.00	2,905,448.94
2420003 P/R Ded - Dental Insurance	USD	0.00	496,197.77
2420004 P/R Ded - Long Term Care	USD	0.00	0.00
2420005 P/R Ded - Parking Rent	USD	0.00	0.00
2420006 P/R Ded - Fitness Dues	USD	0.00	0.00

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<u>Account</u>		<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420007	P/R Ded - Savings Plan	USD	0.00	0.00
2420009	Depend Care/Flex Medical Spend	USD	0.00	2,712,743.41
2420010	P/R Ded - Dependent Life Ins	USD	0.00	0.00
2420012	P/R Ded - Hyatt Legal Plan	USD	0.00	0.00
2420013	P/R Ded - LTD Ins Premiums	USD	0.00	23,195.54
2420014	P/R Ded - Savings Bonds	USD	0.00	0.00
2420015	P/R Ded - Union Dues	USD	0.00	0.00
2420016	P/R Ded-Crt Ordrr/Grnshmt/Tx Lv	USD	0.00	0.00
2420017	P/R Ded - AD&D and OAD&D Ins	USD	0.00	0.00
2420018	P/R Ded-Reg&Spec Life Ins Prem	USD	0.00	0.00
2420020	Vacation Pay - This Year	USD	0.00	43,073,217.33
2420021	Vacation Pay - Next Year	USD	0.00	30,252,521.69
2420022	P/R Ded - PAC	USD	0.00	0.00
2420026	MICP	USD	0.00	0.00
2420027	FAS 112 CURRENT LIAB	USD	0.00	4,375,893.40
2420028	ESP - Employer Contrib Accrued	USD	0.00	0.00
2420029	P/R Ded - HMO	USD	0.00	0.00
2420044	P/R Withholdings	USD	0.00	1,921,634.45
2420045	Other Employee Benefits	USD	0.00	0.00
2420046	FAS 158 SERP Payable - Current	USD	0.00	6,597,469.00
2420048	Company Incentive Plan	USD	0.00	0.00
2420049	P/R Ded - MetPay Insurance	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420051 Non-Productive Payroll	USD	0.00	4,601,662.06
2420052 RSU Sec 16 Exec, Current	USD	0.00	0.00
2420053 Perf Share Incentive Plan	USD	0.00	0.00
2420054 Incentive Plan Adjustments	USD	0.00	0.00
2420055 NPIP	USD	0.00	0.00
2420056 CCT Incentive Plan	USD	0.00	0.00
2420057 Control Payroll Disburse Acct	USD	0.00	0.00
2420067 Insurance Claims Pending	USD	0.00	0.00
2420069 ProServ Org Incentive Plan	USD	0.00	0.00
2420070 P/R Ded - Salvation Army	USD	0.00	0.00
2420071 P/R Ded - Vision Plan	USD	0.00	121,215.25
2420072 P/R - Payroll Adjustment	USD	0.00	44,359.48
2420076 P/R Savings Plan - Incentive	USD	0.00	2,818,097.00
2420081 Environmntl Remediation Accrua	USD	0.00	0.00
2420085 OH Growth Fund-Current	USD	0.00	0.00
2420086 Environ Remediation - SEMCO	USD	0.00	0.00
2420091 HSA - Employer Contribution	USD	0.00	0.00
2420199 Opower (HEM) Contract Cap-Curr	USD	0.00	2,759,135.15
2420365 MSOffice 365 Contract Cap-Curr	USD	0.00	7,028,208.00
2420420 Accr DefrComp Ben-CSW Legacy	USD	0.00	183,231.92
2420502 Injuries And Damages	USD	0.00	0.00
2420503 Worker's Comp Admin Fee	USD	0.00	5,256.58

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420504 Accrued Lease Expense	USD	0.00	334,338.36
2420505 Workers Comp NC Admin Fee	USD	0.00	38,393.23
2420511 Control Cash Disburse Account	USD	0.00	4,135,040.90
2420512 Unclaimed Funds	USD	0.00	599,915.53
2420515 Severance Accrual	USD	0.00	853,222.96
2420520 Accr Defer Compensation Ben	USD	0.00	0.00
2420532 Adm Liab-Cur-S/Ins-W/C	USD	0.00	140,188.06
2420554 P/R Ded - Stock Purchase Plan	USD	0.00	0.00
2420558 Admitted Liab NC-Self/Ins-W/C	USD	0.00	719,276.27
2420565 Expatriate Housing Allowance	USD	0.00	0.00
2420569 Self Ins Workers' Comp-Adm	USD	0.00	0.00
2420570 Employee Svings Plan-Sys-Accr	USD	0.00	0.00
2420587 Rent - J.E. Dolan Eng. Lab	USD	0.00	0.00
2420591 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059102 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059103 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059104 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059105 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059106 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059107 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059108 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059109 Muni B&O Tax - Leased Equ	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059110 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059111 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059112 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059113 Muni BO Tax - Leased Equip	USD	0.00	0.00
2420592 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059201 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059202 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059203 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059204 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059205 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059206 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059207 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059208 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059209 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059210 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059211 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059212 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059213 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059214 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059215 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059216 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059217 Sales Use Tax - Leased Equip	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059218 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059219 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059220 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059221 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059222 Sales Use Tax - Leased Equip	USD	0.00	0.00
2420598 Est Fin Cost - Sen Unsec Notes	USD	0.00	0.00
2420599 Expatriate Auto Allowance	USD	0.00	0.00
2420604 Energy Services ICP	USD	0.00	0.00
2420607 Incentive Plan Payments	USD	0.00	0.00
2420613 Public Liability Claim Deposit	USD	0.00	0.00
2420615 Severance - Distribution	USD	0.00	0.00
2420618 Accrued Payroll	USD	0.00	13,092,923.07
2420619 Reclamation Res - Preexisting	USD	0.00	0.00
2420620 Energy Supply Non Gen ICP	USD	0.00	44,458.39
2420621 Energy Serv Phantom Equity Pln	USD	0.00	0.00
2420622 Nuclear Incentive Plan	USD	0.00	0.00
2420623 Distr, Cust Ops & Reg Svcs ICP	USD	0.00	49,365.98
2420624 Corp & Shrd Srv Incentive Plan	USD	0.00	40,982,171.51
2420626 Safety Focus Incentive Plan	USD	0.00	0.00
2420634 Sustnd Earngs Improv Severance	USD	0.00	0.00
2420635 Generation Incentive Plan	USD	0.00	8,093,756.01
2420640 Zimmer SCR - Cinergy Cnst Adv	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420643	USD	0.00	0.00
2420649	USD	0.00	0.00
2420650	USD	0.00	0.00
2420651	USD	0.00	0.00
2420653	USD	0.00	0.00
2420658	USD	0.00	0.00
2420660	USD	0.00	21,908,451.77
2420669	USD	0.00	0.00
2420689	USD	0.00	0.00
2430001	USD	0.00	13,686,145.87
2430003	USD	0.00	395,698.34
2430031	USD	0.00	16,299,587.32
2430033	USD	0.00	115,214.74
2520000	USD	0.00	0.00
2530000	USD	0.00	0.00
2530007	USD	0.00	0.00
2530012	USD	0.00	0.00
2530062	USD	0.00	0.00
2530077	USD	0.00	0.00
2530101	USD	312,951.33	0.00
2530112	USD	0.00	4,355,836.43
2530175	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2530189 Oracle Contract Cap - NonCurr	USD	0.00	0.00
2530199 Opower (HEM) Contract Cap-NCurr	USD	0.00	2,759,135.15
2530365 MSOffice 365 Contract Cap-NCurr	USD	0.00	15,472,512.00
2540000 Other Regulatory Liabilities	USD	0.00	0.00
2540006 SFAS 109 DFIT	USD	0.00	0.00
2540007 SFAS 109 Excess DFIT	USD	0.00	0.00
2543001 SFAS109 Flow Thru Def FIT Liab	USD	796.12	0.00
2543002 FAS 109 Flow Thru Deferred SIT	USD	3,968,911.34	0.00
2543220 Economic Development	USD	0.00	0.00
2544001 SFAS 109 Exces Deferred FIT	USD	0.00	15,535,048.05
2546001 Accum Deferred FIT-TBBS	USD	0.00	4,935,488.66
2550001 Accum Deferred ITC - Federal	USD	0.00	0.00
2820001 ADIT- Other Property - Federal	USD	0.00	0.00
2821001 Accum Defd FIT - Utility Prop	USD	0.00	76,168,260.82
2823001 Acc Dfrd FIT FAS 109 Flow Thru	USD	0.04	0.00
2824001 Acc Dfrd FIT - SFAS 109 Excess	USD	12,522,630.09	0.00
2826001 Accum Defd Property FIT - TBBS	USD	948,755.00	0.00
2830001 ADIT - Other - Federal	USD	0.00	0.00
2831001 Accum Deferred FIT - Other	USD	0.00	26,858,673.54
2832002 Acc Dfd SIT - Other Inc & Ded	USD	0.00	0.00
2833001 Acc Dfd FIT FAS 109 Flow Thru	USD	832,675.18	0.00
2833002 Acc Dfrd SIT FAS 109 Flow Thru	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2834001 Acc Defd FIT - SFAS 109 Excess	USD	0.00	576,423.05
2836001 Accum Defd Other FIT-TBBS	USD	2,846,558.00	0.00
4020000 Maintenance Expense	USD	0.00	6,833.63
4030001 Depreciation Exp	USD	2,340,713.38	0.00
4030024 AEPSC Trans. Depreciation Exp.	USD	1,273,739.58	0.00
4040001 Amort. of Plant	USD	304,690.37	0.00
4081002 FICA	USD	35,353,351.46	0.00
4081003 Federal Unemployment Tax	USD	226,965.56	0.00
408100520 Real Personal Property Taxes	USD	0.00	11,212.67
408100521 Real Personal Property Taxes	USD	219,084.03	0.00
408100522 Real Personal Property Taxes	USD	1,459,615.00	0.00
408100621 State Gross Receipts Tax	USD	0.00	1,447.00
408100622 State Gross Receipts Tax	USD	5,139.00	0.00
4081007 State Unemployment Tax	USD	433,303.76	0.00
408100822 State Franchise Taxes	USD	39,800.00	0.00
408101722 St Lic-Rgstrtion Tax-Fees	USD	20.00	0.00
408101921 State Sales and Use Taxes	USD	0.41	0.00
408101922 State Sales and Use Taxes	USD	0.00	130.32
408102920 Real-Pers Prop Tax-Cap Leases	USD	910.21	0.00
408102921 Real-Pers Prop Tax-Cap Leases	USD	0.00	63,112.63
408102922 Real-Pers Prop Tax-Cap Leases	USD	54,312.00	0.00
4091001 Income Taxes, UOI - Federal	USD	0.00	8,849,659.70

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
409100222 Income Taxes UOI - State	USD	1.90	0.00
4101001 Prov Def I/T Util Op Inc-Fed	USD	53,698,526.07	0.00
4101002 Prov Def I/T Util Op Inc-State	USD	6,099,203.09	0.00
4111001 Prv Def I/T-Cr Util Op Inc-Fed	USD	0.00	34,759,097.87
4111002 Prv Def I/T-Cr UtilOpInc-State	USD	0.00	6,123,072.63
4120001 Constructn Othr Svcs-Affil Cos	USD	390,006,617.21	0.00
4171001 Exp of NonUtil Oper - Nonassoc	USD	0.00	0.00
4171003 Operating Expense	USD	0.00	0.00
4171006 Outside Services - Other	USD	0.00	0.00
4171009 Office Supplies & Expense	USD	0.00	0.00
4171011 Membership Dues	USD	0.00	0.00
4180002 Non-Opratng Rntal Inc-Oper	USD	17,901.15	0.00
4180003 Non-Opratng Rntal Inc-Maint	USD	19,938.95	0.00
4190002 Int & Dividend Inc - Nonassoc	USD	10,182.93	0.00
4210001 Misc Non-Operating Inc-Assoc	USD	0.00	361,877.24
4210002 Misc Non-Op Inc-NonAsc-Rents	USD	0.00	255,485.68
4210007 Misc Non-Op Inc - NonAsc - Oth	USD	0.00	7,179.52
4210009 Misc Non-Op Exp - NonAssoc	USD	214,245.40	0.00
4211000 Gain on Dspstion of Property	USD	0.00	110,565.53
4261000 Donations	USD	180,447.50	0.00
4263001 Penalties	USD	4,935.31	0.00
4264000 Civic and Political Activity	USD	3,072,477.95	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4264001 Non-deduct Lobbying per IRS	USD	193,137.12	0.00
4265002 Other Deductions - Nonassoc	USD	899,980.73	0.00
4265004 Social & Service Club Dues	USD	365,944.03	0.00
4265007 Regulatory Expenses	USD	84,000.00	0.00
4265033 Transition Costs	USD	485,478.84	0.00
4300003 Int to Assoc Co - CBP	USD	2,593,340.75	0.00
4310001 Other Interest Expense	USD	84,936.24	0.00
4310007 Lines Of Credit	USD	37,059.59	0.00
4310023 Interest Expense - State Tax	USD	214.16	0.00
4320000 Allw Brrwed Fnds Used Cnstr-Cr	USD	0.00	24,638.79
4560041 Miscellaneous Revenue-NonAffil	USD	0.00	0.00
4571001 Service Rev - Direct Affil	USD	0.00	839,909,252.80
4572001 Service Rev-Indirect Cost-Affi	USD	0.00	160,756,354.79
4573001 Compensation for Capital-Affil	USD	0.00	12,788,135.36
4581001 Service Rev-Direct Costs-NAC	USD	0.00	2,028,938.92
4582001 Service Rev-Indirect Cost-NAC	USD	0.00	210,709.61
5000000 Oper Supervision & Engineering	USD	23,427,774.14	0.00
5010000 Fuel	USD	1,820,150.65	0.00
5010028 Gypsum Sales Proceeds	USD	0.00	1,696.94
5020000 Steam Expenses	USD	502.27	0.00
5020002 Urea Expense	USD	22,994.29	0.00
5020003 Trona Expense	USD	21,802.07	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5020004 Lime-Related Expenses	USD	57,762.52	0.00
5020007 Lime Hydrate Expense	USD	316.50	0.00
5020008 Activated Carbon	USD	55,668.68	0.00
5020013 Anhydrous Ammonia Expense	USD	17,220.63	0.00
5020020 Misc Consumable Exp	USD	2,062.88	0.00
5020028 Sodium Bicarbonate Expense	USD	21,532.75	0.00
5050000 Electric Expenses	USD	2,500.78	0.00
5060000 Misc Steam Power Expenses	USD	230,388.96	0.00
5060003 Removal Cost Expense - Steam	USD	1,450.52	0.00
5060011 BSRR O/U Recovery-Oper Costs	USD	76.31	0.00
5060025 Misc Stm Pwr Exp Environmental	USD	22,868.49	0.00
5080017 IPP Oper - Training/Travel	USD	0.00	0.00
5100000 Maint Supv & Engineering	USD	488,491.53	0.00
5110000 Maintenance of Structures	USD	382,709.02	0.00
5120000 Maintenance of Boiler Plant	USD	1,664,412.16	0.00
5130000 Maintenance of Electric Plant	USD	2,579,896.14	0.00
5140000 Maintenance of Misc Steam Plt	USD	412,250.56	0.00
5170000 Oper Supervision & Engineering	USD	4,433.14	0.00
5240000 Misc Nuclear Power Expenses	USD	510,553.85	0.00
5280000 Maint Supv & Engineering	USD	56,199.97	0.00
5300000 Maint of Reactor Plant Equip	USD	1,152,644.42	0.00
5310000 Maintenance of Electric Plant	USD	3,901.02	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5320000 Maint of Misc Nuclear Plant	USD	718.12	0.00
5320012 Radiation Monitoring Equipment	USD	1,117.70	0.00
5350000 Oper Supervision & Engineering	USD	782,997.57	0.00
5370000 Hydraulic Expenses	USD	65,225.88	0.00
5370001 Fish & Wildlife Facilities	USD	5,631.57	0.00
5370002 Recreation Facilities	USD	43,324.05	0.00
5380000 Electric Expenses	USD	115,714.58	0.00
5390000 Misc Hydr Power Generation Exp	USD	1,038,101.68	0.00
5390001 Misc Hydr Pwr - Envir Poll Cnt	USD	30,685.27	0.00
5400000 Rents	USD	610.08	0.00
5410000 Maint Supv & Engineering	USD	49,692.01	0.00
5420000 Maintenance of Structures	USD	74,838.59	0.00
5430000 Maint Rsrvoirs,Dams&Wtrways	USD	145,291.75	0.00
5440000 Maintenance of Electric Plant	USD	194,612.47	0.00
5450000 Maint of Misc Hydraulic Plant	USD	6,990.53	0.00
5450001 Maint Hydr Plt-Fish&Wildlfe Fa	USD	0.00	95.02
5450002 Maint of Misc Hydr Plt-Rec Fac	USD	8,787.57	0.00
5460000 Oper Supervision & Engineering	USD	176,971.74	0.00
5470004 Fuel - Gas Turb - Purch / Hand	USD	18,193.17	0.00
5480000 Generation Expenses	USD	0.00	45,951.25
5490000 Misc Other Pwer Generation Exp	USD	54,422.84	0.00
5500004 Wind Easement Exp - NonLease	USD	1,082.72	0.00

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5500005 Lease Expense - Wind Leases	USD	37,730.27	0.00
5530000 Maintenance of Generating Plt	USD	71,483.80	0.00
5530001 Maint of Gen Plant - Gas Turb	USD	41,466.97	0.00
5540001 Maint of Oth Pwr Gen Plt-GT	USD	2,962.62	0.00
5560000 Sys Control & Load Dispatching	USD	2,300,798.06	0.00
5570000 Other Expenses	USD	6,833,589.37	0.00
5570020 MATL-COMPUTER HARDWARE	USD	6,790.61	0.00
5570021 MATL-CONSUMABLES	USD	42.20	0.00
5600000 Oper Supervision & Engineering	USD	43,941,179.74	0.00
5611000 Load Dispatch - Reliability	USD	161.38	0.00
5612000 Load Dispatch-Mntr&Op TransSys	USD	4,380,565.75	0.00
5613000 Load Dispatch-Trans Srvc&Sched	USD	0.00	17,641.46
5614005 ERCOT Admin-SSC&DS	USD	36,820.13	0.00
5615000 Reliability,Plng&Stds Develop	USD	1,249,155.80	0.00
5616000 Transmission Service Studies	USD	5,355.43	0.00
5620001 Station Expenses - Nonassoc	USD	1,920,624.81	0.00
5621001 Oper of Energy Storage Equip	USD	2,040.00	0.00
5630000 Overhead Line Expenses	USD	487,028.62	0.00
5640000 Underground Line Expenses	USD	2,240.89	0.00
5650002 Transmsn Elec by Others-NAC	USD	1,193.24	0.00
5660000 Misc Transmission Expenses	USD	7,250,659.84	0.00
5670001 Rents - Nonassociated	USD	7,888.89	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5680000 Maint Supv & Engineering	USD	257,281.65	0.00
5690000 Maintenance of Structures	USD	181,587.75	0.00
5691000 Maint of Computer Hardware	USD	200,386.19	0.00
5692000 Maint of Computer Software	USD	1,036,030.50	0.00
5700000 Maint of Station Equipment	USD	6,525,285.79	0.00
5710000 Maintenance of Overhead Lines	USD	3,519,853.51	0.00
5720000 Maint of Underground Lines	USD	168,843.31	0.00
5730000 Maint of Misc Trnsmssion Plt	USD	171,080.49	0.00
5800000 Oper Supervision & Engineering	USD	4,532,771.84	0.00
5810000 Load Dispatching	USD	3,742.39	0.00
5820000 Station Expenses	USD	2,375,103.65	0.00
5830000 Overhead Line Expenses	USD	10,401.68	0.00
5840000 Underground Line Expenses	USD	364,493.71	0.00
5860000 Meter Expenses	USD	783,664.39	0.00
5870000 Customer Installations Exp	USD	29.92	0.00
5880000 Miscellaneous Distribution Exp	USD	8,880,635.68	0.00
5890001 Rents - Nonassociated	USD	4,051.58	0.00
5900000 Maint Supv & Engineering	USD	121,436.05	0.00
5910000 Maintenance of Structures	USD	30,484.12	0.00
5920000 Maint of Station Equipment	USD	3,195,984.33	0.00
5930000 Maintenance of Overhead Lines	USD	1,003,738.29	0.00
5940000 Maint of Underground Lines	USD	480.49	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5950000 Maint of Lne Trnf,Rglators&Dvi	USD	3,625.01	0.00
5960000 Maint of Strt Lghtng & Sgnal S	USD	1,136.25	0.00
5970000 Maintenance of Meters	USD	3,731.68	0.00
5980000 Maint of Misc Distribution Plt	USD	41,051.71	0.00
9010000 Supervision - Customer Accts	USD	275,263.38	0.00
9020000 Meter Reading Expenses	USD	250,035.42	0.00
9020002 Meter Reading - Regular	USD	436.09	0.00
9020003 Meter Reading - Large Power	USD	321,054.72	0.00
9030000 Cust Records & Collection Exp	USD	5,343,194.03	0.00
9030001 Customer Orders & Inquiries	USD	20,423,633.53	0.00
9030002 Manual Billing	USD	318,633.26	0.00
9030003 Postage - Customer Bills	USD	0.00	74,413.62
9030004 Cashiering	USD	301,949.05	0.00
9030005 Collection Agents Fees & Exp	USD	167,179.02	0.00
9030006 Credit & Oth Collection Activi	USD	3,003,391.39	0.00
9030007 Collectors	USD	1,664,859.46	0.00
9030009 Data Processing	USD	41,264.32	0.00
9040007 Uncoll Accts - Misc Receivable	USD	95,034.11	0.00
9050000 Misc Customer Accounts Exp	USD	106,421.58	0.00
9070000 Supervision - Customer Service	USD	525,256.61	0.00
9080000 Customer Assistance Expenses	USD	138,519.62	0.00
9080009 Cust Assistance Expense - DSM	USD	8,088.03	0.00

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9100000 Misc Cust Svc&Informational Ex	USD	266,427.05	0.00
9110001 Supervision - Residential	USD	35,382.35	0.00
9120000 Demonstrating & Selling Exp	USD	182,021.46	0.00
9120001 Demo & Selling Exp - Res	USD	86,843.88	0.00
9200000 Administrative & Gen Salaries	USD	140,420,073.28	0.00
9210001 Off Supl & Exp - Nonassociated	USD	9,885,481.25	0.00
9210002 Off Supl & Exp - Associated	USD	978,942.47	0.00
9210003 Office Supplies & Exp - Trnsf	USD	15,778.08	0.00
9210004 Office Utilites	USD	1,112,249.54	0.00
9210005 Cellular Phones and Pagers	USD	59.40	0.00
9210006 O&M Reconciliation	USD	0.00	0.00
9210020 EMP RECOG - Over 100 Dollars	USD	11.22	0.00
9210021 EMP TRAVEL - Airfare	USD	16,773.64	0.00
9210022 MEALS & ENT-100 Pct DEDUCTIBLE	USD	16,620.73	0.00
9210023 EMP TRAVEL-MILEAGE	USD	4,863.72	0.00
9210024 EMP TRAVEL-PARKING	USD	5,164.49	0.00
9210025 MEALS & ENT-50 Pct DEDUCTIBLE	USD	237.88	0.00
9210026 EMP TRAVEL-CAR RENTAL	USD	3,288.75	0.00
9210027 EMP TRAVEL-TAXI AND SHUTTLE	USD	1,959.67	0.00
9210028 EMP TRAVEL-HOTEL & LODGING	USD	29,168.20	0.00
9210029 NON-EMP TRAVEL-RECRUITING EXP	USD	780.67	0.00
9210030 EMP TRAVEL-OTHER	USD	1,574.00	0.00

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9210031 SAFETY EQUIPMENT AND SUPPLIES	USD	994.38	0.00
9210032 FUEL	USD	840.98	0.00
9210033 FOOD SERVICE-CATERING	USD	3,829.28	0.00
9210034 In-House Training & Seminars	USD	3,162.89	0.00
9210035 RECRUITING AND SCREENING	USD	186.59	0.00
9210037 OEM/TECHNICAL TRAINING	USD	7,687.93	0.00
9210038 SAFETY EQUIP CALIB & TESTING	USD	0.00	0.00
9210040 DUES-BUSINESS/PROFESSIONAL	USD	2,313.69	0.00
9220000 Administrative Exp Trnsf - Cr	USD	71.02	0.00
9220001 Admin Exp Trnsf to Cnstrction	USD	0.00	0.00
9220002 Admin Exp Trnsf Const-Mngerial	USD	0.00	0.00
9220005 Overhead Loadings	USD	2,340,753.19	0.00
9230001 Outside Svcs Empl - Nonassoc	USD	52,191,262.49	0.00
9230002 Outside Svcs Empl - Assoc	USD	0.00	0.00
9230003 AEPSC Billed to Client Co	USD	0.00	1,517,486.91
9230024 SRV-MAIL/MESSENGER-POSTAGE	USD	23.95	0.00
9240000 Property Insurance	USD	107,111.42	0.00
9250000 Injuries and Damages	USD	148,559.34	0.00
9250001 Safety Dinners and Awards	USD	1,452.80	0.00
9250002 Emp Accident Prvntion-Adm Exp	USD	110,547.76	0.00
9250006 Wrkrs Cmpnsth Pre&Slf Ins Prv	USD	709,867.61	0.00
9250007 Prsnal Injries&Prop Dmage-Pub	USD	11,643.91	0.00

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9260000 Employee Pensions & Benefits	USD	25,696.26	0.00
9260001 Edit & Print Empl Pub-Salaries	USD	11,987.51	0.00
9260002 Pension & Group Ins Admin	USD	151,672.34	0.00
9260003 Pension Plan	USD	27,901,456.40	0.00
9260004 Group Life Insurance Premiums	USD	1,661,983.00	0.00
9260005 Group Medical Ins Premiums	USD	43,114,276.45	0.00
9260007 Group L-T Disability Ins Prem	USD	1,283,414.19	0.00
9260008 Umbrella Trust Expense	USD	24,155,902.90	0.00
9260009 Group Dental Insurance Prem	USD	1,662,340.06	0.00
9260010 Training Administration Exp	USD	205,256.35	0.00
9260012 Employee Activities	USD	959,706.39	0.00
9260014 Educational Assistance Pmts	USD	2,772,137.69	0.00
9260019 Employee Benefit Exp - COLI	USD	60.00	0.00
9260021 Postretirement Benefits - OPEB	USD	1,382,983.57	0.00
9260026 Savings Plan Administration	USD	8,344.26	0.00
9260027 Savings Plan Contributions	USD	17,176,763.05	0.00
9260036 Deferred Compensation	USD	0.00	4,488,684.77
9260037 Supplemental Pension	USD	687,988.00	0.00
9260040 SFAS 112 Postemployment Benef	USD	0.00	1,364,004.00
9260042 SERP Pension - Non-Service	USD	2,033,315.07	0.00
9260043 OPEB - Non-Service	USD	0.00	24,157,278.86
9260062 Pension Plan - Non-Service	USD	438,206.39	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9280000 Regulatory Commission Exp	USD	18,663.62	0.00
9280002 Regulatory Commission Exp-Case	USD	6,102,976.06	0.00
9280005 Reg Com Exp-FERC Trans Cases	USD	259,817.08	0.00
9301000 General Advertising Expenses	USD	11,352.26	0.00
9301001 Newspaper Advertising Space	USD	2,969.95	0.00
9301010 Publicity	USD	4,290.36	0.00
9301011 Dedications, Tours, & Openings	USD	6,713.51	0.00
9301012 Public Opinion Surveys	USD	105,832.99	0.00
9301014 Video Communications	USD	4,594.97	0.00
9301015 Other Corporate Comm Exp	USD	647.26	0.00
9302000 Misc General Expenses	USD	2,386,475.11	0.00
9302003 Corporate & Fiscal Expenses	USD	1,702,643.47	0.00
9302004 Research, Develop&Demonstr Exp	USD	1,432.53	0.00
9302007 Assoc Business Development Exp	USD	1,888,187.62	0.00
9302458 AEPSC Non Affiliated expenses	USD	1,827,973.87	0.00
9310000 Rents	USD	35,132.52	0.00
9310001 Rents - Real Property	USD	4,099,416.77	0.00
9310002 Rents - Personal Property	USD	4,668,811.71	0.00
9310003 Rents - Real Property - Assoc	USD	15,622,786.61	0.00
9310004 Rents - Personal Prop - Assoc	USD	15,500.73	0.00
9310005 Int on Regulated Fin Leases	USD	666,765.56	0.00
9350000 Maintenance of General Plant	USD	330,676.17	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9350001 Maint of Structures - Owned	USD	2,943,207.58	0.00
9350002 Maint of Structures - Leased	USD	285,013.69	0.00
9350003 Maint of Prprty Held Fture Use	USD	0.00	0.00
9350012 Maint of Data Equipment	USD	1,139,407.31	0.00
9350013 Maint of Cmmncation Eq-Unall	USD	9,526,679.59	0.00
9350015 Maint of Office Furniture & Eq	USD	39,191,357.43	0.00
9350016 Maintenance of Video Equipment	USD	1,189.50	0.00
9350017 Maint of Misc General Property	USD	29,923.36	0.00
9350019 Maint of Gen Plant-SCADA Equ	USD	32,523.05	0.00
9350023 Site Communications Services	USD	7,628.80	0.00
9350024 Maint of DA-AMI Comm Equip	USD	140,173.82	0.00
BD0001 Budget Use Only - O&M	USD	0.00	0.00
BD0011 Budget Use Only - Depreciation	USD	0.00	0.00
Total for Ledger	USD	3,323,061,616.33	3,323,061,616.33

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1010001 Plant in Service	USD	301,740,641.02	0.00
1010007 Plant In Service-IMPco-SBSMPP	USD	0.00	0.00
1011001 Capital Leases	USD	108,296,445.78	0.00
1011006 Prov-Leased Assets	USD	0.00	46,065,408.90
1011012 Accrued Capital Leases	USD	262,096.69	0.00
1011031 Operating Lease	USD	143,343,922.10	0.00
1011032 Accrued Operating Leases	USD	288,669.27	0.00
1011034 Operating Leases - Gen & Misc	USD	0.00	0.00
1011036 Prov - Operating Lease Assets	USD	0.00	40,496,796.10
1011039 Prov-Operating Lease -Gen&Misc	USD	0.00	0.00
1030001 Experimental Plant in Service	USD	0.00	0.00
1050001 Held For Fut Use	USD	0.00	0.00
1050002 Held For Fut Use-Transmissn	USD	0.00	0.00
1050003 Held For Fut Use-Distribution	USD	0.00	0.00
1060001 Const Not Classifd	USD	5,702,242.72	0.00
1060002 Const Not Classifd-Transmissn	USD	0.00	0.00
1060003 Const Not Classifd-Distributio	USD	0.00	0.00
1060004 Const Not Classifd-Gen&Misc	USD	0.00	0.00
1070000 Construction Work In Progress	USD	0.00	0.00
1070001 CWIP - Project	USD	14,304,636.67	0.00
1070005 CWIP - Fuel Support Groups	USD	0.00	0.00
1070007 Cloud Implementation Costs	USD	0.00	0.00
1070910 Capitalized Softwr Bill Step 1	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1070920 Capitalized Softwr Bill Step 2	USD	0.00	0.00
1070930 Cloud Implmntatn Costs-Step 1	USD	0.00	0.00
1080000 Accum Prov for Deprec of Plant	USD	0.00	0.00
1080001 A/P for Deprec of Plt	USD	0.00	138,331,894.53
1080005 RWIP - Project Detail	USD	697,905.64	0.00
1110001 A/P for Amort of Plt	USD	0.00	6,995,173.21
1160017 TX Distr Veg Mgmt Cost Wrteoff	USD	0.00	0.00
1160020 Trans Costs - SERP	USD	0.00	0.00
1201000 Nuclr Fuel in Proc of Refinmnt	USD	0.00	0.00
1206000 Nuclear Fuel Under Cap Leases	USD	0.00	0.00
1210000 Nonutility Property	USD	0.00	0.00
1210001 Nonutility Property - Owned	USD	0.00	0.00
1220000 Depr & Amort of Nonutil Prop	USD	0.00	0.00
1220001 Depr&Amrt of Nonutl Prop-Ownd	USD	0.00	0.00
1220003 Depr&Amrt of Nonutl Prop-WIP	USD	0.00	0.00
1240000 Other Investments	USD	0.00	0.00
1240002 Oth Investments-Nonassociated	USD	0.00	0.00
1240005 Spec Allowance Inv NOx	USD	0.00	0.00
1240006 Other Investments - COLI	USD	0.00	0.00
1240007 Deferred Compensation Benefits	USD	13,817,502.23	0.00
1240008 Umbrella Trust	USD	209,017,557.14	0.00
1240010 Oth Invest-Nonassociated-Curr	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1240013 Cash Surrender Value Life Ins	USD	0.00	0.00
1240025 Other Property - CWIP	USD	0.00	0.00
1240048 CSW SERP Investment	USD	74,781.54	0.00
1240053 Defer Comp Plan-CSW Legacy	USD	23,286.34	0.00
1240054 Umbrella Trust-WFargo Int&Div	USD	5,680,861.49	0.00
1280007 PRW NonUMWA Net Fund Pos AEPSC	USD	284,789,710.94	0.00
1280008 SFAS 106 - Non-UMWA PRW -AEPSC	USD	16,709,561.78	0.00
1310000 Cash	USD	18,208,257.12	0.00
1340000 Other Special Deposits	USD	250,000.00	0.00
1340004 Worker's Comp Adv Premium	USD	0.00	0.00
1340008 Deposits - Office Space Rental	USD	0.00	0.00
1340053 Deposits - Flexible Spending	USD	817,314.92	0.00
1350000 Working Funds	USD	15,587,388.51	0.00
1350001 Cash Advances	USD	0.00	0.00
1350002 Petty Cash	USD	0.00	0.00
1350003 Cash Advances - Wages	USD	0.00	0.00
1350004 Cash Adv-Employee Expenses	USD	0.00	0.00
1350009 Cash Advances - STAR T&E Pilot	USD	0.00	0.00
1410000 Notes Receivable	USD	0.00	0.00
1410002 P/R Ded - Misc Loan Repayments	USD	0.00	0.00
1420001 Customer A/R - Electric	USD	0.00	0.00
1420002 Customer A/R - PIP Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1420003 Customer A/R - CMP	USD	0.00	0.00
1420004 Customer A/R - RIF Plan	USD	0.00	0.00
1420005 Employee Loans - Current	USD	0.00	0.00
1420011 A/R - Retail Cust Rents	USD	0.00	0.00
1420032 Emergency Asst St Fund (EASST)	USD	0.00	0.00
1420101 Other Accounts Rec - Cust	USD	0.00	0.00
1420102 AR Peoplesoft Billing - Cust	USD	831,539.21	0.00
1430001 Other Accounts Rec-Regular	USD	0.00	0.00
1430002 Allowances	USD	0.00	0.00
1430004 Insurance	USD	0.00	0.00
1430018 Survivor Benefit Plan Premiums	USD	0.00	0.00
1430022 2001 Employee Biweekly Pay Cnv	USD	849,331.86	0.00
1430023 A/R PeopleSoft Billing System	USD	39,486.21	0.00
1430036 Acct. Rec. - Miscellaneous	USD	0.00	0.00
1430071 A/R Non Assoc Co - AEPSC Bills	USD	226,216.35	0.00
1430080 Jointly Owned Unit O&M Billing	USD	0.00	0.00
1430081 Damage Recovery - Third Party	USD	0.00	0.00
1430083 Damage Recovery Offset Demand	USD	0.00	0.00
1430089 A/R - Benefits Billing	USD	0.00	0.00
1430101 Other Accounts Rec - Misc	USD	0.00	0.00
1430102 AR Peoplesoft Billing - Misc	USD	2,081,992.70	0.00
1430103 AR Long-Term-Miscellaneous	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1440002 Uncoll Accts-Other Receivables	USD	0.00	7,723.85
1450000 Corp Borrow Prg (NR-Assoc)	USD	0.00	0.00
1460000 Accts Rec from Assoc Cos	USD	0.00	0.00
1460001 A/R Assoc Co - InterUnit G/L	USD	1,682,312.69	0.00
1460006 A/R Assoc Co - Intercompany	USD	0.00	0.00
1460007 A/R Assoc Co - OAR System	USD	0.00	0.00
1460008 A/R Assoc Co - AEPSC Bills	USD	164,213,415.68	0.00
1460009 A/R Assoc Co - InterUnit A/P	USD	2,031,956.95	0.00
1460011 A/R Assoc Co - Multi Pmts	USD	101,138.43	0.00
1460012 A/R Assoc-PCRB Interest	USD	0.00	0.00
1460016 A/R-Assoc Co - Dependent Care	USD	0.00	0.00
1460017 A/R-Assoc Co-Stock Purch Plan	USD	0.00	0.00
1460019 A/R-Assoc Co-AEPSC-Agent	USD	0.00	0.00
1460025 Fleet - M4 - A/R	USD	0.00	0.00
1460036 A/R Assoc Co - Payroll Ded	USD	0.00	0.00
1460041 A/R Assoc Co - Non-InterUnit GL	USD	0.00	0.00
1460054 JV-Acct Rec.-Assoc-NonAffil	USD	0.00	0.00
1510001 Fuel Stock - Coal	USD	0.00	0.00
1510004 Coal In Transit - Terminal	USD	0.00	0.00
1510017 Lignite Inv on Hand Inc Transp	USD	0.00	0.00
1520000 Fuel Stock Exp Undistributed	USD	0.00	0.00
1540001 M&S - Regular	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1540004 M&S - Exempt Material	USD	0.00	0.00
1540014 Indus Direct Charge Clearing	USD	0.00	0.00
1540018 M&S Inventory - Lease Equip	USD	0.00	0.00
1540019 M&S Validation Error Correctns	USD	0.00	0.00
1560000 Other Materials & Supplies	USD	0.00	0.00
1581001 NOx Allowance Inventory	USD	0.00	0.00
1630000 Stores Expense Undistributed	USD	0.00	0.00
1630001 Stores Exp - T&D Centrl Wrhse	USD	0.00	0.00
1630002 Strs Exp-Ft Wayne Centrl Wrhse	USD	0.00	0.00
1630003 Strs Exp-Roanoke Centrl Wrhse	USD	0.00	0.00
1630004 Strs Exp-T&D Satellite Storerm	USD	0.00	0.00
1630005 Stores Exp - Rockport Plant	USD	0.00	0.00
1630006 Stores Exp - Amos Plant	USD	0.00	0.00
1630007 Stores Exp - Clinch River Plan	USD	0.00	0.00
1630008 Stores Exp - Glen Lyn Plant	USD	0.00	0.00
1630009 Stores Exp - Kanawha River Plt	USD	0.00	0.00
1630010 Stores Exp - Mountaineer Plt	USD	0.00	0.00
1630011 Stores Exp - Sporn Plant	USD	0.00	0.00
1630013 Stores Exp - Conesville Plant	USD	0.00	0.00
1630014 Stores Exp - Picway Plant	USD	0.00	0.00
1630017 Stores Exp - Tanners Creek Plt	USD	0.00	0.00
1630018 Stores Exp - Cook Nuclear Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630019 Stores Exp - Big Sandy Plant	USD	0.00	0.00
1630020 Stores Exp - Cardinal Plant	USD	0.00	0.00
1630021 Stores Exp - Gavin Plant	USD	0.00	0.00
1630022 Stores Exp - Kammer Plant	USD	0.00	0.00
1630023 Stores Exp - Mitchell Plant	USD	0.00	0.00
1630024 Stores Exp - Muskingum River	USD	0.00	0.00
1630026 Stores Exp - Cook Coal Term	USD	0.00	0.00
1630027 Stores Exp - Waterford Plant	USD	0.00	0.00
1630029 Stores Exp - Fossil & Hydro	USD	0.00	0.00
1630031 Stores Exp - T&D General	USD	0.00	0.00
1630032 Stores Exp - Power Gen General	USD	0.00	0.00
1630033 Stores Exp - All Busin Units	USD	0.00	0.00
1630035 Coletto Creek Power Station	USD	0.00	0.00
1630036 E.S. Joslin Power Station	USD	0.00	0.00
1630043 Comanche Station	USD	0.00	0.00
1630044 Northeast Station - 1 & 2	USD	0.00	0.00
1630045 Northeast Station - 3 & 4	USD	0.00	0.00
1630046 Riverside Station	USD	0.00	0.00
1630047 Southwest Station	USD	0.00	0.00
1630048 Tulsa Power Station	USD	0.00	0.00
1630049 Weleetka Power Station	USD	0.00	0.00
1630050 Alliance Railcar Repair Fac	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630053 Arsenal Hill Power Plant	USD	0.00	0.00
1630054 Central Maintenance Facility	USD	0.00	0.00
1630055 Flint Creek Power Plant	USD	0.00	0.00
1630056 Knox Lee Power Plant	USD	0.00	0.00
1630057 Lieberman Power Plant	USD	0.00	0.00
1630058 Lone Star Power Plant #1	USD	0.00	0.00
1630059 Pirkey Power Plant	USD	0.00	0.00
1630060 Wilkes Power Plant	USD	0.00	0.00
1630061 Welsh Power Plant	USD	0.00	0.00
1630062 Fort Phantom Power Station	USD	0.00	0.00
1630063 Oak Creek Power Station	USD	0.00	0.00
1630064 Oklaunion Power Station	USD	0.00	0.00
1630065 Paint Creek Power Station	USD	0.00	0.00
1630066 Rio Pecos Power Station	USD	0.00	0.00
1630069 San Angelo Power Station	USD	0.00	0.00
1630070 Stores Exp - Houston Pipe Line	USD	0.00	0.00
1630071 Stores Exp - Conesville Prep	USD	0.00	0.00
1630089 Stores Exp - Shrevprt Chem Lab	USD	0.00	0.00
1630091 Stores Exp - Central Mach Shop	USD	0.00	0.00
1630109 Strs Exp - ACCT-COUNT-ADJ	USD	0.00	0.00
1630110 Strs Exp - ACCT-FRT-EXPENSE	USD	0.00	0.00
1630112 Strs Exp - PRICE VARIANCE	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630120 Strs Exp - Kingsville	USD	0.00	0.00
1630121 Strs Exp - Tulsa	USD	0.00	0.00
1630122 Strs Exp - Longview	USD	0.00	0.00
1630125 Stores - Contract & Labor Svcs	USD	0.00	0.00
1630126 Strs Exp - Transf Poly PH Pad	USD	0.00	0.00
1630136 Str Exp - Marmet Hydro	USD	0.00	0.00
1630137 Str Exp - London Hydro	USD	0.00	0.00
1630139 Str Exp - Smith Mountain Hydro	USD	0.00	0.00
1630140 Str Exp - Claytor Hydro	USD	0.00	0.00
1630152 Str Exp - Racine Hydro	USD	0.00	0.00
1630155 Stores Exp - Ceredo Plant	USD	0.00	0.00
1630156 Stores Exp - Darby Plant	USD	0.00	0.00
1630157 Stores Exp - Mattison Plant	USD	0.00	0.00
1630158 Stores Exp-Lawrenceburg Plant	USD	0.00	0.00
1630159 Stores Expense - Turk Plant	USD	0.00	0.00
1630160 Stores Expense - Dresden Plant	USD	0.00	0.00
1630164 Stores Exp-Maverick Wind Farm	USD	0.00	0.00
1630165 Stores Exp-Traverse Wind Farm	USD	0.00	0.00
1630166 Stores Exp-Sundance Wind Farm	USD	0.00	0.00
1630999 Cash Discount Allocation Only	USD	0.00	0.00
1650001 Prepaid Insurance	USD	289,718.32	0.00
1650004 Prepaid Interest	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1650005 Prepaid Employee Benefits	USD	0.00	0.00
1650006 Other Prepayments	USD	48,581,723.86	0.00
1650007 Corporate Owned Life Insurance	USD	0.00	0.00
1650010 Prepaid Pension Benefits	USD	111,684,945.15	0.00
165001203 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001204 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001205 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001206 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001207 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001212 Prepaid Use Taxes	USD	0.00	0.00
165001218 Prepaid Use Taxes	USD	0.00	0.00
165001219 Prepaid Use Taxes	USD	0.00	0.00
165001220 Prepaid Use Taxes	USD	0.00	0.00
165001221 Prepaid Use Taxes	USD	0.00	0.00
165001222 Prepaid Use Taxes	USD	873,971.26	0.00
1650014 FAS 158 Qual Contra Asset	USD	0.00	111,684,945.15
1650021 Prepaid Insurance - EIS	USD	134,326.19	0.00
1650023 Prepaid Lease	USD	0.00	0.00
1650030 Other Prepayments - Long Term	USD	14,189,340.17	0.00
1650035 PRW Without MED-D Benefits	USD	224,047,753.22	0.00
1650036 PRW for Med-D Benefits	USD	0.00	0.00
1650037 FAS158 Contra-PRW Exclud Med-D	USD	0.00	224,047,753.22

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1710000 Interest&Dividends Receivable	USD	0.00	0.00
1710002 Int & Div Receivable - Affil	USD	0.00	0.00
1740000 Misc Current & Accrued Assets	USD	0.00	0.00
1740012 Pension Plan	USD	0.00	0.00
1740035 Misc Current Assets - EIS	USD	0.00	0.00
1810002 Unamort Debt Exp - Inst Pur Cn	USD	0.00	0.00
1810003 Unamort Debt Exp Notes Payable	USD	0.00	0.00
1810006 Unamort Debt Exp - Sr Unsec Nt	USD	0.00	0.00
1823000 Other Regulatory Assets	USD	0.00	0.00
1823080 Deregulation Consumer Educat	USD	0.00	0.00
1823082 Deregulation Implementation	USD	0.00	0.00
1823083 Transition Regulatory Assets	USD	0.00	0.00
1823108 Reg Asset - Rate Case Expenses	USD	0.00	0.00
1823120 Other PJM Integration	USD	0.00	0.00
1823152 Unrecovered Fuel Cost - WV	USD	0.00	0.00
1823157 Interstate Project 765kv Line	USD	0.00	0.00
1823165 REG ASSET FAS 158 QUAL PLAN	USD	390,024,897.50	0.00
1823166 REG ASSET FAS 158 OPEB PLAN	USD	0.00	77,451,519.50
1823167 REG Asset FAS 158 SERP Plan	USD	26,510,120.00	0.00
1823175 TCC RC Exp-CTC-Docket 32758	USD	0.00	0.00
1823186 ADVANCED METERING SYSTEM-AMS	USD	0.00	0.00
1823301 SFAS 109 Flow Thru Defd FIT	USD	0.22	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1823302 SFAS 109 Flow Thru Defrd SIT	USD	0.00	0.00
1823359 SWEPCo Transmission Recovery	USD	0.00	0.00
1823500 Mon Power Integration Cost	USD	0.00	0.00
1830000 Prelimin Surv&Investgtn Chrgs	USD	0.00	0.00
1830001 Interstate Project 765 kv Line	USD	0.00	0.00
1840000 Clearing Accounts	USD	0.00	0.00
1840001 Bldg Servcs Oper Exp-Clearing	USD	0.00	0.00
1840002 Accounts Pay Adj - Clearing	USD	0.00	97,423.58
1840003 Procurement Card - Clearing	USD	0.00	0.00
1840004 Undistributed Payroll-Clearing	USD	0.00	0.00
1840005 Non-Product Payroll - Clearing	USD	0.00	0.00
1840006 Telephone Expense - Clearing	USD	0.00	0.00
1840007 Transfer of Funds - Clearing	USD	0.00	0.00
1840019 CMS & CMF - Clearing Activity	USD	0.00	0.00
1840020 Simulator Learning Center-Clrg	USD	0.00	0.00
1840021 STAR T&E Card - Clearing	USD	0.00	0.00
1840025 Aviation - Clearing	USD	2,363,342.35	0.00
1840026 Oth Accts Rec - Cash Clearing	USD	0.00	0.00
1840027 Oth Accts Rec - A/R Clearing	USD	0.00	0.00
1840028 Non T/L Payroll-Clearing	USD	0.00	0.00
1840029 Transp-Assigned Vehicles	USD	0.00	0.00
1840030 Transportation-Other	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840031 Affil Transactions-Cash Clrng	USD	0.00	0.00
1840032 Machine Shop - Non Affiliated	USD	0.00	0.00
1840033 Alliance Rail Car - OH	USD	0.00	0.00
1840034 CMS - Job Loaded Overheads	USD	0.00	0.00
1840035 IT Oper Company (OPCO) Clearng	USD	0.00	0.00
1840036 Benefit Payments Clearing	USD	45,285.27	0.00
1840040 Undist Labor Fringe Benefit Clr	USD	0.00	0.00
1840041 Undist Incentive Frg Ben Clr	USD	0.00	0.00
1840043 Treasury Clearing	USD	0.00	0.00
1840045 Veh Clr - Conversion Use Only	USD	0.00	0.00
1840046 PeopleSoft Treasury Wire Paymt	USD	0.00	0.00
1840047 Pension Benefit Clearing	USD	0.00	0.00
1840048 FIT Payment Clearing	USD	0.00	0.00
1840049 Simulator Learning Cntr-Nonaff	USD	0.00	0.00
1840050 AEP CREDIT Clr Acct	USD	0.00	0.00
1840052 System Sales Agent Clearing	USD	0.00	0.00
1840054 Insurance Clearing	USD	0.00	0.00
1840057 Cell Phone/Pager - Clearing	USD	0.00	0.00
1840058 Severance Clearing	USD	0.00	0.00
1840059 NTL Payroll Clearing-Non Labor	USD	0.00	0.00
1840061 Labor Clearing Allocation	USD	0.00	0.00
1840062 AEPSC Coal Lab Clearing	USD	32.17	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840063 Corporate Charge Card Clearing	USD	0.00	0.00
1840065 GE - Waterford - Clearing	USD	0.00	0.00
1840066 PPE / Safety Equipment	USD	0.00	0.00
1850000 Temporary Facilities	USD	0.00	0.00
1860000 MDD-Internal Billing Only	USD	0.00	0.00
1860001 Allowances	USD	0.00	0.00
1860002 Deferred Expenses	USD	11,545.49	0.00
1860003 Deferred Property Taxes	USD	0.00	0.00
186000300 Deferred Property Taxes	USD	0.00	0.00
186000302 Deferred Property Taxes	USD	0.00	0.00
186000305 Deferred Property Taxes	USD	0.00	0.00
186000306 Deferred Property Taxes	USD	0.00	0.00
186000307 Deferred Property Taxes	USD	0.00	0.00
186000308 Deferred Property Taxes	USD	0.00	0.00
186000314 Deferred Property Taxes	USD	0.00	0.00
186000316 Deferred Property Taxes	USD	0.00	0.00
186000317 Deferred Property Taxes	USD	0.00	0.00
186000318 Deferred Property Taxes	USD	0.00	0.00
186000319 Deferred Property Taxes	USD	0.00	0.00
186000321 Deferred Property Taxes	USD	0.00	0.00
186000322 Deferred Property Taxes	USD	225,630.00	0.00
1860004 Billings - B Projects	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860005 Unidentified Cash Receipts	USD	0.00	144,871.14
1860007 Billings and Deferred Projects	USD	0.00	0.00
1860015 Billings Paid Union Benefits	USD	0.00	0.00
1860016 Supplemental Pension Agree	USD	0.00	0.00
1860033 Cook Coal Terminal-Oper Exp	USD	0.00	0.00
1860042 Exp Issue/Reaq Bonds & Stk	USD	0.00	0.00
1860063 Muskingum Fuel Trans Costs	USD	0.00	0.00
1860071 Ovhd Rate Over/Under Applied	USD	0.00	2,724,875.12
1860073 Deferred Merger Severance Exp	USD	0.00	0.00
1860074 Merger Severance Offsets	USD	0.00	0.00
1860075 SCBS Unbilled Revenues	USD	0.00	0.00
1860076 Deferred Merger Relocation Exp	USD	0.00	0.00
1860078 Incentive Expense-EVP Summary	USD	0.00	0.00
1860079 Incentive Expense - Offset	USD	0.00	0.00
186008102 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008103 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008108 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008109 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008110 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008111 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008112 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008113 Defd Property Tax - Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186008114 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008116 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008117 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008118 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008119 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008121 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008122 Defd Property Tax - Cap Lease	USD	82,109.00	0.00
1860082 Deferred Recruiting Expenses	USD	0.00	0.00
1860085 BridgeCo TO Funding	USD	0.00	0.00
1860091 BridgeCo RTO Deferred Exp	USD	0.00	0.00
1860092 Compatible Unit/Wrk 2k Sys Clr	USD	0.00	0.00
1860094 Labor Accruals - Bal Sheet	USD	0.00	0.00
1860096 PJM Payments	USD	0.00	0.00
1860098 AEPSC Labor Accruals-O&M	USD	0.00	0.00
1860103 P/R Ded - Merchandise Loans	USD	0.00	0.00
1860104 P/R Ded - Parking Rent	USD	0.00	0.00
1860110 AEP Branding	USD	0.00	0.00
1860113 Joint Fuel Project	USD	0.00	0.00
1860114 ABD Major Construction Work	USD	0.00	0.00
1860116 PJM Integration	USD	0.00	0.00
1860117 Billings - IPP Projects	USD	0.00	0.00
1860121 Synfuel Project	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860123 SSA Over Under Applied S/A/P	USD	0.00	0.00
1860124 SSA Over Under Applied SC & FO	USD	0.00	0.00
1860125 SSA Over Under Applied RE&WPS	USD	0.00	0.00
1860126 SSA Over Under Applied HR	USD	0.00	0.00
1860127 SSA Over Under Applied IT	USD	0.00	0.00
1860128 SLA Over Under Applied SC	USD	0.00	0.00
1860129 SLA Over Under Applied TC	USD	0.00	0.00
1860130 SSA Over Under Applied OC	USD	0.00	0.00
1860134 Ohio Rate Stabilization Costs	USD	0.00	0.00
1860140 New IGCC Generation Plant-East	USD	0.00	0.00
1860141 New Generation Plant-West	USD	0.00	0.00
1860146 Transition Services HPL/ETP	USD	0.00	0.00
1860147 New Generation Plant - East	USD	0.00	0.00
1860148 New Service Territory	USD	0.00	0.00
1860150 Deferred Rate Case Expense	USD	0.00	0.00
1860151 Transmission JV Deferred Costs	USD	0.00	0.00
1860153 Unamortized Credit Line Fees	USD	0.00	0.00
1860156 Sabine Mine Rusk Preparation	USD	0.00	0.00
1860159 Rolls Royce Accumulated Billing	USD	0.00	0.00
1860160 Deferred Expenses - Current	USD	0.00	0.00
1860166 Def Lease Assets - Non Taxable	USD	163,691.18	0.00
1860167 Def Lease Assets - Taxable	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860168 AEPSC Accrued Labor-Bal Sheet	USD	0.00	0.00
1860173 ReXorce Accumulated Billing	USD	0.00	0.00
1860176 IPP Admin Support Cost	USD	0.00	98,563.32
1860177 Cyber Security Collaborative	USD	0.00	0.00
1860179 Local Credit Line Fees	USD	0.00	0.00
1860180 LightStone TSA - Clearing	USD	0.00	0.00
1860181 GV Lndfl & VFW Lightstone Clrg	USD	0.00	0.00
1860186 Buckeye Power TSA - Clearing	USD	0.00	0.00
1860187 AEPSC Fabrication Non Billable	USD	229,859.68	0.00
1860188 Reimbursable RTO Study Expense	USD	42,881.75	0.00
1860999 Validation Error Correction	USD	0.00	0.00
1880000 R&D Expenses	USD	0.00	0.00
1890003 Loss Rec Debt-Notes Payable	USD	0.00	0.00
1900001 Accum Def Income Tax - Federal	USD	0.00	0.00
1901001 Accum Deferred FIT - Other	USD	74,982,333.84	0.00
1901002 Accum Deferred SIT - Other	USD	1,407,628.76	0.00
1902001 Accum Defd FIT - Oth Inc & Ded	USD	0.00	0.01
1903001 Acc Dfd FIT - FAS109 Flow Thru	USD	0.00	791,945.76
1903002 Acc Dfd SIT FAS 109 Flow Thru	USD	0.00	3,771,169.34
1904001 Accum Dfd FIT - FAS 109 Excess	USD	3,566,695.53	0.00
1906001 Accum Deferred FIT-TBBS	USD	1,140,175.66	0.00
2010001 Common Stock Issued-Affiliated	USD	0.00	1,350,000.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2110000 Miscellaneous Paid-In Capital	USD	0.00	7,052,115.96
2110007 OCI -Minimum Pension Liability	USD	0.00	0.00
2110009 MPIC - restricted stock units	USD	0.00	0.00
2110010 MPIC Stock Based Comp Units	USD	0.00	0.00
2160001 Unapprp Retnd Erngs-Unrstrictd	USD	0.00	0.00
2210001 First Mortgage Bonds	USD	0.00	0.00
2230500 Advances from Assoc Co-Current	USD	0.00	0.00
2240003 Notes	USD	0.00	0.00
2240103 Notes Payable - Affiliated	USD	0.00	0.00
2240503 Notes - Current Portion	USD	0.00	0.00
2240603 Notes - Affiliated - Current	USD	0.00	0.00
2270001 Obligatns Undr Cap Lse-Noncurr	USD	0.00	48,489,624.61
2270003 Accrued Noncur Lease Oblig	USD	0.00	210,681.27
2270031 Oblig undr Oper Lease-Non Curr	USD	0.00	88,453,068.98
2270033 Acrued Noncur Oper Lease Oblig	USD	0.00	230,935.41
2282003 Accm Prv I/D - Worker's Com	USD	0.00	109,655.93
2283000 Accm Prv for Pensions&Benefits	USD	0.00	30,102,788.20
2283001 Deferred Compensation Plan	USD	0.00	0.00
2283002 Supplemental Savings Plan	USD	0.00	43,747,936.59
2283003 SFAS 106 Post Retirement Benef	USD	0.00	0.00
2283005 SFAS 112 Postemployment Benef	USD	0.00	9,913,030.60
2283006 SFAS 87 - Pensions	USD	0.00	32,365,634.65

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2283007 Perf Share Incentive Plan	USD	0.00	0.00
2283009 Nuclear Deferred Compenstion	USD	0.00	0.00
2283010 UMWA Comb Trust Fut Liab	USD	0.00	0.00
2283011 Energy Serv 2005 Phantom Plan	USD	0.00	0.00
2283012 Incntv Comp Adj - Defd Awards	USD	0.00	0.00
2283013 Incentive Comp Deferral Plan	USD	0.00	30,302,915.34
2283014 MICP and SOIP Deferred Awards	USD	0.00	0.00
2283015 FAS 158 SERP Payable Long Term	USD	0.00	19,912,651.00
2283016 FAS 158 Qual Payable Long Term	USD	0.00	245,974,317.70
2283024 DefrComp Plan-CSW Legacy	USD	0.00	741,127.91
2284016 Mine Closure Costs	USD	0.00	0.00
2284085 OH Growth Fund-NonCurrent	USD	0.00	0.00
2320001 Accounts Payable - Regular	USD	0.00	35,783,429.68
2320002 Unvouchered Invoices	USD	0.00	35,774,676.41
2320003 Retention	USD	0.00	1,630,575.51
2320004 Accrued Payroll	USD	0.00	0.00
2320008 Miscellaneous Liabilities	USD	0.00	0.00
2320011 Uninvoiced Fuel	USD	0.00	0.00
2320052 Accounts Payable - Purch Power	USD	0.00	0.00
2320066 A/P - OPEN ACCESS TRANS EXP	USD	0.00	0.00
2320069 Producer Payments	USD	0.00	0.00
2320074 A/P - FTL - SWITCH Rentals	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2320076 Corporate Credit Card Liab	USD	0.00	1,331,500.81
2320077 INDUS Unvouchered Liabilities	USD	0.00	9,173,058.84
2320080 Non PS Accounts Payable	USD	346.71	0.00
2330000 Corp Borrow Program (NP-Assoc)	USD	0.00	440,062,389.24
2340001 A/P Assoc Co - InterUnit G/L	USD	0.00	8,188,993.95
2340003 A/P Assoc Co - Savings Plan	USD	0.00	0.00
2340008 A/P Assoc Co - Dependent Care	USD	0.00	0.00
2340009 A/P Assoc Co-Stock Purch Plan	USD	0.00	0.00
2340011 A/P-Assc Co-AEPSC-Agent	USD	0.00	0.00
2340015 A/P-Assc Co-AEPSC-Trans Agmnt	USD	0.00	0.00
2340022 A/P Assoc Co-Employee Loan Cur	USD	0.00	0.00
2340023 A/P Assoc Co - Parking Rent	USD	0.00	0.00
2340027 A/P Assoc Co - Intercompany	USD	0.00	98,057.08
2340029 A/P Assoc Co - AEPSC Bills	USD	0.00	0.00
2340030 A/P Assoc Co - InterUnit A/P	USD	0.00	78,460.61
2340032 A/P Assoc Co - Multi Pmts	USD	0.00	33,627,411.57
2340035 Fleet - M4 - A/P	USD	0.00	1,328,626.40
2340036 A/P Assoc Co - Payroll Ded	USD	0.00	0.00
2340037 A/P Assoc-Global Borrowing Int	USD	0.00	0.00
2350003 Deposits - Trading Activity	USD	0.00	0.00
2360001 Federal Income Tax	USD	0.00	21,720,195.08
236000100 Federal Income Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000101 Federal Income Tax	USD	0.00	0.00
236000102 Federal Income Tax	USD	0.00	0.00
236000190 Federal Income Tax	USD	0.00	0.00
236000198 Federal Income Tax	USD	0.00	0.00
236000200 State Income Taxes	USD	0.00	0.00
236000201 State Income Taxes	USD	0.00	0.00
236000202 State Income Taxes	USD	0.00	0.00
236000203 State Income Taxes	USD	0.00	0.00
236000204 State Income Taxes	USD	0.00	0.00
236000205 State Income Taxes	USD	0.00	0.00
236000206 State Income Taxes	USD	0.00	0.00
236000207 State Income Taxes	USD	0.00	0.00
236000208 State Income Taxes	USD	0.00	0.00
236000209 State Income Taxes	USD	0.00	0.00
236000210 State Income Taxes	USD	0.00	0.00
236000211 State Income Taxes	USD	0.00	0.00
236000212 State Income Taxes	USD	0.00	0.00
236000213 State Income Taxes	USD	0.00	193,556.28
236000214 State Income Taxes	USD	0.00	0.00
236000215 State Income Taxes	USD	0.00	0.00
236000216 State Income Taxes	USD	0.00	0.00
236000217 State Income Taxes	USD	124,411.27	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000218 State Income Taxes	USD	0.00	1,288,131.68
236000219 State Income Taxes	USD	0.00	1,199,978.67
236000220 State Income Taxes	USD	2,564,479.62	0.00
236000221 State Income Taxes	USD	4,089,816.02	0.00
236000222 State Income Taxes	USD	7,798.28	0.00
236000299 State Income Taxes	USD	0.00	0.00
236000300 Local Income Tax	USD	915.40	0.00
236000301 Local Income Tax	USD	0.00	0.00
236000302 Local Income Tax	USD	0.00	0.00
236000303 Local Income Tax	USD	0.00	0.00
236000304 Local Income Tax	USD	0.00	0.00
236000306 Local Income Tax	USD	0.00	0.00
236000307 Local Income Tax	USD	0.00	0.00
236000308 Local Income Tax	USD	0.00	0.00
236000309 Local Income Tax	USD	0.00	0.00
236000310 Local Income Tax	USD	0.00	0.00
236000312 Local Income Tax	USD	0.00	0.00
236000314 Local Income Tax	USD	0.00	0.00
236000315 Local Income Tax	USD	0.00	0.00
236000316 Local Income Tax	USD	0.00	0.00
236000317 Local Income Tax	USD	0.00	30,930.86
236000318 Local Income Tax	USD	189,593.73	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000319 Local Income Tax	USD	581,821.85	0.00
236000320 Local Income Tax	USD	7,941.00	0.00
236000321 Local Income Tax	USD	0.00	174,313.65
236000322 Local Income Tax	USD	0.00	0.00
2360004 FICA	USD	0.00	1,379,711.63
2360005 Federal Unemployment Tax	USD	0.00	1,371.68
2360006 State Unemployment Tax	USD	0.00	11,818.87
236000601 State Unemployment Tax	USD	0.00	0.00
236000700 State Sales and Use Taxes	USD	0.00	0.00
236000701 State Sales and Use Taxes	USD	0.00	0.00
236000702 State Sales and Use Taxes	USD	0.00	0.00
236000703 State Sales and Use Taxes	USD	0.00	0.00
236000704 State Sales and Use Taxes	USD	0.00	0.00
236000705 State Sales and Use Taxes	USD	0.00	0.00
236000706 State Sales and Use Taxes	USD	0.00	0.00
236000707 State Sales and Use Taxes	USD	0.00	0.00
236000708 State Sales and Use Taxes	USD	0.00	0.00
236000709 State Sales and Use Taxes	USD	0.00	0.00
236000710 State Sales and Use Taxes	USD	0.00	0.00
236000711 State Sales and Use Taxes	USD	0.00	0.00
236000712 State Sales and Use Taxes	USD	0.00	0.00
236000713 State Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000714 State Sales and Use Taxes	USD	0.00	0.00
236000715 State Sales and Use Taxes	USD	0.00	0.00
236000716 State Sales and Use Taxes	USD	0.00	0.00
236000717 State Sales and Use Taxes	USD	0.00	0.00
236000718 State Sales and Use Taxes	USD	0.00	0.00
236000719 State Sales and Use Taxes	USD	0.00	0.00
236000720 State Sales and Use Taxes	USD	0.00	0.00
236000721 State Sales and Use Taxes	USD	0.00	0.00
236000722 State Sales and Use Taxes	USD	0.00	1,368,258.66
236000798 State Sales and Use Taxes	USD	0.00	0.00
236000801 Real & Personal Property Taxes	USD	0.00	0.00
236000802 Real & Personal Property Taxes	USD	0.00	0.00
236000803 Real & Personal Property Taxes	USD	0.00	0.00
236000804 Real & Personal Property Taxes	USD	0.00	0.00
236000805 Real & Personal Property Taxes	USD	0.00	0.00
236000806 Real & Personal Property Taxes	USD	0.00	0.00
236000807 Real & Personal Property Taxes	USD	0.00	0.00
236000808 Real & Personal Property Taxes	USD	0.00	0.00
236000809 Real & Personal Property Taxes	USD	0.00	0.00
236000810 Real Personal Property Taxes	USD	0.00	0.00
236000811 Real Personal Property Taxes	USD	0.00	0.00
236000812 Real Personal Property Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000813 Real Personal Property Taxes	USD	0.00	0.00
236000814 Real Personal Property Taxes	USD	0.00	0.00
236000815 Real Personal Property Taxes	USD	0.00	0.00
236000816 Real Personal Property Taxes	USD	0.00	0.00
236000817 Real Personal Property Taxes	USD	0.00	0.00
236000818 Real Personal Property Taxes	USD	0.00	0.00
236000819 Real Personal Property Taxes	USD	0.00	0.00
236000820 Real Personal Property Taxes	USD	0.00	0.00
236000821 Real Personal Property Taxes	USD	0.00	76,514.79
236000822 Real Personal Property Taxes	USD	0.00	1,780,296.44
236000904 Federal Excise Taxes	USD	0.00	0.00
236000906 Federal Excise Taxes	USD	0.00	0.00
236000907 Federal Excise Taxes	USD	0.00	0.00
236000908 Federal Excise Taxes	USD	0.00	0.00
236000909 Federal Excise Taxes	USD	0.00	0.00
236000910 Federal Excise Taxes	USD	0.00	0.00
236000911 Federal Excise Taxes	USD	0.00	0.00
236000912 Federal Excise Taxes	USD	0.00	0.00
236000913 Federal Excise Taxes	USD	0.00	0.00
236000914 Federal Excise Taxes	USD	0.00	0.00
236000915 Federal Excise Taxes	USD	0.00	0.00
236000916 Federal Excise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000917 Federal Excise Taxes	USD	0.00	0.00
236000918 Federal Excise Taxes	USD	0.00	0.00
236000919 Federal Excise Taxes	USD	0.00	0.00
236000920 Federal Excise Taxes	USD	0.00	0.00
236000921 Federal Excise Taxes	USD	0.00	0.00
236000922 Federal Excise Taxes	USD	0.00	0.00
236001200 State Franchise Taxes	USD	0.00	0.00
236001201 State Franchise Taxes	USD	0.00	0.00
236001202 State Franchise Taxes	USD	0.00	0.00
236001203 State Franchise Taxes	USD	0.00	0.00
236001204 State Franchise Taxes	USD	0.00	0.00
236001205 State Franchise Taxes	USD	0.00	0.00
236001206 State Franchise Taxes	USD	0.00	0.00
236001207 State Franchise Taxes	USD	0.00	0.00
236001208 State Franchise Taxes	USD	0.00	0.00
236001209 State Franchise Taxes	USD	0.00	0.00
236001210 State Franchise Taxes	USD	0.00	0.00
236001211 State Franchise Taxes	USD	0.00	0.00
236001212 State Franchise Taxes	USD	0.00	0.00
236001213 State Franchise Taxes	USD	0.00	21.69
236001214 State Franchise Taxes	USD	0.00	1,575.00
236001215 State Franchise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001216 State Franchise Taxes	USD	0.00	0.00
236001217 State Franchise Taxes	USD	5,643.00	0.00
236001218 State Franchise Taxes	USD	4,537.00	0.00
236001219 State Franchise Taxes	USD	5,663.00	0.00
236001220 State Franchise Taxes	USD	0.00	13,180.00
236001221 State Franchise Taxes	USD	0.00	5,469.00
236001222 State Franchise Taxes	USD	0.00	19,700.00
236001295 State Franchise Taxes	USD	0.00	0.00
236001605 State Gross Receipts Tax	USD	0.00	0.00
236001606 State Gross Receipts Tax	USD	0.00	0.00
236001607 State Gross Receipts Tax	USD	0.00	0.00
236001608 State Gross Receipts Tax	USD	0.00	0.00
236001609 State Gross Receipts Tax	USD	0.00	0.00
236001610 State Gross Receipts Tax	USD	0.00	0.00
236001611 State Gross Receipts Tax	USD	0.00	0.00
236001612 State Gross Receipts Tax	USD	0.00	0.00
236001613 State Gross Receipts Tax	USD	0.00	0.00
236001614 State Gross Receipts Tax	USD	0.00	0.00
236001615 State Gross Receipts Tax	USD	0.00	0.00
236001616 State Gross Receipts Tax	USD	0.00	0.00
236001617 State Gross Receipts Tax	USD	0.00	0.00
236001618 State Gross Receipts Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001619 State Gross Receipts Tax	USD	0.00	0.00
236001620 State Gross Receipts Tax	USD	0.00	0.00
236001621 State Gross Receipts Tax	USD	0.00	0.00
236001622 State Gross Receipts Tax	USD	0.00	1,400.00
236001705 Municipal License Fees Accrd	USD	0.00	0.00
236001706 Municipal License Fees Accrd	USD	0.00	0.00
236001707 Municipal License Fees Accrd	USD	0.00	0.00
236001712 Municipal License Fees Accrd	USD	0.00	0.00
236001713 Municipal License Fees Accrd	USD	0.00	0.00
236001714 Municipal License Fees Accrd	USD	0.00	0.00
236001715 Municipal License Fees Accrd	USD	0.00	0.00
236001716 Municipal License Fees Accrd	USD	0.00	0.00
236001717 Municipal License Fees Accrd	USD	0.00	0.00
236001718 Municipal License Fees Accrd	USD	0.00	0.00
236001719 Municipal License Fees Accrd	USD	95.00	0.00
236001720 Municipal License Fees Accrd	USD	100.00	0.00
236001901 State Single Business Taxes	USD	0.00	0.00
236001902 State Single Business Taxes	USD	0.00	0.00
236001903 State Single Business Taxes	USD	0.00	0.00
236001904 State Single Business Taxes	USD	0.00	0.00
236001905 State Single Business Taxes	USD	0.00	0.00
236001906 State Single Business Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001907 State Single Business Taxes	USD	0.00	0.00
236002001 State Public Service Com Tax	USD	0.00	0.00
236002011 State Public Service Com Tax	USD	0.00	0.00
236002012 State Public Service Com Tax	USD	0.00	0.00
236002100 State Foreign Corporation Tax	USD	0.00	0.00
236002199 State Foreign Corporation Tax	USD	0.00	0.00
236002201 State License/Registration Tax	USD	0.00	0.00
236002202 State License/Registration Tax	USD	0.00	0.00
236002203 State License/Registration Tax	USD	0.00	0.00
236002204 State License/Registration Tax	USD	0.00	0.00
236002205 State License/Registration Tax	USD	0.00	0.00
236002206 State License/Registration Tax	USD	0.00	0.00
236002207 State License/Registration Tax	USD	0.00	0.00
236002208 State License/Registration Tax	USD	0.00	0.00
236002209 State License/Registration Tax	USD	0.00	0.00
236002210 State License Registration Tax	USD	0.00	0.00
236002211 State License Registration Tax	USD	0.00	0.00
236002212 State License Registration Tax	USD	0.00	0.00
236002213 State License Registration Tax	USD	0.00	0.00
236002214 State License Registration Tax	USD	0.00	0.00
236002215 State License Registration Tax	USD	0.00	0.00
236002216 State License Registration Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002217 State License Registration Tax	USD	0.00	0.00
236002218 State License Registration Tax	USD	0.00	0.00
236002219 State License Registration Tax	USD	193.00	0.00
236002220 State License Registration Tax	USD	75.00	0.00
236002222 State License Registration Tax	USD	20.00	0.00
2360023 Employee Payroll Taxes	USD	0.00	0.00
236002301 Employee Payroll Taxes	USD	0.00	0.00
236002400 State Franchise Tax-Interco	USD	0.00	0.00
236002499 State Franchise Tax-Interco	USD	0.00	0.00
236003000 Misc State and Local Taxes	USD	0.00	0.00
236003001 Misc State and Local Taxes	USD	0.00	0.00
236003002 Misc State and Local Taxes	USD	0.00	0.00
236003003 Misc State and Local Taxes	USD	0.00	0.00
236003004 Misc State and Local Taxes	USD	0.00	0.00
236003005 Misc State and Local Taxes	USD	0.00	0.00
236003006 Misc State and Local Taxes	USD	0.00	0.00
236003007 Misc State and Local Taxes	USD	0.00	0.00
236003010 Misc State and Local Taxes	USD	0.00	0.00
236003013 Misc State and Local Taxes	USD	0.00	0.00
236003100 Local Sales and Use Taxes	USD	0.00	0.00
236003300 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003301 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003302 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003303 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003304 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003305 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003306 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003308 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003311 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003312 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003313 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003314 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003315 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003316 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003319 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003320 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003321 Pers Prop Tax-Cap Leases	USD	0.00	30,476.98
236003322 Pers Prop Tax-Cap Leases	USD	0.00	138,122.55
236003502 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003503 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003504 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003505 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003508 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003509 Real Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003510 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003511 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003512 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003513 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003514 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003515 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003516 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003517 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003518 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003519 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003520 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003521 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003522 Real Prop Tax-Cap Leases	USD	0.00	146,616.00
2360037 FICA - Incentive accrual	USD	0.00	5,505,641.09
2360038 Reorg Payroll Tax Accrual	USD	0.00	38,687.71
236004112 State Minimum Tax	USD	0.00	0.00
2360070 State Sls and Use Tx-Spec Purp	USD	0.00	0.00
2360104 FICA - NON-CURRENT	USD	0.00	0.00
2360105 FICA - CARES ACT	USD	0.00	10,426,774.24
2360501 Fed Inc Tax-Short Term FIN48	USD	0.00	0.00
2360502 State Inc Tax-Short Term FIN48	USD	3,848.00	0.00
2360601 Fed Inc Tax-Long Term FIN48	USD	0.00	14,782,729.03

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2360602 State Inc Tax-Long Term FIN48	USD	0.00	0.00
2360801 Federal Income Tax - IRS Audit	USD	0.00	0.00
2370003 Interest Accrued-Notes Pay	USD	0.00	0.00
2370009 Interest Accrued-Other	USD	0.00	0.00
2370010 Interest Accrued - Affiliated	USD	0.00	0.00
2370016 Interest Accrued - Tax	USD	0.00	0.00
2370048 Acrd Int.- FIT Reserve - LT	USD	0.00	0.00
2370348 Acrd Int. - SIT Reserve - LT	USD	0.00	0.00
2370448 Acrd Int. - SIT Reserve - ST	USD	0.00	0.00
2410001 Federal Income Tax Withheld	USD	0.00	1,684.44
2410002 State Income Tax Withheld	USD	0.00	87.47
2410003 Local Income Tax Withheld	USD	0.00	0.00
2410004 State Sales Tax Collected	USD	0.00	5.63
2410005 FICA Tax Withheld	USD	0.00	0.00
2410006 School District Tax Withheld	USD	0.00	0.00
2410012 Hypothetical Tax	USD	0.00	0.00
2420000 Misc Current & Accrued Liab	USD	0.00	196,000.00
2420001 P/R Ded - Charitable Contribut	USD	0.00	0.00
2420002 P/R Ded - Medical Insurance	USD	0.00	2,901,238.03
2420003 P/R Ded - Dental Insurance	USD	0.00	495,196.92
2420004 P/R Ded - Long Term Care	USD	0.00	0.00
2420005 P/R Ded - Parking Rent	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420006 P/R Ded - Fitness Dues	USD	0.00	0.00
2420007 P/R Ded - Savings Plan	USD	0.00	0.00
2420009 Depend Care/Flex Medical Spend	USD	0.00	2,769,308.71
2420010 P/R Ded - Dependent Life Ins	USD	0.00	0.00
2420012 P/R Ded - Hyatt Legal Plan	USD	0.00	0.00
2420013 P/R Ded - LTD Ins Premiums	USD	0.00	23,323.87
2420014 P/R Ded - Savings Bonds	USD	0.00	0.00
2420015 P/R Ded - Union Dues	USD	0.00	0.00
2420016 P/R Ded-Crt Ordrr/Grnshmt/Tx Lv	USD	0.00	0.00
2420017 P/R Ded - AD&D and OAD&D Ins	USD	0.00	0.00
2420018 P/R Ded-Reg&Spec Life Ins Prem	USD	0.00	0.00
2420020 Vacation Pay - This Year	USD	0.00	38,760,155.43
2420021 Vacation Pay - Next Year	USD	0.00	35,389,909.05
2420022 P/R Ded - PAC	USD	0.00	0.00
2420026 MICP	USD	0.00	0.00
2420027 FAS 112 CURRENT LIAB	USD	0.00	4,375,893.40
2420028 ESP - Employer Contrib Accrued	USD	0.00	0.00
2420029 P/R Ded - HMO	USD	0.00	0.00
2420044 P/R Withholdings	USD	0.00	1,810,751.21
2420045 Other Employee Benefits	USD	0.00	0.00
2420046 FAS 158 SERP Payable - Current	USD	0.00	6,597,469.00
2420048 Company Incentive Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420049 P/R Ded - MetPay Insurance	USD	0.00	0.00
2420051 Non-Productive Payroll	USD	0.00	6,679,731.89
2420052 RSU Sec 16 Exec, Current	USD	0.00	0.00
2420053 Perf Share Incentive Plan	USD	0.00	0.00
2420054 Incentive Plan Adjustments	USD	0.00	0.00
2420055 NPIP	USD	0.00	0.00
2420056 CCT Incentive Plan	USD	0.00	0.00
2420057 Control Payroll Disburse Acct	USD	0.00	0.00
2420067 Insurance Claims Pending	USD	0.00	0.00
2420069 ProServ Org Incentive Plan	USD	0.00	0.00
2420070 P/R Ded - Salvation Army	USD	0.00	0.00
2420071 P/R Ded - Vision Plan	USD	0.00	121,327.73
2420072 P/R - Payroll Adjustment	USD	0.00	59,229.63
2420076 P/R Savings Plan - Incentive	USD	0.00	3,284,397.65
2420081 Environmntl Remediation Accrual	USD	0.00	0.00
2420085 OH Growth Fund-Current	USD	0.00	0.00
2420086 Environ Remediation - SEMCO	USD	0.00	0.00
2420091 HSA - Employer Contribution	USD	0.00	0.00
2420199 Opower (HEM) Contract Cap-Curr	USD	0.00	2,759,135.15
2420365 MSOffice 365 Contract Cap-Curr	USD	0.00	7,028,208.00
2420420 Accr DefrComp Ben-CSW Legacy	USD	0.00	183,231.92
2420502 Injuries And Damages	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420503 Worker's Comp Admin Fee	USD	0.00	14,866.55
2420504 Accrued Lease Expense	USD	136,407.40	0.00
2420505 Workers Comp NC Admin Fee	USD	0.00	48,978.74
2420511 Control Cash Disburse Account	USD	0.00	5,498,282.99
2420512 Unclaimed Funds	USD	0.00	599,915.53
2420515 Severance Accrual	USD	0.00	613,900.62
2420520 Accr Defer Compensation Ben	USD	0.00	0.00
2420532 Adm Liab-Cur-S/Ins-W/C	USD	0.00	104,486.36
2420554 P/R Ded - Stock Purchase Plan	USD	0.00	0.00
2420558 Admitted Liab NC-Self/Ins-W/C	USD	0.00	787,001.20
2420565 Expatriate Housing Allowance	USD	0.00	0.00
2420569 Self Ins Workers' Comp-Adm	USD	0.00	0.00
2420570 Employee Svings Plan-Sys-Accr	USD	0.00	0.00
2420587 Rent - J.E. Dolan Eng. Lab	USD	0.00	0.00
2420591 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059102 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059103 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059104 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059105 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059106 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059107 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059108 Muni B&O Tax - Leased Equ	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059109 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059110 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059111 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059112 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059113 Muni BO Tax - Leased Equip	USD	0.00	0.00
2420592 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059201 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059202 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059203 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059204 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059205 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059206 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059207 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059208 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059209 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059210 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059211 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059212 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059213 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059214 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059215 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059216 Sales Use Tax - Leased Equip	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059217 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059218 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059219 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059220 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059221 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059222 Sales Use Tax - Leased Equip	USD	0.00	159,560.59
2420598 Est Fin Cost - Sen Unsec Notes	USD	0.00	0.00
2420599 Expatriate Auto Allowance	USD	0.00	0.00
2420604 Energy Services ICP	USD	0.00	0.00
2420607 Incentive Plan Payments	USD	0.00	0.00
2420613 Public Liability Claim Deposit	USD	0.00	0.00
2420615 Severance - Distribution	USD	0.00	0.00
2420618 Accrued Payroll	USD	0.00	21,145,264.60
2420619 Reclamation Res - Preexisting	USD	0.00	0.00
2420620 Energy Supply Non Gen ICP	USD	0.00	51,764.39
2420621 Energy Serv Phantom Equity Pln	USD	0.00	0.00
2420622 Nuclear Incentive Plan	USD	0.00	0.00
2420623 Distr, Cust Ops & Reg Svcs ICP	USD	0.00	57,421.98
2420624 Corp & Shrd Srv Incentive Plan	USD	0.00	47,712,117.52
2420626 Safety Focus Incentive Plan	USD	0.00	0.00
2420634 Sustnd Earngs Improv Severance	USD	0.00	0.00
2420635 Generation Incentive Plan	USD	0.00	9,432,758.01

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420640 Zimmer SCR - Cinergy Cnst Adv	USD	0.00	0.00
2420643 Accrued Audit Fees	USD	0.00	0.00
2420649 Reclamation Liability - Curr	USD	0.00	0.00
2420650 P/R Ded - Health Savings Acct	USD	0.00	0.00
2420651 Reorg Severance Accrual	USD	0.00	0.00
2420653 Reorg Misc HR Exp Accrual	USD	0.00	0.00
2420658 Accrued Prof. Tax Services	USD	0.00	0.00
2420660 AEP Transmission ICP	USD	0.00	25,481,653.78
2420669 Lease Rent Holidays	USD	0.00	0.00
2420689 Oracle Contract Cap - Curr	USD	0.00	0.00
2430001 Oblig Under Cap Leases - Curr	USD	0.00	13,737,880.62
2430003 Accrued Cur Lease Oblig	USD	0.00	51,415.42
2430031 Oblig undr Oper Lease -Current	USD	0.00	16,329,542.69
2430033 Acrued Curent Oper Lease Oblig	USD	0.00	57,733.86
2520000 Customer Adv for Construction	USD	0.00	0.00
2530000 Other Deferred Credits	USD	0.00	0.00
2530007 Employee Related Contingencies	USD	0.00	0.00
2530012 Unclaim Chks - Ret to Gen Fd	USD	0.00	0.00
2530062 Gain on Sale/Leaseback Bldgs	USD	0.00	0.00
2530077 WT2 Lease	USD	0.00	0.00
2530101 MACSS Unidentified EDI Cash	USD	255,610.29	0.00
2530112 Other Deferred Credits-Curr	USD	0.00	3,694,985.64

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2530175 Legal Contingencies	USD	0.00	0.00
2530189 Oracle Contract Cap - NonCurr	USD	0.00	0.00
2530199 Opower (HEM) Contrct Cap-NCurr	USD	0.00	2,759,135.15
2530365 MSOffice 365 Contrct Cap-NCurr	USD	0.00	15,472,512.00
2540000 Other Regulatory Liabilities	USD	0.00	0.00
2540006 SFAS 109 DFIT	USD	0.00	0.00
2540007 SFAS 109 Excess DFIT	USD	0.00	0.00
2543001 SFAS109 Flow Thru Def FIT Liab	USD	796.12	0.00
2543002 FAS 109 Flow Thru Deferred SIT	USD	3,771,169.34	0.00
2543220 Economic Development	USD	0.00	0.00
2544001 SFAS 109 Exces Deferred FIT	USD	0.00	15,439,186.57
2546001 Accum Deferred FIT-TBBS	USD	0.00	4,935,488.66
2550001 Accum Deferred ITC - Federal	USD	0.00	0.00
2820001 ADIT- Other Property - Federal	USD	0.00	0.00
2821001 Accum Defd FIT - Utility Prop	USD	0.00	76,844,287.60
2823001 Acc Dfrd FIT FAS 109 Flow Thru	USD	0.04	0.00
2824001 Acc Dfrd FIT - SFAS 109 Excess	USD	12,442,509.09	0.00
2826001 Accum Defd Property FIT - TBBS	USD	948,755.00	0.00
2830001 ADIT - Other - Federal	USD	0.00	0.00
2831001 Accum Deferred FIT - Other	USD	0.00	26,932,788.29
2832002 Acc Dfd SIT - Other Inc & Ded	USD	0.00	0.00
2833001 Acc Dfd FIT FAS 109 Flow Thru	USD	791,149.40	0.00

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2833002 Acc Dfrd SIT FAS 109 Flow Thru	USD	0.00	0.00
2834001 Acc Defd FIT - SFAS 109 Excess	USD	0.00	570,018.05
2836001 Accum Defd Other FIT-TBBS	USD	2,846,558.00	0.00
4020000 Maintenance Expense	USD	0.00	6,953.14
4030001 Depreciation Exp	USD	2,675,954.95	0.00
4030024 AEPSC Trans. Depreciation Exp.	USD	1,466,512.73	0.00
4040001 Amort. of Plant	USD	348,217.58	0.00
4081002 FICA	USD	39,118,564.36	0.00
4081003 Federal Unemployment Tax	USD	229,829.51	0.00
408100520 Real Personal Property Taxes	USD	0.00	11,212.67
408100521 Real Personal Property Taxes	USD	233,308.03	0.00
408100522 Real Personal Property Taxes	USD	1,681,346.00	0.00
408100621 State Gross Receipts Tax	USD	0.00	1,447.00
408100622 State Gross Receipts Tax	USD	5,422.00	0.00
4081007 State Unemployment Tax	USD	442,790.83	0.00
408100822 State Franchise Taxes	USD	39,800.00	0.00
408101722 St Lic-Rgstrtion Tax-Fees	USD	20.00	0.00
408101921 State Sales and Use Taxes	USD	0.41	0.00
408101922 State Sales and Use Taxes	USD	0.00	152.54
408102920 Real-Pers Prop Tax-Cap Leases	USD	910.21	0.00
408102921 Real-Pers Prop Tax-Cap Leases	USD	0.00	63,112.63
408102922 Real-Pers Prop Tax-Cap Leases	USD	66,714.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4091001 Income Taxes, UOI - Federal	USD	0.00	5,793,078.16
409100222 Income Taxes UOI - State	USD	1.72	0.00
409100322 Income Taxes UOI - Local	USD	0.00	0.00
4101001 Prov Def I/T Util Op Inc-Fed	USD	59,585,782.01	0.00
4101002 Prov Def I/T Util Op Inc-State	USD	6,196,408.96	0.00
4111001 Prv Def I/T-Cr Util Op Inc-Fed	USD	0.00	42,290,733.03
4111002 Prv Def I/T-Cr UtilOpInc-State	USD	0.00	6,194,494.69
4120001 Constructn Othr Svcs-Affil Cos	USD	450,217,211.59	0.00
4171001 Exp of NonUtil Oper - Nonassoc	USD	0.00	0.00
4171003 Operating Expense	USD	0.00	0.00
4171006 Outside Services - Other	USD	0.00	0.00
4171009 Office Supplies & Expense	USD	0.00	0.00
4171011 Membership Dues	USD	0.00	0.00
4180002 Non-Opratng Rntal Inc-Oper	USD	20,320.85	0.00
4180003 Non-Opratng Rntal Inc-Maint	USD	24,698.09	0.00
4190002 Int & Dividend Inc - Nonassoc	USD	15,275.24	0.00
4210001 Misc Non-Operating Inc-Assoc	USD	0.00	413,573.98
4210002 Misc Non-Op Inc-NonAsc-Rents	USD	0.00	286,680.29
4210007 Misc Non-Op Inc - NonAsc - Oth	USD	0.00	8,155.63
4210009 Misc Non-Op Exp - NonAssoc	USD	245,872.34	0.00
4211000 Gain on Dpsition of Property	USD	0.00	110,565.53
4261000 Donations	USD	242,080.20	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4263001 Penalties	USD	4,935.31	0.00
4264000 Civic and Political Activity	USD	3,379,573.49	0.00
4264001 Non-deduct Lobbying per IRS	USD	318,887.12	0.00
4265002 Other Deductions - Nonassoc	USD	1,296,338.36	0.00
4265004 Social & Service Club Dues	USD	369,090.98	0.00
4265007 Regulatory Expenses	USD	84,000.00	0.00
4265033 Transition Costs	USD	499,371.86	0.00
4300003 Int to Assoc Co - CBP	USD	3,403,991.54	0.00
4310001 Other Interest Expense	USD	84,936.24	0.00
4310007 Lines Of Credit	USD	40,653.70	0.00
4310023 Interest Expense - State Tax	USD	457.16	0.00
4320000 Allw Brrwed Fnds Used Cnstr-Cr	USD	0.00	34,647.67
4560041 Miscellaneous Revenue-NonAffil	USD	0.00	0.00
4571001 Service Rev - Direct Affil	USD	0.00	973,606,329.18
4572001 Service Rev-Indirect Cost-Affi	USD	0.00	188,257,225.16
4573001 Compensation for Capital-Affil	USD	0.00	15,030,446.49
4581001 Service Rev-Direct Costs-NAC	USD	0.00	2,225,539.17
4582001 Service Rev-Indirect Cost-NAC	USD	0.00	240,325.71
5000000 Oper Supervision & Engineering	USD	27,265,227.50	0.00
5010000 Fuel	USD	2,075,115.19	0.00
5010028 Gypsum Sales Proceeds	USD	0.00	1,928.02
5020000 Steam Expenses	USD	502.27	0.00

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5020002 Urea Expense	USD	26,221.54	0.00
5020003 Trona Expense	USD	25,136.56	0.00
5020004 Lime-Related Expenses	USD	66,705.79	0.00
5020007 Lime Hydrate Expense	USD	316.50	0.00
5020008 Activated Carbon	USD	62,656.39	0.00
5020013 Anhydrous Ammonia Expense	USD	19,888.09	0.00
5020020 Misc Consumable Exp	USD	2,408.66	0.00
5020028 Sodium Bicarbonate Expense	USD	24,486.40	0.00
5050000 Electric Expenses	USD	2,500.78	0.00
5060000 Misc Steam Power Expenses	USD	508,323.70	0.00
5060003 Removal Cost Expense - Steam	USD	1,450.52	0.00
5060011 BSRR O/U Recovery-Oper Costs	USD	76.31	0.00
5060025 Misc Stm Pwr Exp Environmental	USD	22,848.17	0.00
5080017 IPP Oper - Training/Travel	USD	0.00	0.00
5100000 Maint Supv & Engineering	USD	564,401.60	0.00
5110000 Maintenance of Structures	USD	426,842.21	0.00
5120000 Maintenance of Boiler Plant	USD	1,973,104.55	0.00
5130000 Maintenance of Electric Plant	USD	2,434,582.40	0.00
5140000 Maintenance of Misc Steam Plt	USD	483,877.52	0.00
5140025 Maint MiscStmPlt Environmental	USD	1,406.39	0.00
5170000 Oper Supervision & Engineering	USD	5,650.98	0.00
5240000 Misc Nuclear Power Expenses	USD	514,141.01	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5280000 Maint Supv & Engineering	USD	88,180.61	0.00
5300000 Maint of Reactor Plant Equip	USD	1,224,886.98	0.00
5310000 Maintenance of Electric Plant	USD	3,901.02	0.00
5320000 Maint of Misc Nuclear Plant	USD	718.12	0.00
5320012 Radiation Monitoring Equipment	USD	1,117.70	0.00
5350000 Oper Supervision & Engineering	USD	927,224.80	0.00
5370000 Hydraulic Expenses	USD	68,565.50	0.00
5370001 Fish & Wildlife Facilities	USD	6,263.26	0.00
5370002 Recreation Facilities	USD	50,369.06	0.00
5380000 Electric Expenses	USD	132,286.47	0.00
5390000 Misc Hydr Power Generation Exp	USD	1,210,543.10	0.00
5390001 Misc Hydr Pwr - Envir Poll Cnt	USD	33,168.73	0.00
5400000 Rents	USD	610.08	0.00
5410000 Maint Supv & Engineering	USD	60,285.66	0.00
5420000 Maintenance of Structures	USD	41,670.25	0.00
5430000 Maint Rsrvoirs,Dams&Wtrways	USD	168,316.30	0.00
5440000 Maintenance of Electric Plant	USD	241,755.97	0.00
5450000 Maint of Misc Hydraulic Plant	USD	6,844.47	0.00
5450001 Maint Hydr Plt-Fish&Wildlfe Fa	USD	0.00	40.64
5450002 Maint of Misc Hydr Plt-Rec Fac	USD	10,063.88	0.00
5460000 Oper Supervision & Engineering	USD	218,463.32	0.00
5470004 Fuel - Gas Turb - Purch / Hand	USD	21,245.13	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5480000 Generation Expenses	USD	0.00	41,324.59
5490000 Misc Other Pwer Generation Exp	USD	474,685.37	0.00
5500004 Wind Easement Exp - NonLease	USD	1,082.72	0.00
5500005 Lease Expense - Wind Leases	USD	37,404.12	0.00
5530000 Maintenance of Generating Plt	USD	3,265.82	0.00
5530001 Maint of Gen Plant - Gas Turb	USD	45,129.77	0.00
5540001 Maint of Oth Pwr Gen Plt-GT	USD	2,962.62	0.00
5560000 Sys Control & Load Dispatching	USD	2,653,140.10	0.00
5570000 Other Expenses	USD	7,870,839.94	0.00
5570020 MATL-COMPUTER HARDWARE	USD	6,790.61	0.00
5570021 MATL-CONSUMABLES	USD	42.20	0.00
5600000 Oper Supervision & Engineering	USD	51,796,198.31	0.00
5611000 Load Dispatch - Reliability	USD	161.38	0.00
5612000 Load Dispatch-Mntr&Op TransSys	USD	5,044,692.78	0.00
5613000 Load Dispatch-Trans Srvc&Sched	USD	0.00	21,004.94
5614005 ERCOT Admin-SSC&DS	USD	41,772.53	0.00
5615000 Reliability,Plng&Stds Develop	USD	1,415,518.41	0.00
5616000 Transmission Service Studies	USD	4,912.99	0.00
5620001 Station Expenses - Nonassoc	USD	2,287,144.48	0.00
5621001 Oper of Energy Storage Equip	USD	2,040.00	0.00
5630000 Overhead Line Expenses	USD	581,113.91	0.00
5640000 Underground Line Expenses	USD	2,240.89	0.00

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5650002 Transmssn Elec by Others-NAC	USD	1,193.24	0.00
5660000 Misc Transmission Expenses	USD	9,436,962.10	0.00
5670001 Rents - Nonassociated	USD	8,410.11	0.00
5680000 Maint Supv & Engineering	USD	284,183.81	0.00
5690000 Maintenance of Structures	USD	219,489.29	0.00
5691000 Maint of Computer Hardware	USD	225,200.46	0.00
5692000 Maint of Computer Software	USD	1,167,936.81	0.00
5700000 Maint of Station Equipment	USD	7,507,975.91	0.00
5710000 Maintenance of Overhead Lines	USD	3,970,039.71	0.00
5720000 Maint of Underground Lines	USD	191,830.62	0.00
5730000 Maint of Misc Trnsmssion Plt	USD	186,932.13	0.00
5800000 Oper Supervision & Engineering	USD	5,191,659.71	0.00
5810000 Load Dispatching	USD	5,914.49	0.00
5820000 Station Expenses	USD	2,808,846.66	0.00
5830000 Overhead Line Expenses	USD	12,902.10	0.00
5840000 Underground Line Expenses	USD	430,950.39	0.00
5860000 Meter Expenses	USD	914,551.76	0.00
5870000 Customer Installations Exp	USD	29.92	0.00
5880000 Miscellaneous Distribution Exp	USD	11,145,315.69	0.00
5890001 Rents - Nonassociated	USD	3,906.51	0.00
5900000 Maint Supv & Engineering	USD	143,745.14	0.00
5910000 Maintenance of Structures	USD	35,657.34	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5920000 Maint of Station Equipment	USD	3,862,275.80	0.00
5930000 Maintenance of Overhead Lines	USD	1,333,623.88	0.00
5940000 Maint of Underground Lines	USD	567.02	0.00
5950000 Maint of Lne Trnf,Rglators&Dvi	USD	3,611.99	0.00
5960000 Maint of Strt Lghtng & Sgnal S	USD	1,136.25	0.00
5970000 Maintenance of Meters	USD	3,981.93	0.00
5980000 Maint of Misc Distribution Plt	USD	41,221.24	0.00
9010000 Supervision - Customer Accts	USD	318,441.53	0.00
9020000 Meter Reading Expenses	USD	279,280.37	0.00
9020002 Meter Reading - Regular	USD	649.42	0.00
9020003 Meter Reading - Large Power	USD	362,983.22	0.00
9030000 Cust Records & Collection Exp	USD	6,176,717.49	0.00
9030001 Customer Orders & Inquiries	USD	23,673,257.54	0.00
9030002 Manual Billing	USD	363,905.13	0.00
9030003 Postage - Customer Bills	USD	25,886.38	0.00
9030004 Cashiering	USD	349,018.08	0.00
9030005 Collection Agents Fees & Exp	USD	188,998.23	0.00
9030006 Credit & Oth Collection Activi	USD	3,581,581.61	0.00
9030007 Collectors	USD	1,929,295.01	0.00
9030009 Data Processing	USD	51,558.53	0.00
9040007 Uncoll Accts - Misc Receivable	USD	102,139.40	0.00
9050000 Misc Customer Accounts Exp	USD	118,634.09	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9070000 Supervision - Customer Service	USD	586,892.49	0.00
9080000 Customer Assistance Expenses	USD	160,405.77	0.00
9080009 Cust Assistance Expense - DSM	USD	8,987.70	0.00
9100000 Misc Cust Svc&Informational Ex	USD	303,918.52	0.00
9110001 Supervision - Residential	USD	35,382.35	0.00
9120000 Demonstrating & Selling Exp	USD	197,993.17	0.00
9120001 Demo & Selling Exp - Res	USD	86,843.88	0.00
9200000 Administrative & Gen Salaries	USD	162,108,434.90	0.00
9210001 Off Supl & Exp - Nonassociated	USD	12,921,810.94	0.00
9210002 Off Supl & Exp - Associated	USD	1,090,792.47	0.00
9210003 Office Supplies & Exp - Trnsf	USD	15,954.68	0.00
9210004 Office Utilites	USD	1,263,129.55	0.00
9210005 Cellular Phones and Pagers	USD	120.22	0.00
9210006 O&M Reconciliation	USD	0.00	0.00
9210020 EMP RECOG - Over 100 Dollars	USD	11.22	0.00
9210021 EMP TRAVEL - Airfare	USD	20,624.02	0.00
9210022 MEALS & ENT-100 Pct DEDUCTIBLE	USD	21,481.01	0.00
9210023 EMP TRAVEL-MILEAGE	USD	7,198.83	0.00
9210024 EMP TRAVEL-PARKING	USD	5,590.49	0.00
9210025 MEALS & ENT-50 Pct DEDUCTIBLE	USD	298.00	0.00
9210026 EMP TRAVEL-CAR RENTAL	USD	4,524.66	0.00
9210027 EMP TRAVEL-TAXI AND SHUTTLE	USD	2,209.24	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9210028 EMP TRAVEL-HOTEL & LODGING	USD	35,609.12	0.00
9210029 NON-EMP TRAVEL-RECRUITING EXP	USD	780.67	0.00
9210030 EMP TRAVEL-OTHER	USD	6,468.63	0.00
9210031 SAFETY EQUIPMENT AND SUPPLIES	USD	994.38	0.00
9210032 FUEL	USD	950.67	0.00
9210033 FOOD SERVICE-CATERING	USD	4,751.23	0.00
9210034 In-House Training & Seminars	USD	4,525.64	0.00
9210035 RECRUITING AND SCREENING	USD	186.59	0.00
9210036 SAFETY TRAINING	USD	409.32	0.00
9210037 OEM/TECHNICAL TRAINING	USD	7,687.93	0.00
9210038 SAFETY EQUIP CALIB & TESTING	USD	0.00	0.00
9210040 DUES-BUSINESS/PROFESSIONAL	USD	2,340.68	0.00
9220000 Administrative Exp Trnsf - Cr	USD	71.02	0.00
9220001 Admin Exp Trnsf to Cnstrction	USD	0.00	0.00
9220002 Admin Exp Trnsf Const-Mngerial	USD	0.00	0.00
9220005 Overhead Loadings	USD	2,724,875.12	0.00
9230001 Outside Svcs Empl - Nonassoc	USD	60,091,319.94	0.00
9230002 Outside Svcs Empl - Assoc	USD	0.00	0.00
9230003 AEpsc Billed to Client Co	USD	0.00	1,742,159.64
9230024 SRV-MAIL/MESSENGER-POSTAGE	USD	33.79	0.00
9230031 SRV-OUTSIDE SERVICES (TECH)	USD	29,440.00	0.00
9240000 Property Insurance	USD	117,192.30	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9250000 Injuries and Damages	USD	163,906.77	0.00
9250001 Safety Dinners and Awards	USD	1,577.76	0.00
9250002 Emp Accident Prvntion-Adm Exp	USD	119,034.80	0.00
9250006 Wrkrs Cmpnsth Pre&Slf Ins Prv	USD	963,692.75	0.00
9250007 Prsnal Injries&Prop Dmage-Pub	USD	11,725.15	0.00
9260000 Employee Pensions & Benefits	USD	48,116.42	0.00
9260001 Edit & Print Empl Pub-Salaries	USD	13,704.97	0.00
9260002 Pension & Group Ins Admin	USD	329,271.55	0.00
9260003 Pension Plan	USD	31,904,973.08	0.00
9260004 Group Life Insurance Premiums	USD	1,900,457.43	0.00
9260005 Group Medical Ins Premiums	USD	49,379,222.30	0.00
9260007 Group L-T Disability Ins Prem	USD	1,532,202.15	0.00
9260008 Umbrella Trust Expense	USD	28,340,570.33	0.00
9260009 Group Dental Insurance Prem	USD	1,898,256.89	0.00
9260010 Training Administration Exp	USD	220,110.73	0.00
9260012 Employee Activities	USD	1,208,746.80	0.00
9260014 Educational Assistance Pmts	USD	2,932,371.49	0.00
9260019 Employee Benefit Exp - COLI	USD	60.00	0.00
9260021 Postretirement Benefits - OPEB	USD	1,580,552.65	0.00
9260026 Savings Plan Administration	USD	8,344.26	0.00
9260027 Savings Plan Contributions	USD	19,857,521.40	0.00
9260036 Deferred Compensation	USD	0.00	4,488,578.44

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9260037 Supplemental Pension	USD	786,272.00	0.00
9260040 SFAS 112 Postemployment Benef	USD	0.00	1,364,004.00
9260042 SERP Pension - Non-Service	USD	2,323,788.65	0.00
9260043 OPEB - Non-Service	USD	0.00	27,608,318.70
9260062 Pension Plan - Non-Service	USD	500,807.30	0.00
9280000 Regulatory Commission Exp	USD	25,284.05	0.00
9280002 Regulatory Commission Exp-Case	USD	7,255,307.26	0.00
9280005 Reg Com Exp-FERC Trans Cases	USD	284,424.19	0.00
9301000 General Advertising Expenses	USD	11,352.26	0.00
9301001 Newspaper Advertising Space	USD	2,969.95	0.00
9301010 Publicity	USD	4,290.36	0.00
9301011 Dedications, Tours, & Openings	USD	6,713.51	0.00
9301012 Public Opinion Surveys	USD	105,832.99	0.00
9301014 Video Communications	USD	4,594.97	0.00
9301015 Other Corporate Comm Exp	USD	947.26	0.00
9302000 Misc General Expenses	USD	2,736,008.16	0.00
9302003 Corporate & Fiscal Expenses	USD	1,956,883.83	0.00
9302004 Research, Develop&Demonstr Exp	USD	1,432.53	0.00
9302007 Assoc Business Development Exp	USD	2,171,303.96	0.00
9302458 AEPSC Non Affiliated expenses	USD	2,001,922.82	0.00
9310000 Rents	USD	35,132.52	0.00
9310001 Rents - Real Property	USD	4,691,405.27	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9310002 Rents - Personal Property	USD	5,281,896.47	0.00
9310003 Rents - Real Property - Assoc	USD	17,854,613.26	0.00
9310004 Rents - Personal Prop - Assoc	USD	17,715.12	0.00
9310005 Int on Regulated Fin Leases	USD	666,651.97	0.00
9350000 Maintenance of General Plant	USD	445,753.62	0.00
9350001 Maint of Structures - Owned	USD	4,096,522.99	0.00
9350002 Maint of Structures - Leased	USD	310,330.08	0.00
9350003 Maint of Prprty Held Fture Use	USD	0.00	0.00
9350012 Maint of Data Equipment	USD	1,334,855.79	0.00
9350013 Maint of Cmmncation Eq-Unall	USD	11,326,340.57	0.00
9350015 Maint of Office Furniture & Eq	USD	46,775,623.77	0.00
9350016 Maintenance of Video Equipment	USD	1,189.50	0.00
9350017 Maint of Misc General Property	USD	29,923.36	0.00
9350019 Maint of Gen Plant-SCADA Equ	USD	37,213.26	0.00
9350023 Site Communications Services	USD	8,652.80	0.00
9350024 Maint of DA-AMI Comm Equip	USD	166,248.62	0.00
BD0001 Budget Use Only - O&M	USD	0.00	0.00
BD0011 Budget Use Only - Depreciation	USD	0.00	0.00
Total for Ledger	USD	3,510,890,462.75	3,510,890,462.75

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1010001 Plant in Service	USD	303,037,186.38	0.00
1010007 Plant In Service-IMPco-SBSMPP	USD	0.00	0.00
1011001 Capital Leases	USD	106,828,330.23	0.00
1011006 Prov-Leased Assets	USD	0.00	45,549,495.44
1011012 Accrued Capital Leases	USD	4,179,626.50	0.00
1011031 Operating Lease	USD	145,755,398.96	0.00
1011032 Accrued Operating Leases	USD	628,445.45	0.00
1011034 Operating Leases - Gen & Misc	USD	0.00	0.00
1011036 Prov - Operating Lease Assets	USD	0.00	41,751,914.12
1011039 Prov-Operating Lease -Gen&Misc	USD	0.00	0.00
1030001 Experimental Plant in Service	USD	0.00	0.00
1050001 Held For Fut Use	USD	0.00	0.00
1050002 Held For Fut Use-Transmissn	USD	0.00	0.00
1050003 Held For Fut Use-Distribution	USD	0.00	0.00
1060001 Const Not Classifd	USD	6,308,665.28	0.00
1060002 Const Not Classifd-Transmissn	USD	0.00	0.00
1060003 Const Not Classifd-Distributio	USD	0.00	0.00
1060004 Const Not Classifd-Gen&Misc	USD	0.00	0.00
1070000 Construction Work In Progress	USD	0.00	0.00
1070001 CWIP - Project	USD	15,056,283.45	0.00
1070005 CWIP - Fuel Support Groups	USD	0.00	0.00
1070007 Cloud Implementation Costs	USD	0.00	0.00
1070910 Capitalized Softwr Bill Step 1	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1070920 Capitalized Softwr Bill Step 2	USD	0.00	0.00
1070930 Cloud Implmntatn Costs-Step 1	USD	0.00	0.00
1080000 Accum Prov for Deprec of Plant	USD	0.00	0.00
1080001 A/P for Deprec of Plt	USD	0.00	138,622,088.36
1080005 RWIP - Project Detail	USD	561,257.50	0.00
1110001 A/P for Amort of Plt	USD	0.00	7,047,660.73
1160017 TX Distr Veg Mgmt Cost Wrteoff	USD	0.00	0.00
1160020 Trans Costs - SERP	USD	0.00	0.00
1160022 Gen Costs - SERP	USD	0.00	0.00
1201000 Nuclr Fuel in Proc of Refinmnt	USD	0.00	0.00
1206000 Nuclear Fuel Under Cap Leases	USD	0.00	0.00
1210000 Nonutility Property	USD	0.00	0.00
1210001 Nonutility Property - Owned	USD	0.00	0.00
1220000 Depr & Amort of Nonutil Prop	USD	0.00	0.00
1220001 Depr&Amrt of Nonutl Prop-Ownd	USD	0.00	0.00
1220003 Depr&Amrt of Nonutl Prop-WIP	USD	0.00	0.00
1240000 Other Investments	USD	0.00	0.00
1240002 Oth Investments-Nonassociated	USD	0.00	0.00
1240005 Spec Allowance Inv NOx	USD	0.00	0.00
1240006 Other Investments - COLI	USD	0.00	0.00
1240007 Deferred Compensation Benefits	USD	13,975,840.81	0.00
1240008 Umbrella Trust	USD	196,282,593.30	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1240010 Oth Invest-Nonassociated-Curr	USD	0.00	0.00
1240013 Cash Surrender Value Life Ins	USD	0.00	0.00
1240025 Other Property - CWIP	USD	0.00	0.00
1240048 CSW SERP Investment	USD	56,292.31	0.00
1240053 Defer Comp Plan-CSW Legacy	USD	23,326.18	0.00
1240054 Umbrella Trust-WFargo Int&Div	USD	5,813,917.33	0.00
1280007 PRW NonUMWA Net Fund Pos AEPSC	USD	284,789,710.94	0.00
1280008 SFAS 106 - Non-UMWA PRW -AEPSC	USD	15,169,095.00	0.00
1310000 Cash	USD	14,382,883.72	0.00
1340000 Other Special Deposits	USD	250,000.00	0.00
1340004 Worker's Comp Adv Premium	USD	0.00	0.00
1340008 Deposits - Office Space Rental	USD	0.00	0.00
1340053 Deposits - Flexible Spending	USD	817,314.92	0.00
1350000 Working Funds	USD	17,287,270.51	0.00
1350001 Cash Advances	USD	0.00	0.00
1350002 Petty Cash	USD	0.00	0.00
1350003 Cash Advances - Wages	USD	0.00	0.00
1350004 Cash Adv-Employee Expenses	USD	0.00	0.00
1350009 Cash Advances - STAR T&E Pilot	USD	0.00	0.00
1410000 Notes Receivable	USD	0.00	0.00
1410002 P/R Ded - Misc Loan Repayments	USD	0.00	0.00
1420001 Customer A/R - Electric	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1420002 Customer A/R - PIP Plan	USD	0.00	0.00
1420003 Customer A/R - CMP	USD	0.00	0.00
1420004 Customer A/R - RIF Plan	USD	0.00	0.00
1420005 Employee Loans - Current	USD	0.00	0.00
1420011 A/R - Retail Cust Rents	USD	0.00	0.00
1420032 Emergency Asst St Fund (EASST)	USD	0.00	0.00
1420101 Other Accounts Rec - Cust	USD	0.00	0.00
1420102 AR Peoplesoft Billing - Cust	USD	1,022,047.44	0.00
1430001 Other Accounts Rec-Regular	USD	0.00	0.00
1430002 Allowances	USD	0.00	0.00
1430004 Insurance	USD	0.00	0.00
1430018 Survivor Benefit Plan Premiums	USD	0.00	0.00
1430022 2001 Employee Biweekly Pay Cnv	USD	847,496.85	0.00
1430023 A/R PeopleSoft Billing System	USD	0.00	0.00
1430036 Acct. Rec. - Miscellaneous	USD	0.00	0.00
1430071 A/R Non Assoc Co - AEPSC Bills	USD	192,358.19	0.00
1430080 Jointly Owned Unit O&M Billing	USD	0.00	0.00
1430081 Damage Recovery - Third Party	USD	0.00	0.00
1430083 Damage Recovery Offset Demand	USD	0.00	0.00
1430089 A/R - Benefits Billing	USD	0.00	0.00
1430101 Other Accounts Rec - Misc	USD	0.00	0.00
1430102 AR Peoplesoft Billing - Misc	USD	2,159,998.53	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1430103 AR Long-Term-Miscellaneous	USD	0.00	0.00
1440002 Uncoll Accts-Other Receivables	USD	0.00	6,307.96
1450000 Corp Borrow Prg (NR-Assoc)	USD	0.00	0.00
1460000 Accts Rec from Assoc Cos	USD	0.00	0.00
1460001 A/R Assoc Co - InterUnit G/L	USD	19,540,840.40	0.00
1460006 A/R Assoc Co - Intercompany	USD	2,817.04	0.00
1460007 A/R Assoc Co - OAR System	USD	0.00	0.00
1460008 A/R Assoc Co - AEPSC Bills	USD	182,714,180.56	0.00
1460009 A/R Assoc Co - InterUnit A/P	USD	4,433,886.21	0.00
1460011 A/R Assoc Co - Multi Pmts	USD	91,196.78	0.00
1460012 A/R Assoc-PCRB Interest	USD	0.00	0.00
1460016 A/R-Assoc Co - Dependent Care	USD	0.00	0.00
1460017 A/R-Assoc Co-Stock Purch Plan	USD	0.00	0.00
1460019 A/R-Assoc Co-AEPSC-Agent	USD	0.00	0.00
1460025 Fleet - M4 - A/R	USD	7,041.28	0.00
1460036 A/R Assoc Co - Payroll Ded	USD	0.00	0.00
1460041 A/R Assc Co - Non-InterUnit GL	USD	0.00	0.00
1460054 JV-Acct Rec.-Assoc-NonAffil	USD	0.00	0.00
1510001 Fuel Stock - Coal	USD	0.00	0.00
1510004 Coal In Transit - Terminal	USD	0.00	0.00
1510017 Lignite Inv on Hand Inc Transp	USD	0.00	0.00
1520000 Fuel Stock Exp Undistributed	USD	0.00	0.00

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<u>Account</u>		<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1540001	M&S - Regular	USD	0.00	0.00
1540004	M&S - Exempt Material	USD	0.00	0.00
1540014	Indus Direct Charge Clearing	USD	0.00	0.00
1540018	M&S Inventory - Lease Equip	USD	0.00	0.00
1540019	M&S Validation Error Correctns	USD	0.00	0.00
1560000	Other Materials & Supplies	USD	0.00	0.00
1581001	NOx Allowance Inventory	USD	0.00	0.00
1630000	Stores Expense Undistributed	USD	0.00	0.00
1630001	Stores Exp - T&D Centrl Wrhse	USD	0.00	0.00
1630002	Strs Exp-Ft Wayne Centrl Wrhse	USD	0.00	0.00
1630003	Strs Exp-Roanoke Centrl Wrhse	USD	0.00	0.00
1630004	Strs Exp-T&D Satellite Storerm	USD	0.00	0.00
1630005	Stores Exp - Rockport Plant	USD	0.00	0.00
1630006	Stores Exp - Amos Plant	USD	0.00	0.00
1630007	Stores Exp - Clinch River Plan	USD	0.00	0.00
1630008	Stores Exp - Glen Lyn Plant	USD	0.00	0.00
1630009	Stores Exp - Kanawha River Plt	USD	0.00	0.00
1630010	Stores Exp - Mountaineer Plt	USD	0.00	0.00
1630011	Stores Exp - Sporn Plant	USD	0.00	0.00
1630013	Stores Exp - Conesville Plant	USD	0.00	0.00
1630014	Stores Exp - Picway Plant	USD	0.00	0.00
1630017	Stores Exp - Tanners Creek Plt	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630018 Stores Exp - Cook Nuclear Plan	USD	0.00	0.00
1630019 Stores Exp - Big Sandy Plant	USD	0.00	0.00
1630020 Stores Exp - Cardinal Plant	USD	0.00	0.00
1630021 Stores Exp - Gavin Plant	USD	0.00	0.00
1630022 Stores Exp - Kammer Plant	USD	0.00	0.00
1630023 Stores Exp - Mitchell Plant	USD	0.00	0.00
1630024 Stores Exp - Muskingum River	USD	0.00	0.00
1630026 Stores Exp - Cook Coal Term	USD	0.00	0.00
1630027 Stores Exp - Waterford Plant	USD	0.00	0.00
1630029 Stores Exp - Fossil & Hydro	USD	0.00	0.00
1630031 Stores Exp - T&D General	USD	0.00	0.00
1630032 Stores Exp - Power Gen General	USD	0.00	0.00
1630033 Stores Exp - All Busin Units	USD	0.00	0.00
1630035 Coleto Creek Power Station	USD	0.00	0.00
1630036 E.S. Joslin Power Station	USD	0.00	0.00
1630043 Comanche Station	USD	0.00	0.00
1630044 Northeast Station - 1 & 2	USD	0.00	0.00
1630045 Northeast Station - 3 & 4	USD	0.00	0.00
1630046 Riverside Station	USD	0.00	0.00
1630047 Southwest Station	USD	0.00	0.00
1630048 Tulsa Power Station	USD	0.00	0.00
1630049 Weleetka Power Station	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630050 Alliance Railcar Repair Fac	USD	0.00	0.00
1630053 Arsenal Hill Power Plant	USD	0.00	0.00
1630054 Central Maintenance Facility	USD	0.00	0.00
1630055 Flint Creek Power Plant	USD	0.00	0.00
1630056 Knox Lee Power Plant	USD	0.00	0.00
1630057 Lieberman Power Plant	USD	0.00	0.00
1630058 Lone Star Power Plant #1	USD	0.00	0.00
1630059 Pirkey Power Plant	USD	0.00	0.00
1630060 Wilkes Power Plant	USD	0.00	0.00
1630061 Welsh Power Plant	USD	0.00	0.00
1630062 Fort Phantom Power Station	USD	0.00	0.00
1630063 Oak Creek Power Station	USD	0.00	0.00
1630064 Oklaunion Power Station	USD	0.00	0.00
1630065 Paint Creek Power Station	USD	0.00	0.00
1630066 Rio Pecos Power Station	USD	0.00	0.00
1630069 San Angelo Power Station	USD	0.00	0.00
1630070 Stores Exp - Houston Pipe Line	USD	0.00	0.00
1630071 Stores Exp - Conesville Prep	USD	0.00	0.00
1630089 Stores Exp - Shrevprt Chem Lab	USD	0.00	0.00
1630091 Stores Exp - Central Mach Shop	USD	0.00	0.00
1630109 Strs Exp - ACCT-COUNT-ADJ	USD	0.00	0.00
1630110 Strs Exp - ACCT-FRT-EXPENSE	USD	0.00	0.00

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1630112	Strs Exp - PRICE VARIANCE	USD	0.00	0.00
1630120	Strs Exp - Kingsville	USD	0.00	0.00
1630121	Strs Exp - Tulsa	USD	0.00	0.00
1630122	Strs Exp - Longview	USD	0.00	0.00
1630125	Stores - Contract & Labor Svcs	USD	0.00	0.00
1630126	Strs Exp - Transf Poly PH Pad	USD	0.00	0.00
1630136	Str Exp - Marmet Hydro	USD	0.00	0.00
1630137	Str Exp - London Hydro	USD	0.00	0.00
1630139	Str Exp - Smith Mountain Hydro	USD	0.00	0.00
1630140	Str Exp - Claytor Hydro	USD	0.00	0.00
1630152	Str Exp - Racine Hydro	USD	0.00	0.00
1630155	Stores Exp - Ceredo Plant	USD	0.00	0.00
1630156	Stores Exp - Darby Plant	USD	0.00	0.00
1630157	Stores Exp - Mattison Plant	USD	0.00	0.00
1630158	Stores Exp-Lawrenceburg Plant	USD	0.00	0.00
1630159	Stores Expense - Turk Plant	USD	0.00	0.00
1630160	Stores Expense - Dresden Plant	USD	0.00	0.00
1630164	Stores Exp-Maverick Wind Farm	USD	0.00	0.00
1630165	Stores Exp-Traverse Wind Farm	USD	0.00	0.00
1630166	Stores Exp-Sundance Wind Farm	USD	0.00	0.00
1630999	Cash Discount Allocation Only	USD	0.00	0.00
1650001	Prepaid Insurance	USD	218,203.77	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1650004 Prepaid Interest	USD	0.00	0.00
1650005 Prepaid Employee Benefits	USD	0.00	0.00
1650006 Other Prepayments	USD	44,389,057.55	0.00
1650007 Corporate Owned Life Insurance	USD	0.00	0.00
1650010 Prepaid Pension Benefits	USD	107,639,240.74	0.00
165001203 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001204 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001205 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001206 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001207 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001212 Prepaid Use Taxes	USD	0.00	0.00
165001218 Prepaid Use Taxes	USD	0.00	0.00
165001219 Prepaid Use Taxes	USD	0.00	0.00
165001220 Prepaid Use Taxes	USD	0.00	0.00
165001221 Prepaid Use Taxes	USD	0.00	0.00
165001222 Prepaid Use Taxes	USD	395,771.48	0.00
1650014 FAS 158 Qual Contra Asset	USD	0.00	107,639,240.74
1650021 Prepaid Insurance - EIS	USD	119,057.87	0.00
1650023 Prepaid Lease	USD	0.00	0.00
1650030 Other Prepayments - Long Term	USD	17,626,559.94	0.00
1650035 PRW Without MED-D Benefits	USD	227,356,230.19	0.00
1650036 PRW for Med-D Benefits	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1650037 FAS158 Contra-PRW Exclud Med-D	USD	0.00	227,356,230.19
1710000 Interest&Dividends Receivable	USD	0.00	0.00
1710002 Int & Div Receivable - Affil	USD	0.00	0.00
1740000 Misc Current & Accrued Assets	USD	0.00	0.00
1740012 Pension Plan	USD	0.00	0.00
1740035 Misc Current Assets - EIS	USD	0.00	0.00
1810002 Unamort Debt Exp - Inst Pur Cn	USD	0.00	0.00
1810003 Unamort Debt Exp Notes Payable	USD	0.00	0.00
1810006 Unamort Debt Exp - Sr Unsec Nt	USD	0.00	0.00
1823000 Other Regulatory Assets	USD	0.00	0.00
1823080 Deregulation Consumer Educat	USD	0.00	0.00
1823082 Deregulation Implementation	USD	0.00	0.00
1823083 Transition Regulatory Assets	USD	0.00	0.00
1823108 Reg Asset - Rate Case Expenses	USD	0.00	0.00
1823120 Other PJM Integration	USD	0.00	0.00
1823152 Unrecovered Fuel Cost - WV	USD	0.00	0.00
1823157 Interstate Project 765kv Line	USD	0.00	0.00
1823165 REG ASSET FAS 158 QUAL PLAN	USD	384,247,732.25	0.00
1823166 REG ASSET FAS 158 OPEB PLAN	USD	0.00	72,602,575.75
1823167 REG Asset FAS 158 SERP Plan	USD	26,040,076.00	0.00
1823175 TCC RC Exp-CTC-Docket 32758	USD	0.00	0.00
1823186 ADVANCED METERING SYSTEM-AMS	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1823290 Def OH Auction Exp - Increm	USD	0.00	0.00
1823301 SFAS 109 Flow Thru Defd FIT	USD	0.19	0.00
1823302 SFAS 109 Flow Thru Defrd SIT	USD	0.00	0.00
1823359 SWEPco Transmission Recovery	USD	0.00	0.00
1823500 Mon Power Integration Cost	USD	0.00	0.00
1830000 Prelimin Surv&Investgtn Chrgs	USD	0.00	0.00
1830001 Interstate Project 765 kv Line	USD	0.00	0.00
1840000 Clearing Accounts	USD	0.00	0.00
1840001 Bldg Servcs Oper Exp-Clearing	USD	0.00	0.00
1840002 Accounts Pay Adj - Clearing	USD	0.00	0.00
1840003 Procurement Card - Clearing	USD	0.00	0.00
1840004 Undistributed Payroll-Clearing	USD	0.00	0.00
1840005 Non-Product Payroll - Clearing	USD	0.00	0.00
1840006 Telephone Expense - Clearing	USD	0.00	0.00
1840007 Transfer of Funds - Clearing	USD	0.00	0.00
1840019 CMS & CMF - Clearing Activity	USD	0.00	0.00
1840020 Simulator Learning Center-Clrg	USD	0.00	0.00
1840021 STAR T&E Card - Clearing	USD	0.00	0.00
1840025 Aviation - Clearing	USD	1,055,420.52	0.00
1840026 Oth Accts Rec - Cash Clearing	USD	0.00	0.00
1840027 Oth Accts Rec - A/R Clearing	USD	0.00	0.00
1840028 Non T/L Payroll-Clearing	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840029 Transp-Assigned Vehicles	USD	0.00	0.00
1840030 Transportation-Other	USD	0.00	0.00
1840031 Affil Transactions-Cash Clrng	USD	0.00	0.00
1840032 Machine Shop - Non Affiliated	USD	0.00	0.00
1840033 Alliance Rail Car - OH	USD	0.00	0.00
1840034 CMS - Job Loaded Overheads	USD	0.00	0.00
1840035 IT Oper Company (OPCO) Clearng	USD	0.00	0.00
1840036 Benefit Payments Clearing	USD	0.00	0.00
1840040 Undist Labor Fringe Benfit Clr	USD	0.00	0.00
1840041 Undist Incentive Frg Ben Clr	USD	0.00	0.00
1840043 Treasury Clearing	USD	0.00	0.00
1840045 Veh Clr - Conversion Use Only	USD	0.00	0.00
1840046 PeopleSoft Treasury Wire Paymt	USD	0.00	0.00
1840047 Pension Benefit Clearing	USD	0.00	0.00
1840048 FIT Payment Clearing	USD	0.00	0.00
1840049 Simulator Learning Cntr-Nonaff	USD	0.00	0.00
1840050 AEP CREDIT Clr Acct	USD	0.00	0.00
1840052 System Sales Agent Clearing	USD	0.00	0.00
1840054 Insurance Clearing	USD	0.00	0.00
1840057 Cell Phone/Pager - Clearing	USD	0.00	0.00
1840058 Severance Clearing	USD	0.00	0.00
1840059 NTL Payroll Clearing-Non Labor	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840061 Labor Clearing Allocation	USD	0.00	0.00
1840062 AEPSC Coal Lab Clearing	USD	0.00	1.89
1840063 Corporate Charge Card Clearing	USD	0.00	0.00
1840065 GE - Waterford - Clearing	USD	0.00	0.00
1840066 PPE / Safety Equipment	USD	0.00	0.00
1850000 Temporary Facilities	USD	0.00	0.00
1860000 MDD-Internal Billing Only	USD	0.00	0.00
1860001 Allowances	USD	0.00	0.00
1860002 Deferred Expenses	USD	236,714.96	0.00
1860003 Deferred Property Taxes	USD	0.00	0.00
186000300 Deferred Property Taxes	USD	0.00	0.00
186000302 Deferred Property Taxes	USD	0.00	0.00
186000305 Deferred Property Taxes	USD	0.00	0.00
186000306 Deferred Property Taxes	USD	0.00	0.00
186000307 Deferred Property Taxes	USD	0.00	0.00
186000308 Deferred Property Taxes	USD	0.00	0.00
186000314 Deferred Property Taxes	USD	0.00	0.00
186000316 Deferred Property Taxes	USD	0.00	0.00
186000317 Deferred Property Taxes	USD	0.00	0.00
186000318 Deferred Property Taxes	USD	0.00	0.00
186000319 Deferred Property Taxes	USD	0.00	0.00
186000321 Deferred Property Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186000322 Deferred Property Taxes	USD	192,346.00	0.00
1860004 Billings - B Projects	USD	0.00	0.00
1860005 Unidentified Cash Receipts	USD	336,717.18	0.00
1860007 Billings and Deferred Projects	USD	0.00	0.00
1860015 Billings Paid Union Benefits	USD	0.00	0.00
1860016 Supplemental Pension Agree	USD	0.00	0.00
1860033 Cook Coal Terminal-Oper Exp	USD	0.00	0.00
1860042 Exp Issue/Reaq Bonds & Stk	USD	0.00	0.00
1860063 Muskingum Fuel Trans Costs	USD	0.00	0.00
1860071 Ovhd Rate Over/Under Applied	USD	0.00	0.00
1860073 Deferred Merger Severance Exp	USD	0.00	0.00
1860074 Merger Severance Offsets	USD	0.00	0.00
1860075 SCBS Unbilled Revenues	USD	0.00	0.00
1860076 Deferred Merger Relocation Exp	USD	0.00	0.00
1860078 Incentive Expense-EVP Summary	USD	0.00	0.00
1860079 Incentive Expense - Offset	USD	0.00	0.00
186008102 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008103 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008108 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008109 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008110 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008111 Defd Property Tax - Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186008112 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008113 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008114 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008116 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008117 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008118 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008119 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008121 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008122 Defd Property Tax - Cap Lease	USD	69,707.00	0.00
1860082 Deferred Recruiting Expenses	USD	0.00	0.00
1860085 BridgeCo TO Funding	USD	0.00	0.00
1860091 BridgeCo RTO Deferred Exp	USD	0.00	0.00
1860092 Compatible Unit/Wrk 2k Sys Clr	USD	0.00	0.00
1860094 Labor Accruals - Bal Sheet	USD	0.00	0.00
1860096 PJM Payments	USD	0.00	0.00
1860098 AEPSC Labor Accruals-O&M	USD	0.00	0.00
1860103 P/R Ded - Merchandise Loans	USD	0.00	0.00
1860104 P/R Ded - Parking Rent	USD	0.00	0.00
1860110 AEP Branding	USD	0.00	0.00
1860113 Joint Fuel Project	USD	0.00	0.00
1860114 ABD Major Construction Work	USD	0.00	0.00
1860116 PJM Integration	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860117 Billings - IPP Projects	USD	0.00	0.00
1860121 Synfuel Project	USD	0.00	0.00
1860123 SSA Over Under Applied S/A/P	USD	0.00	0.00
1860124 SSA Over Under Applied SC & FO	USD	0.00	0.00
1860125 SSA Over Under Applied RE&WPS	USD	0.00	0.00
1860126 SSA Over Under Applied HR	USD	0.00	0.00
1860127 SSA Over Under Applied IT	USD	0.00	0.00
1860128 SLA Over Under Applied SC	USD	0.00	0.00
1860129 SLA Over Under Applied TC	USD	0.00	0.00
1860130 SSA Over Under Applied OC	USD	0.00	0.00
1860134 Ohio Rate Stabilization Costs	USD	0.00	0.00
1860140 New IGCC Generation Plant-East	USD	0.00	0.00
1860141 New Generation Plant-West	USD	0.00	0.00
1860146 Transition Services HPL/ETP	USD	0.00	0.00
1860147 New Generation Plant - East	USD	0.00	0.00
1860148 New Service Territory	USD	0.00	0.00
1860150 Deferred Rate Case Expense	USD	0.00	0.00
1860151 Transmission JV Deferred Costs	USD	0.00	0.00
1860153 Unamortized Credit Line Fees	USD	0.00	0.00
1860156 Sabine Mine Rusk Preparation	USD	0.00	0.00
1860159 Rolls Royce Accumulated Billing	USD	0.00	0.00
1860160 Deferred Expenses - Current	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860166 Def Lease Assets - Non Taxable	USD	182,681.00	0.00
1860167 Def Lease Assets - Taxable	USD	0.00	0.00
1860168 AEPSC Accrued Labor-Bal Sheet	USD	0.00	0.00
1860173 ReXorce Accumulated Billing	USD	0.00	0.00
1860176 IPP Admin Support Cost	USD	0.00	85,513.77
1860177 Cyber Security Collaborative	USD	0.00	0.00
1860179 Local Credit Line Fees	USD	0.00	0.00
1860180 LightStone TSA - Clearing	USD	0.00	0.00
1860181 GV Lndfl & VFW Lightstone Clrg	USD	0.00	0.00
1860186 Buckeye Power TSA - Clearing	USD	0.00	0.00
1860187 AEPSC Fabrication Non Billable	USD	230,613.81	0.00
1860188 Reimbursable RTO Study Expense	USD	42,586.13	0.00
1860999 Validation Error Correction	USD	0.00	0.00
1880000 R&D Expenses	USD	0.00	0.00
1890003 Loss Rec Debt-Notes Payable	USD	0.00	0.00
1900001 Accum Def Income Tax - Federal	USD	0.00	0.00
1901001 Accum Deferred FIT - Other	USD	77,750,728.04	0.00
1901002 Accum Deferred SIT - Other	USD	1,233,269.16	0.00
1902001 Accum Defd FIT - Oth Inc & Ded	USD	0.00	0.01
1903001 Acc Dfd FIT - FAS109 Flow Thru	USD	0.00	694,694.10
1903002 Acc Dfd SIT FAS 109 Flow Thru	USD	0.00	3,308,066.34
1904001 Accum Dfd FIT - FAS 109 Excess	USD	3,544,549.95	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1906001 Accum Deferred FIT-TBBS	USD	1,140,175.66	0.00
2010001 Common Stock Issued-Affiliated	USD	0.00	1,350,000.00
2110000 Miscellaneous Paid-In Capital	USD	0.00	7,052,115.96
2110007 OCI -Minimum Pension Liability	USD	0.00	0.00
2110009 MPIC - restricted stock units	USD	0.00	0.00
2110010 MPIC Stock Based Comp Units	USD	0.00	0.00
2160001 Unapprp Retnd Erngs-Unrstrictd	USD	0.00	0.00
2210001 First Mortgage Bonds	USD	0.00	0.00
2230500 Advances from Assoc Co-Current	USD	0.00	0.00
2240003 Notes	USD	0.00	0.00
2240103 Notes Payable - Affiliated	USD	0.00	0.00
2240503 Notes - Current Portion	USD	0.00	0.00
2240603 Notes - Affiliated - Current	USD	0.00	0.00
2270001 Obligatns Undr Cap Lse-Noncurr	USD	0.00	47,734,233.21
2270003 Accrued Noncur Lease Oblig	USD	0.00	3,338,957.66
2270031 Oblig undr Oper Lease-Non Curr	USD	0.00	89,189,743.84
2270033 Acrued Noncur Oper Lease Oblig	USD	0.00	503,645.24
2282003 Accm Prv I/D - Worker's Com	USD	0.00	136,211.50
2283000 Accm Prv for Pensions&Benefits	USD	0.00	30,078,372.87
2283001 Deferred Compensation Plan	USD	0.00	0.00
2283002 Supplemental Savings Plan	USD	0.00	46,088,830.65
2283003 SFAS 106 Post Retirement Benef	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2283005 SFAS 112 Postemployment Benef	USD	0.00	9,913,030.60
2283006 SFAS 87 - Pensions	USD	0.00	36,411,339.06
2283007 Perf Share Incentive Plan	USD	0.00	0.00
2283009 Nuclear Deferred Compenstion	USD	0.00	0.00
2283010 UMWA Comb Trust Fut Liab	USD	0.00	0.00
2283011 Energy Serv 2005 Phantom Plan	USD	0.00	0.00
2283012 Incntv Comp Adj - Defd Awards	USD	0.00	0.00
2283013 Incentive Comp Deferral Plan	USD	0.00	30,383,988.40
2283014 MICP and SOIP Deferred Awards	USD	0.00	0.00
2283015 FAS 158 SERP Payable Long Term	USD	0.00	19,442,607.00
2283016 FAS 158 Qual Payable Long Term	USD	0.00	240,197,152.45
2283024 DefrComp Plan-CSW Legacy	USD	0.00	741,127.91
2284016 Mine Closure Costs	USD	0.00	0.00
2284085 OH Growth Fund-NonCurrent	USD	0.00	0.00
2320001 Accounts Payable - Regular	USD	0.00	33,569,632.86
2320002 Unvouchered Invoices	USD	0.00	61,092,942.03
2320003 Retention	USD	0.00	1,656,231.01
2320004 Accrued Payroll	USD	0.00	0.00
2320008 Miscellaneous Liabilities	USD	0.00	0.00
2320011 Uninvoiced Fuel	USD	0.00	0.00
2320052 Accounts Payable - Purch Power	USD	0.00	0.00
2320066 A/P - OPEN ACCESS TRANS EXP	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2320069 Producer Payments	USD	0.00	0.00
2320074 A/P - FTL - SWITCH Rentals	USD	0.00	0.00
2320076 Corporate Credit Card Liab	USD	0.00	1,566,993.69
2320077 INDUS Unvouchered Liabilities	USD	0.00	9,030,077.39
2320080 Non PS Accounts Payable	USD	0.00	0.00
2330000 Corp Borrow Program (NP-Assoc)	USD	0.00	374,975,064.47
2340001 A/P Assoc Co - InterUnit G/L	USD	0.00	10,890,479.30
2340003 A/P Assoc Co - Savings Plan	USD	0.00	0.00
2340008 A/P Assoc Co - Dependent Care	USD	0.00	0.00
2340009 A/P Assoc Co-Stock Purch Plan	USD	0.00	0.00
2340011 A/P-Assc Co-AEPSC-Agent	USD	0.00	0.00
2340015 A/P-Assc Co-AEPSC-Trans Agmnt	USD	0.00	0.00
2340022 A/P Assoc Co-Employee Loan Cur	USD	0.00	0.00
2340023 A/P Assoc Co - Parking Rent	USD	0.00	0.00
2340027 A/P Assoc Co - Intercompany	USD	0.00	114,176.89
2340029 A/P Assoc Co - AEPSC Bills	USD	0.00	1,213,492.57
2340030 A/P Assoc Co - InterUnit A/P	USD	0.00	30,920.56
2340032 A/P Assoc Co - Multi Pmts	USD	0.00	53,839,816.96
2340035 Fleet - M4 - A/P	USD	0.00	1,210,951.56
2340036 A/P Assoc Co - Payroll Ded	USD	0.00	0.00
2340037 A/P Assoc-Global Borrowing Int	USD	0.00	0.00
2350003 Deposits - Trading Activity	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2360001 Federal Income Tax	USD	0.00	47,631,754.45
236000100 Federal Income Tax	USD	0.00	0.00
236000101 Federal Income Tax	USD	0.00	0.00
236000102 Federal Income Tax	USD	0.00	0.00
236000190 Federal Income Tax	USD	0.00	0.00
236000198 Federal Income Tax	USD	0.00	0.00
236000200 State Income Taxes	USD	0.00	0.00
236000201 State Income Taxes	USD	0.00	0.00
236000202 State Income Taxes	USD	0.00	0.00
236000203 State Income Taxes	USD	0.00	0.00
236000204 State Income Taxes	USD	0.00	0.00
236000205 State Income Taxes	USD	0.00	0.00
236000206 State Income Taxes	USD	0.00	0.00
236000207 State Income Taxes	USD	0.00	0.00
236000208 State Income Taxes	USD	0.00	0.00
236000209 State Income Taxes	USD	0.00	0.00
236000210 State Income Taxes	USD	0.00	0.00
236000211 State Income Taxes	USD	0.00	0.00
236000212 State Income Taxes	USD	0.00	0.00
236000213 State Income Taxes	USD	0.00	193,556.28
236000214 State Income Taxes	USD	0.00	0.00
236000215 State Income Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000216 State Income Taxes	USD	0.00	0.00
236000217 State Income Taxes	USD	124,411.27	0.00
236000218 State Income Taxes	USD	0.00	1,288,131.68
236000219 State Income Taxes	USD	0.00	1,199,978.67
236000220 State Income Taxes	USD	2,564,479.62	0.00
236000221 State Income Taxes	USD	4,089,816.02	0.00
236000222 State Income Taxes	USD	30,298.90	0.00
236000299 State Income Taxes	USD	0.00	0.00
236000300 Local Income Tax	USD	915.40	0.00
236000301 Local Income Tax	USD	0.00	0.00
236000302 Local Income Tax	USD	0.00	0.00
236000303 Local Income Tax	USD	0.00	0.00
236000304 Local Income Tax	USD	0.00	0.00
236000306 Local Income Tax	USD	0.00	0.00
236000307 Local Income Tax	USD	0.00	0.00
236000308 Local Income Tax	USD	0.00	0.00
236000309 Local Income Tax	USD	0.00	0.00
236000310 Local Income Tax	USD	0.00	0.00
236000312 Local Income Tax	USD	0.00	0.00
236000314 Local Income Tax	USD	0.00	0.00
236000315 Local Income Tax	USD	0.00	0.00
236000316 Local Income Tax	USD	0.00	0.00

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236000317 Local Income Tax	USD	0.00	30,930.86
236000318 Local Income Tax	USD	189,593.73	0.00
236000319 Local Income Tax	USD	581,821.85	0.00
236000320 Local Income Tax	USD	7,941.00	0.00
236000321 Local Income Tax	USD	181,999.35	0.00
236000322 Local Income Tax	USD	464,697.75	0.00
2360004 FICA	USD	0.00	1,684,585.02
2360005 Federal Unemployment Tax	USD	0.00	1,111.32
2360006 State Unemployment Tax	USD	0.00	11,313.91
236000601 State Unemployment Tax	USD	0.00	0.00
236000700 State Sales and Use Taxes	USD	0.00	0.00
236000701 State Sales and Use Taxes	USD	0.00	0.00
236000702 State Sales and Use Taxes	USD	0.00	0.00
236000703 State Sales and Use Taxes	USD	0.00	0.00
236000704 State Sales and Use Taxes	USD	0.00	0.00
236000705 State Sales and Use Taxes	USD	0.00	0.00
236000706 State Sales and Use Taxes	USD	0.00	0.00
236000707 State Sales and Use Taxes	USD	0.00	0.00
236000708 State Sales and Use Taxes	USD	0.00	0.00
236000709 State Sales and Use Taxes	USD	0.00	0.00
236000710 State Sales and Use Taxes	USD	0.00	0.00
236000711 State Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000712 State Sales and Use Taxes	USD	0.00	0.00
236000713 State Sales and Use Taxes	USD	0.00	0.00
236000714 State Sales and Use Taxes	USD	0.00	0.00
236000715 State Sales and Use Taxes	USD	0.00	0.00
236000716 State Sales and Use Taxes	USD	0.00	0.00
236000717 State Sales and Use Taxes	USD	0.00	0.00
236000718 State Sales and Use Taxes	USD	0.00	0.00
236000719 State Sales and Use Taxes	USD	0.00	0.00
236000720 State Sales and Use Taxes	USD	0.00	0.00
236000721 State Sales and Use Taxes	USD	0.00	0.00
236000722 State Sales and Use Taxes	USD	0.00	1,221,629.61
236000798 State Sales and Use Taxes	USD	0.00	0.00
236000801 Real & Personal Property Taxes	USD	0.00	0.00
236000802 Real & Personal Property Taxes	USD	0.00	0.00
236000803 Real & Personal Property Taxes	USD	0.00	0.00
236000804 Real & Personal Property Taxes	USD	0.00	0.00
236000805 Real & Personal Property Taxes	USD	0.00	0.00
236000806 Real & Personal Property Taxes	USD	0.00	0.00
236000807 Real & Personal Property Taxes	USD	0.00	0.00
236000808 Real & Personal Property Taxes	USD	0.00	0.00
236000809 Real & Personal Property Taxes	USD	0.00	0.00
236000810 Real Personal Property Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000811 Real Personal Property Taxes	USD	0.00	0.00
236000812 Real Personal Property Taxes	USD	0.00	0.00
236000813 Real Personal Property Taxes	USD	0.00	0.00
236000814 Real Personal Property Taxes	USD	0.00	0.00
236000815 Real Personal Property Taxes	USD	0.00	0.00
236000816 Real Personal Property Taxes	USD	0.00	0.00
236000817 Real Personal Property Taxes	USD	0.00	0.00
236000818 Real Personal Property Taxes	USD	0.00	0.00
236000819 Real Personal Property Taxes	USD	0.00	0.00
236000820 Real Personal Property Taxes	USD	0.00	0.00
236000821 Real Personal Property Taxes	USD	0.00	45,023.65
236000822 Real Personal Property Taxes	USD	0.00	1,968,169.49
236000904 Federal Excise Taxes	USD	0.00	0.00
236000906 Federal Excise Taxes	USD	0.00	0.00
236000907 Federal Excise Taxes	USD	0.00	0.00
236000908 Federal Excise Taxes	USD	0.00	0.00
236000909 Federal Excise Taxes	USD	0.00	0.00
236000910 Federal Excise Taxes	USD	0.00	0.00
236000911 Federal Excise Taxes	USD	0.00	0.00
236000912 Federal Excise Taxes	USD	0.00	0.00
236000913 Federal Excise Taxes	USD	0.00	0.00
236000914 Federal Excise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000915 Federal Excise Taxes	USD	0.00	0.00
236000916 Federal Excise Taxes	USD	0.00	0.00
236000917 Federal Excise Taxes	USD	0.00	0.00
236000918 Federal Excise Taxes	USD	0.00	0.00
236000919 Federal Excise Taxes	USD	0.00	0.00
236000920 Federal Excise Taxes	USD	0.00	0.00
236000921 Federal Excise Taxes	USD	0.00	0.00
236000922 Federal Excise Taxes	USD	0.00	1,719.03
236001200 State Franchise Taxes	USD	0.00	0.00
236001201 State Franchise Taxes	USD	0.00	0.00
236001202 State Franchise Taxes	USD	0.00	0.00
236001203 State Franchise Taxes	USD	0.00	0.00
236001204 State Franchise Taxes	USD	0.00	0.00
236001205 State Franchise Taxes	USD	0.00	0.00
236001206 State Franchise Taxes	USD	0.00	0.00
236001207 State Franchise Taxes	USD	0.00	0.00
236001208 State Franchise Taxes	USD	0.00	0.00
236001209 State Franchise Taxes	USD	0.00	0.00
236001210 State Franchise Taxes	USD	0.00	0.00
236001211 State Franchise Taxes	USD	0.00	0.00
236001212 State Franchise Taxes	USD	0.00	0.00
236001213 State Franchise Taxes	USD	0.00	21.69

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001214 State Franchise Taxes	USD	0.00	1,575.00
236001215 State Franchise Taxes	USD	0.00	0.00
236001216 State Franchise Taxes	USD	0.00	0.00
236001217 State Franchise Taxes	USD	5,643.00	0.00
236001218 State Franchise Taxes	USD	4,537.00	0.00
236001219 State Franchise Taxes	USD	5,663.00	0.00
236001220 State Franchise Taxes	USD	0.00	13,180.00
236001221 State Franchise Taxes	USD	0.00	5,469.00
236001222 State Franchise Taxes	USD	0.00	19,700.00
236001295 State Franchise Taxes	USD	0.00	0.00
236001605 State Gross Receipts Tax	USD	0.00	0.00
236001606 State Gross Receipts Tax	USD	0.00	0.00
236001607 State Gross Receipts Tax	USD	0.00	0.00
236001608 State Gross Receipts Tax	USD	0.00	0.00
236001609 State Gross Receipts Tax	USD	0.00	0.00
236001610 State Gross Receipts Tax	USD	0.00	0.00
236001611 State Gross Receipts Tax	USD	0.00	0.00
236001612 State Gross Receipts Tax	USD	0.00	0.00
236001613 State Gross Receipts Tax	USD	0.00	0.00
236001614 State Gross Receipts Tax	USD	0.00	0.00
236001615 State Gross Receipts Tax	USD	0.00	0.00
236001616 State Gross Receipts Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001617 State Gross Receipts Tax	USD	0.00	0.00
236001618 State Gross Receipts Tax	USD	0.00	0.00
236001619 State Gross Receipts Tax	USD	0.00	0.00
236001620 State Gross Receipts Tax	USD	0.00	0.00
236001621 State Gross Receipts Tax	USD	0.00	0.00
236001622 State Gross Receipts Tax	USD	0.00	2,100.00
236001705 Municipal License Fees Accrd	USD	0.00	0.00
236001706 Municipal License Fees Accrd	USD	0.00	0.00
236001707 Municipal License Fees Accrd	USD	0.00	0.00
236001712 Municipal License Fees Accrd	USD	0.00	0.00
236001713 Municipal License Fees Accrd	USD	0.00	0.00
236001714 Municipal License Fees Accrd	USD	0.00	0.00
236001715 Municipal License Fees Accrd	USD	0.00	0.00
236001716 Municipal License Fees Accrd	USD	0.00	0.00
236001717 Municipal License Fees Accrd	USD	0.00	0.00
236001718 Municipal License Fees Accrd	USD	0.00	0.00
236001719 Municipal License Fees Accrd	USD	95.00	0.00
236001720 Municipal License Fees Accrd	USD	100.00	0.00
236001901 State Single Business Taxes	USD	0.00	0.00
236001902 State Single Business Taxes	USD	0.00	0.00
236001903 State Single Business Taxes	USD	0.00	0.00
236001904 State Single Business Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001905 State Single Business Taxes	USD	0.00	0.00
236001906 State Single Business Taxes	USD	0.00	0.00
236001907 State Single Business Taxes	USD	0.00	0.00
236002001 State Public Service Com Tax	USD	0.00	0.00
236002011 State Public Service Com Tax	USD	0.00	0.00
236002012 State Public Service Com Tax	USD	0.00	0.00
236002100 State Foreign Corporation Tax	USD	0.00	0.00
236002199 State Foreign Corporation Tax	USD	0.00	0.00
236002201 State License/Registration Tax	USD	0.00	0.00
236002202 State License/Registration Tax	USD	0.00	0.00
236002203 State License/Registration Tax	USD	0.00	0.00
236002204 State License/Registration Tax	USD	0.00	0.00
236002205 State License/Registration Tax	USD	0.00	0.00
236002206 State License/Registration Tax	USD	0.00	0.00
236002207 State License/Registration Tax	USD	0.00	0.00
236002208 State License/Registration Tax	USD	0.00	0.00
236002209 State License/Registration Tax	USD	0.00	0.00
236002210 State License Registration Tax	USD	0.00	0.00
236002211 State License Registration Tax	USD	0.00	0.00
236002212 State License Registration Tax	USD	0.00	0.00
236002213 State License Registration Tax	USD	0.00	0.00
236002214 State License Registration Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002215 State License Registration Tax	USD	0.00	0.00
236002216 State License Registration Tax	USD	0.00	0.00
236002217 State License Registration Tax	USD	0.00	0.00
236002218 State License Registration Tax	USD	0.00	0.00
236002219 State License Registration Tax	USD	193.00	0.00
236002220 State License Registration Tax	USD	75.00	0.00
236002222 State License Registration Tax	USD	20.00	0.00
2360023 Employee Payroll Taxes	USD	0.00	0.00
236002301 Employee Payroll Taxes	USD	0.00	0.00
236002400 State Franchise Tax-Interco	USD	0.00	0.00
236002499 State Franchise Tax-Interco	USD	0.00	0.00
236003000 Misc State and Local Taxes	USD	0.00	0.00
236003001 Misc State and Local Taxes	USD	0.00	0.00
236003002 Misc State and Local Taxes	USD	0.00	0.00
236003003 Misc State and Local Taxes	USD	0.00	0.00
236003004 Misc State and Local Taxes	USD	0.00	0.00
236003005 Misc State and Local Taxes	USD	0.00	0.00
236003006 Misc State and Local Taxes	USD	0.00	0.00
236003007 Misc State and Local Taxes	USD	0.00	0.00
236003010 Misc State and Local Taxes	USD	0.00	0.00
236003013 Misc State and Local Taxes	USD	0.00	0.00
236003100 Local Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003300 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003301 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003302 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003303 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003304 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003305 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003306 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003308 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003311 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003312 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003313 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003314 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003315 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003316 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003319 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003320 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003321 Pers Prop Tax-Cap Leases	USD	0.00	18,048.64
236003322 Pers Prop Tax-Cap Leases	USD	0.00	138,122.55
236003502 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003503 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003504 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003505 Real Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003508 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003509 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003510 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003511 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003512 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003513 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003514 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003515 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003516 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003517 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003518 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003519 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003520 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003521 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003522 Real Prop Tax-Cap Leases	USD	0.00	164,943.00
2360037 FICA - Incentive accrual	USD	0.00	6,345,201.44
2360038 Reorg Payroll Tax Accrual	USD	0.00	51,137.71
236004112 State Minimum Tax	USD	0.00	0.00
2360070 State Sls and Use Tx-Spec Purp	USD	0.00	0.00
2360104 FICA - NON-CURRENT	USD	0.00	0.00
2360105 FICA - CARES ACT	USD	0.00	10,426,774.24
2360501 Fed Inc Tax-Short Term FIN48	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2360502 State Inc Tax-Short Term FIN48	USD	3,848.00	0.00
2360601 Fed Inc Tax-Long Term FIN48	USD	0.00	15,104,917.03
2360602 State Inc Tax-Long Term FIN48	USD	0.00	0.00
2360801 Federal Income Tax - IRS Audit	USD	0.00	0.00
2370003 Interest Accrued-Notes Pay	USD	0.00	0.00
2370009 Interest Accrued-Other	USD	0.00	0.00
2370010 Interest Accrued - Affiliated	USD	0.00	0.00
2370016 Interest Accrued - Tax	USD	0.00	0.00
2370048 Acrd Int.- FIT Reserve - LT	USD	0.00	0.00
2370348 Acrd Int. - SIT Reserve - LT	USD	0.00	0.00
2370448 Acrd Int. - SIT Reserve - ST	USD	0.00	0.00
2410001 Federal Income Tax Withheld	USD	0.00	1,684.44
2410002 State Income Tax Withheld	USD	0.00	87.47
2410003 Local Income Tax Withheld	USD	0.00	0.00
2410004 State Sales Tax Collected	USD	0.00	15.15
2410005 FICA Tax Withheld	USD	0.00	0.00
2410006 School District Tax Withheld	USD	0.00	0.00
2410012 Hypothetical Tax	USD	0.00	0.00
2420000 Misc Current & Accrued Liab	USD	0.00	196,000.00
2420001 P/R Ded - Charitable Contribut	USD	0.00	0.00
2420002 P/R Ded - Medical Insurance	USD	0.00	2,897,522.84
2420003 P/R Ded - Dental Insurance	USD	0.00	494,985.15

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<u>Account</u>		<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420004	P/R Ded - Long Term Care	USD	0.00	0.00
2420005	P/R Ded - Parking Rent	USD	0.00	0.00
2420006	P/R Ded - Fitness Dues	USD	0.00	0.00
2420007	P/R Ded - Savings Plan	USD	0.00	0.00
2420009	Depend Care/Flex Medical Spend	USD	0.00	2,896,487.37
2420010	P/R Ded - Dependent Life Ins	USD	0.00	0.00
2420012	P/R Ded - Hyatt Legal Plan	USD	0.00	0.00
2420013	P/R Ded - LTD Ins Premiums	USD	0.00	23,362.35
2420014	P/R Ded - Savings Bonds	USD	0.00	0.00
2420015	P/R Ded - Union Dues	USD	0.00	0.00
2420016	P/R Ded-Crt Ordrr/Grnshmt/Tx Lv	USD	0.00	0.00
2420017	P/R Ded - AD&D and OAD&D Ins	USD	0.00	0.00
2420018	P/R Ded-Reg&Spec Life Ins Prem	USD	0.00	0.00
2420020	Vacation Pay - This Year	USD	0.00	35,045,860.77
2420021	Vacation Pay - Next Year	USD	0.00	40,122,888.53
2420022	P/R Ded - PAC	USD	0.00	0.00
2420026	MICP	USD	0.00	0.00
2420027	FAS 112 CURRENT LIAB	USD	0.00	4,375,893.40
2420028	ESP - Employer Contrib Accrued	USD	0.00	0.00
2420029	P/R Ded - HMO	USD	0.00	0.00
2420044	P/R Withholdings	USD	0.00	2,054,778.21
2420045	Other Employee Benefits	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420046 FAS 158 SERP Payable - Current	USD	0.00	6,597,469.00
2420048 Company Incentive Plan	USD	0.00	0.00
2420049 P/R Ded - MetPay Insurance	USD	0.00	0.00
2420051 Non-Productive Payroll	USD	0.00	5,891,480.26
2420052 RSU Sec 16 Exec, Current	USD	0.00	0.00
2420053 Perf Share Incentive Plan	USD	0.00	0.00
2420054 Incentive Plan Adjustments	USD	0.00	0.00
2420055 NPIP	USD	0.00	0.00
2420056 CCT Incentive Plan	USD	0.00	0.00
2420057 Control Payroll Disburse Acct	USD	0.00	0.00
2420067 Insurance Claims Pending	USD	0.00	0.00
2420069 ProServ Org Incentive Plan	USD	0.00	0.00
2420070 P/R Ded - Salvation Army	USD	0.00	0.00
2420071 P/R Ded - Vision Plan	USD	0.00	121,289.42
2420072 P/R - Payroll Adjustment	USD	0.00	59,191.22
2420076 P/R Savings Plan - Incentive	USD	0.00	3,785,627.26
2420081 Environmntl Remediation Accrua	USD	0.00	0.00
2420085 OH Growth Fund-Current	USD	0.00	0.00
2420086 Environ Remediation - SEMCO	USD	0.00	0.00
2420091 HSA - Employer Contribution	USD	0.00	0.00
2420199 Opower (HEM) Contract Cap-Curr	USD	0.00	2,759,135.15
2420365 MSOffice 365 Contract Cap-Curr	USD	0.00	7,028,208.00

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2420420 Accr DefrComp Ben-CSW Legacy	USD	0.00	183,231.92
2420502 Injuries And Damages	USD	0.00	0.00
2420503 Worker's Comp Admin Fee	USD	0.00	25,818.12
2420504 Accrued Lease Expense	USD	0.00	34,210.71
2420505 Workers Comp NC Admin Fee	USD	0.00	56,735.32
2420511 Control Cash Disburse Account	USD	0.00	12,924,588.45
2420512 Unclaimed Funds	USD	0.00	621,334.09
2420515 Severance Accrual	USD	0.00	1,471,600.62
2420520 Accr Defer Compensation Ben	USD	0.00	0.00
2420532 Adm Liab-Cur-S/Ins-W/C	USD	0.00	94,493.84
2420554 P/R Ded - Stock Purchase Plan	USD	0.00	0.00
2420558 Admitted Liab NC-Self/Ins-W/C	USD	0.00	805,514.82
2420565 Expatriate Housing Allowance	USD	0.00	0.00
2420569 Self Ins Workers' Comp-Adm	USD	0.00	0.00
2420570 Employee Svings Plan-Sys-Accr	USD	0.00	0.00
2420587 Rent - J.E. Dolan Eng. Lab	USD	0.00	0.00
2420591 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059102 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059103 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059104 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059105 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059106 Muni B O Tax - Leased Equ	USD	0.00	0.00

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242059107 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059108 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059109 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059110 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059111 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059112 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059113 Muni BO Tax - Leased Equip	USD	0.00	0.00
2420592 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059201 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059202 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059203 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059204 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059205 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059206 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059207 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059208 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059209 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059210 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059211 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059212 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059213 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059214 Sales Use Tax - Lease Equip	USD	0.00	0.00

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242059215 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059216 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059217 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059218 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059219 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059220 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059221 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059222 Sales Use Tax - Leased Equip	USD	0.00	95,109.20
2420598 Est Fin Cost - Sen Unsec Notes	USD	0.00	0.00
2420599 Expatriate Auto Allowance	USD	0.00	0.00
2420604 Energy Services ICP	USD	0.00	0.00
2420607 Incentive Plan Payments	USD	0.00	0.00
2420613 Public Liability Claim Deposit	USD	0.00	0.00
2420615 Severance - Distribution	USD	0.00	0.00
2420618 Accrued Payroll	USD	0.00	26,453,122.00
2420619 Reclamation Res - Preexisting	USD	0.00	0.00
2420620 Energy Supply Non Gen ICP	USD	0.00	102,560.39
2420621 Energy Serv Phantom Equity Pln	USD	0.00	0.00
2420622 Nuclear Incentive Plan	USD	0.00	0.00
2420623 Distr, Cust Ops & Reg Svcs ICP	USD	0.00	93,364.98
2420624 Corp & Shrd Srv Incentive Plan	USD	0.00	54,924,484.53
2420626 Safety Focus Incentive Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420634 Sustnd Earngs Improv Severance	USD	0.00	0.00
2420635 Generation Incentive Plan	USD	0.00	10,804,268.01
2420640 Zimmer SCR - Cinergy Cnst Adv	USD	0.00	0.00
2420643 Accrued Audit Fees	USD	0.00	0.00
2420649 Reclamation Liability - Curr	USD	0.00	0.00
2420650 P/R Ded - Health Savings Acct	USD	0.00	0.00
2420651 Reorg Severance Accrual	USD	0.00	0.00
2420653 Reorg Misc HR Exp Accrual	USD	0.00	0.00
2420658 Accrued Prof. Tax Services	USD	0.00	0.00
2420660 AEP Transmission ICP	USD	0.00	29,341,773.78
2420669 Lease Rent Holidays	USD	0.00	0.00
2420689 Oracle Contract Cap - Curr	USD	0.00	0.00
2430001 Oblig Under Cap Leases - Curr	USD	0.00	13,541,069.01
2430003 Accrued Cur Lease Oblig	USD	0.00	840,668.84
2430031 Oblig undr Oper Lease -Current	USD	0.00	16,526,603.77
2430033 Acrued Curent Oper Lease Oblig	USD	0.00	124,800.21
2520000 Customer Adv for Construction	USD	0.00	0.00
2530000 Other Deferred Credits	USD	0.00	0.00
2530007 Employee Related Contingencies	USD	0.00	0.00
2530012 Unclaim Chks - Ret to Gen Fd	USD	0.00	0.00
2530062 Gain on Sale/Leaseback Bldgs	USD	0.00	0.00
2530077 WT2 Lease	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2530101 MACSS Unidentified EDI Cash	USD	0.00	144,871.14
2530112 Other Deferred Credits-Curr	USD	0.00	8,971,063.87
2530175 Legal Contingencies	USD	0.00	0.00
2530189 Oracle Contract Cap - NonCurr	USD	0.00	0.00
2530199 Opower (HEM) Contrct Cap-NCurr	USD	0.00	2,759,135.15
2530365 MSOffice 365 Contrct Cap-NCurr	USD	0.00	15,472,512.00
2540000 Other Regulatory Liabilities	USD	0.00	0.00
2540006 SFAS 109 DFIT	USD	0.00	0.00
2540007 SFAS 109 Excess DFIT	USD	0.00	0.00
2543001 SFAS109 Flow Thru Def FIT Liab	USD	796.12	0.00
2543002 FAS 109 Flow Thru Deferred SIT	USD	3,308,066.34	0.00
2543220 Economic Development	USD	0.00	0.00
2544001 SFAS 109 Exces Deferred FIT	USD	0.00	15,343,324.99
2546001 Accum Deferred FIT-TBBS	USD	0.00	4,935,488.66
2550001 Accum Deferred ITC - Federal	USD	0.00	0.00
2820001 ADIT- Other Property - Federal	USD	0.00	0.00
2821001 Accum Defd FIT - Utility Prop	USD	0.00	63,036,352.72
2823001 Acc Dfrd FIT FAS 109 Flow Thru	USD	0.04	0.00
2824001 Acc Dfrd FIT - SFAS 109 Excess	USD	12,362,388.09	0.00
2826001 Accum Defd Property FIT - TBBS	USD	948,755.00	0.00
2830001 ADIT - Other - Federal	USD	0.00	0.00
2831001 Accum Deferred FIT - Other	USD	0.00	26,050,652.19

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2832002 Acc Dfd SIT - Other Inc & Ded	USD	0.00	0.00
2833001 Acc Dfd FIT FAS 109 Flow Thru	USD	693,897.77	0.00
2833002 Acc Dfrd SIT FAS 109 Flow Thru	USD	0.00	0.00
2834001 Acc Defd FIT - SFAS 109 Excess	USD	0.00	563,613.05
2836001 Accum Defd Other FIT-TBBS	USD	2,846,558.00	0.00
4020000 Maintenance Expense	USD	0.00	7,237.91
4030001 Depreciation Exp	USD	3,011,419.28	0.00
4030024 AEPSC Trans. Depreciation Exp.	USD	1,663,444.71	0.00
4040001 Amort. of Plant	USD	391,744.77	0.00
4081002 FICA	USD	43,652,412.45	0.00
4081003 Federal Unemployment Tax	USD	232,224.72	0.00
408100520 Real Personal Property Taxes	USD	0.00	11,212.67
408100521 Real Personal Property Taxes	USD	216,040.89	0.00
408100522 Real Personal Property Taxes	USD	1,903,077.00	0.00
408100621 State Gross Receipts Tax	USD	0.00	1,447.00
408100622 State Gross Receipts Tax	USD	6,122.00	0.00
4081007 State Unemployment Tax	USD	452,293.15	0.00
408100822 State Franchise Taxes	USD	39,800.00	0.00
408101722 St Lic-Rgstrtion Tax-Fees	USD	20.00	0.00
408101921 State Sales and Use Taxes	USD	0.41	0.00
408101922 State Sales and Use Taxes	USD	0.00	152.68
408102920 Real-Pers Prop Tax-Cap Leases	USD	910.21	0.00

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408102921 Real-Pers Prop Tax-Cap Leases	USD	0.00	75,540.97
408102922 Real-Pers Prop Tax-Cap Leases	USD	79,116.00	0.00
4091001 Income Taxes, UOI - Federal	USD	9,244,110.21	0.00
409100222 Income Taxes UOI - State	USD	1.10	0.00
409100322 Income Taxes UOI - Local	USD	0.00	0.00
4101001 Prov Def I/T Util Op Inc-Fed	USD	47,661,688.98	0.00
4101002 Prov Def I/T Util Op Inc-State	USD	6,858,988.94	0.00
4111001 Prv Def I/T-Cr Util Op Inc-Fed	USD	0.00	47,825,105.18
4111002 Prv Def I/T-Cr UtilOpInc-State	USD	0.00	6,682,715.07
4120001 Constructn Othr Svcs-Affil Cos	USD	529,096,993.03	0.00
4171001 Exp of NonUtil Oper - Nonassoc	USD	0.00	0.00
4171003 Operating Expense	USD	0.00	0.00
4171006 Outside Services - Other	USD	0.00	0.00
4171009 Office Supplies & Expense	USD	0.00	0.00
4171011 Membership Dues	USD	0.00	0.00
4180002 Non-Opratng Rntal Inc-Oper	USD	34,707.10	0.00
4180003 Non-Opratng Rntal Inc-Maint	USD	25,483.26	0.00
4190002 Int & Dividend Inc - Nonassoc	USD	18,407.26	0.00
4210001 Misc Non-Operating Inc-Assoc	USD	0.00	465,270.73
4210002 Misc Non-Op Inc-NonAsc-Rents	USD	0.00	316,951.02
4210007 Misc Non-Op Inc - NonAsc - Oth	USD	0.00	9,140.58
4210009 Misc Non-Op Exp - NonAssoc	USD	293,611.20	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4211000 Gain on Dpsition of Property	USD	0.00	110,565.53
4261000 Donations	USD	242,580.20	0.00
4263001 Penalties	USD	4,992.71	0.00
4264000 Civic and Political Activity	USD	3,876,502.71	0.00
4264001 Non-deduct Lobbying per IRS	USD	344,637.12	0.00
4265002 Other Deductions - Nonassoc	USD	1,433,663.91	0.00
4265004 Social & Service Club Dues	USD	370,532.75	0.00
4265007 Regulatory Expenses	USD	84,000.00	0.00
4265033 Transition Costs	USD	508,927.29	0.00
4300003 Int to Assoc Co - CBP	USD	4,264,659.05	0.00
4310001 Other Interest Expense	USD	84,941.22	0.00
4310007 Lines Of Credit	USD	44,712.45	0.00
4310023 Interest Expense - State Tax	USD	457.16	0.00
4320000 Allw Brrwed Fnds Used Cnstr-Cr	USD	0.00	47,752.85
4560041 Miscellaneous Revenue-NonAffil	USD	0.00	0.00
4571001 Service Rev - Direct Affil	USD	0.00	1,130,735,212.84
4572001 Service Rev-Indirect Cost-Affi	USD	0.00	213,279,310.02
4573001 Compensation for Capital-Affil	USD	0.00	13,635,863.93
4581001 Service Rev-Direct Costs-NAC	USD	0.00	2,393,546.03
4582001 Service Rev-Indirect Cost-NAC	USD	0.00	264,677.04
5000000 Oper Supervision & Engineering	USD	32,015,205.35	0.00
5010000 Fuel	USD	2,231,433.61	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5010028 Gypsum Sales Proceeds	USD	0.00	2,394.13
5020000 Steam Expenses	USD	502.27	0.00
5020002 Urea Expense	USD	29,356.81	0.00
5020003 Trona Expense	USD	28,573.74	0.00
5020004 Lime-Related Expenses	USD	77,473.44	0.00
5020007 Lime Hydrate Expense	USD	316.50	0.00
5020008 Activated Carbon	USD	69,604.74	0.00
5020013 Anhydrous Ammonia Expense	USD	22,793.69	0.00
5020020 Misc Consumable Exp	USD	2,707.07	0.00
5020028 Sodium Bicarbonate Expense	USD	28,091.34	0.00
5050000 Electric Expenses	USD	2,500.78	0.00
5060000 Misc Steam Power Expenses	USD	809,835.40	0.00
5060003 Removal Cost Expense - Steam	USD	1,450.52	0.00
5060011 BSRR O/U Recovery-Oper Costs	USD	76.31	0.00
5060025 Misc Stm Pwr Exp Environmental	USD	22,848.17	0.00
5080017 IPP Oper - Training/Travel	USD	0.00	0.00
5100000 Maint Supv & Engineering	USD	616,590.57	0.00
5110000 Maintenance of Structures	USD	448,352.83	0.00
5120000 Maintenance of Boiler Plant	USD	2,131,817.31	0.00
5130000 Maintenance of Electric Plant	USD	2,737,898.52	0.00
5140000 Maintenance of Misc Steam Plt	USD	543,372.76	0.00
5140025 Maint MiscStmPlt Environmental	USD	1,156.99	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5170000 Oper Supervision & Engineering	USD	5,702.83	0.00
5240000 Misc Nuclear Power Expenses	USD	884,908.21	0.00
5280000 Maint Supv & Engineering	USD	91,705.09	0.00
5300000 Maint of Reactor Plant Equip	USD	1,557,166.97	0.00
5310000 Maintenance of Electric Plant	USD	3,901.02	0.00
5320000 Maint of Misc Nuclear Plant	USD	718.12	0.00
5320012 Radiation Monitoring Equipment	USD	1,117.70	0.00
5350000 Oper Supervision & Engineering	USD	1,021,349.65	0.00
5370000 Hydraulic Expenses	USD	99,546.28	0.00
5370001 Fish & Wildlife Facilities	USD	6,106.68	0.00
5370002 Recreation Facilities	USD	53,974.57	0.00
5380000 Electric Expenses	USD	140,844.09	0.00
5390000 Misc Hydr Power Generation Exp	USD	1,345,988.93	0.00
5390001 Misc Hydr Pwr - Envir Poll Cnt	USD	38,625.90	0.00
5390002 Misc Hydro Power-Enviro-Defd	USD	79.38	0.00
5400000 Rents	USD	1,197.42	0.00
5410000 Maint Supv & Engineering	USD	66,869.07	0.00
5420000 Maintenance of Structures	USD	54,651.53	0.00
5430000 Maint Rsrvoirs,Dams&Wtrways	USD	172,856.77	0.00
5440000 Maintenance of Electric Plant	USD	288,734.53	0.00
5450000 Maint of Misc Hydraulic Plant	USD	6,844.47	0.00
5450001 Maint Hydr Plt-Fish&Wildlfe Fa	USD	0.00	40.64

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5450002 Maint of Misc Hydr Plt-Rec Fac	USD	12,479.75	0.00
5460000 Oper Supervision & Engineering	USD	240,783.52	0.00
5470004 Fuel - Gas Turb - Purch / Hand	USD	25,078.94	0.00
5480000 Generation Expenses	USD	0.00	41,603.70
5490000 Misc Other Pwer Generation Exp	USD	492,697.07	0.00
5500004 Wind Easement Exp - NonLease	USD	2,030.75	0.00
5500005 Lease Expense - Wind Leases	USD	44,724.20	0.00
5530000 Maintenance of Generating Plt	USD	11,934.22	0.00
5530001 Maint of Gen Plant - Gas Turb	USD	45,605.47	0.00
5540001 Maint of Oth Pwr Gen Plt-GT	USD	2,962.62	0.00
5560000 Sys Control & Load Dispatching	USD	2,989,388.58	0.00
5570000 Other Expenses	USD	8,893,484.21	0.00
5570020 MATL-COMPUTER HARDWARE	USD	6,790.61	0.00
5570021 MATL-CONSUMABLES	USD	801.43	0.00
5600000 Oper Supervision & Engineering	USD	59,239,194.12	0.00
5611000 Load Dispatch - Reliability	USD	161.38	0.00
5612000 Load Dispatch-Mntr&Op TransSys	USD	5,696,054.06	0.00
5613000 Load Dispatch-Trans Srv&Sched	USD	0.00	24,368.42
5614005 ERCOT Admin-SSC&DS	USD	46,795.39	0.00
5615000 Reliability,Plng&Stds Develop	USD	1,570,395.82	0.00
5616000 Transmission Service Studies	USD	4,912.99	0.00
5620001 Station Expenses - Nonassoc	USD	2,628,431.72	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5621001 Oper of Energy Storage Equip	USD	2,040.00	0.00
5630000 Overhead Line Expenses	USD	652,540.54	0.00
5640000 Underground Line Expenses	USD	2,240.89	0.00
5650002 Transmsn Elec by Others-NAC	USD	1,193.24	0.00
5660000 Misc Transmission Expenses	USD	11,051,808.09	0.00
5670001 Rents - Nonassociated	USD	8,931.33	0.00
5680000 Maint Supv & Engineering	USD	313,281.97	0.00
5690000 Maintenance of Structures	USD	244,187.03	0.00
5691000 Maint of Computer Hardware	USD	242,299.43	0.00
5692000 Maint of Computer Software	USD	1,276,984.67	0.00
5700000 Maint of Station Equipment	USD	8,431,090.18	0.00
5710000 Maintenance of Overhead Lines	USD	4,262,247.81	0.00
5720000 Maint of Underground Lines	USD	217,640.28	0.00
5730000 Maint of Misc Trnsmssion Plt	USD	208,426.39	0.00
5800000 Oper Supervision & Engineering	USD	5,870,753.44	0.00
5810000 Load Dispatching	USD	6,607.14	0.00
5820000 Station Expenses	USD	3,209,509.57	0.00
5830000 Overhead Line Expenses	USD	14,202.49	0.00
5840000 Underground Line Expenses	USD	508,681.43	0.00
5860000 Meter Expenses	USD	1,030,728.17	0.00
5870000 Customer Installations Exp	USD	11,985.32	0.00
5880000 Miscellaneous Distribution Exp	USD	14,002,680.22	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5890001 Rents - Nonassociated	USD	3,906.51	0.00
5900000 Maint Supv & Engineering	USD	166,584.06	0.00
5910000 Maintenance of Structures	USD	44,102.14	0.00
5920000 Maint of Station Equipment	USD	4,449,509.52	0.00
5930000 Maintenance of Overhead Lines	USD	1,394,595.97	0.00
5940000 Maint of Underground Lines	USD	38,386.13	0.00
5950000 Maint of Lne Trnf,Rglators&Dvi	USD	3,611.99	0.00
5960000 Maint of Strt Lghtng & Sgnal S	USD	1,195.33	0.00
5970000 Maintenance of Meters	USD	4,124.86	0.00
5980000 Maint of Misc Distribution Plt	USD	41,635.70	0.00
9010000 Supervision - Customer Accts	USD	358,275.97	0.00
9020000 Meter Reading Expenses	USD	303,537.83	0.00
9020002 Meter Reading - Regular	USD	819.56	0.00
9020003 Meter Reading - Large Power	USD	408,005.40	0.00
9030000 Cust Records & Collection Exp	USD	6,988,358.86	0.00
9030001 Customer Orders & Inquiries	USD	26,487,338.15	0.00
9030002 Manual Billing	USD	406,799.07	0.00
9030003 Postage - Customer Bills	USD	16,246.38	0.00
9030004 Cashiering	USD	394,514.77	0.00
9030005 Collection Agents Fees & Exp	USD	209,519.49	0.00
9030006 Credit & Oth Collection Activi	USD	4,056,490.67	0.00
9030007 Collectors	USD	2,186,291.84	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9030009 Data Processing	USD	60,794.23	0.00
9040007 Uncoll Accts - Misc Receivable	USD	100,724.10	0.00
9050000 Misc Customer Accounts Exp	USD	132,614.37	0.00
9070000 Supervision - Customer Service	USD	629,741.41	0.00
9080000 Customer Assistance Expenses	USD	185,204.50	0.00
9080009 Cust Assistance Expense - DSM	USD	12,745.02	0.00
9100000 Misc Cust Svc&Informational Ex	USD	335,942.35	0.00
9110001 Supervision - Residential	USD	35,382.35	0.00
9120000 Demonstrating & Selling Exp	USD	252,993.10	0.00
9120001 Demo & Selling Exp - Res	USD	86,843.88	0.00
9200000 Administrative & Gen Salaries	USD	183,662,342.10	0.00
9210001 Off Supl & Exp - Nonassociated	USD	15,889,238.41	0.00
9210002 Off Supl & Exp - Associated	USD	1,255,400.89	0.00
9210003 Office Supplies & Exp - Trnsf	USD	16,466.78	0.00
9210004 Office Utilites	USD	1,437,574.96	0.00
9210005 Cellular Phones and Pagers	USD	130.14	0.00
9210006 O&M Reconciliation	USD	0.00	0.00
9210020 EMP RECOG - Over 100 Dollars	USD	331.22	0.00
9210021 EMP TRAVEL - Airfare	USD	31,169.78	0.00
9210022 MEALS & ENT-100 Pct DEDUCTIBLE	USD	27,218.51	0.00
9210023 EMP TRAVEL-MILEAGE	USD	8,708.56	0.00
9210024 EMP TRAVEL-PARKING	USD	7,153.69	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9210025 MEALS & ENT-50 Pct DEDUCTIBLE	USD	425.99	0.00
9210026 EMP TRAVEL-CAR RENTAL	USD	5,176.39	0.00
9210027 EMP TRAVEL-TAXI AND SHUTTLE	USD	2,916.79	0.00
9210028 EMP TRAVEL-HOTEL & LODGING	USD	43,086.67	0.00
9210029 NON-EMP TRAVEL-RECRUITING EXP	USD	835.00	0.00
9210030 EMP TRAVEL-OTHER	USD	6,867.09	0.00
9210031 SAFETY EQUIPMENT AND SUPPLIES	USD	1,115.83	0.00
9210032 FUEL	USD	1,051.67	0.00
9210033 FOOD SERVICE-CATERING	USD	5,605.46	0.00
9210034 In-House Training & Seminars	USD	5,075.64	0.00
9210035 RECRUITING AND SCREENING	USD	386.58	0.00
9210036 SAFETY TRAINING	USD	409.32	0.00
9210037 OEM/TECHNICAL TRAINING	USD	7,687.93	0.00
9210038 SAFETY EQUIP CALIB & TESTING	USD	0.00	0.00
9210040 DUES-BUSINESS/PROFESSIONAL	USD	2,843.35	0.00
9220000 Administrative Exp Trnsf - Cr	USD	78.72	0.00
9220001 Admin Exp Trnsf to Cnstrction	USD	0.00	0.00
9220002 Admin Exp Trnsf Const-Mngerial	USD	0.00	0.00
9220005 Overhead Loadings	USD	5,487,995.46	0.00
9230001 Outside Svcs Empl - Nonassoc	USD	66,996,388.47	0.00
9230002 Outside Svcs Empl - Assoc	USD	0.00	0.00
9230003 AEPSC Billed to Client Co	USD	0.00	1,962,228.08

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9230024 SRV-MAIL/MESSENGER-POSTAGE	USD	674.03	0.00
9230031 SRV-OUTSIDE SERVICES (TECH)	USD	33,120.00	0.00
9240000 Property Insurance	USD	127,064.92	0.00
9250000 Injuries and Damages	USD	196,523.61	0.00
9250001 Safety Dinners and Awards	USD	1,741.51	0.00
9250002 Emp Accident Prvntion-Adm Exp	USD	124,515.67	0.00
9250006 Wrkrs Cmpnsth Pre&Slf Ins Prv	USD	1,077,001.75	0.00
9250007 Prsnal Injries&Prop Dmage-Pub	USD	13,340.87	0.00
9260000 Employee Pensions & Benefits	USD	50,461.47	0.00
9260001 Edit & Print Empl Pub-Salaries	USD	14,509.37	0.00
9260002 Pension & Group Ins Admin	USD	351,203.03	0.00
9260003 Pension Plan	USD	35,906,565.73	0.00
9260004 Group Life Insurance Premiums	USD	2,130,535.79	0.00
9260005 Group Medical Ins Premiums	USD	55,562,291.95	0.00
9260007 Group L-T Disability Ins Prem	USD	1,746,423.53	0.00
9260008 Umbrella Trust Expense	USD	40,942,478.33	0.00
9260009 Group Dental Insurance Prem	USD	2,134,221.99	0.00
9260010 Training Administration Exp	USD	248,405.63	0.00
9260012 Employee Activities	USD	1,260,255.76	0.00
9260014 Educational Assistance Pmts	USD	3,002,253.24	0.00
9260019 Employee Benefit Exp - COLI	USD	60.00	0.00
9260021 Postretirement Benefits - OPEB	USD	1,778,121.73	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9260026 Savings Plan Administration	USD	14,000.69	0.00
9260027 Savings Plan Contributions	USD	21,641,788.98	0.00
9260036 Deferred Compensation	USD	0.00	6,253,547.89
9260037 Supplemental Pension	USD	884,556.00	0.00
9260040 SFAS 112 Postemployment Benef	USD	0.00	1,364,004.00
9260042 SERP Pension - Non-Service	USD	2,614,262.23	0.00
9260043 OPEB - Non-Service	USD	0.00	31,059,358.54
9260062 Pension Plan - Non-Service	USD	563,408.21	0.00
9280000 Regulatory Commission Exp	USD	25,248.99	0.00
9280002 Regulatory Commission Exp-Case	USD	8,268,914.59	0.00
9280005 Reg Com Exp-FERC Trans Cases	USD	316,015.69	0.00
9301000 General Advertising Expenses	USD	12,123.78	0.00
9301001 Newspaper Advertising Space	USD	2,974.25	0.00
9301010 Publicity	USD	10,801.77	0.00
9301011 Dedications, Tours, & Openings	USD	6,713.51	0.00
9301012 Public Opinion Surveys	USD	105,832.99	0.00
9301014 Video Communications	USD	4,865.40	0.00
9301015 Other Corporate Comm Exp	USD	1,103.91	0.00
9302000 Misc General Expenses	USD	2,992,900.86	0.00
9302003 Corporate & Fiscal Expenses	USD	2,236,079.84	0.00
9302004 Research, Develop&Demonstr Exp	USD	3,375.88	0.00
9302007 Assoc Business Development Exp	USD	2,414,633.49	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9302458 AEPSC Non Affiliated expenses	USD	2,145,711.38	0.00
9310000 Rents	USD	35,132.52	0.00
9310001 Rents - Real Property	USD	5,276,515.08	0.00
9310002 Rents - Personal Property	USD	6,016,882.39	0.00
9310003 Rents - Real Property - Assoc	USD	20,086,439.92	0.00
9310004 Rents - Personal Prop - Assoc	USD	19,929.51	0.00
9310005 Int on Regulated Fin Leases	USD	666,651.97	0.00
9350000 Maintenance of General Plant	USD	548,130.84	0.00
9350001 Maint of Structures - Owned	USD	4,645,645.76	0.00
9350002 Maint of Structures - Leased	USD	349,136.11	0.00
9350003 Maint of Prprty Held Fture Use	USD	0.00	0.00
9350012 Maint of Data Equipment	USD	1,464,303.99	0.00
9350013 Maint of Cmmncation Eq-Unall	USD	12,423,127.64	0.00
9350015 Maint of Office Furniture & Eq	USD	51,760,700.26	0.00
9350016 Maintenance of Video Equipment	USD	1,189.50	0.00
9350017 Maint of Misc General Property	USD	29,923.36	0.00
9350019 Maint of Gen Plant-SCADA Equ	USD	41,903.47	0.00
9350023 Site Communications Services	USD	10,777.60	0.00
9350024 Maint of DA-AMI Comm Equip	USD	192,420.62	0.00
BD0001 Budget Use Only - O&M	USD	0.00	0.00
BD0011 Budget Use Only - Depreciation	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
Total for Ledger	USD	3,721,248,599.14	3,721,248,599.14

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1010001 Plant in Service	USD	303,037,186.38	0.00
1010007 Plant In Service-IMPco-SBSMPP	USD	0.00	0.00
1011001 Capital Leases	USD	106,139,566.47	0.00
1011006 Prov-Leased Assets	USD	0.00	45,731,141.11
1011012 Accrued Capital Leases	USD	4,029,328.21	0.00
1011031 Operating Lease	USD	142,267,476.57	0.00
1011032 Accrued Operating Leases	USD	101,692.97	0.00
1011034 Operating Leases - Gen & Misc	USD	0.00	0.00
1011036 Prov - Operating Lease Assets	USD	0.00	40,929,069.49
1011039 Prov-Operating Lease -Gen&Misc	USD	0.00	0.00
1030001 Experimental Plant in Service	USD	0.00	0.00
1050001 Held For Fut Use	USD	0.00	0.00
1050002 Held For Fut Use-Transmissn	USD	0.00	0.00
1050003 Held For Fut Use-Distribution	USD	0.00	0.00
1060001 Const Not Classifd	USD	7,766,869.12	0.00
1060002 Const Not Classifd-Transmissn	USD	0.00	0.00
1060003 Const Not Classifd-Distributio	USD	0.00	0.00
1060004 Const Not Classifd-Gen&Misc	USD	0.00	0.00
1070000 Construction Work In Progress	USD	0.00	0.00
1070001 CWIP - Project	USD	16,057,214.30	0.00
1070005 CWIP - Fuel Support Groups	USD	0.00	0.00
1070007 Cloud Implementation Costs	USD	0.00	0.00
1070910 Capitalized Softwr Bill Step 1	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1070920 Capitalized Softwr Bill Step 2	USD	0.00	0.00
1070930 Cloud Implmntatn Costs-Step 1	USD	0.00	0.00
1080000 Accum Prov for Deprec of Plant	USD	0.00	0.00
1080001 A/P for Deprec of Plt	USD	0.00	139,162,596.34
1080005 RWIP - Project Detail	USD	561,109.09	0.00
1110001 A/P for Amort of Plt	USD	0.00	7,100,148.28
1160017 TX Distr Veg Mgmt Cost Wrteoff	USD	0.00	0.00
1160020 Trans Costs - SERP	USD	0.00	0.00
1160022 Gen Costs - SERP	USD	0.00	0.00
1201000 Nuclr Fuel in Proc of Refinmnt	USD	0.00	0.00
1206000 Nuclear Fuel Under Cap Leases	USD	0.00	0.00
1210000 Nonutility Property	USD	0.00	0.00
1210001 Nonutility Property - Owned	USD	0.00	0.00
1220000 Depr & Amort of Nonutil Prop	USD	0.00	0.00
1220001 Depr&Amrt of Nonutl Prop-Ownd	USD	0.00	0.00
1220003 Depr&Amrt of Nonutl Prop-WIP	USD	0.00	0.00
1240000 Other Investments	USD	0.00	0.00
1240002 Oth Investments-Nonassociated	USD	0.00	0.00
1240005 Spec Allowance Inv NOx	USD	0.00	0.00
1240006 Other Investments - COLI	USD	0.00	0.00
1240007 Deferred Compensation Benefits	USD	13,975,840.81	0.00
1240008 Umbrella Trust	USD	193,447,885.94	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1240010 Oth Invest-Nonassociated-Curr	USD	0.00	0.00
1240013 Cash Surrender Value Life Ins	USD	0.00	0.00
1240025 Other Property - CWIP	USD	0.00	0.00
1240048 CSW SERP Investment	USD	37,255.48	0.00
1240053 Defer Comp Plan-CSW Legacy	USD	23,369.45	0.00
1240054 Umbrella Trust-WFargo Int&Div	USD	5,950,181.66	0.00
1280007 PRW NonUMWA Net Fund Pos AEPSC	USD	284,789,710.94	0.00
1280008 SFAS 106 - Non-UMWA PRW -AEPSC	USD	18,522,572.87	0.00
1310000 Cash	USD	20,639,265.58	0.00
1340000 Other Special Deposits	USD	250,000.00	0.00
1340004 Worker's Comp Adv Premium	USD	0.00	0.00
1340008 Deposits - Office Space Rental	USD	0.00	0.00
1340053 Deposits - Flexible Spending	USD	817,314.92	0.00
1350000 Working Funds	USD	17,396,860.12	0.00
1350001 Cash Advances	USD	0.00	0.00
1350002 Petty Cash	USD	0.00	0.00
1350003 Cash Advances - Wages	USD	0.00	0.00
1350004 Cash Adv-Employee Expenses	USD	0.00	0.00
1350009 Cash Advances - STAR T&E Pilot	USD	0.00	0.00
1410000 Notes Receivable	USD	0.00	0.00
1410002 P/R Ded - Misc Loan Repayments	USD	0.00	0.00
1420001 Customer A/R - Electric	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1420002 Customer A/R - PIP Plan	USD	0.00	0.00
1420003 Customer A/R - CMP	USD	0.00	0.00
1420004 Customer A/R - RIF Plan	USD	0.00	0.00
1420005 Employee Loans - Current	USD	0.00	0.00
1420011 A/R - Retail Cust Rents	USD	0.00	0.00
1420032 Emergency Asst St Fund (EASST)	USD	0.00	0.00
1420101 Other Accounts Rec - Cust	USD	0.00	0.00
1420102 AR Peoplesoft Billing - Cust	USD	977,501.49	0.00
1430001 Other Accounts Rec-Regular	USD	0.00	0.00
1430002 Allowances	USD	0.00	0.00
1430004 Insurance	USD	0.00	0.00
1430018 Survivor Benefit Plan Premiums	USD	0.00	0.00
1430022 2001 Employee Biweekly Pay Cnv	USD	843,714.44	0.00
1430023 A/R PeopleSoft Billing System	USD	103,148.75	0.00
1430036 Acct. Rec. - Miscellaneous	USD	0.00	0.00
1430071 A/R Non Assoc Co - AEPSC Bills	USD	234,683.12	0.00
1430080 Jointly Owned Unit O&M Billing	USD	0.00	0.00
1430081 Damage Recovery - Third Party	USD	0.00	0.00
1430083 Damage Recovery Offset Demand	USD	0.00	0.00
1430089 A/R - Benefits Billing	USD	0.00	0.00
1430101 Other Accounts Rec - Misc	USD	0.00	0.00
1430102 AR Peoplesoft Billing - Misc	USD	9,705,764.95	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1430103 AR Long-Term-Miscellaneous	USD	0.00	0.00
1440002 Uncoll Accts-Other Receivables	USD	0.00	6,879.66
1450000 Corp Borrow Prg (NR-Assoc)	USD	0.00	0.00
1460000 Accts Rec from Assoc Cos	USD	0.00	0.00
1460001 A/R Assoc Co - InterUnit G/L	USD	7,923,403.63	0.00
1460006 A/R Assoc Co - Intercompany	USD	0.00	0.00
1460007 A/R Assoc Co - OAR System	USD	0.00	0.00
1460008 A/R Assoc Co - AEPSC Bills	USD	167,435,436.86	0.00
1460009 A/R Assoc Co - InterUnit A/P	USD	1,245,988.57	0.00
1460011 A/R Assoc Co - Multi Pmts	USD	1,487,140.78	0.00
1460012 A/R Assoc-PCRB Interest	USD	0.00	0.00
1460016 A/R-Assoc Co - Dependent Care	USD	0.00	0.00
1460017 A/R-Assoc Co-Stock Purch Plan	USD	0.00	0.00
1460019 A/R-Assoc Co-AEPSC-Agent	USD	0.00	0.00
1460025 Fleet - M4 - A/R	USD	0.00	0.00
1460036 A/R Assoc Co - Payroll Ded	USD	0.00	0.00
1460041 A/R Assc Co - Non-InterUnit GL	USD	0.00	0.00
1460054 JV-Acct Rec.-Assoc-NonAffil	USD	0.00	0.00
1510001 Fuel Stock - Coal	USD	0.00	0.00
1510004 Coal In Transit - Terminal	USD	0.00	0.00
1510017 Lignite Inv on Hand Inc Transp	USD	0.00	0.00
1520000 Fuel Stock Exp Undistributed	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1540001 M&S - Regular	USD	0.00	0.00
1540004 M&S - Exempt Material	USD	0.00	0.00
1540014 Indus Direct Charge Clearing	USD	0.00	0.00
1540018 M&S Inventory - Lease Equip	USD	0.00	0.00
1540019 M&S Validation Error Correctns	USD	0.00	0.00
1560000 Other Materials & Supplies	USD	0.00	0.00
1581001 NOx Allowance Inventory	USD	0.00	0.00
1630000 Stores Expense Undistributed	USD	0.00	0.00
1630001 Stores Exp - T&D Centrl Wrhse	USD	0.00	0.00
1630002 Strs Exp-Ft Wayne Centrl Wrhse	USD	0.00	0.00
1630003 Strs Exp-Roanoke Centrl Wrhse	USD	0.00	0.00
1630004 Strs Exp-T&D Satellite Storerm	USD	0.00	0.00
1630005 Stores Exp - Rockport Plant	USD	0.00	0.00
1630006 Stores Exp - Amos Plant	USD	0.00	0.00
1630007 Stores Exp - Clinch River Plan	USD	0.00	0.00
1630008 Stores Exp - Glen Lyn Plant	USD	0.00	0.00
1630009 Stores Exp - Kanawha River Plt	USD	0.00	0.00
1630010 Stores Exp - Mountaineer Plt	USD	0.00	0.00
1630011 Stores Exp - Sporn Plant	USD	0.00	0.00
1630013 Stores Exp - Conesville Plant	USD	0.00	0.00
1630014 Stores Exp - Picway Plant	USD	0.00	0.00
1630017 Stores Exp - Tanners Creek Plt	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630018 Stores Exp - Cook Nuclear Plan	USD	0.00	0.00
1630019 Stores Exp - Big Sandy Plant	USD	0.00	0.00
1630020 Stores Exp - Cardinal Plant	USD	0.00	0.00
1630021 Stores Exp - Gavin Plant	USD	0.00	0.00
1630022 Stores Exp - Kammer Plant	USD	0.00	0.00
1630023 Stores Exp - Mitchell Plant	USD	0.00	0.00
1630024 Stores Exp - Muskingum River	USD	0.00	0.00
1630026 Stores Exp - Cook Coal Term	USD	0.00	0.00
1630027 Stores Exp - Waterford Plant	USD	0.00	0.00
1630029 Stores Exp - Fossil & Hydro	USD	0.00	0.00
1630031 Stores Exp - T&D General	USD	0.00	0.00
1630032 Stores Exp - Power Gen General	USD	0.00	0.00
1630033 Stores Exp - All Busin Units	USD	0.00	0.00
1630035 Coleto Creek Power Station	USD	0.00	0.00
1630036 E.S. Joslin Power Station	USD	0.00	0.00
1630043 Comanche Station	USD	0.00	0.00
1630044 Northeast Station - 1 & 2	USD	0.00	0.00
1630045 Northeast Station - 3 & 4	USD	0.00	0.00
1630046 Riverside Station	USD	0.00	0.00
1630047 Southwest Station	USD	0.00	0.00
1630048 Tulsa Power Station	USD	0.00	0.00
1630049 Weleetka Power Station	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630050 Alliance Railcar Repair Fac	USD	0.00	0.00
1630053 Arsenal Hill Power Plant	USD	0.00	0.00
1630054 Central Maintenance Facility	USD	0.00	0.00
1630055 Flint Creek Power Plant	USD	0.00	0.00
1630056 Knox Lee Power Plant	USD	0.00	0.00
1630057 Lieberman Power Plant	USD	0.00	0.00
1630058 Lone Star Power Plant #1	USD	0.00	0.00
1630059 Pirkey Power Plant	USD	0.00	0.00
1630060 Wilkes Power Plant	USD	0.00	0.00
1630061 Welsh Power Plant	USD	0.00	0.00
1630062 Fort Phantom Power Station	USD	0.00	0.00
1630063 Oak Creek Power Station	USD	0.00	0.00
1630064 Oklaunion Power Station	USD	0.00	0.00
1630065 Paint Creek Power Station	USD	0.00	0.00
1630066 Rio Pecos Power Station	USD	0.00	0.00
1630069 San Angelo Power Station	USD	0.00	0.00
1630070 Stores Exp - Houston Pipe Line	USD	0.00	0.00
1630071 Stores Exp - Conesville Prep	USD	0.00	0.00
1630089 Stores Exp - Shrevprt Chem Lab	USD	0.00	0.00
1630091 Stores Exp - Central Mach Shop	USD	0.00	0.00
1630109 Strs Exp - ACCT-COUNT-ADJ	USD	0.00	0.00
1630110 Strs Exp - ACCT-FRT-EXPENSE	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630112 Strs Exp - PRICE VARIANCE	USD	0.00	0.00
1630120 Strs Exp - Kingsville	USD	0.00	0.00
1630121 Strs Exp - Tulsa	USD	0.00	0.00
1630122 Strs Exp - Longview	USD	0.00	0.00
1630125 Stores - Contract & Labor Svcs	USD	0.00	0.00
1630126 Strs Exp - Transf Poly PH Pad	USD	0.00	0.00
1630136 Str Exp - Marmet Hydro	USD	0.00	0.00
1630137 Str Exp - London Hydro	USD	0.00	0.00
1630139 Str Exp - Smith Mountain Hydro	USD	0.00	0.00
1630140 Str Exp - Claytor Hydro	USD	0.00	0.00
1630152 Str Exp - Racine Hydro	USD	0.00	0.00
1630155 Stores Exp - Ceredo Plant	USD	0.00	0.00
1630156 Stores Exp - Darby Plant	USD	0.00	0.00
1630157 Stores Exp - Mattison Plant	USD	0.00	0.00
1630158 Stores Exp-Lawrenceburg Plant	USD	0.00	0.00
1630159 Stores Expense - Turk Plant	USD	0.00	0.00
1630160 Stores Expense - Dresden Plant	USD	0.00	0.00
1630164 Stores Exp-Maverick Wind Farm	USD	0.00	0.00
1630165 Stores Exp-Traverse Wind Farm	USD	0.00	0.00
1630166 Stores Exp-Sundance Wind Farm	USD	0.00	0.00
1630999 Cash Discount Allocation Only	USD	0.00	0.00
1650001 Prepaid Insurance	USD	146,689.22	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1650004 Prepaid Interest	USD	0.00	0.00
1650005 Prepaid Employee Benefits	USD	0.00	0.00
1650006 Other Prepayments	USD	39,404,701.71	0.00
1650007 Corporate Owned Life Insurance	USD	0.00	0.00
1650010 Prepaid Pension Benefits	USD	103,593,536.33	0.00
165001203 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001204 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001205 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001206 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001207 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001212 Prepaid Use Taxes	USD	0.00	0.00
165001218 Prepaid Use Taxes	USD	0.00	0.00
165001219 Prepaid Use Taxes	USD	0.00	0.00
165001220 Prepaid Use Taxes	USD	0.00	0.00
165001221 Prepaid Use Taxes	USD	0.00	0.00
165001222 Prepaid Use Taxes	USD	527,712.70	0.00
1650014 FAS 158 Qual Contra Asset	USD	0.00	103,593,536.33
1650021 Prepaid Insurance - EIS	USD	103,789.55	0.00
1650023 Prepaid Lease	USD	0.00	0.00
1650030 Other Prepayments - Long Term	USD	18,044,591.99	0.00
1650035 PRW Without MED-D Benefits	USD	230,709,708.06	0.00
1650036 PRW for Med-D Benefits	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1650037 FAS158 Contra-PRW Exclud Med-D	USD	0.00	230,709,708.06
1710000 Interest&Dividends Receivable	USD	0.00	0.00
1710002 Int & Div Receivable - Affil	USD	0.00	0.00
1740000 Misc Current & Accrued Assets	USD	0.00	0.00
1740012 Pension Plan	USD	0.00	0.00
1740035 Misc Current Assets - EIS	USD	0.00	0.00
1810002 Unamort Debt Exp - Inst Pur Cn	USD	0.00	0.00
1810003 Unamort Debt Exp Notes Payable	USD	0.00	0.00
1810006 Unamort Debt Exp - Sr Unsec Nt	USD	0.00	0.00
1823000 Other Regulatory Assets	USD	0.00	0.00
1823080 Deregulation Consumer Educat	USD	0.00	0.00
1823082 Deregulation Implementation	USD	0.00	0.00
1823083 Transition Regulatory Assets	USD	0.00	0.00
1823108 Reg Asset - Rate Case Expenses	USD	0.00	0.00
1823120 Other PJM Integration	USD	0.00	0.00
1823152 Unrecovered Fuel Cost - WV	USD	0.00	0.00
1823157 Interstate Project 765kv Line	USD	0.00	0.00
1823165 REG ASSET FAS 158 QUAL PLAN	USD	384,247,732.25	0.00
1823166 REG ASSET FAS 158 OPEB PLAN	USD	0.00	72,602,575.75
1823167 REG Asset FAS 158 SERP Plan	USD	26,040,076.00	0.00
1823175 TCC RC Exp-CTC-Docket 32758	USD	0.00	0.00
1823186 ADVANCED METERING SYSTEM-AMS	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1823290 Def OH Auction Exp - Increm	USD	0.00	0.00
1823301 SFAS 109 Flow Thru Defd FIT	USD	0.20	0.00
1823302 SFAS 109 Flow Thru Defrd SIT	USD	0.00	0.00
1823359 SWEPco Transmission Recovery	USD	0.00	0.00
1823500 Mon Power Integration Cost	USD	0.00	0.00
1830000 Prelimin Surv&Investgtn Chrgs	USD	0.00	0.00
1830001 Interstate Project 765 kv Line	USD	0.00	0.00
1840000 Clearing Accounts	USD	0.00	0.00
1840001 Bldg Servcs Oper Exp-Clearing	USD	0.00	0.00
1840002 Accounts Pay Adj - Clearing	USD	0.00	99,633.58
1840003 Procurement Card - Clearing	USD	0.00	0.00
1840004 Undistributed Payroll-Clearing	USD	0.00	0.00
1840005 Non-Product Payroll - Clearing	USD	0.00	0.00
1840006 Telephone Expense - Clearing	USD	0.00	0.00
1840007 Transfer of Funds - Clearing	USD	0.00	0.00
1840019 CMS & CMF - Clearing Activity	USD	0.00	0.00
1840020 Simulator Learning Center-Clrg	USD	0.00	0.00
1840021 STAR T&E Card - Clearing	USD	0.00	0.00
1840025 Aviation - Clearing	USD	112,053.14	0.00
1840026 Oth Accts Rec - Cash Clearing	USD	0.00	0.00
1840027 Oth Accts Rec - A/R Clearing	USD	0.00	0.00
1840028 Non T/L Payroll-Clearing	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840029 Transp-Assigned Vehicles	USD	0.00	0.00
1840030 Transportation-Other	USD	0.00	0.00
1840031 Affil Transactions-Cash Clrng	USD	0.00	0.00
1840032 Machine Shop - Non Affiliated	USD	0.00	0.00
1840033 Alliance Rail Car - OH	USD	0.00	0.00
1840034 CMS - Job Loaded Overheads	USD	0.00	0.00
1840035 IT Oper Company (OPCO) Clearng	USD	0.00	0.00
1840036 Benefit Payments Clearing	USD	0.00	0.00
1840040 Undist Labor Fringe Benfit Clr	USD	0.00	0.00
1840041 Undist Incentive Frg Ben Clr	USD	0.00	0.00
1840043 Treasury Clearing	USD	0.00	0.00
1840045 Veh Clr - Conversion Use Only	USD	0.00	0.00
1840046 PeopleSoft Treasury Wire Paymt	USD	0.00	0.00
1840047 Pension Benefit Clearing	USD	0.00	0.00
1840048 FIT Payment Clearing	USD	0.00	0.00
1840049 Simulator Learning Cntr-Nonaff	USD	0.00	0.00
1840050 AEP CREDIT Clr Acct	USD	0.00	0.00
1840052 System Sales Agent Clearing	USD	0.00	0.00
1840054 Insurance Clearing	USD	0.00	0.00
1840057 Cell Phone/Pager - Clearing	USD	0.00	0.00
1840058 Severance Clearing	USD	0.00	0.00
1840059 NTL Payroll Clearing-Non Labor	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840061 Labor Clearing Allocation	USD	0.00	0.00
1840062 AEPSC Coal Lab Clearing	USD	2.85	0.00
1840063 Corporate Charge Card Clearing	USD	0.00	0.00
1840065 GE - Waterford - Clearing	USD	0.00	0.00
1840066 PPE / Safety Equipment	USD	0.00	0.00
1850000 Temporary Facilities	USD	0.00	0.00
1860000 MDD-Internal Billing Only	USD	0.00	0.00
1860001 Allowances	USD	0.00	0.00
1860002 Deferred Expenses	USD	14,053.02	0.00
1860003 Deferred Property Taxes	USD	0.00	0.00
186000300 Deferred Property Taxes	USD	0.00	0.00
186000302 Deferred Property Taxes	USD	0.00	0.00
186000305 Deferred Property Taxes	USD	0.00	0.00
186000306 Deferred Property Taxes	USD	0.00	0.00
186000307 Deferred Property Taxes	USD	0.00	0.00
186000308 Deferred Property Taxes	USD	0.00	0.00
186000314 Deferred Property Taxes	USD	0.00	0.00
186000316 Deferred Property Taxes	USD	0.00	0.00
186000317 Deferred Property Taxes	USD	0.00	0.00
186000318 Deferred Property Taxes	USD	0.00	0.00
186000319 Deferred Property Taxes	USD	0.00	0.00
186000321 Deferred Property Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186000322 Deferred Property Taxes	USD	159,062.00	0.00
1860004 Billings - B Projects	USD	0.00	0.00
1860005 Unidentified Cash Receipts	USD	0.00	144,871.14
1860007 Billings and Deferred Projects	USD	0.00	0.00
1860015 Billings Paid Union Benefits	USD	0.00	0.00
1860016 Supplemental Pension Agree	USD	0.00	0.00
1860033 Cook Coal Terminal-Oper Exp	USD	0.00	0.00
1860042 Exp Issue/Reaq Bonds & Stk	USD	0.00	0.00
1860063 Muskingum Fuel Trans Costs	USD	0.00	0.00
1860071 Ovhd Rate Over/Under Applied	USD	0.00	6,435,296.99
1860073 Deferred Merger Severance Exp	USD	0.00	0.00
1860074 Merger Severance Offsets	USD	0.00	0.00
1860075 SCBS Unbilled Revenues	USD	0.00	0.00
1860076 Deferred Merger Relocation Exp	USD	0.00	0.00
1860078 Incentive Expense-EVP Summary	USD	0.00	0.00
1860079 Incentive Expense - Offset	USD	0.00	0.00
186008102 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008103 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008108 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008109 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008110 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008111 Defd Property Tax - Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186008112 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008113 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008114 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008116 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008117 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008118 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008119 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008121 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008122 Defd Property Tax - Cap Lease	USD	57,305.00	0.00
1860082 Deferred Recruiting Expenses	USD	0.00	0.00
1860085 BridgeCo TO Funding	USD	0.00	0.00
1860091 BridgeCo RTO Deferred Exp	USD	0.00	0.00
1860092 Compatible Unit/Wrk 2k Sys Clr	USD	0.00	0.00
1860094 Labor Accruals - Bal Sheet	USD	0.00	0.00
1860096 PJM Payments	USD	0.00	0.00
1860098 AEPSC Labor Accruals-O&M	USD	0.00	0.00
1860103 P/R Ded - Merchandise Loans	USD	0.00	0.00
1860104 P/R Ded - Parking Rent	USD	0.00	0.00
1860110 AEP Branding	USD	0.00	0.00
1860113 Joint Fuel Project	USD	0.00	0.00
1860114 ABD Major Construction Work	USD	0.00	0.00
1860116 PJM Integration	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860117 Billings - IPP Projects	USD	0.00	0.00
1860121 Synfuel Project	USD	0.00	0.00
1860123 SSA Over Under Applied S/A/P	USD	0.00	0.00
1860124 SSA Over Under Applied SC & FO	USD	0.00	0.00
1860125 SSA Over Under Applied RE&WPS	USD	0.00	0.00
1860126 SSA Over Under Applied HR	USD	0.00	0.00
1860127 SSA Over Under Applied IT	USD	0.00	0.00
1860128 SLA Over Under Applied SC	USD	0.00	0.00
1860129 SLA Over Under Applied TC	USD	0.00	0.00
1860130 SSA Over Under Applied OC	USD	0.00	0.00
1860134 Ohio Rate Stabilization Costs	USD	0.00	0.00
1860140 New IGCC Generation Plant-East	USD	0.00	0.00
1860141 New Generation Plant-West	USD	0.00	0.00
1860146 Transition Services HPL/ETP	USD	0.00	0.00
1860147 New Generation Plant - East	USD	0.00	0.00
1860148 New Service Territory	USD	0.00	0.00
1860150 Deferred Rate Case Expense	USD	0.00	0.00
1860151 Transmission JV Deferred Costs	USD	0.00	0.00
1860153 Unamortized Credit Line Fees	USD	0.00	0.00
1860156 Sabine Mine Rusk Preparation	USD	0.00	0.00
1860159 Rolls Royce Accumulated Billing	USD	0.00	0.00
1860160 Deferred Expenses - Current	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860166 Def Lease Assets - Non Taxable	USD	182,681.00	0.00
1860167 Def Lease Assets - Taxable	USD	0.00	0.00
1860168 AEPSC Accrued Labor-Bal Sheet	USD	0.00	0.00
1860173 ReXorce Accumulated Billing	USD	0.00	0.00
1860176 IPP Admin Support Cost	USD	0.00	81,178.28
1860177 Cyber Security Collaborative	USD	0.00	0.00
1860179 Local Credit Line Fees	USD	0.00	0.00
1860180 LightStone TSA - Clearing	USD	0.00	0.00
1860181 GV Lndfl & VFW Lightstone Clrg	USD	0.00	0.00
1860186 Buckeye Power TSA - Clearing	USD	0.00	0.00
1860187 AEPSC Fabrication Non Billable	USD	230,544.27	0.00
1860188 Reimbursable RTO Study Expense	USD	35,588.66	0.00
1860999 Validation Error Correction	USD	0.00	0.00
1880000 R&D Expenses	USD	0.00	0.00
1890003 Loss Rec Debt-Notes Payable	USD	0.00	0.00
1900001 Accum Def Income Tax - Federal	USD	0.00	0.00
1901001 Accum Deferred FIT - Other	USD	81,473,828.13	0.00
1901002 Accum Deferred SIT - Other	USD	728,034.66	0.00
1902001 Accum Defd FIT - Oth Inc & Ded	USD	0.00	0.01
1903001 Acc Dfd FIT - FAS109 Flow Thru	USD	0.00	381,998.00
1903002 Acc Dfd SIT FAS 109 Flow Thru	USD	0.00	1,819,037.34
1904001 Accum Dfd FIT - FAS 109 Excess	USD	3,500,258.91	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1906001 Accum Deferred FIT-TBBS	USD	1,140,175.66	0.00
2010001 Common Stock Issued-Affiliated	USD	0.00	1,350,000.00
2110000 Miscellaneous Paid-In Capital	USD	0.00	7,052,115.96
2110007 OCI -Minimum Pension Liability	USD	0.00	0.00
2110009 MPIC - restricted stock units	USD	0.00	0.00
2110010 MPIC Stock Based Comp Units	USD	0.00	0.00
2160001 Unapprp Retnd Erngs-Unrstrictd	USD	0.00	0.00
2210001 First Mortgage Bonds	USD	0.00	0.00
2230500 Advances from Assoc Co-Current	USD	0.00	0.00
2240003 Notes	USD	0.00	0.00
2240103 Notes Payable - Affiliated	USD	0.00	0.00
2240503 Notes - Current Portion	USD	0.00	0.00
2240603 Notes - Affiliated - Current	USD	0.00	0.00
2270001 Obligatns Undr Cap Lse-Noncurr	USD	0.00	46,992,864.41
2270003 Accrued Noncur Lease Oblig	USD	0.00	3,191,720.68
2270031 Oblig undr Oper Lease-Non Curr	USD	0.00	87,268,868.00
2270033 Acrued Noncur Oper Lease Oblig	USD	0.00	81,354.39
2282003 Accm Prv I/D - Worker's Com	USD	0.00	94,438.86
2283000 Accm Prv for Pensions&Benefits	USD	0.00	30,141,768.88
2283001 Deferred Compensation Plan	USD	0.00	0.00
2283002 Supplemental Savings Plan	USD	0.00	46,223,515.08
2283003 SFAS 106 Post Retirement Benef	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2283005 SFAS 112 Postemployment Benef	USD	0.00	9,913,030.60
2283006 SFAS 87 - Pensions	USD	0.00	40,457,043.47
2283007 Perf Share Incentive Plan	USD	0.00	0.00
2283009 Nuclear Deferred Compenstion	USD	0.00	0.00
2283010 UMWA Comb Trust Fut Liab	USD	0.00	0.00
2283011 Energy Serv 2005 Phantom Plan	USD	0.00	0.00
2283012 Incntv Comp Adj - Defd Awards	USD	0.00	0.00
2283013 Incentive Comp Deferral Plan	USD	0.00	30,383,308.74
2283014 MICP and SOIP Deferred Awards	USD	0.00	0.00
2283015 FAS 158 SERP Payable Long Term	USD	0.00	19,442,607.00
2283016 FAS 158 Qual Payable Long Term	USD	0.00	240,197,152.45
2283024 DefrComp Plan-CSW Legacy	USD	0.00	741,127.91
2284016 Mine Closure Costs	USD	0.00	0.00
2284085 OH Growth Fund-NonCurrent	USD	0.00	0.00
2320001 Accounts Payable - Regular	USD	0.00	52,220,266.37
2320002 Unvouchered Invoices	USD	0.00	44,920,506.11
2320003 Retention	USD	0.00	1,665,341.91
2320004 Accrued Payroll	USD	0.00	0.00
2320008 Miscellaneous Liabilities	USD	0.00	0.00
2320011 Uninvoiced Fuel	USD	0.00	0.00
2320052 Accounts Payable - Purch Power	USD	0.00	0.00
2320066 A/P - OPEN ACCESS TRANS EXP	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2320069 Producer Payments	USD	0.00	0.00
2320074 A/P - FTL - SWITCH Rentals	USD	0.00	0.00
2320076 Corporate Credit Card Liab	USD	0.00	1,385,527.86
2320077 INDUS Unvouchered Liabilities	USD	0.00	8,071,011.19
2320080 Non PS Accounts Payable	USD	0.00	0.00
2330000 Corp Borrow Program (NP-Assoc)	USD	0.00	297,371,642.85
2340001 A/P Assoc Co - InterUnit G/L	USD	0.00	7,606,016.74
2340003 A/P Assoc Co - Savings Plan	USD	0.00	0.00
2340008 A/P Assoc Co - Dependent Care	USD	0.00	0.00
2340009 A/P Assoc Co-Stock Purch Plan	USD	0.00	0.00
2340011 A/P-Assc Co-AEPSC-Agent	USD	0.00	0.00
2340015 A/P-Assc Co-AEPSC-Trans Agmnt	USD	0.00	0.00
2340022 A/P Assoc Co-Employee Loan Cur	USD	0.00	0.00
2340023 A/P Assoc Co - Parking Rent	USD	0.00	0.00
2340027 A/P Assoc Co - Intercompany	USD	0.00	121,747.23
2340029 A/P Assoc Co - AEPSC Bills	USD	0.00	0.00
2340030 A/P Assoc Co - InterUnit A/P	USD	0.00	145,153.14
2340032 A/P Assoc Co - Multi Pmts	USD	0.00	82,396,891.73
2340035 Fleet - M4 - A/P	USD	0.00	1,179,496.89
2340036 A/P Assoc Co - Payroll Ded	USD	0.00	0.00
2340037 A/P Assoc-Global Borrowing Int	USD	0.00	0.00
2350003 Deposits - Trading Activity	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2360001 Federal Income Tax	USD	0.00	55,556,860.84
236000100 Federal Income Tax	USD	0.00	0.00
236000101 Federal Income Tax	USD	0.00	0.00
236000102 Federal Income Tax	USD	0.00	0.00
236000190 Federal Income Tax	USD	0.00	0.00
236000198 Federal Income Tax	USD	0.00	0.00
236000200 State Income Taxes	USD	0.00	0.00
236000201 State Income Taxes	USD	0.00	0.00
236000202 State Income Taxes	USD	0.00	0.00
236000203 State Income Taxes	USD	0.00	0.00
236000204 State Income Taxes	USD	0.00	0.00
236000205 State Income Taxes	USD	0.00	0.00
236000206 State Income Taxes	USD	0.00	0.00
236000207 State Income Taxes	USD	0.00	0.00
236000208 State Income Taxes	USD	0.00	0.00
236000209 State Income Taxes	USD	0.00	0.00
236000210 State Income Taxes	USD	0.00	0.00
236000211 State Income Taxes	USD	0.00	0.00
236000212 State Income Taxes	USD	0.00	0.00
236000213 State Income Taxes	USD	0.00	193,556.28
236000214 State Income Taxes	USD	0.00	0.00
236000215 State Income Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000216 State Income Taxes	USD	0.00	0.00
236000217 State Income Taxes	USD	124,411.27	0.00
236000218 State Income Taxes	USD	0.00	1,288,131.68
236000219 State Income Taxes	USD	0.00	1,199,978.67
236000220 State Income Taxes	USD	2,564,479.62	0.00
236000221 State Income Taxes	USD	4,090,477.02	0.00
236000222 State Income Taxes	USD	0.00	110,800.52
236000299 State Income Taxes	USD	0.00	0.00
236000300 Local Income Tax	USD	915.40	0.00
236000301 Local Income Tax	USD	0.00	0.00
236000302 Local Income Tax	USD	0.00	0.00
236000303 Local Income Tax	USD	0.00	0.00
236000304 Local Income Tax	USD	0.00	0.00
236000306 Local Income Tax	USD	0.00	0.00
236000307 Local Income Tax	USD	0.00	0.00
236000308 Local Income Tax	USD	0.00	0.00
236000309 Local Income Tax	USD	0.00	0.00
236000310 Local Income Tax	USD	0.00	0.00
236000312 Local Income Tax	USD	0.00	0.00
236000314 Local Income Tax	USD	0.00	0.00
236000315 Local Income Tax	USD	0.00	0.00
236000316 Local Income Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000317 Local Income Tax	USD	0.00	30,930.86
236000318 Local Income Tax	USD	189,593.73	0.00
236000319 Local Income Tax	USD	581,821.85	0.00
236000320 Local Income Tax	USD	7,941.00	0.00
236000321 Local Income Tax	USD	214,501.35	0.00
236000322 Local Income Tax	USD	350,264.31	0.00
2360004 FICA	USD	0.00	1,886,439.77
2360005 Federal Unemployment Tax	USD	0.00	2,034.60
2360006 State Unemployment Tax	USD	0.00	0.00
236000601 State Unemployment Tax	USD	0.00	0.00
236000700 State Sales and Use Taxes	USD	0.00	0.00
236000701 State Sales and Use Taxes	USD	0.00	0.00
236000702 State Sales and Use Taxes	USD	0.00	0.00
236000703 State Sales and Use Taxes	USD	0.00	0.00
236000704 State Sales and Use Taxes	USD	0.00	0.00
236000705 State Sales and Use Taxes	USD	0.00	0.00
236000706 State Sales and Use Taxes	USD	0.00	0.00
236000707 State Sales and Use Taxes	USD	0.00	0.00
236000708 State Sales and Use Taxes	USD	0.00	0.00
236000709 State Sales and Use Taxes	USD	0.00	0.00
236000710 State Sales and Use Taxes	USD	0.00	0.00
236000711 State Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000712 State Sales and Use Taxes	USD	0.00	0.00
236000713 State Sales and Use Taxes	USD	0.00	0.00
236000714 State Sales and Use Taxes	USD	0.00	0.00
236000715 State Sales and Use Taxes	USD	0.00	0.00
236000716 State Sales and Use Taxes	USD	0.00	0.00
236000717 State Sales and Use Taxes	USD	0.00	0.00
236000718 State Sales and Use Taxes	USD	0.00	0.00
236000719 State Sales and Use Taxes	USD	0.00	0.00
236000720 State Sales and Use Taxes	USD	0.00	0.00
236000721 State Sales and Use Taxes	USD	0.00	901.69
236000722 State Sales and Use Taxes	USD	0.00	2,667,313.76
236000798 State Sales and Use Taxes	USD	0.00	0.00
236000801 Real & Personal Property Taxes	USD	0.00	0.00
236000802 Real & Personal Property Taxes	USD	0.00	0.00
236000803 Real & Personal Property Taxes	USD	0.00	0.00
236000804 Real & Personal Property Taxes	USD	0.00	0.00
236000805 Real & Personal Property Taxes	USD	0.00	0.00
236000806 Real & Personal Property Taxes	USD	0.00	0.00
236000807 Real & Personal Property Taxes	USD	0.00	0.00
236000808 Real & Personal Property Taxes	USD	0.00	0.00
236000809 Real & Personal Property Taxes	USD	0.00	0.00
236000810 Real Personal Property Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000811 Real Personal Property Taxes	USD	0.00	0.00
236000812 Real Personal Property Taxes	USD	0.00	0.00
236000813 Real Personal Property Taxes	USD	0.00	0.00
236000814 Real Personal Property Taxes	USD	0.00	0.00
236000815 Real Personal Property Taxes	USD	0.00	0.00
236000816 Real Personal Property Taxes	USD	0.00	0.00
236000817 Real Personal Property Taxes	USD	0.00	0.00
236000818 Real Personal Property Taxes	USD	0.00	0.00
236000819 Real Personal Property Taxes	USD	0.00	0.00
236000820 Real Personal Property Taxes	USD	0.00	0.00
236000821 Real Personal Property Taxes	USD	0.00	45,025.39
236000822 Real Personal Property Taxes	USD	0.00	2,156,386.37
236000904 Federal Excise Taxes	USD	0.00	0.00
236000906 Federal Excise Taxes	USD	0.00	0.00
236000907 Federal Excise Taxes	USD	0.00	0.00
236000908 Federal Excise Taxes	USD	0.00	0.00
236000909 Federal Excise Taxes	USD	0.00	0.00
236000910 Federal Excise Taxes	USD	0.00	0.00
236000911 Federal Excise Taxes	USD	0.00	0.00
236000912 Federal Excise Taxes	USD	0.00	0.00
236000913 Federal Excise Taxes	USD	0.00	0.00
236000914 Federal Excise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000915 Federal Excise Taxes	USD	0.00	0.00
236000916 Federal Excise Taxes	USD	0.00	0.00
236000917 Federal Excise Taxes	USD	0.00	0.00
236000918 Federal Excise Taxes	USD	0.00	0.00
236000919 Federal Excise Taxes	USD	0.00	0.00
236000920 Federal Excise Taxes	USD	0.00	0.00
236000921 Federal Excise Taxes	USD	0.00	0.00
236000922 Federal Excise Taxes	USD	0.00	0.00
236001200 State Franchise Taxes	USD	0.00	0.00
236001201 State Franchise Taxes	USD	0.00	0.00
236001202 State Franchise Taxes	USD	0.00	0.00
236001203 State Franchise Taxes	USD	0.00	0.00
236001204 State Franchise Taxes	USD	0.00	0.00
236001205 State Franchise Taxes	USD	0.00	0.00
236001206 State Franchise Taxes	USD	0.00	0.00
236001207 State Franchise Taxes	USD	0.00	0.00
236001208 State Franchise Taxes	USD	0.00	0.00
236001209 State Franchise Taxes	USD	0.00	0.00
236001210 State Franchise Taxes	USD	0.00	0.00
236001211 State Franchise Taxes	USD	0.00	0.00
236001212 State Franchise Taxes	USD	0.00	0.00
236001213 State Franchise Taxes	USD	0.00	21.69

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001214 State Franchise Taxes	USD	0.00	1,575.00
236001215 State Franchise Taxes	USD	0.00	0.00
236001216 State Franchise Taxes	USD	0.00	0.00
236001217 State Franchise Taxes	USD	5,643.00	0.00
236001218 State Franchise Taxes	USD	4,537.00	0.00
236001219 State Franchise Taxes	USD	5,663.00	0.00
236001220 State Franchise Taxes	USD	0.00	13,180.00
236001221 State Franchise Taxes	USD	0.00	5,469.00
236001222 State Franchise Taxes	USD	0.00	19,700.00
236001295 State Franchise Taxes	USD	0.00	0.00
236001605 State Gross Receipts Tax	USD	0.00	0.00
236001606 State Gross Receipts Tax	USD	0.00	0.00
236001607 State Gross Receipts Tax	USD	0.00	0.00
236001608 State Gross Receipts Tax	USD	0.00	0.00
236001609 State Gross Receipts Tax	USD	0.00	0.00
236001610 State Gross Receipts Tax	USD	0.00	0.00
236001611 State Gross Receipts Tax	USD	0.00	0.00
236001612 State Gross Receipts Tax	USD	0.00	0.00
236001613 State Gross Receipts Tax	USD	0.00	0.00
236001614 State Gross Receipts Tax	USD	0.00	0.00
236001615 State Gross Receipts Tax	USD	0.00	0.00
236001616 State Gross Receipts Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001617 State Gross Receipts Tax	USD	0.00	0.00
236001618 State Gross Receipts Tax	USD	0.00	0.00
236001619 State Gross Receipts Tax	USD	0.00	0.00
236001620 State Gross Receipts Tax	USD	0.00	0.00
236001621 State Gross Receipts Tax	USD	0.00	0.00
236001622 State Gross Receipts Tax	USD	0.00	2,800.00
236001705 Municipal License Fees Accrd	USD	0.00	0.00
236001706 Municipal License Fees Accrd	USD	0.00	0.00
236001707 Municipal License Fees Accrd	USD	0.00	0.00
236001712 Municipal License Fees Accrd	USD	0.00	0.00
236001713 Municipal License Fees Accrd	USD	0.00	0.00
236001714 Municipal License Fees Accrd	USD	0.00	0.00
236001715 Municipal License Fees Accrd	USD	0.00	0.00
236001716 Municipal License Fees Accrd	USD	0.00	0.00
236001717 Municipal License Fees Accrd	USD	0.00	0.00
236001718 Municipal License Fees Accrd	USD	0.00	0.00
236001719 Municipal License Fees Accrd	USD	95.00	0.00
236001720 Municipal License Fees Accrd	USD	100.00	0.00
236001901 State Single Business Taxes	USD	0.00	0.00
236001902 State Single Business Taxes	USD	0.00	0.00
236001903 State Single Business Taxes	USD	0.00	0.00
236001904 State Single Business Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001905 State Single Business Taxes	USD	0.00	0.00
236001906 State Single Business Taxes	USD	0.00	0.00
236001907 State Single Business Taxes	USD	0.00	0.00
236002001 State Public Service Com Tax	USD	0.00	0.00
236002011 State Public Service Com Tax	USD	0.00	0.00
236002012 State Public Service Com Tax	USD	0.00	0.00
236002100 State Foreign Corporation Tax	USD	0.00	0.00
236002199 State Foreign Corporation Tax	USD	0.00	0.00
236002201 State License/Registration Tax	USD	0.00	0.00
236002202 State License/Registration Tax	USD	0.00	0.00
236002203 State License/Registration Tax	USD	0.00	0.00
236002204 State License/Registration Tax	USD	0.00	0.00
236002205 State License/Registration Tax	USD	0.00	0.00
236002206 State License/Registration Tax	USD	0.00	0.00
236002207 State License/Registration Tax	USD	0.00	0.00
236002208 State License/Registration Tax	USD	0.00	0.00
236002209 State License/Registration Tax	USD	0.00	0.00
236002210 State License Registration Tax	USD	0.00	0.00
236002211 State License Registration Tax	USD	0.00	0.00
236002212 State License Registration Tax	USD	0.00	0.00
236002213 State License Registration Tax	USD	0.00	0.00
236002214 State License Registration Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002215 State License Registration Tax	USD	0.00	0.00
236002216 State License Registration Tax	USD	0.00	0.00
236002217 State License Registration Tax	USD	0.00	0.00
236002218 State License Registration Tax	USD	0.00	0.00
236002219 State License Registration Tax	USD	193.00	0.00
236002220 State License Registration Tax	USD	75.00	0.00
236002222 State License Registration Tax	USD	20.00	0.00
2360023 Employee Payroll Taxes	USD	0.00	0.00
236002301 Employee Payroll Taxes	USD	0.00	0.00
236002400 State Franchise Tax-Interco	USD	0.00	0.00
236002499 State Franchise Tax-Interco	USD	0.00	0.00
236003000 Misc State and Local Taxes	USD	0.00	0.00
236003001 Misc State and Local Taxes	USD	0.00	0.00
236003002 Misc State and Local Taxes	USD	0.00	0.00
236003003 Misc State and Local Taxes	USD	0.00	0.00
236003004 Misc State and Local Taxes	USD	0.00	0.00
236003005 Misc State and Local Taxes	USD	0.00	0.00
236003006 Misc State and Local Taxes	USD	0.00	0.00
236003007 Misc State and Local Taxes	USD	0.00	0.00
236003010 Misc State and Local Taxes	USD	0.00	0.00
236003013 Misc State and Local Taxes	USD	0.00	0.00
236003100 Local Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003300 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003301 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003302 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003303 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003304 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003305 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003306 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003308 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003311 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003312 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003313 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003314 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003315 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003316 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003319 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003320 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003321 Pers Prop Tax-Cap Leases	USD	0.00	18,048.64
236003322 Pers Prop Tax-Cap Leases	USD	0.00	138,122.55
236003502 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003503 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003504 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003505 Real Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003508 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003509 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003510 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003511 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003512 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003513 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003514 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003515 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003516 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003517 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003518 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003519 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003520 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003521 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003522 Real Prop Tax-Cap Leases	USD	0.00	183,270.00
2360037 FICA - Incentive accrual	USD	0.00	7,136,244.74
2360038 Reorg Payroll Tax Accrual	USD	0.00	21,313.24
236004112 State Minimum Tax	USD	0.00	0.00
2360070 State Sls and Use Tx-Spec Purp	USD	0.00	0.00
2360104 FICA - NON-CURRENT	USD	0.00	0.00
2360105 FICA - CARES ACT	USD	0.00	10,426,774.24
2360501 Fed Inc Tax-Short Term FIN48	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2360502 State Inc Tax-Short Term FIN48	USD	3,848.00	0.00
2360601 Fed Inc Tax-Long Term FIN48	USD	0.00	15,749,293.03
2360602 State Inc Tax-Long Term FIN48	USD	0.00	0.00
2360801 Federal Income Tax - IRS Audit	USD	0.00	0.00
2370003 Interest Accrued-Notes Pay	USD	0.00	0.00
2370009 Interest Accrued-Other	USD	0.00	0.00
2370010 Interest Accrued - Affiliated	USD	0.00	0.00
2370016 Interest Accrued - Tax	USD	0.00	0.00
2370048 Acrd Int.- FIT Reserve - LT	USD	0.00	0.00
2370348 Acrd Int. - SIT Reserve - LT	USD	0.00	0.00
2370448 Acrd Int. - SIT Reserve - ST	USD	0.00	0.00
2410001 Federal Income Tax Withheld	USD	0.00	1,684.44
2410002 State Income Tax Withheld	USD	0.00	87.47
2410003 Local Income Tax Withheld	USD	0.00	0.00
2410004 State Sales Tax Collected	USD	0.00	63.71
2410005 FICA Tax Withheld	USD	0.00	0.00
2410006 School District Tax Withheld	USD	0.00	0.00
2410012 Hypothetical Tax	USD	0.00	0.00
2420000 Misc Current & Accrued Liab	USD	0.00	196,000.00
2420001 P/R Ded - Charitable Contribut	USD	0.00	0.00
2420002 P/R Ded - Medical Insurance	USD	0.00	2,894,402.09
2420003 P/R Ded - Dental Insurance	USD	0.00	496,957.06

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2420004	P/R Ded - Long Term Care	USD	0.00	0.00
2420005	P/R Ded - Parking Rent	USD	0.00	0.00
2420006	P/R Ded - Fitness Dues	USD	0.00	0.00
2420007	P/R Ded - Savings Plan	USD	0.00	0.00
2420009	Depend Care/Flex Medical Spend	USD	0.00	2,961,433.70
2420010	P/R Ded - Dependent Life Ins	USD	0.00	0.00
2420012	P/R Ded - Hyatt Legal Plan	USD	0.00	0.00
2420013	P/R Ded - LTD Ins Premiums	USD	0.00	23,272.27
2420014	P/R Ded - Savings Bonds	USD	0.00	0.00
2420015	P/R Ded - Union Dues	USD	0.00	0.00
2420016	P/R Ded-Crt Ordrr/Grnshmt/Tx Lv	USD	0.00	0.00
2420017	P/R Ded - AD&D and OAD&D Ins	USD	0.00	0.00
2420018	P/R Ded-Reg&Spec Life Ins Prem	USD	0.00	0.00
2420020	Vacation Pay - This Year	USD	0.00	30,886,111.91
2420021	Vacation Pay - Next Year	USD	0.00	45,181,150.91
2420022	P/R Ded - PAC	USD	0.00	0.00
2420026	MICP	USD	0.00	0.00
2420027	FAS 112 CURRENT LIAB	USD	0.00	4,375,893.40
2420028	ESP - Employer Contrib Accrued	USD	0.00	0.00
2420029	P/R Ded - HMO	USD	0.00	0.00
2420044	P/R Withholdings	USD	0.00	1,955,431.88
2420045	Other Employee Benefits	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420046 FAS 158 SERP Payable - Current	USD	0.00	6,597,469.00
2420048 Company Incentive Plan	USD	0.00	0.00
2420049 P/R Ded - MetPay Insurance	USD	0.00	0.00
2420051 Non-Productive Payroll	USD	0.00	7,749,087.52
2420052 RSU Sec 16 Exec, Current	USD	0.00	0.00
2420053 Perf Share Incentive Plan	USD	0.00	0.00
2420054 Incentive Plan Adjustments	USD	0.00	0.00
2420055 NPIP	USD	0.00	0.00
2420056 CCT Incentive Plan	USD	0.00	0.00
2420057 Control Payroll Disburse Acct	USD	0.00	0.00
2420067 Insurance Claims Pending	USD	0.00	0.00
2420069 ProServ Org Incentive Plan	USD	0.00	0.00
2420070 P/R Ded - Salvation Army	USD	0.00	0.00
2420071 P/R Ded - Vision Plan	USD	0.00	121,647.45
2420072 P/R - Payroll Adjustment	USD	0.00	59,821.50
2420076 P/R Savings Plan - Incentive	USD	0.00	4,257,891.49
2420081 Environmntl Remediation Accrual	USD	0.00	0.00
2420085 OH Growth Fund-Current	USD	0.00	0.00
2420086 Environ Remediation - SEMCO	USD	0.00	0.00
2420091 HSA - Employer Contribution	USD	0.00	0.00
2420199 Opower (HEM) Contract Cap-Curr	USD	0.00	2,759,135.15
2420365 MSOffice 365 Contract Cap-Curr	USD	0.00	7,028,208.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420420 Accr DefrComp Ben-CSW Legacy	USD	0.00	183,231.92
2420502 Injuries And Damages	USD	0.00	0.00
2420503 Worker's Comp Admin Fee	USD	0.00	33,193.76
2420504 Accrued Lease Expense	USD	82,548.85	0.00
2420505 Workers Comp NC Admin Fee	USD	0.00	42,090.01
2420511 Control Cash Disburse Account	USD	0.00	4,561,559.92
2420512 Unclaimed Funds	USD	0.00	570,665.33
2420515 Severance Accrual	USD	0.00	976,281.50
2420520 Accr Defer Compensation Ben	USD	0.00	0.00
2420532 Adm Liab-Cur-S/Ins-W/C	USD	0.00	127,120.68
2420554 P/R Ded - Stock Purchase Plan	USD	0.00	0.00
2420558 Admitted Liab NC-Self/Ins-W/C	USD	0.00	716,421.43
2420565 Expatriate Housing Allowance	USD	0.00	0.00
2420569 Self Ins Workers' Comp-Adm	USD	0.00	0.00
2420570 Employee Svings Plan-Sys-Accr	USD	0.00	0.00
2420587 Rent - J.E. Dolan Eng. Lab	USD	0.00	0.00
2420591 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059102 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059103 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059104 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059105 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059106 Muni B O Tax - Leased Equ	USD	0.00	0.00

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242059107 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059108 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059109 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059110 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059111 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059112 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059113 Muni BO Tax - Leased Equip	USD	0.00	0.00
2420592 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059201 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059202 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059203 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059204 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059205 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059206 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059207 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059208 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059209 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059210 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059211 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059212 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059213 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059214 Sales Use Tax - Lease Equip	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059215 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059216 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059217 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059218 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059219 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059220 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059221 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059222 Sales Use Tax - Leased Equip	USD	0.00	14,251.98
2420598 Est Fin Cost - Sen Unsec Notes	USD	0.00	0.00
2420599 Expatriate Auto Allowance	USD	0.00	0.00
2420604 Energy Services ICP	USD	0.00	0.00
2420607 Incentive Plan Payments	USD	0.00	0.00
2420613 Public Liability Claim Deposit	USD	0.00	0.00
2420615 Severance - Distribution	USD	0.00	0.00
2420618 Accrued Payroll	USD	0.00	29,385,714.76
2420619 Reclamation Res - Preexisting	USD	0.00	0.00
2420620 Energy Supply Non Gen ICP	USD	0.00	142,874.39
2420621 Energy Serv Phantom Equity Pln	USD	0.00	0.00
2420622 Nuclear Incentive Plan	USD	0.00	0.00
2420623 Distr, Cust Ops & Reg Svcs ICP	USD	0.00	455,053.98
2420624 Corp & Shrd Srv Incentive Plan	USD	0.00	62,413,245.58
2420626 Safety Focus Incentive Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420634 Sustnd Earngs Improv Severance	USD	0.00	0.00
2420635 Generation Incentive Plan	USD	0.00	12,171,267.01
2420640 Zimmer SCR - Cinergy Cnst Adv	USD	0.00	0.00
2420643 Accrued Audit Fees	USD	0.00	0.00
2420649 Reclamation Liability - Curr	USD	0.00	0.00
2420650 P/R Ded - Health Savings Acct	USD	0.00	0.00
2420651 Reorg Severance Accrual	USD	0.00	0.00
2420653 Reorg Misc HR Exp Accrual	USD	0.00	0.00
2420658 Accrued Prof. Tax Services	USD	0.00	0.00
2420660 AEP Transmission ICP	USD	0.00	32,975,677.77
2420669 Lease Rent Holidays	USD	0.00	0.00
2420689 Oracle Contract Cap - Curr	USD	0.00	0.00
2430001 Oblig Under Cap Leases - Curr	USD	0.00	13,412,028.38
2430003 Accrued Cur Lease Oblig	USD	0.00	837,607.53
2430031 Oblig undr Oper Lease -Current	USD	0.00	16,023,081.35
2430033 Acrued Curent Oper Lease Oblig	USD	0.00	20,338.58
2520000 Customer Adv for Construction	USD	0.00	0.00
2530000 Other Deferred Credits	USD	0.00	0.00
2530007 Employee Related Contingencies	USD	0.00	0.00
2530012 Unclaim Chks - Ret to Gen Fd	USD	0.00	0.00
2530062 Gain on Sale/Leaseback Bldgs	USD	0.00	0.00
2530077 WT2 Lease	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2530101 MACSS Unidentified EDI Cash	USD	257,234.34	0.00
2530112 Other Deferred Credits-Curr	USD	0.00	4,554,419.07
2530175 Legal Contingencies	USD	0.00	0.00
2530189 Oracle Contract Cap - NonCurr	USD	0.00	0.00
2530199 Opower (HEM) Contrct Cap-NCurr	USD	0.00	2,759,135.15
2530365 MSOffice 365 Contrct Cap-NCurr	USD	0.00	15,472,512.00
2540000 Other Regulatory Liabilities	USD	0.00	0.00
2540006 SFAS 109 DFIT	USD	0.00	0.00
2540007 SFAS 109 Excess DFIT	USD	0.00	0.00
2543001 SFAS109 Flow Thru Def FIT Liab	USD	796.13	0.00
2543002 FAS 109 Flow Thru Deferred SIT	USD	1,819,037.34	0.00
2543220 Economic Development	USD	0.00	0.00
2544001 SFAS 109 Exces Deferred FIT	USD	0.00	15,151,601.95
2546001 Accum Deferred FIT-TBBS	USD	0.00	4,935,488.66
2550001 Accum Deferred ITC - Federal	USD	0.00	0.00
2820001 ADIT- Other Property - Federal	USD	0.00	0.00
2821001 Accum Defd FIT - Utility Prop	USD	0.00	76,663,635.88
2823001 Acc Dfrd FIT FAS 109 Flow Thru	USD	0.03	0.00
2824001 Acc Dfrd FIT - SFAS 109 Excess	USD	12,202,146.09	0.00
2826001 Accum Defd Property FIT - TBBS	USD	948,755.00	0.00
2830001 ADIT - Other - Federal	USD	0.00	0.00
2831001 Accum Deferred FIT - Other	USD	0.00	21,941,053.83

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2832002 Acc Dfd SIT - Other Inc & Ded	USD	0.00	0.00
2833001 Acc Dfd FIT FAS 109 Flow Thru	USD	381,201.66	0.00
2833002 Acc Dfrd SIT FAS 109 Flow Thru	USD	0.00	0.00
2834001 Acc Defd FIT - SFAS 109 Excess	USD	0.00	550,803.05
2836001 Accum Defd Other FIT-TBBS	USD	2,846,558.00	0.00
4020000 Maintenance Expense	USD	0.00	7,389.24
4030001 Depreciation Exp	USD	3,345,616.93	0.00
4030024 AEPSC Trans. Depreciation Exp.	USD	1,867,883.65	0.00
4040001 Amort. of Plant	USD	435,271.99	0.00
4081002 FICA	USD	48,088,378.29	0.00
4081003 Federal Unemployment Tax	USD	236,641.92	0.00
408100520 Real Personal Property Taxes	USD	0.00	11,212.67
408100521 Real Personal Property Taxes	USD	230,264.89	0.00
408100522 Real Personal Property Taxes	USD	2,124,808.00	0.00
408100621 State Gross Receipts Tax	USD	0.00	1,447.00
408100622 State Gross Receipts Tax	USD	6,822.00	0.00
4081007 State Unemployment Tax	USD	464,252.66	0.00
408100822 State Franchise Taxes	USD	39,800.00	0.00
408101422 Federal Excise Taxes	USD	536.89	0.00
408101722 St Lic-Rgstrtion Tax-Fees	USD	20.00	0.00
408101921 State Sales and Use Taxes	USD	0.41	0.00
408101922 State Sales and Use Taxes	USD	0.00	155.31

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
408102920 Real-Pers Prop Tax-Cap Leases	USD	910.21	0.00
408102921 Real-Pers Prop Tax-Cap Leases	USD	0.00	75,540.97
408102922 Real-Pers Prop Tax-Cap Leases	USD	91,518.00	0.00
4091001 Income Taxes, UOI - Federal	USD	12,422,854.46	0.00
409100222 Income Taxes UOI - State	USD	141,100.52	0.00
409100322 Income Taxes UOI - Local	USD	114,433.44	0.00
4101001 Prov Def I/T Util Op Inc-Fed	USD	71,630,249.43	0.00
4101002 Prov Def I/T Util Op Inc-State	USD	8,779,778.04	0.00
4111001 Prv Def I/T-Cr Util Op Inc-Fed	USD	0.00	65,999,080.92
4111002 Prv Def I/T-Cr UtilOpInc-State	USD	0.00	8,098,269.67
4120001 Constructn Othr Svcs-Affil Cos	USD	597,490,786.73	0.00
4171001 Exp of NonUtil Oper - Nonassoc	USD	0.00	0.00
4171003 Operating Expense	USD	0.00	0.00
4171006 Outside Services - Other	USD	0.00	0.00
4171009 Office Supplies & Expense	USD	0.00	0.00
4171011 Membership Dues	USD	0.00	0.00
4180002 Non-Opratng Rntal Inc-Oper	USD	53,674.88	0.00
4180003 Non-Opratng Rntal Inc-Maint	USD	30,468.74	0.00
4190002 Int & Dividend Inc - Nonassoc	USD	17,770.38	0.00
4210001 Misc Non-Operating Inc-Assoc	USD	0.00	516,967.48
4210002 Misc Non-Op Inc-NonAsc-Rents	USD	0.00	347,356.25
4210007 Misc Non-Op Inc - NonAsc - Oth	USD	0.00	10,164.79

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4210009 Misc Non-Op Exp - NonAssoc	USD	325,834.88	0.00
4211000 Gain on Dpsition of Property	USD	0.00	109,797.85
4261000 Donations	USD	272,080.20	0.00
4263001 Penalties	USD	4,992.71	0.00
4264000 Civic and Political Activity	USD	4,233,823.58	0.00
4264001 Non-deduct Lobbying per IRS	USD	368,930.79	0.00
4265002 Other Deductions - Nonassoc	USD	3,918,901.27	0.00
4265004 Social & Service Club Dues	USD	375,820.05	0.00
4265007 Regulatory Expenses	USD	84,000.00	0.00
4265033 Transition Costs	USD	513,332.04	0.00
4265034 Transaction Costs	USD	0.00	0.00
4300003 Int to Assoc Co - CBP	USD	5,011,718.11	0.00
4310001 Other Interest Expense	USD	84,941.22	0.00
4310007 Lines Of Credit	USD	55,038.31	0.00
4310023 Interest Expense - State Tax	USD	457.16	0.00
4320000 Allw Brrwed Fnds Used Cnstr-Cr	USD	0.00	65,662.66
4560041 Miscellaneous Revenue-NonAffil	USD	0.00	0.00
4571001 Service Rev - Direct Affil	USD	0.00	1,261,060,856.62
4572001 Service Rev-Indirect Cost-Affi	USD	0.00	238,692,733.86
4573001 Compensation for Capital-Affil	USD	0.00	24,110,145.45
4581001 Service Rev-Direct Costs-NAC	USD	0.00	2,600,043.06
4582001 Service Rev-Indirect Cost-NAC	USD	0.00	292,863.13

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5000000 Oper Supervision & Engineering	USD	37,079,724.20	0.00
5010000 Fuel	USD	2,445,070.22	0.00
5010028 Gypsum Sales Proceeds	USD	0.00	3,458.85
5020000 Steam Expenses	USD	502.27	0.00
5020002 Urea Expense	USD	31,470.05	0.00
5020003 Trona Expense	USD	31,115.69	0.00
5020004 Lime-Related Expenses	USD	84,444.97	0.00
5020007 Lime Hydrate Expense	USD	316.50	0.00
5020008 Activated Carbon	USD	74,767.06	0.00
5020013 Anhydrous Ammonia Expense	USD	24,907.97	0.00
5020020 Misc Consumable Exp	USD	2,774.18	0.00
5020028 Sodium Bicarbonate Expense	USD	31,709.14	0.00
5050000 Electric Expenses	USD	2,500.78	0.00
5060000 Misc Steam Power Expenses	USD	1,255,892.43	0.00
5060003 Removal Cost Expense - Steam	USD	1,450.52	0.00
5060011 BSRR O/U Recovery-Oper Costs	USD	76.31	0.00
5060025 Misc Stm Pwr Exp Environmental	USD	22,848.17	0.00
5080017 IPP Oper - Training/Travel	USD	0.00	0.00
5100000 Maint Supv & Engineering	USD	658,218.76	0.00
5110000 Maintenance of Structures	USD	458,566.84	0.00
5120000 Maintenance of Boiler Plant	USD	2,311,994.37	0.00
5130000 Maintenance of Electric Plant	USD	3,187,519.78	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5140000 Maintenance of Misc Steam Plt	USD	565,922.79	0.00
5140025 Maint MiscStmPlt Environmental	USD	1,145.80	0.00
5170000 Oper Supervision & Engineering	USD	8,047.57	0.00
5200000 Steam Expenses	USD	37.74	0.00
5240000 Misc Nuclear Power Expenses	USD	905,225.15	0.00
5280000 Maint Supv & Engineering	USD	97,303.47	0.00
5300000 Maint of Reactor Plant Equip	USD	2,063,234.62	0.00
5310000 Maintenance of Electric Plant	USD	6,022.16	0.00
5320000 Maint of Misc Nuclear Plant	USD	718.12	0.00
5320012 Radiation Monitoring Equipment	USD	1,117.70	0.00
5350000 Oper Supervision & Engineering	USD	1,149,260.07	0.00
5370000 Hydraulic Expenses	USD	95,764.27	0.00
5370001 Fish & Wildlife Facilities	USD	6,106.68	0.00
5370002 Recreation Facilities	USD	58,072.88	0.00
5380000 Electric Expenses	USD	155,953.89	0.00
5390000 Misc Hydr Power Generation Exp	USD	1,468,150.08	0.00
5390001 Misc Hydr Pwr - Envir Poll Cnt	USD	39,655.98	0.00
5390002 Misc Hydro Power-Enviro-Defd	USD	79.38	0.00
5400000 Rents	USD	1,197.42	0.00
5410000 Maint Supv & Engineering	USD	71,014.99	0.00
5420000 Maintenance of Structures	USD	58,279.77	0.00
5420001 Maint of Strctures - Env Poll	USD	149.84	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5430000 Maint Rsrvoirs,Dams&Wtrways	USD	183,047.99	0.00
5440000 Maintenance of Electric Plant	USD	327,608.02	0.00
5450000 Maint of Misc Hydraulic Plant	USD	6,844.47	0.00
5450001 Maint Hydr Plt-Fish&Wildlfe Fa	USD	0.00	40.64
5450002 Maint of Misc Hydr Plt-Rec Fac	USD	12,903.66	0.00
5460000 Oper Supervision & Engineering	USD	294,076.18	0.00
5470004 Fuel - Gas Turb - Purch / Hand	USD	28,365.35	0.00
5480000 Generation Expenses	USD	0.00	41,416.72
5490000 Misc Other Pwer Generation Exp	USD	506,755.68	0.00
5500004 Wind Easement Exp - NonLease	USD	1,842.45	0.00
5500005 Lease Expense - Wind Leases	USD	48,618.27	0.00
5530000 Maintenance of Generating Plt	USD	11,703.59	0.00
5530001 Maint of Gen Plant - Gas Turb	USD	53,272.54	0.00
5540001 Maint of Oth Pwr Gen Plt-GT	USD	4,918.74	0.00
5560000 Sys Control & Load Dispatching	USD	3,350,285.23	0.00
5570000 Other Expenses	USD	10,440,702.28	0.00
5570020 MATL-COMPUTER HARDWARE	USD	6,790.61	0.00
5570021 MATL-CONSUMABLES	USD	645.08	0.00
5600000 Oper Supervision & Engineering	USD	67,473,007.00	0.00
5611000 Load Dispatch - Reliability	USD	161.38	0.00
5612000 Load Dispatch-Mntr&Op TransSys	USD	6,316,971.14	0.00
5613000 Load Dispatch-Trans Srvc&Sched	USD	0.00	27,731.90

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5614005 ERCOT Admin-SSC&DS	USD	51,975.99	0.00
5615000 Reliability,Plng&Stds Develop	USD	1,768,727.24	0.00
5616000 Transmission Service Studies	USD	4,912.99	0.00
5620001 Station Expenses - Nonassoc	USD	2,875,061.31	0.00
5621001 Oper of Energy Storage Equip	USD	2,040.00	0.00
5630000 Overhead Line Expenses	USD	731,135.10	0.00
5640000 Underground Line Expenses	USD	2,240.89	0.00
5650002 Transmssn Elec by Others-NAC	USD	1,193.24	0.00
5660000 Misc Transmission Expenses	USD	12,769,857.45	0.00
5670001 Rents - Nonassociated	USD	10,003.37	0.00
5680000 Maint Supv & Engineering	USD	340,706.63	0.00
5690000 Maintenance of Structures	USD	257,129.72	0.00
5691000 Maint of Computer Hardware	USD	267,318.37	0.00
5692000 Maint of Computer Software	USD	1,511,829.98	0.00
5700000 Maint of Station Equipment	USD	9,221,537.65	0.00
5710000 Maintenance of Overhead Lines	USD	4,512,824.53	0.00
5720000 Maint of Underground Lines	USD	245,793.39	0.00
5730000 Maint of Misc Trnsmssion Plt	USD	230,942.26	0.00
5800000 Oper Supervision & Engineering	USD	6,567,484.74	0.00
5810000 Load Dispatching	USD	6,310.42	0.00
5820000 Station Expenses	USD	3,646,364.49	0.00
5830000 Overhead Line Expenses	USD	15,217.28	0.00

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5840000 Underground Line Expenses	USD	576,534.74	0.00
5860000 Meter Expenses	USD	1,155,883.99	0.00
5870000 Customer Installations Exp	USD	175,409.58	0.00
5880000 Miscellaneous Distribution Exp	USD	14,990,173.68	0.00
5890001 Rents - Nonassociated	USD	3,906.51	0.00
5900000 Maint Supv & Engineering	USD	182,429.83	0.00
5910000 Maintenance of Structures	USD	47,848.32	0.00
5920000 Maint of Station Equipment	USD	4,856,202.19	0.00
5930000 Maintenance of Overhead Lines	USD	1,423,683.28	0.00
5940000 Maint of Underground Lines	USD	38,218.52	0.00
5950000 Maint of Lne Trnf,Rglators&Dvi	USD	3,611.99	0.00
5960000 Maint of Strt Lghtng & Sgnal S	USD	1,176.70	0.00
5970000 Maintenance of Meters	USD	4,574.74	0.00
5980000 Maint of Misc Distribution Plt	USD	41,555.31	0.00
8130000 Other Gas Supply Expenses	USD	610.35	0.00
9010000 Supervision - Customer Accts	USD	390,891.08	0.00
9020000 Meter Reading Expenses	USD	325,913.13	0.00
9020002 Meter Reading - Regular	USD	971.58	0.00
9020003 Meter Reading - Large Power	USD	449,930.96	0.00
9030000 Cust Records & Collection Exp	USD	7,748,409.87	0.00
9030001 Customer Orders & Inquiries	USD	29,403,707.37	0.00
9030002 Manual Billing	USD	447,596.48	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9030003 Postage - Customer Bills	USD	16,462.38	0.00
9030004 Cashiering	USD	441,733.92	0.00
9030005 Collection Agents Fees & Exp	USD	229,508.82	0.00
9030006 Credit & Oth Collection Activi	USD	4,644,778.79	0.00
9030007 Collectors	USD	2,452,387.34	0.00
9030009 Data Processing	USD	65,233.96	0.00
9040007 Uncoll Accts - Misc Receivable	USD	101,294.80	0.00
9050000 Misc Customer Accounts Exp	USD	144,001.98	0.00
9070000 Supervision - Customer Service	USD	667,530.12	0.00
9080000 Customer Assistance Expenses	USD	211,643.72	0.00
9080009 Cust Assistance Expense - DSM	USD	13,104.12	0.00
9100000 Misc Cust Svc&Informational Ex	USD	373,012.26	0.00
9110001 Supervision - Residential	USD	35,382.35	0.00
9120000 Demonstrating & Selling Exp	USD	307,062.04	0.00
9120001 Demo & Selling Exp - Res	USD	86,843.88	0.00
9200000 Administrative & Gen Salaries	USD	203,528,127.94	0.00
9210001 Off Supl & Exp - Nonassociated	USD	16,677,244.00	0.00
9210002 Off Supl & Exp - Associated	USD	1,370,296.14	0.00
9210003 Office Supplies & Exp - Trnsf	USD	17,202.53	0.00
9210004 Office Utilites	USD	1,656,707.68	0.00
9210005 Cellular Phones and Pagers	USD	130.14	0.00
9210006 O&M Reconciliation	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9210020 EMP RECOG - Over 100 Dollars	USD	331.22	0.00
9210021 EMP TRAVEL - Airfare	USD	37,398.20	0.00
9210022 MEALS & ENT-100 Pct DEDUCTIBLE	USD	30,524.38	0.00
9210023 EMP TRAVEL-MILEAGE	USD	11,356.07	0.00
9210024 EMP TRAVEL-PARKING	USD	8,399.09	0.00
9210025 MEALS & ENT-50 Pct DEDUCTIBLE	USD	508.21	0.00
9210026 EMP TRAVEL-CAR RENTAL	USD	7,197.78	0.00
9210027 EMP TRAVEL-TAXI AND SHUTTLE	USD	4,588.72	0.00
9210028 EMP TRAVEL-HOTEL & LODGING	USD	61,977.01	0.00
9210029 NON-EMP TRAVEL-RECRUITING EXP	USD	1,055.60	0.00
9210030 EMP TRAVEL-OTHER	USD	11,881.43	0.00
9210031 SAFETY EQUIPMENT AND SUPPLIES	USD	1,279.62	0.00
9210032 FUEL	USD	1,258.55	0.00
9210033 FOOD SERVICE-CATERING	USD	7,425.62	0.00
9210034 In-House Training & Seminars	USD	5,075.64	0.00
9210035 RECRUITING AND SCREENING	USD	960.86	0.00
9210036 SAFETY TRAINING	USD	559.32	0.00
9210037 OEM/TECHNICAL TRAINING	USD	12,620.93	0.00
9210038 SAFETY EQUIP CALIB & TESTING	USD	0.00	0.00
9210040 DUES-BUSINESS/PROFESSIONAL	USD	2,843.35	0.00
9220000 Administrative Exp Trnsf - Cr	USD	78.72	0.00
9220001 Admin Exp Trnsf to Cnstrction	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9220002 Admin Exp Trnsf Const-Mngerial	USD	0.00	0.00
9220005 Overhead Loadings	USD	6,435,296.99	0.00
9230001 Outside Svcs Empl - Nonassoc	USD	74,933,939.37	0.00
9230002 Outside Svcs Empl - Assoc	USD	0.00	0.00
9230003 AEPSC Billed to Client Co	USD	0.00	2,369,059.73
9230024 SRV-MAIL/MESSENGER-POSTAGE	USD	674.03	0.00
9230031 SRV-OUTSIDE SERVICES (TECH)	USD	33,120.00	0.00
9230034 SRV-SOFTWARE LICENSING	USD	24,492.50	0.00
9240000 Property Insurance	USD	137,145.80	0.00
9250000 Injuries and Damages	USD	219,953.69	0.00
9250001 Safety Dinners and Awards	USD	2,111.24	0.00
9250002 Emp Accdent Prvntion-Adm Exp	USD	129,080.70	0.00
9250006 Wrkrs Cmpnstn Pre&Slf Ins Prv	USD	1,107,629.58	0.00
9250007 Prsnal Injries&Prop Dmage-Pub	USD	13,340.87	0.00
9260000 Employee Pensions & Benefits	USD	52,708.03	0.00
9260001 Edit & Print Empl Pub-Salaries	USD	14,927.55	0.00
9260002 Pension & Group Ins Admin	USD	424,366.69	0.00
9260003 Pension Plan	USD	39,908,705.98	0.00
9260004 Group Life Insurance Premiums	USD	2,361,227.78	0.00
9260005 Group Medical Ins Premiums	USD	61,697,659.30	0.00
9260007 Group L-T Disability Ins Prem	USD	1,978,158.00	0.00
9260008 Umbrella Trust Expense	USD	36,040,921.36	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9260009 Group Dental Insurance Prem	USD	2,370,978.29	0.00
9260010 Training Administration Exp	USD	259,755.05	0.00
9260012 Employee Activities	USD	1,525,831.32	0.00
9260014 Educational Assistance Pmts	USD	3,044,750.46	0.00
9260019 Employee Benefit Exp - COLI	USD	60.00	0.00
9260021 Postretirement Benefits - OPEB	USD	1,975,690.81	0.00
9260026 Savings Plan Administration	USD	14,000.69	0.00
9260027 Savings Plan Contributions	USD	24,309,338.48	0.00
9260036 Deferred Compensation	USD	0.00	6,253,591.16
9260037 Supplemental Pension	USD	982,840.00	0.00
9260040 SFAS 112 Postemployment Benef	USD	0.00	1,364,004.00
9260042 SERP Pension - Non-Service	USD	2,904,735.81	0.00
9260043 OPEB - Non-Service	USD	0.00	34,510,398.38
9260062 Pension Plan - Non-Service	USD	626,009.12	0.00
9280000 Regulatory Commission Exp	USD	29,271.88	0.00
9280002 Regulatory Commission Exp-Case	USD	9,281,474.34	0.00
9280005 Reg Com Exp-FERC Trans Cases	USD	369,849.78	0.00
9301000 General Advertising Expenses	USD	65,873.78	0.00
9301001 Newspaper Advertising Space	USD	4,873.72	0.00
9301010 Publicity	USD	11,661.18	0.00
9301011 Dedications, Tours, & Openings	USD	6,713.51	0.00
9301012 Public Opinion Surveys	USD	105,832.99	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9301014 Video Communications	USD	5,462.05	0.00
9301015 Other Corporate Comm Exp	USD	1,103.91	0.00
9302000 Misc General Expenses	USD	3,325,246.67	0.00
9302003 Corporate & Fiscal Expenses	USD	2,772,551.09	0.00
9302004 Research, Develop&Demonstr Exp	USD	4,810.66	0.00
9302007 Assoc Business Development Exp	USD	2,742,212.29	0.00
9302458 AEPSC Non Affiliated expenses	USD	2,322,211.51	0.00
9310000 Rents	USD	35,132.52	0.00
9310001 Rents - Real Property	USD	6,082,889.47	0.00
9310002 Rents - Personal Property	USD	6,646,478.31	0.00
9310003 Rents - Real Property - Assoc	USD	22,318,266.58	0.00
9310004 Rents - Personal Prop - Assoc	USD	22,143.90	0.00
9310005 Int on Regulated Fin Leases	USD	666,651.97	0.00
9350000 Maintenance of General Plant	USD	649,972.55	0.00
9350001 Maint of Structures - Owned	USD	5,381,335.50	0.00
9350002 Maint of Structures - Leased	USD	378,279.38	0.00
9350003 Maint of Prprty Held Fture Use	USD	0.00	0.00
9350012 Maint of Data Equipment	USD	1,715,659.70	0.00
9350013 Maint of Cmmncation Eq-Unall	USD	13,140,171.11	0.00
9350015 Maint of Office Furniture & Eq	USD	57,710,278.17	0.00
9350016 Maintenance of Video Equipment	USD	1,189.50	0.00
9350017 Maint of Misc General Property	USD	29,923.36	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9350019 Maint of Gen Plant-SCADA Equ	USD	46,593.68	0.00
9350023 Site Communications Services	USD	11,955.20	0.00
9350024 Maint of DA-AMI Comm Equip	USD	206,449.07	0.00
BD0001 Budget Use Only - O&M	USD	0.00	0.00
BD0011 Budget Use Only - Depreciation	USD	0.00	0.00
Total for Ledger	USD	3,889,471,854.09	3,889,471,854.09

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1010001 Plant in Service	USD	303,153,828.73	0.00
1010007 Plant In Service-IMPco-SBSMPP	USD	0.00	0.00
1011001 Capital Leases	USD	106,806,900.76	0.00
1011006 Prov-Leased Assets	USD	0.00	46,366,583.27
1011012 Accrued Capital Leases	USD	4,213,869.37	0.00
1011031 Operating Lease	USD	141,917,306.66	0.00
1011032 Accrued Operating Leases	USD	30,103.51	0.00
1011034 Operating Leases - Gen & Misc	USD	0.00	0.00
1011036 Prov - Operating Lease Assets	USD	0.00	41,131,998.54
1011039 Prov-Operating Lease -Gen&Misc	USD	0.00	0.00
1030001 Experimental Plant in Service	USD	0.00	0.00
1050001 Held For Fut Use	USD	0.00	0.00
1050002 Held For Fut Use-Transmissn	USD	0.00	0.00
1050003 Held For Fut Use-Distribution	USD	0.00	0.00
1060001 Const Not Classifd	USD	9,297,995.31	0.00
1060002 Const Not Classifd-Transmissn	USD	0.00	0.00
1060003 Const Not Classifd-Distributio	USD	0.00	0.00
1060004 Const Not Classifd-Gen&Misc	USD	0.00	0.00
1070000 Construction Work In Progress	USD	0.00	0.00
1070001 CWIP - Project	USD	17,927,635.79	0.00
1070005 CWIP - Fuel Support Groups	USD	0.00	0.00
1070007 Cloud Implementation Costs	USD	0.00	0.00
1070910 Capitalized Softwr Bill Step 1	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1070920 Capitalized Softwr Bill Step 2	USD	0.00	0.00
1070930 Cloud Implmntatn Costs-Step 1	USD	0.00	0.00
1080000 Accum Prov for Deprec of Plant	USD	0.00	0.00
1080001 A/P for Deprec of Plt	USD	0.00	139,708,075.41
1080005 RWIP - Project Detail	USD	622,150.23	0.00
1110001 A/P for Amort of Plt	USD	0.00	7,152,635.80
1160017 TX Distr Veg Mgmt Cost Wrteoff	USD	0.00	0.00
1160020 Trans Costs - SERP	USD	0.00	0.00
1160022 Gen Costs - SERP	USD	0.00	0.00
1201000 Nuclr Fuel in Proc of Refinmnt	USD	0.00	0.00
1206000 Nuclear Fuel Under Cap Leases	USD	0.00	0.00
1210000 Nonutility Property	USD	0.00	0.00
1210001 Nonutility Property - Owned	USD	0.00	0.00
1220000 Depr & Amort of Nonutil Prop	USD	0.00	0.00
1220001 Depr&Amrt of Nonutl Prop-Ownd	USD	0.00	0.00
1220003 Depr&Amrt of Nonutl Prop-WIP	USD	0.00	0.00
1240000 Other Investments	USD	0.00	0.00
1240002 Oth Investments-Nonassociated	USD	0.00	0.00
1240005 Spec Allowance Inv NOx	USD	0.00	0.00
1240006 Other Investments - COLI	USD	0.00	0.00
1240007 Deferred Compensation Benefits	USD	13,975,840.81	0.00
1240008 Umbrella Trust	USD	200,950,382.34	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1240010 Oth Invest-Nonassociated-Curr	USD	0.00	0.00
1240013 Cash Surrender Value Life Ins	USD	0.00	0.00
1240025 Other Property - CWIP	USD	0.00	0.00
1240048 CSW SERP Investment	USD	24,883.43	0.00
1240053 Defer Comp Plan-CSW Legacy	USD	22,693.47	0.00
1240054 Umbrella Trust-WFargo Int&Div	USD	6,098,642.61	0.00
1280007 PRW NonUMWA Net Fund Pos AEPSC	USD	284,789,710.94	0.00
1280008 SFAS 106 - Non-UMWA PRW -AEPSC	USD	21,851,340.92	0.00
1310000 Cash	USD	17,752,179.72	0.00
1340000 Other Special Deposits	USD	250,000.00	0.00
1340004 Worker's Comp Adv Premium	USD	0.00	0.00
1340008 Deposits - Office Space Rental	USD	0.00	0.00
1340053 Deposits - Flexible Spending	USD	1,325,254.92	0.00
1350000 Working Funds	USD	17,996,860.12	0.00
1350001 Cash Advances	USD	0.00	0.00
1350002 Petty Cash	USD	0.00	0.00
1350003 Cash Advances - Wages	USD	0.00	0.00
1350004 Cash Adv-Employee Expenses	USD	0.00	0.00
1350009 Cash Advances - STAR T&E Pilot	USD	0.00	0.00
1410000 Notes Receivable	USD	0.00	0.00
1410002 P/R Ded - Misc Loan Repayments	USD	0.00	0.00
1420001 Customer A/R - Electric	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1420002 Customer A/R - PIP Plan	USD	0.00	0.00
1420003 Customer A/R - CMP	USD	0.00	0.00
1420004 Customer A/R - RIF Plan	USD	0.00	0.00
1420005 Employee Loans - Current	USD	0.00	0.00
1420011 A/R - Retail Cust Rents	USD	0.00	0.00
1420032 Emergency Asst St Fund (EASST)	USD	0.00	0.00
1420101 Other Accounts Rec - Cust	USD	0.00	0.00
1420102 AR Peoplesoft Billing - Cust	USD	983,888.66	0.00
1430001 Other Accounts Rec-Regular	USD	0.00	0.00
1430002 Allowances	USD	0.00	0.00
1430004 Insurance	USD	0.00	0.00
1430018 Survivor Benefit Plan Premiums	USD	0.00	0.00
1430022 2001 Employee Biweekly Pay Cnv	USD	840,944.99	0.00
1430023 A/R PeopleSoft Billing System	USD	28,105.40	0.00
1430036 Acct. Rec. - Miscellaneous	USD	0.00	0.00
1430071 A/R Non Assoc Co - AEPSC Bills	USD	251,422.05	0.00
1430080 Jointly Owned Unit O&M Billing	USD	0.00	0.00
1430081 Damage Recovery - Third Party	USD	0.00	0.00
1430083 Damage Recovery Offset Demand	USD	0.00	0.00
1430089 A/R - Benefits Billing	USD	0.00	0.00
1430101 Other Accounts Rec - Misc	USD	0.00	0.00
1430102 AR Peoplesoft Billing - Misc	USD	10,029,376.43	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1430103 AR Long-Term-Miscellaneous	USD	0.00	0.00
1440002 Uncoll Accts-Other Receivables	USD	0.00	22,409.03
1450000 Corp Borrow Prg (NR-Assoc)	USD	0.00	0.00
1460000 Accts Rec from Assoc Cos	USD	0.00	0.00
1460001 A/R Assoc Co - InterUnit G/L	USD	2,690,208.65	0.00
1460006 A/R Assoc Co - Intercompany	USD	0.00	0.00
1460007 A/R Assoc Co - OAR System	USD	0.00	0.00
1460008 A/R Assoc Co - AEPSC Bills	USD	150,911,267.68	0.00
1460009 A/R Assoc Co - InterUnit A/P	USD	3,169,346.89	0.00
1460011 A/R Assoc Co - Multi Pmts	USD	190,408.13	0.00
1460012 A/R Assoc-PCRB Interest	USD	0.00	0.00
1460016 A/R-Assoc Co - Dependent Care	USD	0.00	0.00
1460017 A/R-Assoc Co-Stock Purch Plan	USD	0.00	0.00
1460019 A/R-Assoc Co-AEPSC-Agent	USD	0.00	0.00
1460025 Fleet - M4 - A/R	USD	27,492.64	0.00
1460036 A/R Assoc Co - Payroll Ded	USD	0.00	0.00
1460041 A/R Assc Co - Non-InterUnit GL	USD	0.00	0.00
1460054 JV-Acct Rec.-Assoc-NonAffil	USD	0.00	0.00
1510001 Fuel Stock - Coal	USD	0.00	0.00
1510004 Coal In Transit - Terminal	USD	0.00	0.00
1510017 Lignite Inv on Hand Inc Transp	USD	0.00	0.00
1520000 Fuel Stock Exp Undistributed	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1540001 M&S - Regular	USD	0.00	0.00
1540004 M&S - Exempt Material	USD	0.00	0.00
1540014 Indus Direct Charge Clearing	USD	0.00	0.00
1540018 M&S Inventory - Lease Equip	USD	0.00	0.00
1540019 M&S Validation Error Correctns	USD	0.00	0.00
1560000 Other Materials & Supplies	USD	0.00	0.00
1581001 NOx Allowance Inventory	USD	0.00	0.00
1630000 Stores Expense Undistributed	USD	0.00	0.00
1630001 Stores Exp - T&D Centrl Wrhse	USD	0.00	0.00
1630002 Strs Exp-Ft Wayne Centrl Wrhse	USD	0.00	0.00
1630003 Strs Exp-Roanoke Centrl Wrhse	USD	0.00	0.00
1630004 Strs Exp-T&D Satellite Storerm	USD	0.00	0.00
1630005 Stores Exp - Rockport Plant	USD	0.00	0.00
1630006 Stores Exp - Amos Plant	USD	0.00	0.00
1630007 Stores Exp - Clinch River Plan	USD	0.00	0.00
1630008 Stores Exp - Glen Lyn Plant	USD	0.00	0.00
1630009 Stores Exp - Kanawha River Plt	USD	0.00	0.00
1630010 Stores Exp - Mountaineer Plt	USD	0.00	0.00
1630011 Stores Exp - Sporn Plant	USD	0.00	0.00
1630013 Stores Exp - Conesville Plant	USD	0.00	0.00
1630014 Stores Exp - Picway Plant	USD	0.00	0.00
1630017 Stores Exp - Tanners Creek Plt	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630018 Stores Exp - Cook Nuclear Plan	USD	0.00	0.00
1630019 Stores Exp - Big Sandy Plant	USD	0.00	0.00
1630020 Stores Exp - Cardinal Plant	USD	0.00	0.00
1630021 Stores Exp - Gavin Plant	USD	0.00	0.00
1630022 Stores Exp - Kammer Plant	USD	0.00	0.00
1630023 Stores Exp - Mitchell Plant	USD	0.00	0.00
1630024 Stores Exp - Muskingum River	USD	0.00	0.00
1630026 Stores Exp - Cook Coal Term	USD	0.00	0.00
1630027 Stores Exp - Waterford Plant	USD	0.00	0.00
1630029 Stores Exp - Fossil & Hydro	USD	0.00	0.00
1630031 Stores Exp - T&D General	USD	0.00	0.00
1630032 Stores Exp - Power Gen General	USD	0.00	0.00
1630033 Stores Exp - All Busin Units	USD	0.00	0.00
1630035 Coleto Creek Power Station	USD	0.00	0.00
1630036 E.S. Joslin Power Station	USD	0.00	0.00
1630043 Comanche Station	USD	0.00	0.00
1630044 Northeast Station - 1 & 2	USD	0.00	0.00
1630045 Northeast Station - 3 & 4	USD	0.00	0.00
1630046 Riverside Station	USD	0.00	0.00
1630047 Southwest Station	USD	0.00	0.00
1630048 Tulsa Power Station	USD	0.00	0.00
1630049 Weleetka Power Station	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630050 Alliance Railcar Repair Fac	USD	0.00	0.00
1630053 Arsenal Hill Power Plant	USD	0.00	0.00
1630054 Central Maintenance Facility	USD	0.00	0.00
1630055 Flint Creek Power Plant	USD	0.00	0.00
1630056 Knox Lee Power Plant	USD	0.00	0.00
1630057 Lieberman Power Plant	USD	0.00	0.00
1630058 Lone Star Power Plant #1	USD	0.00	0.00
1630059 Pirkey Power Plant	USD	0.00	0.00
1630060 Wilkes Power Plant	USD	0.00	0.00
1630061 Welsh Power Plant	USD	0.00	0.00
1630062 Fort Phantom Power Station	USD	0.00	0.00
1630063 Oak Creek Power Station	USD	0.00	0.00
1630064 Oklaunion Power Station	USD	0.00	0.00
1630065 Paint Creek Power Station	USD	0.00	0.00
1630066 Rio Pecos Power Station	USD	0.00	0.00
1630069 San Angelo Power Station	USD	0.00	0.00
1630070 Stores Exp - Houston Pipe Line	USD	0.00	0.00
1630071 Stores Exp - Conesville Prep	USD	0.00	0.00
1630089 Stores Exp - Shrevprt Chem Lab	USD	0.00	0.00
1630091 Stores Exp - Central Mach Shop	USD	0.00	0.00
1630109 Strs Exp - ACCT-COUNT-ADJ	USD	0.00	0.00
1630110 Strs Exp - ACCT-FRT-EXPENSE	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630112 Strs Exp - PRICE VARIANCE	USD	0.00	0.00
1630120 Strs Exp - Kingsville	USD	0.00	0.00
1630121 Strs Exp - Tulsa	USD	0.00	0.00
1630122 Strs Exp - Longview	USD	0.00	0.00
1630125 Stores - Contract & Labor Svcs	USD	0.00	0.00
1630126 Strs Exp - Transf Poly PH Pad	USD	0.00	0.00
1630136 Str Exp - Marmet Hydro	USD	0.00	0.00
1630137 Str Exp - London Hydro	USD	0.00	0.00
1630139 Str Exp - Smith Mountain Hydro	USD	0.00	0.00
1630140 Str Exp - Claytor Hydro	USD	0.00	0.00
1630152 Str Exp - Racine Hydro	USD	0.00	0.00
1630155 Stores Exp - Ceredo Plant	USD	0.00	0.00
1630156 Stores Exp - Darby Plant	USD	0.00	0.00
1630157 Stores Exp - Mattison Plant	USD	0.00	0.00
1630158 Stores Exp-Lawrenceburg Plant	USD	0.00	0.00
1630159 Stores Expense - Turk Plant	USD	0.00	0.00
1630160 Stores Expense - Dresden Plant	USD	0.00	0.00
1630164 Stores Exp-Maverick Wind Farm	USD	0.00	0.00
1630165 Stores Exp-Traverse Wind Farm	USD	0.00	0.00
1630166 Stores Exp-Sundance Wind Farm	USD	0.00	0.00
1630999 Cash Discount Allocation Only	USD	0.00	0.00
1650001 Prepaid Insurance	USD	75,174.67	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1650004 Prepaid Interest	USD	0.00	0.00
1650005 Prepaid Employee Benefits	USD	0.00	0.00
1650006 Other Prepayments	USD	35,049,487.10	0.00
1650007 Corporate Owned Life Insurance	USD	0.00	0.00
1650010 Prepaid Pension Benefits	USD	99,547,831.92	0.00
165001203 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001204 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001205 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001206 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001207 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001212 Prepaid Use Taxes	USD	0.00	0.00
165001218 Prepaid Use Taxes	USD	0.00	0.00
165001219 Prepaid Use Taxes	USD	0.00	0.00
165001220 Prepaid Use Taxes	USD	0.00	0.00
165001221 Prepaid Use Taxes	USD	0.00	0.00
165001222 Prepaid Use Taxes	USD	752,384.17	0.00
1650014 FAS 158 Qual Contra Asset	USD	0.00	99,547,831.92
1650021 Prepaid Insurance - EIS	USD	88,521.23	0.00
1650023 Prepaid Lease	USD	0.00	0.00
1650030 Other Prepayments - Long Term	USD	17,793,677.38	0.00
1650035 PRW Without MED-D Benefits	USD	234,038,476.11	0.00
1650036 PRW for Med-D Benefits	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1650037 FAS158 Contra-PRW Exclud Med-D	USD	0.00	234,038,476.11
1710000 Interest&Dividends Receivable	USD	0.00	0.00
1710002 Int & Div Receivable - Affil	USD	0.00	0.00
1740000 Misc Current & Accrued Assets	USD	0.00	0.00
1740012 Pension Plan	USD	0.00	0.00
1740035 Misc Current Assets - EIS	USD	0.00	0.00
1810002 Unamort Debt Exp - Inst Pur Cn	USD	0.00	0.00
1810003 Unamort Debt Exp Notes Payable	USD	0.00	0.00
1810006 Unamort Debt Exp - Sr Unsec Nt	USD	0.00	0.00
1823000 Other Regulatory Assets	USD	0.00	0.00
1823080 Deregulation Consumer Educat	USD	0.00	0.00
1823082 Deregulation Implementation	USD	0.00	0.00
1823083 Transition Regulatory Assets	USD	0.00	0.00
1823108 Reg Asset - Rate Case Expenses	USD	0.00	0.00
1823120 Other PJM Integration	USD	0.00	0.00
1823152 Unrecovered Fuel Cost - WV	USD	0.00	0.00
1823157 Interstate Project 765kv Line	USD	0.00	0.00
1823165 REG ASSET FAS 158 QUAL PLAN	USD	384,247,732.25	0.00
1823166 REG ASSET FAS 158 OPEB PLAN	USD	0.00	72,602,575.75
1823167 REG Asset FAS 158 SERP Plan	USD	26,040,076.00	0.00
1823175 TCC RC Exp-CTC-Docket 32758	USD	0.00	0.00
1823186 ADVANCED METERING SYSTEM-AMS	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1823290 Def OH Auction Exp - Increm	USD	0.00	0.00
1823301 SFAS 109 Flow Thru Defd FIT	USD	0.20	0.00
1823302 SFAS 109 Flow Thru Defrd SIT	USD	0.00	0.00
1823359 SWEPco Transmission Recovery	USD	0.00	0.00
1823500 Mon Power Integration Cost	USD	0.00	0.00
1830000 Prelimin Surv&Investgtn Chrgs	USD	0.00	0.00
1830001 Interstate Project 765 kv Line	USD	0.00	0.00
1840000 Clearing Accounts	USD	0.00	0.00
1840001 Bldg Servcs Oper Exp-Clearing	USD	0.00	0.00
1840002 Accounts Pay Adj - Clearing	USD	0.00	103,642.87
1840003 Procurement Card - Clearing	USD	0.00	0.00
1840004 Undistributed Payroll-Clearing	USD	0.00	0.00
1840005 Non-Product Payroll - Clearing	USD	0.00	0.00
1840006 Telephone Expense - Clearing	USD	0.00	0.00
1840007 Transfer of Funds - Clearing	USD	0.00	0.00
1840019 CMS & CMF - Clearing Activity	USD	0.00	0.00
1840020 Simulator Learning Center-Clrg	USD	0.00	0.00
1840021 STAR T&E Card - Clearing	USD	0.00	0.00
1840025 Aviation - Clearing	USD	126,213.51	0.00
1840026 Oth Accts Rec - Cash Clearing	USD	0.00	0.00
1840027 Oth Accts Rec - A/R Clearing	USD	0.00	0.00
1840028 Non T/L Payroll-Clearing	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840029 Transp-Assigned Vehicles	USD	0.00	0.00
1840030 Transportation-Other	USD	0.00	0.00
1840031 Affil Transactions-Cash Clrng	USD	0.00	0.00
1840032 Machine Shop - Non Affiliated	USD	0.00	0.00
1840033 Alliance Rail Car - OH	USD	0.00	0.00
1840034 CMS - Job Loaded Overheads	USD	0.00	0.00
1840035 IT Oper Company (OPCO) Clearng	USD	0.00	0.00
1840036 Benefit Payments Clearing	USD	0.00	0.00
1840040 Undist Labor Fringe Benfit Clr	USD	0.00	0.00
1840041 Undist Incentive Frg Ben Clr	USD	0.00	0.00
1840043 Treasury Clearing	USD	0.00	0.00
1840045 Veh Clr - Conversion Use Only	USD	0.00	0.00
1840046 PeopleSoft Treasury Wire Paymt	USD	0.00	0.00
1840047 Pension Benefit Clearing	USD	0.00	0.00
1840048 FIT Payment Clearing	USD	0.00	0.00
1840049 Simulator Learning Cntr-Nonaff	USD	0.00	0.00
1840050 AEP CREDIT Clr Acct	USD	0.00	0.00
1840052 System Sales Agent Clearing	USD	0.00	0.00
1840054 Insurance Clearing	USD	0.00	0.00
1840057 Cell Phone/Pager - Clearing	USD	0.00	0.00
1840058 Severance Clearing	USD	0.00	0.00
1840059 NTL Payroll Clearing-Non Labor	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840061 Labor Clearing Allocation	USD	0.00	0.00
1840062 AEPSC Coal Lab Clearing	USD	4.17	0.00
1840063 Corporate Charge Card Clearing	USD	0.00	0.00
1840065 GE - Waterford - Clearing	USD	0.00	0.00
1840066 PPE / Safety Equipment	USD	0.00	0.00
1850000 Temporary Facilities	USD	0.00	0.00
1860000 MDD-Internal Billing Only	USD	0.00	0.00
1860001 Allowances	USD	0.00	0.00
1860002 Deferred Expenses	USD	0.00	327,690.38
1860003 Deferred Property Taxes	USD	0.00	0.00
186000300 Deferred Property Taxes	USD	0.00	0.00
186000302 Deferred Property Taxes	USD	0.00	0.00
186000305 Deferred Property Taxes	USD	0.00	0.00
186000306 Deferred Property Taxes	USD	0.00	0.00
186000307 Deferred Property Taxes	USD	0.00	0.00
186000308 Deferred Property Taxes	USD	0.00	0.00
186000314 Deferred Property Taxes	USD	0.00	0.00
186000316 Deferred Property Taxes	USD	0.00	0.00
186000317 Deferred Property Taxes	USD	0.00	0.00
186000318 Deferred Property Taxes	USD	0.00	0.00
186000319 Deferred Property Taxes	USD	0.00	0.00
186000321 Deferred Property Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186000322 Deferred Property Taxes	USD	125,778.00	0.00
1860004 Billings - B Projects	USD	0.00	0.00
1860005 Unidentified Cash Receipts	USD	0.00	144,871.14
1860007 Billings and Deferred Projects	USD	0.00	0.00
1860015 Billings Paid Union Benefits	USD	274.64	0.00
1860016 Supplemental Pension Agree	USD	0.00	0.00
1860033 Cook Coal Terminal-Oper Exp	USD	0.00	0.00
1860042 Exp Issue/Reaq Bonds & Stk	USD	0.00	0.00
1860063 Muskingum Fuel Trans Costs	USD	0.00	0.00
1860071 Ovhd Rate Over/Under Applied	USD	0.00	5,581,342.79
1860073 Deferred Merger Severance Exp	USD	0.00	0.00
1860074 Merger Severance Offsets	USD	0.00	0.00
1860075 SCBS Unbilled Revenues	USD	0.00	0.00
1860076 Deferred Merger Relocation Exp	USD	0.00	0.00
1860078 Incentive Expense-EVP Summary	USD	0.00	0.00
1860079 Incentive Expense - Offset	USD	0.00	0.00
186008102 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008103 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008108 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008109 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008110 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008111 Defd Property Tax - Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186008112 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008113 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008114 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008116 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008117 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008118 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008119 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008121 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008122 Defd Property Tax - Cap Lease	USD	44,903.00	0.00
1860082 Deferred Recruiting Expenses	USD	0.00	0.00
1860085 BridgeCo TO Funding	USD	0.00	0.00
1860091 BridgeCo RTO Deferred Exp	USD	0.00	0.00
1860092 Compatible Unit/Wrk 2k Sys Clr	USD	0.00	0.00
1860094 Labor Accruals - Bal Sheet	USD	0.00	0.00
1860096 PJM Payments	USD	0.00	0.00
1860098 AEPSC Labor Accruals-O&M	USD	0.00	0.00
1860103 P/R Ded - Merchandise Loans	USD	0.00	0.00
1860104 P/R Ded - Parking Rent	USD	0.00	0.00
1860110 AEP Branding	USD	0.00	0.00
1860113 Joint Fuel Project	USD	0.00	0.00
1860114 ABD Major Construction Work	USD	0.00	0.00
1860116 PJM Integration	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860117 Billings - IPP Projects	USD	0.00	0.00
1860121 Synfuel Project	USD	0.00	0.00
1860123 SSA Over Under Applied S/A/P	USD	0.00	0.00
1860124 SSA Over Under Applied SC & FO	USD	0.00	0.00
1860125 SSA Over Under Applied RE&WPS	USD	0.00	0.00
1860126 SSA Over Under Applied HR	USD	0.00	0.00
1860127 SSA Over Under Applied IT	USD	0.00	0.00
1860128 SLA Over Under Applied SC	USD	0.00	0.00
1860129 SLA Over Under Applied TC	USD	0.00	0.00
1860130 SSA Over Under Applied OC	USD	0.00	0.00
1860134 Ohio Rate Stabilization Costs	USD	0.00	0.00
1860140 New IGCC Generation Plant-East	USD	0.00	0.00
1860141 New Generation Plant-West	USD	0.00	0.00
1860146 Transition Services HPL/ETP	USD	0.00	0.00
1860147 New Generation Plant - East	USD	0.00	0.00
1860148 New Service Territory	USD	0.00	0.00
1860150 Deferred Rate Case Expense	USD	0.00	0.00
1860151 Transmission JV Deferred Costs	USD	0.00	0.00
1860153 Unamortized Credit Line Fees	USD	0.00	0.00
1860156 Sabine Mine Rusk Preparation	USD	0.00	0.00
1860159 Rolls Royce Accumulated Billing	USD	0.00	0.00
1860160 Deferred Expenses - Current	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860166 Def Lease Assets - Non Taxable	USD	341,647.62	0.00
1860167 Def Lease Assets - Taxable	USD	0.00	0.00
1860168 AEPSC Accrued Labor-Bal Sheet	USD	0.00	0.00
1860173 ReXorce Accumulated Billing	USD	0.00	0.00
1860176 IPP Admin Support Cost	USD	0.00	76,286.83
1860177 Cyber Security Collaborative	USD	0.00	0.00
1860179 Local Credit Line Fees	USD	0.00	0.00
1860180 LightStone TSA - Clearing	USD	0.00	0.00
1860181 GV Lndfl & VFW Lightstone Clrg	USD	0.00	0.00
1860186 Buckeye Power TSA - Clearing	USD	0.00	0.00
1860187 AEPSC Fabrication Non Billable	USD	230,544.27	0.00
1860188 Reimbursable RTO Study Expense	USD	36,221.81	0.00
1860999 Validation Error Correction	USD	0.00	0.00
1880000 R&D Expenses	USD	0.00	0.00
1890003 Loss Rec Debt-Notes Payable	USD	0.00	0.00
1900001 Accum Def Income Tax - Federal	USD	0.00	0.00
1901001 Accum Deferred FIT - Other	USD	70,365,426.29	0.00
1901002 Accum Deferred SIT - Other	USD	189,159.92	0.00
1902001 Accum Defd FIT - Oth Inc & Ded	USD	0.00	0.01
1903001 Acc Dfd FIT - FAS109 Flow Thru	USD	0.00	67,516.91
1903002 Acc Dfd SIT FAS 109 Flow Thru	USD	0.00	321,508.34
1904001 Accum Dfd FIT - FAS 109 Excess	USD	3,318,126.72	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1906001 Accum Deferred FIT-TBBS	USD	1,140,175.66	0.00
2010001 Common Stock Issued-Affiliated	USD	0.00	1,350,000.00
2110000 Miscellaneous Paid-In Capital	USD	0.00	7,052,115.96
2110007 OCI -Minimum Pension Liability	USD	0.00	0.00
2110009 MPIC - restricted stock units	USD	0.00	0.00
2110010 MPIC Stock Based Comp Units	USD	0.00	0.00
2160001 Unapprp Retnd Erngs-Unrstrictd	USD	0.00	0.00
2210001 First Mortgage Bonds	USD	0.00	0.00
2230500 Advances from Assoc Co-Current	USD	0.00	0.00
2240003 Notes	USD	0.00	0.00
2240103 Notes Payable - Affiliated	USD	0.00	0.00
2240503 Notes - Current Portion	USD	0.00	0.00
2240603 Notes - Affiliated - Current	USD	0.00	0.00
2270001 Obligatns Undr Cap Lse-Noncurr	USD	0.00	46,980,174.55
2270003 Accrued Noncur Lease Oblig	USD	0.00	3,354,415.10
2270031 Oblig undr Oper Lease-Non Curr	USD	0.00	86,220,817.70
2270033 Acrued Noncur Oper Lease Oblig	USD	0.00	24,082.81
2282003 Accm Prv I/D - Worker's Com	USD	0.00	68,638.40
2283000 Accm Prv for Pensions&Benefits	USD	0.00	30,233,198.22
2283001 Deferred Compensation Plan	USD	0.00	0.00
2283002 Supplemental Savings Plan	USD	0.00	46,427,501.55
2283003 SFAS 106 Post Retirement Benef	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2283005 SFAS 112 Postemployment Benef	USD	0.00	9,913,030.60
2283006 SFAS 87 - Pensions	USD	0.00	44,502,747.88
2283007 Perf Share Incentive Plan	USD	0.00	0.00
2283009 Nuclear Deferred Compenstion	USD	0.00	0.00
2283010 UMWA Comb Trust Fut Liab	USD	0.00	0.00
2283011 Energy Serv 2005 Phantom Plan	USD	0.00	0.00
2283012 Incntv Comp Adj - Defd Awards	USD	0.00	0.00
2283013 Incentive Comp Deferral Plan	USD	0.00	30,316,666.57
2283014 MICP and SOIP Deferred Awards	USD	0.00	0.00
2283015 FAS 158 SERP Payable Long Term	USD	0.00	19,442,607.00
2283016 FAS 158 Qual Payable Long Term	USD	0.00	240,197,152.45
2283024 DefrComp Plan-CSW Legacy	USD	0.00	741,127.91
2284016 Mine Closure Costs	USD	0.00	0.00
2284085 OH Growth Fund-NonCurrent	USD	0.00	0.00
2320001 Accounts Payable - Regular	USD	0.00	47,197,209.80
2320002 Unvouchered Invoices	USD	0.00	58,440,002.90
2320003 Retention	USD	0.00	1,731,775.91
2320004 Accrued Payroll	USD	0.00	0.00
2320008 Miscellaneous Liabilities	USD	0.00	0.00
2320011 Uninvoiced Fuel	USD	0.00	0.00
2320047 Gas Purchases - Transportation	USD	0.00	0.00
2320052 Accounts Payable - Purch Power	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2320066 A/P - OPEN ACCESS TRANS EXP	USD	0.00	0.00
2320069 Producer Payments	USD	0.00	0.00
2320074 A/P - FTL - SWITCH Rentals	USD	0.00	0.00
2320076 Corporate Credit Card Liab	USD	0.00	690,033.01
2320077 INDUS Unvouchered Liabilities	USD	0.00	8,028,608.36
2320080 Non PS Accounts Payable	USD	0.00	0.00
2330000 Corp Borrow Program (NP-Assoc)	USD	0.00	263,794,641.73
2340001 A/P Assoc Co - InterUnit G/L	USD	0.00	8,737,400.93
2340003 A/P Assoc Co - Savings Plan	USD	0.00	0.00
2340008 A/P Assoc Co - Dependent Care	USD	0.00	0.00
2340009 A/P Assoc Co-Stock Purch Plan	USD	0.00	0.00
2340011 A/P-Assc Co-AEPSC-Agent	USD	0.00	0.00
2340015 A/P-Assc Co-AEPSC-Trans Agmnt	USD	0.00	0.00
2340022 A/P Assoc Co-Employee Loan Cur	USD	0.00	0.00
2340023 A/P Assoc Co - Parking Rent	USD	0.00	0.00
2340027 A/P Assoc Co - Intercompany	USD	0.00	101,289.34
2340029 A/P Assoc Co - AEPSC Bills	USD	0.00	0.00
2340030 A/P Assoc Co - InterUnit A/P	USD	0.00	82,058.14
2340032 A/P Assoc Co - Multi Pmts	USD	0.00	79,632,245.31
2340035 Fleet - M4 - A/P	USD	0.00	1,186,889.67
2340036 A/P Assoc Co - Payroll Ded	USD	0.00	0.00
2340037 A/P Assoc-Global Borrowing Int	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2350003 Deposits - Trading Activity	USD	0.00	0.00
2360001 Federal Income Tax	USD	0.00	65,605,770.32
236000100 Federal Income Tax	USD	0.00	0.00
236000101 Federal Income Tax	USD	0.00	0.00
236000102 Federal Income Tax	USD	0.00	0.00
236000190 Federal Income Tax	USD	0.00	0.00
236000198 Federal Income Tax	USD	0.00	0.00
236000200 State Income Taxes	USD	0.00	0.00
236000201 State Income Taxes	USD	0.00	0.00
236000202 State Income Taxes	USD	0.00	0.00
236000203 State Income Taxes	USD	0.00	0.00
236000204 State Income Taxes	USD	0.00	0.00
236000205 State Income Taxes	USD	0.00	0.00
236000206 State Income Taxes	USD	0.00	0.00
236000207 State Income Taxes	USD	0.00	0.00
236000208 State Income Taxes	USD	0.00	0.00
236000209 State Income Taxes	USD	0.00	0.00
236000210 State Income Taxes	USD	0.00	0.00
236000211 State Income Taxes	USD	0.00	0.00
236000212 State Income Taxes	USD	0.00	0.00
236000213 State Income Taxes	USD	0.00	193,556.28
236000214 State Income Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000215 State Income Taxes	USD	0.00	0.00
236000216 State Income Taxes	USD	0.00	0.00
236000217 State Income Taxes	USD	124,411.27	0.00
236000218 State Income Taxes	USD	0.00	1,288,131.68
236000219 State Income Taxes	USD	0.00	1,199,978.67
236000220 State Income Taxes	USD	2,564,479.62	0.00
236000221 State Income Taxes	USD	4,104,116.02	0.00
236000222 State Income Taxes	USD	0.00	553,546.36
236000299 State Income Taxes	USD	0.00	0.00
236000300 Local Income Tax	USD	915.40	0.00
236000301 Local Income Tax	USD	0.00	0.00
236000302 Local Income Tax	USD	0.00	0.00
236000303 Local Income Tax	USD	0.00	0.00
236000304 Local Income Tax	USD	0.00	0.00
236000306 Local Income Tax	USD	0.00	0.00
236000307 Local Income Tax	USD	0.00	0.00
236000308 Local Income Tax	USD	0.00	0.00
236000309 Local Income Tax	USD	0.00	0.00
236000310 Local Income Tax	USD	0.00	0.00
236000312 Local Income Tax	USD	0.00	0.00
236000314 Local Income Tax	USD	0.00	0.00
236000315 Local Income Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000316 Local Income Tax	USD	0.00	0.00
236000317 Local Income Tax	USD	0.00	30,930.86
236000318 Local Income Tax	USD	189,593.73	0.00
236000319 Local Income Tax	USD	581,821.85	0.00
236000320 Local Income Tax	USD	7,941.00	0.00
236000321 Local Income Tax	USD	214,501.35	0.00
236000322 Local Income Tax	USD	0.00	84,314.31
2360004 FICA	USD	0.00	2,086,065.28
2360005 Federal Unemployment Tax	USD	0.00	3,008.31
2360006 State Unemployment Tax	USD	0.00	60,936.43
236000601 State Unemployment Tax	USD	0.00	0.00
236000700 State Sales and Use Taxes	USD	0.00	0.00
236000701 State Sales and Use Taxes	USD	0.00	0.00
236000702 State Sales and Use Taxes	USD	0.00	0.00
236000703 State Sales and Use Taxes	USD	0.00	0.00
236000704 State Sales and Use Taxes	USD	0.00	0.00
236000705 State Sales and Use Taxes	USD	0.00	0.00
236000706 State Sales and Use Taxes	USD	0.00	0.00
236000707 State Sales and Use Taxes	USD	0.00	0.00
236000708 State Sales and Use Taxes	USD	0.00	0.00
236000709 State Sales and Use Taxes	USD	0.00	0.00
236000710 State Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000711 State Sales and Use Taxes	USD	0.00	0.00
236000712 State Sales and Use Taxes	USD	0.00	0.00
236000713 State Sales and Use Taxes	USD	0.00	0.00
236000714 State Sales and Use Taxes	USD	0.00	0.00
236000715 State Sales and Use Taxes	USD	0.00	0.00
236000716 State Sales and Use Taxes	USD	0.00	0.00
236000717 State Sales and Use Taxes	USD	0.00	0.00
236000718 State Sales and Use Taxes	USD	0.00	0.00
236000719 State Sales and Use Taxes	USD	0.00	0.00
236000720 State Sales and Use Taxes	USD	0.00	0.00
236000721 State Sales and Use Taxes	USD	0.00	0.00
236000722 State Sales and Use Taxes	USD	0.00	1,134,546.11
236000798 State Sales and Use Taxes	USD	0.00	0.00
236000801 Real & Personal Property Taxes	USD	0.00	0.00
236000802 Real & Personal Property Taxes	USD	0.00	0.00
236000803 Real & Personal Property Taxes	USD	0.00	0.00
236000804 Real & Personal Property Taxes	USD	0.00	0.00
236000805 Real & Personal Property Taxes	USD	0.00	0.00
236000806 Real & Personal Property Taxes	USD	0.00	0.00
236000807 Real & Personal Property Taxes	USD	0.00	0.00
236000808 Real & Personal Property Taxes	USD	0.00	0.00
236000809 Real & Personal Property Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000810 Real Personal Property Taxes	USD	0.00	0.00
236000811 Real Personal Property Taxes	USD	0.00	0.00
236000812 Real Personal Property Taxes	USD	0.00	0.00
236000813 Real Personal Property Taxes	USD	0.00	0.00
236000814 Real Personal Property Taxes	USD	0.00	0.00
236000815 Real Personal Property Taxes	USD	0.00	0.00
236000816 Real Personal Property Taxes	USD	0.00	0.00
236000817 Real Personal Property Taxes	USD	0.00	0.00
236000818 Real Personal Property Taxes	USD	0.00	0.00
236000819 Real Personal Property Taxes	USD	0.00	0.00
236000820 Real Personal Property Taxes	USD	0.00	0.00
236000821 Real Personal Property Taxes	USD	0.00	38,426.05
236000822 Real Personal Property Taxes	USD	0.00	2,336,206.69
236000904 Federal Excise Taxes	USD	0.00	0.00
236000906 Federal Excise Taxes	USD	0.00	0.00
236000907 Federal Excise Taxes	USD	0.00	0.00
236000908 Federal Excise Taxes	USD	0.00	0.00
236000909 Federal Excise Taxes	USD	0.00	0.00
236000910 Federal Excise Taxes	USD	0.00	0.00
236000911 Federal Excise Taxes	USD	0.00	0.00
236000912 Federal Excise Taxes	USD	0.00	0.00
236000913 Federal Excise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000914 Federal Excise Taxes	USD	0.00	0.00
236000915 Federal Excise Taxes	USD	0.00	0.00
236000916 Federal Excise Taxes	USD	0.00	0.00
236000917 Federal Excise Taxes	USD	0.00	0.00
236000918 Federal Excise Taxes	USD	0.00	0.00
236000919 Federal Excise Taxes	USD	0.00	0.00
236000920 Federal Excise Taxes	USD	0.00	0.00
236000921 Federal Excise Taxes	USD	0.00	0.00
236000922 Federal Excise Taxes	USD	0.00	0.00
236001200 State Franchise Taxes	USD	0.00	0.00
236001201 State Franchise Taxes	USD	0.00	0.00
236001202 State Franchise Taxes	USD	0.00	0.00
236001203 State Franchise Taxes	USD	0.00	0.00
236001204 State Franchise Taxes	USD	0.00	0.00
236001205 State Franchise Taxes	USD	0.00	0.00
236001206 State Franchise Taxes	USD	0.00	0.00
236001207 State Franchise Taxes	USD	0.00	0.00
236001208 State Franchise Taxes	USD	0.00	0.00
236001209 State Franchise Taxes	USD	0.00	0.00
236001210 State Franchise Taxes	USD	0.00	0.00
236001211 State Franchise Taxes	USD	0.00	0.00
236001212 State Franchise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001213 State Franchise Taxes	USD	0.00	21.69
236001214 State Franchise Taxes	USD	0.00	1,575.00
236001215 State Franchise Taxes	USD	0.00	0.00
236001216 State Franchise Taxes	USD	0.00	0.00
236001217 State Franchise Taxes	USD	5,643.00	0.00
236001218 State Franchise Taxes	USD	4,537.00	0.00
236001219 State Franchise Taxes	USD	5,663.00	0.00
236001220 State Franchise Taxes	USD	0.00	13,180.00
236001221 State Franchise Taxes	USD	5,364.00	0.00
236001222 State Franchise Taxes	USD	0.00	19,700.00
236001295 State Franchise Taxes	USD	0.00	0.00
236001605 State Gross Receipts Tax	USD	0.00	0.00
236001606 State Gross Receipts Tax	USD	0.00	0.00
236001607 State Gross Receipts Tax	USD	0.00	0.00
236001608 State Gross Receipts Tax	USD	0.00	0.00
236001609 State Gross Receipts Tax	USD	0.00	0.00
236001610 State Gross Receipts Tax	USD	0.00	0.00
236001611 State Gross Receipts Tax	USD	0.00	0.00
236001612 State Gross Receipts Tax	USD	0.00	0.00
236001613 State Gross Receipts Tax	USD	0.00	0.00
236001614 State Gross Receipts Tax	USD	0.00	0.00
236001615 State Gross Receipts Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001616 State Gross Receipts Tax	USD	0.00	0.00
236001617 State Gross Receipts Tax	USD	0.00	0.00
236001618 State Gross Receipts Tax	USD	0.00	0.00
236001619 State Gross Receipts Tax	USD	0.00	0.00
236001620 State Gross Receipts Tax	USD	0.00	0.00
236001621 State Gross Receipts Tax	USD	0.00	0.00
236001622 State Gross Receipts Tax	USD	0.00	1,400.00
236001705 Municipal License Fees Accrd	USD	0.00	0.00
236001706 Municipal License Fees Accrd	USD	0.00	0.00
236001707 Municipal License Fees Accrd	USD	0.00	0.00
236001712 Municipal License Fees Accrd	USD	0.00	0.00
236001713 Municipal License Fees Accrd	USD	0.00	0.00
236001714 Municipal License Fees Accrd	USD	0.00	0.00
236001715 Municipal License Fees Accrd	USD	0.00	0.00
236001716 Municipal License Fees Accrd	USD	0.00	0.00
236001717 Municipal License Fees Accrd	USD	0.00	0.00
236001718 Municipal License Fees Accrd	USD	0.00	0.00
236001719 Municipal License Fees Accrd	USD	95.00	0.00
236001720 Municipal License Fees Accrd	USD	100.00	0.00
236001901 State Single Business Taxes	USD	0.00	0.00
236001902 State Single Business Taxes	USD	0.00	0.00
236001903 State Single Business Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001904 State Single Business Taxes	USD	0.00	0.00
236001905 State Single Business Taxes	USD	0.00	0.00
236001906 State Single Business Taxes	USD	0.00	0.00
236001907 State Single Business Taxes	USD	0.00	0.00
236002001 State Public Service Com Tax	USD	0.00	0.00
236002011 State Public Service Com Tax	USD	0.00	0.00
236002012 State Public Service Com Tax	USD	0.00	0.00
236002100 State Foreign Corporation Tax	USD	0.00	0.00
236002199 State Foreign Corporation Tax	USD	0.00	0.00
236002201 State License/Registration Tax	USD	0.00	0.00
236002202 State License/Registration Tax	USD	0.00	0.00
236002203 State License/Registration Tax	USD	0.00	0.00
236002204 State License/Registration Tax	USD	0.00	0.00
236002205 State License/Registration Tax	USD	0.00	0.00
236002206 State License/Registration Tax	USD	0.00	0.00
236002207 State License/Registration Tax	USD	0.00	0.00
236002208 State License/Registration Tax	USD	0.00	0.00
236002209 State License/Registration Tax	USD	0.00	0.00
236002210 State License Registration Tax	USD	0.00	0.00
236002211 State License Registration Tax	USD	0.00	0.00
236002212 State License Registration Tax	USD	0.00	0.00
236002213 State License Registration Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002214 State License Registration Tax	USD	0.00	0.00
236002215 State License Registration Tax	USD	0.00	0.00
236002216 State License Registration Tax	USD	0.00	0.00
236002217 State License Registration Tax	USD	0.00	0.00
236002218 State License Registration Tax	USD	0.00	0.00
236002219 State License Registration Tax	USD	193.00	0.00
236002220 State License Registration Tax	USD	75.00	0.00
236002222 State License Registration Tax	USD	20.00	0.00
2360023 Employee Payroll Taxes	USD	0.00	0.00
236002301 Employee Payroll Taxes	USD	0.00	0.00
236002400 State Franchise Tax-Interco	USD	0.00	0.00
236002499 State Franchise Tax-Interco	USD	0.00	0.00
236003000 Misc State and Local Taxes	USD	0.00	0.00
236003001 Misc State and Local Taxes	USD	0.00	0.00
236003002 Misc State and Local Taxes	USD	0.00	0.00
236003003 Misc State and Local Taxes	USD	0.00	0.00
236003004 Misc State and Local Taxes	USD	0.00	0.00
236003005 Misc State and Local Taxes	USD	0.00	0.00
236003006 Misc State and Local Taxes	USD	0.00	0.00
236003007 Misc State and Local Taxes	USD	0.00	0.00
236003010 Misc State and Local Taxes	USD	0.00	0.00
236003013 Misc State and Local Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003016 Misc State and Local Taxes	USD	22.50	0.00
236003100 Local Sales and Use Taxes	USD	0.00	0.00
236003300 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003301 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003302 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003303 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003304 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003305 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003306 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003308 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003311 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003312 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003313 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003314 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003315 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003316 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003319 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003320 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003321 Pers Prop Tax-Cap Leases	USD	0.00	18,048.64
236003322 Pers Prop Tax-Cap Leases	USD	0.00	137,773.32
236003502 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003503 Real Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003504 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003505 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003508 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003509 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003510 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003511 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003512 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003513 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003514 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003515 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003516 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003517 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003518 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003519 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003520 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003521 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003522 Real Prop Tax-Cap Leases	USD	0.00	201,597.00
2360037 FICA - Incentive accrual	USD	0.00	7,587,723.58
2360038 Reorg Payroll Tax Accrual	USD	0.00	27,981.68
236004112 State Minimum Tax	USD	0.00	0.00
2360070 State Sls and Use Tx-Spec Purp	USD	0.00	0.00
2360104 FICA - NON-CURRENT	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2360105 FICA - CARES ACT	USD	0.00	10,426,774.24
2360501 Fed Inc Tax-Short Term FIN48	USD	0.00	0.00
2360502 State Inc Tax-Short Term FIN48	USD	3,848.00	0.00
2360601 Fed Inc Tax-Long Term FIN48	USD	0.00	16,071,481.03
2360602 State Inc Tax-Long Term FIN48	USD	123,220.00	0.00
2360801 Federal Income Tax - IRS Audit	USD	0.00	0.00
2370003 Interest Accrued-Notes Pay	USD	0.00	0.00
2370009 Interest Accrued-Other	USD	0.00	0.00
2370010 Interest Accrued - Affiliated	USD	0.00	0.00
2370016 Interest Accrued - Tax	USD	0.00	0.00
2370048 Acrd Int.- FIT Reserve - LT	USD	0.00	0.00
2370348 Acrd Int. - SIT Reserve - LT	USD	0.00	0.00
2370448 Acrd Int. - SIT Reserve - ST	USD	0.00	0.00
2410001 Federal Income Tax Withheld	USD	0.00	1,684.44
2410002 State Income Tax Withheld	USD	0.00	0.00
2410003 Local Income Tax Withheld	USD	0.00	0.00
2410004 State Sales Tax Collected	USD	0.00	0.00
2410005 FICA Tax Withheld	USD	0.00	0.00
2410006 School District Tax Withheld	USD	0.00	0.00
2410012 Hypothetical Tax	USD	0.00	0.00
2420000 Misc Current & Accrued Liab	USD	0.00	196,000.00
2420001 P/R Ded - Charitable Contribut	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420002 P/R Ded - Medical Insurance	USD	0.00	2,894,461.41
2420003 P/R Ded - Dental Insurance	USD	0.00	495,815.28
2420004 P/R Ded - Long Term Care	USD	0.00	0.00
2420005 P/R Ded - Parking Rent	USD	0.00	0.00
2420006 P/R Ded - Fitness Dues	USD	0.00	0.00
2420007 P/R Ded - Savings Plan	USD	0.00	0.00
2420009 Depend Care/Flex Medical Spend	USD	0.00	2,908,851.94
2420010 P/R Ded - Dependent Life Ins	USD	0.00	0.00
2420012 P/R Ded - Hyatt Legal Plan	USD	0.00	0.00
2420013 P/R Ded - LTD Ins Premiums	USD	0.00	23,666.17
2420014 P/R Ded - Savings Bonds	USD	0.00	0.00
2420015 P/R Ded - Union Dues	USD	0.00	0.00
2420016 P/R Ded-Crt Ordrr/Grnshmt/Tx Lv	USD	0.00	0.00
2420017 P/R Ded - AD&D and OAD&D Ins	USD	0.00	0.00
2420018 P/R Ded-Reg&Spec Life Ins Prem	USD	0.00	0.00
2420020 Vacation Pay - This Year	USD	0.00	25,614,473.81
2420021 Vacation Pay - Next Year	USD	0.00	50,166,978.35
2420022 P/R Ded - PAC	USD	0.00	0.00
2420026 MICP	USD	0.00	0.00
2420027 FAS 112 CURRENT LIAB	USD	0.00	4,375,893.40
2420028 ESP - Employer Contrib Accrued	USD	0.00	0.00
2420029 P/R Ded - HMO	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420044 P/R Withholdings	USD	0.00	1,921,518.47
2420045 Other Employee Benefits	USD	0.00	0.00
2420046 FAS 158 SERP Payable - Current	USD	0.00	6,597,469.00
2420048 Company Incentive Plan	USD	0.00	0.00
2420049 P/R Ded - MetPay Insurance	USD	0.00	0.00
2420051 Non-Productive Payroll	USD	0.00	3,693,996.06
2420052 RSU Sec 16 Exec, Current	USD	0.00	0.00
2420053 Perf Share Incentive Plan	USD	0.00	0.00
2420054 Incentive Plan Adjustments	USD	0.00	0.00
2420055 NPIP	USD	0.00	0.00
2420056 CCT Incentive Plan	USD	0.00	0.00
2420057 Control Payroll Disburse Acct	USD	0.00	0.00
2420067 Insurance Claims Pending	USD	0.00	0.00
2420069 ProServ Org Incentive Plan	USD	0.00	0.00
2420070 P/R Ded - Salvation Army	USD	0.00	0.00
2420071 P/R Ded - Vision Plan	USD	0.00	121,717.85
2420072 P/R - Payroll Adjustment	USD	0.00	60,146.50
2420076 P/R Savings Plan - Incentive	USD	0.00	4,527,430.83
2420081 Environmntl Remediation Accrual	USD	0.00	0.00
2420085 OH Growth Fund-Current	USD	0.00	0.00
2420086 Environ Remediation - SEMCO	USD	0.00	0.00
2420091 HSA - Employer Contribution	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420199 Opower (HEM) Contract Cap-Curr	USD	0.00	2,759,135.15
2420365 MSOffice 365 Contract Cap-Curr	USD	0.00	7,028,208.00
2420420 Accr DefrComp Ben-CSW Legacy	USD	0.00	183,231.92
2420502 Injuries And Damages	USD	0.00	0.00
2420503 Worker's Comp Admin Fee	USD	0.00	29,580.28
2420504 Accrued Lease Expense	USD	136,306.82	0.00
2420505 Workers Comp NC Admin Fee	USD	0.00	36,372.29
2420511 Control Cash Disburse Account	USD	0.00	3,755,321.23
2420512 Unclaimed Funds	USD	0.00	570,665.33
2420515 Severance Accrual	USD	0.00	1,109,342.55
2420520 Accr Defer Compensation Ben	USD	0.00	0.00
2420532 Adm Liab-Cur-S/Ins-W/C	USD	0.00	132,063.62
2420554 P/R Ded - Stock Purchase Plan	USD	0.00	0.00
2420558 Admitted Liab NC-Self/Ins-W/C	USD	0.00	698,415.05
2420565 Expatriate Housing Allowance	USD	0.00	0.00
2420569 Self Ins Workers' Comp-Adm	USD	0.00	0.00
2420570 Employee Svings Plan-Sys-Accr	USD	0.00	0.00
2420587 Rent - J.E. Dolan Eng. Lab	USD	0.00	0.00
2420591 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059102 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059103 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059104 Muni B&O Tax - Leased Equ	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059105 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059106 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059107 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059108 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059109 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059110 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059111 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059112 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059113 Muni BO Tax - Leased Equip	USD	0.00	0.00
2420592 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059201 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059202 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059203 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059204 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059205 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059206 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059207 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059208 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059209 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059210 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059211 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059212 Sales Use Tax - Leased Equip	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059213 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059214 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059215 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059216 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059217 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059218 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059219 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059220 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059221 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059222 Sales Use Tax - Leased Equip	USD	0.00	216,058.35
2420598 Est Fin Cost - Sen Unsec Notes	USD	0.00	0.00
2420599 Expatriate Auto Allowance	USD	0.00	0.00
2420604 Energy Services ICP	USD	0.00	0.00
2420607 Incentive Plan Payments	USD	0.00	0.00
2420613 Public Liability Claim Deposit	USD	0.00	0.00
2420615 Severance - Distribution	USD	0.00	0.00
2420618 Accrued Payroll	USD	0.00	34,836,686.19
2420619 Reclamation Res - Preexisting	USD	0.00	0.00
2420620 Energy Supply Non Gen ICP	USD	0.00	151,804.39
2420621 Energy Serv Phantom Equity Pln	USD	0.00	0.00
2420622 Nuclear Incentive Plan	USD	0.00	0.00
2420623 Distr, Cust Ops & Reg Svcs ICP	USD	0.00	483,493.98

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420624 Corp & Shrd Srv Incentive Plan	USD	0.00	66,292,665.59
2420626 Safety Focus Incentive Plan	USD	0.00	0.00
2420634 Sustnd Earngs Improv Severance	USD	0.00	0.00
2420635 Generation Incentive Plan	USD	0.00	12,931,973.01
2420640 Zimmer SCR - Cinergy Cnst Adv	USD	0.00	0.00
2420643 Accrued Audit Fees	USD	0.00	0.00
2420649 Reclamation Liability - Curr	USD	0.00	0.00
2420650 P/R Ded - Health Savings Acct	USD	0.00	538.95
2420651 Reorg Severance Accrual	USD	0.00	0.00
2420653 Reorg Misc HR Exp Accrual	USD	0.00	0.00
2420658 Accrued Prof. Tax Services	USD	0.00	0.00
2420660 AEP Transmission ICP	USD	0.00	35,036,657.78
2420669 Lease Rent Holidays	USD	0.00	0.00
2420689 Oracle Contract Cap - Curr	USD	0.00	0.00
2430001 Oblig Under Cap Leases - Curr	USD	0.00	13,456,610.05
2430003 Accrued Cur Lease Oblig	USD	0.00	859,454.27
2430031 Oblig undr Oper Lease -Current	USD	0.00	16,098,212.34
2430033 Acrued Curent Oper Lease Oblig	USD	0.00	6,020.70
2520000 Customer Adv for Construction	USD	0.00	0.00
2530000 Other Deferred Credits	USD	0.00	0.00
2530007 Employee Related Contingencies	USD	0.00	0.00
2530012 Unclaim Chks - Ret to Gen Fd	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2530062 Gain on Sale/Leaseback Bldgs	USD	0.00	0.00
2530077 WT2 Lease	USD	0.00	0.00
2530101 MACSS Unidentified EDI Cash	USD	362,919.77	0.00
2530112 Other Deferred Credits-Curr	USD	0.00	4,427,001.47
2530175 Legal Contingencies	USD	0.00	0.00
2530189 Oracle Contract Cap - NonCurr	USD	0.00	0.00
2530199 Opower (HEM) Contrct Cap-NCurr	USD	0.00	2,759,135.15
2530365 MSOffice 365 Contrct Cap-NCurr	USD	0.00	15,472,512.00
2540000 Other Regulatory Liabilities	USD	0.00	0.00
2540006 SFAS 109 DFIT	USD	0.00	0.00
2540007 SFAS 109 Excess DFIT	USD	0.00	0.00
2543001 SFAS109 Flow Thru Def FIT Liab	USD	796.12	0.00
2543002 FAS 109 Flow Thru Deferred SIT	USD	321,508.34	0.00
2543220 Economic Development	USD	0.00	0.00
2544001 SFAS 109 Exces Deferred FIT	USD	0.00	14,363,204.76
2546001 Accum Deferred FIT-TBBS	USD	0.00	4,935,488.66
2550001 Accum Deferred ITC - Federal	USD	0.00	0.00
2820001 ADIT- Other Property - Federal	USD	0.00	0.00
2821001 Accum Defd FIT - Utility Prop	USD	0.00	70,638,190.23
2823001 Acc Dfrd FIT FAS 109 Flow Thru	USD	0.05	0.00
2824001 Acc Dfrd FIT - SFAS 109 Excess	USD	11,589,476.09	0.00
2826001 Accum Defd Property FIT - TBBS	USD	948,755.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2830001 ADIT - Other - Federal	USD	0.00	0.00
2831001 Accum Deferred FIT - Other	USD	0.00	9,716,384.01
2832002 Acc Dfd SIT - Other Inc & Ded	USD	0.00	0.00
2833001 Acc Dfd FIT FAS 109 Flow Thru	USD	66,720.56	0.00
2833002 Acc Dfrd SIT FAS 109 Flow Thru	USD	0.00	0.00
2834001 Acc Defd FIT - SFAS 109 Excess	USD	0.00	544,398.05
2836001 Accum Defd Other FIT-TBBS	USD	2,846,558.00	0.00
4020000 Maintenance Expense	USD	0.00	7,389.24
4030001 Depreciation Exp	USD	3,679,814.81	0.00
4030024 AEPSC Trans. Depreciation Exp.	USD	2,078,397.16	0.00
4040001 Amort. of Plant	USD	478,799.18	0.00
4081002 FICA	USD	52,078,839.87	0.00
4081003 Federal Unemployment Tax	USD	241,128.64	0.00
408100520 Real Personal Property Taxes	USD	0.00	11,212.67
408100521 Real Personal Property Taxes	USD	244,494.30	0.00
408100522 Real Personal Property Taxes	USD	2,346,539.00	0.00
408100621 State Gross Receipts Tax	USD	0.00	1,447.00
408100622 State Gross Receipts Tax	USD	6,792.00	0.00
4081007 State Unemployment Tax	USD	575,173.77	0.00
408100822 State Franchise Taxes	USD	39,800.00	0.00
408101422 Federal Excise Taxes	USD	536.89	0.00
408101722 St Lic-Rgstrtion Tax-Fees	USD	20.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
408101921 State Sales and Use Taxes	USD	0.41	0.00
408101922 State Sales and Use Taxes	USD	0.00	1,057.43
408102920 Real-Pers Prop Tax-Cap Leases	USD	910.21	0.00
408102921 Real-Pers Prop Tax-Cap Leases	USD	0.00	75,540.97
408102922 Real-Pers Prop Tax-Cap Leases	USD	103,920.00	0.00
4091001 Income Taxes, UOI - Federal	USD	22,793,951.94	0.00
409100222 Income Taxes UOI - State	USD	460,626.36	0.00
409100322 Income Taxes UOI - Local	USD	549,012.06	0.00
4101001 Prov Def I/T Util Op Inc-Fed	USD	210,431,899.61	0.00
4101002 Prov Def I/T Util Op Inc-State	USD	10,020,402.94	0.00
4111001 Prv Def I/T-Cr Util Op Inc-Fed	USD	0.00	211,942,444.73
4111002 Prv Def I/T-Cr UtilOpInc-State	USD	0.00	8,800,019.83
4120001 Constructn Othr Svcs-Affil Cos	USD	671,095,705.09	0.00
4171001 Exp of NonUtil Oper - Nonassoc	USD	0.00	0.00
4171003 Operating Expense	USD	0.00	0.00
4171006 Outside Services - Other	USD	0.00	0.00
4171009 Office Supplies & Expense	USD	0.00	0.00
4171011 Membership Dues	USD	0.00	0.00
4180002 Non-Opratng Rntal Inc-Oper	USD	54,705.98	0.00
4180003 Non-Opratng Rntal Inc-Maint	USD	30,468.61	0.00
4190002 Int & Dividend Inc - Nonassoc	USD	12,888.24	0.00
4210001 Misc Non-Operating Inc-Assoc	USD	0.00	568,664.23

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4210002 Misc Non-Op Inc-NonAsc-Rents	USD	0.00	375,982.48
4210007 Misc Non-Op Inc - NonAsc - Oth	USD	0.00	11,249.17
4210009 Misc Non-Op Exp - NonAssoc	USD	351,455.69	0.00
4211000 Gain on Dsposition of Property	USD	0.00	109,797.85
4261000 Donations	USD	276,330.20	0.00
4263001 Penalties	USD	4,992.71	0.00
4264000 Civic and Political Activity	USD	4,598,399.61	0.00
4264001 Non-deduct Lobbying per IRS	USD	394,680.79	0.00
4265002 Other Deductions - Nonassoc	USD	4,019,580.63	0.00
4265004 Social & Service Club Dues	USD	379,478.59	0.00
4265007 Regulatory Expenses	USD	84,000.00	0.00
4265033 Transition Costs	USD	524,522.47	0.00
4265034 Transaction Costs	USD	0.00	0.00
4300003 Int to Assoc Co - CBP	USD	5,753,391.75	0.00
4310001 Other Interest Expense	USD	84,941.22	0.00
4310007 Lines Of Credit	USD	59,096.33	0.00
4310023 Interest Expense - State Tax	USD	457.16	0.00
4320000 Allw Brrwed Fnds Used Cnstr-Cr	USD	0.00	90,191.83
4560041 Miscellaneous Revenue-NonAffil	USD	0.00	0.00
4571001 Service Rev - Direct Affil	USD	0.00	1,380,847,996.29
4572001 Service Rev-Indirect Cost-Affi	USD	0.00	263,227,646.64
4573001 Compensation for Capital-Affil	USD	0.00	29,353,130.44

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4581001 Service Rev-Direct Costs-NAC	USD	0.00	2,819,455.41
4582001 Service Rev-Indirect Cost-NAC	USD	0.00	324,872.83
5000000 Oper Supervision & Engineering	USD	41,004,648.25	0.00
5010000 Fuel	USD	2,957,536.32	0.00
5010028 Gypsum Sales Proceeds	USD	0.00	3,758.10
5020000 Steam Expenses	USD	502.27	0.00
5020002 Urea Expense	USD	34,645.07	0.00
5020003 Trona Expense	USD	33,874.89	0.00
5020004 Lime-Related Expenses	USD	94,022.70	0.00
5020007 Lime Hydrate Expense	USD	316.50	0.00
5020008 Activated Carbon	USD	80,335.85	0.00
5020013 Anhydrous Ammonia Expense	USD	28,133.24	0.00
5020020 Misc Consumable Exp	USD	3,106.15	0.00
5020028 Sodium Bicarbonate Expense	USD	36,601.87	0.00
5050000 Electric Expenses	USD	2,500.78	0.00
5060000 Misc Steam Power Expenses	USD	1,534,416.27	0.00
5060003 Removal Cost Expense - Steam	USD	1,450.52	0.00
5060011 BSRR O/U Recovery-Oper Costs	USD	225.65	0.00
5060025 Misc Stm Pwr Exp Environmental	USD	22,848.17	0.00
5080017 IPP Oper - Training/Travel	USD	0.00	0.00
5100000 Maint Supv & Engineering	USD	705,371.05	0.00
5110000 Maintenance of Structures	USD	478,206.87	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5120000 Maintenance of Boiler Plant	USD	2,471,976.72	0.00
5120025 Maint of Blr Plt Environmental	USD	1,023.28	0.00
5130000 Maintenance of Electric Plant	USD	3,246,901.20	0.00
5140000 Maintenance of Misc Steam Plt	USD	599,407.51	0.00
5140025 Maint MiscStmPlt Environmental	USD	1,145.80	0.00
5170000 Oper Supervision & Engineering	USD	7,972.15	0.00
5200000 Steam Expenses	USD	37.74	0.00
5240000 Misc Nuclear Power Expenses	USD	901,288.20	0.00
5280000 Maint Supv & Engineering	USD	106,417.95	0.00
5300000 Maint of Reactor Plant Equip	USD	2,271,365.28	0.00
5310000 Maintenance of Electric Plant	USD	5,457.75	0.00
5320000 Maint of Misc Nuclear Plant	USD	718.12	0.00
5320012 Radiation Monitoring Equipment	USD	1,117.70	0.00
5350000 Oper Supervision & Engineering	USD	1,226,341.50	0.00
5370000 Hydraulic Expenses	USD	113,714.41	0.00
5370001 Fish & Wildlife Facilities	USD	6,106.68	0.00
5370002 Recreation Facilities	USD	66,878.52	0.00
5380000 Electric Expenses	USD	164,706.21	0.00
5390000 Misc Hydr Power Generation Exp	USD	1,608,651.01	0.00
5390001 Misc Hydr Pwr - Envir Poll Cnt	USD	40,253.90	0.00
5390002 Misc Hydro Power-Enviro-Defd	USD	79.38	0.00
5400000 Rents	USD	1,487.18	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5410000 Maint Supv & Engineering	USD	76,440.31	0.00
5420000 Maintenance of Structures	USD	78,660.74	0.00
5420001 Maint of Strctures - Env Poll	USD	104.64	0.00
5430000 Maint Rsrvoirs,Dams&Wtrways	USD	187,492.38	0.00
5440000 Maintenance of Electric Plant	USD	367,901.01	0.00
5450000 Maint of Misc Hydraulic Plant	USD	6,844.47	0.00
5450001 Maint Hydr Plt-Fish&Wildlfe Fa	USD	0.00	40.64
5450002 Maint of Misc Hydr Plt-Rec Fac	USD	14,203.65	0.00
5460000 Oper Supervision & Engineering	USD	315,795.27	0.00
5470004 Fuel - Gas Turb - Purch / Hand	USD	31,201.89	0.00
5480000 Generation Expenses	USD	0.00	41,070.31
5490000 Misc Other Pwer Generation Exp	USD	513,123.75	0.00
5500004 Wind Easement Exp - NonLease	USD	1,912.95	0.00
5500005 Lease Expense - Wind Leases	USD	50,789.25	0.00
5530000 Maintenance of Generating Plt	USD	13,027.53	0.00
5530001 Maint of Gen Plant - Gas Turb	USD	63,796.98	0.00
5540001 Maint of Oth Pwr Gen Plt-GT	USD	4,505.55	0.00
5560000 Sys Control & Load Dispatching	USD	3,689,769.91	0.00
5570000 Other Expenses	USD	11,097,885.13	0.00
5570020 MATL-COMPUTER HARDWARE	USD	6,790.61	0.00
5570021 MATL-CONSUMABLES	USD	630.05	0.00
5600000 Oper Supervision & Engineering	USD	73,667,800.46	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5611000 Load Dispatch - Reliability	USD	161.38	0.00
5612000 Load Dispatch-Mntr&Op TransSys	USD	6,889,076.42	0.00
5613000 Load Dispatch-Trans Srvc&Sched	USD	0.00	31,095.38
5614005 ERCOT Admin-SSC&DS	USD	56,801.03	0.00
5615000 Reliability,Plng&Stds Develop	USD	1,913,124.32	0.00
5616000 Transmission Service Studies	USD	4,912.99	0.00
5620001 Station Expenses - Nonassoc	USD	3,125,948.60	0.00
5621001 Oper of Energy Storage Equip	USD	2,040.00	0.00
5630000 Overhead Line Expenses	USD	803,516.78	0.00
5640000 Underground Line Expenses	USD	2,240.89	0.00
5650002 Transmsn Elec by Others-NAC	USD	1,193.24	0.00
5660000 Misc Transmission Expenses	USD	14,416,451.28	0.00
5670001 Rents - Nonassociated	USD	10,351.99	0.00
5680000 Maint Supv & Engineering	USD	358,560.67	0.00
5690000 Maintenance of Structures	USD	279,175.13	0.00
5691000 Maint of Computer Hardware	USD	285,037.80	0.00
5692000 Maint of Computer Software	USD	1,479,851.85	0.00
5700000 Maint of Station Equipment	USD	9,856,772.85	0.00
5710000 Maintenance of Overhead Lines	USD	4,717,508.60	0.00
5720000 Maint of Underground Lines	USD	268,129.95	0.00
5730000 Maint of Misc Trnsmssion Plt	USD	234,458.81	0.00
5800000 Oper Supervision & Engineering	USD	7,163,495.70	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5810000 Load Dispatching	USD	6,310.42	0.00
5820000 Station Expenses	USD	4,390,907.67	0.00
5830000 Overhead Line Expenses	USD	16,415.03	0.00
5840000 Underground Line Expenses	USD	639,112.35	0.00
5860000 Meter Expenses	USD	1,314,948.84	0.00
5870000 Customer Installations Exp	USD	325,630.88	0.00
5880000 Miscellaneous Distribution Exp	USD	15,480,900.03	0.00
5890001 Rents - Nonassociated	USD	3,906.51	0.00
5900000 Maint Supv & Engineering	USD	204,826.12	0.00
5910000 Maintenance of Structures	USD	50,968.45	0.00
5920000 Maint of Station Equipment	USD	5,085,966.37	0.00
5930000 Maintenance of Overhead Lines	USD	1,448,681.94	0.00
5940000 Maint of Underground Lines	USD	38,200.91	0.00
5950000 Maint of Lne Trnf,Rglators&Dvi	USD	3,611.99	0.00
5960000 Maint of Strt Lghtng & Sgnal S	USD	1,176.70	0.00
5970000 Maintenance of Meters	USD	4,829.95	0.00
5980000 Maint of Misc Distribution Plt	USD	42,092.82	0.00
8130000 Other Gas Supply Expenses	USD	0.00	0.00
9010000 Supervision - Customer Accts	USD	425,506.93	0.00
9020000 Meter Reading Expenses	USD	344,804.02	0.00
9020002 Meter Reading - Regular	USD	1,077.00	0.00
9020003 Meter Reading - Large Power	USD	491,889.09	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9030000 Cust Records & Collection Exp	USD	8,488,044.48	0.00
9030001 Customer Orders & Inquiries	USD	32,121,541.54	0.00
9030002 Manual Billing	USD	478,280.78	0.00
9030003 Postage - Customer Bills	USD	0.00	33,537.62
9030004 Cashiering	USD	487,444.16	0.00
9030005 Collection Agents Fees & Exp	USD	230,599.86	0.00
9030006 Credit & Oth Collection Activi	USD	5,201,721.68	0.00
9030007 Collectors	USD	2,683,613.51	0.00
9030009 Data Processing	USD	74,120.11	0.00
9040007 Uncoll Accts - Misc Receivable	USD	116,824.23	0.00
9050000 Misc Customer Accounts Exp	USD	153,831.76	0.00
9070000 Supervision - Customer Service	USD	716,322.14	0.00
9080000 Customer Assistance Expenses	USD	246,132.45	0.00
9080009 Cust Assistance Expense - DSM	USD	14,336.90	0.00
9100000 Misc Cust Svc&Informational Ex	USD	401,912.41	0.00
9110001 Supervision - Residential	USD	35,382.35	0.00
9120000 Demonstrating & Selling Exp	USD	366,609.44	0.00
9120001 Demo & Selling Exp - Res	USD	86,843.88	0.00
9200000 Administrative & Gen Salaries	USD	220,593,115.96	0.00
9210001 Off Supl & Exp - Nonassociated	USD	18,462,687.79	0.00
9210002 Off Supl & Exp - Associated	USD	1,493,889.02	0.00
9210003 Office Supplies & Exp - Trnsf	USD	21,057.69	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9210004 Office Utilites	USD	1,846,958.10	0.00
9210005 Cellular Phones and Pagers	USD	131.13	0.00
9210006 O&M Reconciliation	USD	0.00	0.00
9210020 EMP RECOG - Over 100 Dollars	USD	501.22	0.00
9210021 EMP TRAVEL - Airfare	USD	41,067.08	0.00
9210022 MEALS & ENT-100 Pct DEDUCTIBLE	USD	34,381.25	0.00
9210023 EMP TRAVEL-MILEAGE	USD	12,602.95	0.00
9210024 EMP TRAVEL-PARKING	USD	8,839.08	0.00
9210025 MEALS & ENT-50 Pct DEDUCTIBLE	USD	867.67	0.00
9210026 EMP TRAVEL-CAR RENTAL	USD	9,266.43	0.00
9210027 EMP TRAVEL-TAXI AND SHUTTLE	USD	5,176.38	0.00
9210028 EMP TRAVEL-HOTEL & LODGING	USD	78,548.76	0.00
9210029 NON-EMP TRAVEL-RECRUITING EXP	USD	1,055.60	0.00
9210030 EMP TRAVEL-OTHER	USD	14,291.64	0.00
9210031 SAFETY EQUIPMENT AND SUPPLIES	USD	1,279.62	0.00
9210032 FUEL	USD	1,451.59	0.00
9210033 FOOD SERVICE-CATERING	USD	8,422.16	0.00
9210034 In-House Training & Seminars	USD	5,075.64	0.00
9210035 RECRUITING AND SCREENING	USD	960.86	0.00
9210036 SAFETY TRAINING	USD	559.32	0.00
9210037 OEM/TECHNICAL TRAINING	USD	12,620.93	0.00
9210038 SAFETY EQUIP CALIB & TESTING	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9210040 DUES-BUSINESS/PROFESSIONAL	USD	2,897.33	0.00
9220000 Administrative Exp Trnsf - Cr	USD	78.72	0.00
9220001 Admin Exp Trnsf to Cnstrction	USD	0.00	0.00
9220002 Admin Exp Trnsf Const-Mngerial	USD	0.00	0.00
9220005 Overhead Loadings	USD	5,581,342.79	0.00
9230001 Outside Svcs Empl - Nonassoc	USD	81,926,615.06	0.00
9230002 Outside Svcs Empl - Assoc	USD	0.00	0.00
9230003 AEPSC Billed to Client Co	USD	0.00	2,613,364.32
9230024 SRV-MAIL/MESSENGER-POSTAGE	USD	674.03	0.00
9230031 SRV-OUTSIDE SERVICES (TECH)	USD	38,640.00	0.00
9230034 SRV-SOFTWARE LICENSING	USD	26,329.44	0.00
9240000 Property Insurance	USD	136,365.68	0.00
9250000 Injuries and Damages	USD	235,103.60	0.00
9250001 Safety Dinners and Awards	USD	2,177.87	0.00
9250002 Emp Accident Prvntion-Adm Exp	USD	135,157.52	0.00
9250006 Wrkrs Cmpnsth Pre&Slf Ins Prv	USD	1,155,957.85	0.00
9250007 Prsnal Injries&Prop Dmage-Pub	USD	13,340.87	0.00
9260000 Employee Pensions & Benefits	USD	54,783.99	0.00
9260001 Edit & Print Empl Pub-Salaries	USD	15,588.05	0.00
9260002 Pension & Group Ins Admin	USD	471,143.96	0.00
9260003 Pension Plan	USD	43,904,181.45	0.00
9260004 Group Life Insurance Premiums	USD	2,596,204.14	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9260005 Group Medical Ins Premiums	USD	67,844,032.49	0.00
9260007 Group L-T Disability Ins Prem	USD	2,159,676.31	0.00
9260008 Umbrella Trust Expense	USD	28,389,964.01	0.00
9260009 Group Dental Insurance Prem	USD	2,608,412.48	0.00
9260010 Training Administration Exp	USD	267,908.41	0.00
9260012 Employee Activities	USD	1,551,203.26	0.00
9260014 Educational Assistance Pmts	USD	3,151,256.67	0.00
9260019 Employee Benefit Exp - COLI	USD	60.00	0.00
9260021 Postretirement Benefits - OPEB	USD	2,173,259.89	0.00
9260026 Savings Plan Administration	USD	20,065.40	0.00
9260027 Savings Plan Contributions	USD	26,754,658.17	0.00
9260036 Deferred Compensation	USD	0.00	6,252,915.18
9260037 Supplemental Pension	USD	1,081,124.00	0.00
9260040 SFAS 112 Postemployment Benef	USD	0.00	1,364,004.00
9260042 SERP Pension - Non-Service	USD	3,195,209.39	0.00
9260043 OPEB - Non-Service	USD	0.00	37,961,438.22
9260062 Pension Plan - Non-Service	USD	688,610.03	0.00
9280000 Regulatory Commission Exp	USD	33,548.77	0.00
9280002 Regulatory Commission Exp-Case	USD	10,142,724.12	0.00
9280005 Reg Com Exp-FERC Trans Cases	USD	455,908.43	0.00
9301000 General Advertising Expenses	USD	62,123.78	0.00
9301001 Newspaper Advertising Space	USD	4,873.72	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9301010 Publicity	USD	11,837.54	0.00
9301011 Dedications, Tours, & Openings	USD	6,713.51	0.00
9301012 Public Opinion Surveys	USD	105,832.99	0.00
9301014 Video Communications	USD	5,462.05	0.00
9301015 Other Corporate Comm Exp	USD	1,103.91	0.00
9302000 Misc General Expenses	USD	3,697,064.29	0.00
9302003 Corporate & Fiscal Expenses	USD	2,913,853.73	0.00
9302004 Research, Develop&Demonstr Exp	USD	5,507.88	0.00
9302007 Assoc Business Development Exp	USD	2,981,922.97	0.00
9302458 AEPSC Non Affiliated expenses	USD	2,509,619.11	0.00
9310000 Rents	USD	35,132.52	0.00
9310001 Rents - Real Property	USD	6,613,880.80	0.00
9310002 Rents - Personal Property	USD	7,279,725.92	0.00
9310003 Rents - Real Property - Assoc	USD	24,550,093.24	0.00
9310004 Rents - Personal Prop - Assoc	USD	24,358.29	0.00
9310005 Int on Regulated Fin Leases	USD	666,348.54	0.00
9350000 Maintenance of General Plant	USD	769,509.34	0.00
9350001 Maint of Structures - Owned	USD	5,976,691.62	0.00
9350002 Maint of Structures - Leased	USD	398,611.72	0.00
9350003 Maint of Prprty Held Fture Use	USD	0.00	0.00
9350012 Maint of Data Equipment	USD	1,920,754.20	0.00
9350013 Maint of Cmmncation Eq-Unall	USD	14,063,332.76	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9350015 Maint of Office Furniture & Eq	USD	64,472,851.07	0.00
9350016 Maintenance of Video Equipment	USD	1,189.50	0.00
9350017 Maint of Misc General Property	USD	36,176.16	0.00
9350019 Maint of Gen Plant-SCADA Equ	USD	51,283.89	0.00
9350023 Site Communications Services	USD	11,955.20	0.00
9350024 Maint of DA-AMI Comm Equip	USD	221,743.17	0.00
BD0001 Budget Use Only - O&M	USD	0.00	0.00
BD0011 Budget Use Only - Depreciation	USD	0.00	0.00
Total for Ledger	USD	4,162,760,802.10	4,162,760,802.10

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Account	Cur	Transaction Debit	Transaction Credit
1010001 Plant in Service	USD	303,156,880.12	0.00
1010007 Plant In Service-IMPco-SBSMPP	USD	0.00	0.00
1011001 Capital Leases	USD	108,146,801.34	0.00
1011006 Prov-Leased Assets	USD	0.00	47,381,434.95
1011012 Accrued Capital Leases	USD	3,952,159.10	0.00
1011031 Operating Lease	USD	141,803,501.68	0.00
1011032 Accrued Operating Leases	USD	691,504.31	0.00
1011034 Operating Leases - Gen & Misc	USD	0.00	0.00
1011036 Prov - Operating Lease Assets	USD	0.00	42,150,152.66
1011039 Prov-Operating Lease -Gen&Misc	USD	0.00	0.00
1030001 Experimental Plant in Service	USD	0.00	0.00
1050001 Held For Fut Use	USD	0.00	0.00
1050002 Held For Fut Use-Transmissn	USD	0.00	0.00
1050003 Held For Fut Use-Distribution	USD	0.00	0.00
1060001 Const Not Classifd	USD	11,642,239.24	0.00
1060002 Const Not Classifd-Transmissn	USD	0.00	0.00
1060003 Const Not Classifd-Distributio	USD	0.00	0.00
1060004 Const Not Classifd-Gen&Misc	USD	0.00	0.00
1070000 Construction Work In Progress	USD	0.00	0.00
1070001 CWIP - Project	USD	21,370,406.14	0.00
1070005 CWIP - Fuel Support Groups	USD	0.00	0.00
1070007 Cloud Implementation Costs	USD	0.00	0.00
1070910 Capitalized Softwr Bill Step 1	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1070920 Capitalized Softwr Bill Step 2	USD	0.00	0.00
1070930 Cloud Implmntatn Costs-Step 1	USD	0.00	0.00
1080000 Accum Prov for Deprec of Plant	USD	0.00	0.00
1080001 A/P for Deprec of Plt	USD	0.00	140,263,435.57
1080005 RWIP - Project Detail	USD	691,347.37	0.00
1110001 A/P for Amort of Plt	USD	0.00	7,205,123.35
1160017 TX Distr Veg Mgmt Cost Wrteoff	USD	0.00	0.00
1160020 Trans Costs - SERP	USD	0.00	0.00
1160022 Gen Costs - SERP	USD	0.00	0.00
1201000 Nuclr Fuel in Proc of Refinmnt	USD	0.00	0.00
1206000 Nuclear Fuel Under Cap Leases	USD	0.00	0.00
1210000 Nonutility Property	USD	0.00	0.00
1210001 Nonutility Property - Owned	USD	0.00	0.00
1220000 Depr & Amort of Nonutil Prop	USD	0.00	0.00
1220001 Depr&Amrt of Nonutl Prop-Ownd	USD	0.00	0.00
1220003 Depr&Amrt of Nonutl Prop-WIP	USD	0.00	0.00
1240000 Other Investments	USD	0.00	0.00
1240002 Oth Investments-Nonassociated	USD	0.00	0.00
1240005 Spec Allowance Inv NOx	USD	0.00	0.00
1240006 Other Investments - COLI	USD	0.00	0.00
1240007 Deferred Compensation Benefits	USD	14,195,070.50	0.00
1240008 Umbrella Trust	USD	204,838,734.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1240010 Oth Invest-Nonassociated-Curr	USD	0.00	0.00
1240013 Cash Surrender Value Life Ins	USD	0.00	0.00
1240025 Other Property - CWIP	USD	0.00	0.00
1240048 CSW SERP Investment	USD	439.44	0.00
1240053 Defer Comp Plan-CSW Legacy	USD	22,758.66	0.00
1240054 Umbrella Trust-WFargo Int&Div	USD	6,255,914.74	0.00
1280007 PRW NonUMWA Net Fund Pos AEPSC	USD	190,025,324.78	0.00
1280008 SFAS 106 - Non-UMWA PRW -AEPSC	USD	0.01	0.00
1310000 Cash	USD	15,832,587.56	0.00
1340000 Other Special Deposits	USD	250,000.00	0.00
1340004 Worker's Comp Adv Premium	USD	0.00	0.00
1340008 Deposits - Office Space Rental	USD	0.00	0.00
1340053 Deposits - Flexible Spending	USD	270,092.12	0.00
1350000 Working Funds	USD	17,576,860.12	0.00
1350001 Cash Advances	USD	0.00	0.00
1350002 Petty Cash	USD	0.00	0.00
1350003 Cash Advances - Wages	USD	0.00	0.00
1350004 Cash Adv-Employee Expenses	USD	0.00	0.00
1350009 Cash Advances - STAR T&E Pilot	USD	0.00	0.00
1410000 Notes Receivable	USD	0.00	0.00
1410002 P/R Ded - Misc Loan Repayments	USD	0.00	0.00
1420001 Customer A/R - Electric	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1420002 Customer A/R - PIP Plan	USD	0.00	0.00
1420003 Customer A/R - CMP	USD	0.00	0.00
1420004 Customer A/R - RIF Plan	USD	0.00	0.00
1420005 Employee Loans - Current	USD	0.00	0.00
1420011 A/R - Retail Cust Rents	USD	0.00	0.00
1420032 Emergency Asst St Fund (EASST)	USD	0.00	0.00
1420101 Other Accounts Rec - Cust	USD	0.00	0.00
1420102 AR Peoplesoft Billing - Cust	USD	1,237,167.82	0.00
1430001 Other Accounts Rec-Regular	USD	0.00	0.00
1430002 Allowances	USD	0.00	0.00
1430004 Insurance	USD	0.00	0.00
1430018 Survivor Benefit Plan Premiums	USD	0.00	0.00
1430022 2001 Employee Biweekly Pay Cnv	USD	825,037.07	0.00
1430023 A/R PeopleSoft Billing System	USD	0.00	0.00
1430036 Acct. Rec. - Miscellaneous	USD	0.00	0.00
1430071 A/R Non Assoc Co - AEPSC Bills	USD	455,536.68	0.00
1430080 Jointly Owned Unit O&M Billing	USD	0.00	0.00
1430081 Damage Recovery - Third Party	USD	0.00	0.00
1430083 Damage Recovery Offset Demand	USD	0.00	0.00
1430089 A/R - Benefits Billing	USD	0.00	0.00
1430101 Other Accounts Rec - Misc	USD	0.00	0.00
1430102 AR Peoplesoft Billing - Misc	USD	2,162,930.34	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1430103 AR Long-Term-Miscellaneous	USD	0.00	0.00
1440002 Uncoll Accts-Other Receivables	USD	0.00	18,711.97
1450000 Corp Borrow Prg (NR-Assoc)	USD	0.00	0.00
1460000 Accts Rec from Assoc Cos	USD	0.00	0.00
1460001 A/R Assoc Co - InterUnit G/L	USD	20,329,935.55	0.00
1460006 A/R Assoc Co - Intercompany	USD	0.00	0.00
1460007 A/R Assoc Co - OAR System	USD	0.00	0.00
1460008 A/R Assoc Co - AEPSC Bills	USD	213,162,372.37	0.00
1460009 A/R Assoc Co - InterUnit A/P	USD	1,916,333.35	0.00
1460011 A/R Assoc Co - Multi Pmts	USD	284,692.87	0.00
1460012 A/R Assoc-PCRB Interest	USD	0.00	0.00
1460016 A/R-Assoc Co - Dependent Care	USD	0.00	0.00
1460017 A/R-Assoc Co-Stock Purch Plan	USD	0.00	0.00
1460019 A/R-Assoc Co-AEPSC-Agent	USD	0.00	0.00
1460025 Fleet - M4 - A/R	USD	17,323.44	0.00
1460036 A/R Assoc Co - Payroll Ded	USD	0.00	0.00
1460041 A/R Assoc Co - Non-InterUnit GL	USD	0.00	0.00
1460054 JV-Acct Rec.-Assoc-NonAffil	USD	0.00	0.00
1510001 Fuel Stock - Coal	USD	0.00	0.00
1510004 Coal In Transit - Terminal	USD	0.00	0.00
1510017 Lignite Inv on Hand Inc Transp	USD	0.00	0.00
1520000 Fuel Stock Exp Undistributed	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1540001 M&S - Regular	USD	0.00	0.00
1540004 M&S - Exempt Material	USD	0.00	0.00
1540014 Indus Direct Charge Clearing	USD	0.00	0.00
1540018 M&S Inventory - Lease Equip	USD	0.00	0.00
1540019 M&S Validation Error Correctns	USD	0.00	0.00
1560000 Other Materials & Supplies	USD	0.00	0.00
1581001 NOx Allowance Inventory	USD	0.00	0.00
1630000 Stores Expense Undistributed	USD	0.00	0.00
1630001 Stores Exp - T&D Centrl Wrhse	USD	0.00	0.00
1630002 Strs Exp-Ft Wayne Centrl Wrhse	USD	0.00	0.00
1630003 Strs Exp-Roanoke Centrl Wrhse	USD	0.00	0.00
1630004 Strs Exp-T&D Satellite Storerm	USD	0.00	0.00
1630005 Stores Exp - Rockport Plant	USD	0.00	0.00
1630006 Stores Exp - Amos Plant	USD	0.00	0.00
1630007 Stores Exp - Clinch River Plan	USD	0.00	0.00
1630008 Stores Exp - Glen Lyn Plant	USD	0.00	0.00
1630009 Stores Exp - Kanawha River Plt	USD	0.00	0.00
1630010 Stores Exp - Mountaineer Plt	USD	0.00	0.00
1630011 Stores Exp - Sporn Plant	USD	0.00	0.00
1630013 Stores Exp - Conesville Plant	USD	0.00	0.00
1630014 Stores Exp - Picway Plant	USD	0.00	0.00
1630017 Stores Exp - Tanners Creek Plt	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630018 Stores Exp - Cook Nuclear Plan	USD	0.00	0.00
1630019 Stores Exp - Big Sandy Plant	USD	0.00	0.00
1630020 Stores Exp - Cardinal Plant	USD	0.00	0.00
1630021 Stores Exp - Gavin Plant	USD	0.00	0.00
1630022 Stores Exp - Kammer Plant	USD	0.00	0.00
1630023 Stores Exp - Mitchell Plant	USD	0.00	0.00
1630024 Stores Exp - Muskingum River	USD	0.00	0.00
1630026 Stores Exp - Cook Coal Term	USD	0.00	0.00
1630027 Stores Exp - Waterford Plant	USD	0.00	0.00
1630029 Stores Exp - Fossil & Hydro	USD	0.00	0.00
1630031 Stores Exp - T&D General	USD	0.00	0.00
1630032 Stores Exp - Power Gen General	USD	0.00	0.00
1630033 Stores Exp - All Busin Units	USD	0.00	0.00
1630035 Coletto Creek Power Station	USD	0.00	0.00
1630036 E.S. Joslin Power Station	USD	0.00	0.00
1630043 Comanche Station	USD	0.00	0.00
1630044 Northeast Station - 1 & 2	USD	0.00	0.00
1630045 Northeast Station - 3 & 4	USD	0.00	0.00
1630046 Riverside Station	USD	0.00	0.00
1630047 Southwest Station	USD	0.00	0.00
1630048 Tulsa Power Station	USD	0.00	0.00
1630049 Weleetka Power Station	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630050 Alliance Railcar Repair Fac	USD	0.00	0.00
1630053 Arsenal Hill Power Plant	USD	0.00	0.00
1630054 Central Maintenance Facility	USD	0.00	0.00
1630055 Flint Creek Power Plant	USD	0.00	0.00
1630056 Knox Lee Power Plant	USD	0.00	0.00
1630057 Lieberman Power Plant	USD	0.00	0.00
1630058 Lone Star Power Plant #1	USD	0.00	0.00
1630059 Pirkey Power Plant	USD	0.00	0.00
1630060 Wilkes Power Plant	USD	0.00	0.00
1630061 Welsh Power Plant	USD	0.00	0.00
1630062 Fort Phantom Power Station	USD	0.00	0.00
1630063 Oak Creek Power Station	USD	0.00	0.00
1630064 Oklaunion Power Station	USD	0.00	0.00
1630065 Paint Creek Power Station	USD	0.00	0.00
1630066 Rio Pecos Power Station	USD	0.00	0.00
1630069 San Angelo Power Station	USD	0.00	0.00
1630070 Stores Exp - Houston Pipe Line	USD	0.00	0.00
1630071 Stores Exp - Conesville Prep	USD	0.00	0.00
1630089 Stores Exp - Shrevprt Chem Lab	USD	0.00	0.00
1630091 Stores Exp - Central Mach Shop	USD	0.00	0.00
1630109 Strs Exp - ACCT-COUNT-ADJ	USD	0.00	0.00
1630110 Strs Exp - ACCT-FRT-EXPENSE	USD	0.00	0.00

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<u>Account</u>		<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630112	Strs Exp - PRICE VARIANCE	USD	0.00	0.00
1630120	Strs Exp - Kingsville	USD	0.00	0.00
1630121	Strs Exp - Tulsa	USD	0.00	0.00
1630122	Strs Exp - Longview	USD	0.00	0.00
1630125	Stores - Contract & Labor Svcs	USD	0.00	0.00
1630126	Strs Exp - Transf Poly PH Pad	USD	0.00	0.00
1630136	Str Exp - Marmet Hydro	USD	0.00	0.00
1630137	Str Exp - London Hydro	USD	0.00	0.00
1630139	Str Exp - Smith Mountain Hydro	USD	0.00	0.00
1630140	Str Exp - Claytor Hydro	USD	0.00	0.00
1630152	Str Exp - Racine Hydro	USD	0.00	0.00
1630155	Stores Exp - Ceredo Plant	USD	0.00	0.00
1630156	Stores Exp - Darby Plant	USD	0.00	0.00
1630157	Stores Exp - Mattison Plant	USD	0.00	0.00
1630158	Stores Exp-Lawrenceburg Plant	USD	0.00	0.00
1630159	Stores Expense - Turk Plant	USD	0.00	0.00
1630160	Stores Expense - Dresden Plant	USD	0.00	0.00
1630164	Stores Exp-Maverick Wind Farm	USD	0.00	0.00
1630165	Stores Exp-Traverse Wind Farm	USD	0.00	0.00
1630166	Stores Exp-Sundance Wind Farm	USD	0.00	0.00
1630999	Cash Discount Allocation Only	USD	0.00	0.00
1650001	Prepaid Insurance	USD	725,532.78	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1650004 Prepaid Interest	USD	0.00	0.00
1650005 Prepaid Employee Benefits	USD	0.00	0.00
1650006 Other Prepayments	USD	38,397,829.92	0.00
1650007 Corporate Owned Life Insurance	USD	0.00	0.00
1650010 Prepaid Pension Benefits	USD	95,502,127.51	0.00
165001203 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001204 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001205 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001206 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001207 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001212 Prepaid Use Taxes	USD	0.00	0.00
165001218 Prepaid Use Taxes	USD	0.00	0.00
165001219 Prepaid Use Taxes	USD	0.00	0.00
165001220 Prepaid Use Taxes	USD	0.00	0.00
165001221 Prepaid Use Taxes	USD	0.00	0.00
165001222 Prepaid Use Taxes	USD	1,268,759.21	0.00
1650014 FAS 158 Qual Contra Asset	USD	0.00	95,502,127.51
1650021 Prepaid Insurance - EIS	USD	73,252.91	0.00
1650023 Prepaid Lease	USD	140,774.71	0.00
1650030 Other Prepayments - Long Term	USD	19,244,482.39	0.00
1650035 PRW Without MED-D Benefits	USD	237,349,215.78	0.00
1650036 PRW for Med-D Benefits	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1650037 FAS158 Contra-PRW Exclud Med-D	USD	0.00	237,349,215.78
1710000 Interest&Dividends Receivable	USD	0.00	0.00
1710002 Int & Div Receivable - Affil	USD	0.00	0.00
1740000 Misc Current & Accrued Assets	USD	0.00	0.00
1740012 Pension Plan	USD	0.00	0.00
1740035 Misc Current Assets - EIS	USD	0.00	0.00
1810002 Unamort Debt Exp - Inst Pur Cn	USD	0.00	0.00
1810003 Unamort Debt Exp Notes Payable	USD	0.00	0.00
1810006 Unamort Debt Exp - Sr Unsec Nt	USD	0.00	0.00
1823000 Other Regulatory Assets	USD	0.00	0.00
1823080 Deregulation Consumer Educat	USD	0.00	0.00
1823082 Deregulation Implementation	USD	0.00	0.00
1823083 Transition Regulatory Assets	USD	0.00	0.00
1823108 Reg Asset - Rate Case Expenses	USD	0.00	0.00
1823120 Other PJM Integration	USD	0.00	0.00
1823152 Unrecovered Fuel Cost - WV	USD	0.00	0.00
1823157 Interstate Project 765kv Line	USD	0.00	0.00
1823165 REG ASSET FAS 158 QUAL PLAN	USD	376,143,166.00	0.00
1823166 REG ASSET FAS 158 OPEB PLAN	USD	47,323,891.00	0.00
1823167 REG Asset FAS 158 SERP Plan	USD	17,969,437.00	0.00
1823175 TCC RC Exp-CTC-Docket 32758	USD	0.00	0.00
1823186 ADVANCED METERING SYSTEM-AMS	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1823290 Def OH Auction Exp - Increm	USD	0.00	0.00
1823301 SFAS 109 Flow Thru Defd FIT	USD	0.19	0.00
1823302 SFAS 109 Flow Thru Defrd SIT	USD	0.00	0.00
1823359 SWEPco Transmission Recovery	USD	0.00	0.00
1823500 Mon Power Integration Cost	USD	0.00	0.00
1830000 Prelimin Surv&Investgtn Chrgs	USD	0.00	0.00
1830001 Interstate Project 765 kv Line	USD	0.00	0.00
1840000 Clearing Accounts	USD	0.00	0.00
1840001 Bldg Servcs Oper Exp-Clearing	USD	0.00	0.00
1840002 Accounts Pay Adj - Clearing	USD	0.00	0.00
1840003 Procurement Card - Clearing	USD	0.00	0.00
1840004 Undistributed Payroll-Clearing	USD	0.00	0.00
1840005 Non-Product Payroll - Clearing	USD	0.00	0.00
1840006 Telephone Expense - Clearing	USD	0.00	0.00
1840007 Transfer of Funds - Clearing	USD	0.00	0.00
1840019 CMS & CMF - Clearing Activity	USD	0.00	0.00
1840020 Simulator Learning Center-Clrg	USD	0.00	0.00
1840021 STAR T&E Card - Clearing	USD	0.00	0.00
1840025 Aviation - Clearing	USD	0.00	0.00
1840026 Oth Accts Rec - Cash Clearing	USD	0.00	0.00
1840027 Oth Accts Rec - A/R Clearing	USD	0.00	0.00
1840028 Non T/L Payroll-Clearing	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840029 Transp-Assigned Vehicles	USD	0.00	0.00
1840030 Transportation-Other	USD	0.00	0.00
1840031 Affil Transactions-Cash Clrng	USD	0.00	0.00
1840032 Machine Shop - Non Affiliated	USD	0.00	0.00
1840033 Alliance Rail Car - OH	USD	0.00	0.00
1840034 CMS - Job Loaded Overheads	USD	0.00	0.00
1840035 IT Oper Company (OPCO) Clearng	USD	0.00	0.00
1840036 Benefit Payments Clearing	USD	0.00	0.00
1840040 Undist Labor Fringe Benefit Clr	USD	0.00	0.00
1840041 Undist Incentive Frg Ben Clr	USD	0.00	0.00
1840043 Treasury Clearing	USD	0.00	0.00
1840045 Veh Clr - Conversion Use Only	USD	0.00	0.00
1840046 PeopleSoft Treasury Wire Paymt	USD	0.00	0.00
1840047 Pension Benefit Clearing	USD	0.00	0.00
1840048 FIT Payment Clearing	USD	0.00	0.00
1840049 Simulator Learning Cntr-Nonaff	USD	0.00	0.00
1840050 AEP CREDIT Clr Acct	USD	0.00	0.00
1840052 System Sales Agent Clearing	USD	0.00	0.00
1840054 Insurance Clearing	USD	0.00	0.00
1840057 Cell Phone/Pager - Clearing	USD	0.00	0.00
1840058 Severance Clearing	USD	0.00	0.00
1840059 NTL Payroll Clearing-Non Labor	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840061 Labor Clearing Allocation	USD	0.00	0.00
1840062 AEPSC Coal Lab Clearing	USD	0.00	0.00
1840063 Corporate Charge Card Clearing	USD	0.00	0.00
1840065 GE - Waterford - Clearing	USD	0.00	0.00
1840066 PPE / Safety Equipment	USD	0.00	0.00
1850000 Temporary Facilities	USD	0.00	0.00
1860000 MDD-Internal Billing Only	USD	0.00	0.00
1860001 Allowances	USD	0.00	0.00
1860002 Deferred Expenses	USD	221,186.49	0.00
1860003 Deferred Property Taxes	USD	0.00	0.00
186000300 Deferred Property Taxes	USD	0.00	0.00
186000302 Deferred Property Taxes	USD	0.00	0.00
186000305 Deferred Property Taxes	USD	0.00	0.00
186000306 Deferred Property Taxes	USD	0.00	0.00
186000307 Deferred Property Taxes	USD	0.00	0.00
186000308 Deferred Property Taxes	USD	0.00	0.00
186000314 Deferred Property Taxes	USD	0.00	0.00
186000316 Deferred Property Taxes	USD	0.00	0.00
186000317 Deferred Property Taxes	USD	0.00	0.00
186000318 Deferred Property Taxes	USD	0.00	0.00
186000319 Deferred Property Taxes	USD	0.00	0.00
186000321 Deferred Property Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186000322 Deferred Property Taxes	USD	92,498.00	0.00
1860004 Billings - B Projects	USD	0.00	0.00
1860005 Unidentified Cash Receipts	USD	254,115.61	0.00
1860007 Billings and Deferred Projects	USD	0.00	0.00
1860015 Billings Paid Union Benefits	USD	0.00	0.00
1860016 Supplemental Pension Agree	USD	0.00	0.00
1860033 Cook Coal Terminal-Oper Exp	USD	0.00	0.00
1860042 Exp Issue/Reaq Bonds & Stk	USD	0.00	0.00
1860063 Muskingum Fuel Trans Costs	USD	0.00	0.00
1860071 Ovhd Rate Over/Under Applied	USD	0.00	0.00
1860073 Deferred Merger Severance Exp	USD	0.00	0.00
1860074 Merger Severance Offsets	USD	0.00	0.00
1860075 SCBS Unbilled Revenues	USD	0.00	0.00
1860076 Deferred Merger Relocation Exp	USD	0.00	0.00
1860078 Incentive Expense-EVP Summary	USD	0.00	0.00
1860079 Incentive Expense - Offset	USD	0.00	0.00
186008102 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008103 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008108 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008109 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008110 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008111 Defd Property Tax - Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186008112 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008113 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008114 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008116 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008117 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008118 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008119 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008121 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008122 Defd Property Tax - Cap Lease	USD	32,498.00	0.00
1860082 Deferred Recruiting Expenses	USD	0.00	0.00
1860085 BridgeCo TO Funding	USD	0.00	0.00
1860091 BridgeCo RTO Deferred Exp	USD	0.00	0.00
1860092 Compatible Unit/Wrk 2k Sys Clr	USD	0.00	0.00
1860094 Labor Accruals - Bal Sheet	USD	0.00	0.00
1860096 PJM Payments	USD	0.00	0.00
1860098 AEPSC Labor Accruals-O&M	USD	0.00	0.00
1860103 P/R Ded - Merchandise Loans	USD	0.00	0.00
1860104 P/R Ded - Parking Rent	USD	0.00	0.00
1860110 AEP Branding	USD	0.00	0.00
1860113 Joint Fuel Project	USD	0.00	0.00
1860114 ABD Major Construction Work	USD	0.00	0.00
1860116 PJM Integration	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860117 Billings - IPP Projects	USD	0.00	0.00
1860121 Synfuel Project	USD	0.00	0.00
1860123 SSA Over Under Applied S/A/P	USD	0.00	0.00
1860124 SSA Over Under Applied SC & FO	USD	0.00	0.00
1860125 SSA Over Under Applied RE&WPS	USD	0.00	0.00
1860126 SSA Over Under Applied HR	USD	0.00	0.00
1860127 SSA Over Under Applied IT	USD	0.00	0.00
1860128 SLA Over Under Applied SC	USD	0.00	0.00
1860129 SLA Over Under Applied TC	USD	0.00	0.00
1860130 SSA Over Under Applied OC	USD	0.00	0.00
1860134 Ohio Rate Stabilization Costs	USD	0.00	0.00
1860140 New IGCC Generation Plant-East	USD	0.00	0.00
1860141 New Generation Plant-West	USD	0.00	0.00
1860146 Transition Services HPL/ETP	USD	0.00	0.00
1860147 New Generation Plant - East	USD	0.00	0.00
1860148 New Service Territory	USD	0.00	0.00
1860150 Deferred Rate Case Expense	USD	0.00	0.00
1860151 Transmission JV Deferred Costs	USD	0.00	0.00
1860153 Unamortized Credit Line Fees	USD	0.00	0.00
1860156 Sabine Mine Rusk Preparation	USD	0.00	0.00
1860159 Rolls Royce Accumulated Billing	USD	0.00	0.00
1860160 Deferred Expenses - Current	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860166 Def Lease Assets - Non Taxable	USD	1,017,393.03	0.00
1860167 Def Lease Assets - Taxable	USD	0.00	0.00
1860168 AEPSC Accrued Labor-Bal Sheet	USD	0.00	0.00
1860173 ReXorce Accumulated Billing	USD	0.00	0.00
1860176 IPP Admin Support Cost	USD	0.00	48,633.53
1860177 Cyber Security Collaborative	USD	0.00	0.00
1860179 Local Credit Line Fees	USD	0.00	0.00
1860180 LightStone TSA - Clearing	USD	0.00	0.00
1860181 GV Lndfl & VFW Lightstone Clrg	USD	0.00	0.00
1860186 Buckeye Power TSA - Clearing	USD	0.00	0.00
1860187 AEPSC Fabrication Non Billable	USD	230,674.48	0.00
1860188 Reimbursable RTO Study Expense	USD	38,675.61	0.00
1860999 Validation Error Correction	USD	0.00	0.00
1880000 R&D Expenses	USD	0.00	0.00
1890003 Loss Rec Debt-Notes Payable	USD	0.00	0.00
1900001 Accum Def Income Tax - Federal	USD	0.00	0.00
1901001 Accum Deferred FIT - Other	USD	91,606,572.58	0.00
1901002 Accum Deferred SIT - Other	USD	193,080.05	0.00
1902001 Accum Defd FIT - Oth Inc & Ded	USD	207,918.97	0.00
1903001 Acc Dfd FIT - FAS109 Flow Thru	USD	140,300.78	0.00
1903002 Acc Dfd SIT FAS 109 Flow Thru	USD	668,099.66	0.00
1904001 Accum Dfd FIT - FAS 109 Excess	USD	3,109,810.60	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1906001 Accum Deferred FIT-TBBS	USD	1,140,175.66	0.00
2010001 Common Stock Issued-Affiliated	USD	0.00	1,350,000.00
2110000 Miscellaneous Paid-In Capital	USD	0.00	10,484,225.27
2110007 OCI -Minimum Pension Liability	USD	0.00	0.00
2110009 MPIC - restricted stock units	USD	0.00	0.00
2110010 MPIC Stock Based Comp Units	USD	0.00	0.00
2160001 Unapprp Retnd Erngs-Unrstrictd	USD	0.00	0.00
2210001 First Mortgage Bonds	USD	0.00	0.00
2230500 Advances from Assoc Co-Current	USD	0.00	0.00
2240003 Notes	USD	0.00	0.00
2240103 Notes Payable - Affiliated	USD	0.00	0.00
2240503 Notes - Current Portion	USD	0.00	0.00
2240603 Notes - Affiliated - Current	USD	0.00	0.00
2270001 Obligatns Undr Cap Lse-Noncurr	USD	0.00	47,242,329.37
2270003 Accrued Noncur Lease Oblig	USD	0.00	3,189,804.45
2270031 Oblig undr Oper Lease-Non Curr	USD	0.00	85,098,437.58
2270033 Acrued Noncur Oper Lease Oblig	USD	0.00	570,308.71
2282003 Accm Prv I/D - Worker's Com	USD	0.00	57,387.36
2283000 Accm Prv for Pensions&Benefits	USD	0.00	30,324,627.56
2283001 Deferred Compensation Plan	USD	0.00	0.00
2283002 Supplemental Savings Plan	USD	0.00	50,718,412.21
2283003 SFAS 106 Post Retirement Benef	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2283005 SFAS 112 Postemployment Benef	USD	0.00	9,913,030.60
2283006 SFAS 87 - Pensions	USD	0.00	0.00
2283007 Perf Share Incentive Plan	USD	0.00	0.00
2283009 Nuclear Deferred Compenstion	USD	0.00	0.00
2283010 UMWA Comb Trust Fut Liab	USD	0.00	0.00
2283011 Energy Serv 2005 Phantom Plan	USD	0.00	0.00
2283012 Incntv Comp Adj - Defd Awards	USD	0.00	0.00
2283013 Incentive Comp Deferral Plan	USD	0.00	32,545,739.57
2283014 MICP and SOIP Deferred Awards	USD	0.00	0.00
2283015 FAS 158 SERP Payable Long Term	USD	0.00	12,525,559.95
2283016 FAS 158 Qual Payable Long Term	USD	0.00	280,641,038.49
2283024 DefrComp Plan-CSW Legacy	USD	0.00	693,319.11
2284016 Mine Closure Costs	USD	0.00	0.00
2284085 OH Growth Fund-NonCurrent	USD	0.00	0.00
2320001 Accounts Payable - Regular	USD	0.00	80,442,238.21
2320002 Unvouchered Invoices	USD	0.00	66,403,297.45
2320003 Retention	USD	0.00	1,731,775.91
2320004 Accrued Payroll	USD	0.00	0.00
2320008 Miscellaneous Liabilities	USD	0.00	0.00
2320011 Uninvoiced Fuel	USD	0.00	0.00
2320047 Gas Purchases - Transportation	USD	0.00	0.00
2320052 Accounts Payable - Purch Power	USD	0.00	0.00

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<u>Account</u>		<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2320066	A/P - OPEN ACCESS TRANS EXP	USD	0.00	0.00
2320069	Producer Payments	USD	0.00	0.00
2320074	A/P - FTL - SWITCH Rentals	USD	0.00	0.00
2320076	Corporate Credit Card Liab	USD	0.00	1,661,851.01
2320077	INDUS Unvouchered Liabilities	USD	0.00	8,167,693.48
2320080	Non PS Accounts Payable	USD	0.00	0.00
2330000	Corp Borrow Program (NP-Assoc)	USD	0.00	326,337,597.23
2340001	A/P Assoc Co - InterUnit G/L	USD	0.00	35,458,056.51
2340003	A/P Assoc Co - Savings Plan	USD	0.00	0.00
2340008	A/P Assoc Co - Dependent Care	USD	0.00	0.00
2340009	A/P Assoc Co-Stock Purch Plan	USD	0.00	0.00
2340011	A/P-Assc Co-AEPSC-Agent	USD	0.00	0.00
2340015	A/P-Assc Co-AEPSC-Trans Agmnt	USD	0.00	0.00
2340022	A/P Assoc Co-Employee Loan Cur	USD	0.00	0.00
2340023	A/P Assoc Co - Parking Rent	USD	0.00	0.00
2340027	A/P Assoc Co - Intercompany	USD	0.00	808,825.36
2340029	A/P Assoc Co - AEPSC Bills	USD	0.00	423,510.29
2340030	A/P Assoc Co - InterUnit A/P	USD	0.00	57,199.64
2340032	A/P Assoc Co - Multi Pmts	USD	0.00	80,777,390.72
2340035	Fleet - M4 - A/P	USD	0.00	1,112,153.95
2340036	A/P Assoc Co - Payroll Ded	USD	0.00	0.00
2340037	A/P Assoc-Global Borrowing Int	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2350003 Deposits - Trading Activity	USD	0.00	0.00
2360001 Federal Income Tax	USD	0.00	6,687,548.07
236000100 Federal Income Tax	USD	0.00	0.00
236000101 Federal Income Tax	USD	0.00	0.00
236000102 Federal Income Tax	USD	0.00	0.00
236000190 Federal Income Tax	USD	0.00	0.00
236000198 Federal Income Tax	USD	0.00	0.00
236000200 State Income Taxes	USD	0.00	0.00
236000201 State Income Taxes	USD	0.00	0.00
236000202 State Income Taxes	USD	0.00	0.00
236000203 State Income Taxes	USD	0.00	0.00
236000204 State Income Taxes	USD	0.00	0.00
236000205 State Income Taxes	USD	0.00	0.00
236000206 State Income Taxes	USD	0.00	0.00
236000207 State Income Taxes	USD	0.00	0.00
236000208 State Income Taxes	USD	0.00	0.00
236000209 State Income Taxes	USD	0.00	0.00
236000210 State Income Taxes	USD	0.00	0.00
236000211 State Income Taxes	USD	0.00	0.00
236000212 State Income Taxes	USD	0.00	0.00
236000213 State Income Taxes	USD	0.00	193,556.28
236000214 State Income Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000215 State Income Taxes	USD	0.00	0.00
236000216 State Income Taxes	USD	0.00	0.00
236000217 State Income Taxes	USD	124,411.27	0.00
236000218 State Income Taxes	USD	0.00	1,288,131.68
236000219 State Income Taxes	USD	0.00	1,199,978.67
236000220 State Income Taxes	USD	2,564,479.62	0.00
236000221 State Income Taxes	USD	0.00	1,668,808.10
236000222 State Income Taxes	USD	49,028.47	0.00
236000299 State Income Taxes	USD	0.00	0.00
236000300 Local Income Tax	USD	915.40	0.00
236000301 Local Income Tax	USD	0.00	0.00
236000302 Local Income Tax	USD	0.00	0.00
236000303 Local Income Tax	USD	0.00	0.00
236000304 Local Income Tax	USD	0.00	0.00
236000306 Local Income Tax	USD	0.00	0.00
236000307 Local Income Tax	USD	0.00	0.00
236000308 Local Income Tax	USD	0.00	0.00
236000309 Local Income Tax	USD	0.00	0.00
236000310 Local Income Tax	USD	0.00	0.00
236000312 Local Income Tax	USD	0.00	0.00
236000314 Local Income Tax	USD	0.00	0.00
236000315 Local Income Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000316 Local Income Tax	USD	0.00	0.00
236000317 Local Income Tax	USD	0.00	30,930.86
236000318 Local Income Tax	USD	189,593.73	0.00
236000319 Local Income Tax	USD	581,821.85	0.00
236000320 Local Income Tax	USD	7,941.00	0.00
236000321 Local Income Tax	USD	213,170.56	0.00
236000322 Local Income Tax	USD	321,157.39	0.00
2360004 FICA	USD	0.00	519,091.66
2360005 Federal Unemployment Tax	USD	0.00	40,712.99
2360006 State Unemployment Tax	USD	0.00	416,147.08
236000601 State Unemployment Tax	USD	0.00	0.00
236000700 State Sales and Use Taxes	USD	0.00	0.00
236000701 State Sales and Use Taxes	USD	0.00	0.00
236000702 State Sales and Use Taxes	USD	0.00	0.00
236000703 State Sales and Use Taxes	USD	0.00	0.00
236000704 State Sales and Use Taxes	USD	0.00	0.00
236000705 State Sales and Use Taxes	USD	0.00	0.00
236000706 State Sales and Use Taxes	USD	0.00	0.00
236000707 State Sales and Use Taxes	USD	0.00	0.00
236000708 State Sales and Use Taxes	USD	0.00	0.00
236000709 State Sales and Use Taxes	USD	0.00	0.00
236000710 State Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000711 State Sales and Use Taxes	USD	0.00	0.00
236000712 State Sales and Use Taxes	USD	0.00	0.00
236000713 State Sales and Use Taxes	USD	0.00	0.00
236000714 State Sales and Use Taxes	USD	0.00	0.00
236000715 State Sales and Use Taxes	USD	0.00	0.00
236000716 State Sales and Use Taxes	USD	0.00	0.00
236000717 State Sales and Use Taxes	USD	0.00	0.00
236000718 State Sales and Use Taxes	USD	0.00	0.00
236000719 State Sales and Use Taxes	USD	0.00	0.00
236000720 State Sales and Use Taxes	USD	0.00	0.00
236000721 State Sales and Use Taxes	USD	0.00	0.00
236000722 State Sales and Use Taxes	USD	0.00	3,973,780.37
236000798 State Sales and Use Taxes	USD	0.00	0.00
236000801 Real & Personal Property Taxes	USD	0.00	0.00
236000802 Real & Personal Property Taxes	USD	0.00	0.00
236000803 Real & Personal Property Taxes	USD	0.00	0.00
236000804 Real & Personal Property Taxes	USD	0.00	0.00
236000805 Real & Personal Property Taxes	USD	0.00	0.00
236000806 Real & Personal Property Taxes	USD	0.00	0.00
236000807 Real & Personal Property Taxes	USD	0.00	0.00
236000808 Real & Personal Property Taxes	USD	0.00	0.00
236000809 Real & Personal Property Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000810 Real Personal Property Taxes	USD	0.00	0.00
236000811 Real Personal Property Taxes	USD	0.00	0.00
236000812 Real Personal Property Taxes	USD	0.00	0.00
236000813 Real Personal Property Taxes	USD	0.00	0.00
236000814 Real Personal Property Taxes	USD	0.00	0.00
236000815 Real Personal Property Taxes	USD	0.00	0.00
236000816 Real Personal Property Taxes	USD	0.00	0.00
236000817 Real Personal Property Taxes	USD	0.00	0.00
236000818 Real Personal Property Taxes	USD	0.00	0.00
236000819 Real Personal Property Taxes	USD	0.00	0.00
236000820 Real Personal Property Taxes	USD	0.00	0.00
236000821 Real Personal Property Taxes	USD	0.00	38,426.05
236000822 Real Personal Property Taxes	USD	0.00	2,445,695.60
236000904 Federal Excise Taxes	USD	0.00	0.00
236000906 Federal Excise Taxes	USD	0.00	0.00
236000907 Federal Excise Taxes	USD	0.00	0.00
236000908 Federal Excise Taxes	USD	0.00	0.00
236000909 Federal Excise Taxes	USD	0.00	0.00
236000910 Federal Excise Taxes	USD	0.00	0.00
236000911 Federal Excise Taxes	USD	0.00	0.00
236000912 Federal Excise Taxes	USD	0.00	0.00
236000913 Federal Excise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000914 Federal Excise Taxes	USD	0.00	0.00
236000915 Federal Excise Taxes	USD	0.00	0.00
236000916 Federal Excise Taxes	USD	0.00	0.00
236000917 Federal Excise Taxes	USD	0.00	0.00
236000918 Federal Excise Taxes	USD	0.00	0.00
236000919 Federal Excise Taxes	USD	0.00	0.00
236000920 Federal Excise Taxes	USD	0.00	0.00
236000921 Federal Excise Taxes	USD	0.00	0.00
236000922 Federal Excise Taxes	USD	0.00	1,033.34
236001200 State Franchise Taxes	USD	0.00	0.00
236001201 State Franchise Taxes	USD	0.00	0.00
236001202 State Franchise Taxes	USD	0.00	0.00
236001203 State Franchise Taxes	USD	0.00	0.00
236001204 State Franchise Taxes	USD	0.00	0.00
236001205 State Franchise Taxes	USD	0.00	0.00
236001206 State Franchise Taxes	USD	0.00	0.00
236001207 State Franchise Taxes	USD	0.00	0.00
236001208 State Franchise Taxes	USD	0.00	0.00
236001209 State Franchise Taxes	USD	0.00	0.00
236001210 State Franchise Taxes	USD	0.00	0.00
236001211 State Franchise Taxes	USD	0.00	0.00
236001212 State Franchise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001213 State Franchise Taxes	USD	0.00	21.69
236001214 State Franchise Taxes	USD	0.00	1,575.00
236001215 State Franchise Taxes	USD	0.00	0.00
236001216 State Franchise Taxes	USD	0.00	0.00
236001217 State Franchise Taxes	USD	5,643.00	0.00
236001218 State Franchise Taxes	USD	4,537.00	0.00
236001219 State Franchise Taxes	USD	5,663.00	0.00
236001220 State Franchise Taxes	USD	0.00	13,180.00
236001221 State Franchise Taxes	USD	8,059.00	0.00
236001222 State Franchise Taxes	USD	0.00	14,110.00
236001295 State Franchise Taxes	USD	0.00	0.00
236001605 State Gross Receipts Tax	USD	0.00	0.00
236001606 State Gross Receipts Tax	USD	0.00	0.00
236001607 State Gross Receipts Tax	USD	0.00	0.00
236001608 State Gross Receipts Tax	USD	0.00	0.00
236001609 State Gross Receipts Tax	USD	0.00	0.00
236001610 State Gross Receipts Tax	USD	0.00	0.00
236001611 State Gross Receipts Tax	USD	0.00	0.00
236001612 State Gross Receipts Tax	USD	0.00	0.00
236001613 State Gross Receipts Tax	USD	0.00	0.00
236001614 State Gross Receipts Tax	USD	0.00	0.00
236001615 State Gross Receipts Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001616 State Gross Receipts Tax	USD	0.00	0.00
236001617 State Gross Receipts Tax	USD	0.00	0.00
236001618 State Gross Receipts Tax	USD	0.00	0.00
236001619 State Gross Receipts Tax	USD	0.00	0.00
236001620 State Gross Receipts Tax	USD	0.00	0.00
236001621 State Gross Receipts Tax	USD	0.00	0.00
236001622 State Gross Receipts Tax	USD	0.00	2,100.00
236001705 Municipal License Fees Accrd	USD	0.00	0.00
236001706 Municipal License Fees Accrd	USD	0.00	0.00
236001707 Municipal License Fees Accrd	USD	0.00	0.00
236001712 Municipal License Fees Accrd	USD	0.00	0.00
236001713 Municipal License Fees Accrd	USD	0.00	0.00
236001714 Municipal License Fees Accrd	USD	0.00	0.00
236001715 Municipal License Fees Accrd	USD	0.00	0.00
236001716 Municipal License Fees Accrd	USD	0.00	0.00
236001717 Municipal License Fees Accrd	USD	0.00	0.00
236001718 Municipal License Fees Accrd	USD	0.00	0.00
236001719 Municipal License Fees Accrd	USD	95.00	0.00
236001720 Municipal License Fees Accrd	USD	100.00	0.00
236001901 State Single Business Taxes	USD	0.00	0.00
236001902 State Single Business Taxes	USD	0.00	0.00
236001903 State Single Business Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001904 State Single Business Taxes	USD	0.00	0.00
236001905 State Single Business Taxes	USD	0.00	0.00
236001906 State Single Business Taxes	USD	0.00	0.00
236001907 State Single Business Taxes	USD	0.00	0.00
236002001 State Public Service Com Tax	USD	0.00	0.00
236002011 State Public Service Com Tax	USD	0.00	0.00
236002012 State Public Service Com Tax	USD	0.00	0.00
236002100 State Foreign Corporation Tax	USD	0.00	0.00
236002199 State Foreign Corporation Tax	USD	0.00	0.00
236002201 State License/Registration Tax	USD	0.00	0.00
236002202 State License/Registration Tax	USD	0.00	0.00
236002203 State License/Registration Tax	USD	0.00	0.00
236002204 State License/Registration Tax	USD	0.00	0.00
236002205 State License/Registration Tax	USD	0.00	0.00
236002206 State License/Registration Tax	USD	0.00	0.00
236002207 State License/Registration Tax	USD	0.00	0.00
236002208 State License/Registration Tax	USD	0.00	0.00
236002209 State License/Registration Tax	USD	0.00	0.00
236002210 State License Registration Tax	USD	0.00	0.00
236002211 State License Registration Tax	USD	0.00	0.00
236002212 State License Registration Tax	USD	0.00	0.00
236002213 State License Registration Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002214 State License Registration Tax	USD	0.00	0.00
236002215 State License Registration Tax	USD	0.00	0.00
236002216 State License Registration Tax	USD	0.00	0.00
236002217 State License Registration Tax	USD	0.00	0.00
236002218 State License Registration Tax	USD	0.00	0.00
236002219 State License Registration Tax	USD	193.00	0.00
236002220 State License Registration Tax	USD	75.00	0.00
236002222 State License Registration Tax	USD	20.00	0.00
2360023 Employee Payroll Taxes	USD	0.00	0.00
236002301 Employee Payroll Taxes	USD	0.00	0.00
236002400 State Franchise Tax-Interco	USD	0.00	0.00
236002499 State Franchise Tax-Interco	USD	0.00	0.00
236003000 Misc State and Local Taxes	USD	0.00	0.00
236003001 Misc State and Local Taxes	USD	0.00	0.00
236003002 Misc State and Local Taxes	USD	0.00	0.00
236003003 Misc State and Local Taxes	USD	0.00	0.00
236003004 Misc State and Local Taxes	USD	0.00	0.00
236003005 Misc State and Local Taxes	USD	0.00	0.00
236003006 Misc State and Local Taxes	USD	0.00	0.00
236003007 Misc State and Local Taxes	USD	0.00	0.00
236003010 Misc State and Local Taxes	USD	0.00	0.00
236003013 Misc State and Local Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003016 Misc State and Local Taxes	USD	22.50	0.00
236003100 Local Sales and Use Taxes	USD	0.00	0.00
236003300 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003301 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003302 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003303 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003304 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003305 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003306 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003308 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003311 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003312 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003313 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003314 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003315 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003316 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003319 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003320 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003321 Pers Prop Tax-Cap Leases	USD	0.00	18,048.64
236003322 Pers Prop Tax-Cap Leases	USD	0.00	64,650.77
236003502 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003503 Real Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003504 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003505 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003508 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003509 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003510 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003511 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003512 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003513 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003514 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003515 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003516 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003517 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003518 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003519 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003520 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003521 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003522 Real Prop Tax-Cap Leases	USD	0.00	219,922.00
2360037 FICA - Incentive accrual	USD	0.00	9,984,252.68
2360038 Reorg Payroll Tax Accrual	USD	0.00	82,449.71
236004112 State Minimum Tax	USD	0.00	0.00
2360070 State Sls and Use Tx-Spec Purp	USD	0.00	0.00
2360104 FICA - NON-CURRENT	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2360105 FICA - CARES ACT	USD	0.00	0.00
2360501 Fed Inc Tax-Short Term FIN48	USD	0.00	0.00
2360502 State Inc Tax-Short Term FIN48	USD	3,848.00	0.00
2360601 Fed Inc Tax-Long Term FIN48	USD	0.00	16,365,149.03
2360602 State Inc Tax-Long Term FIN48	USD	0.00	0.00
2360801 Federal Income Tax - IRS Audit	USD	0.00	0.00
2370003 Interest Accrued-Notes Pay	USD	0.00	0.00
2370009 Interest Accrued-Other	USD	0.00	0.00
2370010 Interest Accrued - Affiliated	USD	0.00	0.00
2370016 Interest Accrued - Tax	USD	0.00	0.00
2370048 Acrd Int.- FIT Reserve - LT	USD	0.00	0.00
2370348 Acrd Int. - SIT Reserve - LT	USD	0.00	0.00
2370448 Acrd Int. - SIT Reserve - ST	USD	0.00	0.00
2410001 Federal Income Tax Withheld	USD	0.00	126,826.57
2410002 State Income Tax Withheld	USD	0.00	0.00
2410003 Local Income Tax Withheld	USD	0.00	0.00
2410004 State Sales Tax Collected	USD	0.00	0.00
2410005 FICA Tax Withheld	USD	0.00	0.00
2410006 School District Tax Withheld	USD	0.00	0.00
2410012 Hypothetical Tax	USD	0.00	0.00
2420000 Misc Current & Accrued Liab	USD	0.00	196,000.00
2420001 P/R Ded - Charitable Contribut	USD	0.00	0.00

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<u>Account</u>		<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420002	P/R Ded - Medical Insurance	USD	0.00	2,885,182.74
2420003	P/R Ded - Dental Insurance	USD	0.00	494,258.17
2420004	P/R Ded - Long Term Care	USD	0.00	0.00
2420005	P/R Ded - Parking Rent	USD	0.00	0.00
2420006	P/R Ded - Fitness Dues	USD	0.00	0.00
2420007	P/R Ded - Savings Plan	USD	0.00	0.00
2420009	Depend Care/Flex Medical Spend	USD	0.00	2,772,009.79
2420010	P/R Ded - Dependent Life Ins	USD	0.00	0.00
2420012	P/R Ded - Hyatt Legal Plan	USD	0.00	7.63
2420013	P/R Ded - LTD Ins Premiums	USD	0.00	23,579.35
2420014	P/R Ded - Savings Bonds	USD	0.00	0.00
2420015	P/R Ded - Union Dues	USD	0.00	0.00
2420016	P/R Ded-Crt Ordrr/Grnshmt/Tx Lv	USD	0.00	0.00
2420017	P/R Ded - AD&D and OAD&D Ins	USD	0.00	0.00
2420018	P/R Ded-Reg&Spec Life Ins Prem	USD	0.00	0.00
2420020	Vacation Pay - This Year	USD	0.00	0.00
2420021	Vacation Pay - Next Year	USD	0.00	69,057,677.97
2420022	P/R Ded - PAC	USD	0.00	0.00
2420026	MICP	USD	0.00	0.00
2420027	FAS 112 CURRENT LIAB	USD	0.00	4,375,893.40
2420028	ESP - Employer Contrib Accrued	USD	0.00	0.00
2420029	P/R Ded - HMO	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420044 P/R Withholdings	USD	0.00	1,951,406.67
2420045 Other Employee Benefits	USD	0.00	0.00
2420046 FAS 158 SERP Payable - Current	USD	0.00	5,443,877.05
2420048 Company Incentive Plan	USD	0.00	0.00
2420049 P/R Ded - MetPay Insurance	USD	0.00	0.00
2420051 Non-Productive Payroll	USD	0.00	0.00
2420052 RSU Sec 16 Exec, Current	USD	0.00	0.00
2420053 Perf Share Incentive Plan	USD	0.00	0.00
2420054 Incentive Plan Adjustments	USD	0.00	0.00
2420055 NPIP	USD	0.00	0.00
2420056 CCT Incentive Plan	USD	0.00	0.00
2420057 Control Payroll Disburse Acct	USD	0.00	0.00
2420067 Insurance Claims Pending	USD	0.00	0.00
2420069 ProServ Org Incentive Plan	USD	0.00	0.00
2420070 P/R Ded - Salvation Army	USD	0.00	0.00
2420071 P/R Ded - Vision Plan	USD	0.00	121,428.18
2420072 P/R - Payroll Adjustment	USD	0.00	58,025.19
2420076 P/R Savings Plan - Incentive	USD	0.00	5,958,193.64
2420081 Environmntl Remediation Accrua	USD	0.00	0.00
2420085 OH Growth Fund-Current	USD	0.00	0.00
2420086 Environ Remediation - SEMCO	USD	0.00	0.00
2420091 HSA - Employer Contribution	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420199 Opower (HEM) Contract Cap-Curr	USD	0.00	5,518,270.30
2420365 MSOffice 365 Contract Cap-Curr	USD	0.00	7,028,208.00
2420420 Accr DefrComp Ben-CSW Legacy	USD	0.00	183,231.92
2420502 Injuries And Damages	USD	0.00	0.00
2420503 Worker's Comp Admin Fee	USD	0.00	24,873.61
2420504 Accrued Lease Expense	USD	0.00	0.00
2420505 Workers Comp NC Admin Fee	USD	0.00	36,430.62
2420511 Control Cash Disburse Account	USD	0.00	12,777,546.66
2420512 Unclaimed Funds	USD	0.00	570,665.33
2420515 Severance Accrual	USD	0.00	2,271,949.25
2420520 Accr Defer Compensation Ben	USD	0.00	0.00
2420532 Adm Liab-Cur-S/Ins-W/C	USD	0.00	132,801.87
2420554 P/R Ded - Stock Purchase Plan	USD	0.00	0.00
2420558 Admitted Liab NC-Self/Ins-W/C	USD	0.00	682,386.60
2420565 Expatriate Housing Allowance	USD	0.00	0.00
2420569 Self Ins Workers' Comp-Adm	USD	0.00	0.00
2420570 Employee Svings Plan-Sys-Accr	USD	0.00	0.00
2420587 Rent - J.E. Dolan Eng. Lab	USD	0.00	0.00
2420591 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059102 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059103 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059104 Muni B&O Tax - Leased Equ	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059105 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059106 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059107 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059108 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059109 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059110 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059111 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059112 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059113 Muni BO Tax - Leased Equip	USD	0.00	0.00
2420592 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059201 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059202 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059203 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059204 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059205 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059206 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059207 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059208 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059209 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059210 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059211 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059212 Sales Use Tax - Leased Equip	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059213 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059214 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059215 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059216 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059217 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059218 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059219 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059220 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059221 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059222 Sales Use Tax - Leased Equip	USD	0.00	44,479.89
2420598 Est Fin Cost - Sen Unsec Notes	USD	0.00	0.00
2420599 Expatriate Auto Allowance	USD	0.00	0.00
2420604 Energy Services ICP	USD	0.00	0.00
2420607 Incentive Plan Payments	USD	0.00	0.00
2420613 Public Liability Claim Deposit	USD	0.00	0.00
2420615 Severance - Distribution	USD	0.00	0.00
2420618 Accrued Payroll	USD	0.00	13,514,248.72
2420619 Reclamation Res - Preexisting	USD	0.00	0.00
2420620 Energy Supply Non Gen ICP	USD	0.00	226,565.39
2420621 Energy Serv Phantom Equity Pln	USD	0.00	0.00
2420622 Nuclear Incentive Plan	USD	0.00	0.00
2420623 Distr, Cust Ops & Reg Svcs ICP	USD	0.00	612,685.98

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420624 Corp & Shrd Srv Incentive Plan	USD	0.00	83,783,268.57
2420626 Safety Focus Incentive Plan	USD	0.00	0.00
2420634 Sustnd Earngs Improv Severance	USD	0.00	0.00
2420635 Generation Incentive Plan	USD	0.00	19,185,535.01
2420640 Zimmer SCR - Cinergy Cnst Adv	USD	0.00	0.00
2420643 Accrued Audit Fees	USD	0.00	0.00
2420649 Reclamation Liability - Curr	USD	0.00	0.00
2420650 P/R Ded - Health Savings Acct	USD	0.00	0.00
2420651 Reorg Severance Accrual	USD	0.00	0.00
2420653 Reorg Misc HR Exp Accrual	USD	0.00	0.00
2420658 Accrued Prof. Tax Services	USD	0.00	0.00
2420660 AEP Transmission ICP	USD	0.00	46,857,608.78
2420669 Lease Rent Holidays	USD	0.00	0.00
2420689 Oracle Contract Cap - Curr	USD	0.00	0.00
2430001 Oblig Under Cap Leases - Curr	USD	0.00	13,519,503.70
2430003 Accrued Cur Lease Oblig	USD	0.00	762,354.65
2430031 Oblig undr Oper Lease -Current	USD	0.00	16,001,747.09
2430033 Acrued Curent Oper Lease Oblig	USD	0.00	121,195.60
2520000 Customer Adv for Construction	USD	0.00	0.00
2530000 Other Deferred Credits	USD	0.00	0.00
2530007 Employee Related Contingencies	USD	0.00	0.00
2530012 Unclaim Chks - Ret to Gen Fd	USD	0.00	0.00

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2530062 Gain on Sale/Leaseback Bldgs	USD	0.00	0.00
2530077 WT2 Lease	USD	0.00	0.00
2530101 MACSS Unidentified EDI Cash	USD	0.00	144,871.14
2530112 Other Deferred Credits-Curr	USD	0.00	6,502,551.11
2530175 Legal Contingencies	USD	0.00	0.00
2530189 Oracle Contract Cap - NonCurr	USD	0.00	0.00
2530199 Opower (HEM) Contrct Cap-NCurr	USD	0.00	0.00
2530365 MSOffice 365 Contrct Cap-NCurr	USD	0.00	15,472,512.00
2540000 Other Regulatory Liabilities	USD	0.00	0.00
2540006 SFAS 109 DFIT	USD	0.00	0.00
2540007 SFAS 109 Excess DFIT	USD	0.00	0.00
2543001 SFAS109 Flow Thru Def FIT Liab	USD	796.13	0.00
2543002 FAS 109 Flow Thru Deferred SIT	USD	0.00	668,099.66
2543220 Economic Development	USD	0.00	0.00
2544001 SFAS 109 Exces Deferred FIT	USD	0.00	13,461,464.64
2546001 Accum Deferred FIT-TBBS	USD	0.00	4,935,488.66
2550001 Accum Deferred ITC - Federal	USD	0.00	0.00
2820001 ADIT- Other Property - Federal	USD	0.00	0.00
2821001 Accum Defd FIT - Utility Prop	USD	0.00	71,128,667.60
2823001 Acc Dfrd FIT FAS 109 Flow Thru	USD	0.03	0.00
2824001 Acc Dfrd FIT - SFAS 109 Excess	USD	10,889,648.09	0.00
2826001 Accum Defd Property FIT - TBBS	USD	948,755.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2830001 ADIT - Other - Federal	USD	0.00	0.00
2831001 Accum Deferred FIT - Other	USD	0.00	18,735,336.24
2832002 Acc Dfd SIT - Other Inc & Ded	USD	0.00	0.00
2833001 Acc Dfd FIT FAS 109 Flow Thru	USD	0.00	141,097.11
2833002 Acc Dfrd SIT FAS 109 Flow Thru	USD	0.00	0.00
2834001 Acc Defd FIT - SFAS 109 Excess	USD	0.00	537,994.05
2836001 Accum Defd Other FIT-TBBS	USD	2,846,558.00	0.00
4020000 Maintenance Expense	USD	0.00	7,755.63
4030001 Depreciation Exp	USD	4,014,012.71	0.00
4030024 AEPSC Trans. Depreciation Exp.	USD	2,299,559.42	0.00
4040001 Amort. of Plant	USD	522,326.40	0.00
4081002 FICA	USD	57,823,221.58	0.00
4081003 Federal Unemployment Tax	USD	285,112.51	0.00
408100520 Real Personal Property Taxes	USD	0.00	11,212.67
408100521 Real Personal Property Taxes	USD	258,718.30	0.00
408100522 Real Personal Property Taxes	USD	2,552,087.65	0.00
408100621 State Gross Receipts Tax	USD	0.00	1,447.00
408100622 State Gross Receipts Tax	USD	7,492.00	0.00
4081007 State Unemployment Tax	USD	942,774.70	0.00
408100821 State Franchise Taxes	USD	0.00	2,695.00
408100822 State Franchise Taxes	USD	34,210.00	0.00
408101422 Federal Excise Taxes	USD	536.89	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
408101722 St Lic-Rgstrtion Tax-Fees	USD	20.00	0.00
408101921 State Sales and Use Taxes	USD	0.41	0.00
408101922 State Sales and Use Taxes	USD	0.00	263.62
408102920 Real-Pers Prop Tax-Cap Leases	USD	910.21	0.00
408102921 Real-Pers Prop Tax-Cap Leases	USD	0.00	75,540.97
408102922 Real-Pers Prop Tax-Cap Leases	USD	43,202.45	0.00
4091001 Income Taxes, UOI - Federal	USD	31,156,150.00	0.00
409100222 Income Taxes UOI - State	USD	36,271.53	0.00
409100322 Income Taxes UOI - Local	USD	493,207.61	0.00
4101001 Prov Def I/T Util Op Inc-Fed	USD	341,606,799.22	0.00
4101002 Prov Def I/T Util Op Inc-State	USD	11,331,804.87	0.00
4111001 Prv Def I/T-Cr Util Op Inc-Fed	USD	0.00	354,849,061.03
4111002 Prv Def I/T-Cr UtilOpInc-State	USD	0.00	10,115,341.89
4112001 Prv Def I/T-Cr Oth I&D-Fed	USD	0.00	207,918.98
4120001 Constructn Othr Svcs-Affil Cos	USD	779,661,187.84	0.00
4171001 Exp of NonUtil Oper - Nonassoc	USD	0.00	0.00
4171003 Operating Expense	USD	0.00	0.00
4171006 Outside Services - Other	USD	0.00	0.00
4171009 Office Supplies & Expense	USD	0.00	0.00
4171011 Membership Dues	USD	0.00	0.00
4180002 Non-Opratng Rntal Inc-Oper	USD	58,220.38	0.00
4180003 Non-Opratng Rntal Inc-Maint	USD	30,474.86	0.00

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4190002 Int & Dividend Inc - Nonassoc	USD	11,846.25	0.00
4210001 Misc Non-Operating Inc-Assoc	USD	0.00	620,360.98
4210002 Misc Non-Op Inc-NonAsc-Rents	USD	0.00	404,745.71
4210007 Misc Non-Op Inc - NonAsc - Oth	USD	0.00	617.24
4210009 Misc Non-Op Exp - NonAssoc	USD	385,825.35	0.00
4211000 Gain on Dpsition of Property	USD	0.00	109,797.85
4261000 Donations	USD	307,330.20	0.00
4263001 Penalties	USD	13,578.85	0.00
4264000 Civic and Political Activity	USD	5,013,941.13	0.00
4264001 Non-deduct Lobbying per IRS	USD	423,420.79	0.00
4265002 Other Deductions - Nonassoc	USD	4,325,314.22	0.00
4265004 Social & Service Club Dues	USD	408,175.52	0.00
4265007 Regulatory Expenses	USD	84,000.00	0.00
4265033 Transition Costs	USD	514,575.30	0.00
4265034 Transaction Costs	USD	0.00	0.00
4300003 Int to Assoc Co - CBP	USD	6,474,743.05	0.00
4310001 Other Interest Expense	USD	84,955.63	0.00
4310007 Lines Of Credit	USD	61,198.20	0.00
4310023 Interest Expense - State Tax	USD	457.16	0.00
4320000 Allw Brrwed Fnds Used Cnstr-Cr	USD	0.00	124,559.75
4560041 Miscellaneous Revenue-NonAffil	USD	0.00	0.00
4571001 Service Rev - Direct Affil	USD	0.00	1,566,744,253.30

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4572001 Service Rev-Indirect Cost-Affi	USD	0.00	292,277,198.09
4573001 Compensation for Capital-Affil	USD	0.00	25,972,617.55
4581001 Service Rev-Direct Costs-NAC	USD	0.00	3,240,814.60
4582001 Service Rev-Indirect Cost-NAC	USD	0.00	359,050.32
5000000 Oper Supervision & Engineering	USD	46,333,377.47	0.00
5010000 Fuel	USD	3,209,584.39	0.00
5010027 Gypsum handling/disposal costs	USD	0.00	0.00
5010028 Gypsum Sales Proceeds	USD	0.00	3,976.20
5020000 Steam Expenses	USD	502.27	0.00
5020002 Urea Expense	USD	41,781.11	0.00
5020003 Trona Expense	USD	39,466.96	0.00
5020004 Lime-Related Expenses	USD	107,355.97	0.00
5020007 Lime Hydrate Expense	USD	316.50	0.00
5020008 Activated Carbon	USD	90,874.25	0.00
5020013 Anhydrous Ammonia Expense	USD	33,909.79	0.00
5020020 Misc Consumable Exp	USD	3,296.66	0.00
5020028 Sodium Bicarbonate Expense	USD	46,354.34	0.00
5050000 Electric Expenses	USD	2,500.78	0.00
5060000 Misc Steam Power Expenses	USD	2,285,016.84	0.00
5060003 Removal Cost Expense - Steam	USD	1,450.52	0.00
5060011 BSRR O/U Recovery-Oper Costs	USD	571.14	0.00
5060025 Misc Stm Pwr Exp Environmental	USD	22,848.17	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5080017 IPP Oper - Training/Travel	USD	0.00	0.00
5100000 Maint Supv & Engineering	USD	781,118.87	0.00
5110000 Maintenance of Structures	USD	562,069.26	0.00
5120000 Maintenance of Boiler Plant	USD	2,875,886.43	0.00
5120025 Maint of Blr Plt Environmental	USD	2,484.38	0.00
5130000 Maintenance of Electric Plant	USD	3,575,277.33	0.00
5140000 Maintenance of Misc Steam Plt	USD	686,964.76	0.00
5140025 Maint MiscStmPlt Environmental	USD	1,145.80	0.00
5170000 Oper Supervision & Engineering	USD	8,109.82	0.00
5200000 Steam Expenses	USD	37.74	0.00
5240000 Misc Nuclear Power Expenses	USD	1,052,334.61	0.00
5280000 Maint Supv & Engineering	USD	143,496.44	0.00
5300000 Maint of Reactor Plant Equip	USD	2,215,476.55	0.00
5310000 Maintenance of Electric Plant	USD	5,457.75	0.00
5320000 Maint of Misc Nuclear Plant	USD	718.12	0.00
5320012 Radiation Monitoring Equipment	USD	1,117.70	0.00
5350000 Oper Supervision & Engineering	USD	1,397,298.67	0.00
5370000 Hydraulic Expenses	USD	131,756.51	0.00
5370001 Fish & Wildlife Facilities	USD	8,096.09	0.00
5370002 Recreation Facilities	USD	69,628.43	0.00
5380000 Electric Expenses	USD	184,185.51	0.00
5390000 Misc Hydr Power Generation Exp	USD	1,838,426.98	0.00

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5390001 Misc Hydr Pwr - Envir Poll Cnt	USD	44,322.87	0.00
5390002 Misc Hydro Power-Enviro-Defd	USD	79.38	0.00
5400000 Rents	USD	1,466.96	0.00
5410000 Maint Supv & Engineering	USD	83,420.00	0.00
5420000 Maintenance of Structures	USD	88,873.02	0.00
5420001 Maint of Strctures - Env Poll	USD	104.64	0.00
5430000 Maint Rsrvoirs,Dams&Wtrways	USD	203,930.85	0.00
5440000 Maintenance of Electric Plant	USD	397,478.67	0.00
5450000 Maint of Misc Hydraulic Plant	USD	8,132.15	0.00
5450001 Maint Hydr Plt-Fish&Wildlfe Fa	USD	2,137.71	0.00
5450002 Maint of Misc Hydr Plt-Rec Fac	USD	14,509.23	0.00
5460000 Oper Supervision & Engineering	USD	384,732.31	0.00
5470004 Fuel - Gas Turb - Purch / Hand	USD	35,905.69	0.00
5480000 Generation Expenses	USD	0.00	40,689.37
5490000 Misc Other Pwer Generation Exp	USD	522,704.08	0.00
5500004 Wind Easement Exp - NonLease	USD	2,517.79	0.00
5500005 Lease Expense - Wind Leases	USD	57,949.72	0.00
5530000 Maintenance of Generating Plt	USD	14,232.45	0.00
5530001 Maint of Gen Plant - Gas Turb	USD	74,662.49	0.00
5540001 Maint of Oth Pwr Gen Plt-GT	USD	4,505.55	0.00
5560000 Sys Control & Load Dispatching	USD	4,339,261.75	0.00
5570000 Other Expenses	USD	12,812,080.93	0.00

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5570020 MATL-COMPUTER HARDWARE	USD	6,790.61	0.00
5570021 MATL-CONSUMABLES	USD	630.05	0.00
5600000 Oper Supervision & Engineering	USD	81,332,047.46	0.00
5611000 Load Dispatch - Reliability	USD	161.38	0.00
5612000 Load Dispatch-Mntr&Op TransSys	USD	7,650,340.85	0.00
5613000 Load Dispatch-Trans Srvc&Sched	USD	0.00	34,458.86
5614005 ERCOT Admin-SSC&DS	USD	61,626.07	0.00
5615000 Reliability,Plng&Stds Develop	USD	2,106,334.95	0.00
5616000 Transmission Service Studies	USD	4,912.99	0.00
5620001 Station Expenses - Nonassoc	USD	3,522,950.84	0.00
5621001 Oper of Energy Storage Equip	USD	2,040.00	0.00
5630000 Overhead Line Expenses	USD	862,236.92	0.00
5640000 Underground Line Expenses	USD	2,240.89	0.00
5650002 Transmssn Elec by Others-NAC	USD	1,193.24	0.00
5660000 Misc Transmission Expenses	USD	17,694,835.25	0.00
5670001 Rents - Nonassociated	USD	13,007.27	0.00
5680000 Maint Supv & Engineering	USD	386,053.88	0.00
5690000 Maintenance of Structures	USD	306,051.67	0.00
5691000 Maint of Computer Hardware	USD	322,650.43	0.00
5692000 Maint of Computer Software	USD	1,724,749.86	0.00
5700000 Maint of Station Equipment	USD	10,498,091.75	0.00
5710000 Maintenance of Overhead Lines	USD	5,021,923.47	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5720000 Maint of Underground Lines	USD	295,237.54	0.00
5730000 Maint of Misc Trnsmssion Plt	USD	255,444.60	0.00
5800000 Oper Supervision & Engineering	USD	8,012,527.38	0.00
5810000 Load Dispatching	USD	6,310.42	0.00
5820000 Station Expenses	USD	5,558,386.03	0.00
5830000 Overhead Line Expenses	USD	17,232.10	0.00
5840000 Underground Line Expenses	USD	711,665.55	0.00
5860000 Meter Expenses	USD	1,442,311.49	0.00
5870000 Customer Installations Exp	USD	462,412.02	0.00
5880000 Miscellaneous Distribution Exp	USD	14,665,552.36	0.00
5890001 Rents - Nonassociated	USD	3,906.51	0.00
5900000 Maint Supv & Engineering	USD	226,965.76	0.00
5910000 Maintenance of Structures	USD	56,365.48	0.00
5920000 Maint of Station Equipment	USD	5,564,662.25	0.00
5930000 Maintenance of Overhead Lines	USD	1,524,195.79	0.00
5940000 Maint of Underground Lines	USD	38,365.62	0.00
5950000 Maint of Lne Trnf,Rglators&Dvi	USD	4,404.29	0.00
5960000 Maint of Strt Lghtng & Sgnal S	USD	1,176.70	0.00
5970000 Maintenance of Meters	USD	4,957.30	0.00
5980000 Maint of Misc Distribution Plt	USD	43,093.57	0.00
8130000 Other Gas Supply Expenses	USD	0.00	0.00
9010000 Supervision - Customer Accts	USD	447,479.18	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9020000 Meter Reading Expenses	USD	360,260.51	0.00
9020002 Meter Reading - Regular	USD	1,192.40	0.00
9020003 Meter Reading - Large Power	USD	549,172.22	0.00
9030000 Cust Records & Collection Exp	USD	9,169,703.35	0.00
9030001 Customer Orders & Inquiries	USD	35,170,247.65	0.00
9030002 Manual Billing	USD	514,323.41	0.00
9030003 Postage - Customer Bills	USD	0.00	63,177.62
9030004 Cashiering	USD	534,503.04	0.00
9030005 Collection Agents Fees & Exp	USD	238,510.84	0.00
9030006 Credit & Oth Collection Activi	USD	5,857,587.25	0.00
9030007 Collectors	USD	2,926,633.39	0.00
9030009 Data Processing	USD	79,943.63	0.00
9040007 Uncoll Accts - Misc Receivable	USD	113,126.67	0.00
9050000 Misc Customer Accounts Exp	USD	182,288.90	0.00
9070000 Supervision - Customer Service	USD	790,926.46	0.00
9080000 Customer Assistance Expenses	USD	297,334.13	0.00
9080009 Cust Assistance Expense - DSM	USD	15,057.48	0.00
9100000 Misc Cust Svc&Informational Ex	USD	430,545.43	0.00
9110001 Supervision - Residential	USD	35,382.35	0.00
9120000 Demonstrating & Selling Exp	USD	457,560.89	0.00
9120001 Demo & Selling Exp - Res	USD	86,843.88	0.00
9200000 Administrative & Gen Salaries	USD	247,716,414.02	0.00

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9210001 Off Supl & Exp - Nonassociated	USD	19,941,694.72	0.00
9210002 Off Supl & Exp - Associated	USD	1,616,777.70	0.00
9210003 Office Supplies & Exp - Trnsf	USD	21,076.42	0.00
9210004 Office Utilites	USD	1,994,774.33	0.00
9210005 Cellular Phones and Pagers	USD	166.49	0.00
9210006 O&M Reconciliation	USD	0.00	0.00
9210020 EMP RECOG - Over 100 Dollars	USD	1,141.85	0.00
9210021 EMP TRAVEL - Airfare	USD	47,049.47	0.00
9210022 MEALS & ENT-100 Pct DEDUCTIBLE	USD	39,476.94	0.00
9210023 EMP TRAVEL-MILEAGE	USD	14,353.49	0.00
9210024 EMP TRAVEL-PARKING	USD	9,136.17	0.00
9210025 MEALS & ENT-50 Pct DEDUCTIBLE	USD	1,220.51	0.00
9210026 EMP TRAVEL-CAR RENTAL	USD	10,157.27	0.00
9210027 EMP TRAVEL-TAXI AND SHUTTLE	USD	6,050.28	0.00
9210028 EMP TRAVEL-HOTEL & LODGING	USD	83,421.09	0.00
9210029 NON-EMP TRAVEL-RECRUITING EXP	USD	1,055.60	0.00
9210030 EMP TRAVEL-OTHER	USD	14,792.60	0.00
9210031 SAFETY EQUIPMENT AND SUPPLIES	USD	1,749.01	0.00
9210032 FUEL	USD	1,663.82	0.00
9210033 FOOD SERVICE-CATERING	USD	9,556.13	0.00
9210034 In-House Training & Seminars	USD	5,075.64	0.00
9210035 RECRUITING AND SCREENING	USD	960.86	0.00

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9210036 SAFETY TRAINING	USD	733.74	0.00
9210037 OEM/TECHNICAL TRAINING	USD	12,620.93	0.00
9210038 SAFETY EQUIP CALIB & TESTING	USD	36.33	0.00
9210040 DUES-BUSINESS/PROFESSIONAL	USD	3,119.32	0.00
9220000 Administrative Exp Trnsf - Cr	USD	82.23	0.00
9220001 Admin Exp Trnsf to Cnstrction	USD	0.00	0.00
9220002 Admin Exp Trnsf Const-Mngerial	USD	0.00	0.00
9220005 Overhead Loadings	USD	0.00	0.00
9230001 Outside Svcs Empl - Nonassoc	USD	89,939,774.49	0.00
9230002 Outside Svcs Empl - Assoc	USD	0.00	0.00
9230003 AEPSC Billed to Client Co	USD	0.00	2,921,290.02
9230024 SRV-MAIL/MESSENGER-POSTAGE	USD	674.03	0.00
9230031 SRV-OUTSIDE SERVICES (TECH)	USD	38,640.00	0.00
9230034 SRV-SOFTWARE LICENSING	USD	26,329.44	0.00
9230035 Development Project Expense	USD	118.03	0.00
9240000 Property Insurance	USD	145,153.53	0.00
9250000 Injuries and Damages	USD	251,709.59	0.00
9250001 Safety Dinners and Awards	USD	2,230.92	0.00
9250002 Emp Accident Prvntion-Adm Exp	USD	136,043.27	0.00
9250006 Wrkrs Cmpnsth Pre&Slf Ins Prv	USD	1,275,525.31	0.00
9250007 Prsnal Injries&Prop Dmage-Pub	USD	15,352.94	0.00
9260000 Employee Pensions & Benefits	USD	66,801.81	0.00

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9260001 Edit & Print Empl Pub-Salaries	USD	16,920.30	0.00
9260002 Pension & Group Ins Admin	USD	466,630.31	0.00
9260003 Pension Plan	USD	47,584,547.22	0.00
9260004 Group Life Insurance Premiums	USD	2,831,812.96	0.00
9260005 Group Medical Ins Premiums	USD	73,971,494.50	0.00
9260007 Group L-T Disability Ins Prem	USD	2,356,318.54	0.00
9260008 Umbrella Trust Expense	USD	31,944,340.22	0.00
9260009 Group Dental Insurance Prem	USD	2,848,879.26	0.00
9260010 Training Administration Exp	USD	315,838.81	0.00
9260012 Employee Activities	USD	1,648,544.04	0.00
9260014 Educational Assistance Pmts	USD	3,508,392.47	0.00
9260019 Employee Benefit Exp - COLI	USD	60.00	0.00
9260021 Postretirement Benefits - OPEB	USD	2,370,828.97	0.00
9260026 Savings Plan Administration	USD	19,843.73	0.00
9260027 Savings Plan Contributions	USD	33,185,269.74	0.00
9260036 Deferred Compensation	USD	0.00	4,413,239.15
9260037 Supplemental Pension	USD	1,179,408.00	0.00
9260040 SFAS 112 Postemployment Benef	USD	0.00	1,364,004.00
9260042 SERP Pension - Non-Service	USD	3,485,682.97	0.00
9260043 OPEB - Non-Service	USD	0.00	41,412,478.06
9260062 Pension Plan - Non-Service	USD	751,210.94	0.00
9280000 Regulatory Commission Exp	USD	36,903.36	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9280001 Regulatory Commission Exp-Adm	USD	1,318.52	0.00
9280002 Regulatory Commission Exp-Case	USD	11,703,135.73	0.00
9280005 Reg Com Exp-FERC Trans Cases	USD	532,890.49	0.00
9301000 General Advertising Expenses	USD	112,624.15	0.00
9301001 Newspaper Advertising Space	USD	4,873.72	0.00
9301010 Publicity	USD	12,952.83	0.00
9301011 Dedications, Tours, & Openings	USD	6,713.51	0.00
9301012 Public Opinion Surveys	USD	212,532.99	0.00
9301014 Video Communications	USD	5,462.05	0.00
9301015 Other Corporate Comm Exp	USD	9,145.71	0.00
9302000 Misc General Expenses	USD	4,161,183.05	0.00
9302003 Corporate & Fiscal Expenses	USD	3,217,869.73	0.00
9302004 Research, Develop&Demonstr Exp	USD	8,151.04	0.00
9302007 Assoc Business Development Exp	USD	3,662,974.28	0.00
9302458 AEPSC Non Affiliated expenses	USD	2,888,945.30	0.00
9310000 Rents	USD	35,132.52	0.00
9310001 Rents - Real Property	USD	7,154,514.39	0.00
9310002 Rents - Personal Property	USD	7,954,283.36	0.00
9310003 Rents - Real Property - Assoc	USD	26,781,919.90	0.00
9310004 Rents - Personal Prop - Assoc	USD	26,572.68	0.00
9310005 Int on Regulated Fin Leases	USD	666,348.54	0.00
9350000 Maintenance of General Plant	USD	988,125.04	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9350001 Maint of Structures - Owned	USD	7,008,653.47	0.00
9350002 Maint of Structures - Leased	USD	425,493.86	0.00
9350003 Maint of Prprty Held Fture Use	USD	0.00	0.00
9350012 Maint of Data Equipment	USD	2,256,951.78	0.00
9350013 Maint of Cmmncation Eq-Unall	USD	15,929,670.25	0.00
9350015 Maint of Office Furniture & Eq	USD	70,490,016.07	0.00
9350016 Maintenance of Video Equipment	USD	1,189.50	0.00
9350017 Maint of Misc General Property	USD	36,176.16	0.00
9350019 Maint of Gen Plant-SCADA Equ	USD	55,974.10	0.00
9350023 Site Communications Services	USD	12,979.20	0.00
9350024 Maint of DA-AMI Comm Equip	USD	242,522.89	0.00
BD0001 Budget Use Only - O&M	USD	0.00	0.00
BD0011 Budget Use Only - Depreciation	USD	0.00	0.00
Total for Ledger	USD	4,538,350,517.14	4,538,350,517.14

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1010001 Plant in Service	USD	303,196,536.71	0.00
1010007 Plant In Service-IMPco-SBSMPP	USD	0.00	0.00
1011001 Capital Leases	USD	108,152,269.68	0.00
1011006 Prov-Leased Assets	USD	0.00	46,777,135.31
1011012 Accrued Capital Leases	USD	3,591,300.55	0.00
1011031 Operating Lease	USD	142,360,909.70	0.00
1011032 Accrued Operating Leases	USD	857,004.40	0.00
1011034 Operating Leases - Gen & Misc	USD	0.00	0.00
1011036 Prov - Operating Lease Assets	USD	0.00	43,300,902.99
1011039 Prov-Operating Lease -Gen&Misc	USD	0.00	0.00
1030001 Experimental Plant in Service	USD	0.00	0.00
1050001 Held For Fut Use	USD	0.00	0.00
1050003 Held For Fut Use-Distribution	USD	0.00	0.00
1060001 Const Not Classifd	USD	12,642,895.05	0.00
1060002 Const Not Classifd-Transmissn	USD	0.00	0.00
1060003 Const Not Classifd-Distributio	USD	0.00	0.00
1060004 Const Not Classifd-Gen&Misc	USD	0.00	0.00
1070000 Construction Work In Progress	USD	0.00	0.00
1070001 CWIP - Project	USD	21,532,088.40	0.00
1070005 CWIP - Fuel Support Groups	USD	0.00	0.00
1070007 Cloud Implementation Costs	USD	0.00	0.00
1070910 Capitalized Softwr Bill Step 1	USD	0.00	0.00
1070920 Capitalized Softwr Bill Step 2	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1070930 Cloud Implmntatn Costs-Step 1	USD	0.00	0.00
1080000 Accum Prov for Deprec of Plant	USD	0.00	0.00
1080001 A/P for Deprec of Plt	USD	0.00	140,826,040.54
1080005 RWIP - Project Detail	USD	749,374.90	0.00
1110001 A/P for Amort of Plt	USD	0.00	7,257,610.87
1160020 Trans Costs - SERP	USD	0.00	0.00
1201000 Nuclr Fuel in Proc of Refinmnt	USD	0.00	0.00
1206000 Nuclear Fuel Under Cap Leases	USD	0.00	0.00
1210000 Nonutility Property	USD	0.00	0.00
1210001 Nonutility Property - Owned	USD	0.00	0.00
1220000 Depr & Amort of Nonutil Prop	USD	0.00	0.00
1220001 Depr&Amrt of Nonutl Prop-Ownd	USD	0.00	0.00
1220003 Depr&Amrt of Nonutl Prop-WIP	USD	0.00	0.00
1240000 Other Investments	USD	0.00	0.00
1240002 Oth Investments-Nonassociated	USD	0.00	0.00
1240005 Spec Allowance Inv NOx	USD	0.00	0.00
1240006 Other Investments - COLI	USD	0.00	0.00
1240007 Deferred Compensation Benefits	USD	14,195,070.50	0.00
1240008 Umbrella Trust	USD	206,007,554.14	0.00
1240010 Oth Invest-Nonassociated-Curr	USD	0.00	0.00
1240013 Cash Surrender Value Life Ins	USD	0.00	0.00
1240025 Other Property - CWIP	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1240048 CSW SERP Investment	USD	186,038.88	0.00
1240053 Defer Comp Plan-CSW Legacy	USD	22,832.43	0.00
1240054 Umbrella Trust-WFargo Int&Div	USD	6,426,764.02	0.00
1280007 PRW NonUMWA Net Fund Pos AEPSC	USD	190,025,324.78	0.00
1280008 SFAS 106 - Non-UMWA PRW -AEPSC	USD	2,431,716.67	0.00
1310000 Cash	USD	21,827,715.07	0.00
1340000 Other Special Deposits	USD	250,000.00	0.00
1340004 Worker's Comp Adv Premium	USD	0.00	0.00
1340008 Deposits - Office Space Rental	USD	0.00	0.00
1340053 Deposits - Flexible Spending	USD	1,015,880.00	0.00
1350000 Working Funds	USD	17,677,368.21	0.00
1350001 Cash Advances	USD	0.00	0.00
1350002 Petty Cash	USD	0.00	0.00
1350003 Cash Advances - Wages	USD	0.00	0.00
1350004 Cash Adv-Employee Expenses	USD	0.00	0.00
1350009 Cash Advances - STAR T&E Pilot	USD	0.00	0.00
1410000 Notes Receivable	USD	0.00	0.00
1410002 P/R Ded - Misc Loan Repayments	USD	0.00	0.00
1420001 Customer A/R - Electric	USD	0.00	0.00
1420002 Customer A/R - PIP Plan	USD	0.00	0.00
1420003 Customer A/R - CMP	USD	0.00	0.00
1420004 Customer A/R - RIF Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1420005 Employee Loans - Current	USD	0.00	0.00
1420011 A/R - Retail Cust Rents	USD	0.00	0.00
1420101 Other Accounts Rec - Cust	USD	0.00	0.00
1420102 AR Peoplesoft Billing - Cust	USD	1,243,274.86	0.00
1430001 Other Accounts Rec-Regular	USD	0.00	0.00
1430002 Allowances	USD	0.00	0.00
1430004 Insurance	USD	0.00	0.00
1430018 Survivor Benefit Plan Premiums	USD	0.00	0.00
1430022 2001 Employee Biweekly Pay Cnv	USD	815,338.89	0.00
1430023 A/R PeopleSoft Billing System	USD	521,551.59	0.00
1430036 Acct. Rec. - Miscellaneous	USD	0.00	0.00
1430071 A/R Non Assoc Co - AEPSC Bills	USD	290,515.08	0.00
1430080 Jointly Owned Unit O&M Billing	USD	0.00	0.00
1430089 A/R - Benefits Billing	USD	0.00	0.00
1430101 Other Accounts Rec - Misc	USD	0.00	0.00
1430102 AR Peoplesoft Billing - Misc	USD	2,890,627.78	0.00
1430103 AR Long-Term-Miscellaneous	USD	0.00	0.00
1440002 Uncoll Accts-Other Receivables	USD	0.00	7,276.79
1450000 Corp Borrow Prg (NR-Assoc)	USD	0.00	0.00
1460000 Accts Rec from Assoc Cos	USD	0.00	0.00
1460001 A/R Assoc Co - InterUnit G/L	USD	2,182,774.81	0.00
1460006 A/R Assoc Co - Intercompany	USD	0.00	0.00

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<u>Account</u>		<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1460007	A/R Assoc Co - OAR System	USD	0.00	0.00
1460008	A/R Assoc Co - AEPSC Bills	USD	141,194,060.88	0.00
1460009	A/R Assoc Co - InterUnit A/P	USD	772,616.77	0.00
1460011	A/R Assoc Co - Multi Pmts	USD	131,549.91	0.00
1460012	A/R Assoc-PCRB Interest	USD	0.00	0.00
1460016	A/R-Assoc Co - Dependent Care	USD	0.00	0.00
1460017	A/R-Assoc Co-Stock Purch Plan	USD	0.00	0.00
1460019	A/R-Assoc Co-AEPSC-Agent	USD	0.00	0.00
1460025	Fleet - M4 - A/R	USD	1,349.16	0.00
1460036	A/R Assoc Co - Payroll Ded	USD	0.00	0.00
1460041	A/R Assc Co - Non-InterUnit GL	USD	0.00	0.00
1460054	JV-Acct Rec.-Assoc-NonAffil	USD	0.00	0.00
1510001	Fuel Stock - Coal	USD	0.00	0.00
1510004	Coal In Transit - Terminal	USD	0.00	0.00
1510017	Lignite Inv on Hand Inc Transp	USD	0.00	0.00
1520000	Fuel Stock Exp Undistributed	USD	0.00	0.00
1530000	Residuals	USD	0.00	0.00
1540001	M&S - Regular	USD	0.00	0.00
1540004	M&S - Exempt Material	USD	0.00	0.00
1540014	Indus Direct Charge Clearing	USD	0.00	0.00
1540018	M&S Inventory - Lease Equip	USD	0.00	0.00
1540019	M&S Validation Error Correctns	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1560000 Other Materials & Supplies	USD	0.00	0.00
1581001 NOx Allowance Inventory	USD	0.00	0.00
1630000 Stores Expense Undistributed	USD	0.00	0.00
1630001 Stores Exp - T&D Centrl Wrhse	USD	0.00	0.00
1630002 Strs Exp-Ft Wayne Centrl Wrhse	USD	0.00	0.00
1630003 Strs Exp-Roanoke Centrl Wrhse	USD	0.00	0.00
1630004 Strs Exp-T&D Satellite Storerm	USD	0.00	0.00
1630005 Stores Exp - Rockport Plant	USD	0.00	0.00
1630006 Stores Exp - Amos Plant	USD	0.00	0.00
1630007 Stores Exp - Clinch River Plan	USD	0.00	0.00
1630008 Stores Exp - Glen Lyn Plant	USD	0.00	0.00
1630009 Stores Exp - Kanawha River Plt	USD	0.00	0.00
1630010 Stores Exp - Mountaineer Plt	USD	0.00	0.00
1630011 Stores Exp - Sporn Plant	USD	0.00	0.00
1630013 Stores Exp - Conesville Plant	USD	0.00	0.00
1630014 Stores Exp - Picway Plant	USD	0.00	0.00
1630017 Stores Exp - Tanners Creek Plt	USD	0.00	0.00
1630018 Stores Exp - Cook Nuclear Plan	USD	0.00	0.00
1630019 Stores Exp - Big Sandy Plant	USD	0.00	0.00
1630020 Stores Exp - Cardinal Plant	USD	0.00	0.00
1630021 Stores Exp - Gavin Plant	USD	0.00	0.00
1630022 Stores Exp - Kammer Plant	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630023 Stores Exp - Mitchell Plant	USD	0.00	0.00
1630024 Stores Exp - Muskingum River	USD	0.00	0.00
1630026 Stores Exp - Cook Coal Term	USD	0.00	0.00
1630027 Stores Exp - Waterford Plant	USD	0.00	0.00
1630029 Stores Exp - Fossil & Hydro	USD	0.00	0.00
1630031 Stores Exp - T&D General	USD	0.00	0.00
1630032 Stores Exp - Power Gen General	USD	0.00	0.00
1630033 Stores Exp - All Busin Units	USD	0.00	0.00
1630035 Coleto Creek Power Station	USD	0.00	0.00
1630036 E.S. Joslin Power Station	USD	0.00	0.00
1630043 Comanche Station	USD	0.00	0.00
1630044 Northeast Station - 1 & 2	USD	0.00	0.00
1630045 Northeast Station - 3 & 4	USD	0.00	0.00
1630046 Riverside Station	USD	0.00	0.00
1630047 Southwest Station	USD	0.00	0.00
1630048 Tulsa Power Station	USD	0.00	0.00
1630049 Weleetka Power Station	USD	0.00	0.00
1630050 Alliance Railcar Repair Fac	USD	0.00	0.00
1630053 Arsenal Hill Power Plant	USD	0.00	0.00
1630054 Central Maintenance Facility	USD	0.00	0.00
1630055 Flint Creek Power Plant	USD	0.00	0.00
1630056 Knox Lee Power Plant	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630057 Lieberman Power Plant	USD	0.00	0.00
1630058 Lone Star Power Plant #1	USD	0.00	0.00
1630059 Pirkey Power Plant	USD	0.00	0.00
1630060 Wilkes Power Plant	USD	0.00	0.00
1630061 Welsh Power Plant	USD	0.00	0.00
1630062 Fort Phantom Power Station	USD	0.00	0.00
1630063 Oak Creek Power Station	USD	0.00	0.00
1630064 Oklaunion Power Station	USD	0.00	0.00
1630065 Paint Creek Power Station	USD	0.00	0.00
1630066 Rio Pecos Power Station	USD	0.00	0.00
1630069 San Angelo Power Station	USD	0.00	0.00
1630070 Stores Exp - Houston Pipe Line	USD	0.00	0.00
1630071 Stores Exp - Conesville Prep	USD	0.00	0.00
1630089 Stores Exp - Shrevprt Chem Lab	USD	0.00	0.00
1630091 Stores Exp - Central Mach Shop	USD	0.00	0.00
1630109 Strs Exp - ACCT-COUNT-ADJ	USD	0.00	0.00
1630110 Strs Exp - ACCT-FRT-EXPENSE	USD	0.00	0.00
1630112 Strs Exp - PRICE VARIANCE	USD	0.00	0.00
1630120 Strs Exp - Kingsville	USD	0.00	0.00
1630121 Strs Exp - Tulsa	USD	0.00	0.00
1630122 Strs Exp - Longview	USD	0.00	0.00
1630125 Stores - Contract & Labor Svcs	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630126 Strs Exp - Transf Poly PH Pad	USD	0.00	0.00
1630136 Str Exp - Marmet Hydro	USD	0.00	0.00
1630137 Str Exp - London Hydro	USD	0.00	0.00
1630139 Str Exp - Smith Mountain Hydro	USD	0.00	0.00
1630140 Str Exp - Claytor Hydro	USD	0.00	0.00
1630152 Str Exp - Racine Hydro	USD	0.00	0.00
1630155 Stores Exp - Ceredo Plant	USD	0.00	0.00
1630156 Stores Exp - Darby Plant	USD	0.00	0.00
1630157 Stores Exp - Mattison Plant	USD	0.00	0.00
1630158 Stores Exp-Lawrenceburg Plant	USD	0.00	0.00
1630159 Stores Expense - Turk Plant	USD	0.00	0.00
1630160 Stores Expense - Dresden Plant	USD	0.00	0.00
1630164 Stores Exp-Maverick Wind Farm	USD	0.00	0.00
1630165 Stores Exp-Traverse Wind Farm	USD	0.00	0.00
1630166 Stores Exp-Sundance Wind Farm	USD	0.00	0.00
1630999 Cash Discount Allocation Only	USD	0.00	0.00
1650001 Prepaid Insurance	USD	650,778.29	0.00
1650004 Prepaid Interest	USD	0.00	0.00
1650005 Prepaid Employee Benefits	USD	0.00	0.00
1650006 Other Prepayments	USD	45,255,725.02	0.00
1650007 Corporate Owned Life Insurance	USD	0.00	0.00
1650010 Prepaid Pension Benefits	USD	94,059,069.97	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
165001203 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001204 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001205 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001206 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001207 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001212 Prepaid Use Taxes	USD	0.00	0.00
165001218 Prepaid Use Taxes	USD	0.00	0.00
165001219 Prepaid Use Taxes	USD	0.00	0.00
165001220 Prepaid Use Taxes	USD	0.00	0.00
165001221 Prepaid Use Taxes	USD	0.00	0.00
165001222 Prepaid Use Taxes	USD	0.00	0.00
165001223 Prepaid Use Taxes	USD	1,301,270.21	0.00
1650014 FAS 158 Qual Contra Asset	USD	0.00	94,059,069.97
1650021 Prepaid Insurance - EIS	USD	57,984.59	0.00
1650023 Prepaid Lease	USD	0.00	0.00
1650030 Other Prepayments - Long Term	USD	20,001,478.18	0.00
1650035 PRW Without MED-D Benefits	USD	239,780,932.44	0.00
1650036 PRW for Med-D Benefits	USD	0.00	0.00
1650037 FAS158 Contra-PRW Exclud Med-D	USD	0.00	239,780,932.44
1710000 Interest&Dividends Receivable	USD	0.00	0.00
1710002 Int & Div Receivable - Affil	USD	0.00	0.00
1740000 Misc Current & Accrued Assets	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1740012 Pension Plan	USD	0.00	0.00
1810002 Unamort Debt Exp - Inst Pur Cn	USD	0.00	0.00
1810003 Unamort Debt Exp Notes Payable	USD	0.00	0.00
1810006 Unamort Debt Exp - Sr Unsec Nt	USD	0.00	0.00
1823000 Other Regulatory Assets	USD	0.00	0.00
1823080 Deregulation Consumer Educat	USD	0.00	0.00
1823082 Deregulation Implementation	USD	0.00	0.00
1823083 Transition Regulatory Assets	USD	0.00	0.00
1823108 Reg Asset - Rate Case Expenses	USD	0.00	0.00
1823120 Other PJM Integration	USD	0.00	0.00
1823152 Unrecovered Fuel Cost - WV	USD	0.00	0.00
1823157 Interstate Project 765kv Line	USD	0.00	0.00
1823165 REG ASSET FAS 158 QUAL PLAN	USD	376,143,166.00	0.00
1823166 REG ASSET FAS 158 OPEB PLAN	USD	47,323,891.00	0.00
1823167 REG Asset FAS 158 SERP Plan	USD	17,969,437.00	0.00
1823175 TCC RC Exp-CTC-Docket 32758	USD	0.00	0.00
1823186 ADVANCED METERING SYSTEM-AMS	USD	0.00	0.00
1823301 SFAS 109 Flow Thru Defd FIT	USD	0.19	0.00
1823302 SFAS 109 Flow Thru Defrd SIT	USD	0.00	0.00
1823359 SWEPCo Transmission Recovery	USD	0.00	0.00
1823500 Mon Power Integration Cost	USD	0.00	0.00
1830000 Prelimin Surv&Investgtn Chrsg	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1830001 Interstate Project 765 kv Line	USD	0.00	0.00
1840000 Clearing Accounts	USD	0.00	0.00
1840001 Bldg Servcs Oper Exp-Clearing	USD	0.00	0.00
1840002 Accounts Pay Adj - Clearing	USD	0.00	116,343.73
1840003 Procurement Card - Clearing	USD	0.00	0.00
1840004 Undistributed Payroll-Clearing	USD	0.00	0.00
1840005 Non-Product Payroll - Clearing	USD	0.00	0.00
1840006 Telephone Expense - Clearing	USD	0.00	0.00
1840007 Transfer of Funds - Clearing	USD	0.00	0.00
1840019 CMS & CMF - Clearing Activity	USD	0.00	0.00
1840020 Simulator Learning Center-Clrng	USD	0.00	0.00
1840021 STAR T&E Card - Clearing	USD	0.00	0.00
1840025 Aviation - Clearing	USD	511,110.88	0.00
1840026 Oth Accts Rec - Cash Clearing	USD	0.00	0.00
1840027 Oth Accts Rec - A/R Clearing	USD	0.00	0.00
1840028 Non T/L Payroll-Clearing	USD	0.00	0.00
1840029 Transp-Assigned Vehicles	USD	0.00	0.00
1840030 Transportation-Other	USD	0.00	0.00
1840031 Affil Transactions-Cash Clrng	USD	0.00	0.00
1840032 Machine Shop - Non Affiliated	USD	0.00	0.00
1840033 Alliance Rail Car - OH	USD	0.00	0.00
1840034 CMS - Job Loaded Overheads	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840035 IT Oper Company (OPCO) Clearng	USD	0.00	0.00
1840036 Benefit Payments Clearing	USD	600,008.52	0.00
1840040 Undist Labor Fringe Benefit Clr	USD	0.00	0.00
1840041 Undist Incentive Frg Ben Clr	USD	0.00	0.00
1840043 Treasury Clearing	USD	0.00	0.00
1840045 Veh Clr - Conversion Use Only	USD	0.00	0.00
1840047 Pension Benefit Clearing	USD	0.00	0.00
1840048 FIT Payment Clearing	USD	0.00	0.00
1840049 Simulator Learning Cntr-Nonaff	USD	0.00	0.00
1840052 System Sales Agent Clearing	USD	0.00	0.00
1840054 Insurance Clearing	USD	0.00	0.00
1840057 Cell Phone/Pager - Clearing	USD	0.00	0.00
1840058 Severance Clearing	USD	0.00	0.00
1840059 NTL Payroll Clearing-Non Labor	USD	0.00	0.00
1840061 Labor Clearing Allocation	USD	0.00	0.00
1840062 AEPSC Coal Lab Clearing	USD	0.00	0.26
1840063 Corporate Charge Card Clearing	USD	0.00	0.00
1840065 GE - Waterford - Clearing	USD	0.00	0.00
1840066 PPE / Safety Equipment	USD	0.00	0.00
1850000 Temporary Facilities	USD	0.00	0.00
1860000 MDD-Internal Billing Only	USD	0.00	0.00
1860001 Allowances	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860002 Deferred Expenses	USD	23,865.76	0.00
1860003 Deferred Property Taxes	USD	0.00	0.00
186000300 Deferred Property Taxes	USD	0.00	0.00
186000302 Deferred Property Taxes	USD	0.00	0.00
186000305 Deferred Property Taxes	USD	0.00	0.00
186000306 Deferred Property Taxes	USD	0.00	0.00
186000307 Deferred Property Taxes	USD	0.00	0.00
186000308 Deferred Property Taxes	USD	0.00	0.00
186000314 Deferred Property Taxes	USD	0.00	0.00
186000316 Deferred Property Taxes	USD	0.00	0.00
186000317 Deferred Property Taxes	USD	0.00	0.00
186000318 Deferred Property Taxes	USD	0.00	0.00
186000319 Deferred Property Taxes	USD	0.00	0.00
186000322 Deferred Property Taxes	USD	77,081.00	0.00
186000323 Deferred Property Taxes	USD	198,221.00	0.00
1860004 Billings - B Projects	USD	0.00	0.00
1860005 Unidentified Cash Receipts	USD	0.00	144,871.14
1860007 Billings and Deferred Projects	USD	0.00	0.00
1860015 Billings Paid Union Benefits	USD	49.07	0.00
1860016 Supplemental Pension Agree	USD	0.00	0.00
1860033 Cook Coal Terminal-Oper Exp	USD	0.00	0.00
1860042 Exp Issue/Reaq Bonds & Stk	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860063 Muskingum Fuel Trans Costs	USD	0.00	0.00
1860071 Ovhd Rate Over/Under Applied	USD	1,169,844.71	0.00
1860073 Deferred Merger Severance Exp	USD	0.00	0.00
1860074 Merger Severance Offsets	USD	0.00	0.00
1860075 SCBS Unbilled Revenues	USD	0.00	0.00
1860076 Deferred Merger Relocation Exp	USD	0.00	0.00
1860078 Incentive Expense-EVP Summary	USD	0.00	0.00
1860079 Incentive Expense - Offset	USD	0.00	0.00
186008102 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008103 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008108 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008109 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008110 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008111 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008112 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008113 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008114 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008116 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008117 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008118 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008119 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008122 Defd Property Tax - Cap Lease	USD	27,081.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186008123 Defd Property Tax - Cap Lease	USD	77,917.00	0.00
1860082 Deferred Recruiting Expenses	USD	0.00	0.00
1860085 BridgeCo TO Funding	USD	0.00	0.00
1860091 BridgeCo RTO Deferred Exp	USD	0.00	0.00
1860092 Compatible Unit/Wrk 2k Sys Clr	USD	0.00	0.00
1860094 Labor Accruals - Bal Sheet	USD	0.00	0.00
1860096 PJM Payments	USD	0.00	0.00
1860098 AEPSC Labor Accruals-O&M	USD	0.00	0.00
1860103 P/R Ded - Merchandise Loans	USD	0.00	0.00
1860104 P/R Ded - Parking Rent	USD	0.00	0.00
1860110 AEP Branding	USD	0.00	0.00
1860113 Joint Fuel Project	USD	0.00	0.00
1860114 ABD Major Construction Work	USD	0.00	0.00
1860116 PJM Integration	USD	0.00	0.00
1860117 Billings - IPP Projects	USD	0.00	0.00
1860121 Synfuel Project	USD	0.00	0.00
1860123 SSA Over Under Applied S/A/P	USD	0.00	0.00
1860124 SSA Over Under Applied SC & FO	USD	0.00	0.00
1860125 SSA Over Under Applied RE&WPS	USD	0.00	0.00
1860126 SSA Over Under Applied HR	USD	0.00	0.00
1860127 SSA Over Under Applied IT	USD	0.00	0.00
1860128 SLA Over Under Applied SC	USD	0.00	0.00

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1860129 SLA Over Under Applied TC	USD	0.00	0.00
1860130 SSA Over Under Applied OC	USD	0.00	0.00
1860134 Ohio Rate Stabilization Costs	USD	0.00	0.00
1860140 New IGCC Generation Plant-East	USD	0.00	0.00
1860141 New Generation Plant-West	USD	0.00	0.00
1860146 Transition Services HPL/ETP	USD	0.00	0.00
1860147 New Generation Plant - East	USD	0.00	0.00
1860148 New Service Territory	USD	0.00	0.00
1860150 Deferred Rate Case Expense	USD	0.00	0.00
1860151 Transmission JV Deferred Costs	USD	0.00	0.00
1860153 Unamortized Credit Line Fees	USD	0.00	0.00
1860156 Sabine Mine Rusk Preparation	USD	0.00	0.00
1860159 Rolls Royce Accumulated Billng	USD	0.00	0.00
1860160 Deferred Expenses - Current	USD	0.00	0.00
1860166 Def Lease Assets - Non Taxable	USD	392,091.33	0.00
1860167 Def Lease Assets - Taxable	USD	0.00	0.00
1860168 AEPSC Accrued Labor-Bal Sheet	USD	0.00	0.00
1860173 ReXorce Accumulated Billing	USD	0.00	0.00
1860176 IPP Admin Support Cost	USD	0.00	91,880.58
1860177 Cyber Security Collaborative	USD	0.00	0.00
1860179 Local Credit Line Fees	USD	0.00	0.00
1860180 LightStone TSA - Clearing	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860181 GV Lndfl & VFW Lightstone Clrg	USD	0.00	0.00
1860186 Buckeye Power TSA - Clearing	USD	0.00	0.00
1860187 AEPSC Fabrication Non Billable	USD	246,480.16	0.00
1860188 Reimbursable RTO Study Expense	USD	18,904.56	0.00
1860999 Validation Error Correction	USD	0.00	0.00
1880000 R&D Expenses	USD	0.00	0.00
1890003 Loss Rec Debt-Notes Payable	USD	0.00	0.00
1900001 Accum Def Income Tax - Federal	USD	0.00	0.00
1901001 Accum Deferred FIT - Other	USD	91,606,572.58	0.00
1901002 Accum Deferred SIT - Other	USD	193,080.05	0.00
1902001 Accum Defd FIT - Oth Inc & Ded	USD	207,918.97	0.00
1903001 Acc Dfd FIT - FAS109 Flow Thru	USD	140,300.78	0.00
1903002 Acc Dfd SIT FAS 109 Flow Thru	USD	668,099.66	0.00
1904001 Accum Dfd FIT - FAS 109 Excess	USD	3,109,810.60	0.00
1906001 Accum Deferred FIT-TBBS	USD	1,140,175.66	0.00
2010001 Common Stock Issued-Affiliated	USD	0.00	1,350,000.00
2110000 Miscellaneous Paid-In Capital	USD	0.00	10,484,225.27
2110007 OCI -Minimum Pension Liability	USD	0.00	0.00
2110009 MPIC - restricted stock units	USD	0.00	0.00
2110010 MPIC Stock Based Comp Units	USD	0.00	0.00
2160001 Unapprp Retnd Erngs-Unrstrictd	USD	0.00	0.00
2210001 First Mortgage Bonds	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2230500 Advances from Assoc Co-Current	USD	0.00	0.00
2240003 Notes	USD	0.00	0.00
2240103 Notes Payable - Affiliated	USD	0.00	0.00
2240503 Notes - Current Portion	USD	0.00	0.00
2240603 Notes - Affiliated - Current	USD	0.00	0.00
2270001 Obligatns Undr Cap Lse-Noncurr	USD	0.00	47,817,922.25
2270003 Accrued Noncur Lease Oblig	USD	0.00	2,829,907.11
2270031 Oblig undr Oper Lease-Non Curr	USD	0.00	84,690,096.62
2270033 Acrued Noncur Oper Lease Oblig	USD	0.00	695,564.75
2282003 Accm Prv I/D - Worker's Com	USD	0.00	88,725.21
2283000 Accm Prv for Pensions&Benefits	USD	0.00	30,390,339.29
2283001 Deferred Compensation Plan	USD	0.00	0.00
2283002 Supplemental Savings Plan	USD	0.00	50,678,304.18
2283003 SFAS 106 Post Retirement Benef	USD	0.00	0.00
2283005 SFAS 112 Postemployment Benef	USD	0.00	9,913,030.60
2283006 SFAS 87 - Pensions	USD	0.00	1,443,057.54
2283007 Perf Share Incentive Plan	USD	0.00	0.00
2283009 Nuclear Deferred Compenstion	USD	0.00	0.00
2283010 UMWA Comb Trust Fut Liab	USD	0.00	0.00
2283011 Energy Serv 2005 Phantom Plan	USD	0.00	0.00
2283012 Incntv Comp Adj - Defd Awards	USD	0.00	0.00
2283013 Incentive Comp Deferral Plan	USD	0.00	32,544,166.89

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2283014 MICP and SOIP Deferred Awards	USD	0.00	0.00
2283015 FAS 158 SERP Payable Long Term	USD	0.00	12,525,559.95
2283016 FAS 158 Qual Payable Long Term	USD	0.00	280,641,038.49
2283024 DefrComp Plan-CSW Legacy	USD	0.00	736,475.92
2284016 Mine Closure Costs	USD	0.00	0.00
2284085 OH Growth Fund-NonCurrent	USD	0.00	0.00
2320001 Accounts Payable - Regular	USD	0.00	59,056,613.80
2320002 Unvouchered Invoices	USD	0.00	51,021,959.15
2320003 Retention	USD	0.00	1,749,449.41
2320004 Accrued Payroll	USD	0.00	0.00
2320008 Miscellaneous Liabilities	USD	0.00	0.00
2320011 Uninvoiced Fuel	USD	0.00	0.00
2320052 Accounts Payable - Purch Power	USD	0.00	0.00
2320066 A/P - OPEN ACCESS TRANS EXP	USD	0.00	0.00
2320069 Producer Payments	USD	0.00	0.00
2320074 A/P - FTL - SWITCH Rentals	USD	0.00	0.00
2320076 Corporate Credit Card Liab	USD	0.00	1,790,253.78
2320077 INDUS Unvouchered Liabilities	USD	0.00	8,008,223.03
2320080 Non PS Accounts Payable	USD	0.00	0.00
2330000 Corp Borrow Program (NP-Assoc)	USD	0.00	307,204,316.63
2340001 A/P Assoc Co - InterUnit G/L	USD	0.00	10,307,684.26
2340003 A/P Assoc Co - Savings Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2340008 A/P Assoc Co - Dependent Care	USD	0.00	0.00
2340009 A/P Assoc Co-Stock Purch Plan	USD	0.00	0.00
2340011 A/P-Assc Co-AEPSC-Agent	USD	0.00	0.00
2340015 A/P-Assc Co-AEPSC-Trans Agmnt	USD	0.00	0.00
2340022 A/P Assoc Co-Employee Loan Cur	USD	0.00	0.00
2340023 A/P Assoc Co - Parking Rent	USD	0.00	0.00
2340027 A/P Assoc Co - Intercompany	USD	125,287.80	0.00
2340029 A/P Assoc Co - AEPSC Bills	USD	0.00	0.00
2340030 A/P Assoc Co - InterUnit A/P	USD	0.00	58,202.83
2340032 A/P Assoc Co - Multi Pmts	USD	0.00	87,370,683.21
2340035 Fleet - M4 - A/P	USD	0.00	1,169,480.34
2340036 A/P Assoc Co - Payroll Ded	USD	0.00	0.00
2340037 A/P Assoc-Global Borrowing Int	USD	0.00	0.00
2360001 Federal Income Tax	USD	0.00	7,338,696.32
236000100 Federal Income Tax	USD	0.00	0.00
236000101 Federal Income Tax	USD	0.00	0.00
236000102 Federal Income Tax	USD	0.00	0.00
236000190 Federal Income Tax	USD	0.00	0.00
236000198 Federal Income Tax	USD	0.00	0.00
236000200 State Income Taxes	USD	0.00	0.00
236000201 State Income Taxes	USD	0.00	0.00
236000202 State Income Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000203 State Income Taxes	USD	0.00	0.00
236000204 State Income Taxes	USD	0.00	0.00
236000205 State Income Taxes	USD	0.00	0.00
236000206 State Income Taxes	USD	0.00	0.00
236000207 State Income Taxes	USD	0.00	0.00
236000208 State Income Taxes	USD	0.00	0.00
236000209 State Income Taxes	USD	0.00	0.00
236000210 State Income Taxes	USD	0.00	0.00
236000211 State Income Taxes	USD	0.00	0.00
236000212 State Income Taxes	USD	0.00	0.00
236000213 State Income Taxes	USD	0.00	193,556.28
236000214 State Income Taxes	USD	0.00	0.00
236000215 State Income Taxes	USD	0.00	0.00
236000216 State Income Taxes	USD	0.00	0.00
236000217 State Income Taxes	USD	124,411.27	0.00
236000218 State Income Taxes	USD	0.00	1,288,131.68
236000219 State Income Taxes	USD	0.00	1,199,978.67
236000220 State Income Taxes	USD	2,564,479.62	0.00
236000221 State Income Taxes	USD	0.00	1,668,808.10
236000222 State Income Taxes	USD	49,028.47	0.00
236000299 State Income Taxes	USD	0.00	0.00
236000300 Local Income Tax	USD	915.40	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000301 Local Income Tax	USD	0.00	0.00
236000302 Local Income Tax	USD	0.00	0.00
236000303 Local Income Tax	USD	0.00	0.00
236000304 Local Income Tax	USD	0.00	0.00
236000306 Local Income Tax	USD	0.00	0.00
236000307 Local Income Tax	USD	0.00	0.00
236000308 Local Income Tax	USD	0.00	0.00
236000309 Local Income Tax	USD	0.00	0.00
236000310 Local Income Tax	USD	0.00	0.00
236000312 Local Income Tax	USD	0.00	0.00
236000314 Local Income Tax	USD	0.00	0.00
236000315 Local Income Tax	USD	0.00	0.00
236000316 Local Income Tax	USD	0.00	0.00
236000317 Local Income Tax	USD	0.00	30,930.86
236000318 Local Income Tax	USD	189,593.73	0.00
236000319 Local Income Tax	USD	581,821.85	0.00
236000320 Local Income Tax	USD	7,941.00	0.00
236000321 Local Income Tax	USD	213,170.56	0.00
236000322 Local Income Tax	USD	321,157.39	0.00
2360004 FICA	USD	0.00	1,434,218.36
2360005 Federal Unemployment Tax	USD	0.00	66,237.66
2360006 State Unemployment Tax	USD	0.00	593,558.45

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000601 State Unemployment Tax	USD	0.00	0.00
236000700 State Sales and Use Taxes	USD	0.00	0.00
236000701 State Sales and Use Taxes	USD	0.00	0.00
236000702 State Sales and Use Taxes	USD	0.00	0.00
236000703 State Sales and Use Taxes	USD	0.00	0.00
236000704 State Sales and Use Taxes	USD	0.00	0.00
236000705 State Sales and Use Taxes	USD	0.00	0.00
236000706 State Sales and Use Taxes	USD	0.00	0.00
236000707 State Sales and Use Taxes	USD	0.00	0.00
236000708 State Sales and Use Taxes	USD	0.00	0.00
236000709 State Sales and Use Taxes	USD	0.00	0.00
236000710 State Sales and Use Taxes	USD	0.00	0.00
236000711 State Sales and Use Taxes	USD	0.00	0.00
236000712 State Sales and Use Taxes	USD	0.00	0.00
236000713 State Sales and Use Taxes	USD	0.00	0.00
236000714 State Sales and Use Taxes	USD	0.00	0.00
236000715 State Sales and Use Taxes	USD	0.00	0.00
236000716 State Sales and Use Taxes	USD	0.00	0.00
236000717 State Sales and Use Taxes	USD	0.00	0.00
236000718 State Sales and Use Taxes	USD	0.00	0.00
236000719 State Sales and Use Taxes	USD	0.00	0.00
236000720 State Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000721 State Sales and Use Taxes	USD	0.00	0.00
236000722 State Sales and Use Taxes	USD	5,790.64	0.00
236000723 State Sales and Use Taxes	USD	0.00	2,666,797.39
236000798 State Sales and Use Taxes	USD	0.00	0.00
236000801 Real & Personal Property Taxes	USD	0.00	0.00
236000802 Real & Personal Property Taxes	USD	0.00	0.00
236000803 Real & Personal Property Taxes	USD	0.00	0.00
236000804 Real & Personal Property Taxes	USD	0.00	0.00
236000805 Real & Personal Property Taxes	USD	0.00	0.00
236000806 Real & Personal Property Taxes	USD	0.00	0.00
236000807 Real & Personal Property Taxes	USD	0.00	0.00
236000808 Real & Personal Property Taxes	USD	0.00	0.00
236000809 Real & Personal Property Taxes	USD	0.00	0.00
236000810 Real Personal Property Taxes	USD	0.00	0.00
236000811 Real Personal Property Taxes	USD	0.00	0.00
236000812 Real Personal Property Taxes	USD	0.00	0.00
236000813 Real Personal Property Taxes	USD	0.00	0.00
236000814 Real Personal Property Taxes	USD	0.00	0.00
236000815 Real Personal Property Taxes	USD	0.00	0.00
236000816 Real Personal Property Taxes	USD	0.00	0.00
236000817 Real Personal Property Taxes	USD	0.00	0.00
236000818 Real Personal Property Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000819 Real Personal Property Taxes	USD	0.00	0.00
236000820 Real Personal Property Taxes	USD	0.00	0.00
236000821 Real Personal Property Taxes	USD	0.00	38,426.05
236000822 Real Personal Property Taxes	USD	0.00	1,435,138.40
236000823 Real Personal Property Taxes	USD	0.00	402,496.00
236000904 Federal Excise Taxes	USD	0.00	0.00
236000906 Federal Excise Taxes	USD	0.00	0.00
236000907 Federal Excise Taxes	USD	0.00	0.00
236000908 Federal Excise Taxes	USD	0.00	0.00
236000909 Federal Excise Taxes	USD	0.00	0.00
236000910 Federal Excise Taxes	USD	0.00	0.00
236000911 Federal Excise Taxes	USD	0.00	0.00
236000912 Federal Excise Taxes	USD	0.00	0.00
236000913 Federal Excise Taxes	USD	0.00	0.00
236000914 Federal Excise Taxes	USD	0.00	0.00
236000915 Federal Excise Taxes	USD	0.00	0.00
236000916 Federal Excise Taxes	USD	0.00	0.00
236000917 Federal Excise Taxes	USD	0.00	0.00
236000918 Federal Excise Taxes	USD	0.00	0.00
236000919 Federal Excise Taxes	USD	0.00	0.00
236000920 Federal Excise Taxes	USD	0.00	0.00
236000921 Federal Excise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000922 Federal Excise Taxes	USD	0.00	0.00
236001200 State Franchise Taxes	USD	0.00	0.00
236001201 State Franchise Taxes	USD	0.00	0.00
236001202 State Franchise Taxes	USD	0.00	0.00
236001203 State Franchise Taxes	USD	0.00	0.00
236001204 State Franchise Taxes	USD	0.00	0.00
236001205 State Franchise Taxes	USD	0.00	0.00
236001206 State Franchise Taxes	USD	0.00	0.00
236001207 State Franchise Taxes	USD	0.00	0.00
236001208 State Franchise Taxes	USD	0.00	0.00
236001209 State Franchise Taxes	USD	0.00	0.00
236001210 State Franchise Taxes	USD	0.00	0.00
236001211 State Franchise Taxes	USD	0.00	0.00
236001212 State Franchise Taxes	USD	0.00	0.00
236001213 State Franchise Taxes	USD	0.00	21.69
236001214 State Franchise Taxes	USD	0.00	1,575.00
236001215 State Franchise Taxes	USD	0.00	0.00
236001216 State Franchise Taxes	USD	0.00	0.00
236001217 State Franchise Taxes	USD	5,643.00	0.00
236001218 State Franchise Taxes	USD	4,537.00	0.00
236001219 State Franchise Taxes	USD	5,663.00	0.00
236001220 State Franchise Taxes	USD	0.00	13,180.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001221 State Franchise Taxes	USD	8,059.00	0.00
236001222 State Franchise Taxes	USD	0.00	14,110.00
236001295 State Franchise Taxes	USD	0.00	0.00
236001605 State Gross Receipts Tax	USD	0.00	0.00
236001606 State Gross Receipts Tax	USD	0.00	0.00
236001607 State Gross Receipts Tax	USD	0.00	0.00
236001608 State Gross Receipts Tax	USD	0.00	0.00
236001609 State Gross Receipts Tax	USD	0.00	0.00
236001610 State Gross Receipts Tax	USD	0.00	0.00
236001611 State Gross Receipts Tax	USD	0.00	0.00
236001612 State Gross Receipts Tax	USD	0.00	0.00
236001613 State Gross Receipts Tax	USD	0.00	0.00
236001614 State Gross Receipts Tax	USD	0.00	0.00
236001615 State Gross Receipts Tax	USD	0.00	0.00
236001616 State Gross Receipts Tax	USD	0.00	0.00
236001617 State Gross Receipts Tax	USD	0.00	0.00
236001618 State Gross Receipts Tax	USD	0.00	0.00
236001619 State Gross Receipts Tax	USD	0.00	0.00
236001620 State Gross Receipts Tax	USD	0.00	0.00
236001621 State Gross Receipts Tax	USD	0.00	0.00
236001622 State Gross Receipts Tax	USD	0.00	2,100.00
236001623 State Gross Receipts Tax	USD	0.00	700.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001705 Municipal License Fees Accrd	USD	0.00	0.00
236001706 Municipal License Fees Accrd	USD	0.00	0.00
236001707 Municipal License Fees Accrd	USD	0.00	0.00
236001712 Municipal License Fees Accrd	USD	0.00	0.00
236001713 Municipal License Fees Accrd	USD	0.00	0.00
236001714 Municipal License Fees Accrd	USD	0.00	0.00
236001715 Municipal License Fees Accrd	USD	0.00	0.00
236001716 Municipal License Fees Accrd	USD	0.00	0.00
236001717 Municipal License Fees Accrd	USD	0.00	0.00
236001718 Municipal License Fees Accrd	USD	0.00	0.00
236001719 Municipal License Fees Accrd	USD	95.00	0.00
236001720 Municipal License Fees Accrd	USD	100.00	0.00
236001901 State Single Business Taxes	USD	0.00	0.00
236001902 State Single Business Taxes	USD	0.00	0.00
236001903 State Single Business Taxes	USD	0.00	0.00
236001904 State Single Business Taxes	USD	0.00	0.00
236001905 State Single Business Taxes	USD	0.00	0.00
236001906 State Single Business Taxes	USD	0.00	0.00
236001907 State Single Business Taxes	USD	0.00	0.00
236002001 State Public Service Com Tax	USD	0.00	0.00
236002011 State Public Service Com Tax	USD	0.00	0.00
236002012 State Public Service Com Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002100 State Foreign Corporation Tax	USD	0.00	0.00
236002199 State Foreign Corporation Tax	USD	0.00	0.00
236002201 State License/Registration Tax	USD	0.00	0.00
236002202 State License/Registration Tax	USD	0.00	0.00
236002203 State License/Registration Tax	USD	0.00	0.00
236002204 State License/Registration Tax	USD	0.00	0.00
236002205 State License/Registration Tax	USD	0.00	0.00
236002206 State License/Registration Tax	USD	0.00	0.00
236002207 State License/Registration Tax	USD	0.00	0.00
236002208 State License/Registration Tax	USD	0.00	0.00
236002209 State License/Registration Tax	USD	0.00	0.00
236002210 State License Registration Tax	USD	0.00	0.00
236002211 State License Registration Tax	USD	0.00	0.00
236002212 State License Registration Tax	USD	0.00	0.00
236002213 State License Registration Tax	USD	0.00	0.00
236002214 State License Registration Tax	USD	0.00	0.00
236002215 State License Registration Tax	USD	0.00	0.00
236002216 State License Registration Tax	USD	0.00	0.00
236002217 State License Registration Tax	USD	0.00	0.00
236002218 State License Registration Tax	USD	0.00	0.00
236002219 State License Registration Tax	USD	193.00	0.00
236002220 State License Registration Tax	USD	75.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002222 State License Registration Tax	USD	20.00	0.00
2360023 Employee Payroll Taxes	USD	0.00	0.00
236002301 Employee Payroll Taxes	USD	0.00	0.00
236002400 State Franchise Tax-Interco	USD	0.00	0.00
236002499 State Franchise Tax-Interco	USD	0.00	0.00
236003000 Misc State and Local Taxes	USD	0.00	0.00
236003001 Misc State and Local Taxes	USD	0.00	0.00
236003002 Misc State and Local Taxes	USD	0.00	0.00
236003003 Misc State and Local Taxes	USD	0.00	0.00
236003004 Misc State and Local Taxes	USD	0.00	0.00
236003005 Misc State and Local Taxes	USD	0.00	0.00
236003006 Misc State and Local Taxes	USD	0.00	0.00
236003007 Misc State and Local Taxes	USD	0.00	0.00
236003010 Misc State and Local Taxes	USD	0.00	0.00
236003013 Misc State and Local Taxes	USD	0.00	0.00
236003016 Misc State and Local Taxes	USD	22.50	0.00
236003100 Local Sales and Use Taxes	USD	0.00	0.00
236003300 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003301 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003302 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003303 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003304 Pers Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003305 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003306 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003308 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003311 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003312 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003313 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003314 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003315 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003316 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003319 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003321 Pers Prop Tax-Cap Leases	USD	0.00	18,001.28
236003322 Pers Prop Tax-Cap Leases	USD	0.00	64,650.77
236003323 Pers Prop Tax-Cap Leases	USD	0.00	85,000.00
236003502 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003503 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003504 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003505 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003508 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003509 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003510 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003511 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003512 Real Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003513 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003514 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003515 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003516 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003517 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003518 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003519 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003520 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003521 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003522 Real Prop Tax-Cap Leases	USD	0.00	150,138.68
236003523 Real Prop Tax-Cap Leases	USD	0.00	20,268.00
2360037 FICA - Incentive accrual	USD	0.00	10,502,992.02
2360038 Reorg Payroll Tax Accrual	USD	0.00	53,462.02
236004112 State Minimum Tax	USD	0.00	0.00
2360070 State Sls and Use Tx-Spec Purp	USD	0.00	0.00
2360104 FICA - NON-CURRENT	USD	0.00	0.00
2360501 Fed Inc Tax-Short Term FIN48	USD	0.00	0.00
2360502 State Inc Tax-Short Term FIN48	USD	3,848.00	0.00
2360601 Fed Inc Tax-Long Term FIN48	USD	0.00	16,365,149.03
2360602 State Inc Tax-Long Term FIN48	USD	0.00	0.00
2360801 Federal Income Tax - IRS Audit	USD	0.00	0.00
2370003 Interest Accrued-Notes Pay	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2370009 Interest Accrued-Other	USD	0.00	0.00
2370010 Interest Accrued - Affiliated	USD	0.00	0.00
2370016 Interest Accrued - Tax	USD	0.00	0.00
2370048 Acrd Int.- FIT Reserve - LT	USD	0.00	0.00
2370348 Acrd Int. - SIT Reserve - LT	USD	0.00	0.00
2370448 Acrd Int. - SIT Reserve - ST	USD	0.00	0.00
2410001 Federal Income Tax Withheld	USD	0.00	126,826.57
2410002 State Income Tax Withheld	USD	0.00	0.00
2410003 Local Income Tax Withheld	USD	0.00	0.00
2410004 State Sales Tax Collected	USD	0.00	0.00
2410005 FICA Tax Withheld	USD	0.00	0.00
2410006 School District Tax Withheld	USD	0.00	0.00
2410012 Hypothetical Tax	USD	0.00	0.00
2420000 Misc Current & Accrued Liab	USD	0.00	196,000.00
2420001 P/R Ded - Charitable Contribut	USD	0.00	30.00
2420002 P/R Ded - Medical Insurance	USD	0.00	2,891,288.19
2420003 P/R Ded - Dental Insurance	USD	0.00	524,607.69
2420004 P/R Ded - Long Term Care	USD	0.00	0.00
2420005 P/R Ded - Parking Rent	USD	0.00	0.00
2420006 P/R Ded - Fitness Dues	USD	0.00	0.00
2420007 P/R Ded - Savings Plan	USD	0.00	0.00
2420009 Depend Care/Flex Medical Spend	USD	0.00	2,545,543.36

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420010 P/R Ded - Dependent Life Ins	USD	0.00	0.00
2420012 P/R Ded - Hyatt Legal Plan	USD	0.00	7.63
2420013 P/R Ded - LTD Ins Premiums	USD	0.00	27,494.22
2420014 P/R Ded - Savings Bonds	USD	0.00	0.00
2420015 P/R Ded - Union Dues	USD	0.00	0.00
2420016 P/R Ded-Crt Ordrr/Grnshmt/Tx Lv	USD	0.00	972.95
2420017 P/R Ded - AD&D and OAD&D Ins	USD	0.00	0.00
2420018 P/R Ded-Reg&Spec Life Ins Prem	USD	0.00	0.00
2420020 Vacation Pay - This Year	USD	0.00	67,387,895.37
2420021 Vacation Pay - Next Year	USD	0.00	5,267,079.58
2420022 P/R Ded - PAC	USD	0.00	0.00
2420026 MICP	USD	0.00	0.00
2420027 FAS 112 CURRENT LIAB	USD	0.00	4,375,893.40
2420028 ESP - Employer Contribr Accrued	USD	0.00	0.00
2420029 P/R Ded - HMO	USD	0.00	0.00
2420044 P/R Withholdings	USD	0.00	1,888,725.82
2420045 Other Employee Benefits	USD	0.00	0.00
2420046 FAS 158 SERP Payable - Current	USD	0.00	5,443,877.05
2420048 Company Incentive Plan	USD	0.00	0.00
2420049 P/R Ded - MetPay Insurance	USD	0.00	0.00
2420051 Non-Productive Payroll	USD	239,100.06	0.00
2420052 RSU Sec 16 Exec, Current	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420053 Perf Share Incentive Plan	USD	0.00	0.00
2420054 Incentive Plan Adjustments	USD	0.00	0.00
2420055 NPPI	USD	0.00	0.00
2420056 CCT Incentive Plan	USD	0.00	0.00
2420057 Control Payroll Disburse Acct	USD	0.00	0.00
2420067 Insurance Claims Pending	USD	0.00	0.00
2420069 ProServ Org Incentive Plan	USD	0.00	0.00
2420070 P/R Ded - Salvation Army	USD	0.00	0.00
2420071 P/R Ded - Vision Plan	USD	0.00	122,165.28
2420072 P/R - Payroll Adjustment	USD	0.00	62,903.24
2420076 P/R Savings Plan - Incentive	USD	0.00	6,267,888.70
2420081 Environmntl Remediation Accrual	USD	0.00	0.00
2420085 OH Growth Fund-Current	USD	0.00	0.00
2420086 Environ Remediation - SEMCO	USD	0.00	0.00
2420091 HSA - Employer Contribution	USD	0.00	0.00
2420199 Opower (HEM) Contract Cap-Curr	USD	0.00	2,759,135.15
2420365 MSOffice 365 Contract Cap-Curr	USD	0.00	7,028,208.00
2420420 Accr DefrComp Ben-CSW Legacy	USD	0.00	183,231.92
2420502 Injuries And Damages	USD	0.00	0.00
2420503 Worker's Comp Admin Fee	USD	0.00	21,279.42
2420504 Accrued Lease Expense	USD	66,711.35	0.00
2420505 Workers Comp NC Admin Fee	USD	0.00	37,336.07

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420511 Control Cash Disburse Account	USD	0.00	5,423,256.85
2420512 Unclaimed Funds	USD	0.00	570,665.33
2420515 Severance Accrual	USD	0.00	1,804,199.05
2420520 Accr Defer Compensation Ben	USD	0.00	0.00
2420532 Adm Liab-Cur-S/Ins-W/C	USD	0.00	119,708.80
2420554 P/R Ded - Stock Purchase Plan	USD	0.00	0.00
2420558 Admitted Liab NC-Self/Ins-W/C	USD	0.00	734,472.88
2420565 Expatriate Housing Allowance	USD	0.00	0.00
2420569 Self Ins Workers' Comp-Adm	USD	0.00	0.00
2420570 Employee Svings Plan-Sys-Accr	USD	0.00	0.00
2420587 Rent - J.E. Dolan Eng. Lab	USD	0.00	0.00
2420591 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059102 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059103 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059104 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059105 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059106 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059107 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059108 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059109 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059110 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059111 Muni BO Tax - Leased Equip	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059112 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059113 Muni BO Tax - Leased Equip	USD	0.00	0.00
2420592 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059201 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059202 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059203 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059204 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059205 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059206 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059207 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059208 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059209 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059210 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059211 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059212 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059213 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059214 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059215 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059216 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059217 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059218 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059219 Sales Use Tax - Leased Equip	USD	0.00	0.00

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242059220 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059221 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059222 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059223 Sales Use Tax - Leased Equip	USD	0.00	118,573.97
2420598 Est Fin Cost - Sen Unsec Notes	USD	0.00	0.00
2420599 Expatriate Auto Allowance	USD	0.00	0.00
2420604 Energy Services ICP	USD	0.00	0.00
2420607 Incentive Plan Payments	USD	0.00	0.00
2420613 Public Liability Claim Deposit	USD	0.00	0.00
2420615 Severance - Distribution	USD	0.00	0.00
2420618 Accrued Payroll	USD	0.00	19,118,401.69
2420619 Reclamation Res - Preexisting	USD	0.00	0.00
2420620 Energy Supply Non Gen ICP	USD	0.00	248,040.39
2420621 Energy Serv Phantom Equity Pln	USD	0.00	0.00
2420622 Nuclear Incentive Plan	USD	0.00	0.00
2420623 Distr, Cust Ops & Reg Svcs ICP	USD	0.00	654,489.98
2420624 Corp & Shrd Srv Incentive Plan	USD	0.00	88,541,585.57
2420626 Safety Focus Incentive Plan	USD	0.00	0.00
2420634 Sustnd Earngs Improv Severance	USD	0.00	0.00
2420635 Generation Incentive Plan	USD	0.00	20,538,056.01
2420640 Zimmer SCR - Cinergy Cnst Adv	USD	0.00	0.00
2420643 Accrued Audit Fees	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420649 Reclamation Liability - Curr	USD	0.00	0.00
2420650 P/R Ded - Health Savings Acct	USD	0.00	0.00
2420651 Reorg Severance Accrual	USD	0.00	0.00
2420653 Reorg Misc HR Exp Accrual	USD	0.00	0.00
2420658 Accrued Prof. Tax Services	USD	0.00	0.00
2420660 AEP Transmission ICP	USD	0.00	48,425,861.78
2420669 Lease Rent Holidays	USD	0.00	0.00
2420689 Oracle Contract Cap - Curr	USD	0.00	0.00
2430001 Oblig Under Cap Leases - Curr	USD	0.00	13,553,678.80
2430003 Accrued Cur Lease Oblig	USD	0.00	761,393.44
2430031 Oblig undr Oper Lease -Current	USD	0.00	16,073,103.88
2430033 Acrued Curent Oper Lease Oblig	USD	0.00	161,439.65
2520000 Customer Adv for Construction	USD	0.00	0.00
2530000 Other Deferred Credits	USD	0.00	0.00
2530007 Employee Related Contingencies	USD	0.00	0.00
2530012 Unclaim Chks - Ret to Gen Fd	USD	0.00	0.00
2530062 Gain on Sale/Leaseback Bldgs	USD	0.00	0.00
2530077 WT2 Lease	USD	0.00	0.00
2530101 MACSS Unidentified EDI Cash	USD	306,993.62	0.00
2530112 Other Deferred Credits-Curr	USD	0.00	3,993,420.02
2530175 Legal Contingencies	USD	0.00	0.00
2530189 Oracle Contract Cap - NonCurr	USD	0.00	0.00

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2530199 Opower (HEM) Contrct Cap-NCurr	USD	0.00	0.00
2530365 MSOffice 365 Contrct Cap-NCurr	USD	0.00	15,472,512.00
2540000 Other Regulatory Liabilities	USD	0.00	0.00
2540006 SFAS 109 DFIT	USD	0.00	0.00
2540007 SFAS 109 Excess DFIT	USD	0.00	0.00
2543001 SFAS109 Flow Thru Def FIT Liab	USD	796.13	0.00
2543002 FAS 109 Flow Thru Deferred SIT	USD	0.00	668,099.66
2543220 Economic Development	USD	0.00	0.00
2544001 SFAS 109 Exces Deferred FIT	USD	0.00	13,461,464.64
2546001 Accum Deferred FIT-TBBS	USD	0.00	4,935,488.66
2550001 Accum Deferred ITC - Federal	USD	0.00	0.00
2820001 ADIT- Other Property - Federal	USD	0.00	0.00
2821001 Accum Defd FIT - Utility Prop	USD	0.00	71,128,667.61
2823001 Acc Dfrd FIT FAS 109 Flow Thru	USD	0.03	0.00
2824001 Acc Dfrd FIT - SFAS 109 Excess	USD	10,889,648.09	0.00
2826001 Accum Defd Property FIT - TBBS	USD	948,755.00	0.00
2830001 ADIT - Other - Federal	USD	0.00	0.00
2831001 Accum Deferred FIT - Other	USD	0.00	18,735,336.24
2832002 Acc Dfd SIT - Other Inc & Ded	USD	0.00	0.00
2833001 Acc Dfd FIT FAS 109 Flow Thru	USD	0.00	141,097.11
2833002 Acc Dfrd SIT FAS 109 Flow Thru	USD	0.00	0.00
2834001 Acc Defd FIT - SFAS 109 Excess	USD	0.00	537,994.05

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2836001 Accum Defd Other FIT-TBBS	USD	2,846,558.00	0.00
4020000 Maintenance Expense	USD	0.00	296.70
4030001 Depreciation Exp	USD	335,979.99	0.00
4030024 AEPSC Trans. Depreciation Exp.	USD	226,624.98	0.00
4040001 Amort. of Plant	USD	43,527.19	0.00
4081002 FICA	USD	5,568,978.49	0.00
4081003 Federal Unemployment Tax	USD	275,269.86	0.00
408100521 Real Personal Property Taxes	USD	14,226.67	0.00
408100522 Real Personal Property Taxes	USD	15,417.00	0.00
408100523 Real Personal Property Taxes	USD	204,275.00	0.00
408100623 State Gross Receipts Tax	USD	700.00	0.00
4081007 State Unemployment Tax	USD	1,940,004.33	0.00
408101922 State Sales and Use Taxes	USD	0.00	0.20
408102922 Real-Pers Prop Tax-Cap Leases	USD	5,417.00	0.00
408102923 Real-Pers Prop Tax-Cap Leases	USD	7,083.00	0.00
4091001 Income Taxes, UOI - Federal	USD	651,148.25	0.00
4101001 Prov Def I/T Util Op Inc-Fed	USD	0.00	0.00
4120001 Constructn Othr Svcs-Affil Cos	USD	60,706,682.21	0.00
4171001 Exp of NonUtil Oper - Nonassoc	USD	0.00	0.00
4171006 Outside Services - Other	USD	0.00	0.00
4171009 Office Supplies & Expense	USD	0.00	0.00
4180002 Non-Oprating Rntal Inc-Oper	USD	4,484.56	0.00

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4190002 Int & Dividend Inc - Nonassoc	USD	3,982.55	0.00
4210001 Misc Non-Operating Inc-Assoc	USD	0.00	58,158.68
4210002 Misc Non-Op Inc-NonAsc-Rents	USD	0.00	27,959.53
4210007 Misc Non-Op Inc - NonAsc - Oth	USD	0.00	62,503.96
4210009 Misc Non-Op Exp - NonAssoc	USD	102,923.49	0.00
4263001 Penalties	USD	4,035.53	0.00
4264000 Civic and Political Activity	USD	240,625.18	0.00
4264001 Non-deduct Lobbying per IRS	USD	151,250.00	0.00
4265002 Other Deductions - Nonassoc	USD	63,883.67	0.00
4265004 Social & Service Club Dues	USD	417,167.44	0.00
4265033 Transition Costs	USD	0.00	624.69
4300003 Int to Assoc Co - CBP	USD	975,615.62	0.00
4310001 Other Interest Expense	USD	5,609.18	0.00
4310007 Lines Of Credit	USD	1,175.71	0.00
4320000 Allw Brrwed Fnds Used Cnstr-Cr	USD	0.00	36,653.87
4560041 Miscellaneous Revenue-NonAffil	USD	0.00	0.00
4571001 Service Rev - Direct Affil	USD	0.00	114,811,815.07
4572001 Service Rev-Indirect Cost-Affi	USD	0.00	23,290,678.82
4573001 Compensation for Capital-Affil	USD	0.00	1,588,548.08
4581001 Service Rev-Direct Costs-NAC	USD	0.00	262,570.34
4582001 Service Rev-Indirect Cost-NAC	USD	0.00	27,944.74
5000000 Oper Supervision & Engineering	USD	1,557,081.94	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5010000 Fuel	USD	294,697.77	0.00
5010028 Gypsum Sales Proceeds	USD	0.00	227.54
5020000 Steam Expenses	USD	1,041.38	0.00
5020002 Urea Expense	USD	3,691.60	0.00
5020003 Trona Expense	USD	3,206.12	0.00
5020004 Lime-Related Expenses	USD	8,969.67	0.00
5020008 Activated Carbon	USD	6,081.79	0.00
5020013 Anhydrous Ammonia Expense	USD	2,757.27	0.00
5020020 Misc Consumable Exp	USD	388.29	0.00
5020028 Sodium Bicarbonate Expense	USD	5,488.44	0.00
5060000 Misc Steam Power Expenses	USD	0.00	140,666.52
5060011 BSRR O/U Recovery-Oper Costs	USD	257.87	0.00
5060025 Misc Stm Pwr Exp Environmental	USD	19,497.51	0.00
5100000 Maint Supv & Engineering	USD	44,628.11	0.00
5110000 Maintenance of Structures	USD	53,416.92	0.00
5120000 Maintenance of Boiler Plant	USD	367,567.12	0.00
5120025 Maint of Blr Plt Environmental	USD	3,031.04	0.00
5130000 Maintenance of Electric Plant	USD	291,915.96	0.00
5140000 Maintenance of Misc Steam Plt	USD	81,485.31	0.00
5170000 Oper Supervision & Engineering	USD	2,803.03	0.00
5240000 Misc Nuclear Power Expenses	USD	42,106.98	0.00
5280000 Maint Supv & Engineering	USD	8,116.59	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5300000 Maint of Reactor Plant Equip	USD	555.63	0.00
5350000 Oper Supervision & Engineering	USD	132,335.58	0.00
5370000 Hydraulic Expenses	USD	20,471.63	0.00
5370001 Fish & Wildlife Facilities	USD	1,180.93	0.00
5370002 Recreation Facilities	USD	6,863.86	0.00
5380000 Electric Expenses	USD	16,797.75	0.00
5390000 Misc Hydr Power Generation Exp	USD	198,732.61	0.00
5390001 Misc Hydr Pwr - Envir Poll Cnt	USD	3,363.33	0.00
5410000 Maint Supv & Engineering	USD	4,336.61	0.00
5420000 Maintenance of Structures	USD	13,462.80	0.00
5430000 Maint Rsrvoirs,Dams&Wtrways	USD	10,493.91	0.00
5440000 Maintenance of Electric Plant	USD	38,785.97	0.00
5450001 Maint Hydr Plt-Fish&Wildlfe Fa	USD	0.00	88.05
5450002 Maint of Misc Hydr Plt-Rec Fac	USD	858.16	0.00
5460000 Oper Supervision & Engineering	USD	47,811.46	0.00
5470004 Fuel - Gas Turb - Purch / Hand	USD	3,512.18	0.00
5480000 Generation Expenses	USD	141.22	0.00
5490000 Misc Other Pwer Generation Exp	USD	11,294.44	0.00
5500004 Wind Easement Exp - NonLease	USD	741.12	0.00
5500005 Lease Expense - Wind Leases	USD	8,881.61	0.00
5530000 Maintenance of Generating Plt	USD	336.29	0.00
5530001 Maint of Gen Plant - Gas Turb	USD	0.00	345.70

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5560000 Sys Control & Load Dispatching	USD	386,987.98	0.00
5570000 Other Expenses	USD	972,580.39	0.00
5600000 Oper Supervision & Engineering	USD	7,376,157.98	0.00
5612000 Load Dispatch-Mntr&Op TransSys	USD	733,526.11	0.00
5613000 Load Dispatch-Trans Srvc&Sched	USD	0.00	3,363.48
5614005 ERCOT Admin-SSC&DS	USD	4,874.27	0.00
5615000 Reliability,Plng&Stds Develop	USD	192,449.90	0.00
5620001 Station Expenses - Nonassoc	USD	358,317.53	0.00
5630000 Overhead Line Expenses	USD	47,822.22	0.00
5660000 Misc Transmission Expenses	USD	764,333.17	0.00
5670001 Rents - Nonassociated	USD	521.24	0.00
5680000 Maint Supv & Engineering	USD	40,917.99	0.00
5690000 Maintenance of Structures	USD	18,202.68	0.00
5691000 Maint of Computer Hardware	USD	36,830.65	0.00
5692000 Maint of Computer Software	USD	358,275.80	0.00
5700000 Maint of Station Equipment	USD	1,138,122.28	0.00
5710000 Maintenance of Overhead Lines	USD	387,270.08	0.00
5720000 Maint of Underground Lines	USD	26,729.97	0.00
5730000 Maint of Misc Trnsmssion Plt	USD	55,104.14	0.00
5800000 Oper Supervision & Engineering	USD	605,194.96	0.00
5810000 Load Dispatching	USD	2,061.08	0.00
5820000 Station Expenses	USD	288,021.80	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5830000 Overhead Line Expenses	USD	1,517.78	0.00
5840000 Underground Line Expenses	USD	66,897.05	0.00
5860000 Meter Expenses	USD	123,621.08	0.00
5870000 Customer Installations Exp	USD	116,009.83	0.00
5880000 Miscellaneous Distribution Exp	USD	1,036,768.54	0.00
5900000 Maint Supv & Engineering	USD	17,798.79	0.00
5910000 Maintenance of Structures	USD	134.11	0.00
5920000 Maint of Station Equipment	USD	444,543.41	0.00
5930000 Maintenance of Overhead Lines	USD	62,097.41	0.00
5940000 Maint of Underground Lines	USD	5.55	0.00
5950000 Maint of Lne Trnf,Rglators&Dvi	USD	0.00	51.06
5970000 Maintenance of Meters	USD	210.91	0.00
5980000 Maint of Misc Distribution Plt	USD	8,194.10	0.00
9010000 Supervision - Customer Accts	USD	36,616.60	0.00
9020000 Meter Reading Expenses	USD	20,921.26	0.00
9020002 Meter Reading - Regular	USD	0.57	0.00
9020003 Meter Reading - Large Power	USD	57,732.12	0.00
9030000 Cust Records & Collection Exp	USD	773,843.14	0.00
9030001 Customer Orders & Inquiries	USD	2,865,069.46	0.00
9030002 Manual Billing	USD	41,893.70	0.00
9030003 Postage - Customer Bills	USD	40,000.00	0.00
9030004 Cashiering	USD	49,922.92	0.00

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9030005 Collection Agents Fees & Exp	USD	33,237.36	0.00
9030006 Credit & Oth Collection Activi	USD	697,811.33	0.00
9030007 Collectors	USD	235,561.66	0.00
9030009 Data Processing	USD	9,782.42	0.00
9040007 Uncoll Accts - Misc Receivable	USD	0.00	11,435.18
9050000 Misc Customer Accounts Exp	USD	29,578.28	0.00
9070000 Supervision - Customer Service	USD	42,659.48	0.00
9080000 Customer Assistance Expenses	USD	27,655.84	0.00
9080009 Cust Assistance Expense - DSM	USD	3,170.16	0.00
9100000 Misc Cust Svc&Informational Ex	USD	32,012.59	0.00
9120000 Demonstrating & Selling Exp	USD	68,408.99	0.00
9200000 Administrative & Gen Salaries	USD	19,610,567.87	0.00
9210001 Off Supl & Exp - Nonassociated	USD	2,328,808.44	0.00
9210002 Off Supl & Exp - Associated	USD	144,384.34	0.00
9210003 Office Supplies & Exp - Trnsf	USD	17.95	0.00
9210004 Office Utilites	USD	158,784.83	0.00
9210005 Cellular Phones and Pagers	USD	6.29	0.00
9210006 O&M Reconciliation	USD	0.00	0.00
9210020 EMP RECOG - Over 100 Dollars	USD	193.56	0.00
9210021 EMP TRAVEL - Airfare	USD	2,703.42	0.00
9210022 MEALS & ENT-100 Pct DEDUCTIBLE	USD	6,134.81	0.00
9210023 EMP TRAVEL-MILEAGE	USD	43.58	0.00

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9210024 EMP TRAVEL-PARKING	USD	341.00	0.00
9210025 MEALS & ENT-50 Pct DEDUCTIBLE	USD	154.57	0.00
9210026 EMP TRAVEL-CAR RENTAL	USD	822.38	0.00
9210027 EMP TRAVEL-TAXI AND SHUTTLE	USD	629.10	0.00
9210028 EMP TRAVEL-HOTEL & LODGING	USD	6,719.43	0.00
9210030 EMP TRAVEL-OTHER	USD	367.45	0.00
9210031 SAFETY EQUIPMENT AND SUPPLIES	USD	120.45	0.00
9210032 FUEL	USD	70.98	0.00
9210038 SAFETY EQUIP CALIB & TESTING	USD	29.25	0.00
9210040 DUES-BUSINESS/PROFESSIONAL	USD	584.33	0.00
9210042 TELEPHONE / COMMUNICATIONS	USD	0.00	0.00
9220002 Admin Exp Trnsf Const-Mngerial	USD	0.00	0.00
9220005 Overhead Loadings	USD	0.00	1,169,844.71
9230001 Outside Svcs Empl - Nonassoc	USD	7,795,722.26	0.00
9230003 AEPSC Billed to Client Co	USD	0.00	246,619.84
9240000 Property Insurance	USD	10,080.88	0.00
9250000 Injuries and Damages	USD	14,464.96	0.00
9250001 Safety Dinners and Awards	USD	52.71	0.00
9250002 Emp Accident Prvntion-Adm Exp	USD	5,796.07	0.00
9250006 Wrkrs Cmpnsth Pre&Slf Ins Prv	USD	166,188.52	0.00
9260000 Employee Pensions & Benefits	USD	2,241.66	0.00
9260001 Edit & Print Empl Pub-Salaries	USD	1,329.79	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9260002 Pension & Group Ins Admin	USD	16,540.44	0.00
9260003 Pension Plan	USD	3,010,496.06	0.00
9260004 Group Life Insurance Premiums	USD	231,506.21	0.00
9260005 Group Medical Ins Premiums	USD	6,526,941.57	0.00
9260007 Group L-T Disability Ins Prem	USD	250,899.11	0.00
9260008 Umbrella Trust Expense	USD	0.00	8,939,668.42
9260009 Group Dental Insurance Prem	USD	241,295.58	0.00
9260010 Training Administration Exp	USD	137,710.02	0.00
9260012 Employee Activities	USD	65,502.26	0.00
9260014 Educational Assistance Pmts	USD	430,247.51	0.00
9260021 Postretirement Benefits - OPEB	USD	135,089.42	0.00
9260027 Savings Plan Contributions	USD	2,643,324.56	0.00
9260036 Deferred Compensation	USD	43,083.04	0.00
9260037 Supplemental Pension	USD	80,224.92	0.00
9260042 SERP Pension - Non-Service	USD	302,395.83	0.00
9260043 OPEB - Non-Service	USD	0.00	2,534,709.17
9260056 Stock Based Comp Admin	USD	47,785.00	0.00
9260062 Pension Plan - Non-Service	USD	0.00	1,753,038.00
9280000 Regulatory Commission Exp	USD	740.32	0.00
9280001 Regulatory Commission Exp-Adm	USD	0.00	81.91
9280002 Regulatory Commission Exp-Case	USD	783,373.88	0.00
9280005 Reg Com Exp-FERC Trans Cases	USD	70,940.90	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9301015 Other Corporate Comm Exp	USD	0.00	113.02
9302000 Misc General Expenses	USD	207,859.25	0.00
9302003 Corporate & Fiscal Expenses	USD	159,986.63	0.00
9302004 Research, Develop&Demonstr Exp	USD	706.90	0.00
9302007 Assoc Business Development Exp	USD	331,094.73	0.00
9302458 AEPSC Non Affiliated expenses	USD	238,167.67	0.00
9310001 Rents - Real Property	USD	539,606.39	0.00
9310002 Rents - Personal Property	USD	642,925.20	0.00
9310003 Rents - Real Property - Assoc	USD	3,142,832.25	0.00
9310004 Rents - Personal Prop - Assoc	USD	2,481.99	0.00
9350000 Maintenance of General Plant	USD	102,453.50	0.00
9350001 Maint of Structures - Owned	USD	678,432.98	0.00
9350002 Maint of Structures - Leased	USD	17,866.46	0.00
9350012 Maint of Data Equipment	USD	202,574.62	0.00
9350013 Maint of Cmmncation Eq-Unall	USD	836,198.54	0.00
9350015 Maint of Office Furniture & Eq	USD	6,543,125.23	0.00
9350019 Maint of Gen Plant-SCADA Equ	USD	4,690.21	0.00
9350023 Site Communications Services	USD	76.80	0.00
9350024 Maint of DA-AMI Comm Equip	USD	18,217.06	0.00
BD0001 Budget Use Only - O&M	USD	0.00	0.00
BD0011 Budget Use Only - Depreciation	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
Total for Ledger	USD	2,320,623,072.79	2,320,623,072.79

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1010001 Plant in Service	USD	303,234,171.31	0.00
1010007 Plant In Service-IMPco-SBSMPP	USD	0.00	0.00
1011001 Capital Leases	USD	107,993,250.65	0.00
1011006 Prov-Leased Assets	USD	0.00	46,242,122.75
1011012 Accrued Capital Leases	USD	3,394,235.56	0.00
1011031 Operating Lease	USD	142,492,221.68	0.00
1011032 Accrued Operating Leases	USD	150,641.92	0.00
1011034 Operating Leases - Gen & Misc	USD	0.00	0.00
1011036 Prov - Operating Lease Assets	USD	0.00	43,420,731.74
1011039 Prov-Operating Lease -Gen&Misc	USD	0.00	0.00
1030001 Experimental Plant in Service	USD	0.00	0.00
1050001 Held For Fut Use	USD	0.00	0.00
1050003 Held For Fut Use-Distribution	USD	0.00	0.00
1060001 Const Not Classifd	USD	12,767,493.89	0.00
1060002 Const Not Classifd-Transmissn	USD	0.00	0.00
1060003 Const Not Classifd-Distributio	USD	0.00	0.00
1060004 Const Not Classifd-Gen&Misc	USD	0.00	0.00
1070000 Construction Work In Progress	USD	0.00	0.00
1070001 CWIP - Project	USD	22,092,560.30	0.00
1070005 CWIP - Fuel Support Groups	USD	0.00	0.00
1070007 Cloud Implementation Costs	USD	0.00	0.00
1070910 Capitalized Softwr Bill Step 1	USD	0.00	0.00
1070920 Capitalized Softwr Bill Step 2	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1070930 Cloud Implmntatn Costs-Step 1	USD	0.00	0.00
1080000 Accum Prov for Deprec of Plant	USD	0.00	0.00
1080001 A/P for Deprec of Plt	USD	0.00	141,300,081.06
1080005 RWIP - Project Detail	USD	752,687.92	0.00
1110001 A/P for Amort of Plt	USD	0.00	7,310,098.42
1160020 Trans Costs - SERP	USD	0.00	0.00
1160021 Distr Costs - SERP	USD	0.00	0.00
1201000 Nuclr Fuel in Proc of Refinmnt	USD	0.00	0.00
1206000 Nuclear Fuel Under Cap Leases	USD	0.00	0.00
1210000 Nonutility Property	USD	0.00	0.00
1210001 Nonutility Property - Owned	USD	0.00	0.00
1220000 Depr & Amort of Nonutil Prop	USD	0.00	0.00
1220001 Depr&Amrt of Nonutl Prop-Ownd	USD	0.00	0.00
1220003 Depr&Amrt of Nonutl Prop-WIP	USD	0.00	0.00
1240000 Other Investments	USD	0.00	0.00
1240002 Oth Investments-Nonassociated	USD	0.00	0.00
1240005 Spec Allowance Inv NOx	USD	0.00	0.00
1240006 Other Investments - COLI	USD	0.00	0.00
1240007 Deferred Compensation Benefits	USD	14,195,070.50	0.00
1240008 Umbrella Trust	USD	202,257,804.28	0.00
1240010 Oth Invest-Nonassociated-Curr	USD	0.00	0.00
1240013 Cash Surrender Value Life Ins	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1240025 Other Property - CWIP	USD	0.00	0.00
1240048 CSW SERP Investment	USD	186,038.88	0.00
1240053 Defer Comp Plan-CSW Legacy	USD	22,911.09	0.00
1240054 Umbrella Trust-WFargo Int&Div	USD	6,581,772.42	0.00
1280007 PRW NonUMWA Net Fund Pos AEPSC	USD	190,025,324.78	0.00
1280008 SFAS 106 - Non-UMWA PRW -AEPSC	USD	5,536,831.72	0.00
1310000 Cash	USD	20,887,312.77	0.00
1340000 Other Special Deposits	USD	250,000.00	0.00
1340004 Worker's Comp Adv Premium	USD	0.00	0.00
1340008 Deposits - Office Space Rental	USD	0.00	0.00
1340053 Deposits - Flexible Spending	USD	403,380.96	0.00
1350000 Working Funds	USD	21,777,368.21	0.00
1350001 Cash Advances	USD	0.00	0.00
1350002 Petty Cash	USD	0.00	0.00
1350003 Cash Advances - Wages	USD	0.00	0.00
1350004 Cash Adv-Employee Expenses	USD	0.00	0.00
1350009 Cash Advances - STAR T&E Pilot	USD	0.00	0.00
1410000 Notes Receivable	USD	0.00	0.00
1410002 P/R Ded - Misc Loan Repayments	USD	0.00	0.00
1420001 Customer A/R - Electric	USD	0.00	0.00
1420002 Customer A/R - PIP Plan	USD	0.00	0.00
1420003 Customer A/R - CMP	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1420004 Customer A/R - RIF Plan	USD	0.00	0.00
1420005 Employee Loans - Current	USD	0.00	0.00
1420011 A/R - Retail Cust Rents	USD	0.00	0.00
1420101 Other Accounts Rec - Cust	USD	0.00	0.00
1420102 AR Peoplesoft Billing - Cust	USD	5,502,872.88	0.00
1430001 Other Accounts Rec-Regular	USD	0.00	0.00
1430002 Allowances	USD	0.00	0.00
1430004 Insurance	USD	0.00	0.00
1430018 Survivor Benefit Plan Premiums	USD	0.00	0.00
1430022 2001 Employee Biweekly Pay Cnv	USD	812,584.31	0.00
1430023 A/R PeopleSoft Billing System	USD	499,399.97	0.00
1430036 Acct. Rec. - Miscellaneous	USD	0.00	0.00
1430071 A/R Non Assoc Co - AEPSC Bills	USD	184,562.19	0.00
1430080 Jointly Owned Unit O&M Billing	USD	0.00	0.00
1430089 A/R - Benefits Billing	USD	0.00	0.00
1430101 Other Accounts Rec - Misc	USD	0.00	0.00
1430102 AR Peoplesoft Billing - Misc	USD	2,052,084.00	0.00
1430103 AR Long-Term-Miscellaneous	USD	0.00	0.00
1440002 Uncoll Accts-Other Receivables	USD	0.00	7,824.23
1450000 Corp Borrow Prg (NR-Assoc)	USD	0.00	0.00
1460000 Accts Rec from Assoc Cos	USD	0.00	0.00
1460001 A/R Assoc Co - InterUnit G/L	USD	18,226,114.96	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1460006 A/R Assoc Co - Intercompany	USD	0.00	0.00
1460007 A/R Assoc Co - OAR System	USD	0.00	0.00
1460008 A/R Assoc Co - AEPSC Bills	USD	155,462,334.96	0.00
1460009 A/R Assoc Co - InterUnit A/P	USD	4,040,864.63	0.00
1460011 A/R Assoc Co - Multi Pmts	USD	7,261,482.95	0.00
1460012 A/R Assoc-PCRB Interest	USD	0.00	0.00
1460016 A/R-Assoc Co - Dependent Care	USD	0.00	0.00
1460017 A/R-Assoc Co-Stock Purch Plan	USD	0.00	0.00
1460019 A/R-Assoc Co-AEPSC-Agent	USD	0.00	0.00
1460025 Fleet - M4 - A/R	USD	0.00	0.00
1460036 A/R Assoc Co - Payroll Ded	USD	0.00	0.00
1460041 A/R Assc Co - Non-InterUnit GL	USD	0.00	0.00
1460054 JV-Acct Rec.-Assoc-NonAffil	USD	0.00	0.00
1510001 Fuel Stock - Coal	USD	0.00	0.00
1510004 Coal In Transit - Terminal	USD	0.00	0.00
1510017 Lignite Inv on Hand Inc Transp	USD	0.00	0.00
1520000 Fuel Stock Exp Undistributed	USD	0.00	0.00
1530000 Residuals	USD	0.00	0.00
1540001 M&S - Regular	USD	0.00	0.00
1540004 M&S - Exempt Material	USD	0.00	0.00
1540014 Indus Direct Charge Clearing	USD	0.00	0.00
1540018 M&S Inventory - Lease Equip	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1540019 M&S Validation Error Correctns	USD	0.00	0.00
1560000 Other Materials & Supplies	USD	0.00	0.00
1581001 NOx Allowance Inventory	USD	0.00	0.00
1630000 Stores Expense Undistributed	USD	0.00	0.00
1630001 Stores Exp - T&D Centrl Wrhse	USD	0.00	0.00
1630002 Strs Exp-Ft Wayne Centrl Wrhse	USD	0.00	0.00
1630003 Strs Exp-Roanoke Centrl Wrhse	USD	0.00	0.00
1630004 Strs Exp-T&D Satellite Storerm	USD	0.00	0.00
1630005 Stores Exp - Rockport Plant	USD	0.00	0.00
1630006 Stores Exp - Amos Plant	USD	0.00	0.00
1630007 Stores Exp - Clinch River Plan	USD	0.00	0.00
1630008 Stores Exp - Glen Lyn Plant	USD	0.00	0.00
1630009 Stores Exp - Kanawha River Plt	USD	0.00	0.00
1630010 Stores Exp - Mountaineer Plt	USD	0.00	0.00
1630011 Stores Exp - Sporn Plant	USD	0.00	0.00
1630013 Stores Exp - Conesville Plant	USD	0.00	0.00
1630014 Stores Exp - Picway Plant	USD	0.00	0.00
1630017 Stores Exp - Tanners Creek Plt	USD	0.00	0.00
1630018 Stores Exp - Cook Nuclear Plan	USD	0.00	0.00
1630019 Stores Exp - Big Sandy Plant	USD	0.00	0.00
1630020 Stores Exp - Cardinal Plant	USD	0.00	0.00
1630021 Stores Exp - Gavin Plant	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630022 Stores Exp - Kammer Plant	USD	0.00	0.00
1630023 Stores Exp - Mitchell Plant	USD	0.00	0.00
1630024 Stores Exp - Muskingum River	USD	0.00	0.00
1630026 Stores Exp - Cook Coal Term	USD	0.00	0.00
1630027 Stores Exp - Waterford Plant	USD	0.00	0.00
1630029 Stores Exp - Fossil & Hydro	USD	0.00	0.00
1630031 Stores Exp - T&D General	USD	0.00	0.00
1630032 Stores Exp - Power Gen General	USD	0.00	0.00
1630033 Stores Exp - All Busin Units	USD	0.00	0.00
1630035 Coletto Creek Power Station	USD	0.00	0.00
1630036 E.S. Joslin Power Station	USD	0.00	0.00
1630043 Comanche Station	USD	0.00	0.00
1630044 Northeast Station - 1 & 2	USD	0.00	0.00
1630045 Northeast Station - 3 & 4	USD	0.00	0.00
1630046 Riverside Station	USD	0.00	0.00
1630047 Southwest Station	USD	0.00	0.00
1630048 Tulsa Power Station	USD	0.00	0.00
1630049 Weleetka Power Station	USD	0.00	0.00
1630050 Alliance Railcar Repair Fac	USD	0.00	0.00
1630053 Arsenal Hill Power Plant	USD	0.00	0.00
1630054 Central Maintenance Facility	USD	0.00	0.00
1630055 Flint Creek Power Plant	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630056 Knox Lee Power Plant	USD	0.00	0.00
1630057 Lieberman Power Plant	USD	0.00	0.00
1630058 Lone Star Power Plant #1	USD	0.00	0.00
1630059 Pirkey Power Plant	USD	0.00	0.00
1630060 Wilkes Power Plant	USD	0.00	0.00
1630061 Welsh Power Plant	USD	0.00	0.00
1630062 Fort Phantom Power Station	USD	0.00	0.00
1630063 Oak Creek Power Station	USD	0.00	0.00
1630064 Oklaunion Power Station	USD	0.00	0.00
1630065 Paint Creek Power Station	USD	0.00	0.00
1630066 Rio Pecos Power Station	USD	0.00	0.00
1630069 San Angelo Power Station	USD	0.00	0.00
1630070 Stores Exp - Houston Pipe Line	USD	0.00	0.00
1630071 Stores Exp - Conesville Prep	USD	0.00	0.00
1630089 Stores Exp - Shrevprt Chem Lab	USD	0.00	0.00
1630091 Stores Exp - Central Mach Shop	USD	0.00	0.00
1630109 Strs Exp - ACCT-COUNT-ADJ	USD	0.00	0.00
1630110 Strs Exp - ACCT-FRT-EXPENSE	USD	0.00	0.00
1630112 Strs Exp - PRICE VARIANCE	USD	0.00	0.00
1630120 Strs Exp - Kingsville	USD	0.00	0.00
1630121 Strs Exp - Tulsa	USD	0.00	0.00
1630122 Strs Exp - Longview	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630125 Stores - Contract & Labor Svcs	USD	0.00	0.00
1630126 Strs Exp - Transf Poly PH Pad	USD	0.00	0.00
1630136 Str Exp - Marmet Hydro	USD	0.00	0.00
1630137 Str Exp - London Hydro	USD	0.00	0.00
1630139 Str Exp - Smith Mountain Hydro	USD	0.00	0.00
1630140 Str Exp - Claytor Hydro	USD	0.00	0.00
1630152 Str Exp - Racine Hydro	USD	0.00	0.00
1630155 Stores Exp - Ceredo Plant	USD	0.00	0.00
1630156 Stores Exp - Darby Plant	USD	0.00	0.00
1630157 Stores Exp - Mattison Plant	USD	0.00	0.00
1630158 Stores Exp-Lawrenceburg Plant	USD	0.00	0.00
1630159 Stores Expense - Turk Plant	USD	0.00	0.00
1630160 Stores Expense - Dresden Plant	USD	0.00	0.00
1630164 Stores Exp-Maverick Wind Farm	USD	0.00	0.00
1630165 Stores Exp-Traverse Wind Farm	USD	0.00	0.00
1630166 Stores Exp-Sundance Wind Farm	USD	0.00	0.00
1630999 Cash Discount Allocation Only	USD	0.00	0.00
1650001 Prepaid Insurance	USD	581,048.66	0.00
1650004 Prepaid Interest	USD	0.00	0.00
1650005 Prepaid Employee Benefits	USD	0.00	0.00
1650006 Other Prepayments	USD	44,066,440.13	0.00
1650007 Corporate Owned Life Insurance	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1650010 Prepaid Pension Benefits	USD	92,616,012.43	0.00
165001203 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001204 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001205 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001206 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001207 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001212 Prepaid Use Taxes	USD	0.00	0.00
165001218 Prepaid Use Taxes	USD	0.00	0.00
165001219 Prepaid Use Taxes	USD	0.00	0.00
165001220 Prepaid Use Taxes	USD	0.00	0.00
165001221 Prepaid Use Taxes	USD	0.00	0.00
165001222 Prepaid Use Taxes	USD	0.00	0.00
165001223 Prepaid Use Taxes	USD	1,428,669.16	0.00
1650014 FAS 158 Qual Contra Asset	USD	0.00	92,616,012.43
1650021 Prepaid Insurance - EIS	USD	42,716.29	0.00
1650023 Prepaid Lease	USD	0.00	0.00
1650030 Other Prepayments - Long Term	USD	20,212,934.71	0.00
1650035 PRW Without MED-D Benefits	USD	242,886,047.49	0.00
1650036 PRW for Med-D Benefits	USD	0.00	0.00
1650037 FAS158 Contra-PRW Exclud Med-D	USD	0.00	242,886,047.49
1710000 Interest&Dividends Receivable	USD	0.00	0.00
1710002 Int & Div Receivable - Affil	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1740000 Misc Current & Accrued Assets	USD	0.00	0.00
1740012 Pension Plan	USD	0.00	0.00
1810002 Unamort Debt Exp - Inst Pur Cn	USD	0.00	0.00
1810003 Unamort Debt Exp Notes Payable	USD	0.00	0.00
1810006 Unamort Debt Exp - Sr Unsec Nt	USD	0.00	0.00
1823000 Other Regulatory Assets	USD	0.00	0.00
1823080 Deregulation Consumer Educat	USD	0.00	0.00
1823082 Deregulation Implementation	USD	0.00	0.00
1823083 Transition Regulatory Assets	USD	0.00	0.00
1823108 Reg Asset - Rate Case Expenses	USD	0.00	0.00
1823120 Other PJM Integration	USD	0.00	0.00
1823152 Unrecovered Fuel Cost - WV	USD	0.00	0.00
1823157 Interstate Project 765kv Line	USD	0.00	0.00
1823165 REG ASSET FAS 158 QUAL PLAN	USD	376,143,166.00	0.00
1823166 REG ASSET FAS 158 OPEB PLAN	USD	47,323,891.00	0.00
1823167 REG Asset FAS 158 SERP Plan	USD	17,969,437.00	0.00
1823175 TCC RC Exp-CTC-Docket 32758	USD	0.00	0.00
1823186 ADVANCED METERING SYSTEM-AMS	USD	0.00	0.00
1823301 SFAS 109 Flow Thru Defd FIT	USD	0.17	0.00
1823302 SFAS 109 Flow Thru Defrd SIT	USD	0.00	0.00
1823359 SWEPCo Transmission Recovery	USD	0.00	0.00
1823500 Mon Power Integration Cost	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1830000 Prelimin Surv&Investgtn Chrgs	USD	0.00	0.00
1830001 Interstate Project 765 kv Line	USD	0.00	0.00
1840000 Clearing Accounts	USD	0.00	0.00
1840001 Bldg Servcs Oper Exp-Clearing	USD	0.00	0.00
1840002 Accounts Pay Adj - Clearing	USD	0.00	116,463.95
1840003 Procurement Card - Clearing	USD	0.00	0.00
1840004 Undistributed Payroll-Clearing	USD	0.00	0.00
1840005 Non-Product Payroll - Clearing	USD	0.00	0.00
1840006 Telephone Expense - Clearing	USD	0.00	0.00
1840007 Transfer of Funds - Clearing	USD	0.00	0.00
1840019 CMS & CMF - Clearing Activity	USD	0.00	0.00
1840020 Simulator Learning Center-Clrg	USD	0.00	0.00
1840021 STAR T&E Card - Clearing	USD	0.00	0.00
1840025 Aviation - Clearing	USD	1,341,027.90	0.00
1840026 Oth Accts Rec - Cash Clearing	USD	0.00	0.00
1840027 Oth Accts Rec - A/R Clearing	USD	0.00	0.00
1840028 Non T/L Payroll-Clearing	USD	0.00	0.00
1840029 Transp-Assigned Vehicles	USD	0.00	0.00
1840030 Transportation-Other	USD	0.00	0.00
1840031 Affil Transactions-Cash Clrng	USD	0.00	0.00
1840032 Machine Shop - Non Affiliated	USD	0.00	0.00
1840033 Alliance Rail Car - OH	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840034 CMS - Job Loaded Overheads	USD	0.00	0.00
1840035 IT Oper Company (OPCO) Clearng	USD	0.00	0.00
1840036 Benefit Payments Clearing	USD	0.00	0.00
1840040 Undist Labor Fringe Benfit Clr	USD	0.00	0.00
1840041 Undist Incentive Frg Ben Clr	USD	0.00	0.00
1840043 Treasury Clearing	USD	0.00	0.00
1840045 Veh Clr - Conversion Use Only	USD	0.00	0.00
1840047 Pension Benefit Clearing	USD	0.00	0.00
1840048 FIT Payment Clearing	USD	0.00	0.00
1840049 Simulator Learning Cntr-Nonaff	USD	0.00	0.00
1840052 System Sales Agent Clearing	USD	0.00	0.00
1840054 Insurance Clearing	USD	0.00	0.00
1840057 Cell Phone/Pager - Clearing	USD	0.00	0.00
1840058 Severance Clearing	USD	0.00	0.00
1840059 NTL Payroll Clearing-Non Labor	USD	0.00	0.00
1840061 Labor Clearing Allocation	USD	0.00	0.00
1840062 AEPSC Coal Lab Clearing	USD	7.97	0.00
1840063 Corporate Charge Card Clearing	USD	0.00	207,314.99
1840065 GE - Waterford - Clearing	USD	0.00	0.00
1840066 PPE / Safety Equipment	USD	0.00	0.00
1850000 Temporary Facilities	USD	0.00	0.00
1860000 MDD-Internal Billing Only	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860001 Allowances	USD	0.00	0.00
1860002 Deferred Expenses	USD	0.00	271,818.14
1860003 Deferred Property Taxes	USD	0.00	0.00
186000300 Deferred Property Taxes	USD	0.00	0.00
186000302 Deferred Property Taxes	USD	0.00	0.00
186000305 Deferred Property Taxes	USD	0.00	0.00
186000306 Deferred Property Taxes	USD	0.00	0.00
186000307 Deferred Property Taxes	USD	0.00	0.00
186000308 Deferred Property Taxes	USD	0.00	0.00
186000314 Deferred Property Taxes	USD	0.00	0.00
186000316 Deferred Property Taxes	USD	0.00	0.00
186000317 Deferred Property Taxes	USD	0.00	0.00
186000318 Deferred Property Taxes	USD	0.00	0.00
186000319 Deferred Property Taxes	USD	0.00	0.00
186000322 Deferred Property Taxes	USD	61,664.00	0.00
186000323 Deferred Property Taxes	USD	180,201.00	0.00
1860004 Billings - B Projects	USD	0.00	0.00
1860005 Unidentified Cash Receipts	USD	0.00	144,871.14
1860007 Billings and Deferred Projects	USD	0.00	0.00
1860015 Billings Paid Union Benefits	USD	49.07	0.00
1860016 Supplemental Pension Agree	USD	0.00	0.00
1860033 Cook Coal Terminal-Oper Exp	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860042 Exp Issue/Reaq Bonds & Stk	USD	0.00	0.00
1860063 Muskingum Fuel Trans Costs	USD	0.00	0.00
1860071 Ovhd Rate Over/Under Applied	USD	2,926,077.90	0.00
1860073 Deferred Merger Severance Exp	USD	0.00	0.00
1860074 Merger Severance Offsets	USD	0.00	0.00
1860075 SCBS Unbilled Revenues	USD	0.00	0.00
1860076 Deferred Merger Relocation Exp	USD	0.00	0.00
1860078 Incentive Expense-EVP Summary	USD	0.00	0.00
1860079 Incentive Expense - Offset	USD	0.00	0.00
186008102 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008103 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008108 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008109 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008110 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008111 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008112 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008113 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008114 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008116 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008117 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008118 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008119 Defd Property Tax - Cap Lease	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186008122 Defd Property Tax - Cap Lease	USD	21,664.00	0.00
186008123 Defd Property Tax - Cap Lease	USD	70,834.00	0.00
1860082 Deferred Recruiting Expenses	USD	0.00	0.00
1860085 BridgeCo TO Funding	USD	0.00	0.00
1860091 BridgeCo RTO Deferred Exp	USD	0.00	0.00
1860092 Compatible Unit/Wrk 2k Sys Clr	USD	0.00	0.00
1860094 Labor Accruals - Bal Sheet	USD	0.00	0.00
1860096 PJM Payments	USD	0.00	0.00
1860098 AEPSC Labor Accruals-O&M	USD	0.00	0.00
1860103 P/R Ded - Merchandise Loans	USD	0.00	0.00
1860104 P/R Ded - Parking Rent	USD	0.00	0.00
1860110 AEP Branding	USD	0.00	0.00
1860113 Joint Fuel Project	USD	0.00	0.00
1860114 ABD Major Construction Work	USD	0.00	0.00
1860116 PJM Integration	USD	0.00	0.00
1860117 Billings - IPP Projects	USD	0.00	0.00
1860121 Synfuel Project	USD	0.00	0.00
1860123 SSA Over Under Applied S/A/P	USD	0.00	0.00
1860124 SSA Over Under Applied SC & FO	USD	0.00	0.00
1860125 SSA Over Under Applied RE&WPS	USD	0.00	0.00
1860126 SSA Over Under Applied HR	USD	0.00	0.00
1860127 SSA Over Under Applied IT	USD	0.00	0.00

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1860128 SLA Over Under Applied SC	USD	0.00	0.00
1860129 SLA Over Under Applied TC	USD	0.00	0.00
1860130 SSA Over Under Applied OC	USD	0.00	0.00
1860134 Ohio Rate Stabilization Costs	USD	0.00	0.00
1860140 New IGCC Generation Plant-East	USD	0.00	0.00
1860141 New Generation Plant-West	USD	0.00	0.00
1860146 Transition Services HPL/ETP	USD	0.00	0.00
1860147 New Generation Plant - East	USD	0.00	0.00
1860148 New Service Territory	USD	0.00	0.00
1860150 Deferred Rate Case Expense	USD	0.00	0.00
1860151 Transmission JV Deferred Costs	USD	0.00	0.00
1860153 Unamortized Credit Line Fees	USD	0.00	0.00
1860156 Sabine Mine Rusk Preparation	USD	0.00	0.00
1860159 Rolls Royce Accumulated Billing	USD	0.00	0.00
1860160 Deferred Expenses - Current	USD	0.00	0.00
1860166 Def Lease Assets - Non Taxable	USD	287,798.50	0.00
1860167 Def Lease Assets - Taxable	USD	0.00	0.00
1860168 AEPSC Accrued Labor-Bal Sheet	USD	0.00	0.00
1860173 ReXorce Accumulated Billing	USD	0.00	0.00
1860176 IPP Admin Support Cost	USD	0.00	67,962.46
1860177 Cyber Security Collaborative	USD	0.00	0.00
1860179 Local Credit Line Fees	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860180 LightStone TSA - Clearing	USD	0.00	0.00
1860181 GV Lndfl & VFW Lightstone Clrg	USD	0.00	0.00
1860186 Buckeye Power TSA - Clearing	USD	0.00	0.00
1860187 AEPSC Fabrication Non Billable	USD	335,951.32	0.00
1860188 Reimbursable RTO Study Expense	USD	38,875.43	0.00
1860999 Validation Error Correction	USD	0.00	0.00
1880000 R&D Expenses	USD	0.00	0.00
1890003 Loss Rec Debt-Notes Payable	USD	0.00	0.00
1900001 Accum Def Income Tax - Federal	USD	0.00	0.00
1901001 Accum Deferred FIT - Other	USD	95,428,235.86	0.00
1901002 Accum Deferred SIT - Other	USD	87,116.41	0.00
1902001 Accum Defd FIT - Oth Inc & Ded	USD	207,918.97	0.00
1903001 Acc Dfd FIT - FAS109 Flow Thru	USD	253,037.82	0.00
1903002 Acc Dfd SIT FAS 109 Flow Thru	USD	1,204,942.66	0.00
1904001 Accum Dfd FIT - FAS 109 Excess	USD	3,071,141.53	0.00
1906001 Accum Deferred FIT-TBBS	USD	1,140,175.66	0.00
2010001 Common Stock Issued-Affiliated	USD	0.00	1,350,000.00
2110000 Miscellaneous Paid-In Capital	USD	0.00	10,484,225.27
2110007 OCI -Minimum Pension Liability	USD	0.00	0.00
2110009 MPIC - restricted stock units	USD	0.00	0.00
2110010 MPIC Stock Based Comp Units	USD	0.00	0.00
2160001 Unapprp Retnd Erngs-Unrstrictd	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2210001 First Mortgage Bonds	USD	0.00	0.00
2230500 Advances from Assoc Co-Current	USD	0.00	0.00
2240003 Notes	USD	0.00	0.00
2240103 Notes Payable - Affiliated	USD	0.00	0.00
2240503 Notes - Current Portion	USD	0.00	0.00
2240603 Notes - Affiliated - Current	USD	0.00	0.00
2270001 Obligatns Undr Cap Lse-Noncurr	USD	0.00	48,025,607.36
2270003 Accrued Noncur Lease Oblig	USD	0.00	2,605,436.41
2270031 Oblig undr Oper Lease-Non Curr	USD	0.00	84,065,000.69
2270033 Acrued Noncur Oper Lease Oblig	USD	0.00	123,783.54
2282003 Accm Prv I/D - Worker's Com	USD	0.00	71,036.87
2283000 Accm Prv for Pensions&Benefits	USD	0.00	29,213,481.64
2283001 Deferred Compensation Plan	USD	0.00	0.00
2283002 Supplemental Savings Plan	USD	0.00	49,055,368.67
2283003 SFAS 106 Post Retirement Benef	USD	0.00	0.00
2283005 SFAS 112 Postemployment Benef	USD	0.00	9,913,030.60
2283006 SFAS 87 - Pensions	USD	0.00	2,886,115.08
2283007 Perf Share Incentive Plan	USD	0.00	0.00
2283009 Nuclear Deferred Compenstion	USD	0.00	0.00
2283010 UMWA Comb Trust Fut Liab	USD	0.00	0.00
2283011 Energy Serv 2005 Phantom Plan	USD	0.00	0.00
2283012 Incntv Comp Adj - Defd Awards	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2283013 Incentive Comp Deferral Plan	USD	0.00	30,483,603.15
2283014 MICP and SOIP Deferred Awards	USD	0.00	0.00
2283015 FAS 158 SERP Payable Long Term	USD	0.00	12,525,559.95
2283016 FAS 158 Qual Payable Long Term	USD	0.00	280,641,038.49
2283024 DefrComp Plan-CSW Legacy	USD	0.00	696,881.92
2284016 Mine Closure Costs	USD	0.00	0.00
2284085 OH Growth Fund-NonCurrent	USD	0.00	0.00
2320001 Accounts Payable - Regular	USD	0.00	50,040,653.42
2320002 Unvouchered Invoices	USD	0.00	40,159,249.78
2320003 Retention	USD	0.00	864,053.45
2320004 Accrued Payroll	USD	0.00	0.00
2320008 Miscellaneous Liabilities	USD	0.00	0.00
2320011 Uninvoiced Fuel	USD	0.00	0.00
2320052 Accounts Payable - Purch Power	USD	0.00	0.00
2320066 A/P - OPEN ACCESS TRANS EXP	USD	0.00	0.00
2320069 Producer Payments	USD	0.00	0.00
2320074 A/P - FTL - SWITCH Rentals	USD	0.00	0.00
2320076 Corporate Credit Card Liab	USD	0.00	879,534.43
2320077 INDUS Unvouchered Liabilities	USD	0.00	7,899,006.37
2320080 Non PS Accounts Payable	USD	0.00	0.00
2330000 Corp Borrow Program (NP-Assoc)	USD	0.00	340,038,929.79
2340001 A/P Assoc Co - InterUnit G/L	USD	0.00	30,075,436.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2340003 A/P Assoc Co - Savings Plan	USD	0.00	0.00
2340008 A/P Assoc Co - Dependent Care	USD	0.00	0.00
2340009 A/P Assoc Co-Stock Purch Plan	USD	0.00	0.00
2340011 A/P-Assc Co-AEPSC-Agent	USD	0.00	0.00
2340015 A/P-Assc Co-AEPSC-Trans Agmnt	USD	0.00	0.00
2340022 A/P Assoc Co-Employee Loan Cur	USD	0.00	0.00
2340023 A/P Assoc Co - Parking Rent	USD	0.00	0.00
2340027 A/P Assoc Co - Intercompany	USD	0.00	148,053.01
2340029 A/P Assoc Co - AEPSC Bills	USD	0.00	0.00
2340030 A/P Assoc Co - InterUnit A/P	USD	0.00	2,036,731.80
2340032 A/P Assoc Co - Multi Pmts	USD	0.00	89,497,469.73
2340035 Fleet - M4 - A/P	USD	0.00	1,600,936.90
2340036 A/P Assoc Co - Payroll Ded	USD	0.00	0.00
2340037 A/P Assoc-Global Borrowing Int	USD	0.00	0.00
2360001 Federal Income Tax	USD	0.00	12,043,020.87
236000100 Federal Income Tax	USD	0.00	0.00
236000101 Federal Income Tax	USD	0.00	0.00
236000102 Federal Income Tax	USD	0.00	0.00
236000190 Federal Income Tax	USD	0.00	0.00
236000198 Federal Income Tax	USD	0.00	0.00
236000200 State Income Taxes	USD	0.00	0.00
236000201 State Income Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000202 State Income Taxes	USD	0.00	0.00
236000203 State Income Taxes	USD	0.00	0.00
236000204 State Income Taxes	USD	0.00	0.00
236000205 State Income Taxes	USD	0.00	0.00
236000206 State Income Taxes	USD	0.00	0.00
236000207 State Income Taxes	USD	0.00	0.00
236000208 State Income Taxes	USD	0.00	0.00
236000209 State Income Taxes	USD	0.00	0.00
236000210 State Income Taxes	USD	0.00	0.00
236000211 State Income Taxes	USD	0.00	0.00
236000212 State Income Taxes	USD	0.00	0.00
236000213 State Income Taxes	USD	0.00	193,556.28
236000214 State Income Taxes	USD	0.00	0.00
236000215 State Income Taxes	USD	0.00	0.00
236000216 State Income Taxes	USD	0.00	0.00
236000217 State Income Taxes	USD	124,411.27	0.00
236000218 State Income Taxes	USD	0.00	1,288,131.68
236000219 State Income Taxes	USD	0.00	1,199,978.67
236000220 State Income Taxes	USD	2,564,479.62	0.00
236000221 State Income Taxes	USD	0.00	1,668,808.10
236000222 State Income Taxes	USD	46,775.51	0.00
236000299 State Income Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000300 Local Income Tax	USD	915.40	0.00
236000301 Local Income Tax	USD	0.00	0.00
236000302 Local Income Tax	USD	0.00	0.00
236000303 Local Income Tax	USD	0.00	0.00
236000304 Local Income Tax	USD	0.00	0.00
236000306 Local Income Tax	USD	0.00	0.00
236000307 Local Income Tax	USD	0.00	0.00
236000308 Local Income Tax	USD	0.00	0.00
236000309 Local Income Tax	USD	0.00	0.00
236000310 Local Income Tax	USD	0.00	0.00
236000312 Local Income Tax	USD	0.00	0.00
236000314 Local Income Tax	USD	0.00	0.00
236000315 Local Income Tax	USD	0.00	0.00
236000316 Local Income Tax	USD	0.00	0.00
236000317 Local Income Tax	USD	0.00	30,930.86
236000318 Local Income Tax	USD	189,593.73	0.00
236000319 Local Income Tax	USD	581,821.85	0.00
236000320 Local Income Tax	USD	7,941.00	0.00
236000321 Local Income Tax	USD	213,056.34	0.00
236000322 Local Income Tax	USD	321,157.39	0.00
2360004 FICA	USD	0.00	1,437,681.37
2360005 Federal Unemployment Tax	USD	0.00	4,950.40

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2360006 State Unemployment Tax	USD	0.00	130,976.81
236000601 State Unemployment Tax	USD	0.00	0.00
236000700 State Sales and Use Taxes	USD	0.00	0.00
236000701 State Sales and Use Taxes	USD	0.00	0.00
236000702 State Sales and Use Taxes	USD	0.00	0.00
236000703 State Sales and Use Taxes	USD	0.00	0.00
236000704 State Sales and Use Taxes	USD	0.00	0.00
236000705 State Sales and Use Taxes	USD	0.00	0.00
236000706 State Sales and Use Taxes	USD	0.00	0.00
236000707 State Sales and Use Taxes	USD	0.00	0.00
236000708 State Sales and Use Taxes	USD	0.00	0.00
236000709 State Sales and Use Taxes	USD	0.00	0.00
236000710 State Sales and Use Taxes	USD	0.00	0.00
236000711 State Sales and Use Taxes	USD	0.00	0.00
236000712 State Sales and Use Taxes	USD	0.00	0.00
236000713 State Sales and Use Taxes	USD	0.00	0.00
236000714 State Sales and Use Taxes	USD	0.00	0.00
236000715 State Sales and Use Taxes	USD	0.00	0.00
236000716 State Sales and Use Taxes	USD	0.00	0.00
236000717 State Sales and Use Taxes	USD	0.00	0.00
236000718 State Sales and Use Taxes	USD	0.00	0.00
236000719 State Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000720 State Sales and Use Taxes	USD	0.00	0.00
236000721 State Sales and Use Taxes	USD	0.00	280,034.20
236000722 State Sales and Use Taxes	USD	0.00	0.00
236000723 State Sales and Use Taxes	USD	0.00	1,583,828.75
236000798 State Sales and Use Taxes	USD	0.00	0.00
236000801 Real & Personal Property Taxes	USD	0.00	0.00
236000802 Real & Personal Property Taxes	USD	0.00	0.00
236000803 Real & Personal Property Taxes	USD	0.00	0.00
236000804 Real & Personal Property Taxes	USD	0.00	0.00
236000805 Real & Personal Property Taxes	USD	0.00	0.00
236000806 Real & Personal Property Taxes	USD	0.00	0.00
236000807 Real & Personal Property Taxes	USD	0.00	0.00
236000808 Real & Personal Property Taxes	USD	0.00	0.00
236000809 Real & Personal Property Taxes	USD	0.00	0.00
236000810 Real Personal Property Taxes	USD	0.00	0.00
236000811 Real Personal Property Taxes	USD	0.00	0.00
236000812 Real Personal Property Taxes	USD	0.00	0.00
236000813 Real Personal Property Taxes	USD	0.00	0.00
236000814 Real Personal Property Taxes	USD	0.00	0.00
236000815 Real Personal Property Taxes	USD	0.00	0.00
236000816 Real Personal Property Taxes	USD	0.00	0.00
236000817 Real Personal Property Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000818 Real Personal Property Taxes	USD	0.00	0.00
236000819 Real Personal Property Taxes	USD	0.00	0.00
236000820 Real Personal Property Taxes	USD	0.00	0.00
236000821 Real Personal Property Taxes	USD	6,597.60	0.00
236000822 Real Personal Property Taxes	USD	0.00	1,511,407.53
236000823 Real Personal Property Taxes	USD	0.00	588,751.00
236000904 Federal Excise Taxes	USD	0.00	0.00
236000906 Federal Excise Taxes	USD	0.00	0.00
236000907 Federal Excise Taxes	USD	0.00	0.00
236000908 Federal Excise Taxes	USD	0.00	0.00
236000909 Federal Excise Taxes	USD	0.00	0.00
236000910 Federal Excise Taxes	USD	0.00	0.00
236000911 Federal Excise Taxes	USD	0.00	0.00
236000912 Federal Excise Taxes	USD	0.00	0.00
236000913 Federal Excise Taxes	USD	0.00	0.00
236000914 Federal Excise Taxes	USD	0.00	0.00
236000915 Federal Excise Taxes	USD	0.00	0.00
236000916 Federal Excise Taxes	USD	0.00	0.00
236000917 Federal Excise Taxes	USD	0.00	0.00
236000918 Federal Excise Taxes	USD	0.00	0.00
236000919 Federal Excise Taxes	USD	0.00	0.00
236000920 Federal Excise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000921 Federal Excise Taxes	USD	0.00	0.00
236000922 Federal Excise Taxes	USD	0.00	0.00
236000923 Federal Excise Taxes	USD	0.00	631.79
236001200 State Franchise Taxes	USD	0.00	0.00
236001201 State Franchise Taxes	USD	0.00	0.00
236001202 State Franchise Taxes	USD	0.00	0.00
236001203 State Franchise Taxes	USD	0.00	0.00
236001204 State Franchise Taxes	USD	0.00	0.00
236001205 State Franchise Taxes	USD	0.00	0.00
236001206 State Franchise Taxes	USD	0.00	0.00
236001207 State Franchise Taxes	USD	0.00	0.00
236001208 State Franchise Taxes	USD	0.00	0.00
236001209 State Franchise Taxes	USD	0.00	0.00
236001210 State Franchise Taxes	USD	0.00	0.00
236001211 State Franchise Taxes	USD	0.00	0.00
236001212 State Franchise Taxes	USD	0.00	0.00
236001213 State Franchise Taxes	USD	0.00	21.69
236001214 State Franchise Taxes	USD	0.00	1,575.00
236001215 State Franchise Taxes	USD	0.00	0.00
236001216 State Franchise Taxes	USD	0.00	0.00
236001217 State Franchise Taxes	USD	5,643.00	0.00
236001218 State Franchise Taxes	USD	4,537.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001219 State Franchise Taxes	USD	5,663.00	0.00
236001220 State Franchise Taxes	USD	0.00	13,180.00
236001221 State Franchise Taxes	USD	8,059.00	0.00
236001222 State Franchise Taxes	USD	0.00	14,110.00
236001295 State Franchise Taxes	USD	0.00	0.00
236001605 State Gross Receipts Tax	USD	0.00	0.00
236001606 State Gross Receipts Tax	USD	0.00	0.00
236001607 State Gross Receipts Tax	USD	0.00	0.00
236001608 State Gross Receipts Tax	USD	0.00	0.00
236001609 State Gross Receipts Tax	USD	0.00	0.00
236001610 State Gross Receipts Tax	USD	0.00	0.00
236001611 State Gross Receipts Tax	USD	0.00	0.00
236001612 State Gross Receipts Tax	USD	0.00	0.00
236001613 State Gross Receipts Tax	USD	0.00	0.00
236001614 State Gross Receipts Tax	USD	0.00	0.00
236001615 State Gross Receipts Tax	USD	0.00	0.00
236001616 State Gross Receipts Tax	USD	0.00	0.00
236001617 State Gross Receipts Tax	USD	0.00	0.00
236001618 State Gross Receipts Tax	USD	0.00	0.00
236001619 State Gross Receipts Tax	USD	0.00	0.00
236001620 State Gross Receipts Tax	USD	0.00	0.00
236001621 State Gross Receipts Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001622 State Gross Receipts Tax	USD	0.00	0.00
236001623 State Gross Receipts Tax	USD	0.00	1,400.00
236001705 Municipal License Fees Accrd	USD	0.00	0.00
236001706 Municipal License Fees Accrd	USD	0.00	0.00
236001707 Municipal License Fees Accrd	USD	0.00	0.00
236001712 Municipal License Fees Accrd	USD	0.00	0.00
236001713 Municipal License Fees Accrd	USD	0.00	0.00
236001714 Municipal License Fees Accrd	USD	0.00	0.00
236001715 Municipal License Fees Accrd	USD	0.00	0.00
236001716 Municipal License Fees Accrd	USD	0.00	0.00
236001717 Municipal License Fees Accrd	USD	0.00	0.00
236001718 Municipal License Fees Accrd	USD	0.00	0.00
236001719 Municipal License Fees Accrd	USD	95.00	0.00
236001720 Municipal License Fees Accrd	USD	100.00	0.00
236001901 State Single Business Taxes	USD	0.00	0.00
236001902 State Single Business Taxes	USD	0.00	0.00
236001903 State Single Business Taxes	USD	0.00	0.00
236001904 State Single Business Taxes	USD	0.00	0.00
236001905 State Single Business Taxes	USD	0.00	0.00
236001906 State Single Business Taxes	USD	0.00	0.00
236001907 State Single Business Taxes	USD	0.00	0.00
236002001 State Public Service Com Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002011 State Public Service Com Tax	USD	0.00	0.00
236002012 State Public Service Com Tax	USD	0.00	0.00
236002100 State Foreign Corporation Tax	USD	0.00	0.00
236002199 State Foreign Corporation Tax	USD	0.00	0.00
236002201 State License/Registration Tax	USD	0.00	0.00
236002202 State License/Registration Tax	USD	0.00	0.00
236002203 State License/Registration Tax	USD	0.00	0.00
236002204 State License/Registration Tax	USD	0.00	0.00
236002205 State License/Registration Tax	USD	0.00	0.00
236002206 State License/Registration Tax	USD	0.00	0.00
236002207 State License/Registration Tax	USD	0.00	0.00
236002208 State License/Registration Tax	USD	0.00	0.00
236002209 State License/Registration Tax	USD	0.00	0.00
236002210 State License Registration Tax	USD	0.00	0.00
236002211 State License Registration Tax	USD	0.00	0.00
236002212 State License Registration Tax	USD	0.00	0.00
236002213 State License Registration Tax	USD	0.00	0.00
236002214 State License Registration Tax	USD	0.00	0.00
236002215 State License Registration Tax	USD	0.00	0.00
236002216 State License Registration Tax	USD	0.00	0.00
236002217 State License Registration Tax	USD	0.00	0.00
236002218 State License Registration Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002219 State License Registration Tax	USD	193.00	0.00
236002220 State License Registration Tax	USD	75.00	0.00
236002222 State License Registration Tax	USD	20.00	0.00
2360023 Employee Payroll Taxes	USD	0.00	0.00
236002301 Employee Payroll Taxes	USD	0.00	0.00
236002400 State Franchise Tax-Interco	USD	0.00	0.00
236002499 State Franchise Tax-Interco	USD	0.00	0.00
236003000 Misc State and Local Taxes	USD	0.00	0.00
236003001 Misc State and Local Taxes	USD	0.00	0.00
236003002 Misc State and Local Taxes	USD	0.00	0.00
236003003 Misc State and Local Taxes	USD	0.00	0.00
236003004 Misc State and Local Taxes	USD	0.00	0.00
236003005 Misc State and Local Taxes	USD	0.00	0.00
236003006 Misc State and Local Taxes	USD	0.00	0.00
236003007 Misc State and Local Taxes	USD	0.00	0.00
236003010 Misc State and Local Taxes	USD	0.00	0.00
236003013 Misc State and Local Taxes	USD	0.00	0.00
236003016 Misc State and Local Taxes	USD	0.00	0.00
236003100 Local Sales and Use Taxes	USD	0.00	0.00
236003300 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003301 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003302 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003303 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003304 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003305 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003306 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003308 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003311 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003312 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003313 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003314 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003315 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003316 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003319 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003321 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003322 Pers Prop Tax-Cap Leases	USD	0.00	64,650.77
236003323 Pers Prop Tax-Cap Leases	USD	0.00	85,000.00
236003502 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003503 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003504 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003505 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003508 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003509 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003510 Real Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003511 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003512 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003513 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003514 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003515 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003516 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003517 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003518 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003519 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003520 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003521 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003522 Real Prop Tax-Cap Leases	USD	0.00	83,878.43
236003523 Real Prop Tax-Cap Leases	USD	0.00	40,536.00
2360037 FICA - Incentive accrual	USD	0.00	11,109,381.14
2360038 Reorg Payroll Tax Accrual	USD	0.00	50,574.13
236004112 State Minimum Tax	USD	0.00	0.00
2360070 State Sls and Use Tx-Spec Purp	USD	0.00	0.00
2360104 FICA - NON-CURRENT	USD	0.00	0.00
2360501 Fed Inc Tax-Short Term FIN48	USD	0.00	0.00
2360502 State Inc Tax-Short Term FIN48	USD	3,848.00	0.00
2360601 Fed Inc Tax-Long Term FIN48	USD	0.00	16,365,149.03
2360602 State Inc Tax-Long Term FIN48	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2360801 Federal Income Tax - IRS Audit	USD	0.00	0.00
2370003 Interest Accrued-Notes Pay	USD	0.00	0.00
2370009 Interest Accrued-Other	USD	0.00	0.00
2370010 Interest Accrued - Affiliated	USD	0.00	0.00
2370016 Interest Accrued - Tax	USD	0.00	0.00
2370048 Acrd Int.- FIT Reserve - LT	USD	0.00	0.00
2370348 Acrd Int. - SIT Reserve - LT	USD	0.00	0.00
2370448 Acrd Int. - SIT Reserve - ST	USD	0.00	0.00
2410001 Federal Income Tax Withheld	USD	0.00	126,826.57
2410002 State Income Tax Withheld	USD	0.00	0.00
2410003 Local Income Tax Withheld	USD	0.00	0.00
2410004 State Sales Tax Collected	USD	0.00	0.00
2410005 FICA Tax Withheld	USD	0.00	0.00
2410006 School District Tax Withheld	USD	0.00	0.00
2410012 Hypothetical Tax	USD	0.00	0.00
2420000 Misc Current & Accrued Liab	USD	0.00	196,000.00
2420001 P/R Ded - Charitable Contribut	USD	0.00	60.00
2420002 P/R Ded - Medical Insurance	USD	0.00	2,880,352.12
2420003 P/R Ded - Dental Insurance	USD	0.00	525,258.76
2420004 P/R Ded - Long Term Care	USD	0.00	0.00
2420005 P/R Ded - Parking Rent	USD	0.00	0.00
2420006 P/R Ded - Fitness Dues	USD	0.00	0.00

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<u>Account</u>		<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420007	P/R Ded - Savings Plan	USD	0.00	0.00
2420009	Depend Care/Flex Medical Spend	USD	0.00	2,547,196.04
2420010	P/R Ded - Dependent Life Ins	USD	0.00	0.00
2420012	P/R Ded - Hyatt Legal Plan	USD	0.00	7.63
2420013	P/R Ded - LTD Ins Premiums	USD	0.00	24,485.29
2420014	P/R Ded - Savings Bonds	USD	0.00	0.00
2420015	P/R Ded - Union Dues	USD	0.00	0.00
2420016	P/R Ded-Crt Ordrr/Grnshmt/Tx Lv	USD	0.00	0.00
2420017	P/R Ded - AD&D and OAD&D Ins	USD	0.00	0.00
2420018	P/R Ded-Reg&Spec Life Ins Prem	USD	0.00	0.00
2420020	Vacation Pay - This Year	USD	0.00	66,257,145.66
2420021	Vacation Pay - Next Year	USD	0.00	9,397,121.97
2420022	P/R Ded - PAC	USD	0.00	0.00
2420026	MICP	USD	0.00	0.00
2420027	FAS 112 CURRENT LIAB	USD	0.00	4,375,893.40
2420028	ESP - Employer Contrib Accrued	USD	0.00	0.00
2420029	P/R Ded - HMO	USD	0.00	0.00
2420044	P/R Withholdings	USD	0.00	1,988,389.21
2420045	Other Employee Benefits	USD	0.00	0.00
2420046	FAS 158 SERP Payable - Current	USD	0.00	5,443,877.05
2420048	Company Incentive Plan	USD	0.00	0.00
2420049	P/R Ded - MetPay Insurance	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420051 Non-Productive Payroll	USD	0.00	1,696,361.45
2420052 RSU Sec 16 Exec, Current	USD	0.00	0.00
2420053 Perf Share Incentive Plan	USD	0.00	0.00
2420054 Incentive Plan Adjustments	USD	0.00	0.00
2420055 NPIP	USD	0.00	0.00
2420056 CCT Incentive Plan	USD	0.00	0.00
2420057 Control Payroll Disburse Acct	USD	0.00	0.00
2420067 Insurance Claims Pending	USD	0.00	0.00
2420068 Current Liab - LSHW Act	USD	0.00	0.00
2420069 ProServ Org Incentive Plan	USD	0.00	0.00
2420070 P/R Ded - Salvation Army	USD	0.00	0.00
2420071 P/R Ded - Vision Plan	USD	0.00	122,158.33
2420072 P/R - Payroll Adjustment	USD	2,358.46	0.00
2420076 P/R Savings Plan - Incentive	USD	0.00	6,629,911.46
2420081 Environmntl Remediation Accrual	USD	0.00	0.00
2420085 OH Growth Fund-Current	USD	0.00	0.00
2420086 Environ Remediation - SEMCO	USD	0.00	0.00
2420091 HSA - Employer Contribution	USD	0.00	0.00
2420199 Opower (HEM) Contract Cap-Curr	USD	0.00	2,759,135.15
2420365 MSOffice 365 Contract Cap-Curr	USD	0.00	7,028,208.00
2420420 Accr DefrComp Ben-CSW Legacy	USD	0.00	183,231.92
2420502 Injuries And Damages	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420503 Worker's Comp Admin Fee	USD	0.00	13,831.28
2420504 Accrued Lease Expense	USD	148,817.43	0.00
2420505 Workers Comp NC Admin Fee	USD	0.00	36,765.72
2420511 Control Cash Disburse Account	USD	0.00	6,752,188.82
2420512 Unclaimed Funds	USD	0.00	570,665.33
2420515 Severance Accrual	USD	0.00	1,766,448.85
2420520 Accr Defer Compensation Ben	USD	0.00	0.00
2420532 Adm Liab-Cur-S/Ins-W/C	USD	0.00	125,057.24
2420554 P/R Ded - Stock Purchase Plan	USD	0.00	0.00
2420558 Admitted Liab NC-Self/Ins-W/C	USD	0.00	704,514.34
2420565 Expatriate Housing Allowance	USD	0.00	0.00
2420569 Self Ins Workers' Comp-Adm	USD	0.00	0.00
2420570 Employee Svings Plan-Sys-Accr	USD	0.00	0.00
2420587 Rent - J.E. Dolan Eng. Lab	USD	0.00	0.00
2420591 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059102 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059103 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059104 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059105 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059106 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059107 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059108 Muni B&O Tax - Leased Equ	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059109 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059110 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059111 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059112 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059113 Muni BO Tax - Leased Equip	USD	0.00	0.00
2420592 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059201 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059202 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059203 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059204 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059205 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059206 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059207 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059208 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059209 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059210 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059211 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059212 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059213 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059214 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059215 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059216 Sales Use Tax - Leased Equip	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059217 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059218 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059219 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059220 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059221 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059222 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059223 Sales Use Tax - Leased Equip	USD	0.00	179,978.91
2420598 Est Fin Cost - Sen Unsec Notes	USD	0.00	0.00
2420599 Expatriate Auto Allowance	USD	0.00	0.00
2420604 Energy Services ICP	USD	0.00	0.00
2420607 Incentive Plan Payments	USD	0.00	0.00
2420613 Public Liability Claim Deposit	USD	0.00	0.00
2420615 Severance - Distribution	USD	0.00	0.00
2420618 Accrued Payroll	USD	0.00	19,243,987.15
2420619 Reclamation Res - Preexisting	USD	0.00	0.00
2420620 Energy Supply Non Gen ICP	USD	0.00	260,080.39
2420621 Energy Serv Phantom Equity Pln	USD	0.00	0.00
2420622 Nuclear Incentive Plan	USD	0.00	0.00
2420623 Distr, Cust Ops & Reg Svcs ICP	USD	0.00	703,605.98
2420624 Corp & Shrd Srv Incentive Plan	USD	0.00	93,712,585.57
2420626 Safety Focus Incentive Plan	USD	0.00	0.00
2420634 Sustnd Earngs Improv Severance	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420635	USD	0.00	21,535,954.01
2420640	USD	0.00	0.00
2420643	USD	0.00	0.00
2420649	USD	0.00	0.00
2420650	USD	0.00	0.00
2420651	USD	0.00	0.00
2420653	USD	0.00	0.00
2420658	USD	0.00	0.00
2420660	USD	0.00	51,246,373.78
2420669	USD	0.00	0.00
2420689	USD	0.00	0.00
2430001	USD	0.00	13,721,987.22
2430003	USD	0.00	788,799.15
2430031	USD	0.00	16,295,427.51
2430033	USD	0.00	26,858.38
2520000	USD	0.00	0.00
2530000	USD	0.00	0.00
2530007	USD	0.00	0.00
2530012	USD	0.00	0.00
2530062	USD	0.00	0.00
2530077	USD	0.00	0.00
2530101	USD	406,708.46	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2530112 Other Deferred Credits-Curr	USD	0.00	3,316,798.73
2530175 Legal Contingencies	USD	0.00	0.00
2530189 Oracle Contract Cap - NonCurr	USD	0.00	0.00
2530199 Opower (HEM) Contrct Cap-NCurr	USD	0.00	0.00
2530365 MSOffice 365 Contrct Cap-NCurr	USD	0.00	15,472,512.00
2540000 Other Regulatory Liabilities	USD	0.00	0.00
2540006 SFAS 109 DFIT	USD	0.00	0.00
2540007 SFAS 109 Excess DFIT	USD	0.00	0.00
2543001 SFAS109 Flow Thru Def FIT Liab	USD	796.13	0.00
2543002 FAS 109 Flow Thru Deferred SIT	USD	0.00	1,204,942.66
2543220 Economic Development	USD	0.00	0.00
2544001 SFAS 109 Exces Deferred FIT	USD	0.00	13,294,077.57
2546001 Accum Deferred FIT-TBBS	USD	0.00	4,935,488.66
2550001 Accum Deferred ITC - Federal	USD	0.00	0.00
2820001 ADIT- Other Property - Federal	USD	0.00	0.00
2821001 Accum Defd FIT - Utility Prop	USD	0.00	71,253,320.98
2823001 Acc Dfrd FIT FAS 109 Flow Thru	USD	0.03	0.00
2824001 Acc Dfrd FIT - SFAS 109 Excess	USD	10,754,525.09	0.00
2826001 Accum Defd Property FIT - TBBS	USD	948,755.00	0.00
2830001 ADIT - Other - Federal	USD	0.00	0.00
2831001 Accum Deferred FIT - Other	USD	0.00	18,270,952.99
2832002 Acc Dfd SIT - Other Inc & Ded	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2833001 Acc Dfd FIT FAS 109 Flow Thru	USD	0.00	253,834.13
2833002 Acc Dfrd SIT FAS 109 Flow Thru	USD	0.00	0.00
2834001 Acc Defd FIT - SFAS 109 Excess	USD	0.00	531,589.05
2836001 Accum Defd Other FIT-TBBS	USD	2,846,558.00	0.00
4020000 Maintenance Expense	USD	0.00	784.78
4030001 Depreciation Exp	USD	672,225.42	0.00
4030024 AEPSC Trans. Depreciation Exp.	USD	456,172.76	0.00
4040001 Amort. of Plant	USD	87,054.41	0.00
4081002 FICA	USD	12,199,546.20	0.00
4081003 Federal Unemployment Tax	USD	242,388.07	0.00
408100521 Real Personal Property Taxes	USD	9,485.33	0.00
408100522 Real Personal Property Taxes	USD	126,910.61	0.00
408100523 Real Personal Property Taxes	USD	408,550.00	0.00
408100622 State Gross Receipts Tax	USD	0.00	202.00
408100623 State Gross Receipts Tax	USD	1,400.00	0.00
4081007 State Unemployment Tax	USD	1,874,845.93	0.00
408101922 State Sales and Use Taxes	USD	0.00	0.20
408101923 State Sales and Use Taxes	USD	8,770.67	0.00
408102921 Real-Pers Prop Tax-Cap Leases	USD	47.36	0.00
408102922 Real-Pers Prop Tax-Cap Leases	USD	10,834.00	0.00
408102923 Real-Pers Prop Tax-Cap Leases	USD	14,166.00	0.00
4091001 Income Taxes, UOI - Federal	USD	5,355,472.80	0.00

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409100222 Income Taxes UOI - State	USD	2,252.96	0.00
4101001 Prov Def I/T Util Op Inc-Fed	USD	1,003,990.63	0.00
4101002 Prov Def I/T Util Op Inc-State	USD	330,943.53	0.00
4111001 Prv Def I/T-Cr Util Op Inc-Fed	USD	0.00	5,165,383.78
4111002 Prv Def I/T-Cr UtilOpInc-State	USD	0.00	224,979.89
4120001 Constructn Othr Svcs-Affil Cos	USD	123,372,110.35	0.00
4171001 Exp of NonUtil Oper - Nonassoc	USD	0.00	0.00
4171004 Maintenance Expense	USD	0.00	1,587.00
4171006 Outside Services - Other	USD	0.00	0.00
4171009 Office Supplies & Expense	USD	0.00	0.00
4171011 Membership Dues	USD	0.00	0.00
4180002 Non-Opratng Rntal Inc-Oper	USD	7,106.26	0.00
4180003 Non-Opratng Rntal Inc-Maint	USD	1,942.22	0.00
4190002 Int & Dividend Inc - Nonassoc	USD	2,292.90	0.00
4210001 Misc Non-Operating Inc-Assoc	USD	0.00	116,317.36
4210002 Misc Non-Op Inc-NonAsc-Rents	USD	0.00	55,031.06
4210007 Misc Non-Op Inc - NonAsc - Oth	USD	0.00	63,464.80
4210009 Misc Non-Op Exp - NonAssoc	USD	130,245.98	0.00
4261000 Donations	USD	34,700.00	0.00
4263001 Penalties	USD	4,039.57	0.00
4264000 Civic and Political Activity	USD	542,796.62	0.00
4264001 Non-deduct Lobbying per IRS	USD	162,020.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
4265002 Other Deductions - Nonassoc	USD	135,117.94	0.00
4265004 Social & Service Club Dues	USD	418,256.44	0.00
4265033 Transition Costs	USD	0.00	624.69
4300003 Int to Assoc Co - CBP	USD	1,946,169.79	0.00
4310001 Other Interest Expense	USD	6,798.23	0.00
4310007 Lines Of Credit	USD	5,269.08	0.00
4320000 Allw Brrwed Fnds Used Cnstr-Cr	USD	0.00	79,905.00
4560041 Miscellaneous Revenue-NonAffil	USD	0.00	0.00
4571001 Service Rev - Direct Affil	USD	0.00	238,109,432.92
4572001 Service Rev-Indirect Cost-Affi	USD	0.00	49,622,552.79
4573001 Compensation for Capital-Affil	USD	0.00	3,169,560.09
4581001 Service Rev-Direct Costs-NAC	USD	0.00	420,975.23
4582001 Service Rev-Indirect Cost-NAC	USD	0.00	54,102.04
5000000 Oper Supervision & Engineering	USD	3,897,664.61	0.00
5010000 Fuel	USD	530,039.92	0.00
5010028 Gypsum Sales Proceeds	USD	0.00	392.31
5020000 Steam Expenses	USD	3,008.80	0.00
5020002 Urea Expense	USD	6,916.36	0.00
5020003 Trona Expense	USD	5,788.99	0.00
5020004 Lime-Related Expenses	USD	17,711.10	0.00
5020008 Activated Carbon	USD	11,256.40	0.00
5020013 Anhydrous Ammonia Expense	USD	6,289.70	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5020020 Misc Consumable Exp	USD	644.30	0.00
5020028 Sodium Bicarbonate Expense	USD	9,565.75	0.00
5060000 Misc Steam Power Expenses	USD	146,203.46	0.00
5060011 BSRR O/U Recovery-Oper Costs	USD	431.78	0.00
5060025 Misc Stm Pwr Exp Environmental	USD	17,755.52	0.00
5100000 Maint Supv & Engineering	USD	81,694.09	0.00
5110000 Maintenance of Structures	USD	103,151.37	0.00
5120000 Maintenance of Boiler Plant	USD	600,519.77	0.00
5120025 Maint of Blr Plt Environmental	USD	6,621.57	0.00
5130000 Maintenance of Electric Plant	USD	976,986.11	0.00
5140000 Maintenance of Misc Steam Plt	USD	173,219.36	0.00
5170000 Oper Supervision & Engineering	USD	4,055.93	0.00
5240000 Misc Nuclear Power Expenses	USD	42,271.59	0.00
5280000 Maint Supv & Engineering	USD	12,548.54	0.00
5300000 Maint of Reactor Plant Equip	USD	389.47	0.00
5350000 Oper Supervision & Engineering	USD	244,488.39	0.00
5370000 Hydraulic Expenses	USD	39,778.76	0.00
5370001 Fish & Wildlife Facilities	USD	1,290.67	0.00
5370002 Recreation Facilities	USD	10,651.57	0.00
5380000 Electric Expenses	USD	27,481.52	0.00
5390000 Misc Hydr Power Generation Exp	USD	339,708.06	0.00
5390001 Misc Hydr Pwr - Envir Poll Cnt	USD	8,904.80	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5410000 Maint Supv & Engineering	USD	11,164.99	0.00
5420000 Maintenance of Structures	USD	46,306.16	0.00
5430000 Maint Rsrvoirs,Dams&Wtrways	USD	20,542.80	0.00
5440000 Maintenance of Electric Plant	USD	55,260.02	0.00
5450001 Maint Hydr Plt-Fish&Wildlfe Fa	USD	0.00	88.05
5450002 Maint of Misc Hydr Plt-Rec Fac	USD	1,329.12	0.00
5460000 Oper Supervision & Engineering	USD	88,168.22	0.00
5470004 Fuel - Gas Turb - Purch / Hand	USD	6,362.19	0.00
5480000 Generation Expenses	USD	958.60	0.00
5490000 Misc Other Pwer Generation Exp	USD	17,334.14	0.00
5500004 Wind Easement Exp - NonLease	USD	594.35	0.00
5500005 Lease Expense - Wind Leases	USD	22,455.26	0.00
5520001 Maint of Struct - Gas Turbine	USD	507.53	0.00
5530000 Maintenance of Generating Plt	USD	6,550.78	0.00
5530001 Maint of Gen Plant - Gas Turb	USD	0.00	345.70
5560000 Sys Control & Load Dispatching	USD	692,702.09	0.00
5570000 Other Expenses	USD	1,999,610.88	0.00
5570024 MATL-REPAIR PARTS	USD	1,685.26	0.00
5600000 Oper Supervision & Engineering	USD	14,100,107.77	0.00
5612000 Load Dispatch-Mntr&Op TransSys	USD	1,382,940.58	0.00
5613000 Load Dispatch-Trans Srvc&Sched	USD	0.00	6,726.96
5614005 ERCOT Admin-SSC&DS	USD	9,787.75	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5615000 Reliability,Plng&Stds Develop	USD	365,045.19	0.00
5620001 Station Expenses - Nonassoc	USD	625,725.11	0.00
5630000 Overhead Line Expenses	USD	102,342.27	0.00
5660000 Misc Transmission Expenses	USD	2,657,115.41	0.00
5670001 Rents - Nonassociated	USD	1,042.48	0.00
5680000 Maint Supv & Engineering	USD	66,980.30	0.00
5690000 Maintenance of Structures	USD	53,462.12	0.00
5691000 Maint of Computer Hardware	USD	66,922.88	0.00
5692000 Maint of Computer Software	USD	548,400.77	0.00
5700000 Maint of Station Equipment	USD	2,173,357.40	0.00
5710000 Maintenance of Overhead Lines	USD	1,064,463.10	0.00
5720000 Maint of Underground Lines	USD	45,121.65	0.00
5730000 Maint of Misc Trnsmssion Plt	USD	87,151.69	0.00
5800000 Oper Supervision & Engineering	USD	1,151,188.48	0.00
5810000 Load Dispatching	USD	2,442.95	0.00
5820000 Station Expenses	USD	777,740.63	0.00
5830000 Overhead Line Expenses	USD	2,034.87	0.00
5840000 Underground Line Expenses	USD	128,837.99	0.00
5860000 Meter Expenses	USD	232,264.56	0.00
5870000 Customer Installations Exp	USD	254,233.46	0.00
5880000 Miscellaneous Distribution Exp	USD	1,955,753.31	0.00
5900000 Maint Supv & Engineering	USD	40,249.04	0.00

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5910000 Maintenance of Structures	USD	2,532.29	0.00
5920000 Maint of Station Equipment	USD	930,914.37	0.00
5930000 Maintenance of Overhead Lines	USD	87,059.49	0.00
5940000 Maint of Underground Lines	USD	0.36	0.00
5950000 Maint of Lne Trnf,Rglators&Dvi	USD	0.00	51.06
5970000 Maintenance of Meters	USD	345.54	0.00
5980000 Maint of Misc Distribution Plt	USD	18,641.42	0.00
9010000 Supervision - Customer Accts	USD	78,995.91	0.00
9020000 Meter Reading Expenses	USD	37,746.30	0.00
9020002 Meter Reading - Regular	USD	76.01	0.00
9020003 Meter Reading - Large Power	USD	109,694.27	0.00
9030000 Cust Records & Collection Exp	USD	1,520,779.75	0.00
9030001 Customer Orders & Inquiries	USD	5,617,721.82	0.00
9030002 Manual Billing	USD	79,846.86	0.00
9030003 Postage - Customer Bills	USD	0.00	9,913.69
9030004 Cashiering	USD	90,554.32	0.00
9030005 Collection Agents Fees & Exp	USD	35,116.52	0.00
9030006 Credit & Oth Collection Activi	USD	1,592,310.29	0.00
9030007 Collectors	USD	470,329.82	0.00
9030009 Data Processing	USD	15,731.63	0.00
9040007 Uncoll Accts - Misc Receivable	USD	0.00	10,877.74
9050000 Misc Customer Accounts Exp	USD	52,626.28	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9070000 Supervision - Customer Service	USD	92,748.12	0.00
9080000 Customer Assistance Expenses	USD	50,004.01	0.00
9080009 Cust Assistance Expense - DSM	USD	4,268.32	0.00
9100000 Misc Cust Svc&Informational Ex	USD	58,287.40	0.00
9120000 Demonstrating & Selling Exp	USD	90,452.35	0.00
9200000 Administrative & Gen Salaries	USD	38,435,163.46	0.00
9210001 Off Supl & Exp - Nonassociated	USD	4,195,429.45	0.00
9210002 Off Supl & Exp - Associated	USD	272,640.12	0.00
9210003 Office Supplies & Exp - Trnsf	USD	337.78	0.00
9210004 Office Utilites	USD	284,881.31	0.00
9210005 Cellular Phones and Pagers	USD	7.28	0.00
9210006 O&M Reconciliation	USD	0.00	0.00
9210020 EMP RECOG - Over 100 Dollars	USD	193.56	0.00
9210021 EMP TRAVEL - Airfare	USD	13,780.46	0.00
9210022 MEALS & ENT-100 Pct DEDUCTIBLE	USD	12,875.45	0.00
9210023 EMP TRAVEL-MILEAGE	USD	1,566.61	0.00
9210024 EMP TRAVEL-PARKING	USD	1,055.00	0.00
9210025 MEALS & ENT-50 Pct DEDUCTIBLE	USD	436.43	0.00
9210026 EMP TRAVEL-CAR RENTAL	USD	2,375.49	0.00
9210027 EMP TRAVEL-TAXI AND SHUTTLE	USD	1,531.68	0.00
9210028 EMP TRAVEL-HOTEL & LODGING	USD	20,377.49	0.00
9210030 EMP TRAVEL-OTHER	USD	723.83	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9210031 SAFETY EQUIPMENT AND SUPPLIES	USD	2,807.09	0.00
9210032 FUEL	USD	300.48	0.00
9210033 FOOD SERVICE-CATERING	USD	539.03	0.00
9210037 OEM/TECHNICAL TRAINING	USD	434.46	0.00
9210038 SAFETY EQUIP CALIB & TESTING	USD	29.25	0.00
9210040 DUES-BUSINESS/PROFESSIONAL	USD	767.83	0.00
9210042 TELEPHONE / COMMUNICATIONS	USD	0.00	0.00
9220002 Admin Exp Trnsf Const-Mngerial	USD	0.00	0.00
9220005 Overhead Loadings	USD	0.00	2,926,077.90
9230001 Outside Svcs Empl - Nonassoc	USD	13,534,729.93	0.00
9230003 AEpsc Billed to Client Co	USD	0.00	541,745.58
9230031 SRV-OUTSIDE SERVICES (TECH)	USD	298.05	0.00
9230034 SRV-SOFTWARE LICENSING	USD	2,578.24	0.00
9240000 Property Insurance	USD	20,161.77	0.00
9250000 Injuries and Damages	USD	29,345.82	0.00
9250001 Safety Dinners and Awards	USD	234.15	0.00
9250002 Emp Accdent Prvntion-Adm Exp	USD	9,486.74	0.00
9250006 Wrkrs Cmpnsth Pre&Slf Ins Prv	USD	203,988.56	0.00
9260000 Employee Pensions & Benefits	USD	14,568.04	0.00
9260001 Edit & Print Empl Pub-Salaries	USD	3,166.58	0.00
9260002 Pension & Group Ins Admin	USD	76,279.94	0.00
9260003 Pension Plan	USD	6,206,591.56	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9260004 Group Life Insurance Premiums	USD	469,354.31	0.00
9260005 Group Medical Ins Premiums	USD	13,514,296.47	0.00
9260007 Group L-T Disability Ins Prem	USD	454,038.32	0.00
9260008 Umbrella Trust Expense	USD	0.00	5,344,926.96
9260009 Group Dental Insurance Prem	USD	532,269.76	0.00
9260010 Training Administration Exp	USD	173,783.22	0.00
9260012 Employee Activities	USD	228,167.32	0.00
9260014 Educational Assistance Pmts	USD	880,129.63	0.00
9260019 Employee Benefit Exp - COLI	USD	0.00	0.00
9260021 Postretirement Benefits - OPEB	USD	270,178.84	0.00
9260026 Savings Plan Administration	USD	9,155.17	0.00
9260027 Savings Plan Contributions	USD	5,323,687.24	0.00
9260036 Deferred Compensation	USD	43,004.38	0.00
9260037 Supplemental Pension	USD	160,449.84	0.00
9260042 SERP Pension - Non-Service	USD	604,791.66	0.00
9260043 OPEB - Non-Service	USD	0.00	5,069,418.34
9260056 Stock Based Comp Admin	USD	47,785.00	0.00
9260062 Pension Plan - Non-Service	USD	0.00	3,506,076.00
9280000 Regulatory Commission Exp	USD	2,964.07	0.00
9280001 Regulatory Commission Exp-Adm	USD	0.00	81.91
9280002 Regulatory Commission Exp-Case	USD	1,685,079.88	0.00
9280005 Reg Com Exp-FERC Trans Cases	USD	149,855.93	0.00

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9301010 Publicity	USD	1,652.73	0.00
9301012 Public Opinion Surveys	USD	4.75	0.00
9301015 Other Corporate Comm Exp	USD	0.00	115.39
9302000 Misc General Expenses	USD	613,688.11	0.00
9302003 Corporate & Fiscal Expenses	USD	289,342.27	0.00
9302004 Research, Develop&Demonstr Exp	USD	2,156.09	0.00
9302007 Assoc Business Development Exp	USD	636,872.96	0.00
9302458 AEPSC Non Affiliated expenses	USD	373,190.58	0.00
9310001 Rents - Real Property	USD	1,074,002.10	0.00
9310002 Rents - Personal Property	USD	1,317,289.95	0.00
9310003 Rents - Real Property - Assoc	USD	6,285,664.50	0.00
9310004 Rents - Personal Prop - Assoc	USD	4,963.98	0.00
9350000 Maintenance of General Plant	USD	189,064.64	0.00
9350001 Maint of Structures - Owned	USD	1,132,888.61	0.00
9350002 Maint of Structures - Leased	USD	33,187.44	0.00
9350003 Maint of Prprty Held Fture Use	USD	0.00	0.00
9350012 Maint of Data Equipment	USD	499,947.97	0.00
9350013 Maint of Cmmncation Eq-Unall	USD	2,662,332.59	0.00
9350015 Maint of Office Furniture & Eq	USD	12,648,440.32	0.00
9350019 Maint of Gen Plant-SCADA Equ	USD	5,579.59	0.00
9350023 Site Communications Services	USD	1,100.80	0.00
9350024 Maint of DA-AMI Comm Equip	USD	27,709.36	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
BD0001 Budget Use Only - O&M	USD	0.00	0.00
BD0011 Budget Use Only - Depreciation	USD	0.00	0.00
Total for Ledger	USD	2,532,665,705.26	2,532,665,705.26

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1010001 Plant in Service	USD	303,567,233.74	0.00
1010007 Plant In Service-IMPco-SBSMPP	USD	0.00	0.00
1011001 Capital Leases	USD	108,307,207.54	0.00
1011006 Prov-Leased Assets	USD	0.00	45,958,254.21
1011012 Accrued Capital Leases	USD	2,700,156.15	0.00
1011031 Operating Lease	USD	143,558,131.21	0.00
1011032 Accrued Operating Leases	USD	2,233,633.07	0.00
1011034 Operating Leases - Gen & Misc	USD	0.00	0.00
1011036 Prov - Operating Lease Assets	USD	0.00	44,501,650.75
1011039 Prov-Operating Lease -Gen&Misc	USD	0.00	0.00
1030001 Experimental Plant in Service	USD	0.00	0.00
1050001 Held For Fut Use	USD	0.00	0.00
1050003 Held For Fut Use-Distribution	USD	0.00	0.00
1050004 Held For Fut Use-Gen&Misc	USD	0.00	0.00
1060001 Const Not Classifd	USD	13,774,772.18	0.00
1060002 Const Not Classifd-Transmissn	USD	0.00	0.00
1060003 Const Not Classifd-Distributio	USD	0.00	0.00
1060004 Const Not Classifd-Gen&Misc	USD	0.00	0.00
1070000 Construction Work In Progress	USD	0.00	0.00
1070001 CWIP - Project	USD	22,162,920.22	0.00
1070005 CWIP - Fuel Support Groups	USD	0.00	0.00
1070007 Cloud Implementation Costs	USD	0.00	0.00
1070910 Capitalized Softwr Bill Step 1	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1070920 Capitalized Softwr Bill Step 2	USD	0.00	0.00
1070930 Cloud Implmntatn Costs-Step 1	USD	0.00	0.00
1080000 Accum Prov for Deprec of Plant	USD	0.00	0.00
1080001 A/P for Deprec of Plt	USD	0.00	141,575,761.48
1080005 RWIP - Project Detail	USD	753,438.17	0.00
1110001 A/P for Amort of Plt	USD	0.00	7,362,585.94
1160020 Trans Costs - SERP	USD	0.00	0.00
1160021 Distr Costs - SERP	USD	0.00	0.00
1201000 Nuclr Fuel in Proc of Refinmnt	USD	0.00	0.00
1206000 Nuclear Fuel Under Cap Leases	USD	0.00	0.00
1210000 Nonutility Property	USD	0.00	0.00
1210001 Nonutility Property - Owned	USD	0.00	0.00
1220000 Depr & Amort of Nonutil Prop	USD	0.00	0.00
1220001 Depr&Amrt of Nonutl Prop-Ownd	USD	0.00	0.00
1220003 Depr&Amrt of Nonutl Prop-WIP	USD	0.00	0.00
1240000 Other Investments	USD	0.00	0.00
1240002 Oth Investments-Nonassociated	USD	0.00	0.00
1240005 Spec Allowance Inv NOx	USD	0.00	0.00
1240006 Other Investments - COLI	USD	0.00	0.00
1240007 Deferred Compensation Benefits	USD	14,355,034.39	0.00
1240008 Umbrella Trust	USD	205,060,404.50	0.00
1240010 Oth Invest-Nonassociated-Curr	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1240013 Cash Surrender Value Life Ins	USD	0.00	0.00
1240025 Other Property - CWIP	USD	0.00	0.00
1240048 CSW SERP Investment	USD	152,671.89	0.00
1240053 Defer Comp Plan-CSW Legacy	USD	22,852.49	0.00
1240054 Umbrella Trust-WFargo Int&Div	USD	6,738,350.00	0.00
1280007 PRW NonUMWA Net Fund Pos AEPSC	USD	190,025,324.78	0.00
1280008 SFAS 106 - Non-UMWA PRW -AEPSC	USD	4,788,810.04	0.00
1310000 Cash	USD	12,673,202.62	0.00
1340000 Other Special Deposits	USD	250,000.00	0.00
1340004 Worker's Comp Adv Premium	USD	0.00	0.00
1340008 Deposits - Office Space Rental	USD	0.00	0.00
1340053 Deposits - Flexible Spending	USD	483,228.88	0.00
1350000 Working Funds	USD	21,778,104.94	0.00
1350001 Cash Advances	USD	0.00	0.00
1350002 Petty Cash	USD	0.00	0.00
1350003 Cash Advances - Wages	USD	0.00	0.00
1350004 Cash Adv-Employee Expenses	USD	0.00	0.00
1350009 Cash Advances - STAR T&E Pilot	USD	0.00	0.00
1410000 Notes Receivable	USD	0.00	0.00
1410002 P/R Ded - Misc Loan Repayments	USD	0.00	0.00
1420001 Customer A/R - Electric	USD	0.00	0.00
1420002 Customer A/R - PIP Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1420003 Customer A/R - CMP	USD	0.00	0.00
1420004 Customer A/R - RIF Plan	USD	0.00	0.00
1420005 Employee Loans - Current	USD	0.00	0.00
1420011 A/R - Retail Cust Rents	USD	0.00	0.00
1420101 Other Accounts Rec - Cust	USD	0.00	0.00
1420102 AR Peoplesoft Billing - Cust	USD	7,020,457.68	0.00
1430001 Other Accounts Rec-Regular	USD	0.00	0.00
1430002 Allowances	USD	0.00	0.00
1430004 Insurance	USD	0.00	0.00
1430018 Survivor Benefit Plan Premiums	USD	0.00	0.00
1430022 2001 Employee Biweekly Pay Cnv	USD	808,472.52	0.00
1430023 A/R PeopleSoft Billing System	USD	0.00	0.00
1430036 Acct. Rec. - Miscellaneous	USD	0.00	0.00
1430071 A/R Non Assoc Co - AEPSC Bills	USD	371,083.61	0.00
1430080 Jointly Owned Unit O&M Billing	USD	0.00	0.00
1430089 A/R - Benefits Billing	USD	0.00	0.00
1430101 Other Accounts Rec - Misc	USD	0.00	0.00
1430102 AR Peoplesoft Billing - Misc	USD	2,366,593.90	0.00
1430103 AR Long-Term-Miscellaneous	USD	0.00	0.00
1440002 Uncoll Accts-Other Receivables	USD	0.00	12,035.31
1450000 Corp Borrow Prg (NR-Assoc)	USD	0.00	0.00
1460000 Accts Rec from Assoc Cos	USD	0.00	0.00

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<u>Account</u>		<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1460001	A/R Assoc Co - InterUnit G/L	USD	5,715,060.70	0.00
1460006	A/R Assoc Co - Intercompany	USD	1,128.95	0.00
1460007	A/R Assoc Co - OAR System	USD	0.00	0.00
1460008	A/R Assoc Co - AEPSC Bills	USD	165,095,996.85	0.00
1460009	A/R Assoc Co - InterUnit A/P	USD	894,294.92	0.00
1460011	A/R Assoc Co - Multi Pmts	USD	110,858.54	0.00
1460012	A/R Assoc-PCRB Interest	USD	0.00	0.00
1460016	A/R-Assoc Co - Dependent Care	USD	0.00	0.00
1460017	A/R-Assoc Co-Stock Purch Plan	USD	0.00	0.00
1460019	A/R-Assoc Co-AEPSC-Agent	USD	0.00	0.00
1460025	Fleet - M4 - A/R	USD	0.00	0.00
1460036	A/R Assoc Co - Payroll Ded	USD	0.00	0.00
1460041	A/R Assoc Co - Non-InterUnit GL	USD	0.00	0.00
1460054	JV-Acct Rec.-Assoc-NonAffil	USD	0.00	0.00
1510001	Fuel Stock - Coal	USD	0.00	0.00
1510004	Coal In Transit - Terminal	USD	0.00	0.00
1510017	Lignite Inv on Hand Inc Transp	USD	0.00	0.00
1520000	Fuel Stock Exp Undistributed	USD	0.00	0.00
1530000	Residuals	USD	0.00	0.00
1540001	M&S - Regular	USD	0.00	0.00
1540004	M&S - Exempt Material	USD	0.00	0.00
1540014	Indus Direct Charge Clearing	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1540018 M&S Inventory - Lease Equip	USD	0.00	0.00
1540019 M&S Validation Error Correctns	USD	0.00	0.00
1560000 Other Materials & Supplies	USD	0.00	0.00
1581001 NOx Allowance Inventory	USD	0.00	0.00
1630000 Stores Expense Undistributed	USD	0.00	0.00
1630001 Stores Exp - T&D Centrl Wrhse	USD	0.00	0.00
1630002 Strs Exp-Ft Wayne Centrl Wrhse	USD	0.00	0.00
1630003 Strs Exp-Roanoke Centrl Wrhse	USD	0.00	0.00
1630004 Strs Exp-T&D Satellite Storerm	USD	0.00	0.00
1630005 Stores Exp - Rockport Plant	USD	0.00	0.00
1630006 Stores Exp - Amos Plant	USD	0.00	0.00
1630007 Stores Exp - Clinch River Plan	USD	0.00	0.00
1630008 Stores Exp - Glen Lyn Plant	USD	0.00	0.00
1630009 Stores Exp - Kanawha River Plt	USD	0.00	0.00
1630010 Stores Exp - Mountaineer Plt	USD	0.00	0.00
1630011 Stores Exp - Sporn Plant	USD	0.00	0.00
1630013 Stores Exp - Conesville Plant	USD	0.00	0.00
1630014 Stores Exp - Picway Plant	USD	0.00	0.00
1630017 Stores Exp - Tanners Creek Plt	USD	0.00	0.00
1630018 Stores Exp - Cook Nuclear Plan	USD	0.00	0.00
1630019 Stores Exp - Big Sandy Plant	USD	0.00	0.00
1630020 Stores Exp - Cardinal Plant	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630021 Stores Exp - Gavin Plant	USD	0.00	0.00
1630022 Stores Exp - Kammer Plant	USD	0.00	0.00
1630023 Stores Exp - Mitchell Plant	USD	0.00	0.00
1630024 Stores Exp - Muskingum River	USD	0.00	0.00
1630026 Stores Exp - Cook Coal Term	USD	0.00	0.00
1630027 Stores Exp - Waterford Plant	USD	0.00	0.00
1630029 Stores Exp - Fossil & Hydro	USD	0.00	0.00
1630031 Stores Exp - T&D General	USD	0.00	0.00
1630032 Stores Exp - Power Gen General	USD	0.00	0.00
1630033 Stores Exp - All Busin Units	USD	0.00	0.00
1630035 Coleto Creek Power Station	USD	0.00	0.00
1630036 E.S. Joslin Power Station	USD	0.00	0.00
1630043 Comanche Station	USD	0.00	0.00
1630044 Northeast Station - 1 & 2	USD	0.00	0.00
1630045 Northeast Station - 3 & 4	USD	0.00	0.00
1630046 Riverside Station	USD	0.00	0.00
1630047 Southwest Station	USD	0.00	0.00
1630048 Tulsa Power Station	USD	0.00	0.00
1630049 Weleetka Power Station	USD	0.00	0.00
1630050 Alliance Railcar Repair Fac	USD	0.00	0.00
1630053 Arsenal Hill Power Plant	USD	0.00	0.00
1630054 Central Maintenance Facility	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630055 Flint Creek Power Plant	USD	0.00	0.00
1630056 Knox Lee Power Plant	USD	0.00	0.00
1630057 Lieberman Power Plant	USD	0.00	0.00
1630058 Lone Star Power Plant #1	USD	0.00	0.00
1630059 Pirkey Power Plant	USD	0.00	0.00
1630060 Wilkes Power Plant	USD	0.00	0.00
1630061 Welsh Power Plant	USD	0.00	0.00
1630062 Fort Phantom Power Station	USD	0.00	0.00
1630063 Oak Creek Power Station	USD	0.00	0.00
1630064 Oklaunion Power Station	USD	0.00	0.00
1630065 Paint Creek Power Station	USD	0.00	0.00
1630066 Rio Pecos Power Station	USD	0.00	0.00
1630069 San Angelo Power Station	USD	0.00	0.00
1630070 Stores Exp - Houston Pipe Line	USD	0.00	0.00
1630071 Stores Exp - Conesville Prep	USD	0.00	0.00
1630089 Stores Exp - Shrevprt Chem Lab	USD	0.00	0.00
1630091 Stores Exp - Central Mach Shop	USD	0.00	0.00
1630109 Strs Exp - ACCT-COUNT-ADJ	USD	0.00	0.00
1630110 Strs Exp - ACCT-FRT-EXPENSE	USD	0.00	0.00
1630112 Strs Exp - PRICE VARIANCE	USD	0.00	0.00
1630120 Strs Exp - Kingsville	USD	0.00	0.00
1630121 Strs Exp - Tulsa	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1630122 Strs Exp - Longview	USD	0.00	0.00
1630125 Stores - Contract & Labor Svcs	USD	0.00	0.00
1630126 Strs Exp - Transf Poly PH Pad	USD	0.00	0.00
1630136 Str Exp - Marmet Hydro	USD	0.00	0.00
1630137 Str Exp - London Hydro	USD	0.00	0.00
1630139 Str Exp - Smith Mountain Hydro	USD	0.00	0.00
1630140 Str Exp - Claytor Hydro	USD	0.00	0.00
1630152 Str Exp - Racine Hydro	USD	0.00	0.00
1630155 Stores Exp - Ceredo Plant	USD	0.00	0.00
1630156 Stores Exp - Darby Plant	USD	0.00	0.00
1630157 Stores Exp - Mattison Plant	USD	0.00	0.00
1630158 Stores Exp-Lawrenceburg Plant	USD	0.00	0.00
1630159 Stores Expense - Turk Plant	USD	0.00	0.00
1630160 Stores Expense - Dresden Plant	USD	0.00	0.00
1630164 Stores Exp-Maverick Wind Farm	USD	0.00	0.00
1630165 Stores Exp-Traverse Wind Farm	USD	0.00	0.00
1630166 Stores Exp-Sundance Wind Farm	USD	0.00	0.00
1630999 Cash Discount Allocation Only	USD	0.00	0.00
1650001 Prepaid Insurance	USD	511,319.03	0.00
1650004 Prepaid Interest	USD	0.00	0.00
1650005 Prepaid Employee Benefits	USD	0.00	0.00
1650006 Other Prepayments	USD	53,232,171.55	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1650007 Corporate Owned Life Insurance	USD	0.00	0.00
1650010 Prepaid Pension Benefits	USD	90,676,022.51	0.00
165001203 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001204 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001205 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001206 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001207 Prepaid Sales/Use Taxes	USD	0.00	0.00
165001212 Prepaid Use Taxes	USD	0.00	0.00
165001218 Prepaid Use Taxes	USD	0.00	0.00
165001219 Prepaid Use Taxes	USD	0.00	0.00
165001220 Prepaid Use Taxes	USD	0.00	0.00
165001221 Prepaid Use Taxes	USD	0.00	0.00
165001222 Prepaid Use Taxes	USD	0.00	0.00
165001223 Prepaid Use Taxes	USD	1,841,351.20	0.00
1650014 FAS 158 Qual Contra Asset	USD	0.00	90,676,022.51
1650021 Prepaid Insurance - EIS	USD	88,222.55	0.00
1650023 Prepaid Lease	USD	144,532.51	0.00
1650030 Other Prepayments - Long Term	USD	26,359,807.76	0.00
1650035 PRW Without MED-D Benefits	USD	245,393,878.06	0.00
1650036 PRW for Med-D Benefits	USD	0.00	0.00
1650037 FAS158 Contra-PRW Exclud Med-D	USD	0.00	245,393,878.06
1710000 Interest&Dividends Receivable	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1710002 Int & Div Receivable - Affil	USD	0.00	0.00
1740000 Misc Current & Accrued Assets	USD	0.00	0.00
1740012 Pension Plan	USD	0.00	0.00
1810002 Unamort Debt Exp - Inst Pur Cn	USD	0.00	0.00
1810003 Unamort Debt Exp Notes Payable	USD	0.00	0.00
1810006 Unamort Debt Exp - Sr Unsec Nt	USD	0.00	0.00
1823000 Other Regulatory Assets	USD	0.00	0.00
1823080 Deregulation Consumer Educat	USD	0.00	0.00
1823082 Deregulation Implementation	USD	0.00	0.00
1823083 Transition Regulatory Assets	USD	0.00	0.00
1823108 Reg Asset - Rate Case Expenses	USD	0.00	0.00
1823120 Other PJM Integration	USD	0.00	0.00
1823152 Unrecovered Fuel Cost - WV	USD	0.00	0.00
1823157 Interstate Project 765kv Line	USD	0.00	0.00
1823165 REG ASSET FAS 158 QUAL PLAN	USD	376,143,166.00	0.00
1823166 REG ASSET FAS 158 OPEB PLAN	USD	50,579,743.25	0.00
1823167 REG Asset FAS 158 SERP Plan	USD	17,679,577.75	0.00
1823175 TCC RC Exp-CTC-Docket 32758	USD	0.00	0.00
1823186 ADVANCED METERING SYSTEM-AMS	USD	0.00	0.00
1823301 SFAS 109 Flow Thru Defd FIT	USD	0.21	0.00
1823302 SFAS 109 Flow Thru Defrd SIT	USD	0.00	0.00
1823359 SWEPCo Transmission Recovery	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1823500 Mon Power Integration Cost	USD	0.00	0.00
1830000 Prelimin Surv&Investgtn Chrgs	USD	0.00	0.00
1830001 Interstate Project 765 kv Line	USD	0.00	0.00
1840000 Clearing Accounts	USD	0.00	0.00
1840001 Bldg Servcs Oper Exp-Clearing	USD	0.00	0.00
1840002 Accounts Pay Adj - Clearing	USD	0.00	0.00
1840003 Procurement Card - Clearing	USD	0.00	0.00
1840004 Undistributed Payroll-Clearing	USD	0.00	0.00
1840005 Non-Product Payroll - Clearing	USD	0.00	0.00
1840006 Telephone Expense - Clearing	USD	0.00	0.00
1840007 Transfer of Funds - Clearing	USD	0.00	0.00
1840019 CMS & CMF - Clearing Activity	USD	0.00	0.00
1840020 Simulator Learning Center-Clrg	USD	0.00	0.00
1840021 STAR T&E Card - Clearing	USD	0.00	0.00
1840025 Aviation - Clearing	USD	1,451,345.40	0.00
1840026 Oth Accts Rec - Cash Clearing	USD	0.00	0.00
1840027 Oth Accts Rec - A/R Clearing	USD	0.00	0.00
1840028 Non T/L Payroll-Clearing	USD	0.00	0.00
1840029 Transp-Assigned Vehicles	USD	0.00	0.00
1840030 Transportation-Other	USD	0.00	0.00
1840031 Affil Transactions-Cash Clrng	USD	0.00	0.00
1840032 Machine Shop - Non Affiliated	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1840033 Alliance Rail Car - OH	USD	0.00	0.00
1840034 CMS - Job Loaded Overheads	USD	0.00	0.00
1840035 IT Oper Company (OPCO) Clearng	USD	0.00	0.00
1840036 Benefit Payments Clearing	USD	0.00	227,409.48
1840040 Undist Labor Fringe Benefit Clr	USD	0.00	0.00
1840041 Undist Incentive Frg Ben Clr	USD	0.00	0.00
1840043 Treasury Clearing	USD	0.00	0.00
1840045 Veh Clr - Conversion Use Only	USD	0.00	0.00
1840047 Pension Benefit Clearing	USD	0.00	0.00
1840048 FIT Payment Clearing	USD	0.00	0.00
1840049 Simulator Learning Cntr-Nonaff	USD	0.00	0.00
1840052 System Sales Agent Clearing	USD	0.00	0.00
1840054 Insurance Clearing	USD	0.00	0.00
1840057 Cell Phone/Pager - Clearing	USD	0.00	0.00
1840058 Severance Clearing	USD	0.00	0.00
1840059 NTL Payroll Clearing-Non Labor	USD	0.00	0.00
1840061 Labor Clearing Allocation	USD	0.00	0.00
1840062 AEPSC Coal Lab Clearing	USD	4.56	0.00
1840063 Corporate Charge Card Clearing	USD	25,558.65	0.00
1840065 GE - Waterford - Clearing	USD	0.00	0.00
1840066 PPE / Safety Equipment	USD	0.00	0.00
1850000 Temporary Facilities	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860000 MDD-Internal Billing Only	USD	0.00	0.00
1860001 Allowances	USD	0.00	0.00
1860002 Deferred Expenses	USD	10,121.32	0.00
1860003 Deferred Property Taxes	USD	0.00	0.00
186000300 Deferred Property Taxes	USD	0.00	0.00
186000302 Deferred Property Taxes	USD	0.00	0.00
186000305 Deferred Property Taxes	USD	0.00	0.00
186000306 Deferred Property Taxes	USD	0.00	0.00
186000307 Deferred Property Taxes	USD	0.00	0.00
186000308 Deferred Property Taxes	USD	0.00	0.00
186000314 Deferred Property Taxes	USD	0.00	0.00
186000316 Deferred Property Taxes	USD	0.00	0.00
186000317 Deferred Property Taxes	USD	0.00	0.00
186000318 Deferred Property Taxes	USD	0.00	0.00
186000319 Deferred Property Taxes	USD	0.00	0.00
186000322 Deferred Property Taxes	USD	46,247.00	0.00
186000323 Deferred Property Taxes	USD	162,181.00	0.00
1860004 Billings - B Projects	USD	0.00	0.00
1860005 Unidentified Cash Receipts	USD	179,362.79	0.00
1860007 Billings and Deferred Projects	USD	0.00	0.00
1860015 Billings Paid Union Benefits	USD	0.00	0.00
1860016 Supplemental Pension Agree	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860033 Cook Coal Terminal-Oper Exp	USD	0.00	0.00
1860042 Exp Issue/Reaq Bonds & Stk	USD	0.00	0.00
1860063 Muskingum Fuel Trans Costs	USD	0.00	0.00
1860071 Ovhd Rate Over/Under Applied	USD	1,451,912.10	0.00
1860073 Deferred Merger Severance Exp	USD	0.00	0.00
1860074 Merger Severance Offsets	USD	0.00	0.00
1860075 SCBS Unbilled Revenues	USD	0.00	0.00
1860076 Deferred Merger Relocation Exp	USD	0.00	0.00
1860078 Incentive Expense-EVP Summary	USD	0.00	0.00
1860079 Incentive Expense - Offset	USD	0.00	0.00
186008102 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008103 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008108 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008109 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008110 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008111 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008112 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008113 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008114 Defd Property Tax - Cap Leases	USD	0.00	0.00
186008116 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008117 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008118 Defd Property Tax - Cap Lease	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
186008119 Defd Property Tax - Cap Lease	USD	0.00	0.00
186008122 Defd Property Tax - Cap Lease	USD	16,247.00	0.00
186008123 Defd Property Tax - Cap Lease	USD	63,751.00	0.00
1860082 Deferred Recruiting Expenses	USD	0.00	0.00
1860085 BridgeCo TO Funding	USD	0.00	0.00
1860091 BridgeCo RTO Deferred Exp	USD	0.00	0.00
1860092 Compatible Unit/Wrk 2k Sys Clr	USD	0.00	0.00
1860094 Labor Accruals - Bal Sheet	USD	0.00	0.00
1860096 PJM Payments	USD	0.00	0.00
1860098 AEPSC Labor Accruals-O&M	USD	0.00	0.00
1860103 P/R Ded - Merchandise Loans	USD	0.00	0.00
1860104 P/R Ded - Parking Rent	USD	0.00	0.00
1860110 AEP Branding	USD	0.00	0.00
1860113 Joint Fuel Project	USD	0.00	0.00
1860114 ABD Major Construction Work	USD	0.00	0.00
1860116 PJM Integration	USD	0.00	0.00
1860117 Billings - IPP Projects	USD	0.00	0.00
1860121 Synfuel Project	USD	0.00	0.00
1860123 SSA Over Under Applied S/A/P	USD	0.00	0.00
1860124 SSA Over Under Applied SC & FO	USD	0.00	0.00
1860125 SSA Over Under Applied RE&WPS	USD	0.00	0.00
1860126 SSA Over Under Applied HR	USD	0.00	0.00

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1860127 SSA Over Under Applied IT	USD	0.00	0.00
1860128 SLA Over Under Applied SC	USD	0.00	0.00
1860129 SLA Over Under Applied TC	USD	0.00	0.00
1860130 SSA Over Under Applied OC	USD	0.00	0.00
1860134 Ohio Rate Stabilization Costs	USD	0.00	0.00
1860140 New IGCC Generation Plant-East	USD	0.00	0.00
1860141 New Generation Plant-West	USD	0.00	0.00
1860146 Transition Services HPL/ETP	USD	0.00	0.00
1860147 New Generation Plant - East	USD	0.00	0.00
1860148 New Service Territory	USD	0.00	0.00
1860150 Deferred Rate Case Expense	USD	0.00	0.00
1860151 Transmission JV Deferred Costs	USD	0.00	0.00
1860153 Unamortized Credit Line Fees	USD	0.00	0.00
1860156 Sabine Mine Rusk Preparation	USD	0.00	0.00
1860159 Rolls Royce Accumulated Billing	USD	0.00	0.00
1860160 Deferred Expenses - Current	USD	0.00	0.00
1860166 Def Lease Assets - Non Taxable	USD	326,851.25	0.00
1860167 Def Lease Assets - Taxable	USD	0.00	0.00
1860168 AEPSC Accrued Labor-Bal Sheet	USD	0.00	0.00
1860173 ReXorce Accumulated Billing	USD	0.00	0.00
1860176 IPP Admin Support Cost	USD	0.00	52,836.36
1860177 Cyber Security Collaborative	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
1860179 Local Credit Line Fees	USD	0.00	0.00
1860180 LightStone TSA - Clearing	USD	0.00	0.00
1860181 GV Lndfl & VFW Lightstone Clrg	USD	0.00	0.00
1860186 Buckeye Power TSA - Clearing	USD	0.00	0.00
1860187 AEPSC Fabrication Non Billable	USD	342,619.28	0.00
1860188 Reimbursable RTO Study Expense	USD	41,383.86	0.00
1860999 Validation Error Correction	USD	0.00	0.00
1880000 R&D Expenses	USD	0.00	0.00
1890003 Loss Rec Debt-Notes Payable	USD	0.00	0.00
1900001 Accum Def Income Tax - Federal	USD	0.00	0.00
1901001 Accum Deferred FIT - Other	USD	87,349,461.06	0.00
1901002 Accum Deferred SIT - Other	USD	333,898.85	0.00
1902001 Accum Defd FIT - Oth Inc & Ded	USD	207,918.97	0.00
1903001 Acc Dfd FIT - FAS109 Flow Thru	USD	29,520.72	0.00
1903002 Acc Dfd SIT FAS 109 Flow Thru	USD	140,575.66	0.00
1904001 Accum Dfd FIT - FAS 109 Excess	USD	3,032,471.90	0.00
1906001 Accum Deferred FIT-TBBS	USD	1,140,175.66	0.00
2010001 Common Stock Issued-Affiliated	USD	0.00	1,350,000.00
2110000 Miscellaneous Paid-In Capital	USD	0.00	10,484,225.27
2110007 OCI -Minimum Pension Liability	USD	0.00	0.00
2110009 MPIC - restricted stock units	USD	0.00	0.00
2110010 MPIC Stock Based Comp Units	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2160001 Unapprp Retnd Erngs-Unrstrictd	USD	0.00	0.00
2210001 First Mortgage Bonds	USD	0.00	0.00
2230500 Advances from Assoc Co-Current	USD	0.00	0.00
2240003 Notes	USD	0.00	0.00
2240103 Notes Payable - Affiliated	USD	0.00	0.00
2240503 Notes - Current Portion	USD	0.00	0.00
2240603 Notes - Affiliated - Current	USD	0.00	0.00
2270001 Obligatns Undr Cap Lse-Noncurr	USD	0.00	48,395,832.67
2270003 Accrued Noncur Lease Oblig	USD	0.00	2,137,268.40
2270031 Oblig undr Oper Lease-Non Curr	USD	0.00	83,942,427.08
2270033 Acrued Noncur Oper Lease Oblig	USD	0.00	1,896,608.61
2282003 Accm Prv I/D - Worker's Com	USD	0.00	64,316.28
2283000 Accm Prv for Pensions&Benefits	USD	0.00	29,348,997.84
2283001 Deferred Compensation Plan	USD	0.00	0.00
2283002 Supplemental Savings Plan	USD	0.00	51,104,301.23
2283003 SFAS 106 Post Retirement Benef	USD	0.00	0.00
2283005 SFAS 112 Postemployment Benef	USD	0.00	9,448,550.10
2283006 SFAS 87 - Pensions	USD	0.00	4,826,105.00
2283007 Perf Share Incentive Plan	USD	0.00	0.00
2283009 Nuclear Deferred Compenstion	USD	0.00	0.00
2283010 UMWA Comb Trust Fut Liab	USD	0.00	0.00
2283011 Energy Serv 2005 Phantom Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2283012 Incntv Comp Adj - Defd Awards	USD	0.00	0.00
2283013 Incentive Comp Deferral Plan	USD	0.00	31,681,713.77
2283014 MICP and SOIP Deferred Awards	USD	0.00	0.00
2283015 FAS 158 SERP Payable Long Term	USD	0.00	12,235,700.70
2283016 FAS 158 Qual Payable Long Term	USD	0.00	280,641,038.49
2283024 DefrComp Plan-CSW Legacy	USD	0.00	696,881.92
2284016 Mine Closure Costs	USD	0.00	0.00
2284085 OH Growth Fund-NonCurrent	USD	0.00	0.00
2320001 Accounts Payable - Regular	USD	0.00	62,098,936.80
2320002 Unvouchered Invoices	USD	0.00	37,327,712.37
2320003 Retention	USD	0.00	879,956.67
2320004 Accrued Payroll	USD	0.00	0.00
2320008 Miscellaneous Liabilities	USD	0.00	0.00
2320011 Uninvoiced Fuel	USD	0.00	0.00
2320052 Accounts Payable - Purch Power	USD	0.00	0.00
2320066 A/P - OPEN ACCESS TRANS EXP	USD	0.00	0.00
2320069 Producer Payments	USD	0.00	0.00
2320074 A/P - FTL - SWITCH Rentals	USD	0.00	0.00
2320076 Corporate Credit Card Liab	USD	0.00	1,776,656.99
2320077 INDUS Unvouchered Liabilities	USD	0.00	7,886,702.49
2320080 Non PS Accounts Payable	USD	0.00	0.00
2330000 Corp Borrow Program (NP-Assoc)	USD	0.00	483,774,881.05

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2340001 A/P Assoc Co - InterUnit G/L	USD	0.00	25,684,680.67
2340003 A/P Assoc Co - Savings Plan	USD	0.00	0.00
2340008 A/P Assoc Co - Dependent Care	USD	0.00	0.00
2340009 A/P Assoc Co-Stock Purch Plan	USD	0.00	0.00
2340011 A/P-Assc Co-AEPSC-Agent	USD	0.00	0.00
2340015 A/P-Assc Co-AEPSC-Trans Agmnt	USD	0.00	0.00
2340022 A/P Assoc Co-Employee Loan Cur	USD	0.00	0.00
2340023 A/P Assoc Co - Parking Rent	USD	0.00	0.00
2340027 A/P Assoc Co - Intercompany	USD	0.00	92,760.20
2340029 A/P Assoc Co - AEPSC Bills	USD	0.00	1,431,812.09
2340030 A/P Assoc Co - InterUnit A/P	USD	0.00	21,705.80
2340032 A/P Assoc Co - Multi Pmts	USD	0.00	81,462,653.54
2340035 Fleet - M4 - A/P	USD	0.00	1,418,535.11
2340036 A/P Assoc Co - Payroll Ded	USD	0.00	0.00
2340037 A/P Assoc-Global Borrowing Int	USD	0.00	0.00
2350003 Deposits - Trading Activity	USD	0.00	0.00
2360001 Federal Income Tax	USD	0.00	2,775,656.63
236000100 Federal Income Tax	USD	0.00	0.00
236000101 Federal Income Tax	USD	0.00	0.00
236000102 Federal Income Tax	USD	0.00	0.00
236000190 Federal Income Tax	USD	0.00	0.00
236000198 Federal Income Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000200 State Income Taxes	USD	0.00	0.00
236000201 State Income Taxes	USD	0.00	0.00
236000202 State Income Taxes	USD	0.00	0.00
236000203 State Income Taxes	USD	0.00	0.00
236000204 State Income Taxes	USD	0.00	0.00
236000205 State Income Taxes	USD	0.00	0.00
236000206 State Income Taxes	USD	0.00	0.00
236000207 State Income Taxes	USD	0.00	0.00
236000208 State Income Taxes	USD	0.00	0.00
236000209 State Income Taxes	USD	0.00	0.00
236000210 State Income Taxes	USD	0.00	0.00
236000211 State Income Taxes	USD	0.00	0.00
236000212 State Income Taxes	USD	0.00	0.00
236000213 State Income Taxes	USD	0.00	193,556.28
236000214 State Income Taxes	USD	0.00	0.00
236000215 State Income Taxes	USD	0.00	0.00
236000216 State Income Taxes	USD	0.00	0.00
236000217 State Income Taxes	USD	124,411.27	0.00
236000218 State Income Taxes	USD	0.00	1,288,131.68
236000219 State Income Taxes	USD	0.00	1,199,978.67
236000220 State Income Taxes	USD	2,564,479.62	0.00
236000221 State Income Taxes	USD	0.00	1,668,808.10

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000222 State Income Taxes	USD	4,103,375.51	0.00
236000223 State Income Taxes	USD	5,328.43	0.00
236000299 State Income Taxes	USD	0.00	0.00
236000300 Local Income Tax	USD	915.40	0.00
236000301 Local Income Tax	USD	0.00	0.00
236000302 Local Income Tax	USD	0.00	0.00
236000303 Local Income Tax	USD	0.00	0.00
236000304 Local Income Tax	USD	0.00	0.00
236000306 Local Income Tax	USD	0.00	0.00
236000307 Local Income Tax	USD	0.00	0.00
236000308 Local Income Tax	USD	0.00	0.00
236000309 Local Income Tax	USD	0.00	0.00
236000310 Local Income Tax	USD	0.00	0.00
236000312 Local Income Tax	USD	0.00	0.00
236000314 Local Income Tax	USD	0.00	0.00
236000315 Local Income Tax	USD	0.00	0.00
236000316 Local Income Tax	USD	0.00	0.00
236000317 Local Income Tax	USD	0.00	30,930.86
236000318 Local Income Tax	USD	189,593.73	0.00
236000319 Local Income Tax	USD	581,821.85	0.00
236000320 Local Income Tax	USD	7,941.00	0.00
236000321 Local Income Tax	USD	213,056.34	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000322 Local Income Tax	USD	655,855.39	0.00
2360004 FICA	USD	0.00	1,994,759.75
2360005 Federal Unemployment Tax	USD	0.00	1,935.12
2360006 State Unemployment Tax	USD	0.00	176,715.20
236000601 State Unemployment Tax	USD	0.00	0.00
236000700 State Sales and Use Taxes	USD	0.00	0.00
236000701 State Sales and Use Taxes	USD	0.00	0.00
236000702 State Sales and Use Taxes	USD	0.00	0.00
236000703 State Sales and Use Taxes	USD	0.00	0.00
236000704 State Sales and Use Taxes	USD	0.00	0.00
236000705 State Sales and Use Taxes	USD	0.00	0.00
236000706 State Sales and Use Taxes	USD	0.00	0.00
236000707 State Sales and Use Taxes	USD	0.00	0.00
236000708 State Sales and Use Taxes	USD	0.00	0.00
236000709 State Sales and Use Taxes	USD	0.00	0.00
236000710 State Sales and Use Taxes	USD	0.00	0.00
236000711 State Sales and Use Taxes	USD	0.00	0.00
236000712 State Sales and Use Taxes	USD	0.00	0.00
236000713 State Sales and Use Taxes	USD	0.00	0.00
236000714 State Sales and Use Taxes	USD	0.00	0.00
236000715 State Sales and Use Taxes	USD	0.00	0.00
236000716 State Sales and Use Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000717 State Sales and Use Taxes	USD	0.00	0.00
236000718 State Sales and Use Taxes	USD	0.00	0.00
236000719 State Sales and Use Taxes	USD	0.00	0.00
236000720 State Sales and Use Taxes	USD	0.00	0.00
236000721 State Sales and Use Taxes	USD	0.00	23,463.45
236000722 State Sales and Use Taxes	USD	0.00	0.00
236000723 State Sales and Use Taxes	USD	0.00	2,579,205.82
236000798 State Sales and Use Taxes	USD	0.00	0.00
236000801 Real & Personal Property Taxes	USD	0.00	0.00
236000802 Real & Personal Property Taxes	USD	0.00	0.00
236000803 Real & Personal Property Taxes	USD	0.00	0.00
236000804 Real & Personal Property Taxes	USD	0.00	0.00
236000805 Real & Personal Property Taxes	USD	0.00	0.00
236000806 Real & Personal Property Taxes	USD	0.00	0.00
236000807 Real & Personal Property Taxes	USD	0.00	0.00
236000808 Real & Personal Property Taxes	USD	0.00	0.00
236000809 Real & Personal Property Taxes	USD	0.00	0.00
236000810 Real Personal Property Taxes	USD	0.00	0.00
236000811 Real Personal Property Taxes	USD	0.00	0.00
236000812 Real Personal Property Taxes	USD	0.00	0.00
236000813 Real Personal Property Taxes	USD	0.00	0.00
236000814 Real Personal Property Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000815 Real Personal Property Taxes	USD	0.00	0.00
236000816 Real Personal Property Taxes	USD	0.00	0.00
236000817 Real Personal Property Taxes	USD	0.00	0.00
236000818 Real Personal Property Taxes	USD	0.00	0.00
236000819 Real Personal Property Taxes	USD	0.00	0.00
236000820 Real Personal Property Taxes	USD	0.00	0.00
236000821 Real Personal Property Taxes	USD	0.00	0.00
236000822 Real Personal Property Taxes	USD	0.00	1,511,358.94
236000823 Real Personal Property Taxes	USD	0.00	775,006.00
236000904 Federal Excise Taxes	USD	0.00	0.00
236000906 Federal Excise Taxes	USD	0.00	0.00
236000907 Federal Excise Taxes	USD	0.00	0.00
236000908 Federal Excise Taxes	USD	0.00	0.00
236000909 Federal Excise Taxes	USD	0.00	0.00
236000910 Federal Excise Taxes	USD	0.00	0.00
236000911 Federal Excise Taxes	USD	0.00	0.00
236000912 Federal Excise Taxes	USD	0.00	0.00
236000913 Federal Excise Taxes	USD	0.00	0.00
236000914 Federal Excise Taxes	USD	0.00	0.00
236000915 Federal Excise Taxes	USD	0.00	0.00
236000916 Federal Excise Taxes	USD	0.00	0.00
236000917 Federal Excise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236000918 Federal Excise Taxes	USD	0.00	0.00
236000919 Federal Excise Taxes	USD	0.00	0.00
236000920 Federal Excise Taxes	USD	0.00	0.00
236000921 Federal Excise Taxes	USD	0.00	0.00
236000922 Federal Excise Taxes	USD	0.00	0.00
236000923 Federal Excise Taxes	USD	0.00	631.79
236001200 State Franchise Taxes	USD	0.00	0.00
236001201 State Franchise Taxes	USD	0.00	0.00
236001202 State Franchise Taxes	USD	0.00	0.00
236001203 State Franchise Taxes	USD	0.00	0.00
236001204 State Franchise Taxes	USD	0.00	0.00
236001205 State Franchise Taxes	USD	0.00	0.00
236001206 State Franchise Taxes	USD	0.00	0.00
236001207 State Franchise Taxes	USD	0.00	0.00
236001208 State Franchise Taxes	USD	0.00	0.00
236001209 State Franchise Taxes	USD	0.00	0.00
236001210 State Franchise Taxes	USD	0.00	0.00
236001211 State Franchise Taxes	USD	0.00	0.00
236001212 State Franchise Taxes	USD	0.00	0.00
236001213 State Franchise Taxes	USD	0.00	21.69
236001214 State Franchise Taxes	USD	0.00	1,575.00
236001215 State Franchise Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001216 State Franchise Taxes	USD	0.00	0.00
236001217 State Franchise Taxes	USD	5,643.00	0.00
236001218 State Franchise Taxes	USD	4,537.00	0.00
236001219 State Franchise Taxes	USD	5,663.00	0.00
236001220 State Franchise Taxes	USD	0.00	13,180.00
236001221 State Franchise Taxes	USD	8,059.00	0.00
236001222 State Franchise Taxes	USD	0.00	10,800.00
236001223 State Franchise Taxes	USD	0.00	34,400.00
236001295 State Franchise Taxes	USD	0.00	0.00
236001605 State Gross Receipts Tax	USD	0.00	0.00
236001606 State Gross Receipts Tax	USD	0.00	0.00
236001607 State Gross Receipts Tax	USD	0.00	0.00
236001608 State Gross Receipts Tax	USD	0.00	0.00
236001609 State Gross Receipts Tax	USD	0.00	0.00
236001610 State Gross Receipts Tax	USD	0.00	0.00
236001611 State Gross Receipts Tax	USD	0.00	0.00
236001612 State Gross Receipts Tax	USD	0.00	0.00
236001613 State Gross Receipts Tax	USD	0.00	0.00
236001614 State Gross Receipts Tax	USD	0.00	0.00
236001615 State Gross Receipts Tax	USD	0.00	0.00
236001616 State Gross Receipts Tax	USD	0.00	0.00
236001617 State Gross Receipts Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001618 State Gross Receipts Tax	USD	0.00	0.00
236001619 State Gross Receipts Tax	USD	0.00	0.00
236001620 State Gross Receipts Tax	USD	0.00	0.00
236001621 State Gross Receipts Tax	USD	0.00	0.00
236001622 State Gross Receipts Tax	USD	0.00	0.00
236001623 State Gross Receipts Tax	USD	0.00	2,100.00
236001705 Municipal License Fees Accrd	USD	0.00	0.00
236001706 Municipal License Fees Accrd	USD	0.00	0.00
236001707 Municipal License Fees Accrd	USD	0.00	0.00
236001712 Municipal License Fees Accrd	USD	0.00	0.00
236001713 Municipal License Fees Accrd	USD	0.00	0.00
236001714 Municipal License Fees Accrd	USD	0.00	0.00
236001715 Municipal License Fees Accrd	USD	0.00	0.00
236001716 Municipal License Fees Accrd	USD	0.00	0.00
236001717 Municipal License Fees Accrd	USD	0.00	0.00
236001718 Municipal License Fees Accrd	USD	0.00	0.00
236001719 Municipal License Fees Accrd	USD	95.00	0.00
236001720 Municipal License Fees Accrd	USD	100.00	0.00
236001901 State Single Business Taxes	USD	0.00	0.00
236001902 State Single Business Taxes	USD	0.00	0.00
236001903 State Single Business Taxes	USD	0.00	0.00
236001904 State Single Business Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236001905 State Single Business Taxes	USD	0.00	0.00
236001906 State Single Business Taxes	USD	0.00	0.00
236001907 State Single Business Taxes	USD	0.00	0.00
236002001 State Public Service Com Tax	USD	0.00	0.00
236002011 State Public Service Com Tax	USD	0.00	0.00
236002012 State Public Service Com Tax	USD	0.00	0.00
236002100 State Foreign Corporation Tax	USD	0.00	0.00
236002199 State Foreign Corporation Tax	USD	0.00	0.00
236002201 State License/Registration Tax	USD	0.00	0.00
236002202 State License/Registration Tax	USD	0.00	0.00
236002203 State License/Registration Tax	USD	0.00	0.00
236002204 State License/Registration Tax	USD	0.00	0.00
236002205 State License/Registration Tax	USD	0.00	0.00
236002206 State License/Registration Tax	USD	0.00	0.00
236002207 State License/Registration Tax	USD	0.00	0.00
236002208 State License/Registration Tax	USD	0.00	0.00
236002209 State License/Registration Tax	USD	0.00	0.00
236002210 State License Registration Tax	USD	0.00	0.00
236002211 State License Registration Tax	USD	0.00	0.00
236002212 State License Registration Tax	USD	0.00	0.00
236002213 State License Registration Tax	USD	0.00	0.00
236002214 State License Registration Tax	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236002215 State License Registration Tax	USD	0.00	0.00
236002216 State License Registration Tax	USD	0.00	0.00
236002217 State License Registration Tax	USD	0.00	0.00
236002218 State License Registration Tax	USD	0.00	0.00
236002219 State License Registration Tax	USD	0.00	0.00
236002220 State License Registration Tax	USD	0.00	0.00
236002222 State License Registration Tax	USD	0.00	0.00
2360023 Employee Payroll Taxes	USD	0.00	0.00
236002301 Employee Payroll Taxes	USD	0.00	0.00
236002400 State Franchise Tax-Interco	USD	0.00	0.00
236002499 State Franchise Tax-Interco	USD	0.00	0.00
236003000 Misc State and Local Taxes	USD	0.00	0.00
236003001 Misc State and Local Taxes	USD	0.00	0.00
236003002 Misc State and Local Taxes	USD	0.00	0.00
236003003 Misc State and Local Taxes	USD	0.00	0.00
236003004 Misc State and Local Taxes	USD	0.00	0.00
236003005 Misc State and Local Taxes	USD	0.00	0.00
236003006 Misc State and Local Taxes	USD	0.00	0.00
236003007 Misc State and Local Taxes	USD	0.00	0.00
236003010 Misc State and Local Taxes	USD	0.00	0.00
236003013 Misc State and Local Taxes	USD	0.00	0.00
236003016 Misc State and Local Taxes	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003100 Local Sales and Use Taxes	USD	0.00	0.00
236003300 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003301 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003302 Real/Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003303 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003304 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003305 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003306 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003308 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003311 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003312 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003313 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003314 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003315 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003316 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003319 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003321 Pers Prop Tax-Cap Leases	USD	0.00	0.00
236003322 Pers Prop Tax-Cap Leases	USD	0.00	65,281.42
236003323 Pers Prop Tax-Cap Leases	USD	0.00	85,000.00
236003502 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003503 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003504 Real Prop Tax-Cap Leases	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
236003505 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003508 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003509 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003510 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003511 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003512 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003513 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003514 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003515 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003516 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003517 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003518 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003519 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003520 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003521 Real Prop Tax-Cap Leases	USD	0.00	0.00
236003522 Real Prop Tax-Cap Leases	USD	0.00	83,878.43
236003523 Real Prop Tax-Cap Leases	USD	0.00	60,804.00
2360037 FICA - Incentive accrual	USD	0.00	1,842,243.64
2360038 Reorg Payroll Tax Accrual	USD	0.00	99,108.97
236004112 State Minimum Tax	USD	0.00	0.00
2360070 State Sls and Use Tx-Spec Purp	USD	0.00	0.00
2360104 FICA - NON-CURRENT	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2360501 Fed Inc Tax-Short Term FIN48	USD	0.00	0.00
2360502 State Inc Tax-Short Term FIN48	USD	3,848.00	0.00
2360601 Fed Inc Tax-Long Term FIN48	USD	0.00	16,365,149.03
2360602 State Inc Tax-Long Term FIN48	USD	0.00	0.00
2360801 Federal Income Tax - IRS Audit	USD	0.00	0.00
2370003 Interest Accrued-Notes Pay	USD	0.00	0.00
2370009 Interest Accrued-Other	USD	0.00	0.00
2370010 Interest Accrued - Affiliated	USD	0.00	0.00
2370016 Interest Accrued - Tax	USD	0.00	0.00
2370048 Acrd Int.- FIT Reserve - LT	USD	0.00	0.00
2370348 Acrd Int. - SIT Reserve - LT	USD	0.00	0.00
2370448 Acrd Int. - SIT Reserve - ST	USD	0.00	0.00
2410001 Federal Income Tax Withheld	USD	0.00	105,719.11
2410002 State Income Tax Withheld	USD	0.00	0.00
2410003 Local Income Tax Withheld	USD	0.00	0.00
2410004 State Sales Tax Collected	USD	0.00	0.00
2410005 FICA Tax Withheld	USD	0.00	9,159.01
2410006 School District Tax Withheld	USD	0.00	0.00
2410012 Hypothetical Tax	USD	0.00	0.00
2420000 Misc Current & Accrued Liab	USD	0.00	196,000.00
2420001 P/R Ded - Charitable Contribut	USD	0.00	90.00
2420002 P/R Ded - Medical Insurance	USD	0.00	2,878,725.01

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<u>Account</u>		<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420003	P/R Ded - Dental Insurance	USD	0.00	527,307.44
2420004	P/R Ded - Long Term Care	USD	0.00	0.00
2420005	P/R Ded - Parking Rent	USD	0.00	0.00
2420006	P/R Ded - Fitness Dues	USD	0.00	0.00
2420007	P/R Ded - Savings Plan	USD	0.00	0.00
2420009	Depend Care/Flex Medical Spend	USD	0.00	2,436,723.64
2420010	P/R Ded - Dependent Life Ins	USD	0.00	0.00
2420012	P/R Ded - Hyatt Legal Plan	USD	0.00	7.63
2420013	P/R Ded - LTD Ins Premiums	USD	0.00	24,477.27
2420014	P/R Ded - Savings Bonds	USD	0.00	0.00
2420015	P/R Ded - Union Dues	USD	0.00	0.00
2420016	P/R Ded-Crt Ordrr/Grnshmt/Tx Lv	USD	0.00	0.00
2420017	P/R Ded - AD&D and OAD&D Ins	USD	0.00	0.00
2420018	P/R Ded-Reg&Spec Life Ins Prem	USD	0.00	0.00
2420020	Vacation Pay - This Year	USD	0.00	63,515,637.07
2420021	Vacation Pay - Next Year	USD	0.00	14,174,732.49
2420022	P/R Ded - PAC	USD	0.00	0.00
2420026	MICP	USD	0.00	0.00
2420027	FAS 112 CURRENT LIAB	USD	0.00	4,786,363.90
2420028	ESP - Employer Contrib Accrued	USD	0.00	0.00
2420029	P/R Ded - HMO	USD	0.00	0.00
2420044	P/R Withholdings	USD	0.00	1,967,348.89

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420045 Other Employee Benefits	USD	0.00	0.00
2420046 FAS 158 SERP Payable - Current	USD	0.00	5,443,877.05
2420048 Company Incentive Plan	USD	0.00	0.00
2420049 P/R Ded - MetPay Insurance	USD	0.00	0.00
2420051 Non-Productive Payroll	USD	0.00	3,861,795.30
2420052 RSU Sec 16 Exec, Current	USD	0.00	0.00
2420053 Perf Share Incentive Plan	USD	0.00	0.00
2420054 Incentive Plan Adjustments	USD	0.00	0.00
2420055 NPIP	USD	0.00	0.00
2420056 CCT Incentive Plan	USD	0.00	0.00
2420057 Control Payroll Disburse Acct	USD	0.00	0.00
2420067 Insurance Claims Pending	USD	0.00	0.00
2420068 Current Liab - LSHW Act	USD	0.00	0.00
2420069 ProServ Org Incentive Plan	USD	0.00	0.00
2420070 P/R Ded - Salvation Army	USD	0.00	0.00
2420071 P/R Ded - Vision Plan	USD	0.00	123,242.05
2420072 P/R - Payroll Adjustment	USD	0.00	84,249.97
2420076 P/R Savings Plan - Incentive	USD	0.00	1,099,845.08
2420081 Environmntl Remediation Accrua	USD	0.00	0.00
2420085 OH Growth Fund-Current	USD	0.00	0.00
2420086 Environ Remediation - SEMCO	USD	0.00	0.00
2420091 HSA - Employer Contribution	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420199 Opower (HEM) Contract Cap-Curr	USD	0.00	2,759,135.15
2420365 MSOffice 365 Contract Cap-Curr	USD	0.00	7,736,256.00
2420420 Accr DefrComp Ben-CSW Legacy	USD	0.00	183,231.92
2420502 Injuries And Damages	USD	0.00	0.00
2420503 Worker's Comp Admin Fee	USD	0.00	13,017.31
2420504 Accrued Lease Expense	USD	0.00	0.00
2420505 Workers Comp NC Admin Fee	USD	0.00	35,823.11
2420511 Control Cash Disburse Account	USD	0.00	10,678,896.49
2420512 Unclaimed Funds	USD	0.00	570,665.33
2420515 Severance Accrual	USD	0.00	2,998,552.53
2420520 Accr Defer Compensation Ben	USD	0.00	0.00
2420532 Adm Liab-Cur-S/Ins-W/C	USD	0.00	114,158.57
2420554 P/R Ded - Stock Purchase Plan	USD	0.00	0.00
2420558 Admitted Liab NC-Self/Ins-W/C	USD	0.00	679,109.14
2420565 Expatriate Housing Allowance	USD	0.00	0.00
2420569 Self Ins Workers' Comp-Adm	USD	0.00	0.00
2420570 Employee Svings Plan-Sys-Accr	USD	0.00	0.00
2420587 Rent - J.E. Dolan Eng. Lab	USD	0.00	0.00
2420591 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059102 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059103 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059104 Muni B&O Tax - Leased Equ	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059105 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059106 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059107 Muni B O Tax - Leased Equ	USD	0.00	0.00
242059108 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059109 Muni B&O Tax - Leased Equ	USD	0.00	0.00
242059110 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059111 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059112 Muni BO Tax - Leased Equip	USD	0.00	0.00
242059113 Muni BO Tax - Leased Equip	USD	0.00	0.00
2420592 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059201 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059202 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059203 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059204 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059205 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059206 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059207 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059208 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059209 Sales & Use Tax - Leased Equ	USD	0.00	0.00
242059210 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059211 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059212 Sales Use Tax - Leased Equip	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
242059213 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059214 Sales Use Tax - Lease Equip	USD	0.00	0.00
242059215 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059216 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059217 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059218 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059219 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059220 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059221 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059222 Sales Use Tax - Leased Equip	USD	0.00	0.00
242059223 Sales Use Tax - Leased Equip	USD	0.00	162,644.39
2420598 Est Fin Cost - Sen Unsec Notes	USD	0.00	0.00
2420599 Expatriate Auto Allowance	USD	0.00	0.00
2420604 Energy Services ICP	USD	0.00	0.00
2420607 Incentive Plan Payments	USD	0.00	0.00
2420613 Public Liability Claim Deposit	USD	0.00	0.00
2420615 Severance - Distribution	USD	0.00	0.00
2420618 Accrued Payroll	USD	0.00	27,651,863.13
2420619 Reclamation Res - Preexisting	USD	0.00	0.00
2420620 Energy Supply Non Gen ICP	USD	0.00	35,218.09
2420621 Energy Serv Phantom Equity Pln	USD	0.00	0.00
2420622 Nuclear Incentive Plan	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2420623 Distr, Cust Ops & Reg Svcs ICP	USD	0.00	147,432.77
2420624 Corp & Shrd Srv Incentive Plan	USD	0.00	15,662,464.57
2420626 Safety Focus Incentive Plan	USD	0.00	0.00
2420634 Sustnd Earngs Improv Severance	USD	0.00	0.00
2420635 Generation Incentive Plan	USD	0.00	3,048,106.71
2420640 Zimmer SCR - Cineryg Cnst Adv	USD	0.00	0.00
2420643 Accrued Audit Fees	USD	0.00	0.00
2420649 Reclamation Liability - Curr	USD	0.00	0.00
2420650 P/R Ded - Health Savings Acct	USD	0.00	0.00
2420651 Reorg Severance Accrual	USD	0.00	0.00
2420653 Reorg Misc HR Exp Accrual	USD	0.00	0.00
2420658 Accrued Prof. Tax Services	USD	0.00	0.00
2420660 AEP Transmission ICP	USD	0.00	8,602,864.96
2420669 Lease Rent Holidays	USD	0.00	0.00
2420689 Oracle Contract Cap - Curr	USD	0.00	0.00
2430001 Oblig Under Cap Leases - Curr	USD	0.00	13,949,587.42
2430003 Accrued Cur Lease Oblig	USD	0.00	562,887.75
2430031 Oblig undr Oper Lease -Current	USD	0.00	16,316,724.07
2430033 Acrued Curent Oper Lease Oblig	USD	0.00	337,024.46
2520000 Customer Adv for Construction	USD	0.00	0.00
2530000 Other Deferred Credits	USD	0.00	0.00
2530007 Employee Related Contingencies	USD	0.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2530012 Unclaim Chks - Ret to Gen Fd	USD	0.00	0.00
2530062 Gain on Sale/Leaseback Bldgs	USD	0.00	0.00
2530077 WT2 Lease	USD	0.00	0.00
2530101 MACSS Unidentified EDI Cash	USD	0.00	151,704.17
2530112 Other Deferred Credits-Curr	USD	0.00	5,162,680.66
2530175 Legal Contingencies	USD	0.00	0.00
2530189 Oracle Contract Cap - NonCurr	USD	0.00	0.00
2530199 Opower (HEM) Contrct Cap-NCurr	USD	0.00	0.00
2530365 MSOffice 365 Contrct Cap-NCurr	USD	0.00	7,736,256.00
2540000 Other Regulatory Liabilities	USD	0.00	0.00
2540006 SFAS 109 DFIT	USD	0.00	0.00
2540007 SFAS 109 Excess DFIT	USD	0.00	0.00
2543001 SFAS109 Flow Thru Def FIT Liab	USD	796.13	0.00
2543002 FAS 109 Flow Thru Deferred SIT	USD	0.00	140,575.66
2543220 Economic Development	USD	0.00	0.00
2544001 SFAS 109 Exces Deferred FIT	USD	0.00	13,126,687.94
2546001 Accum Deferred FIT-TBBS	USD	0.00	4,935,488.66
2550001 Accum Deferred ITC - Federal	USD	0.00	0.00
2820001 ADIT- Other Property - Federal	USD	0.00	0.00
2821001 Accum Defd FIT - Utility Prop	USD	0.00	73,735,477.59
2823001 Acc Dfrd FIT FAS 109 Flow Thru	USD	0.03	0.00
2824001 Acc Dfrd FIT - SFAS 109 Excess	USD	10,619,401.09	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
2826001 Accum Defd Property FIT - TBBS	USD	948,755.00	0.00
2830001 ADIT - Other - Federal	USD	0.00	0.00
2831001 Accum Deferred FIT - Other	USD	0.00	17,880,645.39
2832002 Acc Dfd SIT - Other Inc & Ded	USD	0.00	0.00
2833001 Acc Dfd FIT FAS 109 Flow Thru	USD	0.00	30,317.07
2833002 Acc Dfrd SIT FAS 109 Flow Thru	USD	0.00	0.00
2834001 Acc Defd FIT - SFAS 109 Excess	USD	0.00	525,185.05
2836001 Accum Defd Other FIT-TBBS	USD	2,846,558.00	0.00
4020000 Maintenance Expense	USD	0.00	2,711.30
4030001 Depreciation Exp	USD	1,009,129.59	0.00
4030024 AEPSC Trans. Depreciation Exp.	USD	686,751.41	0.00
4040001 Amort. of Plant	USD	130,581.60	0.00
4081002 FICA	USD	17,160,970.94	0.00
4081003 Federal Unemployment Tax	USD	251,506.13	0.00
408100521 Real Personal Property Taxes	USD	11,341.60	0.00
408100522 Real Personal Property Taxes	USD	160,644.95	0.00
408100523 Real Personal Property Taxes	USD	612,825.00	0.00
408100622 State Gross Receipts Tax	USD	0.00	202.00
408100623 State Gross Receipts Tax	USD	2,100.00	0.00
4081007 State Unemployment Tax	USD	566,100.60	0.00
408100823 State Franchise Taxes	USD	34,400.00	0.00
408101719 St Lic-Rgstrtion Tax-Fees	USD	193.00	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
408101720 St Lic-Rgstrtion Tax-Fees	USD	75.00	0.00
408101722 St Lic-Rgstrtion Tax-Fees	USD	20.00	0.00
408101922 State Sales and Use Taxes	USD	0.00	0.20
408101923 State Sales and Use Taxes	USD	0.00	3,043.79
408102921 Real-Pers Prop Tax-Cap Leases	USD	47.36	0.00
408102922 Real-Pers Prop Tax-Cap Leases	USD	16,600.23	0.00
408102923 Real-Pers Prop Tax-Cap Leases	USD	21,249.00	0.00
4091001 Income Taxes, UOI - Federal	USD	0.00	3,911,891.44
409100222 Income Taxes UOI - State	USD	2,252.96	0.00
409100223 Income Taxes UOI - State	USD	0.00	5,328.43
4101001 Prov Def I/T Util Op Inc-Fed	USD	14,609,751.27	0.00
4101002 Prov Def I/T Util Op Inc-State	USD	832,842.82	0.00
4111001 Prv Def I/T-Cr Util Op Inc-Fed	USD	0.00	8,600,520.61
4111002 Prv Def I/T-Cr UtilOpInc-State	USD	0.00	973,661.62
4120001 Constructn Othr Svcs-Affil Cos	USD	194,018,549.56	0.00
4171001 Exp of NonUtil Oper - Nonassoc	USD	0.00	0.00
4171004 Maintenance Expense	USD	0.00	4,690.30
4171006 Outside Services - Other	USD	0.00	0.00
4171009 Office Supplies & Expense	USD	0.00	0.00
4171011 Membership Dues	USD	0.00	0.00
4180002 Non-Opratng Rntal Inc-Oper	USD	9,076.56	0.00
4180003 Non-Opratng Rntal Inc-Maint	USD	2,027.07	0.00

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4190002 Int & Dividend Inc - Nonassoc	USD	541.67	0.00
4210001 Misc Non-Operating Inc-Assoc	USD	0.00	174,476.04
4210002 Misc Non-Op Inc-NonAsc-Rents	USD	0.00	88,848.09
4210007 Misc Non-Op Inc - NonAsc - Oth	USD	0.00	64,646.67
4210009 Misc Non-Op Exp - NonAssoc	USD	169,072.09	0.00
4261000 Donations	USD	44,700.00	0.00
4263001 Penalties	USD	4,039.57	0.00
4264000 Civic and Political Activity	USD	883,523.88	0.00
4264001 Non-deduct Lobbying per IRS	USD	178,805.99	0.00
4265002 Other Deductions - Nonassoc	USD	316,358.74	0.00
4265004 Social & Service Club Dues	USD	422,626.52	0.00
4265033 Transition Costs	USD	0.00	624.69
4300003 Int to Assoc Co - CBP	USD	3,717,708.81	0.00
4310001 Other Interest Expense	USD	6,798.23	0.00
4310007 Lines Of Credit	USD	9,784.53	0.00
4320000 Allw Brrwed Fnds Used Cnstr-Cr	USD	0.00	122,174.92
4560041 Miscellaneous Revenue-NonAffil	USD	0.00	0.00
4571001 Service Rev - Direct Affil	USD	0.00	375,116,921.21
4572001 Service Rev-Indirect Cost-Affi	USD	0.00	72,329,846.00
4573001 Compensation for Capital-Affil	USD	0.00	5,589,462.59
4581001 Service Rev-Direct Costs-NAC	USD	0.00	781,845.15
4582001 Service Rev-Indirect Cost-NAC	USD	0.00	64,315.73

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
5000000 Oper Supervision & Engineering	USD	6,640,713.93	0.00
5010000 Fuel	USD	830,391.32	0.00
5010028 Gypsum Sales Proceeds	USD	0.00	581.97
5020000 Steam Expenses	USD	5,618.04	0.00
5020002 Urea Expense	USD	10,090.62	0.00
5020003 Trona Expense	USD	8,521.55	0.00
5020004 Lime-Related Expenses	USD	26,532.40	0.00
5020008 Activated Carbon	USD	15,525.07	0.00
5020013 Anhydrous Ammonia Expense	USD	9,728.32	0.00
5020020 Misc Consumable Exp	USD	832.10	0.00
5020028 Sodium Bicarbonate Expense	USD	13,333.23	0.00
5060000 Misc Steam Power Expenses	USD	350,632.86	0.00
5060011 BSRR O/U Recovery-Oper Costs	USD	490.75	0.00
5060025 Misc Stm Pwr Exp Environmental	USD	17,445.94	0.00
5100000 Maint Supv & Engineering	USD	134,722.98	0.00
5110000 Maintenance of Structures	USD	159,691.31	0.00
5120000 Maintenance of Boiler Plant	USD	966,318.63	0.00
5120025 Maint of Blr Plt Environmental	USD	6,539.81	0.00
5130000 Maintenance of Electric Plant	USD	1,532,187.02	0.00
5140000 Maintenance of Misc Steam Plt	USD	283,628.22	0.00
5170000 Oper Supervision & Engineering	USD	5,275.42	0.00
5200000 Steam Expenses	USD	113.35	0.00

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5240000 Misc Nuclear Power Expenses	USD	109,477.60	0.00
5280000 Maint Supv & Engineering	USD	15,294.72	0.00
5300000 Maint of Reactor Plant Equip	USD	491.74	0.00
5310000 Maintenance of Electric Plant	USD	1,627.14	0.00
5350000 Oper Supervision & Engineering	USD	348,395.67	0.00
5370000 Hydraulic Expenses	USD	62,997.16	0.00
5370001 Fish & Wildlife Facilities	USD	2,569.88	0.00
5370002 Recreation Facilities	USD	13,873.24	0.00
5380000 Electric Expenses	USD	40,591.70	0.00
5390000 Misc Hydr Power Generation Exp	USD	494,872.24	0.00
5390001 Misc Hydr Pwr - Envir Poll Cnt	USD	17,625.93	0.00
5410000 Maint Supv & Engineering	USD	16,084.57	0.00
5420000 Maintenance of Structures	USD	54,899.74	0.00
5430000 Maint Rsrvoirs,Dams&Wtrways	USD	77,353.23	0.00
5440000 Maintenance of Electric Plant	USD	109,694.89	0.00
5450001 Maint Hydr Plt-Fish&Wildlfe Fa	USD	146.41	0.00
5450002 Maint of Misc Hydr Plt-Rec Fac	USD	2,880.15	0.00
5460000 Oper Supervision & Engineering	USD	141,250.52	0.00
5470004 Fuel - Gas Turb - Purch / Hand	USD	9,610.10	0.00
5480000 Generation Expenses	USD	1,065.69	0.00
5490000 Misc Other Pwer Generation Exp	USD	30,115.06	0.00
5500004 Wind Easement Exp - NonLease	USD	667.22	0.00

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5500005 Lease Expense - Wind Leases	USD	25,825.04	0.00
5520001 Maint of Struct - Gas Turbine	USD	398.79	0.00
5530000 Maintenance of Generating Plt	USD	20,781.88	0.00
5530001 Maint of Gen Plant - Gas Turb	USD	6,925.62	0.00
5560000 Sys Control & Load Dispatching	USD	1,042,366.77	0.00
5570000 Other Expenses	USD	3,300,144.36	0.00
5570024 MATL-REPAIR PARTS	USD	1,685.26	0.00
5600000 Oper Supervision & Engineering	USD	21,179,312.70	0.00
5612000 Load Dispatch-Mntr&Op TransSys	USD	2,126,565.92	0.00
5613000 Load Dispatch-Trans Srvc&Sched	USD	0.00	10,090.44
5614005 ERCOT Admin-SSC&DS	USD	14,707.10	0.00
5615000 Reliability,Plng&Stds Develop	USD	535,934.78	0.00
5620001 Station Expenses - Nonassoc	USD	920,612.92	0.00
5630000 Overhead Line Expenses	USD	158,961.08	0.00
5660000 Misc Transmission Expenses	USD	4,533,100.13	0.00
5670001 Rents - Nonassociated	USD	1,635.64	0.00
5680000 Maint Supv & Engineering	USD	96,973.42	0.00
5690000 Maintenance of Structures	USD	89,804.11	0.00
5691000 Maint of Computer Hardware	USD	111,938.94	0.00
5692000 Maint of Computer Software	USD	961,427.90	0.00
5700000 Maint of Station Equipment	USD	3,405,355.04	0.00
5710000 Maintenance of Overhead Lines	USD	1,642,106.65	0.00

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5720000 Maint of Underground Lines	USD	76,619.32	0.00
5730000 Maint of Misc Trnsmssion Plt	USD	135,409.17	0.00
5800000 Oper Supervision & Engineering	USD	1,761,175.28	0.00
5810000 Load Dispatching	USD	3,274.05	0.00
5820000 Station Expenses	USD	1,162,370.55	0.00
5830000 Overhead Line Expenses	USD	2,961.75	0.00
5840000 Underground Line Expenses	USD	199,275.18	0.00
5860000 Meter Expenses	USD	472,749.27	0.00
5870000 Customer Installations Exp	USD	395,831.15	0.00
5880000 Miscellaneous Distribution Exp	USD	2,835,156.14	0.00
5900000 Maint Supv & Engineering	USD	63,909.22	0.00
5910000 Maintenance of Structures	USD	3,938.47	0.00
5920000 Maint of Station Equipment	USD	1,467,081.44	0.00
5930000 Maintenance of Overhead Lines	USD	271,529.76	0.00
5940000 Maint of Underground Lines	USD	0.00	3.77
5950000 Maint of Lne Trnf,Rglators&Dvi	USD	287.79	0.00
5970000 Maintenance of Meters	USD	682.79	0.00
5980000 Maint of Misc Distribution Plt	USD	22,774.92	0.00
9010000 Supervision - Customer Accts	USD	119,480.04	0.00
9020000 Meter Reading Expenses	USD	57,556.65	0.00
9020002 Meter Reading - Regular	USD	176.17	0.00
9020003 Meter Reading - Large Power	USD	167,285.62	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9030000 Cust Records & Collection Exp	USD	2,252,320.04	0.00
9030001 Customer Orders & Inquiries	USD	8,594,330.79	0.00
9030002 Manual Billing	USD	120,005.58	0.00
9030003 Postage - Customer Bills	USD	105,086.31	0.00
9030004 Cashiering	USD	136,406.75	0.00
9030005 Collection Agents Fees & Exp	USD	77,568.29	0.00
9030006 Credit & Oth Collection Activi	USD	2,343,212.90	0.00
9030007 Collectors	USD	710,435.46	0.00
9030009 Data Processing	USD	26,039.04	0.00
9040007 Uncoll Accts - Misc Receivable	USD	0.00	6,337.66
9050000 Misc Customer Accounts Exp	USD	78,934.87	0.00
9070000 Supervision - Customer Service	USD	129,499.87	0.00
9080000 Customer Assistance Expenses	USD	74,518.60	0.00
9080009 Cust Assistance Expense - DSM	USD	7,690.18	0.00
9100000 Misc Cust Svc&Informational Ex	USD	97,163.34	0.00
9100001 Misc Cust Svc & Info Exp - RCS	USD	40.25	0.00
9120000 Demonstrating & Selling Exp	USD	118,868.99	0.00
9200000 Administrative & Gen Salaries	USD	62,427,254.91	0.00
9210001 Off Supl & Exp - Nonassociated	USD	5,964,063.13	0.00
9210002 Off Supl & Exp - Associated	USD	392,956.63	0.00
9210003 Office Supplies & Exp - Trnsf	USD	1,238.08	0.00
9210004 Office Utilites	USD	458,583.80	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9210005 Cellular Phones and Pagers	USD	8.34	0.00
9210006 O&M Reconciliation	USD	0.00	0.00
9210020 EMP RECOG - Over 100 Dollars	USD	377.86	0.00
9210021 EMP TRAVEL - Airfare	USD	21,213.56	0.00
9210022 MEALS & ENT-100 Pct DEDUCTIBLE	USD	19,120.45	0.00
9210023 EMP TRAVEL-MILEAGE	USD	2,707.83	0.00
9210024 EMP TRAVEL-PARKING	USD	1,757.10	0.00
9210025 MEALS & ENT-50 Pct DEDUCTIBLE	USD	1,291.86	0.00
9210026 EMP TRAVEL-CAR RENTAL	USD	4,324.91	0.00
9210027 EMP TRAVEL-TAXI AND SHUTTLE	USD	2,216.89	0.00
9210028 EMP TRAVEL-HOTEL & LODGING	USD	29,244.23	0.00
9210030 EMP TRAVEL-OTHER	USD	3,260.17	0.00
9210031 SAFETY EQUIPMENT AND SUPPLIES	USD	2,807.09	0.00
9210032 FUEL	USD	466.09	0.00
9210033 FOOD SERVICE-CATERING	USD	716.44	0.00
9210035 RECRUITING AND SCREENING	USD	162.84	0.00
9210036 SAFETY TRAINING	USD	848.38	0.00
9210037 OEM/TECHNICAL TRAINING	USD	434.46	0.00
9210038 SAFETY EQUIP CALIB & TESTING	USD	1,025.62	0.00
9210040 DUES-BUSINESS/PROFESSIONAL	USD	969.64	0.00
9210042 TELEPHONE / COMMUNICATIONS	USD	0.00	0.00
9220000 Administrative Exp Trnsf - Cr	USD	5.01	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9220002 Admin Exp Trnsf Const-Mngerial	USD	0.00	0.00
9220005 Overhead Loadings	USD	0.00	1,451,912.10
9230001 Outside Svcs Empl - Nonassoc	USD	19,634,074.07	0.00
9230003 AEPSC Billed to Client Co	USD	0.00	830,986.04
9230031 SRV-OUTSIDE SERVICES (TECH)	USD	298.05	0.00
9230034 SRV-SOFTWARE LICENSING	USD	2,578.24	0.00
9240000 Property Insurance	USD	30,038.37	0.00
9250000 Injuries and Damages	USD	79,457.44	0.00
9250001 Safety Dinners and Awards	USD	250.30	0.00
9250002 Emp Accdent Prvntion-Adm Exp	USD	16,202.96	0.00
9250006 Wrkrs Cmpnsth Pre&Slf Ins Prv	USD	322,470.15	0.00
9260000 Employee Pensions & Benefits	USD	16,679.74	0.00
9260001 Edit & Print Empl Pub-Salaries	USD	6,321.90	0.00
9260002 Pension & Group Ins Admin	USD	103,663.19	0.00
9260003 Pension Plan	USD	9,376,540.30	0.00
9260004 Group Life Insurance Premiums	USD	699,793.33	0.00
9260005 Group Medical Ins Premiums	USD	20,291,139.38	0.00
9260007 Group L-T Disability Ins Prem	USD	666,207.98	0.00
9260008 Umbrella Trust Expense	USD	0.00	8,304,104.76
9260009 Group Dental Insurance Prem	USD	792,718.59	0.00
9260010 Training Administration Exp	USD	177,291.30	0.00
9260012 Employee Activities	USD	321,004.05	0.00

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9260014 Educational Assistance Pmts	USD	1,031,979.92	0.00
9260019 Employee Benefit Exp - COLI	USD	0.00	0.00
9260021 Postretirement Benefits - OPEB	USD	392,265.50	0.00
9260026 Savings Plan Administration	USD	8,516.44	0.00
9260027 Savings Plan Contributions	USD	9,129,865.64	0.00
9260036 Deferred Compensation	USD	1,094,639.67	0.00
9260037 Supplemental Pension	USD	219,845.50	0.00
9260040 SFAS 112 Postemployment Benef	USD	0.00	54,010.00
9260042 SERP Pension - Non-Service	USD	978,333.50	0.00
9260043 OPEB - Non-Service	USD	0.00	7,614,395.75
9260056 Stock Based Comp Admin	USD	67,820.75	0.00
9260062 Pension Plan - Non-Service	USD	0.00	4,702,667.75
9280000 Regulatory Commission Exp	USD	7,018.40	0.00
9280001 Regulatory Commission Exp-Adm	USD	0.00	81.91
9280002 Regulatory Commission Exp-Case	USD	2,599,491.73	0.00
9280005 Reg Com Exp-FERC Trans Cases	USD	212,500.54	0.00
9301010 Publicity	USD	1,652.73	0.00
9301012 Public Opinion Surveys	USD	4.75	0.00
9301015 Other Corporate Comm Exp	USD	1,314.49	0.00
9302000 Misc General Expenses	USD	1,027,119.00	0.00
9302003 Corporate & Fiscal Expenses	USD	660,239.55	0.00
9302004 Research, Develop&Demonstr Exp	USD	9,086.25	0.00

Report ID: GLS7012
 Bus. Unit: 103--AEP Service Corporation
 Ledger: ACTUALS -- Actual Accounting Information
 As of Year 2023 and Period 3
 Base Currency: USD Date Code 0

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 TRIAL BALANCE

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<u>Account</u>	<u>Cur</u>	<u>Transaction Debit</u>	<u>Transaction Credit</u>
9302007 Assoc Business Development Exp	USD	1,068,015.87	0.00
9302458 AEPSC Non Affiliated expenses	USD	714,256.29	0.00
9310000 Rents	USD	42,198.43	0.00
9310001 Rents - Real Property	USD	1,569,461.30	0.00
9310002 Rents - Personal Property	USD	2,036,866.34	0.00
9310003 Rents - Real Property - Assoc	USD	9,189,785.81	0.00
9310004 Rents - Personal Prop - Assoc	USD	7,445.97	0.00
9350000 Maintenance of General Plant	USD	261,387.91	0.00
9350001 Maint of Structures - Owned	USD	1,570,834.82	0.00
9350002 Maint of Structures - Leased	USD	47,707.32	0.00
9350003 Maint of Prprty Held Fture Use	USD	0.00	0.00
9350012 Maint of Data Equipment	USD	688,928.52	0.00
9350013 Maint of Cmmncation Eq-Unall	USD	3,020,112.92	0.00
9350015 Maint of Office Furniture & Eq	USD	18,493,134.49	0.00
9350019 Maint of Gen Plant-SCADA Equ	USD	6,468.97	0.00
9350023 Site Communications Services	USD	1,177.60	0.00
9350024 Maint of DA-AMI Comm Equip	USD	45,997.17	0.00
BD0001 Budget Use Only - O&M	USD	0.00	0.00
BD0011 Budget Use Only - Depreciation	USD	0.00	0.00
Total for Ledger	USD	2,708,471,441.62	2,708,471,441.62

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

AG-KIUC Provide a schedule which shows the historic per books revenues and
1_47 expenses by FERC account for each of the years 2019-2022 and for the
test year.

RESPONSE

Please refer to KPCO_R_AG_KIUC_1_47_Attachment1 for the requested information.

Witness: Heather M. Whitney

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

**AG-KIUC
1_48** Provide the lobbying expense actually incurred in the test year by FERC account/subaccount and payee/vendor, including expense that was incurred by affiliates, such as AEPSC, and charged to the Company. In addition, provide the amount of lobbying expense included in the cost of service in this proceeding in the same format.

RESPONSE

The Company objects to this request on the grounds that the information sought it is not relevant and not reasonably calculated to lead to the discovery of admissible evidence as the request seeks information about expenses that are not included in the Company's cost of service and, therefore, the information is outside the scope of this proceeding.

Preparer: Counsel

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

**AG-KIUC
1_49** Provide a schedule of the amortization expense associated with each regulatory asset for each year 2019 through 2022 and for each month of the test year. Provide the balance of each regulatory asset at the beginning and end of each of those periods (years and months), the amortization expense recorded in each of those periods (years and months), and the authorized amortization period. In addition, source the amortization period to the Case No. in which the Commission approved the recovery and the amortization period, if any.

RESPONSE

The Company objects to this request on the grounds and to the extent the request seeks information that is outside of the test year period and, therefore, is not reasonably calculated to lead to the discovery of relevant or admissible evidence. Notwithstanding this objection and without waiving it, the Company responds as follows:

Please refer to KPCO_R_AG_KIUC_1_49_Attachment1 for the requested information for each year 2019 through 2022 and KPCO_R_AG_KIUC_1_49_Attachment2 for the requested information for each month of the test year.

Witness: Heather M. Whitney

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) 04/28/2020	Year/Period of Report End of 2019/Q4	
OTHER REGULATORY ASSETS (Account 182.3)						
1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.						
2. 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.						
3. 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 Expenses	8,366,230		593	2,066,559	6,299,671
2	Kentucky PSC Case No. 2017-00179					
3	Amortz period: January 2018 - December 2023					
4						
5	SFAS 109 Deferred FIT	36,935,499	13,402,249	282/283	12,752,035	37,585,713
6						
7	SFAS 109 Deferred SIT	104,847,035	20,405,985	282/283	13,991,679	111,261,341
8						
9	Post In-Service AFUDC Hanging Rock/ Jefferson 765 KV Line	465,192		406	33,408	431,784
10	Amortz period: Dec 1984 - Nov 2032					
11						
12						
13	Depreciation Expense - Hanging Rock/ Jefferson 765 KV Line	72,481		406	5,208	67,273
14	Amortz period: Dec 1984 - Nov 2032					
15						
16						
17	RTO Deferred Equity Carrying Charge	(12,588)	12,588			
18						
19	BridgeCo Transmission Org Funding	44,332		407	44,332	
20	Amortz period: Jan 2005 - Dec 2019					
21	FERC Docket AC04-101-000					
22						
23	Other PJM Integration	46,836		407	46,836	
24	Amortz period: Jan 2005 - Dec 2019					
25	FERC Docket AC04-101-000					
26						
27	Carrying Charges - RTO Startup Costs	29,311		407	29,311	
28	Amortz period: Jan 2005 - Dec 2019					
29	FERC Docket AC04-101-000					
30						
31	Alliance RTO Deferred Expense	23,202		407	23,202	
32	Amortz period: Jan 2005 - Dec 2019					
33	FERC Docket AC04-101-000					
34						
35	SFAS 112 Post Employment Benefit	2,809,366	1,619,279	926	1,259,440	3,169,205
36						
37	SFAS 158 Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans	46,613,491	2,201,311	Footnote	5,082,940	43,731,862
38						
39						
40	Unrealized Loss on Forward Commitments	155,170	1,873,959	Footnote	167,235	1,861,894
41						
42						
43						
44	TOTAL	535,438,073	118,297,905		83,702,181	570,033,797

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) 04/28/2020	Year/Period of Report End of <u>2019/Q4</u>	
OTHER REGULATORY ASSETS (Account 182.3)						
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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	Netting of Trading Activities related to		2,523,299	254	3,948,420	-1,425,121
2	Unrealized Gains/Losses on Forward Commitments					
3	between Regulated Assets/Liabilities					
4						
5	SFAS 106 Medicare Subsidy	1,299,720		926	216,620	1,083,100
6	Amortz period: Jan 2013 - Dec 2024					
7						
8	Under Recovery of PJM True-Up	32,115	290,229	447	300,632	21,712
9	Amortz period: Jan 2018 - Dec 2018					
10						
11	Cost of Removal-Big Sandy Coal	(32,667,030)	3,688,602	108	90,298	-29,068,726
12	Kentucky PSC Case No. 2014-00396					
13						
14	NBV - AROs Retired Plants	28,706,829	23,035,732	182	23,027,357	28,715,204
15	Kentucky PSC Case No. 2014-00396					
16						
17	M&S - Retiring Plants	3,015,785				3,015,785
18	Kentucky PSC Case No. 2014-00396					
19						
20	Unrecovered Plant - Big Sandy	256,546,288		146	37,226	256,509,062
21	Kentucky PSC Case No. 2014-00396					
22						
23	IGCC Pre-Construction Costs	1,144,878		506	53,250	1,091,628
24	Kentucky PSC Case No. 2014-00396					
25						
26	CCS FEED Study Costs	750,658		506	34,914	715,744
27	Kentucky PSC Case No. 2014-00396					
28						
29	Spent AROs - Big Sandy Coal	64,331,858	23,027,357			87,359,215
30	Kentucky PSC Case No. 2014-00396					
31						
32	Big Sandy Recovery Over/Under	(13,755,875)	16	407	6,463,497	-20,219,356
33	Kentucky PSC Case No. 2014-00396					
34						
35	Big Sandy Retirement Rider Unit 2 O&M	917,491	199,713	512	11,802	1,105,402
36	Kentucky PSC Case No. 2014-00396					
37						
38	Unrecovered Purchased Power-PPA					
39	Kentucky PSC Case No. 2014-00396					
40						
41	Deferred Depreciation - Environmental	4,644,238	4,673,258	403	4,969,876	4,347,620
42	Kentucky PSC Case No. 2014-00396					
43	Kentucky PSC Case No. 2014-00396					
44	TOTAL	535,438,073	118,297,905		83,702,181	570,033,797

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) 04/28/2020	Year/Period of Report End of <u>2019/Q4</u>	
OTHER REGULATORY ASSETS (Account 182.3)						
1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable. 2. 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. 3. 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	BS1OR Under Recovery	1,083,437				1,083,437
3	Kentucky PSC Case No. 2014-00396					
4						
5	Unrecovered Fuel Cost	2,379,150	3,341,003	501	5,720,153	
6						
7	NERC Compliance and Cybersecurity Costs	114,758	211,268	404,431	38,022	288,004
8	Kentucky PSC Case No. 2014-00396					
9						
10	Capacity Charge Tariff					
11	Kentucky PSC Case No. 2014-00396, TFS 2016-00430		116,532	Footnote	28,264	88,268
12						
13	Rate Cases Expenses	938,844		928	458,333	480,511
14	Kentucky PSC Case No. 2017-00179					
15	Amortz period: Jan 2018 - Jan 2021					
16						
17	OSS Margin Sharing	1,082,688	1,090,428	Footnote	2,173,116	
18	Kentucky PSC Case No. 2017-00179					
19						
20	Rockport Capacity Deferral	14,476,684	16,316,580	431	628,216	30,165,048
21	Kentucky PSC Case No. 2017-00179					
22						
23	GreenHat Default Contingency		268,517			268,517
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	TOTAL	535,438,073	118,297,905		83,702,181	570,033,797

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Kentucky Power Company	(1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/28/2020	2019/Q4
FOOTNOTE DATA			

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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 <u>2020/Q4</u>	
OTHER REGULATORY ASSETS (Account 182.3)							
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3. 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 Expenses	6,299,671		593	2,066,559	4,233,112	
2	Kentucky PSC Case No. 2017-00179						
3	Amortz period: January 2018 - December 2023						
4							
5	SFAS 109 Deferred FIT	37,585,713	10,867,229	282/283	10,320,689	38,132,253	
6							
7	SFAS 109 Deferred SIT	111,261,341	8,926,164	282/283	2,866,581	117,320,924	
8							
9	Post In-Service AFUDC Hanging Rock/ Jefferson 765 KV Line	431,784		406	33,408	398,376	
10							
11	Amortz period: Dec 1984 - Nov 2032						
12							
13	Depreciation Expense - Hanging Rock/ Jefferson 765 KV Line	67,273		406	5,208	62,065	
14							
15	Amortz period: Dec 1984 - Nov 2032						
16							
17	SFAS 112 Post Employment Benefit	3,169,205	349,098	926	80,844	3,437,459	
18							
19	SFAS 158 Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans	43,731,862	44,227,183	Footnote	58,909,326	29,049,719	
20							
21							
22	Unrealized Loss on Forward Commitments	1,861,894	214,080	Footnote	1,873,959	202,015	
23							
24	Netting of Trading Activities related to Unrealized Gains/Losses on Forward Commitments between Regulated Assets/Liabilities	(1,425,121)	1,663,183	254	440,077	-202,015	
25							
26							
27							
28	SFAS 106 Medicare Subsidy	1,083,100		926	216,620	866,480	
29	Amortz period: Jan 2013 - Dec 2024						
30							
31	Under Recovery of PJM True-Up	218,800	94,748	456	218,800	94,748	
32	Amortz period: Jan 2021 - Dec 2021						
33							
34	Cost of Removal-Big Sandy Coal	(29,068,726)	2,558,471			-26,510,255	
35	Kentucky PSC Case No. 2014-00396						
36							
37	NBV - AROs Retired Plants	28,715,204	978,214	182	19,776,471	9,916,947	
38	Kentucky PSC Case No. 2014-00396						
39							
40	M&S - Retiring Plants	3,015,785				3,015,785	
41	Kentucky PSC Case No. 2014-00396						
42							
43							
44	TOTAL	570,033,797	146,422,972		111,259,200	605,197,569	

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 2020/Q4	
OTHER REGULATORY ASSETS (Account 182.3)							
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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	Unrecovered Plant - Big Sandy	256,509,062				256,509,062	
2	Kentucky PSC Case No. 2014-00396						
3							
4	IGCC Pre-Construction Costs	1,091,628		406	53,250	1,038,378	
5	Kentucky PSC Case No. 2014-00396						
6							
7	CCS FEED Study Costs	715,744		506	34,914	680,830	
8	Kentucky PSC Case No. 2014-00396						
9							
10	Spent AROs - Big Sandy Coal	87,359,215	19,776,471			107,135,686	
11	Kentucky PSC Case No. 2014-00396						
12							
13	Big Sandy Recovery Over/Under	(20,219,356)	410,977	407	6,223,528	-26,031,907	
14	Kentucky PSC Case No. 2014-00396						
15							
16	Big Sandy Retirement Rider Unit 2 O&M	1,105,402	72,597	512	252,276	925,723	
17	Kentucky PSC Case No. 2014-00396						
18							
19	Deferred Depreciation - Environmental	4,347,620	6,929,007	403	5,130,391	6,146,236	
20	Kentucky PSC Case No. 2014-00396						
21							
22	BS1OR Under Recovery	1,083,437				1,083,437	
23	Kentucky PSC Case No. 2014-00396						
24							
25	NERC Compliance and Cybersecurity Costs	288,004	451,840	404,431	101,457	638,387	
26	Kentucky PSC Case No. 2014-00396						
27							
28	Capacity Charge Tariff	88,268	620,414	Footnote	145,785	562,897	
29	Kentucky PSC Case No. 2014-00396, TFS 2016-00430						
30							
31	Rate Cases Expenses	480,511	369,407	928	458,333	391,585	
32							
33	OSS Margin Sharing		1,634,117	Footnote	79,246	1,554,871	
34	Kentucky PSC Case No. 2017-00179						
35							
36	Rockport Capacity Deferral	30,165,048	12,107,698	431	1,005,704	41,267,042	
37	Kentucky PSC Case No. 2017-00179						
38							
39	PJM RTEP Costs Deferral	71,429	99,995	242,565	71,444	99,980	
40							
41	KY Under-recovered PPA Rider		23,364,183	254,566	894,330	22,469,853	
42							
43	2020 KY Storm Deferral		10,707,896			10,707,896	
44	TOTAL	570,033,797	146,422,972		111,259,200	605,197,569	

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 2020/Q4
FOOTNOTE DATA			

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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: 05/19/2022	Year/Period of Report End of: 2021/ Q4	
OTHER REGULATORY ASSETS (Account 182.3)						
<p>1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable. 2. 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. 3. For Regulatory Assets being amortized, show period of amortization.</p>						
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 Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Deferred Storm Expenses - Kentucky PSC Case No. 2017-00179 - Amortz period: January 2018 - December 2023	4,233,112		593	2,066,559	2,166,553
2	KY Deferred Interest on 7.32% Note Case No. 2020-00174		650,110	427/431	162,527	487,582
3	SFAS 109 Deferred FIT	38,132,253	18,371,574	282/283	17,749,910	38,753,917
4	Unrecovered Fuel Cost		24,850,294	501/254	16,634,124	8,216,170
5	SFAS 109 Deferred SIT	117,320,924	9,518,545	282/283	36,809,732	90,029,737
6	KY Steam Maint O/U		696,194	512	223,955	472,239
7	Post In-Service AFUDC Hanging Rock/Jefferson 765 KV LineAmortz period: Dec 1984 - Nov 2032	398,376		406	33,408	364,968
8	PJM Greenhat Default Deferral		205,840			205,840
9	Depreciation Expense - Hanging Rock/Jefferson 765 KV LineAmortz period: Dec 1984 - Nov 2032	62,065		406	5,208	56,857
10	Unrecovered Plant - Big Sandy Kentucky PSC Case No. 2014-00396	256,509,062				256,509,062
11	IGCC Pre-Construction Costs Kentucky PSC Case No. 2014-00396	1,038,378		506	53,250	985,128
12	CCS FEED Study Costs Kentucky PSC Case No. 2014-00396	680,830		506	34,914	645,916
13	SFAS 112 Post Employment Benefit	3,437,459	390,243	926	418,148	3,409,554
14	Spent AROs - Big Sandy Coal Kentucky PSC Case No. 2014-00396	107,135,686	4,483,513	411	2,042,441	109,576,758
15	SFAS 158 Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans	29,049,719	39,278,378	129/190/219	56,091,699	12,236,398
16	Big Sandy Recovery Over/Under Kentucky PSC Case No. 2014-00396	(26,031,907)	116,516	407	12,462,415	(38,377,806)

17	Big Sandy Retirement Rider Unit 2 O&M Kentucky PSC Case No. 2014-00396	925,723	2,502			928,225
18	Unrealized Loss on Forward Commitments	202,015	3,889,623	175/182/244/456	4,019,413	72,224
19	Deferred Depreciation - Environmental Kentucky PSC Case No. 2014-00396	6,146,236	6,464,638	403	6,691,103	5,919,771
20	Netting of Trading Activities related to Unrealized Gains/Losses on Forward Commitments between Regulated Assets/Liabilities	(202,015)	1,821,658	254	1,691,867	(72,224)
21	BS1OR Under Recovery Kentucky PSC Case No. 2014-00396	1,083,437	702,349	407/928	1,063,495	722,291
22	NERC Compliance and Cybersecurity Costs Kentucky PSC Case No. 2014-00396	638,387	775,327	431/404	189,624	1,224,091
23	Capacity Charge Tariff Kentucky PSC Case No. 2014-00396, TFS 2016-00430	562,897	386,125	440/442/444	542,596	406,426
24	SFAS 106 Medicare Subsidy Amortz period: Jan 2013 - Dec 2024	866,480		926	216,620	649,860
25	Rate Cases Expenses	391,585	71,357	928	234,511	228,431
26	OSS Margin Sharing Kentucky PSC Case No. 2017-00179	1,554,871	2,178,888	561/440	3,361,744	372,015
27	Under-Recovery of PJM True-Up Amortz period: Jan 2021-Dec 2021	94,748		456	94,748	
28	Rockport Capacity Deferral Kentucky PSC Case No. 2017-00179	41,267,042	7,576,789	431	1,315,987	47,527,845
29	PJM RTEP Costs Deferral	99,980		242/565	99,980	
30	Cost of Removal-Big Sandy Coal Kentucky PSC Case No. 2014-00396	(26,510,255)	1,639,854	108	31,550	(24,901,951)
31	KY Under-recovered PPA Rider	22,469,853	12,754,531	566	6,497,289	28,727,095
32	2020 KY Storm Deferral	10,707,896	51,793,111	593/571	5,995,160	56,505,847
33	NBV - AROs Retired Plants Kentucky PSC Case No. 2014-00396	9,916,947	2,368,066	411	7,564,222	4,720,791
34	Under-Recovery of PJM True-Up Amortz period: Jan 2022-Dec 2022		330,235			330,235
35	PJM 2020 Transmission Deferral Amortization period: Jan 2022-Dec 2022		973,425			973,425
36	M&S - Retiring Plants Kentucky PSC Case No. 2014-00396	3,015,785				3,015,785
44	TOTAL	605,197,569	192,289,685		184,398,199	613,089,054

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: 05/19/2022	Year/Period of Report End of: 2021/ Q4
---	---	-------------------------------	---

OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. 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.
3. 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 Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Deferred Storm Expenses - Kentucky PSC Case No. 2017-00179 - Amortz period: January 2018 - December 2023	4,233,112		593	2,066,559	2,166,553
2	KY Deferred Interest on 7.32% Note Case No. 2020-00174		650,110	427,431	162,527	487,582
3	SFAS 109 Deferred FIT	38,132,253	18,371,574	282/283	17,749,910	38,753,917
4	Unrecovered Fuel Cost		24,850,294	501/254	16,634,124	8,216,170
5	SFAS 109 Deferred SIT	117,320,924	9,518,545	282/283	36,809,732	90,029,737
6	KY Steam Maint O/U		696,194	512	223,955	472,239
7	Post In-Service AFUDC Hanging Rock/Jefferson 765 KV LineAmortz period: Dec 1984 - Nov 2032	398,376		406	33,408	364,968
8	PJM Greenhat Default Deferral		205,840			205,840
9	Depreciation Expense - Hanging Rock/Jefferson 765 KV LineAmortz period: Dec 1984 - Nov 2032	62,065		406	5,208	56,857
10	Unrecovered Plant - Big Sandy Kentucky PSC Case No. 2014-00396	256,509,062				256,509,062
11	IGCC Pre-Construction Costs Kentucky PSC Case No. 2014-00396	1,038,378		506	53,250	985,128
12	CCS FEED Study Costs Kentucky PSC Case No. 2014-00396	680,830		506	34,914	645,916
13	SFAS 112 Post Employment Benefit	3,437,459	390,243	926	418,148	3,409,554
14	Spent AROs - Big Sandy Coal Kentucky PSC Case No. 2014-00396	107,135,686	4,483,513	411	2,042,441	109,576,758
15	SFAS 158 Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans	29,049,719	39,278,378	129/190/219	56,091,699	12,236,398
16	Big Sandy Recovery Over/Under Kentucky PSC Case No. 2014-00396	(26,031,907)	116,516	407	12,462,415	(38,377,806)

17	Big Sandy Retirement Rider Unit 2 O&M Kentucky PSC Case No. 2014-00396	925,723	2,502			928,225
18	Unrealized Loss on Forward Commitments	202,015	3,889,623	175/182/244/456	4,019,413	72,224
19	Deferred Depreciation - Environmental Kentucky PSC Case No. 2014-00396	6,146,236	6,464,638	403	6,691,103	5,919,771
20	Netting of Trading Activities related to Unrealized Gains/Losses on Forward Commitments between Regulated Assets/Liabilities	(202,015)	1,821,658	254	1,691,867	(72,224)
21	BS1OR Under Recovery Kentucky PSC Case No. 2014-00396	1,083,437	702,349	407/928	1,063,495	722,291
22	NERC Compliance and Cybersecurity Costs Kentucky PSC Case No. 2014-00396	638,387	775,327	431/404	189,624	1,224,091
23	Capacity Charge Tariff Kentucky PSC Case No. 2014-00396, TFS 2016-00430	562,897	386,125	440/442/444	542,596	406,426
24	SFAS 106 Medicare Subsidy Amortz period: Jan 2013 - Dec 2024	866,480		926	216,620	649,860
25	Rate Cases Expenses	391,585	71,357	928	234,511	228,431
26	OSS Margin Sharing Kentucky PSC Case No. 2017-00179	1,554,871	2,178,888	561/440	3,361,744	372,015
27	Under-Recovery of PJM True-Up Amortz period: Jan 2021-Dec 2021	94,748		456	94,748	
28	Rockport Capacity Deferral Kentucky PSC Case No. 2017-00179	41,267,042	7,576,789	431	1,315,987	47,527,845
29	PJM RTEP Costs Deferral	99,980		242/565	99,980	
30	Cost of Removal-Big Sandy Coal Kentucky PSC Case No. 2014-00396	(26,510,255)	1,639,854	108	31,550	(24,901,951)
31	KY Under-recovered PPA Rider	22,469,853	12,754,531	566	6,497,289	28,727,095
32	2020 KY Storm Deferral	10,707,896	51,793,111	593/571	5,995,160	56,505,847
33	NBV - AROs Retired Plants Kentucky PSC Case No. 2014-00396	9,916,947	2,368,066	411	7,564,222	4,720,791
34	Under-Recovery of PJM True-Up Amortz period: Jan 2022-Dec 2022		330,235			330,235
35	PJM 2020 Transmission Deferral Amortization period: Jan 2022-Dec 2022		973,425			973,425
36	M&S - Retiring Plants Kentucky PSC Case No. 2014-00396	3,015,785				3,015,785
44	TOTAL	605,197,569	192,289,685		184,398,199	613,089,054

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

**AG-KIUC
1_50** Reference Section V Exhibit 2 page 50 which details the annualization adjustment W49 for property taxes expense.

a. Provide the calculation of the estimated test year property tax expense based on the December 31, 2022 Assessed Property Tax Value reflected on Line 1, including the calculation or other source of the property tax rates. Provide in electronic format with all formulas in place.

b. Provide the calculation of the estimated test year property tax expense based on the December 31, 2021 Assessed Property Tax Value. Provide in electronic format with all formulas in place.

c. Indicate the amounts of property tax costs in the test year that were expensed, capitalized, or charged to other. In addition, indicate whether the allocation of property tax costs to these categories were changed in any way in the estimation of property tax expense based on the December 31, 2022 Assessed Property Tax Value.

d. Indicate all known reasons for the estimated increases in property tax expenses based on the December 31, 2022 Assessed Property Tax Value compared to actual test year amounts. Include such expected changes in net plant, operating income, tax rate increases, and all other component increases as part of the response.

RESPONSE

a.-d. Please see KPCO_R_AG_KIUC_1_50_Attachment1 for the estimated property expense calculation.

Witness: Linda M. Schlessman

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

**AG-KIUC
1_51** Reference Section V Exhibit 2 page 50 at line 2. Provide the monthly expense recorded in the three accounts referenced (4081005, 4081029 and 4081036) and in all other real and personal property tax accounts for the twelve months ended March 31, 2023. In addition, provide the same information for costs in any subaccounts not reflected above.

RESPONSE

Please see KPCO_R_AG_KIUC_1_51_Attachment1 for monthly property tax expenses.

Witness: Linda M. Schlessman

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

AG-KIUC Reference the response to the previous question. Indicate in which month
1_52 in 2023 the recorded property tax expense was adjusted to reflect the
 estimated property tax expense based on the December 31, 2022 Assessed
 Property Tax Value.

RESPONSE

The draft assessment for December 31, 2022 has not yet been received from the state.
Recorded property tax expense is not updated until a final assessment is determined.

Witness: Linda M. Schlessman

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

**AG-KIUC
1_53** Reference Section V Exhibit 2 page 50 at line 2, which shows test year total company actual property tax expense of \$15,587,676. Reference also Section V Schedule 4 at line 468, which shows test year per books real and personal property tax expense of \$19,030,409. Provide a reconciliation between these amounts and explain all reasons why the amounts are different.

RESPONSE

The \$19,030,490 value is 12 months ended March 31, 2023 for accounts 408100520, 408100521, and 408100522. Please see the attachment referenced in response to question #51, KPCO_R_AG_KIUC_1_51_Attachment1, for the detail on the \$15,587,676.

Witness: Linda M. Schlessman

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

AG-KIUC 1_54 Provide a copy of the Company's receivables financing agreement that will be applicable to the resumption of the sales of receivables.

RESPONSE

Please refer to KPCO_R_AG_KIUC_1_54_Attachment1 for the requested information.

Witness: Brian K. West

Witness: Franz D. Messner

EXECUTION COPY

AMENDMENT NO. 6 TO FOURTH AMENDED AND RESTATED RECEIVABLES PURCHASE AGREEMENT

THIS AMENDMENT NO. 6 TO FOURTH AMENDED AND RESTATED RECEIVABLES PURCHASE AGREEMENT (this "Amendment") is entered into as of May 22, 2020 by and among AEP CREDIT, INC., a Delaware corporation, as Transferor (the "Transferor"), AMERICAN ELECTRIC POWER SERVICE CORPORATION, a New York corporation, as Servicer (the "Servicer"), the Committed Purchasers signatory hereto and JPMORGAN CHASE BANK, N.A., as Administrative Agent (the "Administrative Agent").

PRELIMINARY STATEMENT

A. The parties hereto are parties to that certain Fourth Amended and Restated Receivables Purchase Agreement dated as of June 25, 2014 (as amended, restated, supplemented or otherwise modified from time to time, the "RPA"). Capitalized terms used herein and not otherwise defined shall have the meanings ascribed to them in the RPA.

B. The parties hereto have agreed to amend the RPA subject to the terms and conditions hereinafter set forth.

NOW, THEREFORE, in consideration of the premises set forth above, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto hereby agree as follows:

SECTION 1. Amendment to the RPA. Effective as of the date hereof, subject to the satisfaction of the conditions precedent set forth in Section 2 below, the RPA is hereby amended as set forth in Exhibit A to this Amendment, with text marked in underline indicating additions to the RPA and with text marked in ~~strikethrough~~ indicating deletions to the RPA.

SECTION 2. Condition Precedent. This Amendment shall become effective as of the date first above written upon the receipt by the Administrative Agent of counterparts of this Amendment, duly executed by the parties hereto.

SECTION 3. Covenants, Representations and Warranties of the Transferor and Servicer.

(a) Upon the effectiveness of this Amendment, each of the Transferor and the Servicer hereby reaffirms all covenants, representations and warranties made by it, to the extent the same are not amended hereby, in the RPA and agrees that all such covenants, representations and warranties shall be deemed to have been re-made as of the effective date of this Amendment.

(b) Each of the Transferor and the Servicer hereby represents and warrants (i) that this Amendment constitutes the legal, valid and binding obligation of such Person enforceable against such Person in accordance with its terms, except as enforceability may be limited by bankruptcy, insolvency, reorganization, moratorium or similar laws affecting the enforcement of creditors' rights generally and general principles of equity which may limit the availability of equitable remedies and (ii) upon the effectiveness of this Amendment, no event shall have occurred and be continuing which constitutes an Amortization Event or an event that with the passage of time or the giving of notice, or both, would constitute an Amortization Event.

SECTION 4. Reference to and Effect on the RPA.

(a) Upon the effectiveness of this Amendment, each reference in the RPA to "this Agreement," "hereunder," "hereof," "herein," "hereby" or words of like import shall mean and be a reference to the RPA as amended hereby, and each reference to the RPA in any other document, instrument or agreement executed and/or delivered in connection with the RPA shall mean and be a reference to the RPA as amended hereby.

(b) Except as specifically amended hereby, the RPA and other documents, instruments and agreements executed and/or delivered in connection therewith shall remain in full force and effect and are hereby ratified and confirmed.

(c) The execution, delivery and effectiveness of this Amendment shall not operate as a waiver of any right, power or remedy under the RPA or any of the other Transaction Documents, nor constitute a waiver of any provision contained therein, except as specifically set forth herein.

SECTION 5. GOVERNING LAW. THIS AMENDMENT SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF NEW YORK.

SECTION 6. Execution in Counterparts. This Amendment may be executed in any number of counterparts and by different parties hereto in separate counterparts, each of which when so executed and delivered shall be deemed to be an original and all of which taken together shall constitute but one and the same instrument. Delivery of an executed counterpart of a signature page by facsimile or electronic mail (in ".pdf" or ".tif" format) shall be effective as delivery of a manually executed counterpart of this Amendment.

SECTION 7. Fees, Costs and Expenses. The Transferor agrees to pay on demand all reasonable fees and out-of-pocket expenses of Morgan, Lewis & Bockius LLP, counsel for the Administrative Agent, the Funding Agents and the Purchasers in connection with the preparation, execution and delivery of this Amendment and the other instruments and documents to be delivered in connection herewith.

SECTION 8. Headings. Section headings in this Amendment are included herein for convenience or reference only and shall not constitute a part of this Amendment for any other purpose.

SECTION 9. Electronic Signatures. Each party agrees that this Amendment and any other documents to be delivered in connection herewith may be electronically signed, and that any electronic signatures appearing on this Amendment or such other documents are the same as handwritten signatures for the purposes of validity, enforceability, and admissibility.

Signature Pages Follow

5/21/2020

Review and sign document(s) | DocuSign



This document is now complete.

CLOSE

DocuSign Envelope ID: C1EF9E1F-857D-4B08-ADC9-A82837904E18

IN WITNESS WHEREOF, the parties hereto have caused this Amendment to be executed by their respective officers thereto duly authorized as of the date first written above.

AEP CREDIT, INC.,
as Transferor

DocuSigned by:
By: Renee V Hawkins
Name: Renee V Hawkins
Title: Assistant Treasurer

AMERICAN ELECTRIC POWER
SERVICE CORPORATION,
as Servicer

DocuSigned by:
By: Renee V Hawkins
Name: Renee V Hawkins
Title: Assistant Treasurer

JPMORGAN CHASE BANK, N.A.,
as Administrative Agent


By: 
Name: Corina Miis
Title: Executive Director

JUPITER SECURITIZATION COMPANY LLC,
as Committed Purchaser

By: JPMorgan Chase Bank, N.A.,
its attorney-in-fact

By: 
Name: Corina Miis
Title: Executive Director

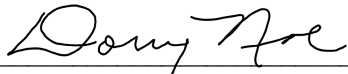
MUFG BANK, LTD.,
as a Committed Purchaser

By: 
Name: Eric Williams
Title: Managing Director

ROYAL BANK OF CANADA,
as a Committed Purchaser

By: 
Name: **VERONICA L. GALLAGHER**
Title: **Authorized Signatory**


THE BANK OF NOVA SCOTIA,
as a Committed Purchaser

By: 
Name: Douglas Noe
Title: Managing Director

MIZUHO BANK, LTD.,
as a Committed Purchaser

By:  _____
Name: Richard A. Burke
Title: Managing Director

TRUIST BANK,
as a Committed Purchaser

By:  E-SIGNED by Ileana Chu
on 2020-05-20 20:07:38 GMT

Name: Ileana Chu
Title:

EXHIBIT A

CONFORMED FOURTH AMENDED AND RESTATED
RECEIVABLES PURCHASE AGREEMENT

Attached

CONFORMED COPY

Amendment No. 1 dated as of October 3, 2014
Amendment No. 2 dated as of June 24, 2015
Amendment No. 3 dated as of June 23, 2016
Amendment No. 4 dated as of June 22, 2017
Amendment No. 5 dated as of July 26, 2018
[*Amendment No. 6 dated as of May 22, 2020*](#)

FOURTH AMENDED AND RESTATED RECEIVABLES PURCHASE AGREEMENT

dated as of June 25, 2014

Among

AEP CREDIT, INC.,
as Transferor,

AMERICAN ELECTRIC POWER SERVICE CORPORATION,
as Servicer,

The Persons Parties hereto as
Conduit Purchasers,
Committed Purchasers
and Funding Agents

and

JPMORGAN CHASE BANK, N.A.,
as Administrative Agent

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Exhibits

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Exhibit H-2	Form of Daily Report
Exhibit I	Form of Monthly Report
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Exhibit K	Form of Assignment Agreement
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AEP CREDIT, INC.

FOURTH AMENDED AND RESTATED RECEIVABLES PURCHASE AGREEMENT

This Fourth Amended and Restated Receivables Purchase Agreement dated as of June 25, 2014, is among AEP Credit, Inc., a Delaware corporation (the “Transferor”), American Electric Power Service Corporation, a New York corporation, as initial Servicer (in such capacity, the “Servicer”), the several commercial paper conduits identified on Schedule 1 and their respective permitted successors and assigns, the several financial institutions identified on Schedule 1 as “Committed Purchasers” and their respective permitted successors and assigns, the funding agent set forth opposite the name of each Conduit Purchaser and Committed Purchaser in the related Purchaser Group on Schedule 1 and its permitted successors and assigns, and JPMorgan Chase Bank, N.A., as administrative agent for the Purchasers hereunder or any successor agent hereunder (together with its successors and assigns hereunder, the “Administrative Agent”). Unless defined elsewhere herein, capitalized terms used in this Agreement shall have the meanings assigned to such terms in Exhibit A.

PRELIMINARY STATEMENTS

WHEREAS the parties hereto are parties to that certain Third Amended and Restated Receivables Purchase Agreement dated as of July 23, 2010 (as amended heretofore, the “Existing RPA”);

WHEREAS the parties hereto have, on the terms and conditions set forth herein, agreed to amend and restate the Existing_RPA in its entirety;

WHEREAS, the Transferor desires to transfer and assign Purchaser Interests to the Purchasers from time to time;

WHEREAS, subject to the terms and conditions of this Agreement, the Conduit Purchasers may, in their sole discretion, purchase Purchaser Interests from the Transferor from time to time;

WHEREAS, in the event that any Conduit Purchaser in a Purchaser Group declines to make any purchase, the Committed Purchasers in such Purchaser Group shall, at the request of Transferor, purchase Purchaser Interests from time to time; and

WHEREAS, JPMorgan Chase Bank, N.A., has been requested and is willing to act as Administrative Agent on behalf of the Conduit Purchasers and the Committed Purchasers in accordance with the terms hereof;

NOW THEREFORE, in consideration of the foregoing and for other good and valuable consideration, receipt of which is hereby acknowledged, the parties hereto agree as follows:

ARTICLE I PURCHASE ARRANGEMENTS

SECTION 1.1 Purchase Facility.

Upon the terms and subject to the conditions hereof, Transferor may, at its option, sell and assign Purchaser Interests to the Administrative Agent for the benefit of the Purchasers at any time on and after the date hereof until the Amortization Date. In accordance with the terms and conditions set forth herein, (i) the Funding Agent on behalf each Committed Purchaser in a Balance Sheet Purchaser Group shall purchase in accordance with their respective Committed Purchaser Percentages and (ii) each Conduit Purchaser in a CP Funding Purchaser Group that is not a Committed Purchaser may, in its sole discretion, instruct its related Funding Agent to purchase on its behalf, or, if any such Conduit Purchaser shall decline to so purchase, its related Funding Agent, on behalf of each Committed Purchaser in the related Purchaser Group, shall purchase in accordance with their respective Committed Purchaser Percentages, such Purchaser Interest through the Administrative Agent of the related Purchaser Group's Funding Percentage of the amount of the Capital of such Purchaser Interest; provided, that in no event shall (i) the Aggregate Capital exceed the Purchase Limit, (ii) the aggregate Capital of the Purchasers in any Purchaser Group exceed the applicable Purchaser Group Limit or (iii) the Capital of any Committed Purchaser exceed the amount of its Commitment.

SECTION 1.2 Incremental Purchases.

(a) Transferor shall provide the Administrative Agent and each Funding Agent with prior notice in a form set forth as Exhibit B of each Incremental Purchase (a "Purchase Notice") no later than 3:00 p.m. (New York time) on the Business Day prior to the date of such Incremental Purchase. Each Purchase Notice shall be subject to Section 5.2 hereof and, except as set forth below, shall be irrevocable and shall specify the requested Purchase Price (which shall not be less than \$5,000,000 or an integral multiple of \$1,000,000 in excess thereof) and date of purchase and, in the case of an Incremental Purchase to be funded by the Committed Purchasers, the requested Discount Rate and Tranche Period. Each Purchaser Group shall fund each Incremental Purchase *pro rata* based on the respective Funding Percentage of such Purchaser Group. The Conduit Purchasers of each CP Funding Purchaser Group may, in their discretion, fund the Purchaser Group's Funding Percentage of such Incremental Purchase (such amount of the Incremental Purchase allocated to such Purchaser Group being referred to as the "Funding Amount") and the Funding Agent of each CP Funding Purchaser Group shall allocate the portions of the Funding Amount, if any, to be funded by each such Conduit Purchaser in its sole discretion. The Committed Purchasers in each Balance Sheet Funding Group shall fund the related Funding Amount *pro rata* based on their respective Committed Purchaser Percentages and, in the event that all of the Conduit Purchasers of any CP Funding Purchaser Group elect not to fund the Funding Amount, then the Committed Purchasers in such CP Funding Purchaser Group shall fund such Funding Amount *pro rata* based on their respective Committed Purchaser Percentages; provided that no Committed Purchaser shall be required to fund any portion of an Incremental Purchase if, after giving effect thereto, the aggregate Capital of the Purchaser Interests of the Purchasers in its Purchaser Group would exceed the amount of the Commitments of the Committed Purchasers in its Purchaser Group. Each applicable Purchaser shall transfer

the portion of such Incremental Purchase to be funded by it in immediately available funds to the account and on the date of Incremental Purchase specified in the related Purchase Notice.

(b) The obligations of the Committed Purchasers to fund Incremental Purchases are several and not joint, and the failure of any Committed Purchaser to fund its Committed Purchaser Percentage of any Funding Amount shall not relieve any other Committed Purchaser of its obligation, if any, hereunder to fund an amount equal to its Committed Purchaser Percentage of such Funding Amount, but no Committed Purchaser shall be responsible for the failure of any other Committed Purchaser to fund its Committed Purchaser Percentage of such Funding Amount.

(c) Notwithstanding the forgoing, no Incremental Purchases shall be made by any Purchaser if a Terminating Amount exists with respect to any Purchaser Group.

SECTION 1.3 Reductions.

(a) Transferor shall provide the Administrative Agent and each Funding Agent with prior written notice in the form of Exhibit F hereto (a "Reduction Notice") in conformity with the Required Notice Period of any proposed reduction of Aggregate Capital (the "Aggregate Reduction") from Collections. Such Reduction Notice shall designate (i) the date upon which any such reduction of Aggregate Capital shall occur (which date shall be a Business Day), and (ii) the amount of the Aggregate Reduction which shall be paid to the Funding Agents of the Purchaser Groups in accordance with the Pro Rata Share of each such Purchaser Group. Each Funding Agent shall distribute such amount to the Purchasers in its Purchaser Group in accordance with each Purchaser's Purchaser Share or in such other proportions acceptable to the Purchasers in such Purchaser Group. If the Purchaser Interests of the Purchasers exceed in the aggregate 100% on any Capital Payment Date, the Aggregate Reduction shall not be less than the amount such that after giving effect to such Aggregate Reduction the aggregate of the Purchaser Interests equals or is less than 100%.

(b) In addition to any reduction to be made pursuant to Section 1.3(a), on any Capital Payment Date prior to the Amortization Date on which any Terminating Amount remains outstanding, such Terminating Amount shall be reduced by applying Collections retained by the Transferor pursuant to Section 2.2(a) in an amount equal to the lesser of the aggregate outstanding Terminating Amounts and the aggregate Terminating Share of all Purchaser Groups of all Collections received by the Transferor since the immediately preceding Capital Payment Date (less any amounts described in clauses (i) or (iii) of Section 2.2(a)). Any such payments of any Terminating Amounts shall be allocated to each applicable Purchaser Group pro rata based on the aggregate Terminating Amounts of all Purchaser Groups and Transferor shall distribute such amounts to the Funding Agent of each applicable Purchaser Group. Each Funding Agent shall distribute such amount to the Purchasers in its Purchaser Group in such portions as it deems appropriate.

(c) In the event that the amounts retained by the Transferor pursuant to Section 2.2(a) to be distributed on any Capital Payment Date are less than the sum of (A) the amount to be distributed pursuant to Section 1.3(b), and (B) the amount of any Aggregate

Reduction on such Capital Payment Date pursuant to Section 1.3(a), such amounts shall be applied to the reduction of the Terminating Amounts and to the reduction of the Aggregate Capital pursuant to Section 1.3(a) on a pro rata basis.

SECTION 1.4 Payments. All amounts to be paid or deposited by the Transferor pursuant to any provision of this Agreement shall be paid or deposited in accordance with the terms hereof no later than 11:00 a.m. (Chicago time) on the day when due in immediately available funds, and if not received before 11:00 a.m. (Chicago time) shall be deemed to be received on the next succeeding Business Day. If any amount hereunder shall be payable on a day which is not a Business Day, such amount shall be payable on the next succeeding Business Day.

SECTION 1.5 Commitments. Transferor shall have the right upon not less than three (3) Business Days' prior written notice to the Administrative Agent to permanently reduce the Aggregate Commitment, provided, that (a) each partial reduction of the Aggregate Commitment shall be in an integral multiple of \$5,000,000, (b) no reduction shall be made on any date if, after giving effect to such reduction, the Purchase Limit will be reduced to an amount less than the Aggregate Capital on such date and (c) each such reduction shall, other than in connection with a reduction made pursuant to Section 1.6 (d) or (e), (i) reduce the Commitments of all Committed Purchasers in a Purchaser Group pro rata based on the Funding Percentage of such Purchaser Group, (ii) reduce the Commitment of each Committed Purchaser pro rata based on the amounts of such commitments and (iii) reduce the Commitment of each Committed Purchaser pro rata based on the Commitment Percentage of such Committed Purchaser. Each such written notice shall be irrevocable.

SECTION 1.6 Extension of the Commitment Termination Dates.

(a) Transferor may, by notice to a Funding Agent (which shall promptly notify the Committed Purchasers in their respective Purchaser Groups) not less than 60 days and not more than 90 days prior to the applicable Commitment Termination Date for such Purchaser Group (as to each Purchaser Group, the "Existing Commitment Termination Date"), request that the related Committed Purchasers extend such Commitment Termination Date. A Committed Purchaser, acting in its sole discretion, shall, by notice to its related Funding Agent given on or before the date that is 30 days prior to such Existing Commitment Termination Date, advise such Funding Agent whether or not such Committed Purchaser agrees to such extension; provided, however that failure to give any notice by any Committed Purchaser shall constitute rejection thereof by such Committed Purchaser. Such Funding Agent shall notify Transferor, the Servicer, the Administrative Agent and each other Funding Agent of each Committed Purchaser which has elected not to extend (each, a "Non-extending Committed Purchaser") not later than the 25th day preceding such Existing Commitment Termination Date; provided, however that no failure to give any such notice shall constitute acceptance of any Committed Purchaser of any such extension. The election of any Committed Purchaser to agree to such extension shall not obligate any other Committed Purchaser to so agree.

(b) Each Conduit Purchaser shall have the right on any Existing Commitment Termination Date to replace any Committed Purchaser in its Purchaser Group with, and otherwise add to this Agreement, one or more other Committed Purchasers (each, an “Additional Committed Purchaser”) with the approval of the related Funding Agent and, if such Additional Committed Purchaser is not a Permitted Assignee, Transferor, each of which Additional Committed Purchasers shall have entered into an Assignment Agreement pursuant to which such Additional Committed Purchaser shall, effective as of such Existing Commitment Termination Date, undertake a commitment to make Incremental Purchases (and, if any such Additional Committed Purchaser is already a Committed Purchaser of such Purchaser Group, its Commitment shall be increased by such Non-extending Committed Purchaser’s Commitment hereunder on such date). The right of any Conduit Purchaser to replace any such Committed Purchaser with an Additional Committed Purchaser shall be subject to the conditions that the Additional Committed Purchaser shall satisfy the applicable Ratings Requirement.

(c) If Transferor requests pursuant to Section 1.6(a) that any Commitment Termination Date be extended and the applicable Committed Purchaser either has agreed to extend or has been replaced with an Additional Committed Purchaser pursuant to Section 1.6(b), then, effective as of the related Existing Commitment Termination Date, such Existing Commitment Termination Date shall be extended to the date agreed upon by the related Committed Purchasers, and each Additional Committed Purchaser shall thereupon become a “Committed Purchaser” of such Purchaser Group for all purposes of this Agreement.

(d) If at least one, but less than all, of the Committed Purchasers in a Purchaser Group agrees to extend any Commitment Termination Date, but the Non-extending Committed Purchasers in such Purchaser Group have not been replaced with an Additional Committed Purchaser, then Transferor may, at its option, elect to reduce the aggregate amount of the Commitments of the Committed Purchasers in such Purchaser Group to an amount equal to the aggregate amount of the Commitments of such extending Committed Purchasers; provided that Transferor has delivered written notice of such election no less than 10 days prior to the Commitment Termination Date to the Funding Agent for such Purchaser Group, the Administrative Agent and the Servicer. If Transferor so elects and delivers the required notice in accordance with the immediately preceding sentence, then, effective as of such Existing Commitment Termination Date, such Commitment Termination Date shall be extended with respect to all related Committed Purchasers (other than Non-extending Committed Purchasers) to the date agreed upon by such Committed Purchasers.

(e) If none of the Committed Purchasers in a Purchaser Group agree to extend a Commitment Termination Date and they have not been replaced with one or more Additional Committed Purchasers, but at least one Committed Purchaser in another Purchaser Group having the same Commitment Termination Date has agreed to extend such Commitment Termination Date, then Transferor may, at its option, elect to reduce the aggregate amount of the Commitments of the Committed Purchasers in the Purchaser Groups without at least one extending Committed Purchaser to zero and reduce the aggregate amount of the Commitments of the Committed Purchasers in the Purchaser Groups for which one but less than all of the Committed Purchasers have agreed to extend to an amount equal to the aggregate amount of the Commitments of such extending Committed Purchasers; provided that Transferor has delivered

written notice of such election no less than 10 days prior to the Existing Commitment Termination Date to the Funding Agents, the Administrative Agent and the Servicer. If Transferor so elects and delivers the required notice in accordance with the immediately preceding sentence, then, effective as of such Existing Commitment Termination Date, such Commitment Termination Date shall be extended with respect to all Committed Purchasers (other than Non-extending Committed Purchasers) to the date agreed upon by such Committed Purchasers.

(f) Notwithstanding the foregoing, in the event that any Committed Purchaser shall have declined to extend any Existing Commitment Termination Date requested by the Transferor in accordance with Section 1.6(a), the Transferor shall have the right, at its own expense, upon notice to such Committed Purchaser, to require each Purchaser and the Funding Agent in such Committed Purchaser's Purchaser Group to transfer and assign pursuant to an Assignment Agreement (in accordance with and subject to the restrictions contained in this Section 1.6(f)) all such Person's interests, rights and obligations under this Agreement to another financial institution (or, in the case of any Conduit Purchaser, to any issuer of commercial paper notes) identified by the Transferor and, unless the Administrative Agent also acts as the Funding Agent for such Committed Purchaser, approved by the Administrative Agent (which approval shall not be unreasonably withheld), which assignee shall assume such obligations of each such Purchaser for consideration equal to the outstanding amount of the Capital of such Purchaser's Purchaser Interests, plus all CP Costs, Yield and fees accrued hereunder to the date of such transfer and all other amounts payable hereunder to such Purchasers on or prior to the date of such transfer; provided that (i) no Amortization Event shall have occurred and be continuing, and (ii) no such assignment shall conflict with any law, rule or regulation or order of any Governmental Authority.

(g) Even if a Commitment Termination Date is extended as aforesaid with respect to one or more Purchaser Groups, the commitment of each Non-extending Committed Purchaser to purchase Purchaser Interests shall, subject to paragraph (a) above, terminate or be reduced to the amount of its then applicable Commitment on the Commitment Termination Date.

SECTION 1.7 Non Pro-Rata Increases to the Purchaser Group Limits.

Notwithstanding the provisions of Section 13.1, Transferor may elect from time to time, other than in connection with an assignment pursuant to Section 1.6(f), to increase the Commitments of the Committed Purchasers in one or more Purchaser Groups, provided that (i) such increase has been approved in writing by the Funding Agent and each Purchaser in the Purchaser Group whose Purchaser Group Limit is being increased, (ii) such increase shall be in an integral multiple of \$1,000,000 for each affected Purchaser Group and shall increase the Commitment of each affected Purchaser pro rata based on the amount of such Commitments, and (iii) before and after giving effect to such increase, no Amortization Event shall have occurred and be continuing. On the effective date of each such increase, the Purchasers in each Purchaser Group shall make or accept such assignments of Capital of Purchaser Interests hereunder as may be necessary in order to ensure that, by the close of business (New York time) on such date, the outstanding Capital of the Purchaser Interests held by the Purchasers in each Purchaser Group shall equal such Purchaser Group's Pro Rata Share of the Aggregate Capital then outstanding. Transferor shall provide each Funding Agent with written notice of any increase to be made

pursuant to this Section 1.7 by no later than the fifth Business Day prior to the effective date thereof, which notice shall, in each case (x) be accompanied by an amended Schedule I reflecting the relevant changes in the Commitments, (y) specify the new Purchase Limit and (z) specify the amount of Capital to be assigned or accepted by each Purchaser Group on the effective date of such increase.

ARTICLE II COLLECTIONS

SECTION 2.1 Collection Account; Subaccounts.

(a) The Transferor has established and shall maintain a Qualified Account at the Administrative Agent in the name of the Transferor (the "Collection Account") to be used from and after the delivery of a Control Notice as set forth in Section 6.1(1)(iv). If the Collection Account at any time ceases to be a Qualified Account then, within ten (10) Business Days of Transferor's, or the Servicer's knowledge thereof, Transferor or the Servicer shall establish a new Collection Account meeting the conditions specified above, transfer any monies, documents, instruments, investment property, certificates of deposit and other property to such new Collection Account and from the date such new Collection Account is established, it shall be the Collection Account; provided, however that if any Amortization Event has occurred and is continuing, such new Collection Account shall only be established with the consent or at the direction of the Administrative Agent. The Collection Account shall be under the dominion and control of the Administrative Agent, subject to the powers of the Servicer described herein. Except as expressly provided in this Agreement, the Servicer agrees that it shall have no right of setoff or banker's lien against, and no right to otherwise deduct from, any funds held in the Collection Account for any amount owed to it by Transferor, any Seller, the Administrative Agent, the Funding Agents or any Purchaser. The Servicer shall have the power, revocable by the Administrative Agent at the direction of the Majority Purchasers, to make withdrawals and payments from the Collection Account for the purposes of carrying out the Servicer's duties hereunder. At the written direction of the Servicer, funds on deposit in the Collection Account (including the sub-accounts thereto) shall be invested in Eligible Investments selected by the Servicer. Absent written direction of the Servicer, funds on deposit in the Collection Account shall be invested in Eligible Investments described in clause (b) of the definition thereof with maturities of one (1) day. All such Eligible Investments shall be made in the name of the Administrative Agent and held by the Administrative Agent for the benefit of the Purchasers. Neither the Administrative Agent nor the Servicer shall bear any responsibility or liability for any losses resulting from investment or reinvestment of any funds in accordance with this Section 2.1(a) or for the selection of Eligible Investments in accordance with the provisions of this Agreement. If at any time the Transferor or Servicer shall determine that any amount on deposit in the Collection Account does not constitute Collections or the proceeds thereof, the Transferor or the Servicer shall (or request that the Administrative Agent) withdraw such amounts from the Collection Account and pay such amounts to the Person that the Transferor or the Servicer determines is the Person entitled thereto within one (1) Business Day of the identification thereof.

(b) The Transferor has established and shall maintain two subaccounts of the Collection Account: a subaccount for the allocation of Collections to be applied to pay CP Costs, Yield and other expenses (the "Expense Subaccount") and a subaccount for the allocation of Collections to be applied to reduce Aggregate Capital (the "Capital Subaccount"). Funds allocated to the Expense Subaccount shall be invested in Eligible Investments selected by the Servicer with maturities no later than the close of business on the Business Day immediately preceding the next Settlement Date. Funds allocated to the Capital Subaccount shall be invested

in Eligible Investments selected by the Servicer with maturities no later than the close of business on the Business Day immediately preceding the next Capital Payment Date.

SECTION 2.2 Collections Prior to Amortization Date.

(a) On each Business Day prior to the Amortization Date on which Collections are received by Transferor in the Concentration Account or in the Collection Account, the Servicer shall determine the amount of such Collections received on such day and shall direct Transferor to retain in the Concentration Account or the Collection Account, as the case may be, for the benefit of the Purchasers from the portion of the Collections that is part of the Purchaser Interests (i) the amount of any reduction to be made pursuant to Section 1.3 on the next Capital Payment Date plus (ii), if any Terminating Amount is outstanding, an amount equal to the lesser of such Terminating Amount and the Terminating Share of all Purchaser Groups of all such Collections (less the amount thereof described in clause (i)) plus (iii) on or prior to the next Settlement Date, any amounts to be paid pursuant to Section 2.2(b) on such Settlement Date; provided, however, that from and after a Control Notice is delivered by the Administrative Agent in respect of the Collections with respect to the Receivables originated by one or more Sellers on deposit in the AEP Services Account or any Depository Account, if the amount of funds allocated to the Expense Subaccount on such Business Day is less than such Sellers' aggregate Seller Percentages of the Required Daily Amount for such Business Day, the Servicer shall allocate to the Expense Subaccount an amount equal to the lesser of (A) the amount of such deficiency and (B) the amount of Collections with respect to the Receivables originated by such Sellers deposited in the Collection Account on such Business Day that are part of the Purchaser Interests. If the amount of funds allocated to the Expense Subaccount on any Business Day prior to the Amortization Date exceeds such Sellers' aggregate Seller Percentages of the Required Daily Amount for such Business Day, the Servicer shall reallocate from the Expense Subaccount to the Collection Account an amount equal to such excess and such funds shall be treated as Collections for allocation in accordance with the provisions of this Section 2.2(a). Transferor hereby requests and the Purchasers hereby agree to make, simultaneously with the receipt of Collections by Transferor, a reinvestment (each a "Reinvestment") with the portion of each and every Collection received by Transferor that is part of any Purchaser Interest and that is not retained by the Transferor or allocated to the Expense Subaccount or the Capital Subaccount pursuant to the two preceding sentences, such that after giving effect to such Reinvestment, the amount of Capital of such Purchaser Interest immediately after such receipt and corresponding Reinvestment shall be equal to the amount of Capital immediately prior to such receipt. The Servicer shall determine the amount of Collections received by the Transferor in the Concentration Account or the Collection Account on each Business Day prior to the Amortization Date that is part of the Transferor Interest.

(b) On each Settlement Date prior to the occurrence of the Amortization Date, the Servicer shall direct Transferor to pay the following amounts from Collections that were part of the Purchaser Interests and not subject to a Reinvestment, including any funds allocated to the Expense Subaccount, to be distributed in the following order of priority:

(i) An amount equal to the sum of (A) the Purchaser Monthly Servicing Fee for such Settlement Date plus (B) any Purchaser Monthly Servicing Fee previously accrued and not paid pursuant to this Section 2.2(b)(i) shall be paid to the Servicer;

(ii) For each Agent, an amount equal to the sum of (A) the Purchaser Monthly Agent Fee for such Settlement Date for such Agent plus (B) any Purchaser Monthly Agent Fee previously accrued and not paid to such Agent pursuant to this Section 2.2(b)(ii) shall be paid to such Agent, in each case to the extent not deducted by such Agent from Collections;

(iii) An amount equal to the sum of (A) each Purchaser Group's share of the Interest Amount for such Settlement Date and (B) each Purchaser Group's share of any Additional Interest for such Settlement Date shall be paid to the Funding Agent for such Purchaser Group;

(iv) An amount equal to the Monthly Program Fees for such Settlement Date shall be paid to the Funding Agents on behalf of each Purchaser Group and the Administrative Agent;

(v) An amount equal to the outstanding Indemnity Amounts, if any, shall be paid to the Administrative Agent or the applicable Funding Agents for the benefit of the applicable Indemnified Parties on such Settlement Date; and

(vi) An amount equal to the outstanding Seller Indemnity Amounts, if any, shall be paid to the applicable Seller.

(c) Promptly upon its receipt thereof, each Funding Agent shall distribute all amounts received pursuant to Sections 2.2(b)(iii) through (v) to the applicable Purchasers in its Purchaser Group.

(d) On each Capital Payment Date prior to the occurrence of the Amortization Date, the Transferor shall make any Aggregate Reduction of which it has given notice pursuant to Section 1.3(a).

(e) In addition to any reduction to be made pursuant to Section 1.3(a), on any Capital Payment Date prior to the Amortization Date on which any Terminating Amount remains outstanding, such amount shall be reduced in accordance with Section 1.3(b).

SECTION 2.3 Collections Following Amortization Date.

(a) Prior to the close of business on each Business Day on and after the Amortization Date on which Collections are deposited into the Collection Account, if the amount of funds allocated to the Expense Subaccount on such Business Day is less than the Required Daily Amount for such Business Day, the Servicer shall allocate to the Expense Subaccount an amount equal to the lesser of (A) the amount of such deficiency and (B) the amount of Collections deposited in the Collection Account on such Business Day. If the amount of funds

allocated to the Expense Subaccount on any Business Day exceeds the Required Daily Amount for such Business Day, the Servicer shall reallocate from the Expense Subaccount to the Collection Account an amount equal to such excess and such funds shall be treated as Collections for distribution in accordance with the remaining provisions of this Section 2.3. No Reinvestments shall be made on or after the Amortization Date.

(b) Prior to the close of business on each Business Day on which Collections are deposited into the Collection Account on and after the Amortization Date, the Servicer shall, after the application of funds is made pursuant to Section 2.3(a), allocate to the Capital Subaccount an amount equal to the lesser of (i) the sum of (x) the Aggregate Capital on the immediately preceding Capital Payment Date and (y) an amount equal to all outstanding Indemnity Amounts and Seller Indemnity Amounts, if any, and (ii) the amount of all Collections deposited in the Collection Account on such Business Day (less any amounts thereof allocated to the Expense Subaccount).

(c) On each Capital Payment Date on and after the Amortization Date, the Servicer shall withdraw from the Capital Subaccount an amount equal to the aggregate amount allocated to the Capital Subaccount since the immediately preceding Capital Payment Date and pay such amount to the Funding Agents of the Purchaser Groups ratably in accordance with the Pro Rata Share of each such Purchaser Group. Each Funding Agent shall distribute such amount to the Purchasers in its Purchaser Group in accordance with each Purchaser's Purchaser Share or in such other proportions as are acceptable to the Purchasers in such Purchaser Group.

(d) On each Settlement Date after the Amortization Date, the Servicer shall withdraw the following amounts from the Expense Subaccount to be distributed in the following order of priority:

(i) An amount equal to the sum of (A) the Purchaser Monthly Servicing Fee for such Settlement Date plus (B) any Purchaser Monthly Servicing Fee previously accrued and not paid pursuant to this Section 2.3(d)(i) shall be paid to the Servicer;

(ii) For each Agent, an amount equal to the sum of (A) the Purchaser Monthly Agent Fee for such Settlement Date for such Agent plus (B) any Purchaser Monthly Agent Fee previously accrued and not paid to such Agent pursuant to this Section 2.3(d)(ii) shall be paid to such Agent, in each case to the extent not deducted by such Agent from Collections;

(iii) An amount equal to the sum of (A) each Purchaser Group's share of the Interest Amount for such Settlement Date and (B) each Purchaser Group's share of any Additional Interest for such Settlement Date shall be paid to the Funding Agent for such Purchaser Group; and

(iv) An amount equal to the Monthly Program Fees for such Settlement Date shall be paid to the Funding Agents on behalf of each Purchaser Group and the Administrative Agent.

(e) Promptly upon its receipt thereof, each Funding Agent shall distribute all amounts received pursuant to Sections 2.3(d)(iii) and (iv) to the applicable Purchasers in its Purchaser Group.

(f) On each Business Day from and after the date after the Amortization Date that Aggregate Capital has been reduced to zero and all amounts payable by Transferor hereunder (other than Indemnity Amounts and Seller Indemnity Amounts) have been paid in full, the Servicer shall withdraw from the Capital Subaccount an amount equal to the lesser of (i) the sum of the outstanding Indemnity Amounts and the outstanding Seller Indemnity Amounts, if any, and (ii) the aggregate amount allocated to the Capital Subaccount to be distributed in the following order of priority:

(i) first, to the applicable Funding Agents for the benefit of the applicable Indemnified Parties an amount equal to the outstanding Indemnity Amounts on such date until all Indemnity Amounts are paid in full, and

(ii) second, to each applicable Seller, an amount equal to the outstanding Seller Indemnity Amounts on such date until all Seller Indemnity Amounts are paid in full.

Promptly upon its receipt thereof, each Funding Agent shall distribute all amounts received pursuant to Sections 2.3(f)(i) to the applicable Purchasers in its Purchaser Group.

SECTION 2.4 Maximum Purchaser Interests.

The Transferor shall ensure that the Purchaser Interests of the Purchasers shall at no time exceed in the aggregate 100%. If the aggregate of the Purchaser Interests of the Purchasers exceeds 100%, Transferor shall reduce the Aggregate Capital pursuant to Section 1.3 on the next succeeding Capital Payment Date such that, after giving effect to such payment, the aggregate of the Purchaser Interests equals or is less than 100%.

SECTION 2.5 Clean Up Call.

The Servicer shall have the right, on any Settlement Date following the reduction of the Aggregate Capital to a level that is less than 10.0% of the original Purchase Limit, to purchase from the Purchasers all, but not less than all, of the then outstanding Purchaser Interests. The purchase price in respect thereof shall be an amount equal to the Repurchase Price, payable in immediately available funds. Such purchase shall be without representation, warranty or recourse of any kind by, on the part of, or against any Purchaser, Funding Agent or the Administrative Agent. The Servicer shall give Transferor, each Funding Agent and the Administrative Agent at least 10 days' prior written notice of the date on which the Servicer intends to purchase the Purchaser Interests. Not later than 11:00 a.m., New York City time, on such day the Servicer shall deposit into (i) the Capital Subaccount in immediately available funds the excess of the principal portion of the Repurchase Price over the amount, if any, on deposit in the Capital Subaccount and (ii) the Expense Subaccount in immediately available funds the excess of the Repurchase Price (other than the portion representing principal) over the amount, if

any, on deposit in the Expense Subaccount. Such purchase option is subject to payment in full of the Repurchase Price. The Repurchase Price shall be distributed as set forth in Section 2.3.

SECTION 2.6 Optional Release of Certain Defaulted Receivables. Subject to the conditions set forth below, from time to time Transferor may sell and assign all of its right, title and interest in and to all or any portion of the Charged-Off Receivables then held by Transferor. On or prior to the fifth (5th) Business Day prior to the date on which the Charged-Off Receivables will be sold by Transferor (the "Sale Date"), Transferor shall give the Administrative Agent written notice that all or the designated portion of the Charged-Off Receivables then held by Transferor are to be sold (the "Designated Charged-Off Receivables") and the Administrative Agent shall promptly forward a copy of such written notice to each Funding Agent. Any such sale shall be effected as of the opening of business on the applicable Sale Date. Transferor shall be permitted to designate and sell all of its right, title and interest in and to the Designated Charged-Off Receivables only upon satisfaction of the following conditions:

(i) no Amortization Event or Seller Amortization Event with respect to the Seller which originated such Receivable shall have occurred and be continuing on such Sale Date;

(ii) on or prior to the Sale Date, Transferor shall have delivered to the Administrative Agent for execution by the Administrative Agent on behalf of the Purchasers (1) a written assignment in substantially the form of Exhibit P (a "Reassignment") assigning to Transferor all right, title and interest in and to each Purchaser in the Designated Charged-Off Receivables, all Related Security with respect to the Designated Charged-Off Receivables and all proceeds thereof and (2) a computer file or other list of the Designated Charged-Off Receivables; and

(iii) the agreement pursuant to which the Designated Charged-Off Receivables are being sold by Transferor (1) shall not contain any provision pursuant to which Transferor (w) covenants to take any action other than transferring ownership to the Designated Charged-Off Receivables and all other actions necessary to effect such transfer, (x) agrees to indemnify any party, (y) makes any representation regarding the Designated Charged-Off Receivables (except that they are being sold free and clear of any Adverse Claim created by Transferor) or (z) assumes any payment obligations other than in respect of any breach of the representation described in clause (1)(y) above, and (2) shall contain a provision pursuant to which each party (other than Transferor) to such agreement shall agree that it will not institute against, or join any other Person in instituting against, Transferor any bankruptcy, reorganization, arrangement, insolvency or liquidation proceeding under any federal or state bankruptcy or similar law for one year and a day after the payment in full by Transferor of all indebtedness and other obligations incurred in connection with the financing of the Receivables under this Agreement.

Upon satisfaction of the above conditions on or prior to the Sale Date, the Administrative Agent shall, at the expense of Transferor, execute and deliver the Reassignment to Transferor. In addition, the Administrative Agent shall, at the expense of Transferor, take all other actions reasonably requested by Transferor, including the filing of any UCC-3, necessary to terminate

and release all liens, claims and security interests of the Administrative Agent or the Purchasers in the Designated Charged-Off Receivables, all Related Security with respect to the Designated Charged-Off Receivables and all proceeds thereof created under this Agreement. On the Sale Date, Transferor shall cause the proceeds of the sale of all Designated Charged-Off Receivables on such Sale Date to be deposited into the Concentration Account or from and after the delivery of a Control Notice pursuant to Section 6.1(l)(iv), the Collection Account.

ARTICLE III FUNDING COSTS

SECTION 3.1 CP Costs and Yield; Monthly Program Fees.

(a) On each Settlement Date, Transferor shall pay in accordance with Section 2.2 or Section 2.3 an aggregate amount equal to all accrued and unpaid CP Costs and Yield on all Tranches (the “Interest Amount”). On the Determination Date preceding each Settlement Date, the Servicer shall determine the excess (the “Shortfall”), if any, of (x) the Interest Amount for such Settlement Date over (y) the aggregate amount of funds allocated and available to pay such Interest Amount on such Settlement Date. If the Shortfall with respect to any Settlement Date is greater than zero, then on each subsequent Settlement Date until such Shortfall is fully paid, Transferor shall pay in accordance with Section 2.2 or Section 2.3 an additional amount (“Additional Interest”) equal to the product of (A) a fraction, the *numerator* of which is the actual number of days in the period from and including the preceding Settlement Date to but excluding such subsequent Settlement Date and the *denominator* of which is 360, *multiplied by* (B) the Base Rate plus the Additional Interest Margin *multiplied by* (C) such Shortfall. Notwithstanding anything herein to the contrary, Additional Interest shall be payable or distributed only to the extent permitted by applicable law.

(b) Each Funding Agent shall, on or prior to the first day of each Tranche Period, with respect to each Tranche other than a CP Tranche funded by a Pool Funding Conduit Purchaser, notify the Servicer of the CP Costs or Yield with respect to such Tranche. On the first Business Day of each week, each Pool Funding Conduit Purchaser shall notify the Servicer of the weighted average CP Rate for the previous calendar week for the CP Tranches funded by such Pool Funding Conduit Purchaser. Each Funding Agent shall notify the Servicer no later than three (3) Business Days after the end of each Monthly Period of the CP Costs or Yield to be paid with respect to each Tranche on the immediately succeeding Settlement Date.

(c) On each Settlement Date, Transferor shall pay in accordance with Section 2.2 or Section 2.3 to each Funding Agent, for the benefit of the Purchasers in such Funding Agent’s Purchaser Group, the Facility Fee and the Program Fee as set forth in the Fee Letter.

SECTION 3.2 Tranches; Tranche Periods.

(a) Each Funding Agent, at the instruction of the Purchasers in its Purchaser Group, has the sole discretion to allocate the aggregate Capital of its Purchaser Interests into one or more Tranches; provided that any portion of the aggregate Capital of the Purchaser Interests of any Purchaser Group that is not allocated to a CP Tranche shall be allocated to a Eurodollar

Tranche unless: (i) the applicable Funding Agent has given the Transferor and the Servicer notice that a Committed Purchaser in such Purchaser Group has determined that funding its portion of the Capital of its Purchaser Interests at the Eurodollar Rate would violate any applicable law, rule, regulation or directive of any governmental or regulatory authority, whether or not having the force of law or that deposits of a type and maturity appropriate to match fund its portion of the Capital of its Purchaser Interests at the Eurodollar Rate are not available or the Eurodollar Rate does not accurately reflect the cost of acquiring or maintaining such portion of the Capital of its Purchaser Interests at the Eurodollar Rate; (ii) such Tranche Period is not a period of one month; (iii) the applicable Funding Agent did not receive notice from the applicable Purchasers in its Purchaser Group that such Tranche was to be a Eurodollar Tranche by noon (Chicago time) on the third Business Day preceding the first day of such Tranche Period; or (iv) the amount of such Tranche is less than \$2,000,000; in any of which events such Tranche shall be a Base Rate Tranche.

(b) Each Funding Agent, after consultation with Transferor, shall select the duration of the Tranche Period related to each Eurodollar Tranche and CP Tranche with respect to a Match Funding Conduit Purchaser. In selecting such Tranche Period, each Funding Agent shall use reasonable efforts, taking into consideration market conditions, to accommodate the Transferor's preferences; provided, however, that each Funding Agent shall have the ultimate authority to make all such selections of any such Tranche Period.

(c) Upon the occurrence and during the continuance of any Amortization Event, or at any time after the Amortization Date, the duration of any Tranche Period that commences on or after such date shall be of such duration as shall be selected by each Funding Agent. In addition, if at any time and for any reason a Conduit Purchaser ceases to fund a CP Tranche prior to the end of its applicable Tranche Period through the issuance of Commercial Paper (either by such Conduit Purchaser or its related CP Issuer, if any), the applicable Funding Agent, may, upon notice to the Servicer and Transferor, terminate any Tranche Period then in effect for any CP Tranche (it being understood that, upon such termination, the portion of the Capital of its Purchaser Interests allocated to such CP Tranche shall be reallocated to a Eurodollar Tranche or a Base Rate Tranche as provided in clause (a) of this Section 3.2).

ARTICLE IV REPRESENTATIONS AND WARRANTIES

SECTION 4.1 Representations and Warranties of the Transferor.

The Transferor hereby represents and warrants to the Administrative Agent, the Funding Agents and the Purchasers, as of the date hereof, as of the date of each Incremental Purchase and as of the date of each Reinvestment:

(a) Organization and Good Standing. The Transferor is a corporation duly formed and validly existing in good standing under the laws of the State of Delaware and has full power and authority to own its properties and to conduct its business as such properties are presently owned and such business is presently conducted.

(b) Due Qualification. The Transferor is duly qualified to do business, is in good standing as a foreign corporation and has obtained all necessary licenses and approvals in all jurisdictions in which the conduct of its business requires such qualification, licenses or approvals.

(c) Power and Authority: Due Authorization. The Transferor (i) has all necessary power and authority to execute and deliver this Agreement and the other Transaction Documents to which it is a party and perform its obligations under this Agreement and the other Transaction Documents to which it is a party and (ii) has duly authorized by all necessary action the execution, delivery and performance of, and the consummation of the transactions provided for in, this Agreement and the other Transaction Documents to which it is a party. Each Transaction Document to which the Transferor is a party has been duly executed and delivered by the Transferor.

(d) Binding Obligations. This Agreement (i) is effective to create a security interest (as defined in the UCC) in all of the Transferor's right, title and interest in, to and under the Receivables, Related Security with respect thereto and Collections to the extent that the Receivables, Related Security with respect thereto and Collections constitute property a security interest in which may be created under Article 9 of the UCC, free and clear of any Lien (other than Permitted Liens) to the Administrative Agent for the benefit of the relevant Purchaser or Purchasers, which is enforceable with respect to the existing Receivables owned by the Transferor and the proceeds thereof upon execution and delivery of this Agreement and which will be enforceable with respect to the Receivables hereafter acquired by Transferor and the proceeds thereof upon such acquisition by Transferor and (ii) constitutes, and each other Transaction Document to which the Transferor is a party when duly executed and delivered will constitute, a legal, valid and binding obligation of the Transferor, enforceable against the Transferor in accordance with its terms, except (A) as such enforceability may be limited by applicable bankruptcy, insolvency, reorganization, moratorium or other similar laws affecting the enforcement of creditors' rights generally and (B) as such enforceability may be limited by general principles of equity, regardless of whether such enforceability is considered in a proceeding in equity or at law.

(e) No Conflict or Violation. The execution, delivery and performance of, and the consummation of the transactions contemplated by, this Agreement and the other Transaction Documents to be signed by the Transferor, and the fulfillment of the terms hereof and thereof, will not (i) conflict with or violate its certificate or articles of incorporation or by-laws, (ii) conflict with, result in any breach of any of the terms and provisions of, or constitute (with or without notice or lapse of time or both) a default under any indenture, loan agreement, mortgage, deed of trust, or other agreement or instrument to which the Transferor is a party or by which it or any of its respective properties is bound, (iii) result in the creation or imposition of any Lien (other than Permitted Liens) on any of the Receivables, the Related Security with respect thereto or Collections or (iv) conflict with or violate any federal, state, local or foreign law or any decision, decree, order, rule or regulation applicable to the Transferor or its properties, or of any Governmental Authority having jurisdiction over the Transferor, and no transaction contemplated by any Transaction Document requires compliance with any bulk sales act or similar law.

(f) Litigation and Other Proceedings. (i) There is no action, suit, proceeding or investigation pending or, to the best knowledge of the Transferor, threatened, against the Transferor or any of its property before any Governmental Authority and (ii) the Transferor is not subject to any order, judgment, decree, injunction, stipulation or consent order of or with any Governmental Authority which, in either case, could reasonably be expected to have a Material Adverse Effect with respect to the Transferor.

(g) Governmental Approvals. All authorizations, consents, orders and approvals of, or other actions by, any Governmental Authority (including, without limitation, the Securities and Exchange Commission) that are required to be obtained by the Transferor (including, without limitation, consents required pursuant to the Public Utility Holding Company Act of 1935) in connection with the due execution, delivery and performance by the Transferor of this Agreement or any other Transaction Document to which it is a party and the consummation by the Transferor of the transactions contemplated by this Agreement and the other Transaction Documents to which it is a party have been obtained or made and are in full force and effect.

(h) Margin Regulations. The Transferor is not engaged, principally or as one of its important activities, in the business of extending credit for the purpose of purchasing or carrying margin stock (within the meanings of Regulations T, U and X of the Board of Governors of the Federal Reserve System). The Transferor has not taken and will not take any action to cause the use of proceeds of any Purchaser Interests sold hereunder to purchase or carry margin stock or to acquire any security in any transaction which is subject to Section 12, 13 or 14 of the Securities Exchange Act of 1934, as amended.

(i) Taxes. The Transferor has filed (or there have been filed on its behalf as a member of a consolidated group) all tax returns and reports required by law to have been filed by it and has paid all taxes, assessments and governmental charges thereby shown to be owing by it, other than any such taxes, assessments or charges that are being contested in good faith by appropriate proceedings, for which adequate reserves in accordance with GAAP have been set aside on its books and that have not given rise to any Liens (other than Permitted Liens).

(j) Solvency. After giving effect to the transactions contemplated by this Agreement and the other Transaction Documents, the Transferor is solvent and able to pay its debts as they come due and has adequate capital to conduct its business as presently conducted.

(k) Offices; Federal Employer Identification Number. The principal place of business and chief executive office of the Transferor is located at 1 Riverside Plaza; Columbus, Ohio 43215, and the office where the Transferor keeps all of its Records is located at 1616 Woodall Rodgers Freeway, Dallas, Texas 75202-1234. The Transferor's Federal Employer Identification Number is 75-2055555.

(l) Volcker Rule; Investment Company Act; Ohio Public Utility. The Transferor (i) is not a "covered fund" under the Volcker Rule and (ii) is not, and after giving effect to the transactions contemplated hereby, will not be required to register as an "investment company" within the meaning of the Investment Company Act or any successor statute. In

determining that the Transferor is not a “covered fund,” the Transferor is entitled to rely on the exemption from the definition of “investment company” set forth in Section 3(c)(5) of the Investment Company Act. The Transferor is not a corporation which is a public utility or a corporation organized for the purpose of constructing, acquiring, owning or operating a public utility or any part thereof, in whole or in part in the state of Ohio.

(m) Accuracy of Financial Information and Other Information. All balance sheets, all statements of operations and of cash flow and other financial data that have been or shall hereafter be furnished by the Transferor to the Administrative Agent pursuant to Section 6.1 have been prepared in accordance with generally accepted accounting principles (to the extent applicable) and fairly present the financial condition of the Transferor as of the dates thereof. All certificates, reports, statements, documents and other information furnished to the Administrative Agent or any Purchaser by or on behalf of the Transferor pursuant to any provision of this Agreement or any other Transaction Document, or in connection with or pursuant to any amendment or modification of, or waiver under, this Agreement or any other Transaction Document, shall, at the time the same are so furnished, be true and accurate in every material respect and shall not, at the time the same are so furnished, be otherwise misleading in light of the circumstances under which such information was furnished.

(n) Security Interests. No security agreement, financing statement or equivalent security or lien instrument listing the Transferor as debtor covering all or any part of the Receivables, the Related Security with respect thereto or Collections is on file or of record in any jurisdiction, except such as may have been filed, recorded or made by the Transferor in favor of the Administrative Agent for the benefit of the Purchasers in connection with this Agreement. This Agreement constitutes a valid and continuing Lien on the Receivables, the Related Security with respect thereto and the Collections to the extent that the Receivables, the Related Security with respect thereto and the Collections constitute property a security interest in which may be created under Article 9 of the UCC, in favor of the Administrative Agent for the benefit of the relevant Purchaser or Purchasers, which Lien will be prior to all other Liens (other than Permitted Liens), will be enforceable as such as against creditors of and purchasers from the Transferor in accordance with its terms, except as such enforceability may be limited by bankruptcy, insolvency, fraudulent conveyance, reorganization, moratorium and other similar laws affecting creditors’ rights generally or by general equitable principles, whether considered in a proceeding at law or in equity and by an implied covenant of good faith and fair dealing. The Transferor has made all filings and has taken all other action under applicable law in each relevant jurisdiction in order to protect and perfect the security interest in favor of the Administrative Agent for the ratable benefit of the Purchasers in the Receivables, the Related Security with respect thereto and Collections in which a security interest may be perfected by filing UCC financing statements or by the taking of any other action necessary to protect or perfect the security interest of the Administrative Agent for the benefit of the relevant Purchaser or Purchasers hereunder which the Administrative Agent has reasonably requested the Transferor to take.

(o) Quality of Title/Valid Transfers.

(i) Immediately prior to each purchase hereunder, the Receivables, the Related Security with respect thereto and Collections are owned by the Transferor free

and clear of any Lien (other than any Permitted Lien), and the Transferor shall have made all filings and shall have taken all other action under applicable law in each relevant jurisdiction in order to protect and perfect the Transferor's ownership or security interest in the Receivables, the Related Security with respect thereto and Collections in which a security interest may be perfected by filing UCC financing statements or by the taking of any other action necessary to protect or perfect the interests of the Administrative Agent and the Purchasers under or as contemplated by this Agreement which the Administrative Agent has reasonably requested the Transferor to take.

(ii) The purchase price paid by the Transferor to the Sellers constitutes reasonably equivalent value for the Receivables conveyed in consideration therefor on such date, and no transfer of any Receivable by a Seller to the Transferor is or may be voidable under any section of the United States Bankruptcy Code or applicable state bankruptcy or insolvency laws or subject to subordination under similar laws or principles or for any other reason.

(p) Payment Instructions to Obligors, Sub-Agents and Sellers; Depository Accounts; AEP Services Account; Lock-Boxes; Concentration Account. The Transferor has caused each Seller (x) to instruct all of its Obligors to remit all Collections directly to a Sub-Agent, a Lock-Box, the AEP Utilities Account or another Depository Account to which only amounts owed to such Seller are deposited, and (y) to instruct all of its Sub-Agents to remit all Collections directly to a Depository Account to which only amounts owed to such Seller are deposited. The names and addresses of all Depository Account Banks, together with the account numbers of the Depository Accounts at such Depository Account Banks, are accurately set forth in Schedule 2-A. The addresses and post office box numbers of all Lock-Boxes are accurately set forth in Schedule 2-B. The account number of the Collection Account is accurately set forth in Schedule 2-A. The name and address of the Concentration Account Bank, together with the account number of the Concentration Account, are accurately set forth in Schedule 2-A. The name and address of the AEP Services Account, together with the account number of the AEP Services Account, are accurately set forth in Schedule 2-A. The Transferor has instructed all Sellers to remit all Collections to the Concentration Account within one Business Day after receipt thereof in a Depository Account or the AEP Services Account. The Concentration Account is subject to a Concentration Account Agreement. The AEP Services Account is subject to an AEP Services Account Agreement. Each Depository Account is subject to a Depository Account Agreement.

(q) Legal Names. Except as otherwise set forth in Schedule 3, the Transferor (i) has not been known by any legal name other than its corporate name as of the date hereof, (ii) has not been the subject of any merger or other corporate reorganization that resulted in a change of name, identity or corporate structure and (iii) has not used any trade names other than its actual corporate name.

(r) Compliance with Applicable Laws. The Transferor is in compliance with the requirements of all applicable laws, rules, regulations and orders of all Governmental Authorities (federal, state, local or foreign), a violation of any of which, individually or in the

aggregate for all such violations, could reasonably be expected to have a Material Adverse Effect with respect to the Transferor.

(s) Business and Indebtedness of Transferor. The Transferor has no Indebtedness other than the Subordinated Note. The Transferor has not engaged in any business other than (w) the purchase of Receivables, the Related Security with respect thereto and Collections under the First-Tier Agreements, (x) the financing of Receivables under previous financing arrangements, all of which have been satisfied and paid in full, (y) the transfer of undivided percentage ownership interests in the Receivables, the Related Security with respect thereto and Collections under this Agreement, and (z) the sale of Charged-Off Receivables in accordance with Section 2.6.

(t) Credit and Collection Procedure. The Credit and Collection Procedures attached as Exhibit C are true and complete copies as of the date hereof.

(u) ERISA. Each Plan is in compliance with all applicable material provisions of ERISA, and the Transferor or the relevant ERISA Affiliate has received a favorable determination letter from the Internal Revenue Service that each Plan intended to be qualified under Section 401(a) of the Code is so qualified. No Plan has incurred an “accumulated funding deficiency” (within the meaning of Section 302 of ERISA or Section 412 of the Code), whether or not waived. Neither the Transferor nor any ERISA Affiliate (i) has incurred or expects to incur any liability under Title IV of ERISA with respect to any Plan that could give rise to a lien in favor of the PBGC other than liability for the payment of premiums, all of which have been timely paid when due in accordance with Section 4007 of ERISA, (ii) has incurred or expects to incur any withdrawal liability within the meaning of Section 4201 of ERISA, (iii) is subject to any lien under Section 412(n) of the Code or Sections 302(f) or 4068 of ERISA or arising out of any action brought under Sections 4070 or 4301 of ERISA or (iv) is required to provide security to a Plan under Section 401(a)(29) of the Code. The PBGC has not instituted proceedings to terminate any Plan or to appoint a trustee or administrator of any such Plan, and no circumstances exist that constitute grounds under Section 4042 of ERISA to commence any such proceedings.

(v) Compliance with Representations. On and as of the date hereof and on and as of each subsequent date any Receivable is purchased by the Transferor using Collections or the proceeds of the sale of Purchaser Interests hereunder, the Transferor hereby represents and warrants that all of the other representations and warranties set forth in this Section 4.1 are true and correct in all material respects (except that the materiality standard in this paragraph (v) shall not apply to any such representation and warranty which is qualified by a materiality standard by its terms) on and as of each such date (and after giving effect to all Receivables in existence on each such date) as though made on and as of each such date.

(w) Material Adverse Effect. As of the date hereof, since December 31, 2013, no event has occurred that would have a Material Adverse Effect with respect to the Transferor. Since December 31, 2013, no event has occurred that would have a material adverse effect on the validity, enforceability or collectibility of all or a material portion of the Receivables.

(x) Ownership of Transferor. The Parent owns, directly or indirectly, 100% of the issued and outstanding capital stock of the Transferor, free and clear of any Lien. Such capital stock is validly issued, fully paid and nonassessable, and there are no options, warrants or other rights to acquire securities of the Transferor.

(y) Accounting. The Transferor shall account for the transactions contemplated by the Purchase Agreements as sales of Receivables to the extent consistent with GAAP.

(z) Purchase of Receivables. On each Purchase Date (as defined in the applicable Purchase Agreement), the Transferor shall have purchased from each Seller, without recourse, all of the Outstanding Receivables (as defined in the applicable Purchase Agreement) of such Seller existing on such Purchase Date and not previously transferred to the Transferor.

(aa) Anti-Corruption Laws and Sanctions. The Transferor has implemented and maintains in effect policies and procedures designed to ensure compliance by the Transferor and its Subsidiaries, directors, officers, employees and agents with Anti-Corruption Laws and applicable Sanctions, and the Transferor, its Subsidiaries and, to the actual knowledge of the Transferor, its officers, employees, directors and agents, are in compliance with Anti-Corruption Laws and applicable Sanctions in all material respects. None of (a) the Transferor or any Subsidiary, or (b) to the actual knowledge of the Transferor, any director, officer, employee or agent of the Transferor or any Subsidiary that will act in any capacity in connection with or benefit from the facility established hereby, is a Sanctioned Person. No Incremental Purchase, use of proceeds or other transaction contemplated by this Agreement will violate Anti-Corruption Laws or applicable Sanctions.

SECTION 4.2 Representations and Warranties of the Servicer.

The Servicer hereby represents and warrants to the Administrative Agent, the Funding Agents and the Purchasers, as of the date hereof, as of the date of each Incremental Purchase and as of the date of each Reinvestment:

(a) Organization and Good Standing. The Servicer is a corporation duly formed and validly existing in good standing under the laws of the State of its incorporation and has full power and authority to own its properties and to conduct its business as such properties are presently owned and such business is presently conducted.

(b) Due Qualification. The Servicer is duly qualified to do business, is in good standing as a foreign corporation, and has obtained all necessary licenses and approvals in all jurisdictions in which the conduct of its business requires such qualification, licenses or approvals except to the extent the failure to have such qualifications, licenses or approvals could not reasonably be expected to have a Material Adverse Effect with respect to the Servicer.

(c) Power and Authority; Due Authorization. The Servicer (i) has all necessary power and authority to (A) to execute and deliver this Agreement and the other

Transaction Documents to which it is a party and (B) perform its obligations under this Agreement and the other Transaction Documents to which it is a party and (ii) has duly authorized by all necessary action the execution, delivery and performance of, and the consummation of the transactions provided for in, this Agreement and the other Transaction Documents to which it is a party. Each Transaction Document to which the Servicer is a party has been duly executed and delivered by the Servicer.

(d) Binding Obligations. This Agreement constitutes, and each other Transaction Document to which the Servicer is a party when duly executed and delivered will constitute, a legal, valid and binding obligation of the Servicer, enforceable against the Servicer in accordance with its terms, except (i) as such enforceability may be limited by applicable bankruptcy, insolvency, reorganization, moratorium or other similar laws affecting the enforcement of creditors' rights generally and (ii) as such enforceability may be limited by general principles of equity, regardless of whether such enforceability is considered in a proceeding in equity or at law.

(e) No Conflict or Violation. The execution, delivery and performance of, and the consummation of the transactions contemplated by, this Agreement and the other Transaction Documents to which the Servicer is a party, and the fulfillment of the terms hereof and thereof, will not (i) conflict with or violate its certificate of incorporation or by-laws, (ii) conflict with, result in any breach of any of the terms and provisions of, or constitute (with or without notice or lapse of time or both) a default under any indenture, loan agreement, mortgage, deed of trust or other agreement or instrument to which the Servicer is a party or by which it or any of its respective properties is bound except to the extent that such conflict, breach or default could not reasonably be expected to have a Material Adverse Effect with respect to the Servicer, (iii) result in the creation or imposition of any Lien other than Permitted Liens on any of the Receivables, the Related Security with respect thereto or the Collections or (iv) conflict with or violate any federal, state, local or foreign law or any decision, decree, order, rule or regulation applicable to the Servicer or its properties, or of any Governmental Authority having jurisdiction over the Servicer except to the extent that such conflict or violation could not reasonably be expected to have a Material Adverse Effect with respect to the Servicer.

(f) Litigation and Other Proceedings. (i) There is no action, suit, proceeding or investigation pending, or to the best knowledge of the Servicer, threatened, against the Servicer or any of its property before any court, regulatory body, administrative agency or other tribunal or governmental instrumentality and (ii) the Servicer is not subject to any order, judgment, decree, injunction, stipulation or consent order of or with any court or other Governmental Authority which in either case could reasonably be expected to have a material adverse effect on the ability of the Servicer to perform its obligations under any Transaction Document to which it is a party.

(g) Governmental Approvals. All authorizations, consents, orders and approvals of, or other actions by, any Governmental Authority (including, without limitation, the Securities and Exchange Commission) that are required to be obtained by the Servicer (including, without limitation, consents required pursuant to the Public Utility Holding Company Act of 1935) in connection with the due execution, delivery and performance by the Servicer of

this Agreement or any other Transaction Document to which it is a party and the consummation by the Servicer of the transactions contemplated by this Agreement and the other Transaction Documents to which it is a party have been obtained or made and are in full force and effect except to the extent that the failure to obtain or make the foregoing or the failure of which to be in full force and effect could not reasonably be expected to have a Material Adverse Effect with respect to the Servicer.

(h) Accuracy of Information. All certificates, reports, statements, documents and other information furnished to the Administrative Agent or any Purchaser by or on behalf of the Servicer pursuant to any provision of this Agreement or any other Transaction Document, or in connection with or pursuant to any amendment or modification of, or waiver under, this Agreement or any other Transaction Document, shall, at the time the same are so furnished, be true and accurate in every material respect and shall not, at the time the same are so furnished, be otherwise misleading in light of the circumstances under which such information was furnished.

(i) Compliance with Applicable Laws. The Servicer is in compliance with the requirements of all applicable laws, rules, regulations and orders of all Governmental Authorities (federal, state, local or foreign), a violation of any of which, individually or in the aggregate for all such violations, could reasonably be expected to have a material adverse effect on the ability of the Servicer to perform its obligations under any Transaction Document to which it is a party.

(j) ERISA. Each Plan is in compliance with all applicable material provisions of ERISA, and the Servicer or the relevant ERISA Affiliate has received a favorable determination letter from the Internal Revenue Service that each Plan intended to be qualified under Section 401(a) of the Code is so qualified. No Plan has incurred an “accumulated funding deficiency” (within the meaning of Section 302 of ERISA or Section 412 of the Code), whether or not waived. Neither the Servicer nor any ERISA Affiliate (i) has incurred or expects to incur any liability under Title IV of ERISA with respect to any Plan that could give rise to a lien in favor of the PBGC other than liability for the payment of premiums, all of which have been timely paid when due in accordance with Section 4007 of ERISA, (ii) has incurred or expects to incur any withdrawal liability within the meaning of Section 4201 of ERISA, (iii) is subject to any lien under Section 412(n) of the Code or Sections 302(f) or 4068 of ERISA or arising out of any action brought under Sections 4070 or 4301 of ERISA or (iv) is required to provide security to a Plan under Section 401(a)(29) of the Code. The PBGC has not instituted proceedings to terminate any Plan or to appoint a trustee or administrator of any such Plan, and no circumstances exist that constitute grounds under Section 4042 of ERISA to commence any such proceedings.

(k) Compliance with Representations. On and as of the date hereof and on and as of each subsequent date any Receivable is purchased by the Transferor using funds from either (x) Collections or (y) the proceeds of the sale of Purchaser Interests hereunder, the Servicer hereby represents and warrants that all of the other representations and warranties set forth in this Section 4.2 are true and correct in all material respects (except that the materiality standard in this paragraph (k) shall not apply to any such representation and warranty which is qualified by a

materiality standard by its terms) on and as of each such date (and after giving effect to all Receivables in existence on each such date) as though made on and as of each such date.

(l) Material Adverse Effect. Since December 31, 2013, no event has occurred which could reasonably be expected to have a material adverse effect on the ability of the Servicer to perform its obligations under any Transaction Document to which it is a party.

(m) Ownership of Servicer. The Parent owns, directly or indirectly, 100% of the issued and outstanding capital stock of the Servicer. Such capital stock is validly issued, fully paid and nonassessable, and there are no options, warrants or other rights to acquire securities of the Servicer.

(n) Anti-Corruption Laws and Sanctions. The Servicer has implemented and maintains in effect policies and procedures designed to ensure compliance by the Servicer and its Subsidiaries, directors, officers, employees and agents with Anti-Corruption Laws and applicable Sanctions, and the Servicer, its Subsidiaries and, to the actual knowledge of the Servicer, its officers, employees, directors and agents, are in compliance with Anti-Corruption Laws and applicable Sanctions in all material respects. None of (a) the Servicer or any Subsidiary, or (b) to the actual knowledge of the Servicer, any director, officer, employee or agent of the Servicer or any Subsidiary that will act in any capacity in connection with or benefit from the facility established hereby, is a Sanctioned Person. No Incremental Purchase, use of proceeds or other transaction contemplated by this Agreement will violate Anti-Corruption Laws or applicable Sanctions.

ARTICLE V CONDITIONS OF PURCHASES

SECTION 5.1 Conditions Precedent to the Effectiveness of this Agreement.

This Agreement shall become effective as of the date hereof upon satisfaction of each of the following conditions precedent on or prior to the Restatement Effective Date, any or all of which (except paragraph (f)) may be waived by the Administrative Agent and each Funding Agent in its sole discretion:

(a) The Administrative Agent and each Funding Agent shall have received fully executed originals of each of the agreements and documents described in Schedule 4 and all fees required to be paid on the Restatement Effective Date;

(b) This Agreement and the Liquidity Agreements of each Conduit Purchaser of the initial Purchaser Groups shall have become effective in accordance with its respective terms and shall remain in force and effect;

(c) All of the terms, covenants, agreements and conditions of this Agreement required to be complied with and performed by the respective parties to such agreements on or prior to the Effective Date shall have been complied with and performed;

(d) Each of the representations and warranties contained in this Agreement and the other Transaction Documents made by each of the parties to such agreements shall be true and correct in all material respects (except that the materiality standard in this paragraph (d) shall not apply to any such representation and warranty which is qualified by a materiality standard by its terms) as of the time of the Restatement Effective Date as though made as of such time (except to the extent that they expressly relate to an earlier time, then such representations and warranties shall be true and correct as of such earlier time);

(e) Each of the representations and warranties made by the Eligible Sellers in the First-Tier Agreements shall be true and correct in all material respects as of such date as though made as of such time (except to the extent that they expressly relate to an earlier time, then such representations and warranties shall be true and correct as of such earlier time);

(f) No Amortization Event, Seller Amortization Event, Agent Default or Servicer Default or event that with the giving of notice or lapse of time or both would constitute such an Amortization Event, Seller Amortization Event, Agent Default or Servicer Default has occurred and is continuing (before and after giving effect to such purchase);

(g) Immediately after giving effect to the sale of such Purchaser Interest, the Purchaser Interests of the Purchasers shall not exceed in the aggregate 100%;

(h) The Administrative Agent and the Funding Agents shall have received copies of all reports and other items required to be delivered by the Transferor and the Servicer hereunder; and

(i) Each of the First-Tier Agreements (as amended in form and substance satisfactory to the Funding Agents) shall remain in full force and effect.

SECTION 5.2 Conditions Precedent to All Incremental Purchases.

Each Incremental Purchase shall be subject to the satisfaction of each of the following conditions precedent as of the date of such Incremental Purchase:

(a) Each of the representations and warranties made by the Transferor in this Agreement shall be true and correct in all material respects as of such date as though made as of such time (except to the extent that they expressly relate to an earlier time, then such representations and warranties in all material respects shall be true and correct as of such earlier time);

(b) If the proceeds of such Incremental Purchase are being used to pay the purchase price of Receivables being acquired from any Seller, each of the representations and warranties made by such Seller in the applicable First-Tier Agreements shall be true and correct in all material respects (except that the materiality standard in this paragraph (b) shall not apply to any such representation and warranty which is qualified by a materiality standard by its terms) as of such date as though made as of such time (except to the extent that they expressly relate to

an earlier time, then such representations and warranties shall be true and correct in all material respects as of such earlier time);

(c) No Amortization Event or Servicer Default or event that with the giving of notice or lapse of time or both would constitute such an Amortization Event or Servicer Default has occurred and is continuing (before and after giving effect to such Incremental Purchase);

(d) If the proceeds of such Incremental Purchase are being used to pay the purchase price of Receivables being acquired from any Seller, no Seller Amortization Event, Agent Default or event that with the giving of notice or lapse of time or both would constitute a Seller Amortization Event or Agent Default has occurred and is continuing with respect to such Seller or the related Agent (before and after giving effect to such Incremental Purchase);

(e) Immediately after giving effect to such Incremental Purchase, the Purchaser Interests of the Purchasers shall not exceed in the aggregate 100%;

(f) This Agreement shall remain in full force and effect;

(g) Each of the Administrative Agent, each Funding Agent and each Purchaser has received such other approvals, documents or opinions as it has reasonably requested in order to confirm that the conditions precedent set forth in this Section 5.2 shall have been satisfied with respect to such Incremental Purchase;

(h) The Administrative Agent and the Funding Agents shall have received copies of all reports and other items required to be delivered by the Transferor and the Servicer hereunder; and

(i) The Amortization Date shall not have occurred.

ARTICLE VI COVENANTS

SECTION 6.1 Affirmative Covenants of the Transferor.

Until the date on which Aggregate Capital has been reduced to zero, all amounts payable by Transferor hereunder shall have been paid in full and this Agreement shall have terminated in accordance with its terms, the Transferor hereby agrees to perform the covenants and agreements set forth in this Section 6.1.

(a) Financial Reports by the Transferor. (i) As soon as available, but in any event within 120 days after the end of each fiscal year of the Transferor, the Transferor shall deliver to the Administrative Agent, and the Administrative Agent shall forward to each Funding Agent, a copy of the audited financial statements of the Transferor at the end of such year, prepared by independent certified public accountants of nationally recognized standing, and (ii) as soon as available, but in any event within 60 days after the end of each fiscal quarter of the Transferor, the Transferor shall deliver to the Administrative Agent, and the Administrative

Agent shall forward to each Funding Agent, a copy of the unaudited financial statements of the Transferor at the end of such quarter, certified by the chief financial officer of the Transferor.

(b) Books and Records. The Transferor shall keep proper books of record and account in which full, true and correct entries shall be made of all dealings and transactions in relation to the Receivables, the Related Security with respect thereto and the Collections and its business activities in accordance with generally accepted accounting principles, and, at its expense, shall permit the Administrative Agent (or its agents or representatives) to visit and inspect any of its properties, to examine and make abstracts from any of its books and records and to discuss its affairs, finances and accounts with its officers, directors, employees and independent public accountants, all at such reasonable times upon reasonable notice and as often as may reasonably be requested. The Administrative Agent may, and shall at the direction of the Majority Purchasers, conduct, or cause its agents or representatives to conduct, examinations of the type described in this Section 6.1(b) whenever the Administrative Agent or the Majority Purchasers, as applicable, reasonably deem any such review appropriate. During regular business hours upon reasonable prior notice, the Transferor shall permit each Funding Agent, at its own expense, to visit the offices and properties of the Transferor for the purpose of discussing the results of the examinations described above, and to discuss matters relating to the Receivables, the Related Security with respect thereto and Collections or the performance by the Transferor of its obligations under this Agreement with any Authorized Officer of the Transferor having knowledge of such matters.

(c) Notice of Amortization Events, Seller Amortization Events, Agent Defaults and Servicer Defaults. Promptly after obtaining knowledge of any of the following occurrences, the Transferor shall give the Administrative Agent written notice thereof and the Administrative Agent shall promptly forward a copy of such written notice to each Funding Agent: (i) the occurrence of any Unmatured Amortization Event or Amortization Event, (ii) the occurrence of any Seller Amortization Event or Agent Default or any event that with the giving of notice or lapse of time or both would constitute a Seller Amortization Event or Agent Default with respect to any Seller or Agent, (iii) each default on the part of any Seller of its obligations under any related First-Tier Agreement, and the action, if any, being taken with respect to such default, and (iv) the occurrence of any Servicer Default or any event that with the giving of notice or lapse of time or both would constitute a Servicer Default.

(d) Maintenance of Existence. The Transferor shall keep in full effect its existence, rights and franchises as a corporation under the laws of the State of Delaware (unless it becomes, or any successor Transferor hereunder is or becomes, organized under the laws of any other State or of the United States of America, in which case the Transferor will keep in full effect its existence, rights and franchises under the laws of such other jurisdiction) and shall obtain and preserve its qualification to do business in each jurisdiction in which such qualification is or shall be necessary to protect the validity and enforceability of this Agreement, the Receivables, the Related Security with respect thereto and Collections and each other related instrument or agreement.

(e) Compliance with Laws. The Transferor will comply with the requirements of all applicable laws, rules, regulations and orders of all Governmental Authorities a violation of

which, individually or in the aggregate for all such violations, is reasonably likely to have a Material Adverse Effect with respect to the Transferor.

(f) Marking Records. On or prior to the date hereof, mark its master data processing records and other books and records relating to the Receivables, the Related Security with respect thereto and Collections to indicate the Lien in favor of the Administrative Agent.

(g) Filing of Tax Returns and Payment of Taxes and Other Liabilities. The Transferor will file (or will cause to be filed on its behalf as a member of a consolidated group) all tax returns and reports required by law to be filed by it and will pay all taxes, assessments and governmental charges shown to be owing by it, except for any such taxes, assessments or charges that are being diligently contested in good faith by appropriate proceedings, for which adequate reserves in accordance with GAAP have been set aside on its books and that not have given rise to any Liens (other than Permitted Liens).

(h) Statements as to Compliance. The Transferor shall deliver to the Administrative Agent, within 120 days after the end of each fiscal year of the Transferor, an Officer's Certificate, in the form of Exhibit D (a copy of which Officer's Certificate the Administrative Agent shall promptly forward to each Funding Agent), stating, as to the Authorized Officer signing such Officer's Certificate, that:

(i) a review of the activities of the Transferor during the 12-month period ending at the end of such fiscal year and of performance under this Agreement has been made under such Authorized Officer's supervision, and

(ii) to the best of such Authorized Officer's knowledge, based on such review, the Transferor has complied with all conditions and covenants under this Agreement throughout such year or, if there has been a default in its compliance with any such condition or covenant, specifying each such default known to such Authorized Officer and the nature and status thereof.

(i) Turnover of Collections. If the Transferor at any time receives any cash, checks or other instruments constituting Collections, such recipient will, promptly upon receipt (and in any event within one (1) Business Day following receipt) remit all such cash, checks and instruments, duly endorsed or with duly executed instruments of transfer, to the Concentration Account or from and after the Amortization Date, or the delivery of a Control Notice pursuant to Section 6.1(l)(iv), the Collection Account.

(j) Maintenance of Property. The Transferor will not sell, lease or otherwise transfer, directly or indirectly, all or substantially all of the property of the Transferor, other than any such sale, lease or transfer in the ordinary course of business and the transfer of the Purchaser Interests as contemplated by the Transaction Documents.

(k) Performance of Obligations. The Transferor will timely and fully perform and comply with all provisions, covenants and other promises required to be observed by it under the Transaction Documents (other than the First-Tier Agreements) to which it is a party. The

Transferor will timely and fully perform and comply in all material respects with all provisions, covenants and other promises required to be observed by it under the First-Tier Agreements.

(l) Concentration Account; AEP Services Account; Depository Accounts; Collections.

(i) Transferor will cause the Concentration Account to at all times be subject to a Concentration Account Agreement among Transferor, the Concentration Account Bank and the Administrative Agent. Transferor will cause the AEP Services Account to at all times be subject to an AEP Services Account Agreement. Transferor will cause each Depository Account to at all times be subject to a Depository Account Agreement among Transferor, the applicable Seller, the applicable Depository Account Bank and the Administrative Agent. Transferor will cause each Lock-Box to at all times be subject to a P.O. Box Transfer Notice. Transferor agrees that if any Collections are received by Transferor in an account other than the Concentration Account, such monies, instruments, cash and other proceeds will be immediately remitted to the Concentration Account or, from and after the Amortization Date, or the delivery of a Control Notice pursuant to Section 6.1(l)(iv), the Collection Account, with any necessary endorsement and in any event within one (1) Business Day after identification thereof.

(ii) The Transferor will cause all Sellers to deposit all collections in respect of receivables and related assets that are not included in the Receivables and the Related Security with respect thereto in an account that is not the Collection Account or the Concentration Account and will take such other steps to ensure that all payments on such receivables and related assets that are not included in the Receivables and the Related Security with respect thereto will be segregated from Collections held in the Concentration Account or the Collection Account. The Transferor will cause each Seller to (x) instruct all of its Obligors to submit all Collections directly to a Sub-Agent, a Lock-Box, the AEP Utilities Account or another Depository Account to which only amounts owed to such Seller are deposited, and (y) instruct all of its Sub-Agents to submit all Collections directly to a Depository Account to which only amounts owed to such Seller are deposited. In the case of any remittances received in the Concentration Account that shall have been identified, to the satisfaction of the Transferor, to not constitute Collections or other proceeds of the Receivables or the Related Security, the Transferor shall promptly remit such items to the Person identified to it as being the owner of such remittances.

(iii) Within ten (10) Business Days following the request of the Administrative Agent (at the request of the Majority Purchasers) after the occurrence and continuation of an Amortization Event, the Transferor shall cause each Depository Account (other than the AEP Utilities Account) to be retitled in the name of "AEP Credit, Inc." Within ten (10) Business Days following the request of the Administrative Agent (at the request of the Majority Purchasers) after the occurrence and continuation of a Seller Amortization Event with respect to any Seller or the commencement of any Level Two Enhancement Period with respect to any Seller, the Transferor shall cause each Depository Account of such Seller to be retitled in the name of "AEP Credit, Inc."

(iv) Notwithstanding the delivery of the Concentration Account Agreement, the AEP Services Account Agreement and the Depository Account Agreements, (A) the Administrative Agent shall not have the right to deliver a Control Notice with respect to the Concentration Account until the occurrence and continuation of an Amortization Event, and (B) the Administrative Agent shall not have the right to deliver a Control Notice with respect to a Depository Account of a particular Seller or a Control Notice in respect of the Collections with respect to the Receivables originated by a particular Seller on deposit in the AEP Services Account until the earliest to occur of (x) the occurrence and continuation of a Seller Amortization Event with respect to such Seller, (y) a Level Two Enhancement Period with respect to such Seller, or (z) the occurrence and continuation of an Amortization Event. Once a Control Notice is delivered by the Administrative Agent (at the request of the Majority Purchasers) pursuant to the Concentration Account Agreement or any Depository Account Agreement, the Administrative Agent shall direct all Collections on deposit in the Concentration Account or the related Depository Account, as applicable, on each Business Day to be transferred to the Collection Account. Once a Control Notice in respect of the Collections with respect to the Receivables originated by a particular Seller on deposit in the AEP Services Account is delivered by the Administrative Agent (at the request of the Majority Purchasers) pursuant to the AEP Services Account Agreement, the Administrative Agent shall direct all Collections with respect to the Receivables originated by such Seller on deposit in the AEP Services Account on each Business Day to be transferred to the Collection Account. Notwithstanding the execution of the P.O. Box Transfer Notices, the Administrative Agent shall not have the right to instruct the Postmaster General of the applicable Post Office to restrict access to any Lock-Box until the occurrence of an Agent Transfer with respect to the Agent servicing the Collections remitted to such Lock-Box.

(v) The Transferor will provide to the Administrative Agent copies of any amendment to, or modification of, the terms and conditions of any financial institution applicable to the Depository Accounts, the Concentration Accounts, the AEP Services Account or the Collection Account.

(m) Compliance with Credit and Collection Procedure. The Transferor will comply in all material respects with the applicable Credit and Collection Procedure with respect to each Receivable and the Contract related to such Receivable.

(n) Performance and Enforcement of First-Tier Agreements. The Transferor will use its reasonable efforts to cause each Seller to perform each of its respective obligations and undertakings under and pursuant to the applicable First-Tier Agreements. The Transferor will purchase Receivables thereunder in compliance with the terms thereof and will use its reasonable efforts to enforce the rights and remedies accorded to the Transferor under the First-Tier Agreements. The Transferor will take all actions to perfect and enforce its rights and interests (and the rights and interests of the Administrative Agent on behalf of the Purchasers, as assignees of the Transferor) under the First-Tier Agreements as the Administrative Agent may from time to time reasonably request, including, without limitation, making claims to which it may be entitled under any indemnity, reimbursement or similar provision contained in any First-Tier Agreement; provided, however, that the Transferor shall not be required to take such

requested action if it would cause the Transferor to breach of any of the terms or provisions of such First-Tier Agreement.

(o) Dilutive Credits. If on any day the Unpaid Balance of any Receivable is reduced as a result of any Dilutive Credit, then the Transferor shall deposit on the earlier of the following Settlement Date or Capital Payment Date the amount of such Dilutive Credit, in cash, in the Concentration Account or, from and after the Amortization Date, or the delivery of a related Control Notice pursuant to Section 6.1(l)(iv), the Collection Account; provided, however, that the Transferor shall not be required to make such deposit if (x) no Amortization Event or Seller Amortization Event with respect to the Seller which originated such Receivable has occurred and is continuing on such day and (y) the Purchaser Interests of the Purchasers do not exceed 100% on such day.

(p) Other Reporting Requirements. From the Closing Date until the termination of this Agreement, the Transferor agrees that it will furnish to the Administrative Agent (copies of which will be forwarded promptly by the Administrative Agent to each Funding Agent):

(i) Material Adverse Effect. Promptly and in any event within two (2) Business Days after any of the president, controller or treasurer of the Transferor has actual knowledge thereof, written notice that describes in reasonable detail any event or occurrence that, individually or in the aggregate for all such events or occurrences, has had, or that such Authorized Officer in its reasonable good faith judgment determines could reasonably be expected to have, a Material Adverse Effect with respect to the Transferor;

(ii) Proceedings. Promptly and in any event within five (5) Business Days after an Authorized Officer of the Transferor has knowledge thereof, written notice of (A) any litigation, investigation or proceeding involving the Transferor not previously disclosed by the Transferor, (B) any material adverse development that has occurred with respect to any such previously disclosed litigation, investigation or proceeding, or (C) the entry of any judgment or decree against any Seller or the Servicer if the amount of any such judgment or decree entered against any such Person exceeds \$50,000,000 (or \$25,000,000 in the case of any Seller which is not a Significant Subsidiary of the Parent or AEP Utilities);

(iii) ERISA Event. (A) As soon as possible and in any event within thirty (30) days after the Transferor knows or has reason to know that a “reportable event” (as defined in Section 4043 of ERISA) has occurred with respect to any Plan, a statement of an Authorized Officer of the Transferor setting forth details as to such reportable event and the action that the Transferor or an ERISA Affiliate proposes to take with respect thereto, together with a copy of the notice of such reportable event, if any, given to the PBGC, the Internal Revenue Service or the Department of Labor; (B) promptly and in any event within ten (10) Business Days after receipt thereof (or knowledge of the receipt by an (ERISA Affiliate thereof), a copy of any notice the Transferor receives relating to the intention of the PBGC to terminate any Plan or to appoint a trustee to administer any such

Plan; (C) promptly and in any event within ten (10) Business Days after a filing with the PBGC pursuant to Section 412(n) of the Code of a notice of failure to make a required installment or other payment with respect to a Plan, a statement of the chief financial officer of the Transferor setting forth details as to such failure and the action that the Transferor proposes to take (or knows will be taken) with respect thereto, together with a copy of such notice given to the PBGC; and (D) promptly and in any event within thirty (30) Business Days after receipt thereof by the Transferor from the sponsor of a multiemployer plan (as defined in Section 3(37) of ERISA), a copy of each notice received by the Transferor concerning the imposition of withdrawal liability or a determination that a multiemployer plan is, or is expected to be, terminated or reorganized;

(iv) First-Tier Agreements. Promptly, and in any event within two (2) Business Days, after an Authorized Officer of the Transferor has knowledge thereof, written notice of the termination of any First-Tier Agreement;

(v) Ratings Downgrade. As soon as possible, and in any event within five (5) Business Days, after an Authorized Officer of the Transferor has knowledge thereof, notice of any downgrade or withdrawal of the Debt Rating of any Seller by S&P or Moody's setting forth the Indebtedness affected and the nature of such change;

(vi) Notices; Reports. Promptly upon its receipt of any notice, request for consent, financial statements, certification, report or other communication under or in connection with any Transaction Document from any Person other than the Administrative Agent, copies of the same;

(vii) Seller Eligibility. Promptly, and in any event within two (2) Business Days after an Authorized Officer of the Transferor has knowledge thereof, written notice of the failure of any Seller to be an Eligible Seller;

(viii) Appointment of Independent Director. Notice of the decision to appoint a new director of the Transferor as the "Independent Director" for purposes of this Agreement, such notice to be issued not less than ten (10) days prior to the effective date of such appointment and to certify that the designated Person satisfies the criteria set forth in the definition herein of "Independent Director"; and

(ix) Other. Promptly, from time to time, such other information, documents, records or reports with respect to the Receivables, the Related Security with respect thereto and Collections or the condition or operations, financial or otherwise, of the Transferor as the Administrative Agent may from time to time reasonably request in order to protect the interests of the Purchasers under or as contemplated by this Agreement.

(q) Further Instruments and Acts. Upon request of the Administrative Agent, the Transferor shall execute and deliver such further instruments and do such further acts as may be reasonably necessary to carry out more effectively the purpose of this Agreement.

(r) Minimum Net Worth. The Transferor shall at all times maintain a minimum net worth equal to five percent (5.0%) of the aggregate Unpaid Balance of all Receivables.

(s) Anti-Corruption Laws. The Transferor will maintain in effect and enforce policies and procedures designed to ensure compliance by the Transferor and each of its Subsidiaries and their respective directors, officers, employees and agents with Anti-Corruption Laws and applicable Sanctions.

(t) Delayed Funding Amendment. If the average Aggregate Capital is less than 80% of the Aggregate Commitment for a period of 3 consecutive Monthly Periods, the Transferor will work diligently and in good faith with the Administrative Agent, the Funding Agents and the Purchasers to negotiate, and will promptly execute, within 90 days following knowledge or notice of such circumstance, an amendment to this Agreement that implements delayed funding option provisions.

SECTION 6.2 Negative Covenants of the Transferor.

Until the date on which the Aggregate Capital has been reduced to zero, all amounts payable by Transferor hereunder shall have been paid in full and this Agreement shall have terminated in accordance with its terms, the Transferor hereby covenants that it shall not:

(a) Amendment of Certificate of Incorporation. Amend its Certificate of Incorporation without the prior written consent of the Majority Purchasers;

(b) Change in Organization, Location or Office Where Records are Kept. (i) Change the location of the office where Records are kept or (ii) change its name, type of organization, organizational identification number or the jurisdiction of its formation without prior written notice to the Administrative Agent sufficient to allow the Administrative Agent to submit for filing all filings prepared by the Transferor (including filings of financing statements on form UCC-1) and recordings necessary to maintain the perfection of the interest of the Administrative Agent on behalf of the Purchasers in the Receivables, the Related Security with respect thereto and Collections in which a security interest may be perfected by filing UCC financing statements or by the taking of any other action necessary to protect or perfect the interests of the Purchasers hereunder which the Administrative Agent has reasonably requested the Transferor to take pursuant to this Agreement. If the Transferor desires to so change the location of its Records, its name, type of organization, organizational identification number or the jurisdiction of its formation, the Transferor will make any required filings and prior to actually changing the location of its Records, its name or the jurisdiction of its formation, the Transferor shall deliver to the Administrative Agent (i) an Officer's Certificate and (ii) copies of all such required filings with the filing information duly noted thereon by the office in which such filings were made;

(c) Change in the Concentration Account, Lock-Boxes, AEP Services Account or Depository Accounts; Payment Instructions to Sellers.

(i) Make any changes to the Concentration Account or change its instructions to Sellers or other Persons regarding payments to be made to the Transferor or payments to be made to the Collection Account or the Concentration Account; or

(ii) Permit any Seller to make any changes to any Depository Account Agreement or the AEP Services Account Agreement or establish any new Lock-Box, any new Depository Account or a new AEP Services Account or permit any Seller to change its instructions to Obligor, Sub-Agents or other Persons regarding payments to be made to any Lock-Box or any Depository Account (except for a change in instructions solely for the purpose of directing such Obligor, Sub-Agents or other Persons to make such payments to another existing Lock-Box or Depository Account to which only amounts owed to such Seller are deposited), unless the Administrative Agent has received copies of (x) a duly executed P.O. Box Transfer Notice with respect to such new Lock-Box, (y) a Depository Account Agreement duly executed by the Transferor, the related Seller, the Administrative Agent and such new Depository Bank with respect to such new Depository Account, as applicable or (z) a new AEP Services Account Agreement duly executed by each Seller, Transferor, the new AEP Services Account Bank and the Administrative Agent.

(iii) Consent to any amendment or modification of the terms and conditions of any financial institution applicable to the Depository Accounts, the Concentration Accounts, the AEP Services Account or the Collection Account that could reasonably be expected to materially and adversely affect the rights or interests of the Administrative Agent or any Purchaser.

(d) Capital Expenditures. Make any expenditure (by long-term or operating lease or otherwise) for capital assets (either realty or personalty);

(e) No Other Business or Agreements. Engage in any business other than financing, purchasing, owning and selling and managing the Receivables, the Related Security with respect thereto and Collections in the manner contemplated by this Agreement and the other Transaction Documents and all activities incidental thereto, or enter into or be a party to any agreement or instrument other than (i) any Transaction Document or documents and agreements incidental thereto, or (ii) any agreement with respect to the sale of Designated Charged-Off Receivables which satisfies the requirements of clause (iii) of Section 2.6;

(f) Consolidation, Merger or Other Form of Combination and Sale of Assets. Enter into any consolidation, merger, joint venture, syndicate or other form of combination with any Person or sell, lease or transfer of otherwise dispose of any assets, including without limitation the Receivables, the Related Security with respect thereto and Collections, other than as expressly provided for in the Transaction Documents, or engage in any other transaction, that would result in a change of control of the Transferor;

(g) Guarantees, Loans, Advances and other Liabilities. Except as contemplated by this Agreement or the other Transaction Documents, make any loan or advance or credit to, or guarantee (directly or indirectly or by an instrument having the effect of assuring another's payment or performance on any obligation or capability of so doing or otherwise), endorse or otherwise become contingently liable, directly or indirectly, in connection with the obligations, stocks or dividends of, or own, purchase, repurchase or acquire (or agree contingently to do so) any stock, obligations, assets or securities of, or any other interest in, or make any capital contribution to, any other Person;

(h) Dividends, Subordinated Payments. Make any dividend, distribution, redemption of capital stock which would cause its net worth to be less than that required in Section 6.1(r) or make any payment under the Subordinated Note or any other subordinated indebtedness at any time its net worth is less than that required in Section 6.1(r).

(i) Sales, Liens. Sell, assign (by operation of law or otherwise) or otherwise dispose of, or grant any option with respect to, or create or suffer to exist any Lien (other than Permitted Liens) upon (including, without limitation, the filing of any financing statement) or with respect to, any Receivable, the Related Security with respect thereto or Collections, or assign any right to receive income with respect thereto (other than, in each case, the creation of the interests therein in favor of the Administrative Agent provided for herein) or permit the Lien of this Agreement not to constitute a valid first priority perfected security interest in the Receivables, the Related Security with respect thereto and Collections a security interest in which may be (A) created under Article 9 of the UCC, subject to Permitted Liens, and (B) perfected by filing a UCC financing statement or by the taking of any other action necessary to protect or perfect the security interest of the Administrative Agent for the ratable benefit of the Purchasers hereunder which the Administrative Agent has reasonably requested the Transferor to take; provided that the Transferor may assign a First-Tier Agreement (i) with respect to which the related Seller is not an Eligible Seller and there are no Receivables included in the Aggregate Receivables Balance which were purchased or are to be serviced under such First-Tier Agreement and (ii) after all actions have been taken to ensure the Transferor's compliance with Section 6.1(l).

(j) Termination of First-Tier Agreements. Terminate any First-Tier Agreement without the prior written consent of the Administrative Agent and the Funding Agents, except with respect to (x) the occurrence of an automatic termination of such First-Tier Agreement pursuant to the terms thereof or (y) the termination of a First-Tier Agreement with respect to which the related Seller is not an Eligible Seller and there are no Receivables included in the Aggregate Receivables Balance which were purchased or are to be serviced under such First-Tier Agreement.

(k) Indebtedness. Issue, incur, assume, guarantee or otherwise become liable, directly or indirectly, for any indebtedness except as expressly provided for pursuant to the terms of the Transaction Documents and the Subordinated Note;

(l) Effectiveness of Agreement. Permit the validity or effectiveness of this Agreement to be impaired, or permit the Lien of this Agreement to be amended, hypothecated,

subordinated, terminated or discharged, or permit any Person to be released from any covenants or obligations under this Agreement except, in each case, as may be expressly permitted hereby;

(m) Dissolve or Liquidate. Dissolve or liquidate in whole or in part;

(n) Change in Credit and Collection Procedure. Not provide its consent to any Seller's request to make any material change in the related Credit and Collection Procedure, to the extent the Transferor has the right to consent to such change under the terms of the applicable Purchase Agreement; or

(o) Amendments, Etc. (i) permit any amendment, modification or supplement to any First-Tier Agreement or any other Transaction Document to which it is a party, or (ii) waive timely performance or observance by any Seller of its obligations under the related First-Tier Agreements or (iii) permit any Person party to a Transaction Agreement to be released from its obligations thereunder, except in accordance with the terms of such First-Tier Agreement or other Transaction Document, without the consent of the Funding Agents.

(p) Anti-Corruption Laws. The Transferor will not request any Incremental Purchase, and the Transferor shall not use, and shall ensure that its Subsidiaries and its or their respective directors, officers, employees and agents shall not use, the proceeds of any Incremental Purchase (A) in furtherance of an offer, payment, promise to pay, or authorization of the payment or giving of money, or anything else of value, to any Person in violation of any Anti-Corruption Laws, (B) for the purpose of funding, financing or facilitating any activities, business or transaction of or with any Sanctioned Person, or in any Sanctioned Country, or (C) in any manner that would result in the violation of any Sanctions applicable to any party hereto.

SECTION 6.3 Protection of Pledged Assets.

The Transferor shall from time to time prepare (or cause to be prepared), execute and deliver all such supplements and amendments hereto and all such financing statements, continuation statements, instruments of further assurance and other instruments, and shall take such other action necessary to:

(a) more effectively create a security interest in all or any portion of the Receivables, the Related Security with respect thereto and Collections to the extent the Receivables, the Related Security with respect thereto and Collections constitute property a security interest in which may be created under Article 9 of the UCC;

(b) maintain or preserve the Lien (and the priority thereof) of this Agreement or to carry out more effectively the purposes hereof;

(c) perfect, publish notice of, or protect the validity of, any security interest created or to be created by this Agreement;

(d) enforce any of the Receivables, the Related Security with respect thereto or Collections; or

(e) preserve and defend title to the Receivables, the Related Security with respect thereto and Collections and the rights therein of the Administrative Agent and the Purchasers against the claims of all persons and parties.

The Transferor hereby authorizes the Administrative Agent to execute and/or file any financing statement, continuation statement or other instrument required pursuant to this Section 6.3.

SECTION 6.4 [Reserved].

SECTION 6.5 Other Obligations of the Transferor.

(a) The Transferor shall not take any action that would release any Person from any of such Person's material covenants or obligations under any First-Tier Agreement or that would result in the amendment of any First-Tier Agreement, or that would result in the hypothecation, subordination, termination or discharge of, or impair the validity or effectiveness of, any First-Tier Agreement except as expressly provided in this Agreement or the First-Tier Agreements.

(b) The Transferor may contract with other Persons to assist it in performing its duties under this Agreement, and any performance of such duties by such Person shall be deemed to be action taken by the Transferor.

(c) The Transferor shall punctually file or cause to be filed all UCC financing statements and continuation statements required to be filed by the terms of the First-Tier Agreements in accordance with and within the time periods provided for therein.

SECTION 6.6 Separate Corporate Existence of the Transferor.

The Transferor hereby acknowledges that the parties to the Transaction Documents are entering into the transactions contemplated by the Transaction Documents in reliance on the Transferor's identity as a legal entity separate from the Sellers and all other members of the Parent Affiliated Group. From and after the date hereof until one year and one day after the date on which the Aggregate Capital has been reduced to zero and this Agreement terminates in accordance with its terms, the Transferor shall take such actions as shall be required in order that:

(a) The Transferor will conduct its business in office space allocated to it, clearly identified as its office space, and for which it pays an appropriate rent and overhead allocation from its own assets;

(b) The Transferor will maintain corporate records and books of account separate from those of each of its Affiliates and telephone numbers and stationery that are separate and distinct from those of each of its Affiliates;

(c) The Transferor's assets will be maintained in a manner that facilitates their identification and segregation from those of any of its Affiliates;

(d) The Transferor will strictly observe corporate formalities in its dealings with the public and with each of its Affiliates, and funds or other assets of the Transferor will not be commingled with those of any of its Affiliates, except as may be permitted by the Transaction Documents. The Transferor will at all times, in its dealings with the public and with each of its Affiliates, hold itself out and conduct itself as a legal entity separate and distinct from each of its Affiliates. The Transferor will not maintain joint bank accounts or other depository accounts to which any of its Affiliates (other than the Servicer) has independent access;

(e) The shareholders of the Transferor and duly appointed directors or officers of the Transferor will at all times have sole authority to control decisions and actions with respect to the daily business affairs of the Transferor;

(f) The Transferor shall have at all times a Board of Directors consisting of at least three (3) members, at least one (1) member of which is an Independent Director. The Transferor will observe those provisions in its certificate of incorporation and by-laws that provide that the Transferor's Board of Directors will not approve, or take any other action to (i) cause the filing of, a voluntary bankruptcy petition, or (ii) dissolve or liquidate the Transferor, unless each member of the Transferor's Board of Directors (including each Independent Director) shall have unanimously approved and authorized the taking of such action in writing prior to the taking of such action;

(g) The Transferor will compensate each of its employees, consultants and agents from the Transferor's own funds for services provided to the Transferor;

(h) The Transferor will not hold itself out to be responsible for the debts of any of its Affiliates;

(i) The Transferor will conduct all transactions with any Person strictly on an arm's-length basis;

(j) The Transferor shall prepare its financial statements separately from those of member of the Parent Affiliate Group and insure that any consolidated financial statements of any Affiliate that include the Transferor and that are filed with the Securities and Exchange Commission or any other governmental agency have notes clearly stating that Transferor is a separate corporate entity and that its assets will be available first and foremost to satisfy the claims of the creditors of Transferor;

(k) The Transferor will take all actions necessary on its part to be taken in order to ensure that the facts and assumptions relating to the Transferor set forth in the opinion of Torys LLP dated as of January 20, 2008 relating to substantive consolidation matters, and the certificates accompanying such opinion, will be true and correct at all times; and

(l) The Transferor will maintain its corporate charter in conformity with this Agreement, such that it does not amend, restate, supplement or otherwise modify its certificate of incorporation or by-laws in any respect that would impair its ability to comply with the terms or provisions of any of the Transaction Documents, including, without limitation, this Section 6.6.

SECTION 6.7 Affirmative Covenants of the Servicer.

Until the date on which the Aggregate Capital has been reduced to zero, all amounts payable by Transferor hereunder shall have been paid in full and this Agreement shall have terminated in accordance with its terms, the Servicer hereby covenants that it will perform the covenants and agreements set forth in this Section 6.7.

(a) Compliance with Laws, Etc. The Servicer will comply with the requirements of all applicable laws, rules, regulations and orders of all Governmental Authorities, in each case to the extent that the failure to comply, individually or in the aggregate, could reasonably be expected to have a material adverse effect on the ability of the Servicer to perform its obligations under any Transaction Document to which it is a party.

(b) Maintenance of Existence. The Servicer shall keep in full effect its existence, rights and franchises as a corporation under the laws of the State of New York (unless it becomes, or any successor Servicer hereunder is or becomes, organized under the laws of any other State or of the United States of America, in which case the Servicer will keep in full effect its existence, rights and franchises under the laws of such other jurisdiction) and shall obtain and preserve its qualification to do business in each jurisdiction in which the failure to preserve and maintain such qualification as a foreign corporation could reasonably be expected to have a Material Adverse Effect with respect to the Servicer.

(c) Statements as to Compliance. The Servicer shall deliver to the Administrative Agent, within 120 days after the end of each fiscal year of the Servicer, an Officer's Certificate, in the form of Exhibit E (a copy of which Officer's Certificate the Administrative Agent shall promptly forward to each Funding Agent), stating, as to the Authorized Officer signing such Officer's Certificate, that

(i) a review of the activities of the Servicer during the 12-month period ending at the end of such fiscal year and of performance under this Agreement has been made under such Authorized Officer's supervision, and

(ii) to the best of such Authorized Officer's knowledge, based on such review, the Servicer has complied with all conditions and covenants under this Agreement throughout such year or, if there has been a default in its compliance with any such condition or covenant, specifying each such default known to such Authorized Officer and the nature and status thereof.

(d) Performance of Obligations. The Servicer will timely and fully perform and comply with all provisions, covenants and other promises required to be observed by it under the Transaction Documents to which it is a party.

(e) Other Reporting Requirements. From the Closing Date until the termination of this Agreement, the Servicer agrees that it will furnish to the Administrative Agent (copies of which will be forwarded promptly by the Administrative Agent to each Funding Agent):

(i) Material Adverse Effect. Promptly and in any event within two (2) Business Days after any of the president, chief financial officer, controller or treasurer of the Servicer has actual knowledge thereof, written notice that describes in reasonable detail any event or occurrence that, individually or in the aggregate for all such events or occurrences, has had, or that such Authorized Officer in its reasonable good faith judgment determines could reasonably be expected to have a material adverse effect on the ability of the Servicer to perform its obligations under any Transaction Document to which it is a party;

(ii) Proceedings. Promptly and in any event within five (5) Business Days after an Authorized Officer of the Servicer has knowledge thereof, written notice of (A) any litigation, investigation or proceeding involving the Servicer not previously disclosed by the Servicer which could reasonably be expected to have a material adverse effect on the ability of the Servicer to perform its obligations under any Transaction Document to which it is a party, (B) any material adverse development that has occurred with respect to any such previously disclosed litigation, investigation or proceeding, or (C) the entry of any judgment or decree against any Seller or the Servicer if the amount of any such judgment or decree entered against any such Person exceeds \$50,000,000 (or \$25,000,000 in the case of any Seller which is not a Significant Subsidiary of the Parent or AEP Utilities);

(iii) ERISA Event. (A) As soon as possible and in any event within thirty (30) days after the Servicer knows or has reason to know that a “reportable event” (as defined in Section 4043 of ERISA) which could reasonably be expected to have a material adverse effect on the ability of the Servicer to perform its obligations under any Transaction Document to which it is a party has occurred with respect to any Plan, a statement of an Authorized Officer of the Servicer setting forth details as to such reportable event and the action that the Servicer or an ERISA Affiliate proposes to take with respect thereto, together with a copy of the notice of such reportable event, if any, given to the PBGC, the Internal Revenue Service or the Department of Labor; (B) promptly and in any event within ten (10) Business Days after receipt thereof (or knowledge of the receipt by an (ERISA Affiliate thereof), a copy of any notice the Servicer receives relating to the intention of the PBGC to terminate any Plan or to appoint a trustee to administer any such Plan; (C) promptly and in any event within ten (10) Business Days after a filing with the PBGC pursuant to Section 412(n) of the Code of a notice of failure to make a required installment or other payment with respect to a Plan, a statement of the chief financial officer of the Servicer setting forth details as to such failure and the action that the Servicer proposes to take (or knows will be taken) with respect thereto, together with a copy of such notice given to the PBGC; and (D) promptly and in any event within thirty (30) Business Days after receipt thereof by the Servicer from the sponsor of a multiemployer plan (as defined in Section 3(37) of ERISA), a copy of each notice received by the Servicer concerning the imposition of withdrawal liability or a determination that a multiemployer plan is, or is expected to be, terminated or reorganized;

(iv) First-Tier Agreements. Promptly, and in any event within two (2) Business Days after an Authorized Officer of the Servicer has knowledge thereof, written notice of the termination of any First-Tier Agreement;

(v) Ratings Downgrade. As soon as possible, and in any event within five (5) Business Days after an Authorized Officer of the Servicer has knowledge thereof, notice of any downgrade or withdrawal of the Debt Rating of any Seller by S&P or Moody's setting forth the Indebtedness affected and the nature of such change;

(vi) Notices; Reports. Promptly upon its receipt of any notice, request for consent, financial statements, certification, report or other communication under or in connection with any Transaction Document from any Person other than the Administrative Agent, copies of the same;

(vii) Asset Deficiency. As soon as possible, and in any event within two (2) Business Days after an Authorized Officer of the Servicer has knowledge thereof, notice if the Purchaser Interests of the Purchasers exceed in the aggregate 100%;

(viii) Holidays. On or before December 31 of each calendar year, a revised Schedule 5 listing each day during the next succeeding calendar year, other than a Saturday or Sunday, on which the Seller or the Servicer will be closed for business;

(ix) Servicer Default. Within five (5) Business Days after the Servicer becomes aware of any Servicer Default, written notice thereof, with a copy to Transferor and each Funding Agent; and

(x) Other. Promptly, from time to time, such other information, documents, records or reports with respect to the Receivables, the Related Security with respect thereto and Collections or the condition or operations, financial or otherwise, of the Servicer as the Administrative Agent may from time to time reasonably request in order to protect the interests of the Purchasers under or as contemplated by this Agreement.

(f) Further Instruments and Acts. Upon request of the Administrative Agent, the Servicer shall execute and deliver such further instruments and do such further acts as may be reasonably necessary to carry out more effectively the purpose of this Agreement.

(g) Separate Corporate Existence of the Transferor. The Servicer hereby acknowledges that the parties to the Transaction Documents are entering into the transactions contemplated by the Transaction Documents in reliance upon the Transferor's identity as a legal entity separate from the Servicer. As long as it is the Servicer hereunder, the Servicer will take such actions as shall be required in order that:

(i) The Transferor's operating expenses will not be paid by the Servicer;

(ii) Any transaction between the Transferor on the one hand and the Servicer on the other hand will be fair and equitable, will be the type of transaction that would be entered into by a prudent Person in the position of the Transferor with the Servicer, and

will be on terms that are at least as favorable as may be obtained from a Person that is not a member of the Parent Affiliated Group;

(iii) The Servicer will not be, or will not hold itself out to be, responsible for the debts of the Transferor; and

(iv) To the extent necessary on the Servicer's part, the Transferor is at all times in compliance with the covenants set forth in Section 6.6.

(h) Computer Software, Hardware and Services. The Servicer will provide the Transferor with such licenses, sublicenses and/or assignments of contracts as the Transferor requires with regard to all services and computer hardware or software that relate to its obligations hereunder.

(i) Turnover of Collections. If the Servicer or any of its agents or representatives at any time receives any cash, checks or other instruments constituting Collections, such recipient will promptly upon receipt (and in any event within two (2) Business Days following receipt) remit all such cash, checks and instruments, duly endorsed or with duly executed instruments of transfer, to the Concentration Account or from and after the Amortization Date, or the delivery of a Control Notice pursuant to Section 6.1(l)(iv), the Collection Account.

(j) Anti-Corruption Laws. The Servicer will maintain in effect and enforce policies and procedures designed to ensure compliance by the Servicer and each of its Subsidiaries and their respective directors, officers, employees and agents with Anti-Corruption Laws and applicable Sanctions.

SECTION 6.8 Negative Covenants of the Servicer.

(a) Change in Business. Until the date on which the Aggregate Capital has been reduced to zero, all amounts payable by Transferor hereunder shall have been paid in full and this Agreement shall have terminated in accordance with its terms, the Servicer hereby covenants that it will not make any change in the character of its business or engage in any business unrelated to such business as currently conducted that, in either case, individually or in the aggregate with all other such changes, could reasonably be expected to have a material adverse effect on the ability of the Servicer to perform its obligations under any Transaction Document to which it is a party.

(b) Anti-Corruption Laws. The Servicer will not request any Incremental Purchase, and the Servicer shall not use, and shall ensure that its Subsidiaries and its or their respective directors, officers, employees and agents shall not use, the proceeds of any Incremental Purchase (A) in furtherance of an offer, payment, promise to pay, or authorization of the payment or giving of money, or anything else of value, to any Person in violation of any Anti-Corruption Laws, (B) for the purpose of funding, financing or facilitating any activities, business or transaction of or with any Sanctioned Person, or in any Sanctioned Country, or (C) in any manner that would result in the violation of any Sanctions applicable to any party hereto.

ARTICLE VII SERVICER

SECTION 7.1 Designation of Servicer.

(a) The administration of the Collections received by the Transferor and duties related to the reporting of information regarding the Receivables, the Related Security with respect thereto and Collections shall be conducted by the Person designated as the Servicer hereunder from time to time in accordance with this Section 7.1. Until the Administrative Agent gives a Termination Notice to American Electric Power Service Corporation pursuant to Section 7.7, American Electric Power Service Corporation is hereby designated, and American Electric Power Service Corporation, hereby agrees to act, as the Servicer under this Agreement, and the Transferor consents to American Electric Power Service Corporation acting as the Servicer.

(b) The Servicer may not delegate any part of its duties hereunder to any Person; provided, however, that with prior written notice to the Administrative Agent and the Funding Agents, the Servicer may at any time delegate any part of its duties hereunder to any Affiliate of the Servicer. Each such Person to whom any such duties are delegated in accordance with this Section 7.1(b) is referred to herein as a “Sub-Servicer”. Notwithstanding any such delegation by the Servicer, the Servicer shall remain liable for the performance of all duties and obligations of the Servicer pursuant to the terms of this Agreement, and such delegation shall not relieve the Servicer of its liability and responsibility with respect to such duties. The fees and expenses of any such Sub-Servicers shall be as agreed between the Servicer and such Sub-Servicers from time to time, and none of the Transferor, the Administrative Agent, any Funding Agent or any Purchaser shall have any responsibility therefor. Upon any termination of the Servicer pursuant to Section 7.7, all Sub-Servicers designated pursuant to this Section 7.1(b) by the Servicer shall be automatically terminated.

SECTION 7.2 Duties of Servicer and the Transferor.

(a) The Transferor hereby appoints the Servicer from time to time designated pursuant to Section 7.1(a) as Servicer hereunder to take all actions authorized below or elsewhere in this Agreement.

(b) As Servicer hereunder, the Servicer shall administer the Collections received by the Transferor and prepare the reports required hereunder all in accordance with the Transaction Documents. On each Business Day on or after the Amortization Date but prior to the delivery of a Control Notice with respect to the Concentration Account in accordance with Section 61(l)(iv), the Servicer shall cause all monies on deposit in the Concentration Account to be transferred to the Collection Account. As Servicer hereunder, the Servicer shall have full power and authority, acting alone or through any party properly designated by it hereunder, to do any and all things it may deem necessary or appropriate in connection with such duties. The Transferor and the Administrative Agent shall furnish the Servicer with any documents necessary or appropriate to enable the Servicer to carry out its duties hereunder.

(c) Without limiting the generality of the foregoing, the Transferor hereby authorizes and empowers the Servicer or its designee as follows, except to the extent any such power and authority is revoked or limited on account of the occurrence of a Servicer Default or otherwise pursuant to Section 7.7:

(i) to make withdrawals and payments from the Collection Account, and

(ii) to make all filings and take all and other actions necessary for the Transferor to maintain a first priority perfected security and/or ownership interest in the Receivables (subject to Permitted Liens) have been taken or made.

(d) The Servicer shall pay out of its own funds, except as otherwise provided in Section 7.6, without reimbursement, all expenses incurred in connection with its servicing activities hereunder, including fees and disbursements of its outside counsel and independent accountants and all other fees and expenses.

SECTION 7.3 Records and Reports.

(a) The Servicer shall maintain at all times on behalf of the Transferor accurate and complete books, records and accounts related to the Receivables, the Related Security with respect thereto and Collections which are necessary for the Servicer to perform its obligations under this Agreement. The Servicer shall maintain and implement administrative and operating procedures that the Servicer deems reasonably necessary for the Servicer to perform its obligations under this Agreement. Upon the reasonable request of the Administrative Agent after the occurrence and continuance of a Servicer Default and termination under Section 7.7, the Servicer will deliver (and the Transferor hereby directs the Servicer to deliver) copies of all books and records maintained pursuant to this Section 7.3(a) to the Administrative Agent.

(b) During regular business hours upon reasonable prior notice, the Servicer shall permit the Transferor, the Administrative Agent (or such other Person whom the Administrative Agent or the Transferor may designate from time to time), or their agents or representatives (including without limitation certified public accountants or other auditors), at the expense of the Servicer, (i) to examine and make copies of and abstracts from, and to conduct accounting reviews of, all Records and other documentation regarding the Receivables, the Concentration Account, the AEP Services Account, the Depositary Accounts, the Lock-Boxes and the Collection Account which are in the possession or under the control of the Servicer and (ii) to visit the offices and properties of the Servicer for the purpose of examining the materials described in clause (i) above, and to discuss matters relating to the Receivables, the Related Security with respect thereto and Collections or the performance by the Servicer of its obligations under this Agreement with any Authorized Officer of the Servicer having knowledge of such matters. The Administrative Agent may, and shall at the direction of the Majority Purchasers, conduct, or cause its agents or representatives to conduct, reviews of the types described in this Section 7.3(b) whenever the Administrative Agent or the Majority Purchasers, as applicable, reasonably deem any such review appropriate. During regular business hours upon reasonable prior notice, the Servicer shall permit each Funding Agent, at its own expense, to visit the offices and properties of the Servicer for the purpose of discussing the results of the reviews described in

clause (i) above, and to discuss matters relating to the Receivables, the Related Security with respect thereto and Collections or the performance by the Servicer of its obligations under this Agreement with any Authorized Officer of the Servicer having knowledge of such matters.

(c) [reserved].

(d) During a Weekly Reporting Period, on each Weekly Report Date, the Servicer shall deliver to the Administrative Agent and each Funding Agent a report substantially in the form of Exhibit H-1 (a “Weekly Report”), covering the weekly period since the immediately preceding Weekly Report Date together with each weekly report delivered to the Servicer by an Agent pursuant to an Agency Agreement.

(e) On each Monthly Report Date, the Servicer shall deliver to the Administrative Agent and each Funding Agent a report substantially in the form of Exhibit I (a “Monthly Report”) covering the Monthly Period most recently ended together with each monthly report delivered to the Servicer by an Agent pursuant to an Agency Agreement.

(f) During a Daily Reporting Period or a Capital Reduction Period (other than a Capital Reduction Period resulting solely from a Purchaser Group becoming a Non-extending Purchaser Group), or after the occurrence of a Seller Amortization Event or an Amortization Event, on each Business Day, the Servicer shall deliver to the Administrative Agent and each Funding Agent a report substantially in the form of Exhibit H-2 (a “Daily Report”) covering the immediately preceding Business Day.

SECTION 7.4 [Reserved].

SECTION 7.5 Calculations.

Without limiting the generality of the foregoing provisions of this Article VII, the Servicer shall perform all calculations necessary in order to determine payments to be made to the Purchasers and deposits to be made to the Concentration Account and the Collection Account in accordance with this Agreement.

SECTION 7.6 Servicing Fees.

The Transferor hereby agrees to reimburse the Servicer, as full compensation for its servicing activities hereunder, for any cost or expense incurred by it in connection therewith (such amounts being referred to as the “Monthly Servicing Fee”), with respect to each Monthly Period, payable in arrears on the related Settlement Date. Such Monthly Servicing Fee may be increased (with the consent of the Funding Agents) to provide additional servicing compensation to any Successor Servicer if necessary to reflect then-current market rates for servicing of comparable receivables at any time that American Electric Power Service Corporation is replaced as Servicer hereunder; provided that the compensation to any Successor Servicer shall not exceed 110% of such Successor Servicer’s costs and expenses of performing its duties hereunder. The Purchaser Monthly Servicing Fee shall be payable solely out of Collections available for such purpose pursuant to, and subject to the priority of payments set forth in, Section 2.2 or 2.3. The

remainder of the Monthly Servicing Fee shall be payable by Transferor on each Settlement Date and in no event shall the Administrative Agent, the Funding Agents or the Purchasers be liable for the share of the Monthly Servicing Fee to be paid by Transferor.

SECTION 7.7 Servicer Defaults.

If any one of the following events (a "Servicer Default") shall occur and be continuing:

(a) any failure on the part of the Servicer to deliver any Monthly Report required under Section 7.3(e), any Weekly Report required under Section 7.3(d), any Daily Report required under Section 7.3(f) or any other report required to be delivered by it hereunder, in any case, within three (3) Business Days after such Monthly Report, Weekly Report, Daily Report or other report is due;

(b) any failure on the part of the Servicer, to make any payment, transfer or deposit, or to give instructions or to give notice to the Transferor to make such payment, transfer or deposit on or before the date such payment, transfer or deposit or such instruction or notice is required to be made or given, as the case may be, under the terms of this Agreement which failure continues unremedied for two (2) Business Days;

(c) failure on the part of the Servicer duly to observe and perform any other covenants or agreements of the Servicer set forth in this Agreement which failure continues unremedied for thirty (30) days after the earlier to occur of (i) the date upon which the Servicer obtains knowledge thereof or (ii) the date on which written notice thereof, requiring the same to be remedied, shall have been given to the Transferor and the Servicer by the Administrative Agent, or to the Transferor, the Servicer and the Administrative Agent by any Funding Agent;

(d) any representation, warranty or certification made by the Servicer in this Agreement or in any report or certificate delivered pursuant to this Agreement proves to have been incorrect in any material respect when made, which failure, if capable of being remedied, continues unremedied for thirty (30) days after the earlier to occur of (i) the date upon which the Servicer obtains knowledge thereof or (ii) the date on which written notice of such failure, requiring the same to be remedied, shall have been given to the Transferor and the Servicer by the Administrative Agent, or to the Transferor, the Servicer and the Administrative Agent by any Funding Agent;

(e) a Change of Control shall occur with respect to the Servicer (if American Electric Power Service Corporation or any of its Affiliates is the Servicer); or

(f) an Event of Bankruptcy occurs with respect to the Servicer.

then, in the event of any such Servicer Default, so long as the Servicer Default shall not have been remedied the Administrative Agent may, at the direction of the Majority Purchasers, by written notice then given to the Servicer (a "Termination Notice"), terminate all or any part of the rights and obligations of the Servicer as Servicer under this Agreement.

After receipt by the Servicer of a Termination Notice, and on the date that a Successor Servicer is appointed pursuant to Section 7.8, all authority and power of the Servicer under this Agreement (or, in the case of a partial transfer, such authority and power as is described in the Termination Notice) shall pass to and be vested in the Successor Servicer (a “Service Transfer”); and the Administrative Agent is hereby authorized and empowered, upon the failure of the Servicer to cooperate, to execute and deliver, on behalf of the Servicer, as attorney-in-fact or otherwise, all documents and other instruments and to do and accomplish all other acts or things necessary or appropriate to effect the purposes of such Service Transfer. The Servicer agrees to cooperate with the Transferor, the Administrative Agent and such Successor Servicer in effecting the termination of the responsibilities and rights of the Servicer to conduct servicing hereunder, including the transfer to such Successor Servicer of authority of the Servicer to perform the duties of the Servicer provided for under this Agreement and in assisting the Successor Servicer. The Servicer shall within five (5) Business Days of such Termination Notice transfer copies of any electronic records relating to the Receivables maintained by the Servicer on behalf of the Transferor to the Successor Servicer in such electronic form as the Successor Servicer may reasonably request and the Transferor shall promptly transfer to the Successor Servicer all other records, correspondence and documents necessary for such Successor Servicer to perform its obligations hereunder in the manner and at such times as the Successor Servicer shall reasonably request. To the extent that compliance with this Section 7.7 requires the Servicer to disclose to the Successor Servicer information of any kind that the Servicer deems to be confidential, the Successor Servicer shall be required to enter into such customary licensing and confidentiality agreements as the Servicer deems reasonably necessary to protect its interests. The Servicer being terminated (or replaced in part) shall bear all costs of the appointment of a Successor Servicer hereunder, including, without limitation, the costs of amending the Transaction Documents, if necessary.

SECTION 7.8 Appointment of Successor.

(a) On and after the receipt by the Servicer of a Termination Notice pursuant to Section 7.7, the Servicer shall continue to perform all its duties under this Agreement until the date specified in the Termination Notice or otherwise specified by the Transferor or until a date mutually agreed upon by the Servicer and the Transferor. The Transferor shall select, as promptly as possible after the giving of a Termination Notice, an Eligible Servicer as a successor servicer (the “Successor Servicer”), and such Successor Servicer shall accept its appointment by a written assumption in a form acceptable to the Funding Agents. If a Successor Servicer has not been appointed or has not accepted its appointment at the time when the Servicer ceases to act as Servicer, the Transferor shall petition at the expense of the Servicer a court of competent jurisdiction to appoint any established institution qualifying as an Eligible Servicer as the Successor Servicer hereunder.

(b) Upon its appointment, the Successor Servicer shall be the successor in all respects to the Servicer with respect to its duties under this Agreement and shall be subject to all the responsibilities, duties and liabilities relating thereto placed on the Servicer by the terms and provisions hereof, and all references in this Agreement to the Servicer shall be deemed to refer to the Successor Servicer. Notwithstanding the foregoing, or anything in this Section 7.8 to the contrary, the Successor Servicer shall have no responsibility or obligation (i) for any

representation or warranty of the predecessor Servicer or any other Successor Servicer hereunder or (ii) for any act or omission of either a predecessor or any other Successor Servicer. No Successor Servicer shall be deemed to be in default hereunder due to any act or omission of a predecessor Servicer.

(c) All authority and power granted to the Servicer under this Agreement shall automatically cease and terminate upon termination of this Agreement, and shall pass to and be vested in the Transferor, and the Transferor is hereby authorized and empowered to execute and deliver, on behalf of the Servicer, as attorney-in-fact or otherwise, all documents and other instruments, and to do and accomplish all other acts or things necessary or appropriate to effect the purposes of such transfer of servicing rights. The Servicer agrees to cooperate with the Transferor in effecting the termination of the responsibilities and rights of the Servicer hereunder. The Servicer shall transfer its electronic records relating to the Receivables to the Transferor or its designee in such electronic form as it may reasonably request and shall transfer all other records, correspondence and documents to it in the manner and at such times as it shall reasonably request.

ARTICLE VIII
[RESERVED]

ARTICLE IX
AMORTIZATION EVENTS

SECTION 9.1 Amortization Events.

Upon the occurrence and continuance of any of the following events:

(a) failure on the part of the Servicer to direct any payments required by the Transaction Documents to be distributed or paid by the Transferor to or for the benefit of the Purchasers, or failure on the part of the Transferor to distribute or pay such amounts when due to be paid or distributed, which failure, in each case, remains unremedied for one (1) Business Day;

(b) failure on the part of the Transferor duly to perform or observe any covenants or agreements of the Transferor not described above and set forth in this Agreement, which failure continues unremedied for ten (10) days after the earlier to occur of (i) the date upon which the Transferor obtains knowledge of such failure or (ii) the date on which written notice of such failure, requiring the same to be remedied, shall have been given to the Transferor by the Administrative Agent, or to the Transferor, the Servicer and the Administrative Agent by any Funding Agent;

(c) any representation or warranty made by the Transferor in this Agreement proves to have been incorrect in any material respect when made or when delivered which failure, if capable of being remedied, continues unremedied for 10 days after the earlier to occur of (i) the date upon which the Transferor obtains knowledge thereof or (ii) the date on which written notice of such failure, requiring the same to be remedied, shall have been given to the

Transferor by the Administrative Agent or to the Transferor, the Servicer and the Administrative by any Funding Agent;

(d) a Servicer Default;

(e) the Purchaser Interests of the Purchasers exceed in the aggregate 100% (i) on any Capital Payment Date (after giving effect to any payments to the Purchasers on such Capital Payment Date) or (ii) for four (4) consecutive Business Days;

(f) the failure to vest and maintain in the Transferor a perfected first priority ownership interest in the Receivables, Collections and proceeds thereof (subject to Permitted Liens);

(g) the failure to vest and maintain in the Administrative Agent on behalf of the Purchasers a perfected first priority security interest in the Receivables, Collections and the proceeds thereof and any portion of the Related Security with respect thereto in which a security interest can be created under Article 9 of the UCC and perfected by filing or by the taking of any other actions required under this Agreement, subject to Permitted Liens;

(h) either (i) the Internal Revenue Service files notice of a lien pursuant to Section 6323 of the Code with respect to any of the Receivables, the Related Security with respect thereto and Collections, or, if released, proved to the satisfaction of each Funding Agent, or (ii) the PBGC files, or indicates its intention to file a notice of a lien pursuant to Section 4068 of ERISA with respect to any of the Receivables, the Related Security with respect thereto or Collections;

(i) any material provision of this Agreement or any related documents cease, for any reason, to be in full force and effect, other than in accordance with its terms or to be the legally valid, binding and enforceable obligation of the Transferor or the Servicer;

(j) an Event of Bankruptcy shall occur with respect to the Transferor or the Servicer;

(k) Transferor shall be required to register as an "investment company" under the Investment Company Act of 1940 or shall rely solely on the exemption from the definition of "investment company" in Section 3(c)(1) and/or 3(c)(7) of the Investment Company Act of 1940;

(l) a Change of Control shall have occurred with respect to the Transferor or the Servicer;

(m) failure of the Transferor to pay any Indebtedness when due (excluding, however, Indebtedness comprised of routine operating expenses (excluding interest) and taxes which in the aggregate do not exceed (i) \$500,000 in the case of such amounts due to Affiliates of the Transferor, or (ii) \$10,000 in the case of all other such amounts) or the existence of any event or condition under any agreement under which any such Indebtedness was created or is governed, if the effect of such event or condition is to cause, or to permit the holder or holders of such Indebtedness to cause, such Indebtedness to become due prior to its stated maturity; or any

such Indebtedness of the Transferor shall be declared to be due and payable or required to be prepaid (other than by a regularly scheduled payment) prior to the date of maturity thereof;

(n) any final nonappealable judgment or order for the payment of money shall be rendered against the Transferor and remain unsatisfied for a period in excess of one (1) Business Day;

(o) the ratio of Consolidated Debt to Consolidated Capital of the Parent shall exceed .675 to 1.00 as of the last day of any March, June, September or December;

(p) on any date of determination, three (3) or more Sellers, or Sellers who have originated Receivables aggregating more than 40% of the Aggregate Receivables Balance on such date, shall fail to be Eligible Sellers on such date; or

(q) Any Person shall be appointed as an Independent Director of the Transferor without prior notice thereof having been given to the Administrative Agent in accordance with Section 6.1(p)(viii).

then, in any such event, at the direction of the Majority Purchasers, the Administrative Agent by notice then given in writing to Transferor and the Servicer may declare that an Amortization Event (an "Amortization Event") has occurred as of the date of such notice; provided, that in the case of any event described in clause (j) or (k), an Amortization Event shall be deemed to have occurred immediately upon the occurrence of such event. After the occurrence of an Amortization Event, the Administrative Agent, at the direction of the Majority Purchasers, may deliver a Control Notice with respect to the Concentration Account, the Depository Accounts and the AEP Services Account, and direct the Concentration Account Bank, the Depository Account Banks and the AEP Services Account Bank to remit all Collections on deposit therein to the Collection Account on a daily basis. The aforementioned rights and remedies shall be without limitation, and shall be in addition to all other rights and remedies of the Administrative Agent and the Purchasers otherwise available under any other provision of this Agreement, by operation of law, at equity or otherwise, all of which are hereby expressly preserved, including, without limitation, all rights and remedies provided under the UCC, all of which rights shall be cumulative.

SECTION 9.2 Enforcement of First-Tier Agreements.

Except as otherwise expressly provided in this Agreement, if any default occurs in the making of any payment or performance under any First-Tier Agreement or any other Transaction Document, the Administrative Agent may, and upon the request of the Majority Purchasers shall, take such action as may be appropriate to enforce such payment or performance, including the institution and prosecution of appropriate proceedings.

ARTICLE X INDEMNIFICATION

SECTION 10.1 Transferor Indemnities.

Without limiting any other rights that the Indemnified Parties may have hereunder or under applicable law, the Transferor hereby agrees to indemnify each Indemnified Party from and against any and all damages, losses, claims, taxes, liabilities, costs, expenses and for all other amounts payable, including reasonable attorneys' fees (which attorneys may be employees of the Administrative Agent, any Funding Agent or such Indemnified Party) and disbursements (all of the foregoing being collectively referred to as "Indemnified Amounts") awarded against or incurred by any of them arising out of or as a result of this Agreement, or any other Transaction Document or the acquisition, either directly or indirectly, by a Purchaser of an interest in any Receivables sold hereunder, excluding, however:

(a) Indemnified Amounts to the extent a final judgment of a court of competent jurisdiction holds that such Indemnified Amounts resulted from gross negligence or willful misconduct on the part of the Indemnified Party seeking indemnification;

(b) Indemnified Amounts to the extent the same includes losses in respect of Receivables that are uncollectible on account of the insolvency, bankruptcy or lack of creditworthiness of the related Obligor; or

(c) taxes imposed by the United States, by the jurisdiction in which such Indemnified Party's principal executive office is located, or by any other jurisdiction in the United States where such Indemnified Party has established a taxable nexus other than in connection with the transactions contemplated by the Transaction Documents, on or measured by the overall net income of such Indemnified Party;

provided, however, that nothing contained in this sentence shall limit the liability of the Transferor, or limit the recourse of the Indemnified Parties to the Transferor, for amounts otherwise specifically provided to be paid by the Transferor under the terms of this Agreement or any other Transaction Document. Without limiting the generality of the foregoing indemnification, the Transferor shall indemnify the Indemnified Parties for Indemnified Amounts (including, without limitation, losses in respect of uncollectible Receivables, regardless of whether reimbursement therefor would constitute recourse to the Transferor) relating to or resulting from:

(i) any representation or warranty made by the Transferor (or any officers of the Transferor) under or in connection with this Agreement, any other Transaction Document or any other information or report delivered by the Transferor pursuant hereto or thereto, which shall have been false or incorrect when made or deemed made;

(ii) the failure by the Transferor to comply with any applicable law, rule or regulation with respect to any Receivable or Contract related thereto, or the nonconformity of any Receivable or Contract included therein with any such applicable law, rule or regulation;

(iii) any failure of the Transferor to perform its duties, covenants or other obligations in accordance with the provisions of this Agreement or any other Transaction Document;

(iv) any products liability, personal injury or damage suit, or other similar claim arising out of or in connection with merchandise, or services that are the subject of any Contract or any Receivable;

(v) any dispute, claim, offset or defense (other than discharge in bankruptcy of the Obligor) of the Obligor to the payment of any Receivable (including, without limitation, a defense based on such Receivable or the related Contract not being a legal, valid and binding obligation of such Obligor enforceable against it in accordance with its terms), or any other claim resulting from the sale of the merchandise or services related to such Receivable or the furnishing or failure to furnish such merchandise or services;

(vi) the commingling of Collections of Receivables at any time with other funds (including, without limitation, funds constituting Collections with respect to Receivables originated by multiple Sellers);

(vii) any investigation, litigation or proceeding related to or arising from this Agreement or any other Transaction Document, the transactions contemplated hereby, the use of the proceeds of any transfer of a Purchaser Interest hereunder or any other amounts distributed to the Transferor in respect of the Receivables sold hereunder, the ownership by the Purchasers of the Purchaser Interests sold hereunder or any other investigation, litigation or proceeding relating to the Transferor, the Servicer or any Seller in which any Indemnified Party becomes involved as a result of any of the transactions contemplated hereby;

(viii) any inability to litigate any claim against any Obligor in respect of any Receivable as a result of such Obligor being immune from civil and commercial law and suit on the grounds of sovereignty or otherwise from any legal action, suit or proceeding;

(ix) the Purchaser Interests of the Purchasers exceeding in the aggregate 100%;

(x) any failure of the Transferor to acquire and maintain legal and equitable title to, and ownership of any Receivable and the Related Security and Collections with respect thereto from any Seller, free and clear of any Lien (other than as created under the Transaction Documents); or any failure of the Transferor to give reasonably equivalent value to any Seller under any Purchase Agreement in consideration of the transfer by such Seller of any Receivable, or any attempt by any Person to void such transfer under statutory provisions or common law or equitable action;

(xi) any failure to vest and maintain vested in the Administrative Agent for the benefit of the Purchasers a first priority perfected security interest in the Receivables, the Related Security and the Collections, free and clear of any Lien (except as created by the Transaction Documents);

(xii) the failure to have filed, or any delay in filing, financing statements or other similar instruments or documents under the UCC of any applicable jurisdiction or

other applicable laws with respect to any Receivable, the Related Security and Collections with respect thereto, and the proceeds of any thereof;

(xiii) any action or omission by the Transferor which reduces or impairs the rights of the Indemnified Parties with respect to any Receivable or the value of any such Receivable; or

(xiv) any investigation, litigation or proceeding arising from or in connection with the OPC Intercreditor Agreement, the OPC Servicing Agreement or any other Initial Bond Agreement (as defined in the OPC Intercreditor Agreement), the transactions contemplated thereby.

SECTION 10.2 [Reserved].

SECTION 10.3 Servicer Indemnities.

Without limiting any other rights that the Indemnified Parties may have hereunder or under applicable law, the Servicer hereby agrees to indemnify (and pay upon demand to) each Indemnified Party for Indemnified Amounts awarded against or incurred by any of them arising out of, or as a result of:

(i) any representation or warranty made by any of the Servicer (or any officers of the Servicer) under or in connection with this Agreement, any other Transaction Document or any other information or report delivered by the Servicer pursuant hereto or thereto, which shall have been false or incorrect when made or deemed made;

(ii) any failure of the Servicer to perform its duties, covenants or other obligations in accordance with the provisions of this Agreement or any other Transaction Document;

(iii) the commingling by the Servicer of Collections of Receivables at any time with other funds (including, without limitation, funds constituting Collections with respect to Receivables originated by multiple Sellers);

(iv) any investigation, litigation or proceeding related to or arising from the Servicer and this Agreement or any other Transaction Document or any other investigation, litigation or proceeding relating to the Servicer in which any Indemnified Party becomes involved as a result of any of the transactions contemplated hereby;

(v) any action or omission by the Servicer which reduces or impairs the rights of the Indemnified Parties with respect to any Receivable or the value of any such Receivable; or

(vi) any investigation, litigation or proceeding arising from or in connection with the OPC Intercreditor Agreement, the OPC Servicing Agreement or any other Initial Bond Agreement (as defined in the OPC Intercreditor Agreement) or the transactions contemplated thereby;

excluding, however:

(a) Indemnified Amounts to the extent a final judgment of a court of competent jurisdiction holds that such Indemnified Amounts resulted from gross negligence or willful misconduct on the part of the Indemnified Party seeking indemnification;

(b) Indemnified Amounts to the extent the same includes losses in respect of Receivables that are uncollectible on account of the insolvency, bankruptcy or lack of creditworthiness of the related Obligor; or

(c) taxes imposed by the United States, by the jurisdiction in which such Indemnified Party's principal executive office is located, or by any other jurisdiction in the United States where such Indemnified Party has established a taxable nexus other than in connection with the transactions contemplated by the Transaction Documents, on or measured by the overall net income of such Indemnified Party;

provided, however, that nothing contained in this sentence shall limit the liability of the Servicer, or limit the recourse of the Indemnified Parties to the Servicer, for amounts otherwise specifically provided to be paid by the Servicer under the terms of this Agreement or any other Transaction Document.

SECTION 10.4 Increased Cost and Reduced Return.

(a) If any Regulatory Requirement (i) subjects any Purchaser or any Funding Source to any charge or withholding on or with respect to any Funding Agreement or this Agreement or a Purchaser's or Funding Source's obligations under a Funding Agreement or this Agreement, or on or with respect to the Receivables, or changes the basis of taxation of payments to any Purchaser or any Funding Source of any amounts payable under any Funding Agreement or this Agreement (except for changes in the rate of tax on the overall net income of a Purchaser or Funding Source or taxes excluded by Section 10.7), (ii) imposes, modifies or deems applicable any reserve, assessment, fee, tax, insurance charge, special deposit or similar requirement against assets of, deposits with or for the account of, or liabilities of a Funding Source or a Purchaser, or credit extended by a Funding Source or a Purchaser pursuant to a Funding Agreement or this Agreement or (iii) imposes any other condition the result of which is to increase the cost to a Funding Source or a Purchaser of performing its obligations under a Funding Agreement or this Agreement, or to reduce the rate of return on a Funding Source's or Purchaser's capital or assets as a consequence of its obligations under a Funding Agreement or this Agreement, or to reduce the amount of any sum received or receivable by a Funding Source or a Purchaser under a Funding Agreement or this Agreement, or to require any payment calculated by reference to the amount of interests or loans held or interest received by it, then, upon demand by the related Funding Agent, Transferor shall pay to such Funding Agent, for the benefit of the relevant Funding Source or Purchaser, such amounts charged to such Funding Source or Purchaser or such amounts to otherwise compensate such Funding Source or such Purchaser for such increased cost or such reduction. The term "Regulatory Requirement" shall mean (A) the adoption after the date hereof of any applicable law, rule or regulation (including any applicable law, rule or regulation regarding capital adequacy or liquidity coverage) or any

change therein after the date hereof, (B) any change after the date hereof in the interpretation or administration thereof by any governmental authority, central bank or comparable agency charged with the interpretation or administration thereof, or (C) compliance with any request or directive (whether or not having the force of law) of any such authority, central bank or comparable agency; provided, however, that for purposes of this definition, (x) the United States bank regulatory rule titled Risk-Based Capital Guidelines; Capital Adequacy Guidelines; Capital Maintenance: Regulatory Capital; Impact of Modification to Generally Accepted Accounting Principles; Consolidation of Asset-Backed Commercial Paper Programs; and Other Related Issues, adopted on December 15, 2009, (y) the Dodd-Frank Wall Street Reform and Consumer Protection Act and all requests, rules, guidelines or directives thereunder, issued in connection therewith or in implementation thereof, and (z) all requests, rules, guidelines and directives promulgated by the Bank for International Settlements, the Basel Committee on Banking Supervision (or any successor or similar authority) or the United States or foreign regulatory authorities, in each case pursuant to Basel II or Basel III, shall in each case be deemed to be a “Regulatory Requirement”, regardless of the date enacted, adopted, issued or implemented. Transferor acknowledges that any Purchaser or Funding Source may institute measures in anticipation of a Regulatory Requirement (including, without limitation, the imposition of internal charges on such Purchaser’s interests or obligations under this Agreement), and may commence allocating charges to or seeking compensation from Transferor under this Section 10.4 in connection with such measures, in advance of the effective date of such Regulatory Requirement, and Transferor agrees to pay such charges or compensation to the applicable Funding Agent, for the benefit of such Purchaser or Funding Source, following demand therefor without regard to whether such effective date has occurred; provided that any Purchaser or Funding Source seeking compensation under this sentence with respect to increased costs or reduced return resulting from the liquidity coverage ratio requirements (“LCR Increased Costs”) shall give 60 days prior written notice to the Transferor of its intention to seek reimbursement for such LCR Increased Costs, and the Transferor shall not be required to compensate such Purchaser or Funding Source for any LCR Increased Costs incurred or suffered by such Purchaser or Funding Source during such 60 day period. Transferor further acknowledges that any charge or compensation demanded hereunder may take the form of a monthly charge to be assessed by such Purchaser.

(b) A certificate of the applicable Purchaser or Funding Source setting forth the amount or amounts necessary to compensate such Purchaser or Funding Source pursuant to paragraph (a) of this Section 10.4 shall be delivered to the Transferor and shall be conclusive absent manifest error. The Transferor shall pay such Purchaser or Funding Source the amount as due on any such certificate on the next Settlement Date following receipt of such notice.

(c) If any Purchaser or any Funding Source has or anticipates having any claim for compensation from the Transferor pursuant to paragraph (a) of this Section 10.4, and such Purchaser or Funding Source believes that having the facility publicly rated by one credit rating agency would reduce the amount of such compensation by an amount deemed by such Purchaser or Funding Source to be material, such Purchaser or Funding Source shall provide written notice to the Transferor and the Servicer (a “Ratings Request”) that such Purchaser or Funding Source intends to request a public rating of the facility from one credit rating agency selected by such Purchaser or Funding Source and reasonably acceptable to the Transferor, of at

least “AA” (or its equivalent) (the “Required Rating”). The Transferor and the Servicer agree that they shall cooperate with such Purchaser’s or Funding Source’s efforts to obtain the Required Rating, and shall provide the applicable credit rating agency (either directly or through distribution to the Administrative Agent, Funding Agent, Purchaser or Funding Source), any information requested by such credit rating agency for purposes of providing and monitoring the Required Rating. The Purchaser or Funding Source making a Ratings Request shall pay the initial fees payable to the credit rating agency for providing the rating and all ongoing fees payable to the credit rating agency for their continued monitoring of the rating. Nothing in this Section 10.4(c) shall preclude any Purchaser or Funding Source from demanding compensation from the Transferor pursuant to Section 10.4(a) hereof at any time and without regard to whether the Required Rating shall have been obtained, or shall require any Purchaser or Funding Source to obtain any rating on the facility prior to demanding any such compensation from the Transferor.

(d) In the event that any Purchaser or any Funding Source shall have delivered a notice or certificate pursuant to Section 10.4(b), or the Transferor shall be required to make additional payments to any Purchaser or any Funding Source under Section 10.4(a), the Transferor shall have the right, at its own expense, upon notice to such Purchaser, to require each Purchaser and the Funding Agent in such Purchaser’s Purchaser Group to transfer and assign pursuant to an Assignment Agreement (in accordance with and subject to the restrictions contained in this Section 10.4(d)) all such Person’s interests, rights and obligations under this Agreement to another financial institution (or, in the case of any Conduit Purchaser, to any issuer of commercial paper notes) identified by the Transferor and approved by the Administrative Agent (which approval shall not be unreasonably withheld, it being understood that such approval right shall belong to any replacement Administrative Agent to the extent that JPMorgan is replaced as Administrative Agent in accordance with the last sentence of Section 11.9(a)), which assignee shall assume such obligations of each such Purchaser for consideration equal to the outstanding amount of the Capital of such Purchaser’s Purchaser Interests, plus all yield and fees accrued hereunder to the date of such transfer and all other amounts payable hereunder to such Purchaser on or prior to the date of such transfer; *provided* that (i) no Amortization Event shall have occurred and be continuing, (ii) no such assignment shall conflict with any law, rule or regulation or order of any governmental authority and (iii) the Transferor shall have paid to the assignor in immediately available funds on or prior to the date of such assignment all amounts accrued for the account of such Purchaser or owed to it under Section 10.4(a).

SECTION 10.5 Other Costs and Expenses.

The Transferor shall pay to the Administrative Agent, each Funding Agent and each Conduit Purchaser on demand all reasonable costs and out-of-pocket expenses in connection with the preparation, execution, delivery and administration of this Agreement and the other Transaction Documents, the transactions contemplated hereby and thereby and the other documents to be delivered hereunder and thereunder, including without limitation, (a) the cost of each Funding Agent’s independent and internal auditors auditing the books, records and procedures of the Transferor (*provided, however*, that the Transferor shall not be liable for the cost of more than one (1) such independent audit by the Administrative Agent or its designee of

each Seller, the Servicer and the Transferor in any calendar year unless an Amortization Event or Servicer Default has occurred or in the case of an audit of any Seller, a Seller Amortization Event or Agent Default has occurred in respect of such Seller or the results of the previous audit conducted by the Administrative Agent were unacceptable to the Majority Purchasers), (b) reasonable fees and out-of-pocket expenses of legal counsel (which such counsel may be employees of such Person) with respect thereto and with respect to advising such parties as to their respective rights and remedies under this Agreement and the other Transaction Documents (provided, however that the Transferor shall not be responsible for the reasonable fees and out-of-pocket expenses of more than one legal counsel to represent each Purchaser, each Funding Agent and the Administrative Agent in connection with the preparation, execution, and delivery of this Agreement and the other Transaction Documents). The Transferor shall pay to the each Funding Agent and the Administrative Agent any and all reasonable costs and expenses of such Funding Agent and the Administrative Agent and the Purchasers, if any, including reasonable counsel fees and expenses in connection with the enforcement of this Agreement, the other Transaction Documents and the other documents delivered hereunder and thereunder and in connection with any restructuring or workout of this Agreement, the other Transaction Documents or such other documents, or the administration of this Agreement or any other Transaction Document following an Amortization Event, a Seller Amortization Event, an Agent Default or a Servicer Default.

SECTION 10.6 Funding Losses.

(a) If, for any reason, (i) a reduction in Capital with respect to any CP Tranche with respect to a Match Funding Conduit Purchaser or any Eurodollar Tranche shall occur on any date which is not the last day of the applicable Tranche Period or is made in an amount greater than the amount specified in any repayment notice, (ii) a reduction in Capital with respect to any CP Tranche or any Eurodollar Tranche (x) shall occur without compliance with the Required Notice Period or (y) shall fail to occur on the date specified by the Transferor in any Reduction Notice delivered pursuant to Section 1.3(a), or (iii) any assignment is made by a Conduit Purchaser (A) in accordance with Section 1.7, or (B) to a Committed Purchaser or a Program Support Provider of any portion of its Purchaser Interest on any date which is not the last day of the applicable Tranche Period, the Transferor shall compensate the applicable Funding Agent, for the account of each affected Purchaser in its Purchaser Group, upon demand, for all funding losses incurred as a result of such action by paying to such Funding Agent an amount equal to the sum of (x) the amount of interest which would have accrued on the relevant Tranche but for such payment or assignment through the last day of the relevant Tranche Period less the interest earned by such affected Purchaser by investing such funds and (y) all reasonable out-of-pocket expenses which such affected Purchaser may sustain or incur as a consequence of such repayment.

(b) In addition to the foregoing, the Transferor shall compensate each Funding Agent, for the account of each affected Purchaser in its Purchaser Group, for all losses, expenses and liabilities on account of any liquidation or reemployment of deposits or other funds acquired by such party to make, fund or maintain a Tranche in respect of its Purchaser Interest, (i) if the Transferor shall fail to accept the proceeds of any Incremental Purchase after irrevocable written notice thereof has been given to the Funding Agents, (ii) if for any reason any conversion of

principal of any CP Tranche with respect to a Match Funding Conduit Purchaser or Eurodollar Tranche occurs on a date which is not the last day of the Tranche Period for such Tranche or payment of principal of any CP Tranche with respect to a Pool Funding Conduit Purchaser occurs on a date other than as specified in any prepayment notice or (iii) as a consequence of any required conversion of any CP Tranche or Eurodollar Tranche to another type of Tranche prior to the last day of the Tranche Period for the relevant Tranche. A certificate setting forth in reasonable detail the reasons for and the amount of such demand submitted to the Transferor by any Funding Agent, on behalf of each affected Purchaser in its Purchaser Group, shall be conclusive, absent manifest error.

SECTION 10.7 Taxes.

(a) All payments made by Transferor under this Agreement or the Fee Letter to or for the benefit of any Indemnified Party shall be made, to the extent allowed by law, free and clear of, and without deduction or withholding for or on account of, any present or future taxes, levies, imposts, duties, charges, fees, deductions or withholdings, now or hereafter imposed, levied, collected, withheld or assessed by any Governmental Authority having taxing authority (excluding taxes described in Section 10.1(c); all such non-excluded taxes, levies, imposts, duties, charges, fees, deductions and withholdings being hereinafter called "Taxes"). If any Taxes are required to be withheld from any amounts payable to the Purchasers hereunder, (i) the sum payable shall be increased as may be necessary so that, after making all required deductions (including deductions applicable to additional sums payable under this Section 10.7), the relevant Purchaser receives an amount equal to the sum it would have received had no such deductions been made, (ii) Transferor shall make such deductions, and (iii) Transferor shall pay the full amount deducted to the relevant taxing authority or other authority in accordance with applicable law.

(b) In addition, Transferor agrees to pay any present or future stamp or documentary taxes or any other excise or property taxes, charges, or similar levies that arise from any payment made hereunder or from the execution, delivery or registration of, or otherwise with respect to any Funding Agreement (hereinafter "Other Taxes").

(c) Subject to the provisions set forth in this Section 10.7, Transferor will indemnify each Indemnified Party for the full amount of Taxes or Other Taxes (including, without limitation, any Taxes or Other Taxes imposed by any jurisdiction on amounts payable under this Section 10.7) paid by such Indemnified Party and any liability (including penalties, interest and expenses) arising therefrom or with respect thereto, provided, that any Indemnified Party, in making a demand for indemnity, shall provide Transferor with a certificate from the relevant taxing authority or from a responsible officer of such Indemnified Party stating or otherwise evidencing that such Indemnified Party has made payment of such Taxes or Other Taxes and will provide a copy of or extract from documentation, if available, furnished by such taxing authority evidencing assertion or payment of such Taxes or Other Taxes. Whenever any Taxes are payable by Transferor, within thirty (30) days thereafter Transferor shall send to the applicable Indemnified Party a certified copy of an original official receipt received by Transferor showing payment thereof. If Transferor fails to pay any Taxes when due to the appropriate taxing authority or fails to remit to applicable Indemnified Party the required receipts or other

required documentary evidence, Transferor shall indemnify such Indemnified Party for any incremental Taxes, interest or penalties that such Indemnified Party is legally required to pay as a result of any such failure. The agreements in this subsection shall survive the termination of this Agreement.

(d) On or before the date it becomes a Purchaser hereunder (and, so long as it may properly do so, periodically thereafter, as may be required by applicable law, to keep forms up to date), any Purchaser that is organized under the laws of a jurisdiction outside the United States of America shall deliver to Transferor and the Servicer any certificates, documents or other evidence that shall be required by the Internal Revenue Code or Treasury Regulations issued pursuant thereto to establish its exemption from existing United States Federal withholding requirements, including (i) two original copies of Internal Revenue Service Form W-8BEN or Form W-8ECI or successor applicable form, properly completed and duly executed by such Purchaser certifying that it is entitled to receive payments under this Agreement without deduction or withholding of any United States Federal income taxes.

(e) If a payment made to a Purchaser under any Transaction Document would be subject to U.S. federal withholding Tax imposed by FATCA if such Purchaser were to fail to comply with the applicable reporting requirements of FATCA (including those contained in Section 1471(b) or 1472(b) of the Code, as applicable), such Purchaser shall deliver to the Transferor and the Administrative Agent at the time or times prescribed by law and at such time or times reasonably requested by the Transferor or the Administrative Agent such documentation prescribed by applicable law (including as prescribed by Section 1471(b)(3)(C)(i) of the Code) and such additional documentation reasonably requested by the Transferor or the Administrative Agent as may be necessary for the Transferor and the Administrative Agent to comply with their obligations under FATCA and to determine that such Purchaser has complied with such Purchaser's obligations under FATCA or to determine the amount to deduct and withhold from such payment.

(f) If any such Purchaser fails to comply with Section 10.7(d), amounts payable to such Purchaser under this Section 10.7 shall be limited to amounts that would have been payable under this section if such Purchaser had so complied.

SECTION 10.8 Funding Source and CP Issuer Indemnities.

If a Conduit Purchaser becomes obligated to compensate any Funding Source or CP Issuer under its commercial paper program as a result of any events or circumstances similar to those described in Section 10.4, 10.6, 10.7 or 10.10 the applicable Funding Agent for such Conduit Purchaser shall promptly deliver to Transferor a certificate setting forth in reasonable detail the computation of such amounts (which shall be allocated to Transferor based on the portion of such compensation attributable to Transferor's receipt of or right to receive funds under this Agreement). In the absence of manifest error, such certificate shall be conclusive and binding for all purposes. Transferor shall be obligated to pay to such Funding Agent, for the account of such Conduit Purchaser, such additional amounts as maybe necessary to pay or reimburse such Conduit Purchaser for any amounts so paid or payable by such Conduit Purchaser. With respect to amounts to be paid pursuant to this Section 10.8 as a result of any

events or circumstances similar to those described in Section 10.4 or 10.7, the applicable Conduit Purchaser shall request the party to be compensated to use its reasonable efforts to mitigate the effect upon Transferor of any such increased costs or capital requirements; provided, such party shall not be obligated to take any action that it determines would be disadvantageous to it or inconsistent with its policies.

SECTION 10.9 Payment of Indemnity Amounts.

All Indemnity Amounts owed pursuant to this Article X shall be paid by Transferor as promptly as possible after demand is made therefor to the extent of available funds (which shall include any funds available to Transferor due to a right or claim Transferor has against a third party) in accordance with Section 2.2 or 2.3.

ARTICLE XI
ADMINISTRATIVE AGENT AND FUNDING AGENTS

SECTION 11.1 Authorization and Action of Administrative Agent.

Each Purchaser and each Funding Agent hereby designates and appoints JPMorgan Chase Bank, N.A. to act as its agent hereunder and under each other Transaction Document, and authorizes the Administrative Agent to take such actions as agent on its behalf and to exercise such powers as are delegated to the Administrative Agent by the terms of this Agreement and the other Transaction Documents together with such powers as are reasonably incidental thereto. The Administrative Agent shall not have any duties or responsibilities, except those expressly set forth herein or in any other Transaction Document, or any fiduciary relationship with any Purchaser or any Funding Agent, and no implied covenants, functions, responsibilities, duties, obligations or liabilities on the part of the Administrative Agent shall be read into this Agreement or any other Transaction Document or otherwise exist for the Administrative Agent. In performing its functions and duties hereunder and under the other Transaction Documents, the Administrative Agent shall act solely as agent for the Purchasers and the Funding Agents and does not assume nor shall be deemed to have assumed any obligation or relationship of trust or agency with or for Transferor, the Servicer or any of such Person's successors or assigns. The Administrative Agent shall not be required to take any action that exposes the Administrative Agent to personal liability or that is contrary to this Agreement, any other Transaction Document or applicable law. The appointment and authority of the Administrative Agent hereunder shall terminate upon the indefeasible payment in full of all amounts owed to the Purchasers, the Funding Agents, the Administrative Agent and the other Indemnified Parties hereunder or any other Transaction Document. Each Purchaser and Funding Agent hereby authorizes the Administrative Agent to execute the OPC Intercreditor Agreement. Each Purchaser and Funding Agent hereby agrees to be bound by the terms of, and the Administrative Agent's covenants, agreements, waivers and acknowledgements under, the OPC Intercreditor Agreement.

SECTION 11.2 Authorization and Action of Funding Agents.

Each Purchaser in each Purchaser Group hereby designates and appoints the Funding Agent for such Purchaser Group to act as its agent hereunder and under each other Transaction

Document, and authorizes such Funding Agent to take such actions as agent on its behalf and to exercise such powers as are delegated to such Funding Agent by the terms of this Agreement and the other Transaction Documents together with such powers as are reasonably incidental thereto. No Funding Agent shall have any duties or responsibilities, except those expressly set forth herein or in any other Transaction Document, or any fiduciary relationship with any Purchaser, and no implied covenants, functions, responsibilities, duties, obligations or liabilities on the part of any Funding Agent shall be read into this Agreement or any other Transaction Document or otherwise exist for any Funding Agent. In performing its functions and duties hereunder and under the other Transaction Documents, each Funding Agent shall act solely as agent for the Purchasers in its Purchaser Group and does not assume nor shall be deemed to have assumed any obligation or relationship of trust or agency with or for the Transferor, the Servicer, any other Funding Agent, any Purchaser in any other Purchaser Group, the Administrative Agent or any of such Person's successors or assigns. No Funding Agent shall be required to take any action that exposes such Funding Agent to personal liability or that is contrary to this Agreement, any other Transaction Document or applicable law. The appointment and authority of each Funding Agent hereunder shall terminate upon the indefeasible payment in full of all amounts owed to the Purchasers in its Purchaser Group and such Funding Agent hereunder or any other Transaction Document.

SECTION 11.3 Delegation of Duties.

Each of the Administrative Agent and each Funding Agent may execute any of its duties under this Agreement and each other Transaction Document by or through agents or attorneys-in-fact and shall be entitled to advice of counsel concerning all matters pertaining to such duties. None of the Administrative Agent or any Funding Agents shall be responsible for the negligence or misconduct of any agents or attorneys-in-fact selected by it with reasonable care.

SECTION 11.4 Exculpatory Provisions.

None of the Administrative Agent, any Funding Agent or any of its respective directors, officers, agents or employees shall be (i) liable for any action lawfully taken or omitted to be taken by it or them under or in connection with this Agreement or any other Transaction Document (except for its, their or such Person's own gross negligence or willful misconduct), or (ii) responsible in any manner to any of the Purchasers for any recitals, statements, representations or warranties made by the Transferor or the Servicer contained in this Agreement, any other Transaction Document or any certificate, report, statement or other document referred to or provided for in, or received under or in connection with, this Agreement, or any other Transaction Document or for the value, validity, effectiveness, genuineness, enforceability or sufficiency of this Agreement, or any other Transaction Document or any other document furnished in connection herewith or therewith, or for any failure of any of the Transferor or the Servicer to perform its obligations hereunder or thereunder, or for the satisfaction of any condition specified in Article V, or for the perfection, priority, condition, value or sufficiency of any collateral pledged in connection herewith. None of the Administrative Agent or any Funding Agent shall be under any obligation to any Purchaser, any Funding Agent or the Administrative Agent to ascertain or to inquire as to the observance or performance of any of the agreements or

covenants contained in, or conditions of, this Agreement or any other Transaction Document, or to inspect the properties, books or records of the Transferor, any Seller or the Servicer. None of the Administrative Agent or any Funding Agent shall be deemed to have knowledge of any Amortization Event, Seller Amortization Event, Agent Default, Servicer Default or any event that with the giving of notice or lapse of time or both would constitute such an Amortization Event, Seller Amortization Event, Agent Default or Servicer Default unless such Person has received notice from the Transferor, the Servicer, the Administrative Agent, a Funding Agent or a Purchaser.

SECTION 11.5 Reliance by Agent.

Each of the Administrative Agent and each Funding Agent shall in all cases be entitled to rely, and shall be fully protected in relying, upon any document or conversation believed by it to be genuine and correct and to have been signed, sent or made by the proper Person or Persons and upon advice and statements of legal counsel (including, without limitation, counsel to the Transferor), independent accountants and other experts selected by such Person. Each of the Administrative Agent and each Funding Agent shall in all cases be fully justified in failing or refusing to take any action under this Agreement or any other Transaction Document unless it shall first receive such advice or concurrence of the required Persons (which, in the case of the Administrative Agent, shall be the Majority Purchasers) as it deems appropriate and it shall first be indemnified to its satisfaction by such Persons, provided that unless and until the Administrative Agent or applicable Funding Agent, as applicable, shall have received such advice, it may take or refrain from taking any action, as it shall deem advisable and in the best interests of the Purchasers. Each of the Administrative Agent and each Funding Agent shall in all cases be fully protected in acting, or in refraining from acting, in accordance with a request of such required Persons and such request and any action taken or failure to act pursuant thereto shall be binding upon all the Purchasers and the Funding Agents, in the case of an action taken by the Administrative Agent, and all the Purchasers in the related Purchaser Group, in the case of an action taken by any Funding Agent.

SECTION 11.6 Non-Reliance on Administrative Agent, Funding Agents
and Other Purchasers.

Each Purchaser expressly acknowledges that none of the Administrative Agent, any Funding Agent, nor any of their respective officers, directors, employees, agents, attorneys-in-fact or affiliates has made any representations or warranties to it and that no act by the Administrative Agent or any Funding Agent hereafter taken, including, without limitation, any review of the affairs of the Transferor, any Seller or the Servicer, shall be deemed to constitute any representation or warranty by the Administrative Agent or such Funding Agent, as applicable. Each Purchaser represents and warrants to the Administrative Agent and each Funding Agent that it has and will, independently and without reliance upon the Administrative Agent, any Funding Agent or any other Purchaser and based on such documents and information as it has deemed appropriate, made its own appraisal of and investigation into the business, operations, property, prospects, financial and other conditions and creditworthiness of Transferor, each Seller and the Servicer and made its own decision to enter into this Agreement and purchase Purchaser Interests hereunder.

SECTION 11.7 Reimbursement and Indemnification.

(a) Each Committed Purchaser agrees to reimburse and indemnify the Administrative Agent and its officers, directors, employees, representatives and agents ratably according to its respective Commitment Percentage, to the extent not paid or reimbursed by the Transferor or the Servicer (i) for any amounts for which the Administrative Agent, acting in its capacity as Administrative Agent, is entitled to reimbursement by the Transferor or the Servicer hereunder or under any other Transaction Document and (ii) for any other expenses incurred by the Administrative Agent, in its capacity as Administrative Agent and acting on behalf of the Funding Agents and Purchasers, in connection with the administration and enforcement of this Agreement and the other Transaction Documents (including, without limitation, expenses incurred in connection with reviews and examinations of the types described in Sections 6.1(b) and 7.3(b)).

(b) Each Committed Purchaser within a Purchaser Group agrees to reimburse and indemnify the Funding Agent of such Purchaser Group and its officers, directors, employees, representatives and agents ratably according to its Committed Purchaser Percentage, to the extent not paid or reimbursed by the Transferor or the Servicer (i) for any amounts for which such Funding Agent, acting in its capacity as Funding Agent, is entitled to reimbursement by the Transferor or the Servicer hereunder or under any other Transaction Document and (ii) for any other expenses incurred by the Funding Agent, in its capacity as Funding Agent and acting on behalf of the Purchasers in its Purchaser Group, in connection with the administration and enforcement of this Agreement and the other Transaction Documents.

SECTION 11.8 Individual Capacity of Administrative Agent and each Funding Agent.

The Administrative Agent and its Affiliates and each Funding Agent and its Affiliates may make loans to, accept deposits from and generally engage in any kind of business with the Transferor or any Affiliate of the Transferor as though such Person were not the Administrative Agent or a Funding Agent, as applicable, hereunder. With respect to the acquisition of any Purchaser Interests pursuant to this Agreement, the Administrative Agent or such Funding Agent, as applicable, shall have the same rights and powers under this Agreement in its individual capacity as any Purchaser and may exercise the same as though it were not the Administrative Agent or the Funding Agent, as applicable, and the terms “Purchaser” and “Purchasers” shall include the Administrative Agent or the Funding Agent, as applicable, in its individual capacity.

SECTION 11.9 Successor Administrative Agent and Funding Agents.

(a) The Administrative Agent may, upon five days’ notice to the Transferor, the Servicer and each Funding Agent, and the Administrative Agent will, upon the direction of all of the Funding Agents (other than the Administrative Agent, in its capacity as Funding Agent) resign as Administrative Agent. If the Administrative Agent shall resign, then the Funding Agents during such five-day period shall appoint from among the Funding Agents a successor agent. If for any reason no successor Administrative Agent is appointed by the Funding Agents during such five-day period, then effective upon the termination of such five day period, the

Funding Agents shall perform all of the duties of the Administrative Agent hereunder and under the other Transaction Documents and the Transferor and the Servicer (as applicable) for all purposes shall deal directly with the Funding Agents. After the effectiveness of any retiring Administrative Agent's resignation hereunder as Administrative Agent, the retiring Administrative Agent shall be discharged from its duties and obligations hereunder and under the other Transaction Documents and the provisions of this Article XI shall continue in effect for its benefit with respect to any actions taken or omitted to be taken by it while it was Administrative Agent under this Agreement and under the other Transaction Documents. In the event that the Purchaser Group for which JPMorgan acts as Funding Agent is replaced pursuant to Section 10.4(d), JPMorgan shall, at the request of the Transferor, resign as Administrative Agent in accordance with this Section 11.9(a), provided, that no Amortization Event shall have occurred and be continuing.

(b) Any Funding Agent may, upon five days' notice to the Transferor, the Servicer, each Purchaser in its related Purchaser Group and the Administrative Agent and will, upon the direction of all of the Purchasers in such Purchaser Group (other than such Funding Agent, in its capacity as a Committed Purchaser) resign as Funding Agent for such Purchaser Group. If any Funding Agent shall resign, then the Purchasers of such Purchaser Group during such five-day period shall appoint from among the Committed Purchasers a successor agent. If for any reason no successor Funding Agent is appointed by such Purchasers during such five-day period, then effective upon the termination of such five day period, such Purchasers shall perform all of the duties of such Funding Agent hereunder and under the other Transaction Documents and the Transferor, the Servicer and the Administrative Agent (as applicable) for all purposes shall deal directly with such Purchasers. After the effectiveness of any retiring Funding Agent's resignation hereunder as Funding Agent, the retiring Funding Agent shall be discharged from its duties and obligations hereunder and under the other Transaction Documents and the provisions of this Article XI shall continue in effect for its benefit with respect to any actions taken or omitted to be taken by it while it was Funding Agent under this Agreement and under the other Transaction Documents.

ARTICLE XII ASSIGNMENTS and PARTICIPATIONS

SECTION 12.1 Binding Effect; Assignability.

(a) This Agreement shall be binding upon and inure to the benefit of, each of Transferor, the Servicer, the Funding Agents, the Administrative Agent, the Purchasers and their respective successors and permitted assigns, subject to the further provisions of this Article XII.

(b) Neither the Transferor nor the Servicer may assign any of its rights and obligations hereunder or any interest herein without the prior written consent of each Funding Agent and the Administrative Agent.

(c) This Agreement shall create and constitute the continuing obligations of the parties hereto in accordance with its terms, and shall remain in full force and effect until terminated in accordance with its terms; provided, however, that the rights and remedies with

respect to any breach of any representation and warranty made by Transferor or the Servicer pursuant to Article IV and, the rights and remedies described in Article X and Sections 13.6 and 13.9 shall be continuing and shall survive any termination of this Agreement.

SECTION 12.2 Assignments.

(a) Each party hereto hereby agrees and consents to the complete or partial assignment by any Conduit Purchaser of all or any portion of its rights under, interest in, title to and obligations under this Agreement (i) to the Committed Purchasers in its Purchaser Group pursuant to a Liquidity Agreement, or (ii) to its related CP Issuer, if any, to any other issuer of commercial paper notes sponsored or administered by a Permitted Assignee or to any other Person (x) with the consent of the Transferor (not to be unreasonably withheld) or (y) at any time after the occurrence of an Amortization Event, pursuant to an assignment agreement, substantially in the form set forth as Exhibit K hereto (an “Assignment Agreement”), and upon such assignment, such Conduit Purchaser shall be released from its obligations so assigned. Further, each party hereto hereby agrees that any assignee of any Conduit Purchaser of this Agreement or all or any of the Purchaser Interests of such Conduit Purchaser shall have all of the rights and benefits under this Agreement as if the term “Conduit Purchaser” explicitly referred to such party, and no such assignment shall in any way impair the rights and benefits of such Conduit Purchaser hereunder.

(b) Any Committed Purchaser may at any time and from time to time assign to one or more Persons (“Purchasing Committed Purchasers”) all or any part of its rights and obligations under this Agreement pursuant to an Assignment Agreement executed by such Purchasing Committed Purchaser and such selling Committed Purchaser. The consent of the Funding Agent, the Conduit Purchasers in such selling Committed Purchaser’s Purchaser Group and, if such proposed assignee is not a Permitted Assignee, Transferor (such consent not to be unreasonably withheld) shall be required prior to the effectiveness of any such assignment; provided that Transferor’s consent shall not be required in any event after the occurrence of an Amortization Event. Each assignee of a Committed Purchaser must (i) satisfy the Ratings Requirement with respect to the Conduit Purchaser in such Committed Purchaser’s Purchaser Group (or such Conduit Purchaser’s related CP Issuer, if any) and (ii) agree to deliver to the applicable Funding Agent and Conduit Purchaser, promptly following any request therefor by the Funding Agent or any such Conduit Purchaser, an enforceability opinion in form and substance satisfactory to the Funding Agent and such Conduit Purchaser. Upon delivery of the executed Assignment Agreement to the Funding Agent, such selling Committed Purchaser shall be released from its obligations hereunder to the extent of such assignment. Thereafter the Purchasing Committed Purchaser shall for all purposes be a Committed Purchaser party to this Agreement and shall have all the rights and obligations of a Committed Purchaser under this Agreement to the same extent as if it were an original party hereto and no further consent or action by any other party hereto shall be required. Notwithstanding any other provision of this Agreement to the contrary, (i) any Purchaser may at any time pledge or grant a security interest in all or any portion of its rights (including, without limitation, any Purchaser Interest and any rights to payment of Capital and Yield) under this Agreement to secure obligations of such Purchaser to a Federal Reserve Bank and (ii) any Conduit Purchaser may at any time pledge or grant a security interest in all or any portion of its rights (including, without limitation, any

Purchaser Interest and any rights to payment of Capital and Yield) under this Agreement to a collateral trustee in order to comply with Rule 3a-7 under the Investment Company Act, in each case, without notice to or consent of the Transferor or any other party hereto; *provided that* no such pledge or grant of a security interest shall release a Purchaser from any of its obligations hereunder or substitute any such pledgee or grantee for such Purchaser as a party hereto.

(c) Additional Purchaser Groups may be added to this Agreement at the request of Transferor or any Funding Agent at any time by the execution and delivery of an Assignment Agreement among the Purchasers and the Funding Agent of an assigning Purchaser Group and the members of such proposed additional Purchaser Group. The consent of Transferor shall be required prior to the effectiveness of any such assignment, which consent shall not be unreasonably withheld; *provided that* such consent shall not be required (x) if the members of such proposed additional Purchaser Group are Permitted Assignees or (y) at any time after the occurrence of an Amortization Event. Upon the effective date of such Assignment Agreement, (i) each Person specified therein as a “Conduit Purchaser” shall become a party hereto as a Conduit Purchaser, entitled to the rights and subject to the obligations of a Conduit Purchaser hereunder, (ii) each Person specified therein as a “Committed Purchaser” shall become a party hereto as a Committed Purchaser entitled to the rights and subject to the obligations of a Committed Purchaser hereunder, (iii) each Person specified therein as a “Funding Agent” shall become a party hereto as a Funding Agent, entitled to the rights and subject to the obligations of a Funding Agent hereunder and (iv) the Commitment Percentages, the Committed Purchaser Percentages, the Funding Percentages, the Pro Rata Shares and the Purchaser Shares shall be recalculated based on the Commitments of the Committed Purchasers and the Capital of the Purchaser Groups after giving effect to any assignments and increases in the Commitments.

(d) Each Committed Purchaser agrees that in the event that it shall cease to have short-term debt ratings which meet the Ratings Requirement with respect to the Conduit Purchaser in its Purchaser Group (or such Conduit Purchaser’s related CP Issuer, if any) (an “Affected Committed Purchaser”), such Affected Committed Purchaser shall be obliged, at the request of any such Conduit Purchaser or the Funding Agent for such Purchaser Group, to assign all of its rights and obligations hereunder to (x) another Committed Purchaser or (y) another funding entity nominated by the Funding Agent and acceptable to such Conduit Purchaser and, if such funding entity is not a Permitted Assignee and no Amortization Event has occurred, Transferor, and willing to participate in this Agreement through the applicable Commitment Termination Date in the place of such Affected Committed Purchaser; *provided that* the Affected Committed Purchaser receives payment in full, pursuant to an Assignment Agreement, of an amount equal to such Committed Purchaser’s Purchaser Share of the Capital of its Purchaser Group and all accrued but unpaid interest, fees, Indemnity Amounts and other costs and expenses owing to such Committed Purchaser hereunder or under any other Transaction Document.

SECTION 12.3 Participations.

Any Committed Purchaser may, in the ordinary course of its business at any time sell to one or more Persons (each, a “Participant”) participating interests in its Commitment, its Purchaser Share of the Purchaser Interests of its Purchaser Group or any other interest of such Committed Purchaser hereunder. Notwithstanding any such sale by a Committed Purchaser of a

participating interest to a Participant, such Committed Purchaser's rights and obligations under this Agreement shall remain unchanged, such Committed Purchaser shall remain solely responsible for the performance of its obligations hereunder, and the other parties hereto shall continue to deal solely and directly with such Committed Purchaser in connection with such Committed Purchaser's rights and obligations under this Agreement. Each Committed Purchaser agrees that any agreement between such Committed Purchaser and any such Participant in respect of such participating interest shall not restrict such Committed Purchaser's right to agree to any amendment, supplement, waiver or modification to this Agreement.

ARTICLE XIII
MISCELLANEOUS

SECTION 13.1 Amendments, Waivers and Consents, Etc.

(a) No amendment to or waiver of any provision of this Agreement nor consent to any departure by Transferor or the Servicer therefrom, shall in any event be effective unless the same shall be in writing and signed by Transferor, the Servicer and the Majority Purchasers and then such waiver or consent shall be effective only in the specific instance and for the specific purpose for which given; provided that (i) any amendment, modification or waiver of Schedule 8 of the Agreement affecting only a particular Committed Purchaser may be effective if signed by Transferor, the Servicer and such Committed Purchaser, (ii) no amendment, waiver or consent which affects the rights or obligations of any Funding Agent or the Administrative Agent under this Agreement or any Transaction Document shall be effective unless such amendment or waiver has been consented to in writing by such Person, (iii) no amendment or waiver shall be effective unless the Funding Agent with respect to each Conduit Purchaser required to obtain written confirmation from any Rating Agency shall have received written confirmation from each such Rating Agency that such amendment or consent, as applicable, shall not cause the rating then assigned by such Rating Agency on the Commercial Paper of the related Conduit Purchaser (or such Conduit Purchaser's related CP Issuer, if any) to be downgraded or withdrawn and (iv) no such modification or waiver shall, without the consent of each affected Committed Purchaser:

(i) amend the definitions of Defaulted Receivable, Majority Purchasers or modify the then existing Obligor Limit; or

(ii) amend, modify or waive any provision of this Agreement in any way which would:

(1) reduce the amount of Capital or Yield that is payable on account of any Purchaser Interest or delay any scheduled date for payment thereof; or

(2) reduce fees payable by the Transferor to the Funding Agents which relate to payments to Committed Purchasers or delay the dates on which such fees are payable; or

(3) modify any provisions relating to reserves for uncollectible Receivables, Yield, Dilution or the Monthly Servicing Fee; or

(iii) amend or waive the Amortization Event or Seller Amortization Event relating to the bankruptcy of Transferor, the Servicer, or a Seller; or

(iv) increase the amount of any Committed Purchaser's Commitment;

(v) extend the applicable Commitment Termination Date; or

(vi) amend this Section 13.1(a).

(b) This Agreement and the other agreements, instruments and documents executed and delivered pursuant hereto contain a final and complete integration of all prior expressions by the parties hereto and thereto with respect to the subject matter hereof and thereof and shall constitute the entire agreement among the parties hereto and thereto with respect to the subject matter hereof and thereof, superseding all prior oral or written understandings.

SECTION 13.2 Notices.

All notices and other communications provided for hereunder shall, unless otherwise stated herein, be in writing (including email communication and communication by facsimile copy) and mailed, emailed, transmitted or delivered, as to each party hereto, at its address set forth under its name on Schedule 10 hereto, in the applicable Assignment Agreement or at such other address as shall be designated by such party in a written notice to the other parties hereto. All such notices and communications shall be effective, upon receipt, or in the case of delivery by mail, five days after being deposited in the United States mails, or, in the case of notice by email, when email confirmation of receipt is obtained, or in the case of notice by facsimile copy, when verbal communication of receipt is obtained.

SECTION 13.3 No Waiver; Remedies; Rights of Purchaser, Etc.

(a) No failure on the part of the Administrative Agent, any Funding Agent, or any Purchaser to exercise, and no delay in exercising, any right hereunder shall operate as a waiver thereof; nor shall any single or partial exercise of any right hereunder preclude any other or further exercise thereof or the exercise of any other right; and

(b) The remedies herein provided are cumulative and not exclusive of any remedies provided by law.

SECTION 13.4 **GOVERNING LAW; WAIVER OF JURY TRIAL.**
THIS AGREEMENT SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF NEW YORK. TO THE EXTENT PERMITTED BY LAW, EACH OF THE PARTIES HERETO HEREBY WAIVES ANY RIGHT TO HAVE A JURY PARTICIPATE IN RESOLVING ANY DISPUTE, WHETHER SOUNDING IN CONTRACT OR TORT OR OTHERWISE, AMONG ANY TWO OR MORE PARTIES HERETO ARISING OUT OF, CONNECTED WITH, RELATED TO, OR INCIDENTAL TO THE RELATIONSHIP BETWEEN THEM IN CONNECTION WITH THIS AGREEMENT. INSTEAD, ANY DISPUTE

RESOLVED IN COURT WILL BE RESOLVED IN A BENCH TRIAL WITHOUT A JURY.Ratable Payments.

If any Purchaser, whether by setoff or otherwise, has payment made to it with respect to any portion of Capital, interest, fees or any other amounts owing to the Purchasers hereunder (other than payments received pursuant to Article X, such amounts, the “Unpaid Amounts”) in a greater proportion than that received by any other Purchaser entitled to receive a ratable share of such Unpaid Amounts, such Purchaser agrees, promptly upon demand, to purchase for cash without recourse or warranty a portion of such Unpaid Amounts held by the other Purchasers so that after such purchase each Purchaser will hold its ratable proportion of such Unpaid Amounts; provided that if all or any portion of such excess Unpaid Amounts is thereafter recovered from such Purchaser, such purchase shall be rescinded and the purchase price restored to the extent of such recovery, but without interest.

SECTION 13.5 No Proceedings.

(a) Each party hereto hereby agrees that it will not institute against, or join any other Person in instituting against, any Conduit Purchaser (or any Conduit Purchaser’s related CP Issuer) any bankruptcy, reorganization, arrangement, insolvency or liquidation proceeding under any federal or state bankruptcy or similar law for one year and a day after the latest maturing Commercial Paper issued by such Conduit Purchaser (or such Conduit Purchaser’s related CP Issuer, if any) has been paid.

(b) Each party hereto hereby agrees that it will not institute against, or join any other Person in instituting against, Transferor any bankruptcy, reorganization, arrangement, insolvency or liquidation proceeding under any federal or state bankruptcy or similar law for one year and a day after the payment in full by Transferor of all indebtedness and other obligations incurred in connection with the financing of the Receivables.

SECTION 13.6 Execution in Counterparts; Severability.

This Agreement may be executed in any number of counterparts and by different parties hereto in separate counterparts, each of which when so executed shall be deemed to be an original and all of which when taken together shall constitute one and the same Agreement. In case any provision in or obligation under this Agreement shall be invalid, illegal or unenforceable in any jurisdiction, the validity, legality and enforceability of the remaining provisions or obligations, or of such provision or obligation in any other jurisdiction, shall not in any way be affected or impaired thereby.

SECTION 13.7 Liability of the Conduit Purchasers.

Notwithstanding any provision to the contrary in this Agreement, the obligations of any Conduit Purchaser under this Agreement are solely the obligations of such Conduit Purchaser shall only be payable at such time as funds are received by or are available to such Conduit Purchaser in excess of funds necessary to pay in full all outstanding Commercial Paper of such Conduit Purchaser and, if applicable, all obligations and liabilities of such Conduit Purchaser to

any related CP Issuer, and, to the extent funds are not available to pay such obligations, the claims relating thereto shall not constitute a claim against such Conduit Purchaser but shall continue to accrue. Each party hereto agrees that the payment of any claim (as defined in Section 101 of Title 11, United States Code (Bankruptcy)) of any such party shall be subordinated to the payment in full of all Commercial Paper.

SECTION 13.8 Confidentiality.

(a) Each of Transferor, the Servicer and each Purchaser shall maintain and shall cause each of its employees and officers to maintain the confidentiality of this Agreement, the Fee Letter and the other confidential or proprietary information with respect to the Funding Agents, the Administrative Agent and each Conduit Purchaser and their respective businesses obtained by it or them in connection with the structuring, negotiating and execution of the transactions contemplated herein, except that such Persons and its officers and employees may disclose such information to such Person's external accountants and attorneys and as required by any law, rule, regulation, direction, request or order of any judicial, administrative or regulatory authority or proceedings (whether or not having the force or effect of law).

(b) Anything herein to the contrary notwithstanding, each of Transferor and the Servicer hereby consents to the disclosure of this Agreement, the other Transaction Documents, and any nonpublic information with respect to it (i) to the Administrative Agent, any Funding Agent or any Purchaser by each other, (ii) by the Administrative Agent, any Funding Agent or any Purchaser to any prospective or actual assignee or participant of any of them, (iii) by any Funding Agent to any CP Issuer or any rating agency, commercial paper dealer or provider of a surety, guaranty or credit or liquidity enhancement to any of its related Conduit Purchasers or their related CP Issuers, if any, and to any officers, directors, employees, outside accountants and attorneys of any of the foregoing, (iv) by any Funding Agent or any CP Issuer (or any administrative agent on its behalf) to any nationally recognized statistical rating organization pursuant to Rule 17g-5 under the Securities Exchange Act of 1934, (v) by any Conduit Purchaser (or any administrative agent on its behalf) to any collateral trustee appointed by the such Conduit Purchaser to comply with Rule 3a-7 under the Investment Company Act, provided such collateral trustee is informed of the confidential nature of such information, and (vi) in the case of Thunder Bay Funding, LLC, to Catena Capital, LLC in its capacity as an equity holder of Thunder Bay Funding, LLC. In addition, the Purchasers, the Funding Agents and the Administrative Agent may disclose any such nonpublic information pursuant to any law, rule, regulation, direction, request or order of any judicial, administrative or regulatory authority or proceedings (whether or not having the force or effect of law). Anything herein to the contrary notwithstanding, each of Transferor, the Servicer, each Purchaser, each Funding Agent, the Administrative Agent, each Indemnified Party and any successor or assign of any of the foregoing (and each employee, representative or other agent of any of the foregoing) may disclose to any and all Persons, without limitation of any kind, the "tax treatment" and "tax structure" (in each case, within the meaning of Treasury Regulation Section 1.6011-4) of the transactions contemplated herein and all materials of any kind (including opinions or other tax analyses) that are or have been provided to any of the foregoing relating to such tax treatment or tax structure, and it is hereby confirmed that each of the foregoing have been so authorized since the commencement of discussions regarding the transactions.

SECTION 13.9 Characterization.

(a) It is the intention of the parties hereto that each purchase of Purchaser Interests hereunder shall constitute and be treated as an absolute and irrevocable sale, which purchase of Purchaser Interests shall provide the applicable Purchaser with the full benefits of ownership of such Purchaser Interest. Except as specifically provided in this Agreement, each sale of a Purchaser Interest hereunder is made without recourse to Transferor; provided, however, that (i) Transferor shall be liable to each Purchaser, each Funding Agent and the Administrative Agent for all representations, warranties, covenants and indemnities made by Transferor pursuant to the terms of this Agreement, and (ii) such sale does not constitute and is not intended to result in an assumption by any Purchaser, any Funding Agent or the Administrative Agent or any assignee thereof of any obligation of Transferor, any Seller or any other Person arising in connection with the Receivables, the Related Security or the related Contracts, or any other obligations of Transferor or any Seller.

(b) In addition to any ownership interest which the Administrative Agent may from time to time acquire pursuant hereto, Transferor hereby grants to the Administrative Agent for the ratable benefit of the Purchasers a security interest in all of Transferor's right, title and interest in, to and under all Receivables now existing or hereafter arising, the Related Security with respect thereto, the Collections, the Concentration Account, the Concentration Account Agreement, each Lock-Box, each Depository Account (other than the AEP Utilities Account), each Depository Account Agreement, the AEP Services Account Agreement, the Collection Account and all money, instruments, investment property and other property credited to or deposited in such deposit accounts and all proceeds of any thereof to secure the prompt and complete payment of Aggregate Capital and of all other amounts payable by Transferor hereunder, which security interest is intended to be prior to all other liens thereon and security interests therein. The Administrative Agent and the Purchasers shall have, in addition to the rights and remedies that they may have under this Agreement, all other rights and remedies provided to a secured creditor under the UCC and other applicable law, which rights and remedies shall be cumulative.

SECTION 13.10 Integration; Binding Effect; Survival of Terms.

(a) This Agreement and each other Transaction Document contain the final and complete integration of all prior expressions by the parties hereto with respect to the subject matter hereof and shall constitute the entire agreement among the parties hereto with respect to the subject matter hereof superseding all prior oral or written understandings.

(b) This Agreement shall create and constitute the continuing obligations of the parties hereto in accordance with its terms and shall remain in full force and effect until terminated in accordance with its terms; provided, however, that the rights and remedies with respect to (i) any breach of any representation and warranty made by any Seller Party pursuant to Article IV, (ii) the indemnification and payment provisions of Article X, Article XI and Sections 13.6, 13.8 and 13.9 shall be continuing and shall survive any termination of this Agreement. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and permitted assigns (including any trustee in bankruptcy).

(c) Amendment and Restatement; Reallocation of Aggregate Capital. This Agreement amends, restates and supersedes in its entirety the Existing RPA and shall not constitute a novation thereof. It is the intent of each of the parties hereto that all references to the Existing RPA in any Transaction Document to which such party is party as such and which becomes or remains effective on or after the date hereof shall be deemed to mean and be references to this Agreement.

(d) The parties hereto agree that, on the Restatement Effective Date, the Aggregate Capital shall be reallocated among the Purchaser Groups, such that after giving effect to such reallocation, the aggregate Capital of the Percentage Interests of the Purchasers in each Purchaser Group shall be equal to its respective Funding Percentage. Each Purchaser shall make the payments to, or receive the payments from, the other applicable Purchasers specified in the flow of funds prepared by the Administrative Agent and acknowledged and agreed to by the Servicer and the Transferor in connection with this Section 13.12. For the avoidance of doubt, notwithstanding anything to the contrary set forth herein or in any other Transaction Document, (i) any amount funded by a Purchaser pursuant to this Section 13.12(b) on the Restatement Effective Date shall for all purposes be treated as, an Incremental Purchase hereunder and (ii) any amount received by a Purchaser pursuant to this Section 13.12(b) on the Restatement Effective Date shall for all purposes be treated as, a repayment to such Purchaser of a portion of the Capital of its Purchaser Interests hereunder.

[SIGNATURE PAGES FOLLOW]

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed and delivered by their duly authorized officers as of the date hereof.

AEP CREDIT, INC.,
as Transferor

By: _____
Name:
Title:

AMERICAN ELECTRIC POWER
SERVICE CORPORATION,
as Servicer

By: _____
Name:
Title:

JUPITER SECURITIZATION COMPANY LLC,
as a Conduit Purchaser and a Committed Purchaser

By: JPMorgan Chase Bank, N.A.,
its attorney-in-fact

By: _____
Name:
Title:

JPMORGAN CHASE BANK, N.A.,
as Administrative Agent and as a Funding Agent

By: _____
Name:
Title:

GOTHAM FUNDING CORPORATION,
as a Conduit Purchaser

By: _____
Name:
Title:

THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,
NEW YORK BRANCH,
as a Committed Purchaser

By: _____
Name:
Title:

THE BANK OF TOKYO-MITSUBISHI UFJ, LTD.,
NEW YORK BRANCH,
as a Funding Agent

By: _____
Name:
Title:

LIBERTY STREET FUNDING LLC,
as a Conduit Purchaser

By: _____
Name:
Title:

THE BANK OF NOVA SCOTIA,
as a Committed Purchaser and as a Funding Agent

By: _____
Name:
Title:

THUNDER BAY FUNDING, LLC,
as a Conduit Purchaser

By: _____
Name:
Title:

ROYAL BANK OF CANADA, as a Committed Purchaser
and as a Funding Agent

By: _____
Name:
Title:

By: _____
Name:
Title:

MIZUHO BANK, LTD.,
as a Funding Agent and a Committed Purchaser

By: _____
Name:
Title:

WORKING CAPITAL MANAGEMENT CO. LP,
as a Conduit Purchaser

By: _____
Name:
Title:

SUNTRUST BANK
as a Funding Agent and a Committed Purchaser

By: _____
Name:
Title:

EXHIBIT A

DEFINITIONS

As used in this Agreement, the following terms shall have the following meanings (such meanings to be equally applicable to both the singular and plural forms of the terms defined):

“Additional Committed Purchaser” has the meaning set forth in Section 1.6(b).

“Additional Interest” has the meaning set forth in Section 3.1.

“Additional Interest Margin” has the meaning set forth in the Fee Letter.

“Adjustment Amount” shall mean, as of any date of determination for any Seller, without duplication, an amount equal to the sum of (i) the Government Receivables Amount for such Seller as of such date, plus (ii) the Reseller Receivables Amount for such Seller as of such date, plus (iii) the Excess Unbilled Receivables Amount for such Seller as of such date, plus (iv) the Excess Concentration Amount for such Seller as of such date, plus (v) the Excess Payment Plan Amount for such Seller as of such date, plus (vi) if any Level Two Enhancement Period has ever occurred since the Closing Date with respect to such Seller, the Customer Deposit Amount for such Seller as of such date.

“Administrative Agent” has the meaning set forth in the preamble to this Agreement.

“AEP Services Account” shall mean the account listed on Schedule 2-A in the name of American Electric Power Service Corporation or any other account established in accordance with Section 6.5 of the Purchase Agreements.

“AEP Services Account Agreement” shall mean the agreement substantially in the form of Exhibit J to the Purchase Agreements with such changes to such form as are reasonably acceptable to the Administrative Agent.

“AEP Services Account Bank” shall mean any institution at which the AEP Services Account is maintained.

“AEP Utilities” shall mean AEP Utilities, Inc., a Delaware corporation.

“AEP Utilities Account” shall mean account number 01891740044 in the name of AEP Utilities or American Electric Power Service Corporation at Huntington National Bank.

“Affected Committed Purchaser” has the meaning specified in Section 12.2(d).

“Affiliate” shall mean, when used with respect to any Person, any other Person directly or indirectly controlling, controlled by or under common control with, such Person. As used in this definition of Affiliate, the term “control” means the power, directly or indirectly, to direct or cause the direction of the management and policies of a Person, whether through ownership of

such Person's voting securities, by contract or otherwise, and the terms "affiliated," "controlling" and "controlled" have correlative meanings.

"Agency Agreements" shall mean each of those certain Agency Agreements among the Transferor, those Sellers as described on Schedule 7, and the Administrative Agent and each other Agency Agreement entered into by the Transferor and the Administrative Agent, with the consent of the Funding Agents, in each case, as amended, restated, supplemented or otherwise modified from time to time.

"Agent Fee Rate" shall mean 2.0%.

"Agent Default" shall have the meaning specified in the applicable Agency Agreement.

"Agent Transfer" shall have the meaning specified in the applicable Agency Agreement.

"Aggregate Capital" shall mean, at any time, the aggregate amount of Capital of all Purchaser Interests outstanding at such time.

"Aggregate Commitment" shall mean, at any time, the sum of the Commitments of the Committed Purchasers at such time.

"Aggregate Receivables Balance" shall mean, as of any date of determination, the sum of the Seller Receivables Balances for each Applicable Seller on such date.

"Aggregate Reduction" has the meaning specified in Section 1.3.

"Aggregate Reserves" shall mean, on any date of determination, the sum of the Required Reserves and the Carrying Cost Reserve.

"Agreement" means this Amended and Restated Receivables Purchase Agreement, as it may be amended or modified and in effect from time to time.

"Amortization Date" means the earliest to occur of (a) the latest Commitment Termination Date of any Committed Purchaser, (b) the close of business on the Business Day immediately preceding the day on which an Amortization Event set forth in Section 9.1(j) or (k) has occurred, (c) the Business Day specified in a written notice from the Administrative Agent following the occurrence of any other Amortization Event, and (d) the date which is not less than three (3) Business Days after each of the Administrative Agent's and the Servicer's receipt of written notice from Transferor that it wishes to terminate further Reinvestments on the date specified in such notice.

"Amortization Event" has the meaning specified in Section 9.1.

"Anti-Corruption Laws" means all laws, rules, and regulations of any jurisdiction applicable to the Seller Parties or their respective Subsidiaries from time to time concerning or relating to bribery or corruption.

"Applicable Margin" has the meaning set forth in the Fee Letter.

“Applicable Reserve Ratio” shall mean, for any day during a Monthly Reporting Period for any Seller, the sum of (i) the Loss Reserve Ratio for such Seller for such Monthly Reporting Period plus (ii) the Dilution Reserve Ratio for such Seller for such Monthly Reporting Period plus (iii) if no Level Two Enhancement Period has ever occurred since the Closing Date with respect to such Seller, the Applied Deposit Reserve Ratio for such Seller for such Monthly Reporting Period.

“Applicable Seller” shall mean, at any time, a Seller which originated any Eligible Receivable outstanding at such time.

“Applicable Stress Factor” with respect to any Seller shall mean 2.00; provided that should any Seller (i) have a Debt Rating lower than either (x) BBB- as rated by S&P or (y) Baa3 as rated by Moody’s or (ii) cease to have a Debt Rating from either S&P or Moody’s, the “Applicable Stress Factor” shall mean 2.25 with respect to such Seller.

“Applicable Unbilled Receivables Limit” shall mean, with respect to any Seller, (i) 55% as of any date of determination during any Level One Enhancement Period with respect to such Seller and (ii) 35% as of any date of determination during any Level Two Enhancement Period with respect to such Seller.

“Applied Deposit Ratio” shall mean, for any Monthly Reporting Period for any Seller, the *quotient*, expressed as a percentage, of (a) the aggregate amount of Customer Deposits held by such Seller which are actually applied during the Monthly Period ending immediately prior to the first day of such Monthly Reporting Period *divided by* (b) the Seller Sales for such Seller during the Monthly Period immediately preceding such Monthly Period.

“Applied Deposit Reserve Ratio” shall mean, for any Monthly Reporting Period for any Seller, a percentage equal to the percentage calculated in accordance with the following formula:

$$\text{ADRR} = \quad [(\text{AADR} \times \text{ASF}) + \text{ADVf}] \times \text{DHF}, \text{ where}$$

ADRR = the Applied Deposit Reserve Ratio for such Seller for such Monthly Reporting Period;

AADR = the Average Applied Deposit Ratio for such Seller for such Monthly Reporting Period;

ASF = the Applicable Stress Factor for such Seller for such Monthly Reporting Period;

ADVf = the Applied Deposit Volatility Factor for such Seller for such Monthly Reporting Period; and

DHF = the Dilution Horizon Factor for such Seller for such Monthly Reporting Period.

“Applied Deposit Spike” shall mean, for any Monthly Reporting Period for any Seller, the highest Applied Deposit Ratio for such Seller occurring for such Monthly Reporting Period and the eleven (11) immediately preceding Monthly Reporting Periods.

“Applied Deposit Volatility Factor” shall mean, for any Monthly Reporting Period, for any Seller a percentage equal to the product of (i) the amount by which (A) the Applied Deposit Spike for such Seller for such Monthly Reporting Period exceeds (B) the Average Applied Deposit Ratio for such Seller for such Monthly Reporting Period and (ii) the quotient, expressed as a percentage, of (A) the Applied Deposit Spike for such Seller for such Monthly Reporting Period *divided by* (B) the Average Applied Deposit Ratio for such Seller for such Monthly Reporting Period.

“Assignment Agreement” has the meaning set forth in Section 12.2(a).

“Authorized Officer” shall mean:

(a) with respect to the Transferor, any officer of the Transferor who is authorized to act for the Transferor in matters relating to the Transferor and who is identified on the list of Authorized Officers (containing the specimen signature of each such Person) delivered by the Transferor to the Administrative Agent on the Effective Date (as such list may be modified or supplemented from time to time thereafter); or

(b) with respect to the Servicer, any officer of the Servicer who is authorized to act for the Servicer in matters relating to the Servicer and who is identified on the list of Authorized Officers (containing the specimen signature of each such Person) delivered by the Servicer to the Administrative Agent on the Effective Date (as such list may be modified or supplemented from time to time thereafter).

“Average Applied Deposit Ratio” shall mean, for any Monthly Reporting Period for any Seller, the average of the Applied Deposit Ratios for such Seller for such Monthly Reporting Period and each of the eleven (11) immediately preceding Monthly Reporting Periods.

“Average Dilution Ratio” shall mean, for any Monthly Reporting Period for any Seller, the average of the Dilution Ratios for such Seller for such Monthly Reporting Period and each of the eleven (11) immediately preceding Monthly Reporting Periods.

“Balance Sheet Purchaser Group” means each Purchaser Group other than a CP Funding Purchaser Group that is identified on Schedule 10 hereto as a “Balance Sheet Purchaser Group,” or in any Assignment Agreement or Joinder Agreement as a “Balance Sheet Purchaser Group.”

“Base Rate” shall mean, for any day, a rate per annum equal to the greatest of (a) the Prime Rate in effect on such day, (b) the Federal Funds Effective Rate in effect on such day plus 0.5% and (c) the Eurodollar Rate in effect on such day (or if such day is not a Business Day, the immediately preceding Business Day) for a one month Tranche Period commencing two (2) Business Days prior to such day plus 1.0%. Any change in the Base Rate due to a change in the Prime Rate, the Federal Funds Effective Rate or the Eurodollar Rate shall be effective from and including the effective date of such change in the Prime Rate, the Federal Funds Effective Rate or the Eurodollar Rate, respectively.

“Base Rate Tranche” shall mean, with respect to any Purchaser Group, any portion of the Capital of the Purchaser Interests of such Purchaser Group which is not a CP Tranche or a Eurodollar Tranche.

“Billed Receivable” shall mean a Receivable for which, as of the time of determination, a Customer Bill has been rendered to such Obligor.

“Business Day” shall mean any day that is not (i) a Saturday or Sunday, (ii) a day on which banks are required or permitted to be closed in either of the States of Illinois or New York or (iii) any of the days on which the Transferor or the Servicer is closed for business as set forth on Schedule 5 as such Schedule is amended from time to time pursuant to Section 7.7(e)(viii).

“Capital” of any Purchaser Interest means, at any time, (A) the Purchase Price of such Purchaser Interest, minus (B) the sum of the aggregate amount of Collections and other payments received by each Funding Agent which in each case are applied to reduce such Capital in accordance with the terms and conditions of this Agreement; provided that such Capital shall be restored in the amount of any Collections or other payments so received and applied if at any time the distribution of such Collections or payments are rescinded, returned or refunded for any reason.

“Capital Payment Date” shall mean (i) during a Monthly Reporting Period, the first Business Day after each Monthly Reporting Date; (ii) during a Weekly Reporting Period, (A) each Thursday (or if such Thursday is not a Business Day, the next succeeding Business Day), and (B) each additional Business Day during such week, if any, specified in a notice from Transferor (subject to the Required Notice Period) delivered in accordance with the terms of Section 1.3, and (iii) at any time during a Daily Reporting Period or a Capital Reduction Period, or after the occurrence of a Seller Amortization Event or an Amortization Event, each Business Day

“Capital Reduction Period” shall mean that period commencing on the Commitment Termination Date for a Purchaser Group, if all Committed Purchasers in such Purchaser Group have declined to extend such Commitment Termination Date and no such Committed Purchaser has been replaced as provided in Section 1.6, and, as a result thereof, the Aggregate Capital exceeds the Aggregate Commitment, and ending on the earlier of (i) the first date that the Aggregate Commitment equals or exceeds the Aggregate Capital or (ii) the Amortization Date.

“Capital Subaccount” shall have the meaning specified in Section 2.1(b).

“Carrying Cost Reserve” shall mean, as of any date of determination, the sum of the Seller Carrying Costs Reserves for each Applicable Seller on such date.

“Change of Control” shall mean with respect to the Transferor, any Seller (other than a Seller (a) that is not an Eligible Seller and (b) which has not originated any Receivables included in the Aggregate Receivables Balance at such time), or the Servicer, such Person ceases to be a wholly-owned subsidiary of the Parent.

“Charged-Off Receivable” shall mean any Receivable (a) which is determined to be or that should have been determined to be uncollectible by the related Seller in accordance with its Credit and Collection Procedure or (b) which is a Defaulted Receivable.

“Closing Date” shall mean December 31, 2001.

“Code” shall mean the Internal Revenue Code of 1986, as amended.

“Collection Account” shall have the meaning specified in Section 2.1(a).

“Collections” with respect to any Seller, shall have the meaning ascribed thereto in the related Purchase Agreement and shall include, without limitation, the proceeds of any sale of Designated Charged-Off Receivables.

“Commercial Paper” shall mean, with respect to any Conduit Purchaser, the short-term promissory notes issued (i) by, or for the benefit of, such Conduit Purchaser, or (ii) by such Conduit Purchaser’s related CP Issuer, if any, in each case denominated in Dollars, and issued from time to time in connection with the Purchaser Interests.

“Commitment” shall mean, on any day, (a) with respect to each Committed Purchaser, the amount set forth on Schedule 1 hereto corresponding to such day, minus the dollar amount of any portion thereof assigned by such Committed Purchaser pursuant to an Assignment Agreement plus the dollar amount of any increase thereto made pursuant to Section 1.5 and (b) with respect to any Person which becomes a Committed Purchaser under this Agreement pursuant to an Assignment Agreement or Joinder Agreement, the amount, as set forth in such Assignment Agreement or Joinder Agreement corresponding to such day, minus the dollar amount of any portion thereof assigned by such Committed Purchaser pursuant to a subsequent Assignment Agreement plus the dollar amount of any increase thereto made pursuant to Section 1.5; provided, however, that from and after the applicable Commitment Termination Date, the Commitment shall be reduced to zero to the extent not extended.

“Commitment Percentage” shall mean, with respect to any Committed Purchaser at any time, a percentage equal to (i) the Commitment of such Committed Purchaser at such time divided by (ii) the Aggregate Commitment at such time.

“Committed Purchaser Percentage” shall mean, for each Committed Purchaser in any Purchaser Group, at any time, a percentage equal to (i) the Commitment of such Committed Purchaser at such time, divided by (ii) an amount equal to the aggregate Commitments of all Committed Purchasers in such Purchaser Group at such time.

“Committed Purchasers” means each of the Persons identified on Schedule 1 hereto as a “Committed Purchaser”, and each other Person specified as such in the Assignment Agreement or Joinder Agreement pursuant to which such Person became party hereto, and their respective successors and permitted assigns.

“Commitment Termination Date” means (a) with respect to the Purchaser Group for which Mizuho Bank, Ltd. is the Funding Agent, July 24, 2020 or (b) with respect to any other Purchaser Group, July 26, 2021, as each such date may be extended pursuant to Section 1.6.

“Concentration Account” shall mean the depository account or similar account established and maintained by the Transferor and into which any Collections are deposited.

“Concentration Account Agreement” shall mean an agreement substantially in the form of Exhibit L with such changes to such form as are reasonably satisfactory to the Funding Agents and any other agreement pursuant to which Transferor has established a Concentration Account.

“Concentration Account Bank” shall mean any institution at which the Concentration Account is maintained.

“Conduit Purchasers” means each of the Persons identified on Schedule 1 hereto as a “Conduit Purchaser”, and each other Person specified as such in the Assignment Agreement or Joinder Agreement pursuant to which such Person became a party hereto, and their respective successors and permitted assigns.

“Consolidated Capital” shall mean, with respect to any Person, the sum of (i) Consolidated Debt of such Person and (ii) the consolidated equity of all classes of stock (whether common, preferred, mandatorily convertible preferred or preference) of such Person, in each case determined in accordance with GAAP, but including Equity-Preferred Securities issued by such Person and its Consolidated Subsidiaries and excluding the funded pension and other postretirement benefit plans, net of tax, components of accumulated other comprehensive income (loss).

“Consolidated Debt” of any Person shall mean the total principal amount of (i) all indebtedness of such Person and its Consolidated Subsidiaries for borrowed money, (ii) all obligations of such Person and its Consolidated Subsidiaries for the deferred purchase price of property or services (other than trade payables not overdue by more than 60 days incurred in the ordinary course of such Person’s business), (iii) all obligations of such Person and its Consolidated Subsidiaries evidenced by notes, bonds, debentures or other similar instruments, (iv) all obligations of such Person and its Consolidated Subsidiaries as lessee under leases that have been, in accordance with GAAP, recorded as capital leases, and (v) all obligations of such Person and its Consolidated Subsidiaries in respect of reimbursement agreements with respect to acceptances, letters of credit (other than trade letters of credit) or similar extensions of credit, and Guaranties of Debt described in clauses (i) through (v) of such Person and its Consolidated Subsidiaries, excluding, however, (i) Debt of the Transferor that is non-recourse to such Person, (ii) Stranded Cost Recovery Bonds, and (iii) Equity-Preferred Securities not to exceed 10% of Consolidated Capital (calculated for purposes of this clause without reference to any Equity-Preferred Securities); provided that Guaranties of Debt included in the total principal amount of Consolidated Debt shall not be added to such total principal amount.

“Consolidated Subsidiary” shall mean, with respect to any Person at any time, any Subsidiary or other Person the accounts of which would be consolidated with those of such first Person in its consolidated financial statements in accordance with GAAP.

“Contract” shall mean any agreement or invoice pursuant to, or under which, an Obligor shall be obligated to make payments with respect to any Receivable.

“Control Notice” shall mean, (i) with respect to the Concentration Account, a notice in substantially the form of Annex A to Exhibit L hereto, (ii) with respect to any Depository Account, a notice in substantially the form of Annex A to Exhibit G to the related Purchase Agreement and (iii) with respect to the AEP Services Account, a notice in substantially the form of Exhibit A to Exhibit J to the Purchase Agreements.

“CP Costs” shall mean, with respect to any CP Tranche, an amount equal to the product of the applicable CP Rate multiplied by the Capital of the portion of the Purchaser Interests included in such CP Tranche for each day elapsed during the related Tranche Period, annualized on a 360 day basis.

“CP Funding Purchaser Group” means each Purchaser Group that includes one or more Conduit Purchasers that may fund Capital hereunder by issuing Commercial Paper that is identified on Schedule 10 hereto as a “CP Funding Purchaser Group,” or in any Assignment Agreement or Joinder Agreement as a “CP Funding Purchaser Group.”

“CP Issuer” shall mean, with respect to any Conduit Purchaser, any Person which issues Commercial Paper in the ordinary course of business and which makes funds raised thereby available to such Conduit Purchaser pursuant to a funding agreement in connection with its acquisition or maintenance of Purchaser Interests.

“CP Rate” shall have the meaning specified in Schedule 8 hereto with respect to each Conduit Purchaser or as set forth in the applicable Assignment Agreement or Joinder Agreement pursuant to which a Conduit Purchaser becomes a party hereto; provided, however that, if an Amortization Event has occurred and is continuing and during any Capital Reduction Period, the CP Rate with respect to the Capital of each Purchaser Interest shall equal the Base Rate plus the Additional Interest Margin.

“CP Tranche” shall mean, with respect to any Purchaser Group, any portion of the Capital of the Purchaser Interests of such Purchaser Group that has been designated by the applicable Funding Agent as having been funded through the issuance of Commercial Paper.

“Credit and Collection Procedure” with respect to each Seller, shall have the meaning ascribed thereto in the related Purchase Agreement.

“CRES Amounts” shall mean amounts due to any Seller solely as agent for a power generator under the Ohio Certified Retail Electric Service program and not for its own account.

“Customer” with respect to any Seller, shall have the meaning ascribed thereto in the related Agency Agreement.

“Customer Bill” with respect to any Seller, shall have the meaning ascribed thereto in the related Agency Agreement.

“Customer Deposit Amount” shall mean, for any Seller as of any date of determination, the dollar amount of all Customer Deposits of such Seller as of such date.

“Customer Deposits” shall mean any cash or credits held by a Seller for the account of any Obligor for application to the payment of the Receivables of such Obligor.

“Daily Report” shall have the meaning set forth in Section 7.3(f).

“Daily Reporting Period” means any period of time during which (A) the Debt Rating of the Parent is (i) lower than “BB-” by S&P or (ii) lower than “Ba3” by Moody’s; *provided, that if the ratings of S&P and Moody’s differ, the lower of the two ratings shall control*, or (B) the Parent ceases to have a Debt Rating by S&P or Moody’s (other than by reason of such rating agency ceasing to be in the business of rating corporate debt obligations).

“Days Sales Outstanding” shall mean, for any Monthly Period for any Seller, (i) the aggregate Unpaid Balance of all Receivables originated by such Seller as of the last day of the immediately preceding Monthly Period, divided by (ii) the aggregate amount of Collections received with respect to Receivables originated by such Seller during such Monthly Period, multiplied by (iii) 30.

“Debt” of any Person shall mean, without duplication, (i) all indebtedness of such Person for borrowed money, (ii) all obligations of such Person for the deferred purchase price of property or services (other than trade payables not overdue by more than 60 days incurred in the ordinary course of such Person’s business), (iii) all obligations of such Person evidenced by notes, bonds, debentures or other similar instruments, (iv) all obligations of such Person as lessee under leases that have been, in accordance with GAAP, recorded as capital leases, and (v) all obligations of such Person in respect of reimbursement agreements with respect to acceptances, letters of credit (other than trade letters of credit) or similar extensions of credit; provided, however, that the term “Debt” shall not include the Gavin Lease.

“Debt Rating” shall mean, at any time, the rating then assigned by S&P or Moody’s to the applicable entity’s senior unsecured long-term debt securities without third party credit enhancement; provided, however, so long as the senior unsecured long-term debt securities of Kingsport Power Company are not rated, the “Debt Rating” for Kingsport Power Company, solely for purposes of determining (a) the Applicable Stress Factor or (b) whether a Level Two Enhancement Period exists with respect thereto, shall at all times be deemed to be (i) BBB- as rated by S&P and Baa3 as rated by Moody’s or (ii) such other debt rating as the Administrative Agent may otherwise assign to Kingsport Power Company at any time that its Seller Percentage exceeds 2.5%.

“Defaulted Receivable” shall mean any Receivable which is unpaid in whole or in part for more than ninety (90) days after its original invoice date.

“Deferred Payment Plan Receivables” shall mean a Receivable with respect to which the related Seller has entered into an arrangement with the Obligor pursuant to which payment of any portion of the Unpaid Balance has been extended or deferred, whether by means of a promissory note or by any other means.

“Depository Account” shall mean any concentration account, deposit account or similar account, established and maintained by the related Seller or AEP Utilities, Inc. and into which any Collections are collected or deposited and which is identified on Schedule 2-A.

“Depository Account Agreement” shall mean each agreement substantially in the form of Exhibit E to the Agency Agreements with such changes to such form as are reasonably acceptable to the Funding Agents and any other agreement pursuant to which a Seller has established a Depository Account.

“Depository Account Bank” shall mean any institution at which a Depository Account is maintained.

“Designated Charged-Off Receivables” has the meaning set forth in Section 2.6.

“Determination Date” shall mean, with respect to each Settlement Date, the Business Day immediately preceding such Settlement Date.

“Dilution Horizon Factor” shall mean, for any Monthly Reporting Period for any Seller, a fraction the *numerator* of which equals the sum of (a) the aggregate Seller Sales for such Seller during the Monthly Period ending immediately prior to the first day of such Monthly Reporting Period and (b) the aggregate Unpaid Balance of Unbilled Receivables originated by such Seller as of the end of the Monthly Period ending immediately prior to the first day of such Monthly Reporting Period, and the *denominator* of which equals the Net Seller Receivables Balance for such Seller as of the end of such Monthly Period.

“Dilution Ratio” shall mean, for any Monthly Reporting Period for any Seller, the quotient, expressed as a percentage, of (a) the aggregate amount of reductions to the Unpaid Balances of the Receivables originated by such Seller due to Dilutive Credits occurring during the Monthly Period ending immediately prior to the first day of such Monthly Reporting Period divided by (b) the Seller Sales for such Seller during the Monthly Period immediately preceding such Monthly Period.

“Dilution Reserve Floor” shall mean, for any Monthly Reporting Period for any Seller, the percentage specified on the chart below for such Seller.

<u>Seller</u>	<u>Dilution Reserve Floor</u>
Appalachian	3%
Indiana Michigan	3%
Kentucky Power	3%
Kingsport	3%
OPC	3%

<u>Seller</u>	<u>Dilution Reserve Floor</u>
Public Service Co of Oklahoma	3%
Southwestern Power	3%

“Dilution Reserve Ratio” shall mean, for any Monthly Reporting Period for any Seller, a percentage equal to the greater of (i) the Dilution Reserve Floor for such Seller and (ii) the percentage calculated in accordance with the following formula:

$$\text{DRR} = [(ADR \times ASF) + DVF] \times DHF, \text{ where}$$

DRR = the Dilution Reserve Ratio for such Seller for such Monthly Reporting Period;

ADR = the Average Dilution Ratio for such Seller for such Monthly Reporting Period;

ASF = the Applicable Stress Factor for such Seller for such Monthly Reporting Period;

DVF = the Dilution Volatility Factor for such Seller for such Monthly Reporting Period; and

DHF = the Dilution Horizon Factor for such Seller for such Monthly Reporting Period.

“Dilution Spike” shall mean, for any Monthly Reporting Period for any Seller, the highest Dilution Ratio for such Seller occurring for such Monthly Reporting Period and the eleven (11) immediately preceding Monthly Reporting Periods.

“Dilution Volatility Factor” shall mean, for any Monthly Reporting Period, for any Seller a percentage equal to the product of (i) the amount by which (A) the Dilution Spike for such Seller for such Monthly Reporting Period exceeds (B) the Average Dilution Ratio for such Seller for such Monthly Reporting Period and (ii) the quotient, expressed as a percentage, of (A) the Dilution Spike for such Seller for such Monthly Reporting Period *divided by* (B) the Average Dilution Ratio for such Seller for such Monthly Reporting Period.

“Dilutive Credit” shall mean, with respect to any Receivable, (i) any reduction to the Unpaid Balance thereof (other than cash Collections on account of such Receivable and other than Estimation Correction Amounts (as such term is defined in the related Purchase Agreement)), (ii) any reduction or cancellation as a result of a setoff in respect of any claim by any Person (whether such claim arises out of the same or a related transaction or an unrelated transaction) in respect of Receivables, (iii) any reduction or adjustment in the amount of any Customer Bill to reflect any error made by the related Seller in the calculation of the amount of electricity, gas or other related services purchased by a Customer, permitted or incurred during

such period by the related Seller, the Transferor or the Servicer (excluding any adjustments on account of an Obligor's insolvency or inability to pay) or (iv) the amount of any Collections with respect to such Receivable which are received by any Sub-Agent and which the related Seller is aware have not been remitted to a Depository Account within five (5) Business Days after the date such Sub-Agent is contractually required to remit such amount, but, in the case of this clause (iv), only to the extent that the Transferor has received such amount from the related Seller pursuant to the applicable First-Tier Agreement. Notwithstanding the foregoing, no reduction in the amount of any Receivable as a result of a credit based on the refund of any fees or charges based on rates that were either not approved or were pending final order approval by the applicable state public utility commission (but solely to the extent such amounts were excluded pursuant to clause (C) of the proviso set forth in clause (c) of the definition of "Eligible Receivable" during any prior Monthly Period), shall constitute a "Dilutive Credit" for purposes of calculating the Dilution Ratio hereunder.

"Discount Rate" means, the Eurodollar Rate or the Base Rate, as applicable; provided, however that, if an Amortization Event has occurred and is continuing and during any Capital Reduction Period, the Discount Rate with respect to the Capital of each Purchaser Interest shall equal the Base Rate plus the Additional Interest Margin.

"Dollars," "\$" or "U.S. \$" shall mean United States dollars.

"DSO Trigger" shall mean, for any Seller, the number of days specified on the chart below for such Seller.

<u>Seller</u>	<u>DSO Trigger</u>
Appalachian	45 days
Indiana Michigan	45 days
Kentucky Power	45 days
Kingsport	45 days
OPC	<u>For the Monthly Periods of April, May, June and July of 2020, 70 days and thereafter, 60 days</u>
Public Service Co of Oklahoma	45 days
Southwestern Power	45 days

"Effective Date" shall mean August 25, 2004.

"Eligible Investments" shall mean the following instruments, investment property, or other property:

(a) direct obligations of, or obligations fully guaranteed as to timely payment by, the United States of America;

(b) demand deposits, time deposits or certificates of deposit that are fully insured by the FDIC (having original maturities of no more than 365 days) of depository institutions or trust companies (including the institution acting as Administrative Agent) incorporated under the laws of the United States of America or any state thereof, or the District of Columbia (or domestic branches of foreign banks) and subject to supervision and examination by federal or state banking or depository institution authorities, provided that, at the time of investment or contractual commitment to invest therein, the short-term debt rating of such depository institution or trust company shall be A-1+ by S&P and P-1 by Moody's;

(c) commercial paper (having original or remaining maturities of no more than thirty (30) days) having, at the time of investment or contractual commitment to invest therein, a short-term debt rating of A-1+ by S&P and P-1 by Moody's;

(d) bankers' acceptances (having original maturities of no more than 365 days) issued by any depository institution or trust company referred to in clause (b) above;

(e) money market funds having, at the time of investment therein, a rating of AAAM or AAAM-G by S&P or Aaa by Moody's (including funds for which the Administrative Agent or any of its Affiliates is investment manager or advisor); or

(f) time deposits and eurodollar deposits (having maturities not later than the succeeding Settlement Date) other than as referred to in clause (d) above, with a Person the commercial paper of which has a credit rating of at least A-1+ by S&P and P-1 by Moody's.

"Eligible Obligor" shall mean, as of any date of determination, each Obligor which:

(a) if a natural person, maintains a service address in the United States of America, or if a corporation or other business organization, maintains a place of business in the United States of America;

(b) is not an Affiliate of the Transferor, the Servicer or any Seller;

(c) is not the subject of any Event of Bankruptcy; and

(d) is not Ormet Primary Aluminum Corp. or any Affiliate thereof.

"Eligible Receivable" shall mean, as of any date of determination, each Receivable owing by an Eligible Obligor in existence as of such date, and:

(a) which was acquired by the Transferor from a Seller (i) which was an Eligible Seller at the time such Receivable was acquired by the Transferor, (ii) which is not the subject of any Event of Bankruptcy as of such date of determination, and (iii) with respect to which, no event has occurred which has caused, or which, with the giving of notice or the passage of time or both, would cause, the creation of a lien on the accounts receivable of such Seller or proceeds

thereof under the terms of any mortgage, agreement, document, instrument or filing governing or related to any Indebtedness of such Seller;

(b) which constitutes an “account” within the meaning of Article 9 of the Uniform Commercial Code of the state whose law governs the perfection of the interest granted in it;

(c) which (i) represents an enforceable obligation of such Obligor to pay the full Unpaid Balance thereof, subject to adjustment in accordance with the related Purchase Agreement, in the case of an Unbilled Receivable; provided, that the following may not be considered an “Eligible Receivable” hereunder: (A) if such date of determination occurs during any Level Two Enhancement Period with respect to the related Seller, the portion of the Unpaid Balance of such Receivable constituting taxes, levies, imposts, duties, charges, fees, deductions or withholdings, imposed, levied, collected or withheld or assessed by any Governmental Authority having taxing authority, (B) the portion of the Unpaid Balance of any Receivable constituting fees or charges for late payments with respect to such Receivable and (C) the portion of the Unpaid Balance of any Receivable constituting fees or charges based on rates that are either not approved or are pending final order approval by the applicable state public utility commission (to the extent such approval is required); and (ii) is not subject to any disputes in whole or in part, or to any offset, right of rescission, counterclaim or defense;

(d) which is not a Charged-Off Receivable;

(e) which is denominated and payable only in Dollars in the United States of America;

(f) which arose in the ordinary course of business from the sale of services by the related Seller, and not by any other Person in whole or in part;

(g) (i) which is not a Payment Plan Receivable or (ii) in the case of any Receivable due from an Obligor described in the defined term “Payment Plan Obligor”, which is not unpaid in whole or in part for more than thirty (30) days after its original invoice date;

(h) which together with the Contract related thereto, does not contravene any law, rule or regulation applicable thereto (including, without limitation, any law, rule, and regulation relating to truth in lending, fair credit billing, fair credit reporting, equal credit opportunity, fair debt collection practices and privacy) and with respect to which the related Seller is not in violation of any law, rule or regulation in connection with such Receivable or related Contract, in each case, which in any way renders it unenforceable or would otherwise impair in any material respect the collectibility of such Receivable;

(i) which is an account receivable representing all or part of the sales price of merchandise, insurance or services within the meaning of Section 3(c)(5) of the Investment Company Act;

(j) with respect to which the related Seller has satisfied and fully performed all obligations on its part required to be fulfilled by it (including without limitation, the performance of all services and, except with respect to any Unbilled Receivable, the delivery of a Customer

Bill with respect thereto) and no further action is required to be performed by any Person with respect thereto other than payment thereon by the related Obligor;

(k) with respect to which the Transferor has good and marketable title thereto free and clear of all Liens (except for Permitted Liens) and with respect to which all right, title and interest thereto has been the subject of a valid transfer from the related Seller to the Transferor in accordance with the related Purchase Agreement;

(l) with respect to which the Administrative Agent has a valid and first priority perfected security interest subject only to Permitted Liens;

(m) with respect to which no consent, approval or authorization is required for the assignment and sale thereof to the Transferor or for the grant of a security interest therein by the Transferor to the Administrative Agent (including, without limitation, any consent of the Obligor thereof, any Governmental Authority or any related Seller thereof);

(n) with respect to which the related Contract does not contain a confidentiality provision that purports to restrict the ability of the Administrative Agent or any Funding Agent to exercise its rights under this Agreement, including, without limitation, the right to review such Contract;

(o) which is the legal, valid and binding payment obligation of the Obligor thereon, enforceable against such Obligor in accordance with its terms, except as enforceability may be limited by applicable bankruptcy, insolvency, reorganization, moratorium or similar laws affecting the enforcement of creditors' rights generally and by general equitable principles (whether enforcement is sought by proceedings in equity or at law);

(p) which, pursuant to the Contract related thereto, is required to be paid in full within thirty (30) days of the date of the original Customer Bill therefor; and

(q) which, if the Seller thereof is Appalachian Power Company, arose in connection with the sale and delivery of electricity, gas or other related services in the Commonwealth of Virginia or such other service areas consented to in writing by the Majority Purchasers; and

(r) which, to the extent not otherwise excluded pursuant to clauses (a) through (q) above, is not a Final Bill Receivable that is unpaid in whole or in part for more than thirty (30) days after the original invoice date of such Receivable.

“Eligible Seller” shall mean, as of any date of determination, each Seller:

(a) which is an Affiliate of Transferor and a wholly-owned Subsidiary of Parent;

(b) which is not the subject of any Event of Bankruptcy;

(c) which (i) has not (A) failed to pay any Indebtedness in excess of the applicable amount set forth opposite such Seller's name on Schedule 6, as such schedule may be supplemented by the Transferor with the approval of the Funding Agents at the time of the designation of any additional Seller hereunder, when due; or (B) defaulted in the performance of

any term, provision or condition contained in any agreement under which any such Indebtedness was created or is governed, the effect of which is to cause, or permit the holder or holders of such Indebtedness to cause, such Indebtedness to become due prior to its stated maturity; or (ii) with respect to which any such Indebtedness has not been declared to be due and payable or required to be prepaid (other than by a regularly scheduled payment) prior to the date of maturity thereof;

(d) which is a party to First-Tier Agreements which (i) are in full force and effect and (ii) are the legal, valid and binding obligations of such Seller;

(e) which has not failed to make any payment, transfer or deposit on or before the date such payment, transfer or deposit is required under the terms of any Transaction Document which failure remains unremedied for two (2) Business Days;

(f) which has not failed to perform or observe any covenants or agreements not described in clause (e) above and set forth in any Transaction Document, which failure continues unremedied for thirty (30) days after the earlier to occur of (i) the date upon which such Seller obtains knowledge of such failure or (ii) the date on which written notice of such failure, requiring the same to be remedied, shall have been given to such Seller by the Administrative Agent or the Transferor;

(g) with respect to which no representation or warranty made by it in any Transaction Document proves to have been incorrect in any material respect when made which failure, if capable of being remedied, continues unremedied for thirty (30) days after the earlier to occur of (i) the date upon which such Seller obtains knowledge thereof or (ii) the date on which written notice of such failure, requiring the same to be remedied, shall have been given to such Seller by the Administrative Agent or the Transferor;

(h) which shall not have a ratio of Consolidated Debt to Consolidated Capital as of the last day of the March, June, September or December then most recently ended, of greater than 0.675 to 1.00;

(i) with respect to which no Judgment Event shall have occurred and be continuing;

(j) with respect to which, no event has occurred which has caused, or which, with the giving of notice or the passage of time or both, could cause, the creation of a lien on the accounts receivable of such Seller or proceeds thereof under the terms of any mortgage, agreement, document, instrument or filing governing or related to any Indebtedness of such Seller;

(k) for which none of following events has occurred with respect to the Receivables originated by it:

(i) the Three Month Average Past Due Ratio for any Monthly Period exceeds the Past Due Ratio Trigger for such Seller;

(ii) the Three Month Average Loss Ratio for any Monthly Period exceeds the Loss Ratio Trigger for such Seller;

(iii) the Three Month Average Gross Loss-to-Liquidation Ratio for any Monthly Period exceeds the Loss-to-Liquidation Ratio Trigger for such Seller; or

(iv) the Three Month Average Days Sales Outstanding for any Monthly Period exceeds the DSO Trigger for such Seller;

(l) if the Seller is OPC, no Servicer Default has occurred under, and as such term is defined in, the OPC Servicing Agreement; and

(m) if the Seller is OPC, no term or provision of the OPC Bond Sale Agreement or the OPC Servicing Agreement has been amended, waived or otherwise modified in any manner which, in the judgment of the Administrative Agent, has an adverse effect on the Administrative Agent's, the Funding Agents' or the Purchasers' interests under any Transaction Document.

“Eligible Servicer” shall mean American Electric Power Service Corporation, or, if American Electric Power Service Corporation is not acting as Servicer, an entity (a) whose appointment as Servicer has been approved by the Funding Agents and (b) which is legally qualified to perform the duties of Servicer hereunder.

“Equity-Preferred Securities” means (i) debt or preferred securities that are mandatorily convertible or mandatorily exchangeable into common shares of a Person and (ii) any other securities, however denominated, including but not limited to hybrid capital and trust originated preferred securities, (A) issued by a Person or any Consolidated Subsidiary of such Person, (B) that are not subject to mandatory redemption or the underlying securities, if any, of which are not subject to mandatory redemption, (C) that are perpetual or mature no less than 30 years from the date of issuance, (D) the indebtedness issued in connection with which, including any guaranty, is subordinate in right of payment to the unsecured and unsubordinated indebtedness of the issuer of such indebtedness or guaranty, and (E) the terms of which permit the deferral of the payment of interest or distributions thereon to a date occurring after the “Termination Date” as defined in the Parent Credit Agreement on the date hereof.

“ERISA” means the Employee Retirement Income Security Act of 1974, as amended from time to time.

“ERISA Affiliate” shall mean any trade or business (whether or not incorporated) that is treated as a single employer with the Parent under Section 414 of the Code.

“Eurodollar Rate” shall mean for each Eurodollar Tranche and the relevant Tranche Period:

(x) with respect to a CP Funding Purchaser Group, the rate per annum (rounded, if necessary, to the next higher 1/16 of 1%) equal to the sum of (i) (a) the applicable British Bankers' Association Interest Settlement Rate for deposits in U.S. dollars appearing on Reuters Screen FRBD as of 11:00 a.m. (London time) two London Business Days prior to the first day of the relevant Tranche Period, and having a maturity equal to such Tranche Period, *provided that*, (i) if the rate appearing on such screen shall be less than zero, such rate shall be deemed to be zero for purposes of this Agreement, (ii) if Reuters Screen FRBD is not providing the applicable British Bankers' Association

Interest Settlement Rate for any reason, the applicable Eurodollar Rate for the relevant Tranche Period shall instead be the applicable British Bankers' Association Interest Settlement Rate for deposits in U.S. dollars as reported by any other generally recognized financial information service as of 11:00 a.m. (London time) two London Business Days prior to the first day of such Tranche Period, and having a maturity equal to such Tranche Period, and (iii) if no such British Bankers' Association Interest Settlement Rate is available to the Administrative Agent, the applicable Eurodollar Rate for the relevant Tranche Period shall instead be the rate determined by the Administrative Agent to be the rate at which JPMorgan offers to place deposits in U.S. dollars with first-class banks in the London interbank market at approximately 11:00 a.m. (London time) two London Business Days prior to the first day of such Tranche Period, in the approximate amount to be funded at the Eurodollar Rate and having a maturity equal to such Tranche Period, divided by (b) one minus the maximum aggregate reserve requirement (including all basic, supplemental, marginal or other reserves) which is imposed against the Administrative Agent in respect of Eurocurrency liabilities, as defined in Regulation D of the Board of Governors of the Federal Reserve System as in effect from time to time (expressed as a decimal), applicable to such Tranche Period plus (ii) the Applicable Margin; or

(y) with respect to a Balance Sheet Purchaser Group, the rate per annum equal to (a) the rate per annum appearing on page BBAM on the Bloomberg Terminal (successor to Telerate page 3750) (or any other page that may replace such page from time to time for the purpose of displaying offered rates of leading banks for London interbank deposits having a maturity equal to such Tranche Period in United States dollars) at approximately 11:00 a.m. (London time) two London Business Days prior to the first day of such Tranche Period; *provided that* (i) if the rate appearing on such screen shall be less than zero, such rate shall be deemed to be zero for purposes of this Agreement and (ii) in the event no such rate is shown, the LIBOR Rate shall be the rate per annum (rounded upwards, if necessary, to the nearest 1/100th of one percent) based on the rates at which Dollar deposits for duration of the relevant Tranche Period are displayed on page "LIBOR" of the Reuters Screen as of 11:00 a.m. (London time) two London Business Days prior to the first day of such Tranche Period (it being understood that if at least two (2) such rates appear on such page, the rate will be the arithmetic mean of such displayed rates); *provided further, that* in the event fewer than two (2) such rates are displayed, or if no such rate is relevant, the LIBOR Rate shall be the rate per annum equal to the average of the rates at which deposits in Dollars are offered by the related Committed Purchaser at approximately 11:00 a.m. (London time) two London Business Days prior to the first day of such Tranche Period to prime banks in the London interbank market for the duration of the relevant Tranche Period, divided by (b) one minus the maximum aggregate reserve requirement (including all basic, supplemental, marginal or other reserves) which is imposed against the Administrative Agent in respect of Eurocurrency liabilities, as defined in Regulation D of the Board of Governors of the Federal Reserve System as in effect from time to time (expressed as a decimal), applicable to such Tranche Period.

"Eurodollar Tranche" shall mean, with respect to any Purchaser Group, any portion of the Capital of the Purchaser Interests of such Purchaser Group that has been designated by the

applicable Funding Agent to be funded with or the funding of which is being maintained with borrowing of loans at an interest rate based on the Eurodollar Rate as calculated for such Tranche Period.

“Event of Bankruptcy” shall mean, for any Person:

(a) that such Person shall admit in writing its inability, or fail generally, to pay its debts as they become due; or

(b) (i) a proceeding shall have been instituted in a court having jurisdiction in the premises seeking a decree or order for relief in respect of such Person in an involuntary case under any applicable bankruptcy, insolvency or other similar law now or hereafter in effect, or for the appointment of a receiver, liquidator, assignee, trustee, custodian, sequestrator, conservator or other similar official of such Person or for any substantial part of its property, or for the winding-up or liquidation of its affairs and (ii) either such proceedings shall remain undismissed or unstayed for a period of sixty (60) days or any of the actions sought in such proceedings shall occur, provided that the grace period allowed for by this clause (ii) shall not apply to any proceeding instituted against the Transferor or to any proceeding instituted by an Affiliate of such Person in furtherance of any of the actions set forth in the preceding clause (i); or

(c) the commencement by such Person of a voluntary case under any applicable bankruptcy, insolvency or other similar law now or hereafter in effect, or such Person’s consent to the entry of an order for relief in an involuntary case under any such law, or consent to the appointment of or taking possession by a receiver, liquidator, assignee, trustee, custodian, sequestrator, conservator or other similar official of such Person or for any substantial part of its property, or any general assignment for the benefit of creditors; or

(d) if such Person is a corporation or a limited liability company, such Person or any Subsidiary of such Person shall take any corporate or limited liability company action in furtherance of any of the actions set forth in the preceding clause (a), (b) or (c).

“Excess Concentration Amount” shall mean, at any time for any Seller, an amount equal to the excess, if any, of (i) the aggregate Unpaid Balance of all Eligible Receivables originated by such Seller of each Obligor and its Affiliates during the most recently ended Monthly Period as set forth in the most recent Monthly Report over (ii) the product of (a) the Obligor Limit, multiplied by (b) the Seller Receivables Balance for such Seller as of the last day of the most recently ended Monthly Period as set forth in the most recent Monthly Report.

“Excess Payment Plan Amount” shall mean, at any time for any Seller, an amount equal to the excess, if any, of (i) the aggregate Unpaid Balance of all Eligible Receivables, that are or will be due and payable within no more than thirty (30) days, due from Payment Plan Obligors as set forth in the most recent Monthly Report minus (ii) the product of (a) 7.5%, multiplied by (b) the Seller Receivables Balance for such Seller as of the last day of the most recently ended Monthly Period as set forth in the most recent Monthly Report.

“Excess Unbilled Receivables Amount” shall mean, at any time for any Seller, an amount equal to the excess, if any, of (i) the aggregate Unpaid Balance of the Eligible Receivables

originated by such Seller consisting of Unbilled Receivables as of the last day of the most recently ended Monthly Period as set forth in the most recent Monthly Report over (ii) the product of (a) the Applicable Unbilled Receivables Limit with respect to such Seller at such time, multiplied by (b) the Seller Receivables Balance for such Seller as of the last day of the most recently ended Monthly Period as set forth in the most recent Monthly Report.

“Existing Commitment Termination Date” has the meaning set forth in Section 1.6(a).

“Existing RPA” has the meaning set forth in the preliminary statement to this Agreement.

“Expense Subaccount” shall have the meaning specified in Section 2.1(b).

“Facility Fee” shall have, with respect to any Purchaser Group, the meaning set forth in the Fee Letter.

“FATCA” means Section 1471 through 1474 of the Code and any regulations or official interpretations thereof (including any revenue ruling, revenue procedure, notice or similar guidance issued by the United States Internal Revenue Service thereunder as a precondition to relief or exemption from taxes under such Sections, regulations and interpretations).

“Federal Funds Effective Rate” means, for any period, a fluctuating interest rate per annum for each day during such period equal to (a) the weighted average of the rates on overnight federal funds transactions with members of the Federal Reserve System arranged by federal funds brokers, as published for such day (or, if such day is not a Business Day, for the preceding Business Day) by the Federal Reserve Bank of New York in the Composite Closing Quotations for U.S. Government Securities; or (b) if such rate is not so published for any day which is a Business Day, the average of the quotations at approximately 11:30 a.m. (New York time) for such day on such transactions received by the Administrative Agent from three federal funds brokers of recognized standing selected by it.

“Fee Letter” shall mean the Fee Letter dated as of the date hereof by and between the Transferor and the Funding Agents, as the same may be amended, restated, supplemented or otherwise modified from time to time.

“Final Bill Receivable” shall mean any Receivable, for which a Customer Bill designated as a “final bill” or “final invoice” has been rendered to the Obligor thereof for any reason, whether at the request of such Obligor or not, including, without limitation, due to a change of address of such Obligor, an Event of Bankruptcy with respect to such Obligor or because such Receivable remained unpaid in whole or in part for more than one hundred twenty (120) days after its original invoice date, in each case, in accordance with the related Seller’s Credit and Collection Procedure.

“First-Tier Agreements” shall mean each of the Purchase Agreements and Agency Agreements.

“Funding Agents” means each of the Persons identified on Schedule 1 hereto as a “Funding Agent”, and each other Person specified as such in the Assignment Agreement or

Joinder Agreement pursuant to which such Person became party hereto, and their respective successors and permitted assigns.

“Funding Agreement” means this Agreement and any agreement or instrument executed by any Funding Source with or for the benefit of a Conduit Purchaser which provides liquidity or other support for such Conduit Purchaser’s investment in Purchaser Interests.

“Funding Amount” has the meaning set forth in Section 1.2(a).

“Funding Percentage” shall mean, with respect to any Purchaser Group at any time, a percentage equal to (i) the aggregate Commitments of the Committed Purchasers in such Purchaser Group at such time, divided by (ii) the Aggregate Commitment at such time.

“Funding Source” shall mean any Committed Purchaser or any Program Support Provider.

“GAAP” shall mean generally accepted accounting principles applied on a consistent basis, set forth in the Opinions of the Accounting Principles Board of the American Institute of Certified Public Accountants and/or in statements of the Financial Accounting Standards Board and/or in such other statement by such other entity as the Funding Agents may reasonably approve, which are applicable as of the date in question. The requisite that such principles be applied on a consistent basis shall mean that the accounting principles observed in a current period are comparable in all material respects to those applied in a preceding period. Unless otherwise indicated herein, all accounting terms shall be defined in accordance with GAAP.

“Gavin Lease” shall mean that certain Lease Agreement, dated as of January 25, 1995, as amended, between JMG Funding, Limited Partnership and OPC.

“Governmental Authority” shall mean any nation or government, any state or other political subdivision thereof, and any agency, department or other entity exercising executive, legislative, judicial, regulatory or administrative functions of or pertaining to government.

“Government Receivables Amount” shall mean as of any date of determination for any Seller, the amount equal to the product of (a) the amount by which (i) the ratio (expressed as a percentage), the *numerator* of which is the aggregate face amount of the Billed Receivables generated by such Seller during the Monthly Period most recently ended, which arose from sales to the United States federal government or any agency, department or instrumentality thereof and the denominator of which is the Seller Sales for such Seller during such Monthly Period exceeds (ii) 5% and (b) the Seller Sales for such Seller during the Monthly Period most recently ended.

“Gross Loss Ratio” shall mean, for any Monthly Reporting Period for any Seller, the quotient, expressed as a percentage, of (i) the sum, without duplication, of the aggregate gross Unpaid Balance of (A) all Receivables (excluding Final Bill Receivables) originated by such Seller which are unpaid in whole or in part for more than ninety (90) days but less than one hundred twenty-one (121) days after the original invoice date of each such Receivable, determined as of the last day of such Monthly Reporting Period, (B) all Receivables, net of any applied Customer Deposits, which (x) are Final Bill Receivables and (y) at the time such Receivable first became a Final Bill Receivable, was unpaid in whole or in part for more than

ninety (90) days but less than one hundred twenty-one (121) days after its original invoice date, in each case, as of the last day of such Monthly Reporting Period and (C) the sum of all Charged-Off Receivables which, at the time such Receivable became a Charged-Off Receivable, was unpaid in whole or in part for less than one hundred twenty-one (121) days after its original invoice date, divided by (ii) the Seller Sales for such Seller during the Monthly Period ending three (3) Monthly Periods prior to such Monthly Period.

“Gross Loss-to-Liquidation Ratio” shall mean, for any Monthly Reporting Period for any Seller, the *quotient*, expressed as a percentage, of (i) the aggregate gross Unpaid Balance of all Receivables originated by such Seller which became Charged-off Receivables during the Monthly Period ending immediately prior to the first day of such Monthly Reporting Period *divided by* (ii) the aggregate amount of Collections received by the Transferor or such Seller with respect to Receivables originated by such Seller during such Monthly Period.

“Guaranty” of any Person means any obligation, contingent or otherwise, of such Person (i) to pay any Debt of any other person or (ii) incurred in connection with the issuance by a third person of a Guaranty of Debt of any other Person (whether such obligation arises by agreement to reimburse or indemnify such third Person or otherwise).

“Incremental Purchase” means a purchase of one or more Purchaser Interests which increases the total outstanding Aggregate Capital hereunder.

“Indebtedness” of any Person shall mean all items (other than capital stock, capital surplus, retained earnings and deferred credits) which would be included on the liability side of a balance sheet in accordance with GAAP.

“Indemnified Party” shall mean each Conduit Purchaser, each Committed Purchaser, each Funding Agent, the Administrative Agent, each Program Support Provider, each CP Issuer and each or any of their respective officers, directors, employees, agents or representatives.

“Indemnity Amount” shall mean any amounts owed by Transferor pursuant to any provision in Article X.

“Independent Director” shall mean a member of the Board of Directors of the Transferor who (i) shall not have been at the time of such Person’s appointment or at any time during the preceding five years, and shall not be as long as such Person is a director of the Transferor, (A) a director, officer, employee, partner, shareholder, member, manager or Affiliate of any of the following Persons (collectively, the “Independent Parties”): the Transferor, any Seller, or any of their respective Subsidiaries or Affiliates, (B) a supplier to any of the Independent Parties, (C) a Person controlling or under common control with any partner, shareholder, member, manager, Affiliate or supplier of any of the Independent Parties, or (D) a member of the immediate family of any director, officer, employee, partner, shareholder, member, manager, Affiliate or supplier of any of the Independent Parties; (ii) has prior experience as an independent director for a corporation or limited liability company whose charter documents required the unanimous consent of all independent directors thereof before such corporation or limited liability company could consent to the institution of bankruptcy or insolvency proceedings against it or could file a petition seeking relief under any applicable federal or state law relating to bankruptcy and (iii)

has at least three years of employment experience with one or more entities that provide, in the ordinary course of their respective businesses, advisory, management or placement services to issuers of securitization or structured finance instruments, agreements or securities.

“Interest Amount” has the meaning set forth in Section 3.1.

“Investment Company Act” shall mean the Investment Company Act of 1940, as amended.

“Joinder Agreement” shall mean a joinder agreement substantially in the form set forth in Exhibit M pursuant to which a new Purchaser Group becomes a party to this Agreement.

“JPMorgan” shall mean JPMorgan Chase Bank, N.A., in its individual capacity and its successors.

“Judgment Event” means, with respect to any Seller, that any final judgment or order for the payment of money in excess of \$50,000,000 (or \$25,000,000 in the case of any Seller which is not a Significant Subsidiary of the Parent or AEP Utilities) and not covered by insurance shall be rendered against such Seller and, either (x) enforcement proceedings shall have been commenced by any creditor upon such judgment or order or (y) there shall be any period of 30 consecutive days during which a stay of enforcement of such judgment or order, by reason of a pending appeal or otherwise, shall not be in effect.

“Level One Enhancement Period” for any Seller shall mean any period during which such Seller’s Debt Rating shall be BBB- or higher as rated by S&P and Baa3 or higher as rated by Moody’s.

“Level Two Enhancement Period” for any Seller shall mean any period during which such Seller’s Debt Rating shall be withdrawn or lower than BBB- as rated by S&P or Baa3 as rated by Moody’s.

“Lien” shall mean, when used with respect to any Person, any mortgage, lien, pledge, encumbrance, charge, retained security title of a conditional vendor or lessor, security interest or other right or claim in or on such Person’s assets or properties in favor of any other Person.

“Liquidity Agreement” shall mean, with respect to any Conduit Purchaser, the liquidity asset purchase agreement, liquidity loan agreement or other agreement among such Conduit Purchaser, the Committed Purchasers with respect to such Conduit Purchaser and the related Funding Agent, in each case, as the same may be amended, supplemented or otherwise modified from time to time.

“Lock-Box” means each postal box or code listed on Schedule 2-B over which is subject to a P.O. Box Transfer Notice.

“London Business Day” shall mean any Business Day on which dealings in deposits in U.S. dollars are transacted in the London interbank market and banking institutions in London are not authorized or obligated by law or regulation to close.

“Loss Horizon Factor” shall mean, for any Monthly Reporting Period for any Seller, a fraction, the *numerator* of which equals the sum of (a) the aggregate Seller Sales for such Seller during the two Monthly Periods ending immediately prior to the first day of such Monthly Reporting Period and the immediately preceding Monthly Period and (b) the aggregate Unpaid Balance of Unbilled Receivables originated by such Seller as of the end of the Monthly Period ending immediately prior to the first day of such Monthly Reporting Period, and the *denominator* of which equals the Net Seller Receivables Balance for such Seller as of the end of such Monthly Period.

“Loss Ratio” shall mean, for any Monthly Period for any Seller, the *quotient*, expressed as a percentage, of (a) the aggregate Unpaid Balance of all Receivables originated by such Seller which are unpaid in whole or in part for more than 90 days after their original invoice dates as of the end of such Monthly Period *divided by* (b) the aggregate Unpaid Balance of all Billed Receivables originated by such Seller as of the end of such Monthly Period; provided, however, that in the case of Kingsport Power Company, neither of clauses (a) or (b) above shall include Receivables the Obligor of which is Chiquola Fabrics LLC.

“Loss Ratio Trigger” shall mean, for any Seller, the percentage specified on the chart below for such Seller.

<u>Seller</u>	<u>Loss Ratio Trigger</u>
Appalachian	<u>For the Monthly Periods of April, May, June and July of 2020, 8.00% and thereafter, 5.00%</u>
Indiana Michigan	<u>For the Monthly Periods of April, May, June and July of 2020, 7.50% and thereafter, 3.00%</u>
Kentucky Power	<u>For the Monthly Periods of April, May, June and July of 2020, 15.00% and thereafter, 3.00%</u>
Kingsport	<u>For the Monthly Periods of April, May, June and July of 2020, 6.00% and thereafter, 5.50%</u>
OPC	<u>For the Monthly Periods of April, May, June and July of 2020, 8.50% and thereafter, 6.00%</u>
Public Service Co of Oklahoma	<u>For the Monthly Periods of April, May, June and July of 2020, 5.50% and thereafter, 3.50%</u>

<u>Seller</u>	<u>Loss Ratio Trigger</u>
Southwestern Power	<u>For the Monthly Periods of April, May, June and July of 2020, 6.00% and thereafter, 3.00%</u>

“Loss Reserve Floor” shall mean for any Seller, the percentage specified on the chart below for such Seller during the applicable enhancement period.

<u>Seller</u>	<u>Loss Reserve Floor</u>
Appalachian	10%
Indiana Michigan	7.25%
Kentucky Power	8%
Kingsport	10%
OPC	8.5%
Public Service Co of Oklahoma	7%
Southwestern Power	7%

“Loss Reserve Ratio” shall mean, for any Monthly Reporting Period for any Seller, the greater of (a) the Loss Reserve Floor for such Seller, and (b) a percentage calculated in accordance with the following formula:

$$\text{LRR} = \text{ARR} \times \text{ASF} \times \text{LHF}, \text{ where}$$

LRR = the Loss Reserve Ratio;

ARR = the highest three-month rolling average of the Gross Loss Ratios for such Seller for such Monthly Reporting Period and the eleven (11) immediate preceding Monthly Reporting Periods;

ASF = the Applicable Stress Factor; and

LHF = the Loss Horizon Factor for such Seller for such Monthly Reporting Period.

“Loss-to-Liquidation Ratio Trigger” shall mean, for any Seller, the percentage specified on the chart below for such Seller.

<u>Seller</u>	<u>Loss-to-Liquidation Ratio Trigger</u>
Appalachian	1.25%
Indiana Michigan	1.00%
Kentucky Power	1.25%
Kingsport	1.00%
OPC	1.50%
Public Service Co of Oklahoma	1.25%
Southwestern Power	1.00%

“Majority Purchasers” shall mean (a) with respect to any date of determination prior to the Amortization Date (i) at any time that there are three (3) or fewer Purchaser Groups party hereto, Funding Agents for Purchaser Groups whose Committed Purchasers hold more than 66.67% of the Commitments and (ii) at all other times, Funding Agents for Purchaser Groups whose Committed Purchasers hold more than 50.00% of the Commitments (it being understood and agreed that, solely for purposes of this clause (a), the Commitment of a Non-Extending Purchaser Group shall be the portion of the Aggregate Capital then funded or maintained by the Purchasers in such Purchaser Group) and (b) with respect to any date of determination on or after the Amortization Date (i) at any time that there are three (3) or fewer Purchaser Groups party hereto, Funding Agents for Purchaser Groups whose Purchasers are then funding or maintaining more than 66.67% of the Aggregate Capital or (ii) at all other time, Funding Agents for Purchaser Groups whose Purchasers are then funding or maintaining more than 50.00% of the Aggregate Capital.

“Match Funding Conduit Purchaser” shall mean each Conduit Purchaser that is identified as a “Match Funding Conduit Purchaser” on Schedule 1 or in the Assignment Agreement or Joinder Agreement pursuant to which it becomes a party hereto; provided, however, that any Match Funding Conduit Purchaser may elect to be a Pool Funding Conduit Purchaser for all purposes of any CP Tranche upon written notice to the Transferor given prior to the effectiveness of such election.

“Material Adverse Effect” shall mean, with respect to any Person and any event or circumstance, a material adverse effect on (a) the business, financial condition, operations or assets of such Person and its consolidated Subsidiaries, (b) the ability of such Person to perform its material obligations under any Transaction Document to which it is a party, (c) the validity or enforceability of, or collectibility of, amounts payable by such Person under any Transaction Document to which it is a party, (d) the status, existence, perfection or priority of the interest of

the Transferor or the Administrative Agent in the Receivables, the Related Security with respect thereto or the Collections, or (e) the validity, enforceability or collectibility of all or any material portion of the Receivables.

“Monthly Agent Fee” shall mean for any Agent, the fee payable to the Agent under the Agency Agreement to which it is a party; provided, however, that after an Agent Transfer under such Agency Agreement, the Monthly Agent Fee with respect to each Monthly Period payable to the successor Agent thereunder on each Settlement Date shall be an amount agreed upon between the Transferor and such successor Agent, which shall reflect then current market rates for servicing comparable receivables, provided that the compensation to any successor Agent shall not exceed 110% of such successor Agent’s costs and expenses of performing its duties under such Agency Agreement.

“Monthly Period” shall mean a calendar month.

“Monthly Program Fees” shall mean, with respect to any Settlement Date, the sum of the Administration Fee, the Facility Fees and the Program Fees due and payable under the Fee Letter on such Settlement Date.

“Monthly Report” means a report, in substantially the form of Exhibit I (appropriately completed), furnished by the Servicer to the Administrative Agent pursuant to Section 7.3(e).

“Monthly Report Date” shall mean the nineteenth (19th) day of each calendar month, or if such day is not a Business Day, the immediately succeeding Business Day.

“Monthly Reporting Period” shall mean the period from and including a Monthly Report Date to but excluding the next succeeding Monthly Report Date.

“Monthly Servicing Fee” has the meaning set forth in Section 7.6.

“Moody’s” shall mean Moody’s Investors Service, Inc.

“Net Eligible Receivables Balance” shall mean, as of any date of determination, the sum of the Net Seller Receivables Balance for each Applicable Seller on such date.

“Net Seller Receivables Balance” shall mean, as of any date of determination for any Seller, the excess of (a) the Seller Receivables Balance for such Seller on such date over (b) the Adjustment Amount for such Seller on such date; provided that for purposes of any Weekly Report, the “Net Seller Receivables Balance” shall mean the Weekly Derived NERB for such Seller as of the end of the applicable week.

“Non-extending Committed Purchaser” has the meaning set forth in Section 1.6(a).

“Non-extending Purchaser Group” means a Purchaser Group with respect to which all Committed Purchasers in the related Purchaser Group have declined to extend the related Commitment Termination Date and no such Committed Purchaser has been replaced as provided in Section 1.6.

“Obligor” shall mean, with respect to any Receivable, the Person or Persons obligated pursuant to the related Contract to make payments in respect thereof.

“Obligor Limit” shall mean, for any Seller, the percentage specified on the chart below for such Seller.

<u>Seller</u>	<u>Obligor Limit</u>
Appalachian	1.25%
Indiana Michigan	1.31%
Kentucky Power	1.50%
Kingsport	1.50%
OPC	2.00%
Public Service Co of Oklahoma	1.25%
Southwestern Power	1.25%

“Officer’s Certificate” shall mean, unless otherwise specified in this Agreement, a certificate delivered as provided herein, signed by: (a) an Authorized Officer of the Transferor or the Servicer, as the case may be, or (b) by the President, any Vice President or the financial controller of any Successor Servicer (or by an officer holding an office with equivalent or more senior responsibilities).

“OPC” means Ohio Power Company, an Ohio corporation.

“OPC Bond Sale Agreement” means the Phase-In-Recovery Property Purchase and Sale Agreement, dated as of August 1, 2013 between the OPC Initial Bond Issuer and OPC, in its capacity as seller, as amended, restated, supplemented or otherwise modified from time to time.

“OPC Initial Bond Issuer” means Ohio Phase-In-Recovery Funding LLC, a Delaware limited liability company.

“OPC Intercreditor Agreement” means the Intercreditor Agreement dated as of August 1, 2013 among U.S. Bank National Association, a national banking association, in its capacity as indenture trustee, OPC, the OPC Initial Bond Issuer, AEP Credit, Inc., the Servicer, and the Administrative Agent, as amended, restated, supplemented or otherwise modified from time to time.

“OPC Servicing Agreement” means the Phase-in-Recovery Servicing Agreement dated as of August 1, 2013 between the OPC Initial Bond Issuer and OPC, as amended, restated, supplemented or otherwise modified from time to time.

“Opinion of Counsel” shall mean a written opinion of counsel, who may be counsel for, or an employee of, the Person providing the opinion and who shall be reasonably acceptable to the Administrative Agent.

“Other Taxes” has the meaning set forth in Section 10.7(b).

“Parent” shall mean American Electric Power Company, Inc., a New York corporation.

“Parent Affiliated Group” shall mean the Parent and each of its Affiliates other than the Transferor.

“Parent Credit Agreement” shall mean that certain Credit Agreement dated as of June 23, 2010, among the Parent and certain of its Subsidiaries, as borrowers, and J.P. Morgan Chase Bank, N.A., as administrative agent for the lenders party thereto.

“Participant” has the meaning set forth in Section 12.3.

“Past Due Ratio” shall mean, for any Monthly Period for any Seller, the *quotient*, expressed as a percentage, of (a) the aggregate Unpaid Balance of all Receivables originated by such Seller which remain unpaid in whole or in part more than sixty (60) days after their respective original invoice dates as of the end of such Monthly Period *divided by* (b) the aggregate Unpaid Balance of all Billed Receivables originated by such Seller as of the end of such Monthly Period; provided, however, that in the case of Kingsport Power Company, neither of clauses (a) or (b) above shall include Receivables of the Obligor of which is Chiquola Fabrics LLC.

“Past Due Ratio Trigger” shall mean, for any Seller, the percentage specified on the chart below for such Seller.

<u>Seller</u>	<u>Past Due Ratio Trigger</u>
Appalachian	<u>For the Monthly Periods of April, May, June and July of 2020, 14.00% and thereafter, 10.0%</u>
Indiana Michigan	<u>For the Monthly Periods of April, May, June and July of 2020, 14.00% and thereafter, 7.25%</u>
Kentucky Power	<u>For the Monthly Periods of April, May, June and July of 2020, 30.00% and thereafter, 9.0%</u>
Kingsport	<u>For the Monthly Periods of April, May, June and July of 2020, 12.00% and thereafter, 9.50%</u>

OPC	16.5% <u>For the Monthly Periods of April, May, June and July of 2020, 24.00% and thereafter, 16.50%</u>
Public Service Co of Oklahoma	<u>For the Monthly Periods of April, May, June and July of 2020, 14.00% and thereafter, 11.0%</u>
Southwestern Power	<u>For the Monthly Periods of April, May, June and July of 2020, 14.00% and thereafter, 8.0%</u>

“Payment Plan Obligor” shall mean any Person, on any date of determination, which is either (i) in connection with a Percentage of Income Payment Plan Receivable, is the Obligor with respect to that portion of such Receivable which is not payable by a third party on such date, or (ii) both (a) an Obligor with respect to Eligible Receivables on such date, and (b) an Obligor with respect to Deferred Payment Plan Receivables on such date.

“Payment Plan Receivable” shall mean a Receivable which is (i) a Deferred Payment Plan Receivable or (ii) a Percentage of Income Payment Plan Receivable.

“PBGC” shall mean the Pension Benefit Guaranty Corporation.

“Percentage of Income Payment Plan Receivable” shall mean that portion of a Receivable which is payable by a third party, not the user of the electricity, gas or other services the sale of which are the subject of such Receivable, pursuant to a percentage of income plan or similar arrangement approved by the Public Utility Commission of Ohio under which low income utility customers pay a percentage of their income toward their utility bills regardless of the level of services delivered by the related Seller.

“Permitted Assignee” means any of those financial institutions whose names are set forth on Schedule 9.

“Permitted Lien” shall mean any Lien created under the Transaction Documents and liens for current taxes, assessments or other governmental charges or levies not delinquent or for taxes, assessments or other government charges or levies being diligently contested in good faith and by appropriate proceedings, and with respect to which adequate reserves have been established.

“Person” means an individual, partnership, corporation (including a business trust), limited liability company, joint stock company, trust, unincorporated association, joint venture or other entity, or a government or any political subdivision or agency thereof.

“Plan” shall mean each employee benefit plan (as defined in Section 3(3) of ERISA) currently sponsored, maintained or contributed to by the Parent and any ERISA Affiliate or with respect to which the Parent or any ERISA Affiliate has any liability.

“P.O. Box Transfer Notice” means an agreement substantially in the form of Exhibit O, or such other agreement in form and substance reasonably acceptable to the Funding Agents.

“Pool Funding Conduit Purchaser” shall mean each Conduit Purchaser that is not a Match Funding Conduit Purchaser.

“Pooled Commercial Paper” means Commercial Paper of a Conduit Purchaser (or its related CP Issuer, as applicable) subject to any particular pooling arrangement by such Conduit Purchaser or CP Issuer, but excluding Commercial Paper issued by such Conduit Purchaser or CP Issuer for a tenor and in an amount specifically requested by any Person in connection with any agreement effected by such Conduit Purchaser or CP Issuer.

“Prime Rate” shall mean the base rate on corporate loans as published in the “Money Rates” (or successor) section of The Wall Street Journal from time to time; provided, that if more than one prime rate or a range of prime rates is published, the “Prime Rate” shall be the average of such published rates. Should The Wall Street Journal cease to exist, or should The Wall Street Journal cease publishing a prime rate, the Administrative Agent will substitute a comparable index that is outside the control of the Administrative Agent. In the event of an error by The Wall Street Journal regarding the published prime rate, the “Prime Rate” will be based upon the prime rate as corrected.

“Program Fee” shall have the meaning set forth in the Fee Letter.

“Program Support Provider” shall mean and include any Person now or hereafter extending credit, or having a commitment to extend credit to or for the account of, or to make purchases from, any Conduit Purchaser or CP Issuer or issuing a letter of credit, surety bond or other instrument to support any obligations arising under or in connection with such Conduit Purchaser’s or CP Issuer’s securitization program.

“Pro Rata Share” shall mean, with respect to any Purchaser Group at any time, a percentage equal to (i) the aggregate amount of the Capital of the Purchaser Interests of such Purchaser Group at such time, divided by (ii) Aggregate Capital at such time.

“Purchase Agreements” shall mean each of those certain Purchase Agreements between the Transferor and those Sellers as described on Schedule 7, and each other Purchase Agreement entered into by the Transferor and approved in writing by the Funding Agents from time to time, in each case, as amended, restated, supplemented or otherwise modified from time to time.

“Purchase Limit” shall mean at any time the aggregate of the Purchaser Group Limits at such time.

“Purchase Notice” has the meaning set forth in Section 1.2(a).

“Purchase Price” means, with respect to any Incremental Purchase, the amount paid to Transferor for the related Purchaser Interest.

“Purchaser” shall mean a Conduit Purchaser or a Committed Purchaser.

“Purchaser Group” shall mean (a) each of the groups of Purchasers and Funding Agents identified on Schedule 1 and (b) each other group of Purchasers and the related Funding Agent specified as such in any Assignment Agreement or Joinder Agreement pursuant to which such Persons became a party hereto, and their respective successors and permitted assigns.

“Purchaser Group Limit” shall mean, with respect to any Purchaser Group on any day, the sum of the Commitments of the Committed Purchasers in such Purchaser Group on such day.

“Purchaser Interest” means, at any time, an undivided percentage ownership interest (computed as set forth below) associated with a designated amount of Capital, selected pursuant to the terms and conditions hereof in (i) each Receivable arising prior to the time of the most recent computation or recomputation of such undivided interest, (ii) all Related Security with respect to each such Receivable, and (iii) all Collections with respect to, and other proceeds of, each such Receivable. Each such undivided percentage interest shall equal:

$$\frac{C}{NERB - AR}$$

where:

C = the Capital of such Purchaser Interest.

AR = the Aggregate Reserves.

NERB = the Net Eligible Receivables Balance.

Such undivided percentage ownership interest shall be initially computed on its date of purchase. Thereafter, until the Amortization Date, each Purchaser Interest shall be automatically recomputed (or deemed to be recomputed) on each day prior to the Amortization Date. The variable percentage represented by any Purchaser Interest as computed (or deemed recomputed) as of the close of the Business Day immediately preceding the Amortization Date shall remain constant at all times thereafter. From and after the Amortization Date, the percentage interest represented by all Purchaser Interests shall be deemed to be 100% until Aggregate Capital has been reduced to zero and all amounts payable by Transferor hereunder shall have been paid in full.

“Purchaser Monthly Agent Fee” shall mean, with respect to any Settlement Date, an amount equal to the product of (a) the Monthly Agent Fee due and owing for the Monthly Period immediately preceding such Settlement Date multiplied by (b) the average aggregate Purchaser Interests during such Monthly Period.

“Purchaser Monthly Servicing Fee” shall mean, with respect to any Settlement Date, an amount equal to the product of (a) the Monthly Servicing Fee due and owing for the Monthly Period immediately preceding such Settlement Date multiplied by (b) the average aggregate Purchaser Interests during such Monthly Period.

“Purchaser Share” shall mean, with respect to any Purchaser at any time, a percentage equal to (i) the portion of the aggregate amount of the Capital of the Purchaser Interests of such Purchaser’s Purchaser Group funded by such Purchaser at such time, divided by (ii) the aggregate amount of the Capital of the Purchaser Interests of such Purchaser’s Purchaser Group at such time.

“Purchasing Committed Purchaser” has the meaning set forth in Section 12.2(b).

“Qualified Account” shall mean either (a) a segregated account with a Qualified Institution or (b) a segregated trust account with the corporate trust department of a depository institution organized under the laws of the United States of America or any one of the states thereof, or the District of Columbia (or any domestic branch of a foreign bank), and acting as a trustee for funds deposited in such account, so long as any of the unsecured, unguaranteed senior debt securities of such depository institution shall have a credit rating from each of S&P and Moody’s in one of its generic credit rating categories that signifies investment grade.

“Qualified Institution” shall mean a depository institution organized under the laws of the United States of America or any one of the states thereof, or the District of Columbia, the deposits in which are insured by the Federal Deposit Insurance Corporation and that at all times has a short-term unsecured debt rating of at least A-1 by S&P and P-1 by Moody’s.

“Rating Agency” shall mean each of S&P, Moody’s and Fitch Inc.

“Rating Request” has the meaning set forth in Section 10.4(c).

“Ratings Requirement” shall mean, with respect to any Committed Purchaser in any Purchaser Group, that (i) such Committed Purchaser has a short-term debt rating by each rating agency rating the commercial paper notes of each related Conduit Purchaser (or such Conduit Purchaser’s related CP Issuer, if any) (a “Relevant Rating Agency”) not lower than the current ratings assigned by such Relevant Rating Agency to such commercial paper notes, (ii) such Committed Purchaser’s obligations under the applicable Liquidity Agreement are guaranteed by an entity which has a short-term debt rating by each Relevant Rating Agency not lower than the current ratings assigned by such Relevant Rating Agency to such commercial paper notes or (iii) such Committed Purchaser has a short-term debt rating by each Relevant Rating Agency otherwise acceptable to the related Funding Agent.

“Receivable” with respect to any Seller, shall have the meaning ascribed thereto in the related Purchase Agreement; provided, however, that any Designated Charged-Off Receivable which is sold pursuant to Section 2.6 shall cease to be a Receivable on its related Sale Date upon the satisfaction of the conditions set forth therein. For the avoidance of doubt, CRES Amounts shall not constitute Receivables.

“Records” shall mean all documents, books, records and other media for the storage of information (including without limitation tapes, disks, punch cards, computer software and databases and related property) with respect to the Receivables, the Related Security and/or the related Obligors.

“Reduction Notice” has the meaning set forth in Section 1.3.

“Regulatory Change” has the meaning set forth in Section 10.4.

“Reinvestment” has the meaning set forth in Section 2.2(a).

“Related Security” shall mean, with respect to each Receivable, all of the Transferor’s right, title and interest, if any, in, to and under:

(a) all security interests or liens and property subject thereto from time to time purporting to secure payment of such Receivable, whether pursuant to the Contract related to such Receivable or otherwise, together with all financing statements and security agreements describing any collateral securing such Receivable;

(b) all guaranties, letters of credit, insurance, warranties, indemnities and other agreements or arrangements of whatever character from time to time supporting or securing payment of such Receivable whether pursuant to the Contract related to such Receivable or otherwise;

(c) all Records related to such Receivable;

(d) all service contracts and other contracts and agreements associated with such Receivable;

(e) the related First-Tier Agreements in respect of such Receivable;

(f) the Concentration Account, the Concentration Account Agreement, the Collection Account, the Lock-Boxes, the Depository Accounts (other than the AEP Utilities Account), the Depository Account Agreements and the AEP Services Account Agreement; and

(g) all proceeds of any of the foregoing.

“Repurchase Price” shall mean, with respect to any Settlement Date, after giving effect to any deposits and distributions otherwise to be made on such Settlement Date, the *sum* of (i) the Aggregate Capital on such Settlement Date *plus* (ii) all accrued and unpaid CP Costs and Yield on all Tranches with Tranche Periods ending on or prior to such Settlement Date *plus* any CP Costs and Yield to become due with respect to any outstanding Tranches on such Settlement Date *plus* (iii) all Monthly Program Fees accrued and unpaid as of such date *plus* (iv) all Indemnity Amounts and any other amounts owed to the Administrative Agent, any Funding Agent and any Purchaser pursuant to this Agreement.

“Required Daily Amount” shall mean for any Business Day, to the extent not then allocated to the Expense Subaccount pursuant to Section 2.2(a) or Section 2.3(a) on such Business Day, the sum of (a) (i) all accrued and unpaid CP Costs and Yield as of such Business Day, calculated assuming for any CP Tranche funded by a Pool Funding Conduit Purchaser, a CP Rate equal to 110% of the weighted average CP Rate most recently reported by the applicable Funding Agent pursuant to Section 3.2(b) *plus* (ii) any Additional Interest previously accrued and not paid as of such date *plus* (b) all billed and unpaid Monthly Agent Fees payable to a successor Agent after an Agent Transfer as of such Business Day *plus* (c) all billed and unpaid Monthly Servicing Fees as of such Business Day *plus* (d) all Monthly Program Fees accrued and not paid

as of such Business Day plus (e) prior to the Amortization Date all Indemnity Amounts, if any, previously due and not paid as of such Business Day plus (f) prior to the Amortization Date all Seller Indemnity Amounts, if any, previously due and not paid as of such Business Day.

“Required Notice Period” means the number of days required notice set forth below applicable to the Aggregate Reduction indicated below, provided such notice is received no later than 3:00 p.m. (New York time) on the indicated Business Day:

<u>Aggregate Reduction</u>	<u>Required Notice Period</u>
≤\$100,000,000	one Business Day
>\$100,000,000	two Business Days

“Required Rating” has the meaning set forth in Section 10.4(c).

“Required Reserves” shall mean, as of any date of determination, the sum of the Seller Reserves for each Applicable Seller on such date.

“Reseller Receivables Amount” shall mean as of any date of determination for any Seller, the amount equal to the product of (a) the amount by which (i) the ratio (expressed as a percentage), the *numerator* of which is the aggregate face amount of the Billed Receivables generated by such Seller during the Monthly Period most recently ended, which arose from sales to a reseller, wholesaler or power broker rather than an end-user, and the *denominator* of which is the Seller Sales for such Seller during such Monthly Period exceeds (ii) 5% and (b) the Seller Sales for such Seller during the Monthly Period most recently ended.

“Restatement Effective Date” means June 25, 2014.

“S&P” shall mean Standard & Poor’s, a division of The McGraw-Hill Companies, Inc.

“Sale Date” has the meaning set forth in Section 2.6.

“Sanctioned Country” means, at any time, a country or territory which is the subject or target of any Sanctions.

“Sanctioned Person” means, at any time, (a) any Person listed in any Sanctions-related list of designated Persons maintained by the Office of Foreign Assets Control of the U.S. Department of the Treasury, the U.S. Department of State or the European Union, (b) any Person operating, organized or resident in a Sanctioned Country or (c) any Person controlled by any such Person.

“Sanctions” means economic or financial sanctions or trade embargoes imposed, administered or enforced from time to time by (a) the U.S. government, including those administered by the Office of Foreign Assets Control of the U.S. Department of the Treasury or the U.S. Department of State, or (b) the European Union or Her Majesty’s Treasury of the United Kingdom.

“Seller” shall mean (i) each Person listed on Schedule 7 and (ii) each additional Person designated from time to time by the Transferor, subject to the consent of the Funding Agents, in a written notice delivered to the Servicer, the Funding Agents and the Administrative Agent.

“Seller Amortization Event” shall mean with respect to any Seller, the occurrence of any event which causes such Seller to cease to be an Eligible Seller.

“Seller Carrying Cost Reserve” shall mean as of any date of calculation for any Seller, an amount equal to the sum of (a) the amount of the Shortfall outstanding from any Settlement Date occurring prior to such date of calculation times the Seller Percentage for such Seller on such date *plus* (b) the amount equal to (i) the product of the Yield Reserve Ratio for such Seller for the Monthly Reporting Period in which such date of calculation occurs *times* (ii) the product of the Aggregate Capital as of such date *times* the Seller Percentage for such Seller on such date.

“Seller Indemnity Amount” shall mean, with respect to any Seller, the amount of any indemnity payments actually paid by such Seller to a Depository Account Bank pursuant to a Depository Account Agreement arising after a Control Notice has been delivered pursuant to such Depository Account Agreement.

“Seller Parties” shall mean the Transferor and the Servicer.

“Seller Percentage” shall mean, as of any date of determination for any Applicable Seller, the percentage equal to the Seller Receivables Balance of such Applicable Seller as of such date *divided by* the Aggregate Receivables Balance as of such date.

“Seller Receivables Balance” shall mean, as of any date of determination for any Seller, the aggregate Unpaid Balances of all Eligible Receivables originated by such Seller.

“Seller Reserves” shall mean, as of any date of determination for any Seller, an amount equal to the *product of* (i) the Net Seller Receivables Balance *multiplied by* (ii) the Applicable Reserve Ratio for such Seller for the Monthly Reporting Period in which such date of determination occurs; *provided, however*, that after the declaration or occurrence of an Amortization Event or any Seller Amortization Event with respect to such Seller, the Seller Reserves for such Seller shall equal the Seller Reserves in effect on the date of the declaration or occurrence of such Amortization Event or Seller Amortization Event.

“Seller Sales” shall mean, in respect of any period for any Seller, the aggregate face amount of the Billed Receivables generated during such period by such Seller.

“Servicer” shall have the meaning set forth in the preliminary statement to this Agreement.

“Servicer Default” shall have the meaning specified in Section 7.7.

“Service Transfer” shall have the meaning specified in Section 7.7.

“Servicing Fee Rate” shall mean 0.50%.

“Settlement Date” shall mean (i) the second Thursday of each calendar month (or if such Thursday is not a Business Day, the next succeeding Business Day) and (ii) at any time after the occurrence of any Seller Amortization Event or an Amortization Event, such additional days as identified in a written notice from the Administrative Agent to Transferor and the Servicer.

“Shortfall” has the meaning set forth in Section 3.1.

“Significant Subsidiary” shall mean, at any time with respect to any Person, any Subsidiary of such Person that constitutes at such time a “significant subsidiary” of such Person, as such term is defined in Regulation S-X of the SEC as in effect on the date hereof (17 C.F.R. Part 210); provided, however, that, in the case of the Parent, “total assets” as used in Regulation S-X shall not include securitization transition assets on the balance sheet of any Subsidiary of the Parent resulting from the issuance of transition bonds or other asset backed securities of a similar nature.

“Stranded Cost Recovery Bonds” means securities, however denominated, that are issued by the Parent or any Consolidated Subsidiary of the Parent that are (i) non-recourse to the Parent and its Significant Subsidiaries (other than for failure to collect and pay over the charges referred to in clause (ii) below) and (ii) payable solely from transition, phase-in-recovery or similar charges authorized by law (including, without limitation, any “financing order”, as such term is defined in the Texas Utilities Code or Chapter 49 of the Revised Code of the State of Ohio) to be invoiced to customers of any Subsidiary of the Parent or to retail electric providers.

“Sub-Agent” means any Person acting as the agent of an Agent for the purpose of accepting Collections from Obligors (excluding however, agents engaged solely for the purpose of collecting past-due accounts) and which is identified on Schedule 12, as such schedule may be revised from time to time by delivery to each of the Funding Agents by the Transferor of a new Schedule 12.

“Subordinated Note” shall mean that Second Amended and Restated Loan Agreement dated as of July 25, 2003 between the Transferor and the Parent, as the same may be amended, restated, supplemented or otherwise modified from time to time with the consent of each of the Purchasers.

“Sub-Servicer” shall have the meaning specified in Section 7.1(b).

“Subsidiary” shall mean, with respect to any Person, any corporation or other entity of which more than 50% of the outstanding capital stock or other ownership interests having ordinary voting power to elect a majority of the board of directors of such corporation (notwithstanding that at the time capital stock of any other class or classes of such corporation shall or might have voting power upon the occurrence of any contingency) or other persons performing similar functions is at the time directly or indirectly owned by such Person.

“Successor Servicer” shall have the meaning specified in Section 7.8(a).

“Taxes” shall have the meaning specified in Section 10.7.

“Terminating Amount” shall mean, as of any date of determination with respect to any Non-extending Purchaser Group, an amount equal to the aggregate Capital of all Purchaser Interests of such Purchaser Group as of the applicable Commitment Termination Date on which such Purchaser Group became a Non-extending Purchaser Group, minus the aggregate amount previously paid to reduce such amount prior to such date.

“Terminating Share” shall mean, with respect to any Purchaser Group for which there is a Terminating Amount, a percentage equivalent of a fraction, the *numerator* of which is equal to the Terminating Amount with respect to such Purchaser Group and the *denominator* of which is equal to the Aggregate Capital, in each case, as of the applicable Commitment Termination Date on which such Purchaser Group became a Non-extending Purchaser Group.

“Termination Notice” shall have the meaning specified in Section 7.7.

“Three Month Average Days Sales Outstanding” shall mean, for any Monthly Period for any Seller, the average of the Days Sales Outstanding for such Seller for that Monthly Period and each of the two (2) immediately preceding Monthly Periods.

“Three Month Average Dilution Ratio” shall mean, for any Monthly Period for any Seller, the average of the Dilution Ratios for such Seller for that Monthly Period and each of the two (2) immediately preceding Monthly Periods.

“Three Month Average Gross Loss-to-Liquidation Ratio” shall mean, for any Monthly Period for any Seller, the average of the Gross Loss-to-Liquidation Ratios for such Seller for that Monthly Period and each of the two (2) immediately preceding Monthly Periods.

“Three Month Average Loss Ratio” shall mean, for any Monthly Period for such Seller, the average of the Loss Ratios for such Seller for that Monthly Period and each of the two (2) immediately preceding Monthly Periods.

“Three Month Average Past Due Ratio” shall mean, for any Monthly Period for any Seller, the average of the Past Due Ratios for such Seller for that Monthly Period and each of the two (2) immediately preceding Monthly Periods.

“Tranche” shall mean a Base Rate Tranche, a CP Tranche and/or a Eurodollar Tranche.

“Tranche Period” shall mean:

(a) with respect to any CP Tranche:

(i) if such CP Tranche is funded or maintained by a Conduit Purchaser which is designated as a Match Funding Conduit Purchaser, a period of days not to exceed 270 days commencing on a Business Day selected in accordance with Section 3.2; *provided* that after the Amortization Date, each such Tranche Period shall end on or prior to the next succeeding Settlement Date; or

(ii) if such CP Tranche is funded or maintained by a Conduit Purchaser which is designated as a Pool Funding Conduit Purchaser, a Monthly Period;

(b) with respect to any Eurodollar Tranche, a period of one month, or such other period as may be acceptable to the applicable Funding Agent; *provided* that each Tranche Period with respect to a Eurodollar Tranche shall end on a Settlement Date; or

(c) with respect to any Base Rate Tranche, a period commencing on a Business Day selected by the applicable Funding Agent; *provided* that no such period shall exceed one month.

If any Tranche Period would end on a day which is not a Business Day, such Tranche Period shall end on the next succeeding Business Day, provided, however, that in the case of Tranche Periods corresponding to the Eurodollar Rate, if such next succeeding Business Day falls in a new month, such Tranche Period shall end on the immediately preceding Business Day.

“Transaction Documents” shall mean the First-Tier Agreements, the Concentration Account Agreement, the Depository Account Agreements, the AEP Services Account Agreement, the P.O. Box Transfer Notices, the Fee Letter, this Agreement, the Intercreditor Agreement and all other agreements, documents and instruments executed or delivered in connection with the foregoing, as any of the foregoing may be amended, supplemented, restated or otherwise modified from time to time.

“Transferor” has the meaning set forth in the preamble to this Agreement.

“Transferor Interest” means, at any time, an undivided percentage ownership interest of Transferor in the Receivables, Related Security and all Collections with respect thereto equal to (i) one, minus (ii) the aggregate of the Purchaser Interests.

“UCC” means the Uniform Commercial Code as from time to time in effect in the specified jurisdiction.

“Unbilled Receivable” shall mean a Receivable for which, as of the time of determination, a Customer Bill has not been rendered to such Obligor.

“Unmatured Amortization Event” shall mean any occurrence or event which, with the giving of notice, the passage of time or both, would constitute an Amortization Event.

“Unpaid Amounts” shall have the meaning set forth in Section 13.5.

“Unpaid Balance” of any Receivable shall mean the “Face Amount” (as such term is defined in the related Purchase Agreement) of such Receivable.

“Volcker Rule” means Section 619 of the Dodd-Frank Wall Street Reform and Consumer Protection Act, together with the rules and regulations adopted to implement such statutory provision.

“Weekly Derived NERB” shall mean for any Seller, as of any Weekly Report Date, the product of (a) the amount equal to (i) the aggregate Unpaid Balance of all Receivables originated by such Seller and outstanding on the last Business Day of the period covered by the Weekly Report being delivered on such Weekly Report Date minus (ii) the aggregate Unpaid Balance of all Receivables originated by such Seller on and after the date on which it ceased to be an

Eligible Seller and outstanding on such last Business Day and (b) the Weekly Derived NERB Ratio for such Seller on such Weekly Report Date.

“Weekly Derived NERB Ratio” shall mean for any Seller on any Weekly Report Date, the ratio expressed as a percentage equal to (a) the Net Seller Receivables Balance of such Seller as reported in the most recent Monthly Report divided by (b) the aggregate Unpaid Balances of all Receivables originated by such Seller and outstanding as reported in the most recent Monthly Report.

“Weekly Report” shall have the meaning set forth in Section 7.3(d).

“Weekly Report Date” shall mean the Business Day immediately prior to each Capital Payment Date described in clause (ii)(A) of the definition thereof.

“Weekly Reporting Period” means any period of time, other than a Daily Reporting Period, during which the Debt Rating of the Parent is (i) lower than “BBB-” by S&P or (ii) lower than “Baa3” by Moody’s; *provided, that* if the ratings of S&P and Moody’s differ, the lower of the two ratings shall control.”

“Yield” means for each Eurodollar Tranche or Base Rate Tranche, an amount equal to the product of the applicable Discount Rate multiplied by the Capital of the portion of the Purchaser Interests included in such Eurodollar Tranche or Base Rate Tranche for each day elapsed during such Tranche Period, annualized on a 360 day basis.

“Yield Reserve Ratio” shall mean, for any Monthly Reporting Period for any Seller, the greater of (x) 1.0%, and (y) the quotient expressed as a percentage, of (a) the *product* of (i) the *sum* of (A) the *product* of (1) 2.25 *multiplied by* (2) the Eurodollar Rate (less the Applicable Margin) for a Tranche Period of 30 days beginning on the first day of such Monthly Reporting Period *plus* (B) the Applicable Margin for such Seller with respect to the Eurodollar Rate *plus* (C) the Servicing Fee Rate *plus* (D) the Agent Fee Rate *plus* (E) the highest “Program Fee Rate” applicable to such Seller as set forth and defined in the Fee Letter on such date *multiplied by* (ii) 1.25 *multiplied by* the Days Sales Outstanding for such Seller for such Monthly Reporting Period *divided by* (b) 360.

All accounting terms not specifically defined herein shall be construed in accordance with GAAP. All terms used in Article 9 of the UCC in the State of New York, and not specifically defined herein, are used herein as defined in such Article 9.

EXHIBIT B

FORM OF PURCHASE NOTICE

Attached

EXHIBIT C

CREDIT AND COLLECTION PROCEDURES

(attached)

EXHIBIT D

FORM OF ANNUAL TRANSFEROR'S CERTIFICATE

(To be delivered to the Administrative Agent within 120 days after the end of each fiscal year pursuant to Section 6.1(h) of the Third Amended and Restated Receivables Purchase Agreement referred to below)

The undersigned, an Authorized Officer of AEP Credit, Inc., as Transferor ("Transferor"), pursuant to the Fourth Amended and Restated Receivables Purchase Agreement dated as of June 25, 2014 (as the same may be amended, restated, supplemented or otherwise modified from time to time, the "Agreement"), among AEP Credit, Inc., as Transferor, American Electric Power Service Corporation, as initial Servicer, the Conduit Purchasers party thereto from time to time, the Committed Purchasers party thereto from time to time, the Funding Agents party thereto from time to time, and JPMorgan Chase Bank, N.A., as Administrative Agent for the Conduit Purchasers and Committed Purchasers, does hereby certify that:

1. A review of the activities of Transferor during the fiscal year ended December 31, [____], and of its performance under the Agreement has been made under my supervision.
2. To the best of my knowledge, based on such review, Transferor has complied with all conditions and covenants under the Agreement throughout such period except as set forth in paragraph 3 below.
3. The following is a description of each default in the compliance of Transferor with any covenant or condition under the Agreement known to me during the fiscal year ended December 31, [____] which sets forth (i) the nature of each such default, and (ii) the current status of each such default: [If applicable, insert "None."]

Capitalized terms used in this Certificate have their respective meanings as set forth in the Agreement.

IN WITNESS WHEREOF, the undersigned has duly executed this Certificate this ____ day of _____, 20__.

AEP CREDIT, INC., as Transferor

By: _____
Name:
Title:

EXHIBIT E

FORM OF ANNUAL SERVICER'S CERTIFICATE

(To be delivered to the Administrative Agent within 120 days after the end of each fiscal year pursuant to Section 6.7(c) of the Third Amended and Restated Receivables Purchase Agreement referred to below)

The undersigned, an Authorized Officer of American Electric Power Service Corporation, as Servicer (the "Servicer"), pursuant to the Fourth Amended and Restated Receivables Purchase Agreement dated as of June 25, 2014 (as the same may be amended, restated, supplemented or otherwise modified from time to time, the "Agreement"), among AEP Credit, Inc., as Transferor, American Electric Power Service Corporation, as initial Servicer, the Conduit Purchasers party thereto from time to time, the Committed Purchasers party thereto from time to time, the Funding Agents party thereto from time to time, and JPMorgan Chase Bank, N.A., as Administrative Agent for the Conduit Purchasers and Committed Purchasers, does hereby certify that:

1. A review of the activities of the Servicer during the fiscal year ended December 31, [____], and of its performance under the Agreement has been made under my supervision.
2. To the best of my knowledge, based on such review, the Servicer has complied with all conditions and covenants under the Agreement throughout such period except as set forth in paragraph 3 below.
3. The following is a description of each default in the compliance of the Servicer with any covenant or condition under the Agreement known to me during the fiscal year ended December 31, [____] which sets forth (i) the nature of each such default, and (ii) the current status of each such default: [If applicable, insert "None."]

Capitalized terms used in this Certificate have their respective meanings as set forth in the Agreement.

IN WITNESS WHEREOF, the undersigned has duly executed this Certificate this ____ day of _____, 20__.

AMERICAN ELECTRIC POWER SERVICE CORPORATION, as Servicer

By: _____
Name:
Title:

EXHIBIT F

FORM OF REDUCTION NOTICE

Attached

EXHIBIT G

[Reserved]

EXHIBIT H-1

FORM OF WEEKLY REPORT
(attached)

EXHIBIT H-2

FORM OF DAILY REPORT
(attached)

EXHIBIT I

FORM OF MONTHLY REPORT
(attached)

EXHIBIT J

[Reserved]

EXHIBIT K

FORM OF ASSIGNMENT AGREEMENT

Dated as of [_____]

Reference is made to that certain Fourth Amended and Restated Receivables Purchase Agreement dated as of June 25, 2014 (as the same may be amended, restated, supplemented or otherwise modified from time to time, the "Receivables Purchase Agreement"), among AEP Credit, Inc., a Delaware corporation, as Transferor ("Transferor"), American Electric Power Service Corporation, a New York corporation, as initial Servicer (together with its successors and assigns, the "Servicer"), the Conduit Purchasers party thereto from time to time (the "Conduit Purchasers"), the Committed Purchasers party thereto from time to time (the "Committed Purchasers" and together with the Conduit Purchasers, the "Purchasers"), the Funding Agents party thereto from time to time (the "Funding Agents"), and JPMorgan Chase Bank, N.A., as Administrative Agent for the Purchasers (together with its successors and assigns, the "Administrative Agent"). Capitalized terms defined in the Receivables Purchase Agreement are used herein with the same meanings.

[_____] (the "Conduit Assignor"), [_____] (the "Committed Assignor" and together with the Conduit Assignor, the "Assignors"), [_____] (the "Conduit Assignee"), and [_____] (the "Committed Assignee" and together with the Conduit Assignee, the "Assignees") agree as follows:¹

1. [(a) The Conduit Assignor hereby sells and assigns to the Conduit Assignee, and the Conduit Assignee hereby purchases and assumes from the Conduit Assignor, a [_____] % interest (the "Conduit Assigned Percentage") in and to all of the Conduit Assignor's rights under, interest in, title to and obligations under the Receivables Purchase Agreement and the Conduit Assignor's Purchaser Interests as of the Effective Date (as defined below).]²

[(b) The Committed Assignor hereby sells and assigns to the Committed Assignee, and the Committed Assignee hereby purchases and assumes from the Committed Assignor, a [_____] % interest (the "Committed Assigned Percentage") in and to all of the Committed Assignor's rights under, interest in, title to and obligations under the Receivables Purchase Agreement and the Committed Assignor's Purchaser Interests as of the Effective Date (as defined below). After giving effect to such assignment, the Committed Assignor's Commitment shall be equal to, on each day, the amount set forth below corresponding to the month in the year in which such day occurs:

Committed Assignor's Commitment:

[Specify dates and Commitment amounts, as applicable]

¹ This paragraph must be altered as appropriate for each assignment.

² Use this section for assignments between Conduit Purchasers.

After giving effect to such assignment, the Committed Assignee's Commitment shall be equal to, on each day, the amount set forth below corresponding to the month in the year in which such day occurs:

Committed Assignee's Commitment:

[Specify dates and Commitment amounts, as applicable]]³

[(c) After giving effect to each sale and assignment hereunder, [____], [____], and [____] shall comprise a new Purchaser Group under the Receivables Purchase Agreement consisting of [____], as the Conduit Purchaser, [____], as a Committed Purchaser, and [____], as the Funding Agent for such Purchaser Group.]⁴

2. [The Conduit] [The Committed] [Each] Assignor (i) represents and warrants that it is the legal and beneficial owner of the interest being assigned by it hereunder and that such interest is free and clear of any liens, claims or encumbrances created or suffered to exist by [the Conduit] [the Committed] [such] Assignor. Except as otherwise set forth in the foregoing sentence, or as otherwise agreed in writing by [the Conduit] [the Committed] [such] Assignor, [the Conduit] [the Committed] [each] Assignor makes no representation or warranty and assumes no responsibility with respect to (i) any statements, representations or warranties made in or in connection with the Receivables Purchase Agreement or any Transaction Document or the execution, legality, validity, enforceability, genuineness, sufficiency or value of the Receivables Purchase Agreement or any Transaction Document or the creation, perfection or priority of any interest therein created under the Transaction Documents, or (ii) the business condition (financial or otherwise), operations, properties or prospects of Transferor, the Servicer, the Sellers or any Affiliate of any thereof or the performance or observance by any party of any of its obligations under any Transaction Document.

3. (a) [The Conduit] [The Committed] [Each] Assignee (i) confirms that it has received a copy of the Receivables Purchase Agreement and such Transaction Documents and other documents and information requested by it, and that it has, independently and without reliance upon Transferor, the Servicer, the Sellers, any Funding Agent, the Administrative Agent or any Purchaser (including, without limitation, [the Conduit] [the Committed] [any] Assignor), and based on such documentation and information as it has deemed appropriate, made its own decision to enter into this Assignment Agreement; (ii) agrees that it shall, independently and without reliance upon Transferor, the Servicer, the Sellers, any Funding Agent, the Administrative Agent or any Purchaser (including, without limitation, [the Conduit] [the Committed] [any] Assignor), and based on such documents and information as it shall deem appropriate at the time, continue to make its own credit decisions in taking or not taking action under the Receivables Purchase Agreement and any of the Transaction Documents; (iii) appoints and authorizes the Administrative Agent to take such action on its behalf and to exercise such powers and discretion under the Receivables Purchase Agreement and the Transaction Documents as are delegated to the Administrative Agent by the terms hereof and thereof, together with such powers and discretion as are reasonably incidental thereto; (iv) agrees that it

³ Use this section for assignments between Committed Purchasers.

⁴ Use this section only if a new Purchaser Group is being added.

shall perform in accordance with their terms all of the obligations that by the terms of the Receivables Purchase Agreement are required to be performed by it as a Purchaser; (v) specifies as its address for notices the office set forth below its signature on the signature pages hereto; and (vi) appoints and authorizes [] as its Funding Agent to take such action as agent on its behalf and to exercise such powers under the Receivables Purchase Agreement, as are delegated to the Funding Agents by the terms thereof.

[(b) []]⁵ (i) confirms that it has received a copy of the Receivables Purchase Agreement and such Transaction Documents and other documents and information requested by it, and that it has, independently and without reliance upon Transferor, the Servicer, any Seller, any Funding Agent, the Administrative Agent or any Purchaser (including, without limitation, any Assignor), and based on such documentation and information as it has deemed appropriate, made its own decision to enter into this Assignment Agreement; (ii) agrees that it shall, independently and without reliance upon Transferor, the Servicer, any Seller, any Funding Agent, the Administrative Agent or any Purchaser (including, without limitation, any Assignor), and based on such documents and information as it shall deem appropriate at the time, continue to make its own credit decisions in taking or not taking action under the Receivables Purchase Agreement and any of the Transaction Documents; (iii) appoints and authorizes the Administrative Agent to take such action on its behalf and to exercise such powers and discretion under the Receivables Purchase Agreement and the Transaction Documents as are delegated to the Administrative Agent, respectively, by the terms hereof and thereof, together with such powers and discretion as are reasonably incidental thereto; (iv) agrees that it shall perform in accordance with their terms all of the obligations that by the terms of the Receivables Purchase Agreement are required to be performed by it as a Funding Agent.]⁶

5. The effective date for this Assignment Agreement (the “Effective Date”) shall be the date hereof, provided that [(i) this Assignment Agreement, executed by each party hereto shall have been delivered to the related Funding Agent [, (ii) the Committed Assignee has satisfied the Ratings Requirement with respect to the Conduit Purchasers in the Committed Assignor’s Purchaser Group (or such Conduit Purchaser’s related CP Issuer, if any) and (iii) the Committed Assignee has, if requested by the Funding Agent or any Conduit Purchaser in the Committed Assignor’s Purchaser Group, delivered to such Funding Agent or Conduit Purchaser an enforceability opinion in form and substance satisfactory to such Funding Agent or Conduit Purchaser].⁷

6. From and after the Effective Date, [(i) the Conduit Assignee shall be a party to the Receivables Purchase Agreement as a Conduit Purchaser and, to the extent provided in this Assignment Agreement, have the rights and obligations of a Conduit Purchaser thereunder and in respect of the related Purchaser Group’s Purchaser Interests, (ii) the Conduit Assignor shall, to the extent provided in this Assignment Agreement, relinquish its rights and be released from its obligations as a Conduit Purchaser under the Receivables Purchase Agreement [(iii) the Committed Assignee shall be a party to the Receivables Purchase Agreement as a Committed Purchaser and, to the extent provided in this Assignment Agreement, have the rights and

⁵ Insert name of new Funding Agent.

⁶ Use this section only if a new Purchaser Group is being added.

⁷ Use this clauses (ii) and (iii) only for Committed Purchasers.

obligations of a Committed Purchaser thereunder, [and] (iv) the Committed Assignor shall, to the extent provided in this Assignment Agreement, relinquish its rights and be released from its obligations as a Committed Purchaser under the Receivables Purchase Agreement [, and (v) [_____] shall be a party to the Receivables Purchase Agreement as a Funding Agent and, to the extent provided in this Assignment Agreement, have the rights and obligations of a Funding Agent thereunder].⁸

7. [From and after the Effective Date, [_____]]⁹ shall make all payments under the Receivables Purchase Agreement in respect of the Purchaser Interests assigned hereby (including all payments in respect of principal, interest and fees with respect to such interest) to the [Conduit] [Committed] Assignee. The [Conduit] [Committed] Assignor and the [Conduit][Committed] Assignee shall make all appropriate adjustments in payments under the Receivables Purchase Agreement for the period prior to the Effective Date directly between themselves.]¹⁰

8. [For purposes of the Receivables Purchase Agreement, the “CP Rate” with respect to the Conduit Assignee shall be defined as follows:

“CP Rate” means [insert definition] [The Conduit Assignee is a Match Funding Conduit Purchaser].¹¹

9. THIS ASSIGNMENT AGREEMENT SHALL BE GOVERNED BY, AND CONSTRUED IN ACCORDANCE WITH, THE LAWS OF THE STATE OF NEW YORK.

10. This Assignment Agreement may be executed in any number of counterparts and by different parties hereto in separate counterparts, each of which when so executed shall be deemed to be an original and all of which taken together shall constitute one and the same agreement. Delivery of an executed counterpart of this Assignment Agreement by telefacsimile shall constitute delivery of a manually executed counterpart of this Assignment Agreement.

* * * * *

⁸ Use this clause only if a new Purchaser Group is being added.

⁹ Insert name of Funding Agent.

¹⁰ Use this section only with respect to assignments within Purchaser Groups.

¹¹ Use this section only if a new Conduit Purchaser is being added, whether as a part of an existing Purchaser Group or a new Purchaser Group.

IN WITNESS WHEREOF, the parties hereto have caused this Assignment Agreement to be executed by their respective officers thereunto duly authorized as of the date first above written.¹²

CONDUIT ASSIGNOR: []

By: _____
Name:
Title:

COMMITTED ASSIGNOR: []

By: _____
Name:
Title:

CONDUIT ASSIGNEE: []

By: _____
Name:
Title:

Address for notices

Attn:
Telephone:
Fax:

¹² Only use such signatures are required by each specific assignment. In the case of assignments within Purchaser Groups, have the Funding Agent execute as a consenting party, below the signature of the Administrative Agent.

COMMITTED ASSIGNEE: [_____]

Commitment

By: _____

Name:

Title:

Address for notices

Attn:

Telephone:

Fax:

FUNDING AGENT: [_____]

By: _____

Name:

Title:

Address for notices

Attn:

Telephone:

Fax:

Accepted this ____ day
of _____, _____

JPMORGAN CHASE BANK, N.A.,
as Administrative Agent

By: _____
Name:
Title:

[AEP CREDIT, INC., as Transferor

By: _____
Name:
Title:]¹³

¹³ Transferor's signature is only required in the case of assignment, prior to the occurrence of an Amortization Event, to a party which is not a Permitted Assignee.

EXHIBIT L

FORM OF CONCENTRATION ACCOUNT AGREEMENT

[On letterhead of AEP Credit, Inc.]

[Concentration Bank address]

Re: Account No. _____

Ladies and Gentlemen:

Reference is hereby made to account no. _____ (the "Concentration Account") maintained with you in the name of AEP Credit, Inc. (the "Company").

The Company hereby informs you that pursuant to that certain Fourth Amended and Restated Receivables Purchase Agreement dated as of June 25, 2014 (as the same may be amended, restated, supplemented or otherwise modified from time to time, the "Receivables Purchase Agreement"), among AEP Credit, Inc., a Delaware corporation, as Transferor ("Transferor"), American Electric Power Service Corporation, a New York corporation, as initial Servicer (together with its successors and assigns, the "Servicer"), the Conduit Purchasers party thereto from time to time (the "Conduit Purchasers"), the Committed Purchasers party thereto from time to time (the "Committed Purchasers" and together with the Conduit Purchasers, the "Purchasers"), the Funding Agents party thereto from time to time (the "Funding Agents"), and JPMorgan Chase Bank, N.A., as Administrative Agent for the Purchasers (together with its successors and assigns, the "Administrative Agent"), the Company has transferred all of its right, title and interest in and to, the Concentration Account to the Administrative Agent on behalf of the Purchasers.

The Company hereby irrevocably instructs you, and you hereby agree, that from the date hereof, you shall comply with all instructions originated by the Administrative Agent directing disposition of the funds in the Concentration Account as set forth herein without further consent of Transferor. The Administrative Agent hereby authorizes you to take instructions from Transferor, on behalf of the Administrative Agent, with respect to the funds on deposit in the Concentration Account until such time as you receive notice from the Administrative Agent in the form attached hereto as Annex A. Following receipt of such notice: (i) the name of the Concentration Account will be changed to JPMorgan Chase Bank, N.A., as administrative agent (or any designee of the Administrative Agent) and the Administrative Agent will have exclusive ownership of and access to the Concentration Account, and neither the Company nor any of its affiliates will have any control of the Concentration Account or any access thereto, (ii) you will transfer monies on deposit in the Concentration Account on each Business Day to the Collection Account (as defined in the Receivables Purchase Agreement) which is account number _____ at _____, (iii) you will not take any direction or instruction with respect to the Concentration Account or any monies or funds on deposit therein under any circumstances from Transferor or any affiliate thereof without the prior written consent of the Administrative

Agent, and (iv) copies of all correspondence or other mail which you have agreed to send to the Company will be sent to the Administrative Agent at the following address:

JPMorgan Chase Bank, N.A.
270 Park Avenue, 10th Floor
New York, New York 10017

Moreover, upon such notice, the Administrative Agent will have all rights and remedies given to the Company with respect to the Concentration Account. The Company agrees, however, to continue to pay all fees and other assessments due thereunder at any time.

You hereby acknowledge that monies deposited in the Concentration Account are subject to the liens of the Administrative Agent, and will not be subject to deduction, set-off, banker's lien or any other right you or any other party may have against the Company except that you may debit the Concentration Account for any items deposited therein that are returned or otherwise not collected and for all charges, fees, commissions and expenses incurred by you in providing services hereunder, all in accordance with your customary practices for the charge back of returned items and expenses.

You hereby agree that you are a "bank" within the meaning of Section 9-102 of the Uniform Commercial Code as in effect in the State of _____ (the "UCC"), that the Concentration Account constitutes a "deposit account" within the meaning of Section 9-102 of the UCC and that this letter agreement shall constitute an "authenticated record" for purposes of, and Transferor hereby grants to and confers upon the Administrative Agent "control" of the Concentration Account as contemplated in, Section 9-104 (and similar related provisions) of the UCC.

You will be liable only for direct damages in the event you fail to exercise ordinary care. You shall be deemed to have exercised ordinary care if your action or failure to act is in conformity with general banking usages or is otherwise a commercially reasonable practice of the banking industry. You shall not be liable for any special, indirect or consequential damages, even if you have been advised of the possibility of these damages.

Transferor agrees to indemnify you for, and hold you harmless from, all claims, damages, losses, liabilities and expenses, including legal fees and expenses, resulting from or with respect to this letter agreement and the administration and maintenance of the Concentration Accounts and the services provided hereunder, including, without limitation: (a) any action taken, or not taken, by you in regard thereto in accordance with the terms of this letter agreement, (b) the breach of any representation or warranty made by Transferor pursuant to this letter agreement, (c) any item, including, without limitation, any automated clearinghouse transaction, which is returned for any reason, and (d) any failure of Transferor to pay any invoice or charge to you for services in respect to this letter agreement and the Concentration Account or any amount owing to you from Transferor with respect thereto or to the service provided hereunder.

THIS LETTER AGREEMENT AND THE RIGHTS AND OBLIGATIONS OF THE PARTIES HEREUNDER WILL BE GOVERNED BY AND CONSTRUED AND INTERPRETED IN ACCORDANCE WITH THE LAWS OF THE STATE OF [_____] THE STATE OF _____ SHALL BE DEEMED TO BE YOUR LOCATION FOR PURPOSES OF THIS LETTER AGREEMENT AND THE PERFECTION AND PRIORITY OF THE ADMINISTRATIVE AGENT'S SECURITY INTEREST IN THE CONCENTRATION ACCOUNT.

This letter agreement may be executed in any number of counterparts and all of such counterparts taken together will be deemed to constitute one and the same instrument. Delivery of an executed counterpart of this letter agreement by telefacsimile shall constitute delivery of a manually executed counterpart of this letter agreement.

This letter agreement contains the entire agreement between the parties, and may not be altered, modified, terminated or amended in any respect, nor may any right, power or privilege of any party hereunder be waived or released or discharged, except upon execution by all parties hereto of a written instrument so providing. In the event that any provision in this letter agreement is in conflict with, or inconsistent with, any provision of the Agreement, this letter agreement will exclusively govern and control. Each party agrees to take all actions reasonably requested by any other party to carry out the purposes of this letter agreement or to preserve and protect the rights of each party hereunder.

Please indicate your agreement to the terms of this letter agreement by signing in the space provided below. This letter agreement will become effective immediately upon execution of a counterpart of this letter agreement by all parties hereto.

Very truly yours,

AEP CREDIT, INC.

By: _____
Name:
Title:

Acknowledged and agreed to
this ___ day of _____

[NAME OF CONCENTRATION ACCOUNT BANK]

By: _____
Name:
Title:

JPMORGAN CHASE BANK, N.A., as
Administrative Agent

By: _____
Name:
Title:

ANNEX A

FORM OF NOTICE

[On letterhead of JPMorgan]

[Concentration Bank]

Re: AEP Credit, Inc.

Ladies and Gentlemen:

We hereby notify you that we are exercising our rights pursuant to that certain letter agreement among AEP Credit, Inc., you and us, to have the name of, and to have exclusive control of, account number _____ (the "Concentration Account") maintained with you, transferred to us. The Concentration Account will henceforth be a zero-balance account, and funds deposited in the Concentration Account should be sent at the end of each day to account number _____ at _____. You have further agreed to perform all other services you are performing with respect to the Concentration Account on our behalf. In accordance with the terms of the above referenced letter agreement, you will not hereafter take any direction or instruction with respect to the Concentration Account or any monies or funds on deposit therein under any circumstances from AEP Credit, Inc. or any affiliate thereof without our prior written consent.

Please acknowledge your receipt of this notice by executing a copy of this letter and returning it to our attention at the address noted above. We appreciate your cooperation in this matter.

Very truly yours,

JPMORGAN CHASE BANK, N.A.
as Administrative Agent

By: _____
Name:
Title:

Receipt Acknowledged:

[Name of Concentration Bank]

By: _____
Name:
Title:

EXHIBIT M

FORM OF JOINDER AGREEMENT

Reference is made to the Fourth Amended and Restated Receivables Purchase Agreement dated as of June 25, 2014 (as the same may be amended, restated, supplemented or otherwise modified from time to time, the "Receivables Purchase Agreement"), among AEP Credit, Inc., a Delaware corporation ("Transferor"), American Electric Power Service Corporation, a New York corporation, as Servicer ("Servicer"), the Conduit Purchasers party thereto from time to time, the Committed Purchasers party thereto from time to time, the Funding Agents party thereto from time to time, and JPMorgan Chase Bank, N.A., as Administrative Agent for the Purchasers (the "Administrative Agent"). To the extent not defined herein, capitalized terms used herein have the meanings assigned to such terms in the Receivables Purchase Agreement.

_____ (the "New Funding Agent"), _____ (the "New Conduit Purchaser[s]"), _____ (the "New Committed Purchaser[s]"); and together with the New Funding Agent and the New Conduit Purchaser[s], the "New Purchaser Group"), Transferor and the Administrative Agent agree as follows:

1. Transferor has requested that the New Purchaser Group become a "Purchaser Group" under the Receivables Purchase Agreement.

2. The effective date (the "Effective Date") of this Joinder Agreement shall be the later of (i) the date on which a fully executed copy of this Joinder Agreement is delivered to the Administrative Agent and (ii) the date of this Joinder Agreement.

3. By executing and delivering this Joinder Agreement, each of the New Funding Agent, the New Conduit Purchaser[s] and the New Committed Purchaser[s] (i) confirms that it has received a copy of the Receivables Purchase Agreement and such Transaction Documents and other documents and information requested by it, and that it has, independently and without reliance upon Transferor, Servicer, the Sellers, any Funding Agent, the Administrative Agent or any Purchaser, and based on such documentation and information as it has deemed appropriate, made its own decision to enter into this Joinder Agreement; (ii) agrees that it shall, independently and without reliance upon Transferor, Servicer, the Sellers, any Funding Agent, the Administrative Agent or any Purchaser, and based on such documents and information as it shall deem appropriate at the time, continue to make its own credit decisions in taking or not taking action under the Receivables Purchase Agreement and any of the Transaction Documents; (iii) appoints and authorizes the Administrative Agent to take such action on its behalf and to exercise such powers and discretion under the Receivables Purchase Agreement and the Transaction Documents as are delegated to the Administrative Agent by the terms hereof and thereof, together with such powers and discretion as are reasonably incidental thereto; (iv) agrees that it shall perform in accordance with their terms all of the obligations that by the terms of the Receivables Purchase Agreement are required to be performed by it as a Funding Agent, Conduit Purchaser and Committed Purchaser, respectively; (v) specifies as its address for notices the office set forth beneath its name on the signature pages of this Joinder Agreement; and (vi), in

the case of the New Conduit Purchaser[s] and the New Committed Purchaser[s], appoints and authorizes the New Funding Agent as its Funding Agent to take such action as agent on its behalf and to exercise such powers under the Receivables Purchase Agreement, as are delegated to the Funding Agents by the terms thereof.

4. On the Effective Date of this Joinder Agreement, each of the New Funding Agent, the New Conduit Purchaser[s] and the New Committed Purchaser[s] shall join in and be a party to the Receivables Purchase Agreement and, to the extent provided in this Joinder Agreement, shall have the rights and obligations of a Funding Agent, a Conduit Purchaser and a Committed Purchaser, respectively, under the Receivables Purchase Agreement .

5. This Joinder Agreement may be executed by one or more of the parties on any number of separate counterparts, and all of said counterparts taken together shall be deemed to constitute one and the same instrument.

6. This Joinder Agreement shall be governed by, and construed in accordance with, the laws of the State of New York.

IN WITNESS WHEREOF, the parties hereto have caused this Joinder Agreement to be executed by their respective officers thereunto duly authorized, as of the date first above written, such execution being made on Schedule I hereto.

* * * * *

Schedule I

to

Joinder Agreement

Dated _____, 20__

Section 1.

The “CP Rate” with respect to any Tranche Period and any related CP Tranche funded by the New Conduit Purchaser[s] is [_____].

[The New Conduit Purchaser is a “Match Funding Conduit Purchaser”.]

Section 2.

The “Commitment[s]” with respect to the New Committed Purchaser[s] [is][are]:

[New Committed Purchaser]

Commitment:

[Specify dates and Commitment amounts, as applicable]

Section 3.

The “Purchaser Group Limit” with respect to the New Purchaser Group is follows:

Purchaser Group Limit:

[Specify dates and Purchaser Group Limits, as applicable]

NEW CONDUIT PURCHASER[S]:

[NEW CONDUIT PURCHASER]

By: _____

Name:

Title:

Address for notices:

[Address]

NEW COMMITTED PURCHASER[S]:

[NEW COMMITTED PURCHASER]

By: _____

Name:

Title:

Address for notices:

[Address]

NEW FUNDING AGENT:

[NEW FUNDING AGENT]

By: _____

Name:

Title:

Address for notices:

[Address]

Consented to this ___ day of _____, 20__ by:

JPMORGAN CHASE BANK, N.A.
as Administrative Agent

By: _____

Name:

Title:

AEP CREDIT, INC., as Transferor

By: _____
Name:
Title:

EXHIBIT N

FORM OF SUBORDINATED NOTE

(see attached)

EXHIBIT O

FORM OF P.O. BOX TRANSFER NOTICE

_____,' _____

United States Postal Service

[Address]

[Address]

Re: P.O. Box No. [_____], [Address]

Dear Sir or Madam:

Please be informed that [Seller Name], the box customer for P.O. Box No. [_____] hereby requests that effective immediately the box customer for P.O. Box No. [_____] be changed to JPMorgan Chase Bank, N.A., as Administrative Agent for the Purchasers under that certain Third Amended and Restated Receivables Purchase Agreement dated July 23, 2010, as it may be amended, restated, supplemented or otherwise modified from time to time. Thank you.

[SELLER]

By: _____

Name:

Title:

JPMorgan Chase Bank, N.A., as box customer for P.O. Box No. [_____] hereby gives notice that, until further notice, only the individuals or the authorized representatives (as determined by the officers of such organization) of the organizations listed below are authorized to accept mail addressed to this post office box:

Name of Individual or Organization

Contact Number

Thank you.

JPMORGAN CHASE BANK, N.A.,
as Administrative Agent

By: _____

Name:

Title:

EXHIBIT P

FORM OF REASSIGNMENT

Reference is made to that certain Fourth Amended and Restated Receivables Purchase Agreement dated as of June 25, 2014 (as the same may be amended, restated, supplemented or otherwise modified from time to time, the "Receivables Purchase Agreement"), among AEP Credit, Inc., a Delaware corporation, as Transferor ("Transferor"), American Electric Power Service Corporation, a New York corporation, as initial Servicer, the Conduit Purchasers party thereto from time to time (the "Conduit Purchasers"), the Committed Purchasers party thereto from time to time (the "Committed Purchasers" and together with the Conduit Purchasers, the "Purchasers"), the Funding Agents party thereto from time to time, and JPMorgan Chase Bank, N.A., as Administrative Agent for the Purchasers (together with its successors and assigns, the "Administrative Agent").

For value received, each of the Administrative Agent and the Purchasers does hereby sell, assign, transfer and otherwise convey unto Transferor, without recourse, all of its right, title and interest in, to and under the following assets:

1. the Charged-Off Receivables listed in Schedule I hereto (the "Designated Charged-Off Receivables"), including all moneys received thereon after the opening of business on _____, 20__;
2. the Related Security with respect to the Designated Charged-Off Receivables; and
3. all proceeds of any and all of the foregoing.

Capitalized terms used herein and not otherwise defined shall have the meaning assigned to them in the Receivables Purchase Agreement.

IN WITNESS WHEREOF, the undersigned has caused this Reassignment to be duly executed as of _____, ____.

JPMORGAN CHASE BANK, N.A.
as Administrative Agent

By: _____
Name:
Title:

SCHEDULE 1

PURCHASER GROUP INFORMATION

<u>Name of Purchaser Group</u>	<u>Funding Agent</u>	<u>Conduit Purchaser(s)</u>	<u>Committed Purchaser(s)</u>	<u>Commitment</u>	<u>Purchaser Group Limit</u>	<u>Type</u>
JPMorgan Purchaser Group	JPMorgan Chase Bank, N.A.	Jupiter Securitization LLC	Jupiter Securitization LLC	\$125,000,000	\$125,000,000	CP Funding Purchaser Group
BTMU Purchaser Group	The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch	Gotham Funding Corporation	The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch	\$125,000,000	\$125,000,000	CP Funding Purchaser Group
Mizuho Purchaser Group	Mizuho Bank Ltd.	N/A	Mizuho Bank Ltd.	\$125,000,000	\$125,000,000	Balance Sheet Purchaser Group
SunTrust Purchaser Group	SunTrust Bank	N/A	SunTrust Bank	\$125,000,000	\$125,000,000	Balance Sheet Purchaser Group
BNS Purchaser Group	The Bank of Nova Scotia	Liberty Street Funding LLC	The Bank of Nova Scotia	\$125,000,000	\$125,000,000	CP Funding Purchaser Group
RBC Purchaser Group	Royal Bank of Canada	Thunder Bay Funding LLC	Royal Bank of Canada	\$125,000,000	\$125,000,000	CP Funding Purchaser Group
Total:				\$750,000,000	\$750,000,000	

SCHEDULE 2-A

ACCOUNT INFORMATION

In reference to Section 4.1 (p) of the Fourth Amended and Restated Receivables Purchase Agreement:

Collection Account

Account #: 645474388 at JPMorgan Chase Bank, N.A.

AEP Services Account.

Name of Bank: Key Bank
 Mail Code: OH-07-27-0725
 127 Public Square, 7th Floor
 Cleveland, OH 44114-1306

Name of Acct: American Electric Power Service Corporation

Account #: 359681150843

Concentration Accounts.

Name of Bank: Citibank, N.A.
 388 Greenwich Street
 22nd Floor
 New York, New York 10013

Name of Acct: AEP Credit, Inc.

Account #: 30540235

Note: This is a stand-alone disbursement account.

Depository Accounts.

Name of Bank: Huntington Bank
 Huntington Center
 41 South High Street
 Columbus, Ohio 43215

NAME OF ACCOUNT	ACCOUNT NUMBER
Appalachian Power Company	01891693272
Indiana Michigan Power Company	01891693476
Kentucky Power Company	01891693489
Kingsport Power Company	01891693492
Ohio Power Company	01891693515
Public Service Company of Oklahoma	01892195753
Southwestern Electric Power Company	01892195740
AEP Service Corporation	01891740044

SCHEDULE 2-B

LOCK-BOXES

In reference to Section 4.1 (p) of the Fourth Amended and Restated Receivables Purchase Agreement:

Lock-Boxes:

Address:

Canton Post Office
2650 Cleveland Avenue
Canton, Ohio 44701

PO Boxes Names and Numbers for Remittance Processing in Canton Ohio, 44701:

Appalachian Power Company:

24413
24415
24416

Indiana Michigan Power Company:

24407
24411
24412

Kentucky Power Company:

24410

Kingsport Power Company:

24414

Ohio Power Company:

24000
24001
24002
24404
24405
24408
24409
24417
24418

Public Service Company of Oklahoma:

24421

Southwestern Electric Power Company:

24422

SCHEDULE 3

FORMER LEGAL NAMES AND TRADE NAMES OF TRANSFEROR

<u>Transferor</u>	<u>Date of Change</u>	<u>Action</u>
AEP Credit, Inc.	09/01/2000	Name changed from CSW Credit, Inc. to AEP Credit, Inc.

SCHEDULE 4

CLOSING DOCUMENTS

1.	Fourth Amended and Restated Receivables Purchase Agreement among the Transferor, the Servicer, the persons party thereto as Conduit Purchasers, Committed Purchasers and Funding Agents and JPMorgan Chase Bank, N.A., as Administrative Agent
2.	Fifth Amended and Restated Fee Letter among the Transferor, the Servicer, the Servicer, the persons party thereto as Conduit Purchasers, Committed Purchasers and Funding Agents and JPMorgan Chase Bank, N.A., as Administrative Agent
3.	Good Standing Certificates: <ul style="list-style-type: none">● AEP Credit, Inc., a Delaware corporation● American Electric Power Service Corporation, a New York corporation● Appalachian Power Company, a Virginia corporation● Indiana Michigan Power Company, an Indiana corporation● Kentucky Power Company, a Kentucky corporation● Kingsport Power Company, a Virginia corporation● Ohio Power Company, an Ohio corporation● Public Service Company of Oklahoma, an Oklahoma corporation● Southwestern Electric Power Company, a Delaware corporation

SCHEDULE 5

AEP HOLIDAYS

New Year's Day
Good Friday
Memorial Day
Independence Day
Labor Day
Thanksgiving Day
Day After Thanksgiving
Day Before Christmas Eve
Christmas Eve
New Year's Eve

SCHEDULE 6

INDEBTEDNESS OF SELLERS

<u>Seller</u>	<u>Indebtedness</u>
Appalachian Power Company	\$50,000,000
Indiana Michigan Power Company	\$50,000,000
Kentucky Power Company	\$25,000,000
Kingsport Power Company	\$25,000,000
Ohio Power Company	\$50,000,000
Public Service Company of Oklahoma	\$25,000,000
Southwestern Electric Power Company	\$25,000,000

SCHEDULE 7

SELLERS, PURCHASE AGREEMENTS AND AGENCY AGREEMENTS

SELLERS

Appalachian Power Company, a Virginia corporation

Indiana Michigan Power Company, an Indiana corporation

Kentucky Power Company, a Kentucky corporation

Kingsport Power Company, a Virginia corporation

Ohio Power Company, an Ohio corporation

Public Service Company of Oklahoma, an Oklahoma corporation

Southwestern Electric Power Company, a Delaware corporation

PURCHASE AGREEMENTS

1. Third Amended and Restated Purchase Agreement dated as of August 25, 2004, between AEP Credit, Inc. and Appalachian Power Company, as Seller.
2. Third Amended and Restated Purchase Agreement dated as of August 25, 2004, between AEP Credit, Inc. and Indiana Michigan Power Company, as Seller.
3. Third Amended and Restated Purchase Agreement dated as of August 25, 2004, between AEP Credit, Inc. and Kentucky Power Company, as Seller.
4. Third Amended and Restated Purchase Agreement dated as of August 25, 2004, between AEP Credit, Inc. and Kingsport Power Company, as Seller.
5. Third Amended and Restated Purchase Agreement dated as of August 25, 2004, between AEP Credit, Inc. and Ohio Power Company, as Seller.
6. Third Amended and Restated Purchase Agreement dated as of August 25, 2004, between AEP Credit, Inc. and Public Service Company of Oklahoma, as Seller.
7. Third Amended and Restated Purchase Agreement dated as of August 25, 2004 between AEP Credit, Inc. and Southwestern Electric Power Company, as Seller.

AGENCY AGREEMENTS

1. Third Amended and Restated Agency Agreement dated as of August 25, 2004 among AEP Credit, Inc., JPMorgan Chase Bank, N.A. (successor by merger to Bank One, NA (Main Office Chicago)), as Administrative Agent, and Appalachian Power Company, as Agent.
2. Third Amended and Restated Agency Agreement dated as of August 25, 2004 among AEP Credit, Inc., JPMorgan Chase Bank, N.A. (successor by merger to Bank One, NA (Main Office Chicago)), as Administrative Agent, and Indiana Michigan Power Company, as Agent.
3. Third Amended and Restated Agency Agreement dated as of August 25, 2004 among AEP Credit, Inc., JPMorgan Chase Bank, N.A. (successor by merger to Bank One, NA (Main Office Chicago)), as Administrative Agent, and Kentucky Power Company, as Agent.
4. Third Amended and Restated Agency Agreement dated as of August 25, 2004 among AEP Credit, Inc., JPMorgan Chase Bank, N.A. (successor by merger to Bank One, NA (Main Office Chicago)), as Administrative Agent, and Kingsport Power Company, as Agent.
5. Third Amended and Restated Agency Agreement dated as of August 25, 2004 among AEP Credit, Inc., JPMorgan Chase Bank, N.A. (successor by merger to Bank One, NA (Main Office Chicago)), as Administrative Agent, and Ohio Power Company, as Agent.
6. Third Amended and Restated Agency Agreement dated as of August 25, 2004 among AEP Credit, Inc., JPMorgan Chase Bank, N.A. (successor by merger to Bank One, NA (Main Office Chicago)), as Administrative Agent, and Public Service Company of Oklahoma, as Agent.
7. Third Amended and Restated Agency Agreement dated as of August 25, 2004 among AEP Credit, Inc., JPMorgan Chase Bank, N.A. (successor by merger to Bank One, NA (Main Office Chicago)), as Administrative Agent, and Southwestern Electric Power Company, as Agent.

SCHEDULE 8

CP RATE CALCULATION

CP Rate shall mean:

(i) with respect to any Tranche Period and any related CP Tranche funded by Jupiter Securitization Company LLC, a per annum rate equal to a fraction, expressed as a percentage, the numerator of which shall be equal to the sum of the CP Costs for each day during such Tranche Period (or portion thereof), and the denominator of which is the weighted daily average dollar amount of such CP Tranche during such Tranche Period;

where:

“CP Costs” means, for any day, an amount equal to (i) the product of (A) the Daily/3-Month LIBOR Rate in respect of such day, and (B) the aggregate Capital associated with each Purchaser Interest that shall have been funded by Jupiter Securitization Company LLC with the issuance of CP Notes, divided by (ii) 360.

“CP Notes” shall mean the short-term promissory notes issued by, or for the benefit of Jupiter Securitization Company LLC denominated in dollars, and issued from time to time.

“Daily/3-Month LIBOR Rate” shall mean, for any day, a rate per annum equal to the 3-Month London-Interbank Offered Rate appearing on the Bloomberg BBAM (British Bankers Association) Page (or on any successor or substitute page of such service, providing rate quotations comparable to those currently provided on such page of such service, as determined by the Administrative Agent from time to time in accordance with its customary practices for purposes of providing quotations of interest rates applicable to U.S. Dollar deposits in the London interbank market) at approximately 11:00 a.m. (London time) on such day or, if such day is not a Business Day in London, the immediately preceding Business Day in London; *provided that* if the rate appearing on such page shall be less than zero, such rate shall be deemed to be zero for purposes of this Agreement. In the event that such rate is not available on any day at such time for any reason, then the “Daily/3-Month LIBOR Rate” for such day shall be the rate at which three month U.S. Dollar deposits of \$5,000,000 are offered by the principal London office of the Administrative Agent in immediately available funds in the London interbank market at approximately 11:00 a.m. (London time) on such day; and if the Administrative Agent is for any reason unable to determine the Daily/3-Month LIBOR Rate in the foregoing manner or has determined in good faith that the Daily/3-Month LIBOR Rate determined in such manner does not accurately reflect the cost of acquiring, funding or maintaining a Purchaser Interest, the Daily/3-Month LIBOR Rate for such day shall be the Alternate Base Rate;

(ii) [reserved];

(iii) with respect to any Tranche Period and any related CP Tranche funded by Gotham Funding Corporation: (I) unless the relevant Funding Agent has determined that the Pooled Gotham CP Rate shall be applicable, the per annum rate equivalent to the rate (or if more than one rate, the weighted average of the rates) at which Commercial Paper is issued by such Conduit Purchaser to fund such CP Tranche during such Tranche Period plus any and all applicable issuing and paying agent fees and commissions of placements agents and commercial paper dealers in respect of such Commercial Paper and other costs associated with funding small or odd-lot amounts; provided, however, that if the rate (or rates) as agreed between any such agent or dealer and such Conduit Purchaser is a discount rate (or rates), the "CP Rate" for such Conduit Purchaser for such Tranche Period shall be the rate (or if more than one rate, the weighted average of the rates) resulting from the relevant Funding Agent's converting such discount rate (or rates) to an interest-bearing equivalent rate per annum; and (II) to the extent the relevant Funding Agent has determined that the Pooled Gotham CP Rate shall be applicable, the Pooled Gotham CP Rate;

where:

"Pooled Gotham CP Rate" shall mean, for each day with respect to any Tranche Period and any related CP Tranche funded by Gotham Funding Corporation as to which the Pooled Gotham CP Rate is applicable, the sum of (i) discount or yield accrued (including, without limitation, any associated with financing the discount or interest component on the roll-over of any Pooled Commercial Paper) on its Pooled Commercial Paper on such day, plus (ii) any and all accrued commissions in respect of its placement agents and commercial paper dealers, and issuing and paying agent fees incurred, in respect of such Pooled Commercial Paper for such day, plus (iii) other costs (including without limitation those associated with funding small or odd-lot amounts) with respect to all receivable purchase, credit and other investment facilities which are funded by the applicable Pooled Commercial Paper for such day. The Pooled Gotham CP Rate shall be determined by the relevant Funding Agent, whose determination shall be conclusive;

(iv) for any Purchaser Interest funded by Thunder Bay Funding, LLC, for any Tranche Period (or portion thereof) the sum of, for each day in such Tranche Period (or portion thereof), a rate of interest equal to the per annum rate (expressed as a percentage and an interest yield equivalent) or, if more than one rate, the weighted average thereof, paid or payable by Thunder Bay Funding, LLC from time to time as interest on or otherwise in respect of the CP Notes issued by Thunder Bay Funding, LLC that is allocated, in whole or in part to fund such portion of the Purchaser Interest on such day;

where:

"CP Notes" shall mean the commercial paper notes which fund the purchase of Receivables by any Conduit Purchaser and which are issued in the commercial paper market by such Conduit Purchaser or an entity sponsored by the same financial institution to provide funding to such Conduit Purchaser;

(v) with respect to any Tranche Period and any related CP Tranche funded by Liberty Street Funding LLC, a per annum rate equal to a fraction, expressed as a percentage, the

numerator of which shall be equal to the sum of the CP Costs, determined on a pro rata basis, based upon the percentage share that the dollar amount of such CP Tranche represents in relation to all assets or investments associated with any Receivable Purchase Facility held by such Conduit Purchaser and funded substantially with Pooled CP Notes, for each day during such Tranche Period (or portion thereof), and the denominator of which is the weighted daily average dollar amount of such CP Tranche during such Tranche Period;

where:

“CP Costs” shall mean, with respect to any Conduit Purchaser on any day, the sum of (i) discount or yield accrued on Pooled CP Notes on such day, plus (ii) any and all accrued commissions in respect of placement agents and commercial paper dealers in respect of such Pooled CP Notes for such day, plus (iii) issuing and paying agent fees incurred on such Pooled CP Notes for such day, plus (iv) other costs associated with funding small or odd-lot amounts with respect to all Receivable Purchase Facilities which are substantially funded by Pooled CP Notes for such day, minus (v) any accrual of income net of expenses received on such day from investment of collections received under all Receivable Purchase Facilities funded substantially with Pooled CP Notes, minus (vi) any payment received by such Conduit Purchaser on such day net of expenses in respect of breakage costs, or similar indemnification payments, related to the prepayment of any investments or assets of such Conduit Purchaser pursuant to the terms of any Receivable Purchase Facilities funded substantially with Pooled CP Notes. In addition to the foregoing costs, if any Incremental Purchase shall be requested during any period of time determined by the applicable Funding Agent in its sole discretion to result in incrementally higher CP Costs applicable to such Incremental Purchase, the Capital associated with any such Incremental Purchase shall, during such period, be deemed to be funded by the applicable Conduit Purchaser in a special pool (which may include capital associated with other Receivable Purchase Facilities) for the purposes of determining such additional CP Costs applicable only to such special pool and charged each day during such period against such Incremental Purchase;

“CP Notes” shall mean, with respect to any Conduit Purchaser, the short-term promissory notes issued by, or for the benefit of, such Conduit Purchaser denominated in dollars, and issued from time to time.

“Pooled CP Notes” shall mean, with respect to any Conduit Purchaser, CP Notes of such Conduit Purchaser subject to any particular pooling arrangement by such Conduit Purchaser, but excluding CP Notes issued by such Conduit Purchaser for a tenor and in an amount specifically requested by any Person in connection with any Receivable Purchase Facility.

“Receivable Purchase Facility” shall mean, with respect to any Conduit Purchaser, any purchase agreement or similar contractual arrangement to which such Conduit Purchaser is a party relating to the transfer, purchase or financing of indebtedness and other obligations owed to a Person whether constituting an account, chattel paper, instrument, general intangibles or investment securities arising in connection with the sale

or lease of goods, the rendering of services or the investment of funds by such Person, including, but not limited to this Agreement.

SCHEDULE 9

PERMITTED ASSIGNEES

Australia and New Zealand Banking Group Limited
Bank of America, N.A.
Banca Intesa SpA
Banca Nazionale Del Lavoro S.p.A., New York Branch
Banca Popolare Di Milano, New York Branch
Banco Di Napoli SpA
Bank Hapoalim B.M.
The Bank of New York Mellon
The Bank of Tokyo-Mitsubishi UFJ, Ltd., New York Branch
BNP Paribas
Barclays Bank PLC
Bayerische Landesbank Girozentrale
Credit Agricole Corporate and Investment Bank, New York Branch
Canadian Imperial Bank of Commerce
Citibank, N.A.
Commerzbank AG New York Branch
Credit Suisse
Danske Bank A/S
Fifth Third Bank
HSBC Bank USA
The Huntington National Bank
JPMorgan Chase Bank, N.A.
KBC Bank N.V.
KeyBank National Association
Lloyds TSB Bank plc
Mizuho Corporate Bank
National Australia Bank Limited
Norddeutsche Landesbank Girozentrale
PNC Bank, National Association
Royal Bank of Canada
The Bank of Nova Scotia
The Royal Bank of Scotland PLC
Societe Generale
Sumitomo Mitsui Banking Corporation
Toronto Dominion (Texas), Inc.
UBS AG
U.S. Bank
West LB AG

SCHEDULE 10

NOTICE INFORMATION

AEP Credit, Inc.
1 Riverside Plaza
Columbus, Ohio 43215
Email: tlharger@aep.com
Telephone: 614-716-2619
Telecopy: 886-669-7019

American Electric Power Service Corporation
1 Riverside Plaza
Columbus, Ohio 43215
Email: tlharger@aep.com
Telephone: 614-716-2619
Telecopy: 866-669-7019

JPMorgan Chase Bank, N.A.
383 Madison Avenue, 31st Floor
New York, NY 10179
E-mail: faika.x.farhana@jpmorgan.com
Telephone: 212-834-9533
Telecopy: 917-464-9796
Attention: Faika Farhana

The Bank of Nova Scotia
40 King Street West
55th Floor
Toronto, On
Canada M5H1H1
Email: thane.rattew@scotiabank.com
Telephone No.: (416) 350-1170
Facsimile No.: (647) 627-1897
Attention: Thane Rattew, Managing Director

With a copy to:

Darren Ward
One Liberty Plaza, 26th Floor
New York, New York 10006
Email: darren.ward@scotiabank.com
Telephone: (212) 225-5264

The Bank of Tokyo-Mitsubishi UFJ, LTD., New York Branch
1251 Avenue of the Americas, 12th Floor
New York, NY 10020
E-mail: securitization_reporting@us.mufg.jp
Telephone: 212-782-4910
Telecopy: 212-782-6648
Attention: Eric Williams

Royal Bank of Canada
Royal Bank Plaza, North Tower
200 Bay Street
2nd Floor
Toronto Ontario M5J2W7
Attention: Securitization Finance
Phone: 416-842-3842
Email: conduit.management@rbccm.com

Royal Bank of Canada
200 Vesey Street
New York, NY 10281-8098
Attention: Securitization Finance
Phone: 212-428-6537
Email: conduit.management@rbccm.com

Thunder Bay Funding, LLC
c/o Global Securitization Services, LLC
68 South Service Road
Suite 120
Melville, NY 11747
Attn: Kevin Burns
Phone: 631-587-4700
Email: RBCUS@gssnyc.com

With a copy to:

Royal Bank of Canada
Two Little Falls Center
2751 Centerville Road, Suite 212
Wilmington, DE 19808
Phone: 302-892-5903
Email: conduit.management@rbccm.com

Mizuho Bank, Ltd. / Mizuho Bank (USA)
Securitization Team
Americas Financial Products Division / Financial Products Division
1251 Avenue of the Americas
New York, NY 10020
Attention: Johan Andreasson
Telecopier No: (212) 282-4105 (Ex. 530-3519)
Email: johan.andreassonmizuhocbus.com

SunTrust Bank
3333 Peachtree Road, NE, 10th Floor
Atlanta, GA 30326
Attention: Nicholas Koziak
Telephone: (404) 926-5957

Facsimile: (404) 926-5100
Email: STRH.AFG@suntrust.com

SCHEDULE 11

[Reserved]

SCHEDULE 12

SUB-AGENTS

In-Person Payment Agent Network

CheckFreePay
15 Sterling Drive
Wallingford, CT 06492-7544
(614) 564-4295

Telephone Payment (ACH/Credit Card)

BillMatrix
8750 N. Central Expressway, 20th Floor
Dallas, TX 75231-2733
(214) 750-2895

CheckFree Corporation

4411 E. Jones Bridge Rd.
Norcross, GA 30092
(678) 375-3000

Document comparison by Workshare 10.0 on Thursday, May 21, 2020 8:58:34 AM

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Document 2 ID	iManage://MLDOCS/DB1/114068355/3
Description	#114068355v3<DB1> - AEP: Conformed 4th A&R RPA (thru Amend No 6 - May 2020)
Rendering set	MLB Set 1

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Insertion	
[Deletion]	
Moved from	
<u>Moved to</u>	
Style change	
Format change	
Moved deletion	
Inserted cell	
Deleted cell	
Moved cell	
Split/Merged cell	
Padding cell	

Statistics:	
	Count
Insertions	16
Deletions	1
Moved from	0
Moved to	0
Style change	0
Format changed	0
Total changes	17

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

**AG-KIUC
1_55** Provide a schedule of all ADIT amounts by FERC account/subaccount and by temporary difference for each month December 2021 through the most recent month for which actual information is available in live Excel spreadsheet format with all formulas intact. Reconcile the amounts shown on this schedule to the ADIT amount reflected in the calculation of rate base for the test year.

RESPONSE

Please see KPCO_R_AG_KIUC_1_55_Attachment1 for ADIT activity, by month since December 2021.

Witness: Linda M. Schlessman

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

AG-KIUC Provide a copy of the AEP Money Pool Agreement.
1_56

RESPONSE

Please refer to KPCO_R_AG_KIUC_1_56_Attachment1 for the requested information.

Witness: Franz D. Messner

Exhibit A

**AEP SYSTEM AMENDED AND RESTATED
UTILITY MONEY POOL AGREEMENT**

This AMENDED AND RESTATED UTILITY MONEY POOL AGREEMENT ("Agreement") is made and entered into this 9th day of December, 2004 by and among American Electric Power Company, Inc., a New York corporation ("AEP"), AEP Utilities Inc., a Delaware corporation ("AEP Utilities"), both registered holding companies under the Public Utility Holding Company Act of 1935, as amended (the "Act"), American Electric Power Service Corporation ("AEPSC"), a New York corporation and a nonutility subsidiary of AEP (in its role as administrative agent and as a participant in the Utility Money Pool), AEP Utility Funding LLC, a Delaware limited liability company ("AEPUF"), and certain of the direct or indirect subsidiaries of AEP, each of which are signatories hereto and participants in the AEP Utility Money Pool ("Participants"), or which subsequently become signatories hereto and agree to abide by the terms herein. (All of the above are referred to as a Party or Parties to this Agreement).

WHEREAS, the following entities are each a direct or indirect subsidiary of AEP, and a Participant in the AEP Utility Money Pool (collectively referred to herein as "Operating Companies"):

AEP Generating Company
AEP Texas Central Company
AEP Texas North Company
Appalachian Power Company
Columbus Southern Power Company
Indiana Michigan Power Company
Kentucky Power Company
Kingsport Power Company
Ohio Power Company
Public Service Company Of Oklahoma
Southwestern Electric Power Company
Wheeling Power Company

And

WHEREAS, in addition to the Operating Companies, the following are Participants in the AEP Utility Money Pool:

American Electric Power Service Corporation
Blackhawk Coal Company
Cedar Coal Company
Central Appalachian Coal Company
Central Coal Company
Colomet, Inc.
Conesville Coal Preparation Company
Dolet Hills Lignite Company, LLC

Franklin Real Estate Company
Indiana Franklin Realty, Inc.
Simco, Inc.
Southern Appalachian Coal Company

WHEREAS, the Participants from time to time have need to borrow funds on a short-term basis; and

WHEREAS, some of the Parties from time to time are expected to have funds available to loan on a short-term basis; and

WHEREAS, AEP and the Parties have established a pool (the "Utility Money Pool") to coordinate and provide for certain of the Participants' short-term cash requirements;

WHEREAS, AEPUF has been formed to fund the Utility Money Pool; and

NOW THEREFORE, in consideration of the premises, and the mutual promises set forth herein, the Parties hereto agree as follows:

ARTICLE I CONTRIBUTIONS AND BORROWINGS

Section 1.1. Contributions to the Utility Money Pool.

American Electric Power Service Corporation ("AEPSC") shall act as administrative agent of the Utility Money Pool. Each Participant, AEP, AEP Utilities, and AEPUF will determine on a daily basis, the amount of funds it has available for contribution to the Utility Money Pool. The determination of whether a Party at any time has surplus funds, or shall lend such funds to the Utility Money Pool, will be made by such Party's treasurer, any assistant treasurer, or by a designee thereof, on the basis of cash flow projections and other relevant factors, in such Party's sole discretion. Each Party may withdraw any of its funds at any time upon notice to AEPSC.

Section 1.2 Rights to Borrow.

(a) Subject to the provisions of Section 1.4(b) of this Agreement, all short-term borrowing needs of the Participants may be met by funds in the Utility Money Pool to the extent such funds are available. Each Participant shall have the right to borrow from the Utility Money Pool from time to time, subject to the availability of funds and the limitations and conditions set forth herein and in the applicable orders of the Securities and Exchange Commission ("SEC") and other regulatory authorities. Each Participant may request loans from the Utility Money Pool from time to time during the period from the date hereof until this Agreement is terminated by written agreement of the Parties; provided, however, that the aggregate amount of all loans requested by any Participant hereunder shall not exceed the applicable borrowing limits set forth in applicable orders of the SEC and other regulatory authorities, resolutions of such Board of

Directors, such Party's governing corporate documents, and agreements binding upon such Party. No Participant shall be obligated to borrow from the Utility Money Pool if lower cost funds can be obtained from its own external borrowing.

(b) Neither AEP, AEP Utilities nor AEPUF will borrow funds from the Utility Money Pool or any Participant. Participants in the Utility Money Pool will not engage in lending and borrowing transactions with participants in the Nonutility Money Pool. The Utility Money Pool will not borrow from the Nonutility Money Pool.

Section 1.3 Source of Funds.

- (a) AEPSC administers the Utility Money Pool by matching up, to the extent possible, short-term cash surpluses and loan requirements of the various Participants. Participants' requests for short-term loans are met first from surplus funds of other Participants which are available to the Utility Money Pool. To the extent the Participant contributions of surplus funds to the Utility Money Pool are insufficient to meet Participant requests for short-term loans, AEP or AEP Utilities may contribute corporate funds to the extent available or borrowings may be made from external sources. Funds will be made available from such sources in such other order as AEPSC, as administrator of the Utility Money Pool, may determine will result in a lower cost of borrowing to companies borrowing from the Utility Money Pool, consistent with the individual borrowing needs and financial standing of the Parties providing funds to the Utility Money Pool.
- (b) External borrowings may be made by AEP, AEP Utilities, Inc., or AEPUF, each individually, a Lending Party, collectively Lending Parties, from the sale of commercial paper notes and/or other instruments authorized by the SEC, and/or bank borrowings ("External Funds"), the proceeds of which would be added to the Utility Money Pool, in each case to the extent permitted by applicable laws and regulatory orders. All debt issued in connection with the Utility Money Pool will be unsecured. External borrowings by AEP, AEP Utilities, or AEPUF will not be made unless there are no surplus funds in the treasuries of the Participants sufficient to meet borrowing needs. If it is determined that AEP can borrow money at a cheaper rate than AEPUF can, then AEP will fund the Utility Money Pool directly.
- (c) Each borrowing Participant will borrow pro rata from each fund source in the same proportion that the amount of funds provided from that fund source bears to the total amount of short-term funds available to the Utility Money Pool. On any day, when more than one fund source (e.g., surplus treasury funds of AEP, AEP Utilities or other Utility Money Pool participants ("Internal Funds") and External Funds), with different rates of interest, is used to fund loans through the Utility Money Pool, each borrowing party will borrow pro rata from each fund source in the same proportion that the amount of funds provided by that fund source bears to the total amount of short-term funds available to the Utility Money Pool.

Section 1.4 Authorization.

(a) The determination of whether a Participant or a Lending Party has at any time surplus funds to lend to the Utility Money Pool will be made by its treasurer, any assistant treasurer, or by a designee thereof.

(b) Any loan from the Utility Money Pool to a Participant shall be authorized by the borrowing Participant's treasurer, any assistant treasurer, or by a designee thereof. No Party shall be required to effect a borrowing through the Utility Money Pool if such Participant determines that it can (and is authorized to) effect such borrowing at lower cost through the sale of its own commercial paper or other instruments, or borrowing directly from banks.

Section 1.5 Investment of Investment Pool Funds.

Funds which are loaned from Participants into the Utility Money Pool which are not required to satisfy borrowing needs of other Participants ("Investment Pool") will be invested on the behalf of the Lending Parties in one or more short-term instruments ("External Investments"), including (i) interest-bearing accounts with banks; (ii) obligations issued or guaranteed by the U.S. government and/or its agencies and instrumentalities, including obligations under repurchase agreements; (iii) obligations issued or guaranteed by any state or political subdivision thereof, provided that such obligations are rated not less than "A" by a nationally recognized rating agency; (iv) commercial paper rated not less than "A-1" or "P-1" or their equivalent by a nationally recognized rating agency; (v) money market funds; (vi) bank certificates of deposit, (vii) Eurodollar funds; (viii) short-term debt securities rated AA or above by Standard & Poor's, Aa or above by Moody's Investors Service, or AA or above by Fitch Ratings; (ix) short-term debt securities issued or guaranteed by an entity rated AA or above by Standard & Poor's, Aa or above by Moody's Investors Service, or AA or above by Fitch Ratings; and (x) such other investments as are permitted by Section 9(c) of the Act and Rule 40 thereunder.

No funds from the Utility Money Pool will be invested in EWG's or FUCO's.

Section 1.6 Utility Money Pool Interest.

The interest rate applicable on any day to then outstanding loans through the Utility Money Pool, whether or not evidenced by a promissory demand note, will be the composite weighted average daily effective cost incurred by the Lending Parties for External Funds outstanding on that date. If there are no External Funds outstanding on that date, then the rate would be the certificate of deposit yield equivalent of the 30-day Federal Reserve "A2/P2" Non-Financial Commercial Paper Composite Rate (the "Composite"), or if no Composite is established for that day, then the applicable rate will be the Composite for the next preceding day for which a composite is established.

If the Composite shall cease to exist, then the rate would be the composite which then most closely resembles the Composite and/or most closely mirrors the pricing the Lending Parties would expect if it had External Funds.

Section 1.7 Investment Pool Interest.

Interest income related to External Investments will be calculated daily and allocated back to Participants on the basis of their relative contribution to the Investment Pool funds on that date.

Section 1.8 Repayment.

Each Participant receiving a loan hereunder shall repay the principal amount of such loan, together with all interest accrued thereon, on demand and in any event not later than the expiration date of SEC authorization for the operation of the Utility Money Pool. All loans made through the Utility Money Pool may be prepaid by the borrower without premium or penalty.

Section 1.9 Form of Loans to Participants.

Loans to the Participants through the Utility Money Pool will be made pursuant to open-account advances, although any AEPUF or Participant would at all times be entitled to receive upon request a promissory note evidencing the transaction. Any such note shall: (a) be substantially in the form attached herewith as Exhibit A; (b) be dated as of the date of the initial borrowing; (c) mature on demand or on a date mutually agreed to by the Parties to the transaction, but in any event not later than the expiration date of the SEC authorization for the operation of the Utility Money Pool; and (d) be repayable in whole at any time or in part from time to time, without premium or penalty.

**ARTICLE II
OPERATION OF THE UTILITY MONEY POOL**

Section 2.1 Operation.

Operation of the Utility Money Pool, including record keeping and coordination of loans, will be handled by AEPSC under the authority of the treasurer or any assistant treasurer of AEP and/or AEPSC. AEPSC shall be responsible for the determination of all applicable interest rates and charges to be applied to any loans from the Utility Money Pool and earnings to be applied to any loans to the Utility Money Pool and/or Investment Pool outstanding at any time hereunder, shall maintain records of all advances, interest charges and accruals and interest and principal payments for purposes hereof, and shall prepare periodic reports thereof for the Parties. Services rendered by AEPSC will be "at cost" in accordance with rules of the SEC.

Section 2.2 Certain Costs.

The cost of fees and/or compensating balances paid to banks to maintain credit lines will be allocated to the Participants on the basis of relative maximum non-coincidental borrowings of the Participants.

Section 2.3 Event of Default.

If any Participant shall generally not pay its debts as such debts become due, or shall admit in writing its inability to pay its debts generally, or shall make a general assignment for the benefit of creditors, or any proceeding shall be instituted by or against any Participant seeking to adjudicate it a bankrupt or insolvent, then AEPSC, on behalf of the Utility Money Pool, may, by notice to the Participant, terminate the Utility Money Pool's commitment to the Participant and/or declare the unpaid principal amount of any loans to such Participant, and all interest thereon, to be forthwith due and payable and all such amounts shall forthwith become due and payable without presentment, demand, protest or other formalities of any kind, all of which are hereby expressly waived by the Participant.

ARTICLE III AEP UTILITIES FUNDING LLC

Section 3.1 AEPUF.

AEPUF is a special purpose financing conduit, formed to fund the Utility Money Pool. AEPUF may obtain funds from external sources or from AEP or AEP Utilities. AEP, AEP Utilities and the Operating Companies are also authorized to fund the Utility Money Pool through the issuance of short-term debt. AEPUF will have a separate bank account for all Utility Money Pool funds. AEPUF may issue commercial paper or other short-term debt for the benefit of the Utility Money Pool participants and will lend cash proceeds of the issuance of commercial paper to each Participant as said Participant's needs are identified. When AEPUF directly issues commercial paper to dealers to fund the Utility Money Pool, each Operating Company that borrows from AEPUF must maintain comparable debt ratings equal to or greater than AEPUF and maintain requisite backup facilities with one or more financial institutions.

Section 3.2 Loans.

AEPUF shall provide the cash proceeds of each issuance of commercial paper or other short-term debt to the Utility Money Pool. The proceeds of borrowings by AEPUF will not be loaned to AEP or AEP Utilities. The proceeds of the borrowings of AEPUF will be used to repay AEPUF's borrowings or be invested to continue funding the Utility Money Pool.

Section 3.3 Several Liability.

It is expressly agreed that the obligations of each Participant to AEPUF are several and not joint and, subject to paragraph 3.4 below, that each Participant shall not be responsible to AEPUF or any assignee or creditor of AEPUF for any payment in excess of payments due under any Participant's outstanding note and its pro rata share of other expenses and administrative costs of AEPUF in connection with its funding of the Utility Money Pool. No Participant will be liable for the borrowings of any other affiliate under the Utility Money Pool.

Section 3.4 Placement Agents.

(a) As a condition precedent to each commercial paper dealer and placement agent (each, a "Placement Agent") entering into a dealer or placement agreement with AEPUF (each such agreement, a "Placement Agreement"), each Participant agrees: (i) to pay all costs, expenses, liabilities, losses and damages, including liabilities in respect of the AEPUF's indemnification obligations under the Placement Agreements (collectively, the "Liabilities") which it may incur relating to the offer and sale of AEPUF's commercial paper, the proceeds of which were used to make any loan to such Participant under this agreement, and (ii) to pay its Pro Rata Share of all other Liabilities which AEPUF may incur other than any such Liability which relates to the offer and sale of AEPUF's commercial paper the proceeds of which were used to make any loan to any other participant in the Utility Money Pool in respect of which such other affiliate is obligated to pay the full amount of such Liability. As used herein the term "Pro Rata Share" of any Liability shall mean an amount equal to the product of such Liability and a fraction expressed as a percentage (x) the numerator of which is the average outstanding loans made to the Participant during the period from the date which is three years prior to the date such Liability is due and payable to the date such Liability is due and payable (the "Determination Period"), and (y) the denominator of which is the average aggregate outstanding loans made during the Determination Period to the Participant and all other Participants which received loans from AEPUF and which are obligated to pay such Liability in accordance with this provision.

(b) Each Participant and AEPUF hereby acknowledge and agree that each Placement Agent is a third-party beneficiary of this Article III and is entitled to the benefits of the obligations of each separate Participant contained in this Article III and is entitled to bring any action to enforce such obligations directly against the separate Participant. In the case of any specific Liability arising out of or in connection with the Placement Agreement, each Participant shall pay the amount of such Participant's Liability directly to such Placement Agent or as the Placement Agent directs.

(c) This Article III shall not be amended or modified without the prior written consent of each Placement Agent. The agreements and obligations of each of the Participants set forth in this Article III shall survive the termination of this Agreement.

**ARTICLE IV
MISCELLANEOUS**

Section 4.1 Amendments.

No amendment to this Agreement shall be effective unless the same be in writing and signed by all Parties thereto.

Section 4.2 Legal Responsibility.

Nothing herein contained shall render AEP or any Party liable for the obligations of any other Party(ies) hereunder and the rights, obligations and liabilities of AEP and the Parties are several in accordance with their respective obligations, and not joint.

Section 4.3 Governing Law.

This Agreement shall be governed by, and construed in accordance with, the laws of the State of New York.

IN WITNESS WHEREOF, the undersigned Parties have duly caused this document to be signed on their behalf on the date first written above by the undersigned thereunto duly authorized.

**AMERICAN ELECTRIC POWER COMPANY, INC.
and
AEP UTILITIES, INC.
AEP UTILITY FUNDING LLC
AMERICAN ELECTRIC POWER SERVICE CORPORATION, as
Agent and Participant**

Participants:

**AEP GENERATING COMPANY
AEP TEXAS CENTRAL COMPANY
AEP TEXAS NORTH COMPANY
APPALACHIAN POWER COMPANY
COLUMBUS SOUTHERN POWER COMPANY
INDIANA MICHIGAN POWER COMPANY
KENTUCKY POWER COMPANY
KINGSPORT POWER COMPANY
OHIO POWER COMPANY
PUBLIC SERVICE COMPANY OF OKLAHOMA
SOUTHWESTERN ELECTRIC POWER COMPANY
WHEELING POWER COMPANY**

**BLACKHAWK COAL COMPANY
CEDAR COAL COMPANY
CENTRAL APPALACHIAN COAL COMPANY
CENTRAL COAL COMPANY
COLOMET, INC.
CONESVILLE COAL PREPARATION COMPANY
DOLET HILLS LIGNITE COMPANY, LLC
FRANKLIN REAL ESTATE COMPANY
INDIANA FRANKLIN REALTY, INC.
SIMCO, INC.
SOUTHERN APPALACHIAN COAL COMPANY**

By: Wendy A. Hargus
Assistant Treasurer of each
of the above-listed companies.

EXHIBIT A

**FORM OF UTILITY MONEY POOL NOTE
TO BE EXECUTED BY BORROWING PARTIES
TO AEP OR OTHER PARTIES**

_____, 20__

FOR VALUE RECEIVED, the undersigned, _____ (the "Borrower"), hereby promises to pay to the order of _____ (the "Lender") at its principal office in _____, on demand or on _____, 20__, or at the option of the Borrower, whichever first occurs, but in any event not later than the expiration date of the SEC authorization for the operation of the Utility Money Pool, the principal sum set forth on the attachment hereto as "Principal Amount Outstanding." This note may be paid in full at any time or in part from time to time without premium or penalty. The Principal Amount Outstanding shall bear interest at the composite weighted average daily effective cost incurred by the Lending Parties for External Funds outstanding on that date. If there are no External Funds outstanding on that date, then the rate would be the CD yield equivalent of the 30-day Federal Reserve "A2/P2" Non-Financial Commercial Paper Composite Rate (the "Composite"), or if no Composite is established for that day, then the applicable rate will be the Composite for the next preceding day for which a Composite is established.

This Note shall be governed by, and construed and interpreted in accordance with, the Laws of the State of New York.

IN WITNESS WHEREOF, the undersigned, pursuant to due authorization, has caused this Note to be executed in its name and on its behalf by its duly authorized officer.

(Name of Borrower)

By: _____
Name: _____
Title: _____

**AMENDMENT NO. 1
TO
AEP SYSTEM AMENDED AND RESTATED
UTILITY MONEY POOL AGREEMENT**

This Amendment No. 1 to the AMENDED AND RESTATED UTILITY MONEY POOL AGREEMENT ("Agreement") is made and entered into this 6th day of May, 2011 by and among American Electric Power Company, Inc., a New York corporation ("AEP"), AEP Utilities Inc., a Delaware corporation ("AEP Utilities"), both registered holding companies, American Electric Power Service Corporation ("AEPSC"), a New York corporation and a nonutility subsidiary of AEP (in its role as administrative agent and as a participant in the Utility Money Pool), AEP Utility Funding LLC, a Delaware limited liability company ("AEPUF"), and certain of the direct or indirect subsidiaries of AEP, each of which are signatories hereto and participants in the AEP Utility Money Pool ("Participants"), or which subsequently become signatories hereto and agree to abide by the terms herein. (All of the above are referred to as a Party or Parties to this Agreement).

WHEREAS, the following entities are each a direct or indirect subsidiary of AEP, and a Participant in the AEP Utility Money Pool (collectively referred to herein as "Operating Companies"):

AEP Generating Company
AEP Texas Central Company
AEP Texas North Company
Appalachian Power Company
Columbus Southern Power Company
Indiana Michigan Power Company
Kentucky Power Company
Kingsport Power Company
Ohio Power Company
Public Service Company of Oklahoma
Southwestern Electric Power Company
Wheeling Power Company

And

WHEREAS, in addition to the Operating Companies, the following are Participants in the AEP Utility Money Pool:

American Electric Power Service Corporation
Blackhawk Coal Company
Cedar Coal Company
Central Appalachian Coal Company
Central Coal Company
Conesville Coal Preparation Company
Dolet Hills Lignite Company, LLC
Franklin Real Estate Company

Indiana Franklin Realty, Inc.
Southern Appalachian Coal Company

WHEREAS, AEP and the Parties have established a pool (the "Utility Money Pool") to coordinate and provide for certain of the Participants' short-term cash requirements;

WHEREAS, AEPUF has been formed to fund the Utility Money Pool;

WHEREAS, the following entities are indirect subsidiaries of AEP and will own, operate, manage and control facilities in their respective states for the transmission of electricity at wholesale to its customers (collectively, the "Transcos"):

AEP Ohio Transmission Company, Inc., an Ohio corporation, and
AEP Oklahoma Transmission Company, Inc., an Oklahoma corporation;

WHEREAS, each of the Transcos, has been deemed a "public utility" for FERC purposes and will be regulated by the state utility commissions in the states where they operate and therefore are deemed "public utilities" for purposes of inclusion in the Agreement;

WHEREAS, each of the Transcos desires to become a party to the Agreement; and

NOW THEREFORE, in consideration of the premises, and the mutual promises set forth herein, the Parties hereto agree as follows:

1. The Agreement is hereby amended to provide that each of the Transcos listed below is hereby accepted as a Participant in the Agreement.

2. Each of the following Transcos hereby elects to become a Participant in the AEP System Utility Money Pool and hereby agrees to be bound by the terms and conditions of the Agreement:

AEP Ohio Transmission Company, Inc.
AEP Oklahoma Transmission Company, Inc.

IN WITNESS WHEREOF, the undersigned Parties have duly caused this document to be signed on their behalf on the date first written above by the undersigned thereunto duly authorized.

AMERICAN ELECTRIC POWER COMPANY, INC.
and
AEP UTILITIES, INC.
AEP UTILITY FUNDING LLC
AMERICAN ELECTRIC POWER SERVICE CORPORATION, as
Agent and Participant

Current Participants:

AEP GENERATING COMPANY
AEP TEXAS CENTRAL COMPANY
AEP TEXAS NORTH COMPANY
APPALACHIAN POWER COMPANY
COLUMBUS SOUTHERN POWER COMPANY
INDIANA MICHIGAN POWER COMPANY
KENTUCKY POWER COMPANY
KINGSPORT POWER COMPANY
OHIO POWER COMPANY
PUBLIC SERVICE COMPANY OF OKLAHOMA
SOUTHWESTERN ELECTRIC POWER COMPANY
WHEELING POWER COMPANY

BLACKHAWK COAL COMPANY
CEDAR COAL COMPANY
CENTRAL APPALACHIAN COAL COMPANY
CENTRAL COAL COMPANY
CONESVILLE COAL PREPARATION COMPANY
DOLET HILLS LIGNITE COMPANY, LLC
FRANKLIN REAL ESTATE COMPANY
INDIANA FRANKLIN REALTY, INC.
SOUTHERN APPALACHIAN COAL COMPANY

By: Charles E Zibule
Treasurer of each
of the above-listed companies.

Newly Added Participants:

**AEP OHIO TRANSMISSION COMPANY, INC.
AEP OKLAHOMA TRANSMISSION COMPANY, INC.**

By: Charles E. Zebule
Treasurer of each
of the above-listed companies.

**AMENDMENT NO. 2
TO
AEP SYSTEM AMENDED AND RESTATED
UTILITY MONEY POOL AGREEMENT**

This Amendment No. 2 to the AMENDED AND RESTATED UTILITY MONEY POOL AGREEMENT ("Agreement") is made and entered into this 14th day of November, 2011 by and among American Electric Power Company, Inc., a New York corporation ("AEP"), AEP Utilities Inc., a Delaware corporation ("AEP Utilities"), American Electric Power Service Corporation ("AEPSC"), a New York corporation and a nonutility subsidiary of AEP (in its role as administrative agent and as a participant in the Utility Money Pool), AEP Utility Funding LLC, a Delaware limited liability company ("AEPUF"), and certain of the direct or indirect subsidiaries of AEP, each of which are signatories hereto and participants in the AEP Utility Money Pool ("Participants"), or which subsequently become signatories hereto and agree to abide by the terms herein. (All of the above are referred to as a Party or Parties to this Agreement).

WHEREAS, the following entities are each a direct or indirect subsidiary of AEP, and a Participant in the AEP Utility Money Pool (collectively referred to herein as "Operating Companies"):

AEP Generating Company
AEP Texas Central Company
AEP Texas North Company
Appalachian Power Company
Columbus Southern Power Company
Indiana Michigan Power Company
Kentucky Power Company
Kingsport Power Company
Ohio Power Company
Public Service Company of Oklahoma
Southwestern Electric Power Company
Wheeling Power Company

And

WHEREAS, in addition to the Operating Companies, the following are Participants in the AEP Utility Money Pool:

AEP Ohio Transmission Company, Inc.
AEP Oklahoma Transmission Company, Inc.
American Electric Power Service Corporation
Blackhawk Coal Company
Cedar Coal Company
Central Appalachian Coal Company
Central Coal Company
Conesville Coal Preparation Company

Dolet Hills Lignite Company, LLC
Franklin Real Estate Company
Indiana Franklin Reality, Inc.
Southern Appalachian Coal Company

WHEREAS, AEP and the Parties have established a pool (the "Utility Money Pool") to coordinate and provide for certain of the Participants' short-term cash requirements;

WHEREAS, AEPUF has been formed to fund the Utility Money Pool;

WHEREAS, the following entity is an indirect subsidiary of AEP and will own, operate, manage and control facilities in its respective state for the transmission of electricity at wholesale to its customers (the "Transco"):

AEP Indiana Michigan Transmission Company, Inc., an Indiana corporation;

WHEREAS, the Transco has been deemed a "public utility" for FERC purposes and will be regulated by the state utility commission in the state where it operates and therefore is deemed a "public utility" for purposes of inclusion in the Agreement;

WHEREAS, the Transco desires to become a party to the Agreement; and

NOW THEREFORE, in consideration of the premises, and the mutual promises set forth herein, the Parties hereto agree as follows:

1. The Agreement is hereby amended to provide that the Transco listed below is hereby accepted as a Participant in the Agreement.

2. The following Transco hereby elects to become a Participant in the AEP System Utility Money Pool and hereby agrees to be bound by the terms and conditions of the Agreement:

AEP Indiana Michigan Transmission Company, Inc.

IN WITNESS WHEREOF, the undersigned Parties have duly caused this document to be signed on their behalf on the date first written above by the undersigned thereunto duly authorized.

AMERICAN ELECTRIC POWER COMPANY, INC.

and

AEP UTILITIES, INC.

AEP UTILITY FUNDING LLC

AMERICAN ELECTRIC POWER SERVICE CORPORATION, as

Agent and Participant

Current Participants:

AEP GENERATING COMPANY
AEP TEXAS CENTRAL COMPANY
AEP TEXAS NORTH COMPANY
APPALACHIAN POWER COMPANY
COLUMBUS SOUTHERN POWER COMPANY
INDIANA MICHIGAN POWER COMPANY
KENTUCKY POWER COMPANY
KINGSPORT POWER COMPANY
OHIO POWER COMPANY
PUBLIC SERVICE COMPANY OF OKLAHOMA
SOUTHWESTERN ELECTRIC POWER COMPANY
WHEELING POWER COMPANY

AEP OHIO TRANSMISSION COMPANY, INC.
AEP OKLAHOMA TRANSMISSION COMPANY, INC.
BLACKHAWK COAL COMPANY
CEDAR COAL COMPANY
CENTRAL APPALACHIAN COAL COMPANY
CENTRAL COAL COMPANY
CONESVILLE COAL PREPARATION COMPANY
DOLET HILLS LIGNITE COMPANY, LLC
FRANKLIN REAL ESTATE COMPANY
INDIANA FRANKLIN REALTY, INC.
SOUTHERN APPALACHIAN COAL COMPANY

By: Charles E Zebala
Treasurer of each
of the above-listed companies.

Newly Added Participant:

AEP Indiana Michigan Transmission Company, Inc.

By: Charles E Zebala
Treasurer of the above-listed company

**AMENDMENT NO. 3
TO
AEP SYSTEM AMENDED AND RESTATED
UTILITY MONEY POOL AGREEMENT**

This Amendment No. 3 to the AMENDED AND RESTATED UTILITY MONEY POOL AGREEMENT ("Agreement") is made and entered into this 20th day of March, 2013 by and among American Electric Power Company, Inc., a New York corporation ("AEP"), AEP Utilities Inc., a Delaware corporation ("AEP Utilities"), American Electric Power Service Corporation ("AEPSC"), a New York corporation and a nonutility subsidiary of AEP (in its role as administrative agent and as a participant in the Utility Money Pool), AEP Utility Funding LLC, a Delaware limited liability company ("AEPUF"), and certain of the direct or indirect subsidiaries of AEP, each of which are signatories hereto and participants in the AEP Utility Money Pool ("Participants"), or which subsequently become signatories hereto and agree to abide by the terms herein. (All of the above are referred to as a Party or Parties to this Agreement).

WHEREAS, the following entities are each a direct or indirect subsidiary of AEP, and a Participant in the AEP Utility Money Pool (collectively referred to herein as "Operating Companies"):

AEP Generating Company
AEP Texas Central Company
AEP Texas North Company
Appalachian Power Company
Indiana Michigan Power Company
Kentucky Power Company
Kingsport Power Company
Ohio Power Company
Public Service Company of Oklahoma
Southwestern Electric Power Company
Wheeling Power Company

And

WHEREAS, in addition to the Operating Companies, the following are Participants in the AEP Utility Money Pool:

AEP Indiana Michigan Transmission Company, Inc.
AEP Ohio Transmission Company, Inc.
AEP Oklahoma Transmission Company, Inc.
American Electric Power Service Corporation
Blackhawk Coal Company
Cedar Coal Company
Central Appalachian Coal Company
Central Coal Company
Conesville Coal Preparation Company

Dolet Hills Lignite Company, LLC
Franklin Real Estate Company
Indiana Franklin Realty, Inc.
Southern Appalachian Coal Company

WHEREAS, AEP and the Parties have established a pool (the "Utility Money Pool") to coordinate and provide for certain of the Participants' short-term cash requirements;

WHEREAS, AEPUF has been formed to fund the Utility Money Pool;

WHEREAS, the following entities are indirect subsidiaries of AEP and will own, operate, manage and control facilities in their respective states for the transmission of electricity at wholesale to their customers (collectively, the "Transcos"):

AEP Appalachian Transmission Company, Inc., a Virginia corporation;
AEP West Virginia Transmission Company, Inc., a West Virginia corporation;

WHEREAS, each of the Transcos has been deemed a "public utility" for FERC purposes and will be regulated by the state utility commission in the state where each operates and therefore is deemed a "public utility" for purposes of inclusion in the Agreement; and

WHEREAS, the Transcos desire to become a party to the Agreement;

NOW THEREFORE, in consideration of the premises, and the mutual promises set forth herein, the Parties hereto agree as follows:

1. The Agreement is hereby amended to provide that each of the Transcos listed below is hereby accepted as a Participant in the Agreement.

2. Each of the following Transcos hereby elects to become a Participant in the AEP System Utility Money Pool and hereby agrees to be bound by the terms and conditions of the Agreement:

AEP Appalachian Transmission Company, Inc.¹
AEP West Virginia Transmission Company, Inc.

¹ The participation of AEP Appalachian Transmission Company, Inc. in the Utility Money Pool is subject to the terms of the orders of the Virginia State Corporation Commission entered February 27, 2012, and May 3, 2012, in Case No. PUE-2011-00125.

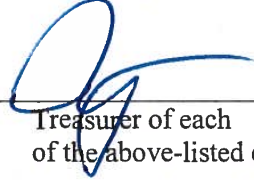
IN WITNESS WHEREOF, the undersigned Parties have duly caused this document to be signed on their behalf on the date first written above by the undersigned thereunto duly authorized.

**AMERICAN ELECTRIC POWER COMPANY, INC.
and
AEP UTILITIES, INC.
AEP UTILITY FUNDING LLC
AMERICAN ELECTRIC POWER SERVICE CORPORATION, as
Agent and Participant**

Current Participants:

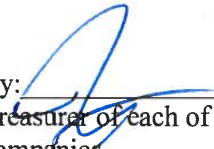
**AEP GENERATING COMPANY
AEP TEXAS CENTRAL COMPANY
AEP TEXAS NORTH COMPANY
APPALACHIAN POWER COMPANY
INDIANA MICHIGAN POWER COMPANY
KENTUCKY POWER COMPANY
KINGSPORT POWER COMPANY
OHIO POWER COMPANY
PUBLIC SERVICE COMPANY OF OKLAHOMA
SOUTHWESTERN ELECTRIC POWER COMPANY
WHEELING POWER COMPANY**

**AEP INDIANA MICHIGAN TRANSMISSION COMPANY, INC.
AEP OHIO TRANSMISSION COMPANY, INC.
AEP OKLAHOMA TRANSMISSION COMPANY, INC.
BLACKHAWK COAL COMPANY
CEDAR COAL COMPANY
CENTRAL APPALACHIAN COAL COMPANY
CENTRAL COAL COMPANY
CONESVILLE COAL PREPARATION COMPANY
DOLET HILLS LIGNITE COMPANY, LLC
FRANKLIN REAL ESTATE COMPANY
INDIANA FRANKLIN REALTY, INC.
SOUTHERN APPALACHIAN COAL COMPANY**

By: 
Treasurer of each
of the above-listed companies.

Newly Added Participants:

**AEP Appalachian Transmission Company, Inc.
AEP West Virginia Transmission Company, Inc.**

By: 
Treasurer of each of the above-listed
companies

**AMENDMENT NO. 5
TO
AEP SYSTEM AMENDED AND RESTATED
UTILITY MONEY POOL AGREEMENT**

This Amendment No. 5 to the AMENDED AND RESTATED UTILITY MONEY POOL AGREEMENT ("Agreement") is made and entered into this 24th day of February, 2016 by and among American Electric Power Company, Inc., a New York corporation ("AEP"), AEP Utilities Inc., a Delaware corporation ("AEP Utilities"), American Electric Power Service Corporation ("AEPSC"), a New York corporation and a nonutility subsidiary of AEP (in its role as administrative agent of the Utility Money Pool), AEP Utility Funding LLC, a Delaware limited liability company ("AEPUF"), and certain of the direct or indirect subsidiaries of AEP, each of which are signatories hereto and participants in the AEP Utility Money Pool ("Participants"), or which subsequently become signatories hereto and agree to abide by the terms herein. (All of the above are referred to as a Party or Parties to this Agreement).

WHEREAS, the following entities are each a direct or indirect subsidiary of AEP, and a Participant in the AEP Utility Money Pool (collectively referred to herein as "Operating Companies"):

AEP Generating Company
AEP Texas Central Company
AEP Texas North Company
Appalachian Power Company
Indiana Michigan Power Company
Kentucky Power Company
Kingsport Power Company
Ohio Power Company
Public Service Company of Oklahoma
Southwestern Electric Power Company
Wheeling Power Company

And

WHEREAS, in addition to the Operating Companies, the following are Participants in the AEP Utility Money Pool:

AEP Appalachian Transmission Company, Inc.
AEP Indiana Michigan Transmission Company, Inc.
AEP Kentucky Transmission Company, Inc.
AEP Ohio Transmission Company, Inc.
AEP Oklahoma Transmission Company, Inc.
AEP West Virginia Transmission Company, Inc.
American Electric Power Service Corporation
Blackhawk Coal Company
Cedar Coal Company
Central Appalachian Coal Company

Central Coal Company
Conesville Coal Preparation Company
Dolet Hills Lignite Company, LLC
Franklin Real Estate Company
Indiana Franklin Realty, Inc.
Southern Appalachian Coal Company

WHEREAS, AEP and the Parties have established a pool (the "Utility Money Pool") to coordinate and provide for certain of the Participants' short-term cash requirements;

WHEREAS, AEPUF has been formed to fund the Utility Money Pool;

WHEREAS, Section 4.1 of the AEP System Amended and Restated Utility Money Pool Agreement dated as of December 9, 2004 (the "Utility Money Pool Agreement"), provides that amendments may be made to the Utility Money Pool Agreement in writing and signed by all Parties thereto;

NOW, THEREFORE, the companies listed below hereby elect to withdraw as participants in the Utility Money Pool Agreement pursuant to the terms and conditions of the Utility Money Pool Agreement as of this 24th day of February, 2016:

American Electric Power Service Corporation¹
Conesville Coal Preparation Company
Franklin Real Estate Company
Indiana Franklin Realty

Collectively, the "Withdrawing Participants"

NOW THEREFORE, in consideration of the premises, and the mutual promises set forth herein, the Parties hereto agree as follows:

1. The Agreement is hereby amended to terminate the participation of the Withdrawing Participants as parties to the Agreement.

IN WITNESS WHEREOF, the undersigned Parties have duly caused this document to be signed on their behalf on the date first written above by the undersigned thereunto duly authorized.

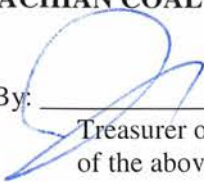
AMERICAN ELECTRIC POWER COMPANY, INC.
and
AEP UTILITIES, INC.
AEP UTILITY FUNDING LLC

Current Participants:

¹ American Electric Power Service Corporation retains its role as Administrative Agent

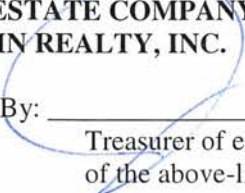
**AEP GENERATING COMPANY
AEP TEXAS CENTRAL COMPANY
AEP TEXAS NORTH COMPANY
APPALACHIAN POWER COMPANY
INDIANA MICHIGAN POWER COMPANY
KENTUCKY POWER COMPANY
KINGSPORT POWER COMPANY
OHIO POWER COMPANY
PUBLIC SERVICE COMPANY OF OKLAHOMA
SOUTHWESTERN ELECTRIC POWER COMPANY
WHEELING POWER COMPANY**

**AEP APPALACHIAN TRANSMISSION COMPANY, INC.
AEP INDIANA MICHIGAN TRANSMISSION COMPANY, INC.
AEP KENTUCKY TRANSMISSION COMPANY, INC.
AEP OHIO TRANSMISSION COMPANY, INC.
AEP OKLAHOMA TRANSMISSION COMPANY, INC.
AEP WEST VIRGINIA TRANSMISSION COMPANY, INC.
BLACKHAWK COAL COMPANY
CEDAR COAL COMPANY
CENTRAL APPALACHIAN COAL COMPANY
CENTRAL COAL COMPANY
DOLET HILLS LIGNITE COMPANY, LLC
SOUTHERN APPALACHIAN COAL COMPANY**

By:  _____
Treasurer of each
of the above-listed companies.

Withdrawing Participants:

**AMERICAN ELECTRIC POWER SERVICE CORPORATION
CONESVILLE COAL PREPARATION COMPANY
FRANKLIN REAL ESTATE COMPANY
INDIANA FRANKLIN REALTY, INC.**

By:  _____
Treasurer of each
of the above-listed companies.

**AMENDMENT NO. 6
TO
AEP SYSTEM AMENDED AND RESTATED
UTILITY MONEY POOL AGREEMENT**

This Amendment No. 6 to the AMENDED AND RESTATED UTILITY MONEY POOL AGREEMENT ("Agreement") is made and entered into this 1st day of January, 2017 by and among American Electric Power Company, Inc., a New York corporation ("AEP"), AEP Texas Inc., a Delaware corporation ("AEP Texas") (formerly known as AEP Utilities, Inc. ("AEP Utilities")), American Electric Power Service Corporation ("AEPSC"), a New York corporation and a nonutility subsidiary of AEP (in its role as administrative agent), AEP Utility Funding LLC, a Delaware limited liability company ("AEPUF"), and certain of the direct or indirect subsidiaries of AEP, each of which are signatories hereto and participants in the AEP Utility Money Pool ("Participants"), or which subsequently become signatories hereto and agree to abide by the terms herein. (All of the above are referred to as a Party or Parties to this Agreement).

WHEREAS, the following entities are each a direct or indirect subsidiary of AEP, and a Participant in the AEP Utility Money Pool (collectively referred to herein as "Operating Companies"):

AEP Generating Company
AEP Texas Central Company
AEP Texas North Company
Appalachian Power Company
Indiana Michigan Power Company
Kentucky Power Company
Kingsport Power Company
Ohio Power Company
Public Service Company of Oklahoma
Southwestern Electric Power Company
Wheeling Power Company

And

WHEREAS, in addition to the Operating Companies, the following are Participants in the AEP Utility Money Pool:

AEP Appalachian Transmission Company, Inc.
AEP Indiana Michigan Transmission Company, Inc.
AEP Kentucky Transmission Company, Inc.
AEP Ohio Transmission Company, Inc.
AEP Oklahoma Transmission Company, Inc.
AEP West Virginia Transmission Company, Inc.
Blackhawk Coal Company
Cedar Coal Company

Central Appalachian Coal Company
Central Coal Company
Dolet Hills Lignite Company, LLC
Southern Appalachian Coal Company

WHEREAS, AEP and the Parties have established a pool (the "Utility Money Pool") to coordinate and provide for certain of the Participants' short-term cash requirements;

WHEREAS, AEPUF has been formed to fund the Utility Money Pool;

WHEREAS, AEP Texas Inc., a Delaware corporation, is a direct subsidiary of AEP and, and upon the effectiveness of the mergers with AEP Texas Central Company and AEP Texas North Company now owns, operates, manages and controls facilities in Texas for the distribution and transmission of electricity to its customers:

WHEREAS, AEP Texas is regulated by the state utility commission in the state where it operates and therefore is deemed a "public utility" for purposes of inclusion in the Agreement; and

WHEREAS, AEP Texas desires to become a party to the Agreement;

WHEREAS, AEP Utilities, in its non-participant capacity, hereby elects to withdraw in its non-participant capacity in the Utility Money Pool Agreement pursuant to the terms and conditions of the Utility Money Pool Agreement.

NOW THEREFORE, in consideration of the premises, and the mutual promises set forth herein, the Parties hereto agree as follows:

1. The Agreement is hereby amended to terminate the participation of the AEP Utilities, in its non-participant capacity, as a party to the Agreement.
2. The Agreement is hereby amended to delete references to AEP Utilities in its non-participant capacity.
3. The Agreement is hereby amended to provide that AEP Texas is hereby accepted as a Participant in the Agreement.
4. AEP Texas hereby elects to become a Participant in the AEP System Utility Money Pool and hereby agrees to be bound by the terms and conditions of the Agreement.

IN WITNESS WHEREOF, the undersigned Parties have duly caused this document to be signed on their behalf on the date first written above by the undersigned thereunto duly authorized.

AMERICAN ELECTRIC POWER COMPANY, INC.
and
AEP UTILITY FUNDING LLC
AMERICAN ELECTRIC POWER SERVICE CORPORATION, as
Agent

Current Participants:

AEP GENERATING COMPANY
APPALACHIAN POWER COMPANY
INDIANA MICHIGAN POWER COMPANY
KENTUCKY POWER COMPANY
KINGSPORT POWER COMPANY
OHIO POWER COMPANY
PUBLIC SERVICE COMPANY OF OKLAHOMA
SOUTHWESTERN ELECTRIC POWER COMPANY
WHEELING POWER COMPANY

AEP APPALACHIAN TRANSMISSION COMPANY, INC
AEP INDIANA MICHIGAN TRANSMISSION COMPANY, INC.
AEP OHIO TRANSMISSION COMPANY, INC.
AEP OKLAHOMA TRANSMISSION COMPANY, INC.
AEP WEST VIRGINIA TRANSMISSION COMPANY, INC
BLACKHAWK COAL COMPANY
CEDAR COAL COMPANY
CENTRAL APPALACHIAN COAL COMPANY
CENTRAL COAL COMPANY
CONESVILLE COAL PREPARATION COMPANY
DOLET HILLS LIGNITE COMPANY, LLC
FRANKLIN REAL ESTATE COMPANY
INDIANA FRANKLIN REALTY, INC.
SOUTHERN APPALACHIAN COAL COMPANY

By: 
Assistant Treasurer of each
of the above-listed companies.

Newly Added Participant:

AEP Texas Inc.

By: 
Assistant Treasurer

Withdrawing in Non-Participant Capacity:

AEP Utilities, Inc.

By: 
Assistant Treasurer

**AMENDMENT NO. 7
TO AEP SYSTEM AMENDED AND RESTATED
UTILITY MONEY POOL AGREEMENT**

This Amendment No. 7 to the AMENDED AND RESTATED UTILITY MONEY POOL AGREEMENT ("Agreement") is made and entered into this 3rd day of November, 2017 by and among American Electric Power Company, Inc., a New York corporation ("AEP"), American Electric Power Service Corporation ("AEPSC"), a New York corporation and a nonutility subsidiary of AEP (in its role as administrative agent of the Utility Money Pool), AEP Utility Funding LLC, a Delaware limited liability company ("AEPUF"), and certain of the direct or indirect subsidiaries of AEP, each of which are signatories hereto and participants in the AEP Utility Money Pool ("Participants"), or which subsequently become signatories hereto and agree to abide by the terms herein. (All of the above are referred to as a Party or Parties to this Agreement).

WHEREAS, the following entities are each a direct or indirect subsidiary of AEP, and a Participant in the AEP Utility Money Pool (collectively referred to herein as "Operating Companies"):

AEP Generating Company
AEP Texas Inc.
Appalachian Power Company
Indiana Michigan Power Company
Kentucky Power Company
Kingsport Power Company
Ohio Power Company
Public Service Company of Oklahoma
Southwestern Electric Power Company
Wheeling Power Company

And

WHEREAS, in addition to the Operating Companies, the following are Participants in the AEP Utility Money Pool:

AEP Appalachian Transmission Company, Inc.
AEP Indiana Michigan Transmission Company, Inc.
AEP Kentucky Transmission Company, Inc.
AEP Ohio Transmission Company, Inc.
AEP Oklahoma Transmission Company, Inc.
AEP West Virginia Transmission Company, Inc.
Blackhawk Coal Company
Cedar Coal Company
Central Appalachian Coal Company
Central Coal Company
Dolet Hills Lignite Company, LLC
Southern Appalachian Coal Company

WHEREAS, AEP and the Parties have established a pool (the "Utility Money Pool") to coordinate and provide for certain of the Participants' short-term cash requirements;

WHEREAS, AEPUF has been formed to fund the Utility Money Pool;

WHEREAS, Section 4.1 of the AEP System Amended and Restated Utility Money Pool Agreement dated as of December 9, 2004 (the "Utility Money Pool Agreement"), provides that amendments may be made to the Utility Money Pool Agreement in writing and signed by all Parties thereto;

NOW, THEREFORE, the company listed below hereby elects to withdraw as a participant in the Utility Money Pool Agreement pursuant to the terms and conditions of the Utility Money Pool Agreement as of this 3rd day of November, 2017:

Central Coal Company

the "Withdrawing Participant"

NOW THEREFORE, in consideration of the premises, and the mutual promises set forth herein, the Parties hereto agree as follows:

1. The Agreement is hereby amended to terminate the participation of the Withdrawing Participant as a party to the Agreement.


IN WITNESS WHEREOF, the undersigned Party has duly caused this document to be signed on its behalf on the date first written above by the undersigned thereunto duly authorized.

**AMERICAN ELECTRIC POWER COMPANY, INC.
and
AEP UTILITY FUNDING LLC**

Current Participants:


**AEP GENERATING COMPANY
AEP TEXAS INC.
APPALACHIAN POWER COMPANY
INDIANA MICHIGAN POWER COMPANY
KENTUCKY POWER COMPANY
KINGSPORT POWER COMPANY
OHIO POWER COMPANY
PUBLIC SERVICE COMPANY OF OKLAHOMA
SOUTHWESTERN ELECTRIC POWER COMPANY
WHEELING POWER COMPANY
AEP APPALACHIAN TRANSMISSION COMPANY, INC.**

AEP INDIANA MICHIGAN TRANSMISSION COMPANY, INC.
AEP KENTUCKY TRANSMISSION COMPANY, INC.
AEP OHIO TRANSMISSION COMPANY, INC.
AEP OKLAHOMA TRANSMISSION COMPANY, INC.
AEP WEST VIRGINIA TRANSMISSION COMPANY, INC.
BLACKHAWK COAL COMPANY
CEDAR COAL COMPANY
CENTRAL APPALACHIAN COAL COMPANY
DOLET HILLS LIGNITE COMPANY, LLC
SOUTHERN APPALACHIAN COAL COMPANY

By: 
Assistant Treasurer of each
of the above-listed companies

Withdrawing Participant:

CENTRAL COAL COMPANY

By: 
Assistant Treasurer of the
above-listed company

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

**AG-KIUC
1_57** Provide the actual interest rate incurred for borrowings under the AEP Money Pool Agreement for each month January 2022 through the most recent month for which actual information is available. Provide the calculation of the daily interest rates based on the terms of the AEP Money Pool Agreement, including the interest rate index relied on for that purpose plus any adders.

RESPONSE

Please refer to KPCO_R_AG_KIUC_1_57_Attachment1 for the requested information.

Witness: Franz D. Messner

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023
Page 1 of 2

DATA REQUEST

**AG-KIUC
1_58** Reference the list of long term debt issues found in Section V Workpaper S-3 page 1 of 3.

a. Reference the four term loans summing to \$425 million on lines 12-15 that will be maturing during 2023 that have coupon interest rates ranging from 5.590% to 5.990%. Describe the Company's plan to refinance these issues at or near the maturities. Provide a copy of all studies and/or forecasts of the timing for the refinances, terms of issues, and projected interest rates, including the basis or source for the projected interest rates.

b. Reference the \$30 million issue of Senior Unsecured Notes with a 06/18/2029 maturity date and a coupon interest rate of 8.03% on line 3. Indicate whether the Company has analyzed refinancing this issue in order to obtain a lower interest rate. If so, discuss current plans, explain any hindrances in detail including, but not limited to, the effects of make whole provisions, and provide a copy of all such studies/analyses. If not, explain in detail all reasons why not. In addition, provide a copy of the debt agreement with the terms and conditions.

c. Reference the \$60 million issue of Senior Unsecured Notes with a 06/18/2039 maturity date and a coupon interest rate of 8.13% on line 4. Indicate whether the Company has analyzed refinancing this issue in order to obtain a lower interest rate. If so, discuss current plans, explain any hindrances in detail including, but not limited to, the effects of make whole provisions, and provide a copy of all such studies/analyses. If not, explain in detail all reasons why not. In addition, provide a copy of the debt agreement with the terms and conditions.

RESPONSE

a. Kentucky Power extended the \$150 million term loan that had a June 2023 maturity to June 2024. The remaining \$275 million of term loans mature in December 2023. Kentucky Power plans to issue private placement debt of up to its currently authorized long term debt authority of \$375 million. Kentucky Power has engaged two private placement agent banks and is preparing investor materials and legal documents to support that issuance. KPCO_R_AG_KIUC_1_58_Attachment1 contains indicative pricing from our placement agent banks but is subject to change.

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023
Page 2 of 2

b. The senior unsecured notes have a make-whole provision that would require a make-whole payment if refinanced early that could increase costs to the Company and ultimately its customers. The most recent analysis performed in the first quarter of 2022 yielded an approximately \$11 million make-whole payment on the \$30 million senior unsecured notes with a 6/18/2029 maturity date and an approximately \$46 million make-whole payment on the \$60 million senior unsecured notes with a 6/18/2039 maturity date. The Company does not currently plan on refinancing the senior unsecured notes. Please refer to KPCO_R_KIUC_AG_1_58_Attachment2 for a copy of the first quarter 2022 analysis and KPCO_R_KIUC_AG_1_58_Attachment3 for the debt agreement with the terms and conditions. Please refer to KPCO_R_AG_KIUC_1_58_Attachment2 for a copy of the analysis and KPCO_R_AG_KIUC_1_58_Attachment3 for the debt agreement with the terms and conditions.

c. Please refer to the response to subpart b.

Witness: Franz D. Messner

New Issue Pricing Indication

Kentucky Power Co – As of 8/4/23

Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023
Item No. 58
Attachment 1
Page 1 of 1



New Issue Pricing Indication

Offering	3-Year	5-Year	7-Year	10-Year	12-Year	15-Year
Assumed Rating (Moody's/S&P/Fitch)			Baa3 / BBB+ / BBB+ (NAIC-2B)			
Treasury Yield	4.525%	4.239%	4.198%	4.137%	4.137%	4.137%
Spread to Treasuries (bps)	T + 210A	T + 220A	T + 240A	T + 260A	T + 270A	T + 285A
Reoffer Yield	6.625%	6.439%	6.598%	6.737%	6.837%	6.987%
Reoffer Swapped vs. SOFR	SOFR + 219	SOFR + 233	SOFR + 260	SOFR + 278		

Area defined as +/- 5 bps

American Electric Power
Quarterly Make-Whole Analysis
Outstanding Long-Term Debt as of 12/31/2021

Company	Type	Series	CUSIP	Coupon	Maturity	Life	Principal Amount	Interpolated US Treasury	UST +	MW Yield	MW Price	MW Premium
KP	SR	Senior Note, Series B	491386C@5	8.03%	6/18/2029	7.15	\$30,000,000	1.93%	0.50%	2.43%	\$136.52	\$10,956,898
KP	SR	Senior Note, Series C	491386C#3	8.13%	6/18/2039	17.15	\$60,000,000	2.10%	0.50%	2.60%	\$176.17	\$45,704,374

Execution Copy

KENTUCKY POWER COMPANY

\$40,000,000 7.25% Senior Notes, Series A, due June 18, 2021
\$30,000,000 8.03% Senior Notes, Series B, due June 18, 2029
\$60,000,000 8.13% Senior Notes, Series C, due June 18, 2039

—————
NOTE PURCHASE AGREEMENT
—————

Dated as of June 18, 2009

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(Not a part of the Agreement)

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KENTUCKY POWER COMPANY
1 Riverside Plaza
Columbus, Ohio 43215

\$40,000,000 7.25% Senior Notes, Series A, due June 18, 2021
\$30,000,000 8.03% Senior Notes, Series B, due June 18, 2029
\$60,000,000 8.13% Senior Notes, Series C, due June 18, 2039

Dated as of June 18, 2009

TO EACH OF THE PURCHASERS LISTED IN
SCHEDULE A HERETO:

Ladies and Gentlemen:

KENTUCKY POWER COMPANY, a Kentucky corporation (the "*Company*"), agrees with each of the purchasers whose names appear at the end hereof (each, a "*Purchaser*" and, collectively, the "*Purchasers*") as follows:

SECTION 1. AUTHORIZATION OF NOTES.

The Company will authorize the issue and sale of (a) \$40,000,000 aggregate principal amount of its 7.25% Senior Notes, Series A, due June 18, 2021 (the "*Series A Notes*"), (b) \$30,000,000 aggregate principal amount of its 8.03% Senior Notes, Series B, due June 18, 2029 (the "*Series B Notes*") and (c) \$60,000,000 aggregate principal amount of its 8.13% Senior Notes, Series C, due June 18, 2039 (the "*Series C Notes*"; the Series A Notes, the Series B Notes and the Series C Notes are hereinafter collectively referred to as the "*Notes*," such term to include any such notes issued in substitution therefor pursuant to **Section 13**). The Notes shall be substantially in the form set out in **Exhibit 1-A**, **Exhibit 1-B** and **Exhibit 1-C**, respectively. Certain capitalized and other terms used in this Agreement are defined in **Schedule B**; and references to a "Schedule" or an "Exhibit" are, unless otherwise specified, to a Schedule or an Exhibit attached to this Agreement.

SECTION 2. SALE AND PURCHASE OF NOTES.

Subject to the terms and conditions of this Agreement, the Company will issue and sell to each Purchaser and each Purchaser will purchase from the Company, at the Closing provided for in **Section 3**, Notes in the principal amount and in the series specified opposite such Purchaser's name in **Schedule A** at the purchase price of 100% of the principal amount thereof. The Purchasers' obligations hereunder are several and not joint obligations and no Purchaser shall have any liability to any Person for the performance or nonperformance of any obligation by any other Purchaser hereunder.

SECTION 3. CLOSING.

The sale and purchase of the Notes to be purchased by each Purchaser shall occur at the offices of Chapman and Cutler LLP, 111 West Monroe Street, Chicago, Illinois 60603, at 10:00 a.m. Chicago time, at a closing (the “*Closing*”) on June 18, 2009 or on such other Business Day thereafter as may be agreed upon by the Company and the Purchasers. At the Closing, the Company will deliver to each Purchaser the Notes of the series to be purchased by such Purchaser in the form of a single Note to be purchased by such Purchaser (or such greater number of Notes in denominations of at least \$100,000 as such Purchaser may request) dated the date of the Closing and registered in such Purchaser’s name (or in the name of its nominee), against delivery by such Purchaser to the Company or its order of immediately available funds in the amount of the purchase price therefor by wire transfer of immediately available funds for the account of the Company to account number 40572089 at Citibank, N.A., 399 Park Ave., New York, NY 10043 (ABA# 021000089). If at the Closing the Company shall fail to tender such Notes to any Purchaser as provided above in this **Section 3**, or any of the conditions specified in **Section 4** shall not have been fulfilled to such Purchaser’s satisfaction, such Purchaser shall, at its election, be relieved of all further obligations under this Agreement, without thereby waiving any rights such Purchaser may have by reason of such failure or such nonfulfillment.

SECTION 4. CONDITIONS TO CLOSING.

Each Purchaser’s obligation to purchase and pay for the Notes to be sold to such Purchaser at the Closing is subject to the fulfillment to such Purchaser’s satisfaction, prior to or at the Closing, of the following conditions:

Section 4.1. Representations and Warranties. The representations and warranties of the Company in this Agreement shall be correct when made and at the time of the Closing.

Section 4.2. Performance; No Default. The Company shall have performed and complied with all agreements and conditions contained in this Agreement required to be performed or complied with by it prior to or at the Closing, and after giving effect to the issue and sale of the Notes (and the application of the proceeds thereof as contemplated by **Section 5.14**), no Default or Event of Default shall have occurred and be continuing. The Company shall not have entered into any transaction since the date of the Memorandum that would have been prohibited by **Section 10** had such Section applied since such date.

Section 4.3. Compliance Certificates.

(a) *Officer’s Certificate.* The Company shall have delivered to such Purchaser an Officer’s Certificate, dated the date of the Closing, certifying that the conditions specified in **Sections 4.1, 4.2 and 4.9** have been fulfilled.

(b) *Secretary’s Certificate.* The Company shall have delivered to such Purchaser a certificate of its Secretary or Assistant Secretary, dated the date of Closing, certifying as to the resolutions attached thereto and other corporate proceedings relating to the authorization, execution and delivery of the Notes and this Agreement.

Section 4.4. Opinions of Counsel. Such Purchaser shall have received opinions in form and substance satisfactory to such Purchaser, dated the date of the Closing (a) from internal counsel for American Electric Power Service Corporation, an affiliate of the Company, covering the matters set forth in **Exhibit 4.4(a)** and covering such other matters incident to the transactions contemplated hereby as such Purchaser or its counsel may reasonably request (and the Company hereby instructs its counsel to deliver such opinion to the Purchasers) and (b) from Chapman and Cutler LLP, the Purchasers' special counsel in connection with such transactions, substantially in the form set forth in **Exhibit 4.4(b)** and covering such other matters incident to such transactions as such Purchaser may reasonably request.

Section 4.5. Purchase Permitted by Applicable Law, Etc. On the date of the Closing such Purchaser's purchase of Notes shall (a) be permitted by the laws and regulations of each jurisdiction to which such Purchaser is subject, without recourse to provisions (such as section 1405(a)(8) of the New York Insurance Law) permitting limited investments by insurance companies without restriction as to the character of the particular investment, (b) not violate any applicable law or regulation (including, without limitation, Regulation T, U or X of the Board of Governors of the Federal Reserve System) and (c) not subject such Purchaser to any tax, penalty or liability under or pursuant to any applicable law or regulation, which law or regulation was not in effect on the date hereof. If requested by such Purchaser, such Purchaser shall have received an Officer's Certificate certifying as to such matters of fact as such Purchaser may reasonably specify to enable such Purchaser to determine whether such purchase is so permitted.

Section 4.6. Sale of Other Notes. Contemporaneously with the Closing, the Company shall sell to each other Purchaser, and each other Purchaser shall purchase, the Notes to be purchased by it at the Closing as specified in **Schedule A**.

Section 4.7. Payment of Special Counsel Fees. Without limiting the provisions of **Section 15.1**, the Company shall have paid on or before the Closing the fees, charges and disbursements of the Purchasers' special counsel referred to in **Section 4.4** to the extent reflected in a statement of such counsel rendered to the Company at least two Business Days prior to the Closing.

Section 4.8. Private Placement Number. A Private Placement Number issued by Standard & Poor's CUSIP Service Bureau (in cooperation with the Securities Valuation Office of the National Association of Insurance Commissioners) shall have been obtained for each series of the Notes.

Section 4.9. Changes in Corporate Structure. The Company shall not have changed its jurisdiction of incorporation or organization, as applicable, or been a party to any merger or consolidation or succeeded to all or any substantial part of the liabilities of any other entity, at any time following the date of the most recent financial statements referred to in **Schedule 5.5**.

Section 4.10. Company Regulatory Approvals. Prior to the date of the Closing, any approval or consent of any regulatory body, state, federal or local, including, without limitation, any approval or consent required by the Kentucky Public Service Commission, required for the offer, issuance, sale and delivery of the Notes and the execution, delivery and performance by

the Company of this Agreement and the Notes shall have been obtained, shall be in full force and effect, shall have not have been revoked or amended, shall not be the subject of a pending appeal and shall be legally sufficient to authorize the offer, issue and sale and delivery of the Notes and evidence of such approval or consent satisfactory to the Purchasers and their special counsel shall have been provided to them.

Section 4.11. Funding Instructions. At least three Business Days prior to the date of the Closing, each Purchaser shall have received written instructions signed by a Responsible Officer on letterhead of the Company confirming the information specified in **Section 3** including (a) the name and address of the transferee bank, (b) such transferee bank's ABA number and (c) the account name and number into which the purchase price for the Notes is to be deposited.

Section 4.12. Proceedings and Documents. All corporate and other proceedings in connection with the transactions contemplated by this Agreement and all documents and instruments incident to such transactions shall be satisfactory to such Purchaser and its special counsel, and such Purchaser and its special counsel shall have received all such counterpart originals or certified or other copies of such documents as such Purchaser or such special counsel may reasonably request.

SECTION 5. REPRESENTATIONS AND WARRANTIES OF THE COMPANY.

The Company represents and warrants to each Purchaser that:

Section 5.1. Organization; Power and Authority. The Company is a corporation duly organized, validly existing and in good standing under the laws of its jurisdiction of incorporation, and is duly qualified as a foreign corporation and is in good standing in each jurisdiction in which such qualification is required by law, other than those jurisdictions as to which the failure to be so qualified or in good standing would not, individually or in the aggregate, reasonably be expected to have a Material Adverse Effect. The Company has the corporate power and authority to own or hold under lease the properties it purports to own or hold under lease, to transact the business it transacts and proposes to transact, to execute and deliver this Agreement and the Notes and to perform the provisions hereof and thereof.

Section 5.2. Authorization, Etc. This Agreement and the Notes have been duly authorized by all necessary corporate action on the part of the Company, and this Agreement constitutes, and upon execution and delivery thereof each Note will constitute, a legal, valid and binding obligation of the Company enforceable against the Company in accordance with its terms, except as such enforceability may be limited by (a) applicable bankruptcy, insolvency, reorganization, moratorium or other similar laws affecting the enforcement of creditors' rights generally and (b) general principles of equity (regardless of whether such enforceability is considered in a proceeding in equity or at law).

Section 5.3. Disclosure. The Company, through its agent, BNP Paribas Securities Corp., has delivered to each Purchaser a copy of a Private Placement Memorandum, dated May, 2009 (the "*Memorandum*"), relating to the transactions contemplated hereby. The Memorandum fairly describes, in all material respects, the general nature of the business and principal

properties of the Company. This Agreement, the Memorandum and the documents, certificates or other writings delivered to the Purchasers by or on behalf of the Company in connection with the transactions contemplated hereby and identified in **Schedule 5.3**, and the financial statements listed in **Schedule 5.5**, (this Agreement, the Memorandum and such documents, certificates or other writings and such financial statements delivered to each Purchaser prior to May 28, 2009 being referred to, collectively, as the “*Disclosure Documents*”), taken as a whole, do not contain any untrue statement of a material fact or omit to state any material fact necessary to make the statements therein not misleading in light of the circumstances under which they were made. Except as disclosed in the Disclosure Documents, since December 31, 2008, there has been no change in the financial condition, operations, business or properties of the Company except changes that individually or in the aggregate would not reasonably be expected to have a Material Adverse Effect. There is no fact known to the Company that would reasonably be expected to have a Material Adverse Effect that has not been set forth herein or in the Disclosure Documents.

Section 5.4. Directors and Senior Officers. **Schedule 5.4** contains (except as noted therein) a complete and correct list of the Company’s directors and senior officers. The Company has no Subsidiaries.

Section 5.5. Financial Statements; Material Liabilities. The Company has delivered to each Purchaser copies of the financial statements of the Company. All of said financial statements (including in each case the related schedules and notes) fairly present in all material respects the consolidated financial position of the Company as of the respective dates specified in such financial statements and the consolidated results of their operations and cash flows for the respective periods so specified and have been prepared in accordance with GAAP consistently applied throughout the periods involved except as set forth in the notes thereto (subject, in the case of any interim financial statements, to normal year-end adjustments). The Company does not have any Material liabilities that are not disclosed on such financial statements or otherwise disclosed in the Disclosure Documents.

Section 5.6. Compliance with Laws, Other Instruments, Etc. The execution, delivery and performance by the Company of this Agreement and the Notes will not (a) contravene, result in any breach of, or constitute a default under, or result in the creation of any Lien in respect of any property of the Company under, any Material indenture, mortgage, deed of trust, loan, purchase or credit agreement, lease, corporate charter or by-laws, or any other Material agreement or instrument to which the Company is bound or by which the Company or any of its properties may be bound or affected, (b) conflict with or result in a breach of any of the terms, conditions or provisions of any order, judgment, decree, or ruling of any court, arbitrator or Governmental Authority applicable to the Company or (c) violate any provision of any statute or other rule or regulation of any Governmental Authority applicable to the Company.

Section 5.7. Governmental Authorizations, Etc. No consent, approval or authorization of, or registration, filing or declaration with, any Governmental Authority is required in connection with the execution, delivery or performance by the Company of this Agreement or the Notes, other than (a) the authorization of the Kentucky Public Service Commission which authorization has been duly obtained pursuant to an order of the Kentucky Public Service

Commission, which is in full force and effect, has not been revoked or amended, is not the subject of a pending appeal; the offer, issuance, sale and delivery of the Notes and the execution, delivery and performance by the Company of this Agreement are in conformity with the terms of such order, (b) as may be required under state or foreign securities or blue sky laws, and (c) such registrations, filings and declarations that are not required to be made until after the date of the Closing and which will be made as and when required.

Section 5.8. Litigation; Observance of Agreements, Statutes and Orders. (a) Except as disclosed in **Schedule 5.8**, there are no actions, suits, investigations or proceedings pending or, to the knowledge of the Company, threatened against or affecting the Company or any property of the Company in any court or before any arbitrator of any kind or before or by any Governmental Authority that, individually or in the aggregate, would reasonably be expected to have a Material Adverse Effect.

(b) Except as disclosed in **Schedule 5.8**, the Company is not in default under any term of any agreement or instrument to which it is a party or by which it is bound, or any order, judgment, decree or ruling of any court, arbitrator or Governmental Authority or is in violation of any applicable law, ordinance, rule or regulation (including without limitation Environmental Laws or the USA Patriot Act) of any Governmental Authority, which default or violation, individually or in the aggregate, would reasonably be expected to have a Material Adverse Effect.

Section 5.9. Taxes. The Company has filed all tax returns that are required to have been filed in any jurisdiction, and have paid all taxes shown to be due and payable on such returns and all other taxes and assessments levied upon it or its properties, assets, income or franchises, to the extent such taxes and assessments have become due and payable and before they have become delinquent, except for any taxes and assessments (a) the amount of which is not individually or in the aggregate Material or (b) the amount, applicability or validity of which is currently being contested in good faith by appropriate proceedings and with respect to which the Company has established adequate reserves in accordance with GAAP. The Company knows of no basis for any other tax or assessment that would reasonably be expected to have a Material Adverse Effect. The charges, accruals and reserves on the books of the Company in respect of federal, state or other taxes for all fiscal periods are adequate in accordance with GAAP. The federal income tax liabilities of the Company have been finally determined (whether by reason of completed audits or the statute of limitations having run) for all fiscal years up to and including the fiscal year ended December 31, 2000.

Section 5.10. Title to Property; Leases. The Company has good and sufficient title to its properties that individually or in the aggregate are Material, including all such properties reflected in the most recent audited balance sheet referred to in **Section 5.5** or purported to have been acquired by the Company after said date (except as sold or otherwise disposed of in the ordinary course of business), in each case free and clear of Liens prohibited by this Agreement. All leases that individually or in the aggregate are Material are valid and subsisting and are in full force and effect in all material respects.

Section 5.11. Licenses, Permits, Etc. (a) The Company owns or possesses all licenses, permits, franchises, authorizations, patents, copyrights, proprietary software, service marks, trademarks and trade names, or rights thereto, that individually or in the aggregate are Material, without known conflict with the rights of others, the non-ownership or non-possession of which, individually or in the aggregate, would have a Material Adverse Effect.

(b) To the best knowledge of the Company, no product of the Company infringes in any Material respect any license, permit, franchise, authorization, patent, copyright, proprietary software, service mark, trademark, trade name or other right owned by any other Person which infringement, individually or in the aggregate, would have a Material Adverse Effect.

(c) To the best knowledge of the Company, there is no Material violation by any Person of any right of the Company with respect to any patent, copyright, proprietary software, service mark, trademark, trade name or other right owned or used by the Company, which violation, individually or in the aggregate, would have a Material Adverse Effect.

Section 5.12. Compliance with ERISA. (a) The Company and each ERISA Affiliate have operated and administered each Plan in compliance with all applicable laws except for such instances of noncompliance as have not resulted in and could not reasonably be expected to result in a Material Adverse Effect. Neither the Company nor any ERISA Affiliate has incurred any liability pursuant to Title I or IV of ERISA or the penalty or excise tax provisions of the Code relating to employee benefit plans (as defined in section 3 of ERISA), and no event, transaction or condition has occurred or exists that could reasonably be expected to result in the incurrence of any such liability by the Company or any ERISA Affiliate, or in the imposition of any Lien on any of the rights, properties or assets of the Company or any ERISA Affiliate, in either case pursuant to Title I or IV of ERISA or to such penalty or excise tax provisions or to section 401(a)(29) or 412 of the Code, other than such liabilities or Liens as would not be individually or in the aggregate Material.

(b) For each of the Plans which are pension plans within the meaning of Section 3(2) of ERISA (other than Multiemployer Plans) that are subject to the funding requirements of Section 302 of ERISA or Section 412 of the Code, **Schedule 5.12(b)** sets forth the funding target attainment percentage as of January 1, 2008, on the basis of the actuarial assumptions specified for funding purposes in such Plan's actuarial valuation report for the plan year beginning January 1, 2008. The term "funding target attainment percentage" has the meaning specified in Section 303 of ERISA.

(c) The Company and its ERISA Affiliates have not incurred withdrawal liabilities (and are not subject to contingent withdrawal liabilities) under Section 4201 or 4204 of ERISA in respect of Multiemployer Plans that individually or in the aggregate are Material.

(d) **Schedule 5.12(d)** sets forth the unfunded accumulated post retirement benefit obligation (APBO) as determined as of the last day of the Company's most recently ended fiscal year, December 31, 2008, in accordance with Financial Accounting Standards Board Statement No. 106 for retiree medical and life insurance plans, without regard to liabilities attributable to continuation coverage mandated by Section 4980B of the Code, of the Company and such

obligations would not, individually or in the aggregate, result in a Material Adverse Effect. The increase in such liabilities from December 31, 2008, to the date hereof is not Material and would not result in a Material Adverse Effect.

(e) The execution and delivery of this Agreement and the issuance and sale of the Notes hereunder will not involve any transaction that is subject to the prohibitions of Section 406 of ERISA or in connection with which a tax could be imposed pursuant to Section 4975(c)(1)(A)-(D) of the Code. The representation by the Company in the first sentence of this **Section 5.12(e)** is made in reliance upon and subject to the accuracy of such Purchaser's representation in **Section 6.2** as to the sources of the funds used to pay the purchase price of the Notes to be purchased by such Purchaser and under the assumption that the parties identified to the Company pursuant to clauses (d), (e) and (g) thereof do not trigger issues with respect to the issuance and sale of the Notes to the parties described in those clauses.

Section 5.13. Private Offering by the Company. Neither the Company nor anyone acting on its behalf has offered the Notes or any similar securities for sale to, or solicited any offer to buy any of the same from, or otherwise approached or negotiated in respect thereof with, any Person other than the Purchasers and not more than 35 other Institutional Investors, each of which has been offered the Notes at a private sale for investment. Neither the Company nor anyone acting on its behalf has taken, or will take, any action that would subject the issuance or sale of the Notes to the registration requirements of Section 5 of the Securities Act or to the registration requirements of any securities or blue sky laws of any applicable jurisdiction.

Section 5.14. Use of Proceeds; Margin Regulations. The Company will apply the proceeds of the sale of the Notes as set forth in "Executive Summary-Offering and Use of Proceeds" of the Memorandum. No part of the proceeds from the sale of the Notes hereunder will be used, directly or indirectly, for the purpose of buying or carrying any margin stock within the meaning of Regulation U of the Board of Governors of the Federal Reserve System (12 CFR 221), or for the purpose of buying or carrying or trading in any securities under such circumstances as to involve the Company in a violation of Regulation X of said Board (12 CFR 224) or to involve any broker or dealer in a violation of Regulation T of said Board (12 CFR 220). Margin Stock does not constitute more than 2% of the value of the assets of the Company and the Company does not have any present intention that Margin Stock will constitute more than 2% of the value of such assets.

Section 5.15. Existing Indebtedness; Future Liens. (a) **Schedule 5.15** sets forth a complete and correct list of all outstanding Indebtedness of the Company as of May 31, 2009 (including a description of the obligors and obligees, principal amount outstanding and collateral therefor, if any, and guarantee thereof, if any), since which date there has been no Material change in the amounts, interest rates, sinking funds, installment payments or maturities of the Indebtedness of the Company. The Company is not in default and no waiver of default is currently in effect, in the payment of any principal or interest on any Indebtedness of the Company, the outstanding principal amount of which exceeds \$1,000,000, and no event or condition exists with respect to any Indebtedness of the Company, the outstanding principal amount of which exceeds \$1,000,000, that would permit (or that with notice or the lapse of time, or both, would permit) one or more Persons to cause such Indebtedness to become due and

payable before its stated maturity or before its regularly scheduled dates of payment and that, individually or in the aggregate, would reasonably be expected to have a Material Adverse Effect.

(b) Except as disclosed in **Schedule 5.15**, the Company has not agreed or consented to cause or permit in the future (upon the happening of a contingency or otherwise) any of its property, whether now owned or hereafter acquired, to be subject to a Lien not permitted by **Section 10.2**.

(c) Except as disclosed in **Schedule 5.15**, the Company is not a party to, or otherwise subject to any provision contained in, any instrument evidencing Indebtedness of the Company, any agreement relating thereto or any other agreement (including, but not limited to, its charter or other organizational document) which limits the amount of, or otherwise imposes restrictions on the incurring of, Indebtedness of the Company.

Section 5.16. Foreign Assets Control Regulations, Etc. (a) Neither the sale of the Notes by the Company hereunder nor its use of the proceeds thereof will violate the Trading with the Enemy Act, as amended, or any of the foreign assets control regulations of the United States Treasury Department (31 CFR, Subtitle B, Chapter V, as amended) or any enabling legislation or executive order relating thereto.

(b) The Company (i) is not a Person described or designated in the Specially Designated Nationals and Blocked Persons List of the Office of Foreign Assets Control or in Section 1 of the Anti-Terrorism Order and (ii) does not engage in any dealings or transactions with any such Person. The Company is in compliance, in all material respects, with the USA Patriot Act.

(c) No part of the proceeds from the sale of the Notes hereunder will be used, directly or indirectly, for any payments to any governmental official or employee, political party, official of a political party, candidate for political office, or anyone else acting in an official capacity, in order to obtain, retain or direct business or obtain any improper advantage, in violation of the United States Foreign Corrupt Practices Act of 1977, as amended, assuming in all cases that such Act applies to the Company.

Section 5.17. Status under Certain Statutes. The Company is not subject to regulation under the Investment Company Act of 1940, as amended or the ICC Termination Act of 1995, as amended.

Section 5.18. Notes Rank Pari Passu. The payment obligations of the Company under this Agreement and the Notes rank at least *pari passu* in right of payment with all other unsecured Indebtedness (actual or contingent) of the Company, which is not expressed to be subordinate or junior in rank to any other unsecured Indebtedness of the Company, including, without limitation, all unsecured Indebtedness of the Company described in **Schedule 5.15** hereto.

Section 5.19. Environmental Matters. (a) The Company has no knowledge of any claim nor received any notice of any claim, and no proceeding has been instituted raising any claim against the Company or any of its real properties now or formerly owned, leased or operated by any of them or other assets, alleging any damage to the environment or violation of any Environmental Laws, except, in each case, such as would not, individually or in the aggregate, reasonably be expected to result in a Material Adverse Effect.

(b) The Company has no knowledge of any facts which would give rise to any claim, public or private, of violation of Environmental Laws or damage to the environment emanating from, occurring on or in any way related to real properties now or formerly owned, leased or operated by it or to other assets or their use, except, in each case, such as would not reasonably be expected to result in a Material Adverse Effect.

(c) The Company has not stored any Hazardous Materials on real properties now or formerly owned, leased or operated by it nor has it disposed of any Hazardous Materials in a manner contrary to any Environmental Laws in each case in any manner that would reasonably be expected to result in a Material Adverse Effect.

(d) All buildings on all real properties now owned, leased or operated by the Company are in compliance with applicable Environmental Laws, except where failure to comply would not reasonably be expected to result in a Material Adverse Effect.

SECTION 6. REPRESENTATIONS OF THE PURCHASERS.

Section 6.1. Purchase for Investment. Each Purchaser severally represents that (a) it is purchasing the Notes for its own account or for one or more separate accounts maintained by such Purchaser or for the account of one or more pension or trust funds (each of which is an “accredited investor”) as for each of which such Purchaser exercises sole investment discretion for investment purposes only and not with a view to the distribution thereof; *provided* that the re-sale or disposition of such Purchaser’s or their property shall at all times be within such Purchaser’s or their control, (b) it is an “accredited investor” (as defined in Rule 501(a)(1), (2), (3), (7) or (8) under the Securities Act), (c) it has such knowledge and experience in financial and business matters as to be capable of evaluating the merits and risks of an investment in the Notes, (d) it and any accounts for which it is acting are each able to bear the economic risk of its investments and (e) it has received adequate information concerning the Company and the Notes to make an informed investment decision with respect to the purchase of the Notes. Each Purchaser understands that the Notes have not been, and will not be, registered under the Securities Act (and that the Company is not required to register the Notes) and may be resold only (A) if registered pursuant to the provisions of the Securities Act, (B) if an exemption from registration is available, including, without limitation, by disposition of any of the Notes and then (i) to the Company; (ii) inside the United States to a “qualified institutional buyer” (as defined in Rule 144A under the Securities Act) in compliance with Rule 144A; (iii) inside the United States to an institutional investor that (1) is an “accredited investor” (as defined in Rule 501(a)(1), (2), (3), (7) or (8) under the Securities Act) and (2) makes the representations set forth in this **Section 6**; or (iv) outside the United States in compliance with Rule 904 under the

Securities Act or (C) if resold under circumstances where neither such registration nor such exemption is required by law.

Each Purchaser agrees that, following the transfer of a Note and upon the request of the Company and without invalidating any transfer of any Note pursuant to this Agreement, it shall make reasonable best efforts to furnish to the Company any certificate which it may have received from any transferee of such Note with respect to such transferee's compliance with the terms of this **Section 6.1** in order to confirm that the transfer was made pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act.

Section 6.2. Source of Funds. Each Purchaser severally represents that at least one of the following statements is an accurate representation as to each source of funds (a "Source") to be used by such Purchaser to pay the purchase price of the Notes to be purchased by such Purchaser hereunder:

(a) the Source is an "insurance company general account" (as the term is defined in the United States Department of Labor's Prohibited Transaction Exemption ("PTE") 95-60) in respect of which the reserves and liabilities (as defined by the annual statement for life insurance companies approved by the National Association of Insurance Commissioners (the "NAIC Annual Statement")) for the general account contract(s) held by or on behalf of any employee benefit plan together with the amount of the reserves and liabilities for the general account contract(s) held by or on behalf of any other employee benefit plans maintained by the same employer (or affiliate thereof as defined in PTE 95-60) or by the same employee organization in the general account do not exceed ten percent (10%) of the total reserves and liabilities of the general account (exclusive of separate account liabilities) plus surplus as set forth in the NAIC Annual Statement filed with such Purchaser's state of domicile; or

(b) the Source is a separate account that is maintained solely in connection with such Purchaser's fixed contractual obligations under which the amounts payable, or credited, to any employee benefit plan (or its related trust) that has any interest in such separate account (or to any participant or beneficiary of such plan (including any annuitant)) are not affected in any manner by the investment performance of the separate account; or

(c) the Source is either (i) an insurance company pooled separate account, within the meaning of PTE 90-1, or (ii) a bank collective investment fund, within the meaning of the PTE 91-38 and, except as have been disclosed by such Purchaser to the Company in writing pursuant to this clause (c), no employee benefit plan or group of plans maintained by the same employer or employee organization beneficially owns more than 10% of all assets allocated to such pooled separate account or collective investment fund; or

(d) the Source constitutes assets of an "investment fund" (within the meaning of Part V of the QPAM Exemption) managed by a "qualified professional asset manager" or "QPAM" (within the meaning of Part V of the QPAM Exemption), no employee

benefit plan's assets that are included in such investment fund, when combined with the assets of all other employee benefit plans established or maintained by the same employer or by an affiliate (within the meaning of Section V(c)(1) of the QPAM Exemption) of such employer or by the same employee organization and managed by such QPAM, exceed 20% of the total client assets managed by such QPAM, the conditions of Part I(c) and (g) of the QPAM Exemption are satisfied, as of the last day of its most recent calendar quarter, the QPAM does not own a 10% or more interest in the Company and no Person controlling or controlled by the QPAM (applying the definition of "control" in Section V(e) of the QPAM Exemption) owns a 20% or more interest in the Company (or less than 20% but greater than 10%, if such person exercises control over the management or policies of the Company by reason of its ownership interest) and (i) the identity of such QPAM and (ii) the names of all employee benefit plans whose assets are included in such investment fund have been disclosed to the Company in writing pursuant to this clause (d); or

(e) the Source constitutes assets of a "plan(s)" (within the meaning of Section IV of PTE 96-23 (the "INHAM Exemption")) managed by an "in-house asset manager" or "INHAM" (within the meaning of Part IV of the INHAM Exemption), the conditions of Part I(a), (g) and (h) of the INHAM Exemption are satisfied, neither the INHAM nor a Person controlling or controlled by the INHAM (applying the definition of "control" in Section IV(d) of the INHAM Exemption) owns a 5% or more interest in the Company and (i) the identity of such INHAM and (ii) the name(s) of the employee benefit plan(s) whose assets constitute the Source have been disclosed to the Company in writing pursuant to this clause (e); or

(f) the Source is a governmental plan; or

(g) the Source is one or more employee benefit plans, or a separate account or trust fund comprised of one or more employee benefit plans, each of which has been identified to the Company in writing pursuant to this clause (g); or

(h) the Source does not include assets of any employee benefit plan, other than a plan exempt from the coverage of ERISA.

As used in this **Section 6.2**, the terms "employee benefit plan", "governmental plan", "party in interest" and "separate account" shall have the respective meanings assigned to such terms in section 3 of ERISA.

SECTION 7. INFORMATION AS TO THE COMPANY.

Section 7.1. Financial and Business Information. The Company shall deliver to each holder of Notes that is an Institutional Investor:

(a) *Quarterly Statements* — within 60 days after the end of each quarterly fiscal period in each fiscal year of the Company (other than the last quarterly fiscal period of each such fiscal year), duplicate copies of:

- (i) a balance sheet of the Company as at the end of such quarter, and
- (ii) statements of income, changes in shareholders' equity and cash flows of the Company for such quarter and (in the case of the second and third quarters) for the portion of the fiscal year ending with such quarter,

setting forth in each case in comparative form the figures for the corresponding periods in the previous fiscal year, all in reasonable detail, prepared in accordance with GAAP applicable to quarterly financial statements generally, and certified by a Senior Financial Officer as fairly presenting, in all material respects, the financial position of the companies being reported on and their results of operations and cash flows, subject to changes resulting from year-end adjustments; *provided* that delivery within the time period specified above of copies of the Company's quarterly report prepared in accordance with GAAP shall be deemed to satisfy the requirements of this **Section 7.1(a)**; *provided, further*, that the Company shall be deemed to have made such delivery of such financial statements or quarterly report, as case may be, if it shall have timely made such financial statements or quarterly report available on its home page on the worldwide web (at the date of this Agreement located at: <http://www.aep.com>) (such availability and notice thereof being referred to as "*Electronic Delivery*");

(b) *Annual Statements* — within 105 days after the end of each fiscal year of the Company, duplicate copies of,

- (i) a balance sheet of the Company, as at the end of such year, and
- (ii) statements of income, changes in shareholders' equity and cash flows of the Company, for such year,

setting forth in each case in comparative form the figures for the previous fiscal year, all in reasonable detail, prepared in accordance with GAAP, and accompanied by an opinion thereon of independent public accountants of recognized national standing, which opinion shall state that such financial statements present fairly, in all material respects, the financial position of the companies being reported upon and their results of operations and cash flows and have been prepared in conformity with GAAP, and that the examination of such accountants in connection with such financial statements has been made in accordance with generally accepted auditing standards, and that such audit provides a reasonable basis for such opinion in the circumstances; *provided* that the delivery within the time period specified above of the Company's annual report for such fiscal year (together with the Company's annual report to shareholders, if any, prepared pursuant to Rule 14a-3 under the Exchange Act) prepared in accordance with GAAP, together with the accountants' opinion described above, shall be deemed to satisfy the requirements of this **Section 7.1(b)**; *provided, further*, that the Company shall be deemed to have made such delivery of such financial statements or annual report, as the case may be, if it shall have timely made Electronic Delivery thereof.

(c) *SEC and Other Reports* — promptly upon their becoming available, one copy of (i) each financial statement, report, notice or proxy statement sent by the

Company or any Subsidiary to its principal lending banks as a whole (excluding information sent to such banks in the ordinary course of administration of a bank facility, such as information relating to pricing and borrowing availability or to its public securities holders generally) and (ii) each regular or periodic report, each registration statement (without exhibits except as expressly requested by such holder), and each prospectus and all amendments thereto filed by the Company or any Subsidiary with the SEC and of all press releases and other statements made available generally by the Company or any Subsidiary to the public concerning developments that are Material; *provided, further*, that the Company should be deemed to have made such delivery of such SEC and other reports if it shall have timely made such SEC and other reports available via Electronic Delivery;

(d) *Notice of Default or Event of Default* — promptly, and in any event within five Business Days after a Responsible Officer becoming aware of the existence of any Default or Event of Default, a written notice specifying the nature and period of existence thereof and what action the Company is taking or proposes to take with respect thereto;

(e) *Notices from Governmental Authority* — promptly, and in any event within 30 days of receipt thereof, copies of any notice to the Company or any Subsidiary from any Federal or state Governmental Authority relating to any order, ruling, statute or other law or regulation that could reasonably be expected to have a Material Adverse Effect; and

(f) *Requested Information* — with reasonable promptness, such other data and information relating to the business, operations, affairs, financial condition, assets or properties of the Company or any of its Subsidiaries (including, but without limitation, actual copies of the Company's financial statements) or relating to the ability of the Company to perform its obligations hereunder and under the Notes as from time to time may be reasonably requested by any such holder of Notes.

Section 7.2. Officer's Certificate. Each set of financial statements delivered to a holder of Notes pursuant to **Sections 7.1(a)** and **7.1(b)** shall be accompanied by a certificate of a Senior Financial Officer setting forth:

(a) *Covenant Compliance* — the information (including detailed calculations) required in order to establish whether the Company was in compliance with the requirements of **Section 10.1** and **Section 10.2**, inclusive, during the annual period covered by the statements then being furnished (including with respect to each such Section, where applicable, the calculations of the maximum or minimum amount, ratio or percentage, as the case may be, permissible under the terms of such Sections, and the calculation of the amount, ratio or percentage then in existence); and

(b) *Event of Default* — a statement that such Senior Financial Officer has reviewed the relevant terms hereof and has made, or caused to be made, under his or her supervision, a review of the transactions and conditions of the Company and its Subsidiaries from the beginning of the quarterly or annual period covered by the

statements then being furnished to the date of the certificate and that such review shall not have disclosed the existence during such period of any condition or event that constitutes a Default or an Event of Default or, if any such condition or event existed or exists (including, without limitation, any such event or condition resulting from the failure of the Company or any Subsidiary to comply with any Environmental Law), specifying the nature and period of existence thereof and what action the Company shall have taken or proposes to take with respect thereto.

Section 7.3. Visitation. The Company shall permit the representatives of each holder of Notes that is an Institutional Investor:

(a) *No Default* — if no Default or Event of Default then exists, at the expense of such holder and upon reasonable prior notice to the Company, to visit the principal executive office of the Company, to discuss the affairs, finances and accounts of the Company and its Subsidiaries with the Company's officers, and (with the consent of the Company, which consent will not be unreasonably withheld) its independent public accountants, and (with the consent of the Company, which consent will not be unreasonably withheld) to visit the other offices and properties of the Company and each Subsidiary, all at such reasonable times and as often as may be reasonably requested in writing; and

(b) *Default* — if a Default or Event of Default then exists, at the expense of the Company, to visit and inspect any of the offices or properties of the Company or any Subsidiary, to examine all their respective books of account, records, reports and other papers, to make copies and extracts therefrom, and to discuss their respective affairs, finances and accounts with their respective officers and independent public accountants (and by this provision the Company authorizes said accountants to discuss the affairs, finances and accounts of the Company and its Subsidiaries), all at such times and as often as may be requested.

SECTION 8. PREPAYMENT OF THE NOTES.

Section 8.1. Maturity. As provided therein, the entire unpaid principal balance of the Notes shall be due and payable on the stated maturity date thereof.

Section 8.2. Optional Prepayments with Make-Whole Amount. The Company may, at its option, upon notice as provided below, prepay at any time all, or from time to time any part of, the Notes (but if in the case of a partial prepayment, then against each series of Notes in proportion to the aggregate principal amount outstanding on each series), in an amount not less than 10% of the aggregate principal amount of the Notes then outstanding in the case of a partial prepayment, at 100% of the principal amount so prepaid, together with interest accrued thereon to the date of such prepayment, and the Make-Whole Amount determined for the prepayment date with respect to such principal amount. The Company will give each holder of Notes written notice of each optional prepayment under this **Section 8.2** not less than 30 days and not more than 60 days prior to the date fixed for such prepayment. Each such notice shall specify such date (which shall be a Business Day), the aggregate principal amount of each series of Notes to

be prepaid on such date, the principal amount of each Note held by such holder to be prepaid (determined in accordance with **Section 8.4**), and the interest to be paid on the prepayment date with respect to such principal amount being prepaid, and shall be accompanied by a certificate of a Senior Financial Officer as to the estimated Make-Whole Amount due in connection with such prepayment (calculated as if the date of such notice were the date of the prepayment), setting forth the details of such computation. Two Business Days prior to such prepayment, the Company shall deliver to each holder of Notes a certificate of a Senior Financial Officer specifying the calculation of such Make-Whole Amount as of the specified prepayment date.

Section 8.3. [Reserved].

Section 8.4. Allocation of Partial Prepayments. In the case of each partial prepayment of the Notes pursuant to **Section 8.2**, the principal amount of the Notes to be prepaid shall be (a) allocated among each series of Notes in proportion to the aggregate unpaid principal amount of each such series of Notes and (b) allocated pro rata among all holders of each series of Notes at the time outstanding in proportion, as nearly as practicable, to the respective unpaid principal amounts thereof not theretofore called for prepayment.

Section 8.5. Maturity; Surrender, Etc. In the case of each prepayment of Notes pursuant to this **Section 8**, the principal amount of each Note to be prepaid shall mature and become due and payable on the date fixed for such prepayment (which shall be a Business Day), together with interest on such principal amount accrued to such date and the applicable Make-Whole Amount, if any. From and after such date, unless the Company shall fail to pay such principal amount when so due and payable, together with the interest and Make-Whole Amount, if any, as aforesaid, interest on such principal amount shall cease to accrue. Any Note paid or prepaid in full shall be surrendered to the Company and cancelled and shall not be reissued, and no Note shall be issued in lieu of any prepaid principal amount of any Note.

Section 8.6. Purchase of Notes. The Company will not and will not permit any Affiliate to purchase, redeem, prepay or otherwise acquire, directly or indirectly, any of the outstanding Notes or any part or portion thereof except upon the payment or prepayment of the Notes pro rata in accordance with the terms of this Agreement and the Notes. The Company will promptly cancel all Notes acquired by it or any Affiliate pursuant to any payment, prepayment or purchase of Notes pursuant to any provision of this Agreement and no Notes may be issued in substitution or exchange for any such Notes.

Section 8.7. Make-Whole Amount. The term “*Make-Whole Amount*” means, with respect to any Note, an amount equal to the excess, if any, of the Discounted Value of the Remaining Scheduled Payments with respect to the Called Principal of such Note over the amount of such Called Principal; *provided* that the Make-Whole Amount may in no event be less than zero. For the purposes of determining the Make-Whole Amount, the following terms have the following meanings:

“*Called Principal*” means, with respect to any Note, the principal of such Note that is to be prepaid pursuant to **Section 8.2** or has become or is declared to be immediately due and payable pursuant to **Section 12.1**, as the context requires.

“*Discounted Value*” means, with respect to the Called Principal of any Note, the amount obtained by discounting all Remaining Scheduled Payments with respect to such Called Principal from their respective scheduled due dates to the Settlement Date with respect to such Called Principal, in accordance with accepted financial practice and at a discount factor (applied on the same periodic basis as that on which interest on the Notes is payable) equal to the Reinvestment Yield with respect to such Called Principal.

“*Reinvestment Yield*” means, with respect to the Called Principal of any Note, .50% (50 basis points) over the yield to maturity implied by (i) the yields reported as of 10:00 a.m. (New York City time) on the second Business Day preceding the Settlement Date with respect to such Called Principal, on the display designated as “Page PX1” (or such other display as may replace Page PX1) on Bloomberg Financial Markets for the most recently issued actively traded on the run U.S. Treasury securities having a maturity equal to the Remaining Average Life of such Called Principal as of such Settlement Date, or (ii) if such yields are not reported as of such time or the yields reported as of such time are not ascertainable (including by way of interpolation), the Treasury Constant Maturity Series Yields reported, for the latest day for which such yields have been so reported as of the second Business Day preceding the Settlement Date with respect to such Called Principal, in Federal Reserve Statistical Release H.15 (or any comparable successor publication) for actively traded U.S. Treasury securities having a constant maturity equal to the Remaining Average Life of such Called Principal as of such Settlement Date. In the case of each determination under clause (i) or clause (ii), as the case may be, of the preceding paragraph, such implied yield will be determined, if necessary, by (a) converting U.S. Treasury bill quotations to bond-equivalent yields in accordance with accepted financial practice and (b) interpolating linearly between (1) the applicable actively traded U.S. Treasury security with the maturity closest to and greater than such Remaining Average Life and (2) the applicable actively traded U.S. Treasury security with the maturity closest to and less than such Remaining Average Life. The Reinvestment Yield shall be rounded to the number of decimal places as appears in the interest rate of the applicable Note.

“*Remaining Average Life*” means, with respect to any Called Principal, the number of years (calculated to the nearest one-twelfth year) obtained by dividing (a) such Called Principal into (b) the sum of the products obtained by multiplying (i) the principal component of each Remaining Scheduled Payment with respect to such Called Principal by (ii) the number of years (calculated to the nearest one-twelfth year) that will elapse between the Settlement Date with respect to such Called Principal and the scheduled due date of such Remaining Scheduled Payment.

“*Remaining Scheduled Payments*” means, with respect to the Called Principal of any Note, all payments of such Called Principal and interest thereon that would be due after the Settlement Date with respect to such Called Principal if no payment of such Called Principal were made prior to its scheduled due date; *provided* that if such Settlement Date is not a date on which interest payments are due to be made under the terms of the Notes, then the amount of the next succeeding scheduled interest payment

will be reduced by the amount of interest accrued to such Settlement Date and required to be paid on such Settlement Date pursuant to **Section 8.2** or **12.1**.

“*Settlement Date*” means, with respect to the Called Principal of any Note, the date on which such Called Principal is to be prepaid pursuant to **Section 8.2** or has become or is declared to be immediately due and payable pursuant to **Section 12.1**, as the context requires.

SECTION 9. AFFIRMATIVE COVENANTS.

The Company covenants that so long as any of the Notes are outstanding:

Section 9.1. Compliance with Law. The Company will, and will cause each of its Subsidiaries to, comply with all laws, ordinances or governmental rules or regulations to which each of them is subject, including, without limitation, ERISA, the USA Patriot Act and Environmental Laws, and will obtain and maintain in effect all licenses, certificates, permits, franchises and other governmental authorizations necessary to the ownership of their respective properties or to the conduct of their respective businesses, in each case to the extent necessary to ensure that non-compliance with such laws, ordinances or governmental rules or regulations or failures to obtain or maintain in effect such licenses, certificates, permits, franchises and other governmental authorizations would not, individually or in the aggregate, reasonably be expected to have a Material Adverse Effect.

Section 9.2. Insurance. The Company will, and will cause each of its Subsidiaries to, maintain, with financially sound and reputable insurers, insurance with respect to their respective properties and businesses against such casualties and contingencies, of such types, on such terms and in such amounts (including deductibles, co-insurance and self-insurance, if adequate reserves are maintained with respect thereto) as is customary in the case of entities of established reputations engaged in the same or a similar business, owning similar properties and located in the same general area as the Company and its Subsidiaries, except where any failure to maintain such insurance would not, individually or in the aggregate, reasonably be expected to have a Material Adverse Effect; *provided, however*, that so long as no Event of Default hereunder shall have occurred and be continuing, the Company may self-insure by way of deductibles, through its captive insurance company, or otherwise, such amount as is customarily maintained on similar properties by companies of similar size and financial standing and having similar operations and to the extent consistent with prudent business practices.

Section 9.3. Maintenance of Properties. The Company will, and will cause each of its Subsidiaries to, maintain and keep, or cause to be maintained and kept, their respective properties in good repair, working order and condition (other than ordinary wear and tear), so that the business carried on in connection therewith may be properly conducted at all times; *provided* that this **Section 9.3** shall not prevent the Company or any Subsidiary from discontinuing the operation and the maintenance of any of its properties if such discontinuance is desirable in the conduct of its business and the Company has concluded that such discontinuance would not, individually or in the aggregate, reasonably be expected to have a Material Adverse Effect.

Section 9.4. Payment of Taxes and Claims. The Company will, and will cause each of its Subsidiaries to, file all tax returns required to be filed in any jurisdiction and to pay and discharge all taxes shown to be due and payable on such returns and all other taxes, assessments, governmental charges, or levies imposed on them or any of their properties, assets, income or franchises, to the extent the same have become due and payable and before they have become delinquent and all claims for which sums have become due and payable that have or might become a Lien on properties or assets of the Company or any Subsidiary; *provided* that neither the Company nor any Subsidiary need pay any such tax, assessment, charge, levy or claim if (a) the amount, applicability or validity thereof is contested by the Company or such Subsidiary on a timely basis in good faith and in appropriate proceedings, and the Company or a Subsidiary has established adequate reserves therefor in accordance with GAAP on the books of the Company or such Subsidiary or (b) the nonpayment of all such taxes, assessments, charges, levies and claims in the aggregate would not reasonably be expected to have a Material Adverse Effect.

Section 9.5. Legal Existence, Etc. Subject to **Section 10.3**, the Company will at all times preserve and keep in full force and effect its legal existence and the Company will at all times preserve and keep in full force and effect the legal existence of each of its Subsidiaries (unless merged into the Company or a Wholly-owned Subsidiary) and all rights and franchises of the Company and its Subsidiaries unless, in the good faith judgment of the Company, the termination of or failure to preserve and keep in full force and effect such legal existence, right or franchise would not, individually or in the aggregate, have a Material Adverse Effect.

Section 9.6. Notes to Rank Pari Passu. The Notes and all other obligations under this Agreement of the Company are and at all times shall rank at least *pari passu* in right of payment with all other present and future unsecured Indebtedness (actual or contingent) of the Company which is not expressed to be subordinate or junior in rank to any other unsecured Indebtedness of the Company.

Section 9.7. Books and Records. The Company will, and will cause each of its Subsidiaries to, maintain proper books of record and account in conformity with GAAP and all applicable requirements of any Governmental Authority having legal or regulatory jurisdiction over the Company, or such Subsidiary, as the case may be.

SECTION 10. NEGATIVE COVENANTS.

The Company covenants that so long as any of the Notes are outstanding:

Section 10.1. Leverage Ratio. The Company will maintain a ratio of Consolidated Indebtedness to Consolidated Capital as of the last day of each March, June, September and December of not greater than 0.70 to 1.00.

Section 10.2. Limitation on Secured Debt. The Company shall not create or suffer to be created or to exist or permit any of its Subsidiaries to create or suffer to be created or to exist any additional mortgage, pledge, security interest, or other lien (collectively "*Liens*") on any utility properties or tangible assets now owned or hereafter acquired by the Company or its Subsidiaries

to secure any Indebtedness for borrowed money (“*Secured Debt*”), without providing that the Notes will be similarly secured. This restriction does not prevent the creation or existence of:

- (a) Liens on property existing at the time of acquisition or construction of such property (or created within one year after completion of such acquisition or construction), whether by purchase, merger, construction or otherwise, or to secure the payment of all or any part of the purchase price or construction cost thereof, including the extension of any Liens to repairs, renewals, replacements, substitutions, betterments, additions, extensions and improvements then or thereafter made on the property subject thereto;
- (b) financing of the Company’s accounts receivable for electric service;
- (c) any extensions, renewals or replacements (or successive extensions, renewals or replacements), in whole or in part, of Liens permitted by the foregoing clauses; and
- (d) the pledge of any bonds or other Securities at any time issued under any of the Secured Debt permitted by the above clauses.

In addition to the permitted issuances above, Secured Debt not otherwise so permitted may be issued in an amount that does not exceed 15% of Net Tangible Assets as defined below.

“*Net Tangible Assets*” means the total of all assets (including revaluations thereof as a result of commercial appraisals, price level restatement or otherwise) appearing on the Company’s balance sheet, net of applicable reserves and deductions, but excluding goodwill, trade names, trademarks, patents, unamortized debt discount, energy trading contracts, regulatory assets, deferred charges and all other like intangible assets (which term shall not be construed to include such revaluations), less the aggregate of the Company’s current liabilities appearing on such balance sheet.

This restriction also will not apply to or prevent the creation or existence of leases (operating or capital) made, or existing on property acquired, in the ordinary course of business.

Section 10.3. Mergers, Consolidations, Etc. The Company will not, and will not permit any Subsidiary to, consolidate with or be a party to a merger with any other Person, or sell, lease or otherwise dispose of all or substantially all of its assets; *provided* that:

- (a) any Subsidiary may merge or consolidate with or into the Company or any Wholly-owned Subsidiary so long as in (i) any merger or consolidation involving the Company, the Company shall be the surviving or continuing corporation and (ii) in any merger or consolidation involving a Wholly-owned Subsidiary (and not the Company), the Wholly-owned Subsidiary shall be the surviving or continuing corporation or limited liability company;

(b) the Company may consolidate or merge with or into any other corporation if (i) the corporation or limited liability company which results from such consolidation or merger (the “*Surviving Person*”) is organized under the laws of any state of the United States or the District of Columbia, (ii) the due and punctual payment of the principal of and premium, if any, and interest on all of the Notes, according to their tenor, and the due and punctual performance and observance of all of the covenants in the Notes and this Agreement to be performed or observed by the Company are expressly assumed in writing by the Surviving Person pursuant to an agreement satisfactory to the Required Holders and the Surviving Person shall furnish to the holders of the Notes an opinion of counsel satisfactory to the Required Holders to the effect that the instrument of assumption has been duly authorized, executed and delivered and constitutes the legal, valid and binding contract and agreement of the Surviving Person enforceable in accordance with its terms, except as enforcement of such terms may be limited by bankruptcy, insolvency, reorganization, moratorium and similar laws affecting the enforcement of creditors’ rights generally and by general equitable principles, and (iii) at the time of such consolidation or merger and immediately after giving effect thereto, no Default or Event of Default would exist;

(c) the Company may sell or otherwise dispose of all or substantially all of its assets to any Person for consideration which represents the fair market value of such assets (as determined in good faith by the Board of Directors of the Company) at the time of such sale or other disposition if (i) the acquiring Person (the “*Acquiring Person*”) is a corporation or limited liability company organized under the laws of any state of the United States or the District of Columbia, (ii) the due and punctual payment of the principal of and premium, if any, and interest on all the Notes, according to their tenor, and the due and punctual performance and observance of all of the covenants in the Notes and in this Agreement to be performed or observed by the Company are expressly assumed in writing by the Acquiring Person pursuant to an agreement satisfactory to the Required Holders and the Acquiring Person shall furnish to the holders of the Notes an opinion of counsel satisfactory to the Required Holders to the effect that the instrument of assumption has been duly authorized, executed and delivered and constitutes the legal, valid and binding contract and agreement of such Acquiring Person enforceable in accordance with its terms, except as enforcement of such terms may be limited by bankruptcy, insolvency, reorganization, moratorium and similar laws affecting the enforcement of creditors’ rights generally and by general equitable principles, and (iii) at the time of such sale or disposition and immediately after giving effect thereto, no Default or Event of Default would exist.

Section 10.4. Transactions with Affiliates. The Company will not and will not permit any Subsidiary to enter into directly or indirectly any transaction or group of related transactions (including without limitation the purchase, lease, sale or exchange of properties of any kind or the rendering of any service) with any Affiliate (other than the Company or another Subsidiary), except in the ordinary course and pursuant to the reasonable requirements of the Company’s or such Subsidiary’s business.

Section 10.5. Line of Business. The Company will not and will not permit any Subsidiary to engage in any business if, as a result, the general nature of the business in which the Company and its Subsidiaries, taken as a whole, would then be engaged would be substantially changed from the general nature of the business in which the Company and its Subsidiaries, taken as a whole, are engaged on the date of this Agreement as described in the Memorandum.

Section 10.6. Terrorism Sanctions Regulations. The Company will not and will not permit any Subsidiary to (a) become a Person described or designated in the Specially Designated Nationals and Blocked Persons List of the Office of Foreign Assets Control or in Section 1 of the Anti-Terrorism Order or (b) knowingly engage in any dealings or transactions with any such Person.

SECTION 11. EVENTS OF DEFAULT.

An “*Event of Default*” shall exist if any of the following conditions or events shall occur and be continuing:

(a) the Company defaults in the payment of any principal or Make-Whole Amount, if any, on any Note when the same becomes due and payable, whether at maturity or at a date fixed for prepayment or by declaration or otherwise; or

(b) the Company defaults in the payment of any interest on any Note for more than five Business Days after the same becomes due and payable; or

(c) the Company defaults in the performance of or compliance with any term contained in **Section 7.1(d)** or **Sections 10.1** through **10.3**; or

(d) the Company defaults in the performance of or compliance with any term contained herein (other than those referred to in **Sections 11(a), (b)** and **(c)**) and such default is not remedied within 30 days after the earlier of (i) a Responsible Officer obtaining actual knowledge of such default and (ii) the Company receiving written notice of such default from any holder of a Note (any such written notice to be identified as a “notice of default” and to refer specifically to this **Section 11(d)**); or

(e) any representation or warranty made in writing by or on behalf of the Company or by any officer of the Company in this Agreement or in any writing furnished in connection with the transactions contemplated hereby proves to have been false or incorrect in any material respect on the date as of which made; or

(f) any event shall occur or condition shall exist under any agreement or instrument relating to Indebtedness of the Company or any Subsidiary (but excluding Indebtedness outstanding hereunder) outstanding in a principal or notional amount of at least \$50,000,000 in the aggregate if the effect of such event or condition is to accelerate or require early termination of the maturity or tenor of such Indebtedness, or any such Indebtedness shall be declared to be due and payable, or required to be prepaid or redeemed (other than by a regularly scheduled required prepayment or redemption),

terminated, purchased or defeased, or an offer to prepay, redeem, purchase or defease such Indebtedness shall be required to be made, in each case prior to the stated maturity or the original tenor thereof; or

(g) the Company or any Significant Subsidiary (i) is generally not paying, or admits in writing its inability to pay, its debts as they become due, (ii) files, or consents by answer or otherwise to the filing against it of, a petition for relief or reorganization or arrangement or any other petition in bankruptcy, for liquidation or to take advantage of any bankruptcy, insolvency, reorganization, moratorium or other similar law of any jurisdiction, (iii) makes an assignment for the benefit of its creditors, (iv) consents to the appointment of a custodian, receiver, trustee or other officer with similar powers with respect to it or with respect to any substantial part of its property, (v) is adjudicated as insolvent or to be liquidated, or (vi) takes corporate action for the purpose of any of the foregoing; or

(h) a court or Governmental Authority of competent jurisdiction enters an order appointing, without consent by the Company or any of its Significant Subsidiaries, a custodian, receiver, trustee or other officer with similar powers with respect to it or with respect to any substantial part of its property, or constituting an order for relief or approving a petition for relief or reorganization or any other petition in bankruptcy or for liquidation or to take advantage of any bankruptcy or insolvency law of any jurisdiction, or ordering the dissolution, winding-up or liquidation of the Company or any of its Significant Subsidiaries, or any such petition shall be filed against the Company or any of its Significant Subsidiaries and such petition shall not be dismissed within 60 days; or

(i) any judgment or order for the payment of money in excess of \$50,000,000 to the extent not paid or insured shall be rendered against the Company or any Subsidiary and either (i) enforcement proceedings shall have been commenced by any creditor upon such judgment or order or (ii) there shall be any period of 30 consecutive days during which a stay of enforcement of such judgment or order, by reason of a pending appeal or otherwise, shall not be in effect; or

(j) if (i) any Plan which is a pension plan within the meaning of Section 3(2) of ERISA shall fail to satisfy the minimum funding standards of ERISA or the Code for any plan year or part thereof or a waiver of such standards or extension of any amortization period is sought or granted under section 412 of the Code, (ii) a notice of intent to terminate any Plan shall have been or is reasonably expected to be filed with the PBGC or the PBGC shall have instituted proceedings under ERISA Section 4042 to terminate or appoint a trustee to administer any Plan or the PBGC shall have notified the Company or any ERISA Affiliate that a Plan may become a subject of any such proceedings, (iii) the "funding target attainment percentage" (within the meaning of Section 303 of ERISA) under each Plan that is subject to the funding requirements of Section 302 of ERISA or Section 412 of the Code, as most recently certified by the Plan's actuary, shall be less than 70%, (iv) the Company or any ERISA Affiliate shall have incurred or is reasonably expected to incur any liability with respect to any Plan pursuant to Title I or IV of ERISA (other than such liability for benefits as may be

incurred in connection with the administration of such Plan) or the penalty or excise tax provisions of the Code relating to employee benefit plans, (v) the Company or any ERISA Affiliate withdraws from any Multiemployer Plan, or (vi) the Company or any Subsidiary establishes or amends any employee welfare benefit plan that provides post-employment welfare benefits in a manner that would increase the liability of the Company or any Subsidiary thereunder; and any such event or events described in clauses (i) through (vi) above, either individually or together with any other such event or events, could reasonably be expected to have a Material Adverse Effect.

As used in **Section 11(j)**, the terms “employee benefit plan” and “employee welfare benefit plan” shall have the respective meanings assigned to such terms in Section 3 of ERISA.

SECTION 12. REMEDIES ON DEFAULT, ETC.

Section 12.1. Acceleration. (a) If an Event of Default with respect to the Company described in **Section 11(g)** or **(h)** (other than an Event of Default described in clause (i) of **Section 11(g)** or described in clause (vi) of **Section 11(g)**) by virtue of the fact that such clause encompasses clause (i) of **Section 11(g)**) has occurred, all the Notes then outstanding shall automatically become immediately due and payable.

(b) If any other Event of Default has occurred and is continuing, any holder or holders of more than 50% in principal amount of the Notes at the time outstanding may at any time at its or their option, by notice or notices to the Company, declare all the Notes then outstanding to be immediately due and payable.

(c) If any Event of Default described in **Section 11(a)** or **(b)** has occurred and is continuing, any holder or holders of Notes at the time outstanding affected by such Event of Default may at any time, at its or their option, by notice or notices to the Company, declare all the Notes held by it or them to be immediately due and payable.

Upon any Notes becoming due and payable under this **Section 12.1**, whether automatically or by declaration, such Notes will forthwith mature and the entire unpaid principal amount of such Notes, plus (i) all accrued and unpaid interest thereon (including, but not limited to, interest accrued thereon at the Default Rate) and (ii) the Make-Whole Amount determined in respect of such principal amount (to the full extent permitted by applicable law), shall all be immediately due and payable, in each and every case without presentment, demand, protest or further notice, all of which are hereby waived. The Company acknowledges, and the parties hereto agree, that each holder of a Note has the right to maintain its investment in the Notes free from repayment by the Company (except as herein specifically provided for), and that the provision for payment of a Make-Whole Amount by the Company in the event that the Notes are prepaid or are accelerated as a result of an Event of Default, is intended to provide compensation for the deprivation of such right under such circumstances.

Section 12.2. Other Remedies. If any Default or Event of Default has occurred and is continuing, and irrespective of whether any Notes have become or have been declared immediately due and payable under **Section 12.1**, the holder of any Note at the time outstanding

may proceed to protect and enforce the rights of such holder by an action at law, suit in equity or other appropriate proceeding, whether for the specific performance of any agreement contained herein or in any Note, or for an injunction against a violation of any of the terms hereof or thereof, or in aid of the exercise of any power granted hereby or thereby or by law or otherwise.

Section 12.3. Rescission. At any time after any Notes have been declared due and payable pursuant to **Section 12.1(b)** or **(c)**, the holders of not less than 51% in principal amount of the Notes then outstanding, by written notice to the Company, may rescind and annul any such declaration and its consequences if (a) the Company has paid all overdue interest on the Notes, all principal of and Make-Whole Amount, if any, on any Notes that are due and payable and are unpaid other than by reason of such declaration, and all interest on such overdue principal and Make-Whole Amount, if any, and (to the extent permitted by applicable law) any overdue interest in respect of the Notes, at the Default Rate, (b) neither the Company nor any other Person shall have paid any amounts which have become due solely by reason of such declaration, (c) all Events of Default and Defaults, other than non-payment of amounts that have become due solely by reason of such declaration, have been cured or have been waived pursuant to **Section 17**, and (d) no judgment or decree has been entered for the payment of any monies due pursuant hereto or to the Notes. No rescission and annulment under this **Section 12.3** will extend to or affect any subsequent Event of Default or Default or impair any right consequent thereon.

Section 12.4. No Waivers or Election of Remedies, Expenses, Etc. No course of dealing and no delay on the part of any holder of any Note in exercising any right, power or remedy shall operate as a waiver thereof or otherwise prejudice such holder's rights, powers or remedies. No right, power or remedy conferred by this Agreement or by any Note upon any holder thereof shall be exclusive of any other right, power or remedy referred to herein or therein or now or hereafter available at law, in equity, by statute or otherwise. Without limiting the obligations of the Company under **Section 15**, the Company will pay to the holder of each Note on demand such further amount as shall be sufficient to cover all costs and expenses of such holder incurred in any enforcement or collection under this **Section 12**, including, without limitation, reasonable attorneys' fees, expenses and disbursements of one special counsel for all holders of the Notes.

SECTION 13. REGISTRATION; EXCHANGE; SUBSTITUTION OF NOTES.

Section 13.1. Registration of Notes. The Company shall keep at its principal executive office a register for the registration and registration of transfers of Notes. The name and address of each holder of one or more Notes, each transfer thereof and the name and address of each transferee of one or more Notes shall be registered in such register. Prior to due presentment for registration of transfer, the Person in whose name any Note shall be registered shall be deemed and treated as the owner and holder thereof for all purposes hereof, and the Company shall not be affected by any notice or knowledge to the contrary. The Company shall give to any holder of a Note that is an Institutional Investor promptly upon request therefor, a complete and correct copy of the names and addresses of all registered holders of Notes.

Section 13.2. Transfer and Exchange of Notes. Upon surrender of any Note to the Company at the address and to the attention of the designated officer (all as specified in

Section 18(iii)) for registration of transfer or exchange (and in the case of a surrender for registration of transfer accompanied by a written instrument of transfer duly executed by the registered holder of such Note or such holder's attorney duly authorized in writing and accompanied by the relevant name, address and other information for notices of each transferee of such Note or part thereof), within ten Business Days thereafter, the Company shall execute and deliver, at the Company's expense (except as provided below), one or more new Notes (as requested by the holder thereof) in exchange therefor, of the same series and in an aggregate principal amount equal to the unpaid principal amount of the surrendered Note. Each such new Note shall be payable to such Person as such holder may request and shall be substantially in the form of **Exhibit 1-A**, **Exhibit 1-B** or **Exhibit 1-C**, as applicable. Each such new Note shall be dated and bear interest from the date to which interest shall have been paid on the surrendered Note or dated the date of the surrendered Note if no interest shall have been paid thereon. The Company may require payment of a sum sufficient to cover any stamp tax or governmental charge imposed in respect of any such transfer of Notes. Notes shall not be transferred in denominations of less than \$100,000; *provided* that if necessary to enable the registration of transfer by a holder of its entire holding of Notes, one Note may be in a denomination of less than \$100,000. Any transferee, by its acceptance of a Note registered in its name (or the name of its nominee), shall be deemed to have made the representation set forth in **Section 6.2**.

Section 13.3. Replacement of Notes. Upon receipt by the Company at the address and to the attention of the designated officer (all as specified in **Section 18(iii)**) of evidence reasonably satisfactory to it of the ownership of and the loss, theft, destruction or mutilation of any Note (which evidence shall be, in the case of an Institutional Investor, notice from such Institutional Investor of such ownership and such loss, theft, destruction or mutilation), and

(a) in the case of loss, theft or destruction, of indemnity reasonably satisfactory to it (*provided* that if the holder of such Note is, or is a nominee for, an original Purchaser or another holder of a Note with a minimum net worth of at least \$50,000,000 or a Qualified Institutional Buyer, such Person's own unsecured agreement of indemnity shall be deemed to be satisfactory), or

(b) in the case of mutilation, upon surrender and cancellation thereof,

within ten Business Days thereafter, the Company at its own expense shall execute and deliver, in lieu thereof, a new Note of the same series, dated and bearing interest from the date to which interest shall have been paid on such lost, stolen, destroyed or mutilated Note or dated the date of such lost, stolen, destroyed or mutilated Note if no interest shall have been paid thereon.

SECTION 14. PAYMENTS ON NOTES.

Section 14.1. Place of Payment. Subject to **Section 14.2**, payments of principal, Make-Whole Amount, if any, and interest becoming due and payable on the Notes shall be made in New York, New York at the principal office of Citibank N.A. in such jurisdiction. The Company may at any time, by notice to each holder of a Note, change the place of payment of the Notes so long as such place of payment shall be either the principal office of the Company in such jurisdiction or the principal office of a bank or trust company in such jurisdiction.

Section 14.2. Home Office Payment. So long as any Purchaser or its nominee shall be the holder of any Note, and notwithstanding anything contained in **Section 14.1** or in such Note to the contrary, the Company will pay all sums becoming due on such Note for principal, Make-Whole Amount, if any, and interest by the method and at the address specified for such purpose below such Purchaser's name in **Schedule A**, or by such other method or at such other address as such Purchaser shall have from time to time specified to the Company in writing for such purpose, without the presentation or surrender of such Note or the making of any notation thereon, except that upon written request of the Company made concurrently with or reasonably promptly after payment or prepayment in full of any Note, such Purchaser shall surrender such Note for cancellation, reasonably promptly after any such request, to the Company at its principal executive office or at the place of payment most recently designated by the Company pursuant to **Section 14.1**. The Company will make such payments in immediately available funds, no later than 11:00 a.m. New York time on the date due. If for any reason whatsoever the Company does not make any such payment by such 11:00 a.m. transmittal time, such payment shall be deemed to have been made on the next following Business Day and such payment shall bear interest at the Default Rate set forth in the Note. Prior to any sale or other disposition of any Note held by a Purchaser or its nominee, such Purchaser will, at its election, either endorse thereon the amount of principal paid thereon and the last date to which interest has been paid thereon or surrender such Note to the Company in exchange for a new Note or Notes of the same series pursuant to **Section 13.2**. The Company will afford the benefits of this **Section 14.2** to any Institutional Investor that is the direct or indirect transferee of any Note purchased by a Purchaser under this Agreement and that has made the same agreement relating to such Note as the Purchasers have made in this **Section 14.2**.

SECTION 15. EXPENSES, ETC.

Section 15.1. Transaction Expenses. Whether or not the transactions contemplated hereby are consummated, the Company will pay all costs and expenses (including reasonable attorneys' fees of a special counsel and, if reasonably required by the Required Holders, local or other counsel) incurred by the Purchasers and each other holder of a Note in connection with such transactions and in connection with any amendments, waivers or consents under or in respect of this Agreement or the Notes (whether or not such amendment, waiver or consent becomes effective), including, without limitation: (a) the costs and expenses incurred in enforcing or defending (or determining whether or how to enforce or defend) any rights under this Agreement or the Notes or in responding to any subpoena or other legal process or informal investigative demand issued in connection with this Agreement or the Notes, or by reason of being a holder of any Note, and (b) the costs and expenses, including financial advisors' fees, incurred in connection with the insolvency or bankruptcy of the Company or any Subsidiary or in connection with any work-out or restructuring of the transactions contemplated hereby and by the Notes. The Company will pay, and will save each Purchaser and each other holder of a Note harmless from, all claims in respect of any fees, costs or expenses, if any, of brokers and finders (other than those, if any, retained by a Purchaser or other holder in connection with its purchase of the Notes).

Section 15.2. Survival. The obligations of the Company under this **Section 15** will survive the payment or transfer of any Note, the enforcement, amendment or waiver of any provision of this Agreement or the Notes, and the termination of this Agreement.

SECTION 16. SURVIVAL OF REPRESENTATIONS AND WARRANTIES; ENTIRE AGREEMENT.

All representations and warranties contained herein shall survive the execution and delivery of this Agreement and the Notes, the purchase or transfer by any Purchaser of any Note or portion thereof or interest therein and the payment of any Note, and may be relied upon by any subsequent holder of a Note, regardless of any investigation made at any time by or on behalf of such Purchaser or any other holder of a Note. All statements contained in any certificate or other instrument delivered by or on behalf of the Company pursuant to this Agreement shall be deemed representations and warranties of the Company under this Agreement. Subject to the preceding sentence, this Agreement and the Notes embody the entire agreement and understanding between each Purchaser and the Company and supersede all prior agreements and understandings relating to the subject matter hereof.

SECTION 17. AMENDMENT AND WAIVER.

Section 17.1. Requirements. This Agreement and the Notes may be amended, and the observance of any term hereof or of the Notes may be waived (either retroactively or prospectively), with (and only with) the written consent of the Company and the Required Holders, except that (a) no amendment or waiver of any of the provisions of **Section 1, 2, 3, 4, 5, 6 or 21** hereof, or any defined term (as it is used therein), will be effective as to any Purchaser unless consented to by such Purchaser in writing, and (b) no such amendment or waiver may, without the written consent of the holder of each Note at the time outstanding affected thereby, (i) subject to the provisions of **Section 12** relating to acceleration or rescission, change the amount or time of any prepayment or payment of principal of, or reduce the rate or change the time of payment or method of computation of interest or of the Make-Whole Amount on, the Notes, (ii) change the percentage of the principal amount of the Notes the holders of which are required to consent to any such amendment or waiver, or (iii) amend any of **Section 8, 11(a), 11(b), 12, 17 or 20**. As used herein and in the Notes "*this Agreement*" and references thereto shall mean this Agreement as may, from time to time, be amended or supplemented.

Section 17.2. Solicitation of Holders of Notes.

(a) *Solicitation.* The Company will provide each holder of the Notes (irrespective of the amount or series of Notes then owned by it) with sufficient information, sufficiently far in advance of the date a decision is required, to enable such holder to make an informed and considered decision with respect to any proposed amendment, waiver or consent in respect of any of the provisions hereof or of the Notes. The Company will deliver executed or true and correct copies of each amendment, waiver or consent effected pursuant to the provisions of this **Section 17** to each holder of outstanding Notes promptly following the date on which it is executed and delivered by, or receives the consent or approval of, the requisite holders of Notes.

(b) *Payment.* The Company will not directly or indirectly pay or cause to be paid any remuneration, whether by way of supplemental or additional interest, fee or otherwise, or grant any security or provide other credit support, to any holder of Notes as consideration for or as an inducement to the entering into by any holder of Notes of any waiver or amendment of any of the terms and provisions hereof unless such remuneration is concurrently paid, or security is concurrently granted or other credit support concurrently provided, on the same terms, ratably to each holder of Notes then outstanding even if such holder did not consent to such waiver or amendment.

(c) *Consent in Contemplation of Transfer.* Any consent made pursuant to this **Section 17.2** by the holder of any Note that has transferred or has agreed to transfer, or accepted an offer of prepayment of, such Note to the Company, any Subsidiary or any Affiliate of the Company and has provided or has agreed to provide such written consent as a condition to such transfer or prepayment shall be void and of no force or effect except solely as to such holder, and any amendments effected or waivers granted or to be effected or granted that would not have been or would not be so effected or granted but for such consent (and the consents of all other holders of Notes that were acquired under the same or similar conditions) shall be void and of no force or effect except solely as to such transferring holder or holder whose Note is being prepaid.

Section 17.3. Binding Effect, Etc. Any amendment or waiver consented to as provided in this **Section 17** applies equally to all holders of each series of Notes and is binding upon them and upon each future holder of any Note upon the Company without regard to whether such Note has been marked to indicate such amendment or waiver. No such amendment or waiver will extend to or affect any obligation, covenant, agreement, Default or Event of Default not expressly amended or waived or impair any right consequent thereon. No course of dealing between the Company and the holder of any Note nor any delay in exercising any rights hereunder or under any Note shall operate as a waiver of any rights of any holder of such Note. As used herein, the term “this Agreement” and references thereto shall mean this Agreement as it may from time to time be amended or supplemented.

Section 17.4. Notes Held by Company, Etc. Solely for the purpose of determining whether the holders of the requisite percentage of the aggregate principal amount of Notes then outstanding approved or consented to any amendment, waiver or consent to be given under this Agreement or the Notes, or have directed the taking of any action provided herein or in the Notes to be taken upon the direction of the holders of a specified percentage of the aggregate principal amount of Notes then outstanding, Notes directly or indirectly owned by the Company or any of its Affiliates shall be deemed not to be outstanding.

SECTION 18. NOTICES.

All notices and communications provided for hereunder shall be in writing and sent (a) by telefacsimile if the sender on the same day sends a confirming copy of such notice by a recognized overnight delivery service (charges prepaid), or (b) by registered or certified mail with return receipt requested (postage prepaid), or (c) by a recognized overnight delivery service (with charges prepaid). Any such notice must be sent:

(i) if to any Purchaser or its nominee, to such Purchaser or nominee at the address specified for such communications in **Schedule A**, or at such other address as such Purchaser or nominee shall have specified to the Company in writing,

(ii) if to any other holder of any Note, to such holder at such address as such other holder shall have specified to the Company in writing, or

(iii) if to the Company, to the Company at its address set forth at the beginning hereof to the attention of Treasurer and Facsimile No.: 614-716-2807 with a copy to the attention of the General Counsel at the same address as above and Facsimile No.: 614-716-1687, or at such other address as the Company shall have specified to the holder of each Note in writing.

Notices under this **Section 18** will be deemed given only when actually received.

SECTION 19. REPRODUCTION OF DOCUMENTS.

This Agreement and all documents relating thereto, including, without limitation, (a) consents, waivers and modifications that may hereafter be executed, (b) documents received by any Purchaser at the Closing (except the Notes themselves), and (c) financial statements, certificates and other information previously or hereafter furnished to any Purchaser, may be reproduced by such Purchaser by any photographic, photostatic, electronic, digital or other similar process and such Purchaser may destroy any original document so reproduced. The Company agrees and stipulates that, to the extent permitted by applicable law, any such reproduction shall be admissible in evidence as the original itself in any judicial or administrative proceeding (whether or not the original is in existence and whether or not such reproduction was made by such Purchaser in the regular course of business) and any enlargement, facsimile or further reproduction of such reproduction shall likewise be admissible in evidence. This **Section 19** shall not prohibit the Company or any other holder of Notes from contesting any such reproduction to the same extent that it could contest the original, or from introducing evidence to demonstrate the inaccuracy of any such reproduction.

SECTION 20. CONFIDENTIAL INFORMATION.

For the purposes of this **Section 20**, “*Confidential Information*” means information delivered to any Purchaser by or on behalf of the Company or any Subsidiary in connection with the transactions contemplated by or otherwise pursuant to this Agreement that is proprietary in nature and that was clearly marked or labeled or otherwise adequately identified when received by such Purchaser as being confidential information of the Company or such Subsidiary; *provided* that such term does not include information that (a) was publicly known or otherwise known to such Purchaser prior to the time of such disclosure, (b) subsequently becomes publicly known through no act or omission by such Purchaser or any Person acting on such Purchaser’s behalf, (c) otherwise becomes known to such Purchaser other than through disclosure by the Company or any Subsidiary or (d) constitutes financial statements delivered to such Purchaser under **Section 7.1** that are otherwise publicly available. Each Purchaser will maintain the confidentiality of such Confidential Information in accordance with procedures adopted by such

Purchaser in good faith to protect confidential information of third parties delivered to such Purchaser; *provided* that such Purchaser may deliver or disclose Confidential Information to (i) its directors, trustees, officers, employees, agents, attorneys and affiliates (to the extent such disclosure reasonably relates to the administration of the investment represented by its Notes), (ii) its financial advisors and other professional advisors who agree to hold confidential the Confidential Information substantially in accordance with the terms of this **Section 20**, (iii) any other holder of any Note, (iv) any Institutional Investor to which it sells or offers to sell such Note or any part thereof or any participation therein (if such Person has agreed in writing prior to its receipt of such Confidential Information to be bound by the provisions of this **Section 20**), (v) any Person from which it offers to purchase any security of the Company (if such Person has agreed in writing prior to its receipt of such Confidential Information to be bound by the provisions of this **Section 20**), (vi) any federal, state or provincial regulatory authority having jurisdiction over such Purchaser, (vii) the NAIC or the SVO or, in each case, any similar organization, or any nationally recognized rating agency that requires access to information about such Purchaser's investment portfolio or (viii) any other Person to which such delivery or disclosure may be necessary or appropriate (w) to effect compliance with any law, rule, regulation or order applicable to such Purchaser, (x) in response to any subpoena or other legal process, (y) in connection with any litigation to which such Purchaser is a party or (z) if an Event of Default has occurred and is continuing, to the extent such Purchaser may reasonably determine such delivery and disclosure to be necessary or appropriate in the enforcement or for the protection of the rights and remedies under such Purchaser's Notes and this Agreement. Each holder of a Note, by its acceptance of a Note, will be deemed to have agreed to be bound by and to be entitled to the benefits of this **Section 20** as though it were a party to this Agreement. On reasonable request by the Company in connection with the delivery to any holder of a Note of information required to be delivered to such holder under this Agreement or requested by such holder (other than a holder that is a party to this Agreement or its nominee), such holder will enter into an agreement with the Company embodying the provisions of this **Section 20**.

SECTION 21. SUBSTITUTION OF PURCHASER.

Each Purchaser shall have the right to substitute any one of its Affiliates as the purchaser of the Notes that it has agreed to purchase hereunder, by written notice to the Company, which notice shall be signed by both such Purchaser and such Affiliate, shall contain such Affiliate's agreement to be bound by this Agreement and shall contain a confirmation by such Affiliate of the accuracy with respect to it of the representations set forth in **Section 6**. Upon receipt of such notice, any reference to such Purchaser in this Agreement (other than in this **Section 21**) shall be deemed to refer to such Affiliate in lieu of such original Purchaser. In the event that such Affiliate is so substituted as a Purchaser hereunder and such Affiliate thereafter transfers to such original Purchaser all of the Notes then held by such Affiliate, upon receipt by the Company of notice of such transfer, any reference to such Affiliate as a "Purchaser" in this Agreement (other than in this **Section 21**) shall no longer be deemed to refer to such Affiliate, but shall refer to such original Purchaser, and such original Purchaser shall again have all the rights of an original holder of the Notes under this Agreement.

SECTION 22. MISCELLANEOUS.

Section 22.1. Successors and Assigns. All covenants and other agreements contained in this Agreement by or on behalf of any of the parties hereto bind and inure to the benefit of their respective successors and assigns (including, without limitation, any subsequent holder of a Note) whether so expressed or not.

Section 22.2. Payments Due on Non-Business Days. Anything in this Agreement or the Notes to the contrary notwithstanding (but without limiting the requirement in **Section 8.4** that the notice of any optional prepayment specify a Business Day as the date fixed for such prepayment), any payment of principal of or Make-Whole Amount or interest on any Note that is due on a date other than a Business Day shall be made on the next succeeding Business Day without including the additional days elapsed in the computation of the interest payable on such next succeeding Business Day; *provided* that if the maturity date of any Note is a date other than a Business Day, the payment otherwise due on such maturity date shall be made on the next succeeding Business Day and shall include the additional days elapsed in the computation of interest payable on such next succeeding Business Day.

Section 22.3. Accounting Terms. All accounting terms used herein which are not expressly defined in this Agreement have the meanings respectively given to them in accordance with GAAP. Except as otherwise specifically provided herein, (a) all computations made pursuant to this Agreement shall be made in accordance with GAAP and (b) all financial statements shall be prepared in accordance with GAAP. For purposes of determining compliance with the financial covenants contained in this Agreement, any election by the Company to measure an item of Indebtedness using an amount other than par (as permitted by FASB 159 or any similar accounting standard) shall be disregarded and such determination shall be made as if such election had not been made.

Section 22.4. Severability. Any provision of this Agreement that is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions hereof, and any such prohibition or unenforceability in any jurisdiction shall (to the full extent permitted by law) not invalidate or render unenforceable such provision in any other jurisdiction.

Section 22.5. Construction, Etc. Each covenant contained herein shall be construed (absent express provision to the contrary) as being independent of each other covenant contained herein, so that compliance with any one covenant shall not (absent such an express contrary provision) be deemed to excuse compliance with any other covenant. Where any provision herein refers to action to be taken by any Person, or which such Person is prohibited from taking, such provision shall be applicable whether such action is taken directly or indirectly by such Person.

For the avoidance of doubt, all Schedules and Exhibits attached to this Agreement shall be deemed to be a part hereof.

Section 22.6. Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be an original but all of which together shall constitute one instrument. Each counterpart may consist of a number of copies hereof, each signed by less than all, but together signed by all, of the parties hereto.

Section 22.7. Governing Law. **This Agreement shall be construed and enforced in accordance with, and the rights of the parties shall be governed by, the law of the State of New York, excluding choice-of-law principles of the law of such State that would permit the application of the laws of a jurisdiction other than such State.**

Section 22.8. Jurisdiction and Process; Waiver of Jury Trial. (a) The Company irrevocably submits to the non-exclusive jurisdiction of any New York State or federal court sitting in the Borough of Manhattan, The City of New York, over any suit, action or proceeding arising out of or relating to this Agreement or the Notes. To the fullest extent permitted by applicable law, the Company irrevocably waives and agrees not to assert, by way of motion, as a defense or otherwise, any claim that it is not subject to the jurisdiction of any such court, any objection that it may now or hereafter have to the laying of the venue of any such suit, action or proceeding brought in any such court and any claim that any such suit, action or proceeding brought in any such court has been brought in an inconvenient forum.

(b) The Company consents to process being served by or on behalf of any holder of Notes in any suit, action or proceeding of the nature referred to in **Section 22.8(a)** by mailing a copy thereof by registered or certified mail (or any substantially similar form of mail), postage prepaid, return receipt requested, to it at its address specified in **Section 18** or at such other address of which such holder shall then have been notified pursuant to said Section. The Company agrees that such service upon receipt (i) shall be deemed in every respect effective service of process upon it in any such suit, action or proceeding and (ii) shall, to the fullest extent permitted by applicable law, be taken and held to be valid personal service upon and personal delivery to it. Notices hereunder shall be conclusively presumed received as evidenced by a delivery receipt furnished by the United States Postal Service or any reputable commercial delivery service.

(c) Nothing in this **Section 22.8** shall affect the right of any holder of a Note to serve process in any manner permitted by law, or limit any right that the holders of any of the Notes may have to bring proceedings against the Company in the courts of any appropriate jurisdiction or to enforce in any lawful manner a judgment obtained in one jurisdiction in any other jurisdiction.

(d) THE PARTIES HERETO HEREBY WAIVE TRIAL BY JURY IN ANY ACTION BROUGHT ON OR WITH RESPECT TO THIS AGREEMENT, THE NOTES OR ANY OTHER DOCUMENT EXECUTED IN CONNECTION HEREWITH OR THEREWITH.

* * * * *

If you are in agreement with the foregoing, please sign the form of agreement on a counterpart of this Agreement and return it to the Company, whereupon this Agreement shall become a binding agreement between you and the Company.

Very truly yours,

KENTUCKY POWER COMPANY

By _____
Title:

Accepted as of _____:

AMERICAN UNITED LIFE INSURANCE COMPANY

By _____
Name:
Its:

THE STATE LIFE INSURANCE COMPANY
By: American United Life Insurance Company
Its: Agent

By _____
Name:
Its:

PIONEER MUTUAL LIFE INSURANCE COMPANY
By: American United Life Insurance Company
Its: Agent

By _____
Name:
Its:

Accepted as of _____:

CUNA MUTUAL INSURANCE SOCIETY

By: MEMBERS Capital Advisors, Inc., acting
as Investment Advisor:

By _____

Name: David Patch

Title: Director, Private Placements

Accepted as of _____:

CoBANK, ACB

By _____

Name:

Title:

Accepted as of _____:

GREAT-WEST LIFE & ANNUITY INSURANCE
COMPANY

By _____
Name:
Title:

By _____
Name:
Title:

Accepted as of _____:

THE GUARDIAN LIFE INSURANCE COMPANY OF
AMERICA

By _____
Name:
Title:

BERKSHIRE LIFE INSURANCE COMPANY OF
AMERICA

By _____
Name:
Title:

Accepted as of _____:

JOHN HANCOCK LIFE INSURANCE COMPANY

By _____
Name:
Title:

JOHN HANCOCK VARIABLE LIFE INSURANCE
COMPANY

By _____
Name:
Title:

JOHN HANCOCK LIFE INSURANCE COMPANY
(U.S.A.)

By _____
Name:
Title:

Accepted as of _____:

SUN LIFE ASSURANCE COMPANY OF CANADA

By _____
Name:
Title:

By _____
Name:
Title:

INFORMATION RELATING TO PURCHASERS

NAME AND ADDRESS OF PURCHASER	PRINCIPAL AMOUNT AND SERIES OF NOTES TO BE PURCHASED	
AMERICAN UNITED LIFE INSURANCE COMPANY Attn: Michael I. Bullock, Securities Department One American Square Post Office Box 368 Indianapolis, IN 46206	SERIES B	\$4,000,000

Payments

Kentucky Power Company shall make payment of principal and interest on the Bond in immediately available funds by wire transfer to the following bank account:

AMERICAN UNITED LIFE INSURANCE COMPANY
Bank of New York
ABA #021000018
CREDIT A/C: GLA111566
A/C Name: American United Life Insurance Co.
Account #: 186683
P & I Breakdown: (Insert)
Re: PPN# 491386 C@5 / Kentucky Power Company

Payments should contain sufficient information to identify the breakdown of principal and interest and should identify the full description of the note and the payment date.

Notices

All notices and communications, including notices with respect to payments and written confirmation of each such payment, to be addressed as first provided above.

Name of Nominee in which Notes are to be issued: None

Taxpayer I.D. Number: 35-0145825

Physical Delivery Instructions:

Bank of New York

One Wall Street, 3rd Floor

New York, NY 10286

American United Life, #186683

Attn: Anthony Saviano/Window A

cc: Michele Morris/ NYC Physical Desk on all correspondence

NAME AND ADDRESS OF PURCHASER	PRINCIPAL AMOUNT AND SERIES OF NOTES TO BE PURCHASED
THE STATE LIFE INSURANCE COMPANY c/o American United Life Insurance Company Attn: Michael I. Bullock, Securities Department One American Square Post Office Box 368 Indianapolis, IN 46206	SERIES B \$2,500,000

Payments

Kentucky Power Company shall make payment of principal and interest on the Bond in immediately available funds by wire transfer to the following bank account:

THE STATE LIFE INSURANCE COMPANY
Bank of New York
ABA #021000018
CREDIT A/C: GLA111566
A/C Name: The State Life Insurance Co.
Account #: 343761
P & I Breakdown: (Insert)
Re: PPN# 491386 C@5 / Kentucky Power Company

Payments should contain sufficient information to identify the breakdown of principal and interest and should identify the full description of the note and the payment date.

Notices

All notices and communications, including notices with respect to payments and written confirmation of each such payment, to be addressed as first provided above.

Name of Nominee in which Notes are to be issued: None

Taxpayer I.D. Number: 35-0684263

Physical Delivery Instructions:

*Bank of New York
One Wall Street, 3rd Floor
New York, NY 10286
The State Life Insurance Co., c/o American United Life Insurance Company, #343761
Attn: Anthony Saviano/Window A
cc: Michele Morris/ NYC Physical Desk on all correspondence*

NAME AND ADDRESS OF PURCHASER	PRINCIPAL AMOUNT AND SERIES OF NOTES TO BE PURCHASED	
PIONEER MUTUAL LIFE INSURANCE COMPANY c/o American United Life Insurance Company Attn: Michael I. Bullock, Securities Department One American Square Post Office Box 368 Indianapolis, IN 46206	SERIES B	\$500,000

Payments

Kentucky Power Company shall make payment of principal and interest on the Bond in immediately available funds by wire transfer to the following bank account:

PIONEER MUTUAL LIFE INSURANCE COMPANY
Bank of New York
ABA #021000018
CREDIT A/C: GLA111566
A/C Name: Pioneer Mutual Insurance Co.
Account #: 186709
P & I Breakdown: (Insert)
Re: PPN# 491386 C@5 / Kentucky Power Company

Payments should contain sufficient information to identify the breakdown of principal and interest and should identify the full description of the note and the payment date.

Notices

All notices and communications, including notices with respect to payments and written confirmation of each such payment, to be addressed as first provided above.

Name of Nominee in which Notes are to be issued: None

Taxpayer I.D. Number: 45-0220640

Physical Delivery Instructions:

Bank of New York

One Wall Street, 3rd Floor

New York, NY 10286

*Pioneer Mutual Life Insurance Co. c/o American United Life Insurance Company,
#186709*

Attn: Anthony Saviano/Window A

cc: Michele Morris/ NYC Physical Desk on all correspondence

NAME AND ADDRESS OF PURCHASER	PRINCIPAL AMOUNT AND SERIES OF NOTES TO BE PURCHASED	
CUNA MUTUAL INSURANCE SOCIETY Attn: Private Placement Analyst 5910 Mineral Point Road Madison, Wisconsin 53705-4456 Telephone: (608) 232-6089 Facsimile: (608) 236-6703 E-mail: david.patch@cunamutual.com	SERIES B	\$9,000,000

Payments

All payments on or in respect of the Notes to be by bank wire transfer of Federal or other immediately available funds (identifying each payment as “Kentucky Power Company, 8.03% Series B Senior Notes due 2029, PPN 491386 C@5, principal, premium or interest”) to:

ABA: 011000028
Bank: State Street Bank
City, State: Boston, Massachusetts
Account Name: CUNA MUTUAL INSURANCE SOCIETY
DDA Number: 1044-851-2
Reference Fund: ZT1E / TURNKEYS + CO

Notices

All notices of payments and written confirmations of such wire transfers:

State Street Bank and Trust Company
Attn: Brian Kershner
801 Pennsylvania
Kansas City, MO 64105
Fax: (816) 691-5545
E-mail: bdkersh@statestreet.com
Phone: (816) 871-1621

with a copy to:
CUNA Mutual Insurance Society
Attention: Rosie Pope
5910 Mineral Point Road
Madison, Wisconsin 53705-4456
Fax: (608) 231-8591
E-mail: rosie.pope@cunamutual.com

with a copy to:
CUNA Mutual Insurance Society
Attention: Carrie Ritchie
5910 Mineral Point Road
Madison, Wisconsin 53705-4456
Fax: (608) 236-6859
E-mail: carrie.ritchie@cunamutual.com

All other communications to be addressed as first provided above with a copy to:

CUNA Mutual Insurance Society
Attention: Carrie Ritchie
5910 Mineral Point Road
Madison, Wisconsin 53705-4456
Fax: (608) 236-6859
E-mail: carrie.ritchie@cunamutual.com

Name of Nominee in which Notes are to be issued: TURNKEYS + CO

Purchaser's Taxpayer I.D. Number: 39-0230590

Notes should be delivered to:

*State Street Bank
DTC/New York Window
Attention: Robert Mendez
55 Water Street
Plaza Level - 3rd Floor
New York, New York 10041
Ref: ZT1E Turnkeys + CO*

NAME AND ADDRESS OF PURCHASER	PRINCIPAL AMOUNT AND SERIES OF NOTES TO BE PURCHASED	
CoBANK, ACB 5500 S. Quebec Street Greenwood Village, Colorado 80111 Attn: Matt Brill	SERIES A	\$18,000,000

Payments

All payments on or in respect of the Notes to be by bank wire transfer of Federal or other immediately available funds (identifying each payment as “Kentucky Power Company, 7.25% Series A Senior Notes due 2021, PPN 491386 C*7, principal, premium or interest”) to:

CoBANK ABA Routing Number: 307088754
Short Name: CoBANK
Location: Greenwood Village, CO
Credit Information: The beneficiary of the funds will be Kentucky Power / Beneficiary
Account Number 00058994

Notices

All notices and communications, including notices of payments on or in respect of the Notes and written confirmation of each such payment, to be addressed to:

CoBANK, ACB
5500 South Quebec Street
Greenwood Village, Colorado 80111
Attention: Janet Sharman
Phone: (303) 694-5866
Facsimile: (303) 740-4021
E-Mail: agencybank@cobank.com

All notices and communications other than those in respect to payments to be addressed to:

CoBANK, ACB
5500 South Quebec Street
Greenwood Village, Colorado 80111
Attention: Matt Brill
Phone: (303) 740-4144
Facsimile: (303) 796-1481
E-Mail: mbrill@cobank.com

Name of Nominee in which Notes are to be issued: None

Taxpayer I.D. Number: 84-1286705

Notes should be sent to:

*CoBANK, ACB
5500 South Quebec Street
Greenwood Village, Colorado 80111
Attention: Darlene Lowrie*

NAME AND ADDRESS OF PURCHASER	PRINCIPAL AMOUNT AND SERIES OF NOTES TO BE PURCHASED	
GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY 8515 East Orchard Road, 3T2 Greenwood Village, Colorado 80111 Attention: Investments Division	SERIES A	\$6,000,000

PAYMENT INSTRUCTIONS – ALL PAYMENTS SHALL BE MADE BY WIRE TRANSFER AS FOLLOWS:

The Bank of New York
ABA No.: 021-000-018
BNF Account No.: IOC566
Further Credit To: Great-West Life/Acct No. 640935
Reference: 1) security description (including PPN)
 2) allocation of payment between principal and interest
 3) confirmation of principal balance

NOTICES AND COMMUNICATIONS

Great-West Life & Annuity Insurance Company
8515 East Orchard Road, 3T2
Greenwood Village, CO 80111
Attn: Investments Division
Fax Number: (303) 737-6193

Name of Nominee in which Notes are to be issued: None

Taxpayer I.D. Number for : 84-0467907

Securities to be delivered to:

*The Bank of New York
3rd Floor, Window A
One Wall Street
New York, NY 10286
Attention: Receive/Deliver Dept (Great-West Life/Acct No. 640935)*

NAME AND ADDRESS OF PURCHASER	PRINCIPAL AMOUNT AND SERIES OF NOTES TO BE PURCHASED	
THE GUARDIAN LIFE INSURANCE COMPANY OF AMERICA 7 Hanover Square New York, NY 10004-2616 Attention: Barry Scheinholtz Investment Department 20-D Fax: (212) 919-2658	SERIES A	\$11,000,000

Payments

All payments on account of the Notes shall be made by wire transfer of immediately available funds to:

JP Morgan Chase
FED ABA #021000021
Chase/NYC/CTR/BNF
A/C 900-9-000200
Reference A/C #G05978, Guardian Life, PPN #491386 C*7, Kentucky Power Company

Notices

All notices and communications, including notices with respect to payments and written confirmation of each such payment, to be addressed as first provided above.

Name of Nominee in which Notes are to be issued: None

Taxpayer I.D. Number: 13-5123390

Notes are to be delivered to:

*JP Morgan Chase
4 New York Plaza – Ground Floor Receive Window
New York, NY 10004
Ref: A/C #G05978, Guardian Life*

NAME AND ADDRESS OF PURCHASER	PRINCIPAL AMOUNT AND SERIES OF NOTES TO BE PURCHASED	
BERKSHIRE LIFE INSURANCE COMPANY OF AMERICA c/o The Guardian Life Insurance Company of America 7 Hanover Square New York, NY 10004-2616 Attention: Barry Scheinholtz Investment Department 20-D Fax: (212) 919-2658	SERIES A	\$5,000,000

Payments

All payments on account of the Notes shall be made by wire transfer of immediately available funds to:

JP Morgan Chase
FED ABA #021000021
Chase/NYC/CTR/BNF
A/C 900-9-000200
Reference A/C #G07064, Berkshire Life Insurance, PPN #491386 C*7, Kentucky Power Company

Notices

All notices and communications, including notices with respect to payments and written confirmation of each such payment, to be addressed as first provided above.

Name of Nominee in which Notes are to be issued: None

Taxpayer I.D. Number: 75-1277524

Notes are to be delivered to:

*JP Morgan Chase
4 New York Plaza – Ground Floor Receive Window
New York, NY 10004
Ref: A/C #G07064, Berkshire Life Insurance*

All other notices shall be sent to:

John Hancock Financial Services
197 Clarendon Street
Boston, MA 02116
Attention: Investment Law, C-3
Fax: (617) 572-9269

and John Hancock Financial Services
197 Clarendon Street
Boston, MA 02116
Attention: Investment Administration, C-2
Fax: (617) 572-5068

Name of Nominee in which Notes are to be issued: None

Taxpayer I.D. Number: 04-1414660

Notes should be delivered to:

*John Hancock Financial Services
197 Clarendon Street, Floor C-3-16
Boston, MA 02116
Attn: Malcolm Pittman, Esq.*

John Hancock Financial Services
197 Clarendon Street
Boston, MA 02116
Attention: Investment Law, C-3
Fax: (617) 572-9269

and

John Hancock Financial Services
197 Clarendon Street
Boston, MA 02116
Attention: Bond and Corporate Finance, C-2
Fax: (617) 572-5068

Name of Nominee in which Notes are to be issued: None

Taxpayer I.D. Number: 04-1414660

Notes should be delivered to:

*John Hancock Financial Services
197 Clarendon Street, Floor C-3-16
Boston, MA 02116
Attn: Malcolm Pittman, Esq.*

NAME AND ADDRESS OF PURCHASER	PRINCIPAL AMOUNT AND SERIES OF NOTES TO BE PURCHASED	
JOHN HANCOCK VARIABLE LIFE INSURANCE COMPANY c/o John Hancock Financial Services 197 Clarendon Street Boston, MA 02116 Attention: Investment Law, C-3 Fax Number: (617) 572-9269	SERIES C	\$5,000,000

Payments

All payments to be by bank wire transfer of immediately available funds to:

Bank Name: Bank of New York Mellon
Intermediary Bank: Federal Reserve Bank of Boston
ABA Number: 011001234
Account Name: F008 US PP Collector
DDA Number: 048771
Account Number: JPPF1001002
On Order of: Kentucky Power Company

Notices

All notices with respect to payments, prepayments (scheduled and unscheduled, whether partial or in full) and maturity shall be sent to:

John Hancock Financial Services 200 Berkley Street Boston, MA 02116 Attention: Investment Accounting, B-3 Fax: (617) 572-0628	and	John Hancock Financial Services 197 Clarendon Street Boston, MA 02116 Attention: Investment Administration, C-2 Fax: (617) 572-5495
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All notices and communication with respect to compliance reporting, financial statements and related certifications shall be sent to:

John Hancock Financial Services
197 Clarendon Street
Boston, MA 02116
Attention: Bond and Corporate Finance, C-2
Fax: (617) 572-5068

All other notices shall be sent to:

John Hancock Financial Services
197 Clarendon Street
Boston, MA 02116
Attention: Investment Law, C-3
Fax: (617) 572-9269

and

John Hancock Financial Services
197 Clarendon Street
Boston, MA 02116
Attention: Bond and Corporate Finance, C-2
Fax: (617) 572-5068

Name of Nominee in which Notes are to be issued: None

Taxpayer I.D. Number: 04-2664016

Notes should be delivered to:

*John Hancock Financial Services
197 Clarendon Street, Floor C-3-16
Boston, MA 02116
Attn: Malcolm Pittman, Esq.*

NAME AND ADDRESS OF PURCHASER	PRINCIPAL AMOUNT AND SERIES OF NOTES TO BE PURCHASED	
JOHN HANCOCK LIFE INSURANCE COMPANY (U.S.A.) c/o John Hancock Financial Services 197 Clarendon Street Boston, MA 02116 Attention: Investment Law, C-3 Fax Number: (617) 572-9269	SERIES C	\$22,000,000

Payments

All payments to be by bank wire transfer of immediately available funds to:

Bank Name:	Bank of New York Mellon
Intermediary Bank:	Federal Reserve Bank of Boston
ABA Number:	011001234
Account Name:	F008 US PP Collector
DDA Number:	048771
Account Number:	JPPF1001002
On Order of:	Kentucky Power Company

Notices

All notices with respect to payments, prepayments (scheduled and unscheduled, whether partial or in full) and maturity shall be sent to:

John Hancock Financial Services 200 Berkley Street Boston, MA 02116 Attention: Investment Accounting, B-3 Fax: (617) 572-0628	and	John Hancock Financial Services 197 Clarendon Street Boston, MA 02116 Attention: Investment Administration, C-2 Fax: (617) 572-5495
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All notices and communication with respect to compliance reporting, financial statements and related certifications shall be sent to:

John Hancock Financial Services
197 Clarendon Street
Boston, MA 02116
Attention: Bond and Corporate Finance Group, C-2
Fax: (617) 572-5068

All other notices shall be sent to:

John Hancock Financial Services
197 Clarendon Street
Boston, MA 02116
Attention: Investment Law, C-3
Fax: (617) 572-9269

and

John Hancock Financial Services
197 Clarendon Street
Boston, MA 02116
Attention: Bond and Corporate Finance, C-2
Fax: (617) 572-5068

Name of Nominee in which Notes are to be issued: None

Taxpayer I.D. Number: 01-0233346

Notes should be delivered to:

*John Hancock Financial Services
197 Clarendon Street, Floor C-3-16
Boston, MA 02116
Attn: Malcolm Pittman, Esq.*

NAME AND ADDRESS OF PURCHASER	PRINCIPAL AMOUNT AND SERIES OF NOTES TO BE PURCHASED	
SUN LIFE ASSURANCE COMPANY OF CANADA 150 King Street West Toronto, Ontario M5H 1J9 Attention: Michael Bjelic Tel: (416) 204-8010 Fax: (416) 595-0131 Email: michael.bjelic@sunlife.com	SERIES B	\$14,000,000

Payments

All payments on or in respect of the Notes to be by bank wire transfer of Federal or other immediately available funds to:

Wachovia Bank, N.A.
New York, NY
FEDWIRE ABA #026005092
Beneficiary's Bank: Bank of Montreal
International Banking, Head Office
Montreal, Quebec
SWIFT CODE: BOFMCAM2
Account #: 2000192009878
Beneficiary: FFC to 24234600338
Sun Life Assurance Company of Canada
227 King Street South, Waterloo, Ontario N2J 4C5
Refer: (Private Fixed Income) Kentucky Power Company, 8.03% Senior Notes due 2029,
PPN #491386 C@5

Notices

All notices of routine payment, on or in respect of the Notes and written confirmation of each such payment and any audit confirmation to be addressed as first provided above.

All other notices and communications, including notices of non-routine payments, to:

Sun Life Assurance Company of Canada
150 King Street West, 3rd Floor
Toronto, Ontario M5H 1J9
Attention: Michael Bjelic
Tel: (416) 204-8010
Fax: (416) 595-0131
Email: michael.bjelic@sunlife.com

Name of Nominee in which Notes are to be issued: None

Taxpayer I.D. Number: 38-1082080

Notes should be forwarded to:

*Sun Life Assurance Company of Canada
227 King Street South
Waterloo, Ontario N2J 4C5
Attention: Private Fixed Income – Nancy Munro*

DEFINED TERMS

As used herein, the following terms have the respective meanings set forth below or set forth in the Section hereof following such term:

“*Acquiring Person*” is defined in **Section 10.3(c)**.

“*Affiliate*” means, at any time, and with respect to any Person, any other Person that at such time directly or indirectly through one or more intermediaries Controls, or is Controlled by, or is under common Control with, such first Person, and with respect to the Company, shall include any Person beneficially owning or holding, directly or indirectly, 10% or more of any class of voting or equity interests of the Company or any Subsidiary or any corporation of which the Company and its Subsidiaries beneficially own or hold, in the aggregate, directly or indirectly, 10% or more of any class of voting or equity interests. As used in this definition, “*Control*” means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a Person, whether through the ownership of voting securities, by contract or otherwise. Unless the context otherwise clearly requires, any reference to an “*Affiliate*” is a reference to an Affiliate of the Company.

“*Anti-Terrorism Order*” means Executive Order No. 13,224 of September 24, 2001, Blocking Property and Prohibiting Transactions with Persons Who Commit, Threaten to Commit or Support Terrorism, 66 U.S. Fed. Reg. 49,079 (2001), as amended.

“*Business Day*” means (a) for the purposes of **Section 8.7** only, any day other than a Saturday, a Sunday or a day on which commercial banks in New York City are required or authorized to be closed, and (b) for the purposes of any other provision of this Agreement, any day other than a Saturday, a Sunday or a day on which commercial banks in New York, New York or Columbus, Ohio are required or authorized to be closed.

“*Capital Lease*” means, at any time, a lease with respect to which the lessee is required concurrently to recognize the acquisition of an asset and the incurrence of a liability in accordance with GAAP.

“*Closing*” is defined in **Section 3**.

“*Code*” means the Internal Revenue Code of 1986, as amended from time to time, and the rules and regulations promulgated thereunder from time to time.

“*Company*” means Kentucky Power Company, a Kentucky corporation, and any successor that becomes such in the manner prescribed in **Section 10.3**.

“*Confidential Information*” is defined in **Section 20**.

“*Consolidated Capital*” means the sum of (a) Consolidated Indebtedness and (b) the consolidated equity of all classes of stock (whether common, preferred, mandatorily convertible

preferred or preference) of the Company, in each case determined in accordance with GAAP, but including Equity-Preferred Securities issued by the Company and its Subsidiaries.

“Consolidated Indebtedness” means the total principal amount of all Indebtedness described in clauses (a) through (e) of the definition of Indebtedness and Guaranties of such Indebtedness of the Company and its Subsidiaries, excluding, however, (a) Stranded Cost Recovery Bonds, (b) Equity-Preferred Securities not to exceed 10% of Consolidated Capital (calculated for purposes of this clause without reference to any Equity-Preferred Securities), and (c) any Indebtedness of the Company to any Subsidiary of the Company and any Indebtedness of such Subsidiary of the Company to the Company.

“Default” means an event or condition the occurrence or existence of which would, with the lapse of time or the giving of notice or both, become an Event of Default.

“Default Rate” means that rate of interest that is the greater of (i) 1% per annum above the rate of interest stated in clause (a) of the first paragraph of the Notes or (ii) 1% over the rate of interest publicly announced by Citibank N.A. in New York, New York as its “base” or “prime” rate.

“Disclosure Documents” is defined in **Section 5.3**.

“Electronic Delivery” is defined in **Section 7.1(a)**.

“Environmental Action” means any action, suit, demand, demand letter, claim, notice of non-compliance or violation, notice of liability or potential liability, investigation, proceeding, consent order or consent agreement relating in any way to any Environmental Law, Environmental Permit or Hazardous Materials or arising from alleged injury or threat of injury to health, safety or the environment, including, without limitation, (a) by any governmental or regulatory authority for enforcement, cleanup, removal, response, remedial or other actions or damages and (b) by any governmental or regulatory authority or any third party for damages, contribution, indemnification, cost recovery, compensation or injunctive relief.

“Environmental Laws” means any and all federal, state, local, and foreign statutes, laws, regulations, ordinances, rules, judgments, orders, decrees, permits, concessions, grants, franchises, licenses, agreements or governmental restrictions relating to pollution and the protection of the environment or the release of any materials into the environment, including but not limited to those related to Hazardous Materials.

“Environmental Permit” means any permit, approval, identification number, license or other authorization required under any Environmental Law.

“Equity-Preferred Securities” shall mean (a) debt or preferred securities that are mandatorily convertible or mandatorily exchangeable into common shares of the Company and (b) any other securities, however denominated, including but not limited to trust originated preferred securities, (i) issued by the Company or any of its consolidated Subsidiaries, (ii) that are not subject to mandatory redemption or the underlying securities, if any, of which are not

subject to mandatory redemption, (iii) that are perpetual or mature no less than 30 years from the date of issuance, (iv) the indebtedness issued in connection with which, including any guaranty, is subordinate in right of payment to the unsecured and unsubordinated indebtedness of the issuer of such indebtedness or guaranty, and (v) the terms of which permit the deferral of the payment of interest or distributions thereon to a date occurring after the maturity date of the Notes.

“*ERISA*” means the Employee Retirement Income Security Act of 1974, as amended from time to time, and the rules and regulations promulgated thereunder from time to time in effect.

“*ERISA Affiliate*” means any trade or business (whether or not incorporated) that is treated as a single employer together with the Company under Section 414 of the Code or under other applicable law.

“*Event of Default*” is defined in **Section 11**.

“*Exchange Act*” means the Securities Exchange Act of 1934, as amended from time to time, and the rules and regulations promulgated thereunder from time to time in effect.

“*GAAP*” means generally accepted accounting principles as in effect from time to time in the United States of America.

“*Governmental Authority*” means

(a) the government of

(i) the United States of America or any State or other political subdivision thereof, or

(ii) any other jurisdiction in which the Company or any Subsidiary conducts all or any part of its business, or which asserts jurisdiction over any properties of the Company or any Subsidiary, or

(b) any entity exercising executive, legislative, judicial, regulatory or administrative functions of, or pertaining to, any such government.

“*Guaranty*” of any Person means any obligation, contingent or otherwise, of such Person (a) to pay any Indebtedness of any other Person or (b) incurred in connection with the issuance by a third person of a Guaranty of Indebtedness of any other Person (whether such obligation arises by agreement to reimburse or indemnify such third Person or otherwise).

“*Hazardous Materials*” means any and all pollutants, toxic or hazardous wastes or any other substances, including all substances listed in or regulated in any Environmental law that might pose a hazard to health and safety, the removal of which may be required or the generation, manufacture, refining, production, processing, treatment, storage, handling, transportation, transfer, use, disposal, release, discharge, spillage, seepage, or filtration of which

is or shall be restricted, regulated, prohibited or penalized by any applicable law including, but not limited to, asbestos, urea formaldehyde foam insulation, polychlorinated biphenyls, petroleum, petroleum products, lead based paint, radon gas or similar restricted, prohibited or penalized substances.

“*holder*” means, with respect to any Note, the Person in whose name such Note is registered in the register maintained by the Company pursuant to **Section 13.1**.

“*Indebtedness*” with respect to any Person means, at any time, without duplication, (a) all indebtedness of such Person for borrowed money, (b) all obligations of such Person for the deferred purchase price of property or services (other than trade payables not overdue by more than 60 days incurred in the ordinary course of such Person’s business), (c) all obligations of such Person evidenced by notes, bonds, debentures or other similar instruments, (d) all obligations of such Person as lessee under leases that have been, in accordance with GAAP, recorded as Capital Leases, (e) all obligations of such Person in respect of reimbursement agreements with respect to acceptances, letters of credit (other than trade letters of credit) or similar extensions of credit, (f) all Guaranties, (g) all reasonably quantifiable obligations under indemnities or under support or capital contribution agreements, and other reasonably quantifiable obligations (contingent or otherwise) to purchase or otherwise to assure a creditor against loss in respect of, or to assure an obligee against loss in respect of, all Indebtedness of others referred to in clauses (a) through (f) above guaranteed directly or indirectly in any manner by such Person, or in effect guaranteed directly or indirectly by such Person through an agreement (i) to pay or purchase such Indebtedness or to advance or supply funds for the payment or purchase of such Indebtedness, (ii) to purchase, sell or lease (as lessee or lessor) property, or to purchase or sell services, primarily for the purpose of enabling the debtor to make payment of such Indebtedness or to assure the holder of such Indebtedness against loss, (iii) to supply funds to or in any other manner invest in the debtor (including any agreement to pay for property or services irrespective of whether such property is received or such services are rendered) or (iv) otherwise to assure a creditor against loss.

“*Institutional Investor*” means (a) any purchaser of a Note, (b) any holder of a Note holding (together with one or more of its affiliates) more than 5% of the aggregate principal amount of the Notes then outstanding, (c) any bank, trust company, savings and loan association or other financial institution, any pension plan, any investment company, any insurance company, any broker or dealer, or any other similar financial institution or entity, regardless of legal form, and (d) any Related Fund of any holder of any Note.

“*Liens*” is defined in **Section 10.2**.

“*Make-Whole Amount*” is defined in **Section 8.7**.

“*Margin Stock*” shall have the meaning specified Regulation U of the Board of Governors of the Federal Reserve System (12 CFR 221).

“*Material*” means material in relation to the business, condition (financial or otherwise) or operations of the Company and its Subsidiaries taken as a whole.

“Material Adverse Effect” means a material adverse effect on (a) the business, condition (financial or otherwise) or operations of the Company and its Subsidiaries taken as a whole, or (b) the ability of the Company to perform its obligations under this Agreement and the Notes, or (c) the validity or enforceability of this Agreement or the Notes.

“Memorandum” is defined in **Section 5.3**.

“Multiemployer Plan” means any Plan that is a “multiemployer plan” (as such term is defined in section 4001(a)(3) of ERISA).

“NAIC” means the National Association of Insurance Commissioners or any successor thereto.

“Net Tangible Assets” is defined in **Section 10.2**.

“Notes” is defined in **Section 1**.

“Officer’s Certificate” means a certificate of a Senior Financial Officer or of any other officer of the Company whose responsibilities extend to the subject matter of such certificate.

“PBGC” means the Pension Benefit Guaranty Corporation referred to and defined in ERISA or any successor thereto.

“Person” means an individual, partnership, corporation, limited liability company, association, trust, unincorporated organization, business entity or Governmental Authority.

“Plan” means an “employee benefit plan” (as defined in section 3(3) of ERISA) subject to Title I of ERISA that is or, within the preceding five years, has been established or maintained, or to which contributions are or, within the preceding five years, have been made or required to be made, by the Company or any ERISA Affiliate or with respect to which the Company or any ERISA Affiliate may have any liability.

“property” or *“properties”* means, unless otherwise specifically limited, real or personal property of any kind, tangible or intangible, choate or inchoate.

“PTE” is defined in **Section 6.2(a)**.

“Purchaser” is defined in the first paragraph of this Agreement.

“QPAM Exemption” means Prohibited Transaction Class Exemption 84-14 issued by the United States Department of Labor.

“Qualified Institutional Buyer” means any Person who is a “qualified institutional buyer” within the meaning of such term as set forth in Rule 144A(a)(1) under the Securities Act.

“*Related Fund*” means, with respect to any holder of any Note, any fund or entity that (a) invests in Securities or bank loans, and (b) is advised or managed by such holder, the same investment advisor as such holder or by an affiliate of such holder or such investment advisor.

“*Required Holders*” means, at any time, the holders of at least 51% in principal amount of the Notes at the time outstanding (exclusive of Notes then owned by the Company or any of its Affiliates).

“*Responsible Officer*” means any Senior Financial Officer and any other officer of the Company with responsibility for the administration of the relevant portion of this Agreement.

“*SEC*” shall mean the Securities and Exchange Commission of the United States, or any successor thereto.

“*Secured Debt*” is defined in **Section 10.2**.

“*Securities*” or *Security*” shall have the same meaning as in Section 2(1) of the Securities Act.

“*Securities Act*” means the Securities Act of 1933, as amended from time to time, and the rules and regulations promulgated thereunder from time to time in effect.

“*Senior Financial Officer*” means the chief financial officer, principal accounting officer, treasurer, assistant treasurer or comptroller of the Company.

“*Senior Debt*” means all Indebtedness of the Company which is not expressed to be subordinate or junior in rank to any other Indebtedness of the Company.

“*Series A Notes*” is defined in **Section 1** of this Agreement.

“*Series B Notes*” is defined in **Section 1** of this Agreement.

“*Series C Notes*” is defined in **Section 1** of this Agreement.

“*Significant Subsidiary*” means, at any time, any Subsidiary of the Company that constitutes at such time a “significant subsidiary” of the Company, as such term is defined in Regulation S-X of the SEC as in effect on the date hereof (17 C.F.R. Part 210); *provided, however,* that “total assets” as used in Regulation S-X shall not include securitization transition assets on the balance sheet of any Subsidiary resulting from the issuance of transition bonds or other asset backed securities of a similar nature.

“*Stranded Cost Recovery Bonds*” means securities, however denominated, that are issued by the Company or any Subsidiary of the Company that are (a) non-recourse to the Company and its Significant Subsidiaries (other than for failure to collect and pay over the charges referred to in clause (b) below) and (b) payable solely from transition or similar charges authorized by law (including, without limitation, any “financing order”, as such term is defined in the Texas

Utilities Code) to be invoiced to customers of any Subsidiary of the Company or to retail electric providers.

“*Subsidiary*” means, as to any Person, any other Person in which such first Person or one or more of its Subsidiaries or such first Person and one or more of its Subsidiaries owns sufficient equity or voting interests to enable it or them (as a group) ordinarily, in the absence of contingencies, to elect a majority of the directors (or Persons performing similar functions) of such second Person, and any partnership or joint venture if more than a 50% interest in the profits or capital thereof is owned by such Person or one or more of its Subsidiaries or such first Person and one or more of its Subsidiaries (unless such partnership can and does ordinarily take major business actions without the prior approval of such Person or one or more of its Subsidiaries). Unless the context otherwise clearly requires, any reference to a “Subsidiary” is a reference to a Subsidiary of the Company.

“*Surviving Person*” is defined in **Section 10.3(b)**.

“*SVO*” means the Securities Valuation Office of the NAIC or any successor to such Office.

“*USA Patriot Act*” means United States Public Law 107-56, Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism (USA PATRIOT ACT) Act of 2001, as amended from time to time, and the rules and regulations promulgated thereunder from time to time in effect.

“*Voting Stock*” means Securities of any class or classes, the holders of which are ordinarily, in the absence of contingencies, entitled to elect the corporate directors (or Persons performing similar functions).

“*Wholly-owned Subsidiary*” means, at any time, any Subsidiary one hundred percent (100%) of all of the equity interests (except directors’ qualifying shares) and voting interests of which are owned by any one or more of the Company and the Company’s other Wholly-owned Subsidiaries at such time.

DISCLOSURE MATERIALS

Kentucky Power Company 2004 Annual Report
Kentucky Power Company 2005 Annual Report
Kentucky Power Company 2006 Annual Report
Kentucky Power Company 2007 Annual Report
Kentucky Power Company 2008 Annual Report
Kentucky Power Company 2009 First Quarter Report

DIRECTORS AND SENIOR OFFICERS OF THE COMPANY

Directors:

Name

Akins, Nicholas K.
English, Carl L.
Keane, John B.
Koeppel, Holly Keller
Morris, Michael G.
Munczinski, Richard E.
Powers, Robert P.
Tierney, Brian X.
Tomasky, Susan
Welch, Dennis E.

Officers:

Name

Title

Morris, Michael G.	Chairman of the Board
Tierney, Brian X.	Vice Chairman of the Board
Morris, Michael G.	Chief Executive Officer
Mosher, T.C.	President
Mosher, T.C.	Chief Operating Officer
Akins, Nicholas K.	Vice President
English, Carl L.	Vice President
Heyeck, Michael	Vice President
Koeppel, Holly Keller	Vice President
LaFleur, Jeffery D.	Vice President
Light, Timothy K.	Vice President
Munczinski, Richard E.	Vice President
Powers, Robert P.	Vice President
Pyle, Mark A.	Vice President-Tax
Tierney, Brian X.	Vice President
Tomasky, Susan	Vice President
Vineyard, William F.	Vice President
Welch, Dennis E.	Vice President
Buonaiuto, Joseph M.	Chief Accounting Officer
Buonaiuto, Joseph M.	Controller
Keane, John B.	Secretary
Koeppel, Holly Keller	Chief Financial Officer
Zebula, Charles E.	Treasurer
Higginson, Susan E.	Assistant Controller
Krawec, Scott M.	Assistant Controller
Berkemeyer, Thomas G.	Assistant Secretary
Cross, Jeffrey D.	Assistant Secretary
Vogel, Anne M.	Assistant Secretary
Wagner, Errol K.	Assistant Secretary
Hawkins, Renee V.	Assistant Treasurer

FINANCIAL STATEMENTS

Statements of Income for the Years Ended December 31, 2008, 2007, 2006, 2005 and 2004

Statements of Changes in Common Shareholder's Equity and Comprehensive Income (Loss) for the years Ended December 31, 2008, 2007, 2006 2005 and 2004

Balance Sheets December 31, 2008, 2007, 2006, 2005 and 2004

Statements of Cash Flows for the Years Ended December 31, 2008, 2007 2006 2005 and 2004

Unaudited Statements of Income for the Three Months Ended March 31, 2009 and 2008

Unaudited Statements of Changes in Common Shareholder's Equity and Comprehensive Income (Loss) for the Three Months Ended March 31, 2009 and 2008

Unaudited Balance Sheets March 31, 2009 and 2008

Unaudited Statements of Cash Flows for the Three Months Ended March 31, 2009 and 2008.

CERTAIN LITIGATION

NONE.

Schedule 5.12(b)
January 1, 2008 Defined Benefit Funding Target Attainment Percentages

For each of the Plans which are pension plans within the meaning of Section 3(2) of ERISA (other than Multiemployer Plans) that are subject to the funding requirements of Section 302 of ERISA or Section 412 of the Code, the funding target attainment percentage as of January 1, 2008, determined on the basis of the actuarial assumptions specified for funding purposes in such Plan's actuarial valuation report for the plan year beginning January 1, 2008, is

- For the American Electric Power System Retirement Plan - **88.40%**
- For the Central and South West Corporation Cash Balance Retirement Plan* - **88.02%**

* - The Central and South West Corporation Cash Balance Retirement Plan merged with and into the American Electric Power System Retirement Plan effective December 31, 2008.

Schedule 5.12(d)
2008 Accumulated Post Retirement Benefit Obligation

The unfunded accumulated post retirement benefit obligation (APBO) of the Company as determined as of December 31, 2008, in accordance with Financial Accounting Standards Board Statement No. 106 for retiree medical and life insurance plans, without regard to liabilities attributable to continuation coverage mandated by Section 4980B of the Code: **\$20,700,000** (net underfunded position).

EXISTING INDEBTEDNESS

The following details long-term debt outstanding at May 31, 2009:

TYPE OF DEBT	MATURITY	INTEREST RATES AT MAY 31, 2009	BALANCE AT MAY 31, 2009 (a)
Senior Unsecured Notes, Series D	2032	5.625%	\$75,000
Senior Unsecured Notes, Series E	2017	6.000%	\$325,000
Unamortized Premium (Discount)			(\$1,375)
Total Senior Unsecured Notes			\$398,625
Intercompany Notes	2015	5.250%	20,000
Total Long-term Debt			418,625
Less: Long-term Debt Due Within One Year			<u>-</u>
Long-term Debt			<u>\$418,625</u>

(a) Balance at May 31, 2009 in thousands

Short-term debt as of May 31, 2009 was \$168,665,181.

FORM OF SERIES A NOTE

THIS NOTE HAS NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, AND MAY NOT BE TRANSFERRED, SOLD OR OTHERWISE DISPOSED OF EXCEPT WHILE REGISTRATION UNDER SAID ACT IS IN EFFECT OR PURSUANT TO AN EXEMPTION FROM REGISTRATION UNDER SAID ACT OR IF SAID ACT DOES NOT APPLY.

KENTUCKY POWER COMPANY

7.25% Senior Notes, Series A, due June 18, 2021

No. _____
\$ _____

Date
PPN 491386 C*7

FOR VALUE RECEIVED, the undersigned, KENTUCKY POWER COMPANY (herein called the "Company"), a corporation organized and existing under the laws of the State of Kentucky, hereby promises to pay to [_____], or registered assigns, the principal sum of [_____] DOLLARS (or so much thereof as shall not have been prepaid) on June 18, 2021, with interest (computed on the basis of a 360-day year of twelve 30-day months) on the unpaid balance hereof at the rate of (a) 7.25% per annum from the date hereof, payable semiannually, on the 18th day of June and December in each year, commencing with the June 18 or December 18 next succeeding the date hereof, until the principal hereof shall have become due and payable, and (b) to the extent permitted by law, on any overdue payment of interest and, during the continuance of an Event of Default, on such unpaid balance and on any overdue payment of any Make-Whole Amount, at a rate per annum from time to time equal to the greater of (i) 8.25% or (ii) 1% over the rate of interest publicly announced by Citibank N.A. from time to time in New York, New York as its "base" or "prime" rate payable semiannually as aforesaid (or, at the option of the registered holder hereof, on demand).

Payments of principal of, interest on and any Make-Whole Amount with respect to this Note are to be made in lawful money of the United States of America at Citibank, N.A. in New York, New York or at such other place as the Company shall have designated by written notice to the holder of this Note as provided in the Note Purchase Agreement referred to below.

This Note is one of a series of Senior Notes, Series A (herein called the "Notes"), issued pursuant to the Note Purchase Agreement, dated as of June 18, 2009 (as from time to time amended, the "Note Purchase Agreement"), among the Company and the Purchasers named therein and is entitled to the benefits thereof. Each holder of this Note will be deemed, by its acceptance hereof, to have (i) agreed to the confidentiality provisions set forth in **Section 20** of the Note Purchase Agreement and (ii) made the representation set forth in **Section 6.2** of the Note Purchase Agreement. Unless otherwise indicated, capitalized terms used in this Note shall have the respective meanings ascribed to such terms in the Note Purchase Agreement.

This Note is a registered Note and, as provided in the Note Purchase Agreement, upon surrender of this Note for registration of transfer, duly endorsed, or accompanied by a written

instrument of transfer duly executed, by the registered holder hereof or such holder's attorney duly authorized in writing, a new Note for a like principal amount will be issued to, and registered in the name of, the transferee. Prior to due presentment for registration of transfer, the Company may treat the person in whose name this Note is registered as the owner hereof for the purpose of receiving payment and for all other purposes, and the Company will not be affected by any notice to the contrary.

This Note is subject to optional prepayment, in whole or from time to time in part, at the times and on the terms specified in the Note Purchase Agreement, but not otherwise.

If an Event of Default occurs and is continuing, the principal of this Note may be declared or otherwise become due and payable in the manner, at the price (including any applicable Make-Whole Amount) and with the effect provided in the Note Purchase Agreement.

This Note shall be construed and enforced in accordance with, and the rights of the Company and the holder of this Note shall be governed by, the law of the State of New York, excluding choice-of-law principles of the law of such State that would permit application of the laws of a jurisdiction other than such State.

KENTUCKY POWER COMPANY

By _____
[Title]

FORM OF SERIES B NOTE

THIS NOTE HAS NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, AND MAY NOT BE TRANSFERRED, SOLD OR OTHERWISE DISPOSED OF EXCEPT WHILE REGISTRATION UNDER SAID ACT IS IN EFFECT OR PURSUANT TO AN EXEMPTION FROM REGISTRATION UNDER SAID ACT OR IF SAID ACT DOES NOT APPLY.

KENTUCKY POWER COMPANY

8.03% Senior Notes, Series B, due June 18, 2029

No. [_____]
 \$[_____]

[Date]
 PPN 491386 C@5

FOR VALUE RECEIVED, the undersigned, KENTUCKY POWER COMPANY (herein called the "*Company*"), a corporation organized and existing under the laws of the State of Kentucky, hereby promises to pay to [_____] , or registered assigns, the principal sum of [_____] DOLLARS (or so much thereof as shall not have been prepaid) on June 18, 2029, with interest (computed on the basis of a 360-day year of twelve 30-day months) on the unpaid balance hereof at the rate of (a) 8.03% per annum from the date hereof, payable semiannually, on the 18th day of June and December in each year, commencing with the June 18 or December 18 next succeeding the date hereof, until the principal hereof shall have become due and payable, and (b) to the extent permitted by law, on any overdue payment of interest and, during the continuance of an Event of Default, on such unpaid balance and on any overdue payment of any Make-Whole Amount, at a rate per annum from time to time equal to the greater of (i) 9.03% or (ii) 1% over the rate of interest publicly announced by Citibank N.A. from time to time in New York, New York as its "base" or "prime" rate payable semiannually as aforesaid (or, at the option of the registered holder hereof, on demand).

Payments of principal of, interest on and any Make-Whole Amount with respect to this Note are to be made in lawful money of the United States of America at Citibank, N.A. in New York, New York or at such other place as the Company shall have designated by written notice to the holder of this Note as provided in the Note Purchase Agreement referred to below.

This Note is one of a series of Senior Notes, Series B, (herein called the "*Notes*") issued pursuant to the Note Purchase Agreement, dated as of June 18, 2009 (as from time to time amended, the "*Note Purchase Agreement*"), among the Company and the Purchasers named therein and is entitled to the benefits thereof. Each holder of this Note will be deemed, by its acceptance hereof, to have (i) agreed to the confidentiality provisions set forth in **Section 20** of the Note Purchase Agreement and (ii) made the representation set forth in **Section 6.2** of the Note Purchase Agreement. Unless otherwise indicated, capitalized terms used in this Note shall have the respective meanings ascribed to such terms in the Note Purchase Agreement.

This Note is a registered Note and, as provided in the Note Purchase Agreement, upon surrender of this Note for registration of transfer, duly endorsed, or accompanied by a written instrument of transfer duly executed, by the registered holder hereof or such holder's attorney duly authorized in writing, a new Note for a like principal amount will be issued to, and registered in the name of, the transferee. Prior to due presentment for registration of transfer, the Company may treat the person in whose name this Note is registered as the owner hereof for the purpose of receiving payment and for all other purposes, and the Company will not be affected by any notice to the contrary.

This Note is subject to optional prepayment, in whole or from time to time in part, at the times and on the terms specified in the Note Purchase Agreement, but not otherwise.

If an Event of Default occurs and is continuing, the principal of this Note may be declared or otherwise become due and payable in the manner, at the price (including any applicable Make-Whole Amount) and with the effect provided in the Note Purchase Agreement.

This Note shall be construed and enforced in accordance with, and the rights of the Company and the holder of this Note shall be governed by, the law of the State of New York, excluding choice-of-law principles of the law of such State that would permit application of the laws of a jurisdiction other than such State.

KENTUCKY POWER COMPANY

By _____
[Title]

FORM OF SERIES C NOTE

THIS NOTE HAS NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, AND MAY NOT BE TRANSFERRED, SOLD OR OTHERWISE DISPOSED OF EXCEPT WHILE REGISTRATION UNDER SAID ACT IS IN EFFECT OR PURSUANT TO AN EXEMPTION FROM REGISTRATION UNDER SAID ACT OR IF SAID ACT DOES NOT APPLY.

KENTUCKY POWER COMPANY

8.13% Senior Notes, Series C, due June 18, 2039

No. [_____]
\$[_____]

[Date]
PPN 491386 C#3

FOR VALUE RECEIVED, the undersigned, KENTUCKY POWER COMPANY (herein called the "Company"), a corporation organized and existing under the laws of the State of Kentucky, hereby promises to pay to [_____] or registered assigns, the principal sum of [_____] DOLLARS (or so much thereof as shall not have been prepaid) on June 18, 2039, with interest (computed on the basis of a 360-day year of twelve 30-day months) on the unpaid balance hereof at the rate of (a) 8.13% per annum from the date hereof, payable semiannually, on the 18th day of June and December in each year, commencing with the June 18 or December 18 next succeeding the date hereof, until the principal hereof shall have become due and payable, and (b) to the extent permitted by law, on any overdue payment of interest and, during the continuance of an Event of Default, on such unpaid balance and on any overdue payment of any Make-Whole Amount, at a rate per annum from time to time equal to the greater of (i) 9.13% or (ii) 1% over the rate of interest publicly announced by Citibank N.A. from time to time in New York, New York as its "base" or "prime" rate payable semiannually as aforesaid (or, at the option of the registered holder hereof, on demand).

Payments of principal of, interest on and any Make-Whole Amount with respect to this Note are to be made in lawful money of the United States of America at Citibank, N.A. in New York, New York or at such other place as the Company shall have designated by written notice to the holder of this Note as provided in the Note Purchase Agreement referred to below.

This Note is one of a series of Senior Notes, Series C, (herein called the "Notes") issued pursuant to the Note Purchase Agreement, dated as of June 18, 2009 (as from time to time amended, the "Note Purchase Agreement"), among the Company and the Purchasers named therein and is entitled to the benefits thereof. Each holder of this Note will be deemed, by its acceptance hereof, to have (i) agreed to the confidentiality provisions set forth in Section 20 of the Note Purchase Agreement and (ii) made the representation set forth in Section 6.2 of the Note Purchase Agreement. Unless otherwise indicated, capitalized terms used in this Note shall have the respective meanings ascribed to such terms in the Note Purchase Agreement.

This Note is a registered Note and, as provided in the Note Purchase Agreement, upon surrender of this Note for registration of transfer, duly endorsed, or accompanied by a written instrument of transfer duly executed, by the registered holder hereof or such holder's attorney duly authorized in writing, a new Note for a like principal amount will be issued to, and registered in the name of, the transferee. Prior to due presentment for registration of transfer, the Company may treat the person in whose name this Note is registered as the owner hereof for the purpose of receiving payment and for all other purposes, and the Company will not be affected by any notice to the contrary.

This Note is subject to optional prepayment, in whole or from time to time in part, at the times and on the terms specified in the Note Purchase Agreement, but not otherwise.

If an Event of Default occurs and is continuing, the principal of this Note may be declared or otherwise become due and payable in the manner, at the price (including any applicable Make-Whole Amount) and with the effect provided in the Note Purchase Agreement.

This Note shall be construed and enforced in accordance with, and the rights of the Company and the holder of this Note shall be governed by, the law of the State of New York, excluding choice-of-law principles of the law of such State that would permit application of the laws of a jurisdiction other than such State.

KENTUCKY POWER COMPANY

By _____
[Title]

**FORM OF OPINION OF COUNSEL
TO THE COMPANY**

EXHIBIT 4.4(a)
(to Note Purchase Agreement)

**FORM OF OPINION OF SPECIAL COUNSEL
TO THE PURCHASERS**

EXHIBIT 4.4(b)
(to Note Purchase Agreement)

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

**AG-KIUC
1_59** Reference Section V Workpaper S-3, which shows a reduction of short-term debt from June 2022 of \$140.778 million to July 2022 of \$67.230 million. Explain what caused the reduction in the short-term debt balances and provide copies of the July 2022 general ledger activity which shows beginning and ending general ledger balances for short-term debt as well as all debits and credits during July 2022.

RESPONSE

The Company entered into a \$150 million term loan in July and borrowed \$75 million in July business and the remaining \$75 million in August business. Please refer to KPCO_R_AG_KIUC_1_57_Attachment1 for daily money pool borrowing positions.

Witness: Franz D. Messner

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

AG-KIUC 1_60 Provide a copy of the Company's guidelines and/or all written criteria that describe when, what (type), how, and how much short-term debt will be issued and outstanding at any time. If the Company has no written guidelines and/or written criteria, then so state.

RESPONSE

The AEP Utility Money Pool is a portion of the Corporate Borrowing Program that is the short-term funding mechanism for the regulated utilities, including Kentucky Power. It is structured to meet the combined short-term cash management needs of those companies. The Utility Money Pool meets the short-term cash needs of its participants by providing for short-term borrowings from the Utility Money Pool by its participants and short-term investment of surplus funds by its participants. The invested or borrowed position, at any given time, is mainly driven by the cash needs of Kentucky Power and its cash surplus/deficit at that time. Please refer to the response to AG-KIUC 1-56 for a copy of the Money Pool Agreement.

Witness: Franz D. Messner

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

**AG-KIUC
1_61** Provide all bond rating agency reports (Standard and Poor's, Moody's, Fitch) on Kentucky Power Company (KPCO) from 2021 through the most recent month in 2023. Consider this an ongoing request such that when updated reports are filed, KPCO will provide these updated reports.

RESPONSE

Please refer to KPCO_R_AG_KIUC_1_61_Attachments 1-8 for the requested information.

Witness: Franz D. Messner

CREDIT OPINION

29 June 2022

Update



RATINGS

Kentucky Power Company

Domicile	Ashland, Kentucky, United States
Long Term Rating	Baa3
Type	LT Issuer Rating
Outlook	Stable

Please see the [ratings section](#) at the end of this report for more information. The ratings and outlook shown reflect information as of the publication date.

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Kentucky Power Company

Update to credit analysis

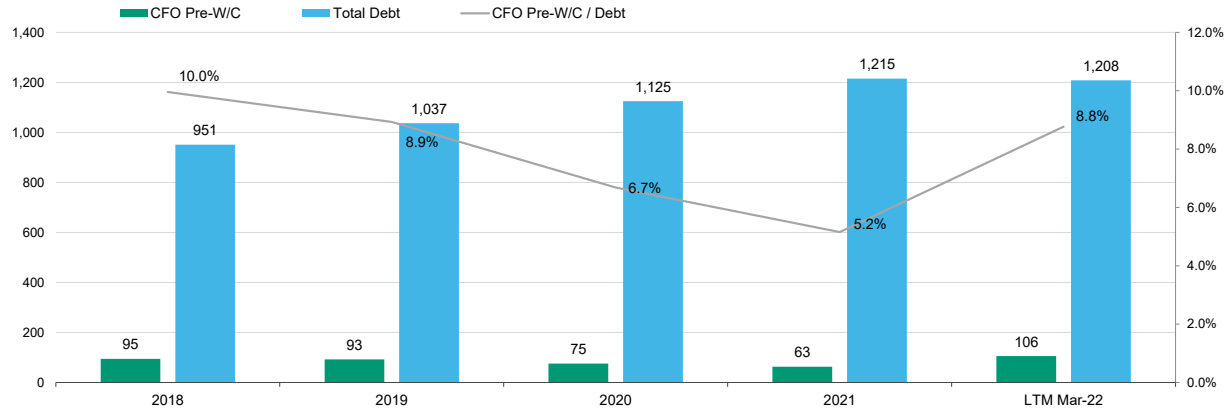
Summary

Our view of Kentucky Power Company's (KPCo) credit reflects its risk profile as a vertically integrated electric utility operating in eastern Kentucky. Our opinion reflects the lower cash flow and cash flow-based credit metrics the company has demonstrated in recent years as a result of under earning and required refunds in an economically challenged service territory. Recent credit metrics are also being impacted by storm activity. KPCo's 2021 ratio of cash flow from operations excluding changes in working capital (CFO pre-WC) to debt was particularly low, at 5.2%, due to costs associated with unusually severe winter weather in February 2021. Excluding the impact of this unusual weather, the company's 2021 CFO pre-WC to debt ratio would be about 10%. We expect the utility's credit metrics to improve after 2022, including a ratio of CFO pre-WC to debt ratio above 10%, following the expiration of a relatively high cost lease agreement. The stable outlook on KPCo reflects our view that, barring major changes to the utility's financial condition or debt levels as a result of its pending acquisition discussed below, we do not expect the sale to adversely affect the current rating.

Recent Developments

In October 2021, KPCo's parent, American Electric Power Company (AEP, Baa2 stable), agreed to sell KPCo and AEP Kentucky Transco to Liberty Utilities Co., a subsidiary Algonquin Power and Utilities Corp (not rated) for an enterprise value of approximately \$2.8 billion, including about \$1.3 billion of estimated debt at closing. In May 2022, the Kentucky Public Service Commission (KPSC) approved the sale. The sale was expected to close in the second quarter of 2022 following approvals required from the West Virginia Public Service Commission (WVPSC) and the Federal Energy Regulatory Commission (FERC). However, approval from the WVPSC of operating and ownership agreements related to the Mitchell power plant is still pending and FERC has indicated that it will require up to 180 days to render a decision following receipt of the WVPSC approval. AEP expects the sale to close in summer 2022 but closing could occur as late as December 2022.

Exhibit 1
 Historical CFO Pre-W/C, Total Debt and CFO Pre-W/C to Debt (\$ in millions)



Source: Moody's Financial Metrics

Credit strengths

- » Reasonable regulatory relationship in Kentucky
- » Position as part of the AEP family to be replaced by smaller but still diverse Liberty utility family

Credit challenges

- » Increasing capital expenditures and cash deferrals will continue to pressure already low credit metrics
- » Relatively weak service territory in eastern Kentucky
- » Elevated carbon transition risk

Rating outlook

KPCo's stable rating outlook recognizes that its low cash flow-based credit metrics will continue to be impacted by a relatively weak service territory, recent severe weather, and a significant capital expenditure program. Cash flow is also being pressured by deferrals agreed to in the utility's 2018 decided rate case and an accelerated return of excess deferred income taxes. We expect KPCo's annual ratio of CFO pre-WC to debt to remain below 10% through 2022. Beyond 2022, the expiration of a relatively high cost lease agreement should help this metric to move to the low teens. The stable outlook also reflects our view that, barring major changes to the utility's financial condition or debt levels as a result of the acquisition by Liberty, we do not expect the sale to adversely affect the current rating.

Factors that could lead to an upgrade

- » An improvement in economic conditions, or a reduction in operating or capital expenses, leading to improved financial performance
- » A sustained ratio of CFO pre-WC to debt above 13% with a ratio of CFO pre-WC less dividends above 11%
- » A material reduction in leverage at the utility

Factors that could lead to a downgrade

- » A deterioration in KPCo's relationship with its regulator

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the issuer/deal page on <https://ratings.moody's.com> for the most updated credit rating action information and rating history.

- » An increase in capital or operating expenses that KPCo is unable to recover on a timely basis
- » A ratio of CFO pre-WC to debt remaining below 10% beyond 2022

Key indicators

Exhibit 2

Kentucky Power Company Indicators [1]

	Dec-18	Dec-19	Dec-20	Dec-21	LTM Mar-22
CFO Pre-W/C + Interest / Interest	3.4x	3.2x	2.9x	2.7x	3.9x
CFO Pre-W/C / Debt	10.0%	8.9%	6.7%	5.2%	8.8%
CFO Pre-W/C – Dividends / Debt	10.0%	8.4%	6.7%	5.2%	8.8%
Debt / Capitalization	45.6%	46.4%	47.0%	48.1%	47.5%

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.
 Source: Moody's Financial Metrics

Profile

Kentucky Power Company (KPCo), a vertically integrated electric utility company headquartered in Ashland, Kentucky, is a wholly owned subsidiary of AEP, with about \$2.0 billion in rate base (4% of AEP's total) and 2021 revenue of about \$650 million (about 4% of AEP's total revenue). The utility is primarily regulated by the Kentucky Public Service Commission (KPSC). AEP has agreed to sell KPCo to Liberty Utilities Company, a holding company of regulated utilities, with AEP expecting the closing to occur in summer 2022.

Detailed credit considerations

Reasonable regulatory relationship

Moody's views the regulatory environment in Kentucky as moderately supportive of long-term credit quality. KPCo benefits from a suite of cost recovery mechanisms that help reduce regulatory lag, including a fuel adjustment clause, rider recovery for certain PJM transmission costs, and environmental recovery riders which enable utilities in the state to earn a return on construction work in progress. In addition, utilities in Kentucky can start to collect interim rates approximately six months after filing a rate case if the KPSC has not acted on it. Despite these positive factors, the KPSC's recent decisions have been impacted by the weak economic conditions in KPCo's service territory and have been less supportive of utility credit quality.

In January 2021, the KPSC authorized a \$52.4 (later modified to \$52.7) million base rate increase premised on a 9.3% return on equity (ROE). The case was initiated in June of 2020 when KPCo filed a request for a \$65 million increase in base rates premised on a 10% ROE. The KPSC's order shortened the authorized period for the return of excess deferred income tax not subject to normalization to 3 years versus a previously (2018) authorized period of 18 years.

AEP Generating Company (AEGCo, not rated) sells 30% of the power available to AEGCo from units 1 (of which it owns a 50% interest) and 2 (of which it leases a 50% interest) of the Rockport Power Plant to KPCo. This sale is pursuant to an assignment between KPCo and sister company Indiana Michigan Power Company (I&M, A3 positive), which has a unit power agreement (UPA) with AEGCo for all the power available to AEGCo from the two Rockport plant units. Consequently, KPCo pays to AEGCo the same amounts which I&M would have paid to AEGCo under the terms of the UPA. In its last rate case, KPCo requested recovery of \$50 million in deferred expenses related to the Rockport plant power purchase agreement (PPA) over a 5-year period beginning in December 2022. KPCo had agreed to defer this \$50 million over five years, through 2022 as part of its 2018 decided rate case. The KPSC decided to defer KPCo's request regarding the Rockport PPA recovery period and mechanism to a future proceeding.

The proceeding to determine recovery of the deferred \$50 million of PPA costs will be initiated after KPCo makes a written filing identifying the capacity replacement for Rockport unit 2. We expect the company will make that filing after the close of its pending sale. In the interim, the KPSC has allowed KPCo to retain savings from the December 2022 Rockport unit 2 lease expiration through at least 2023 when the utility is required to file its next rate case. KPCo's parent, AEP, has reached an agreement with the Rockport unit 2 lessor to acquire the unit at the end of its lease term in 2022, thus the capacity will remain within the AEP organization.

Cash flow credit metrics are under pressure

Prior to 2018, KPCo's key cash flow based financial credit metrics were strong for its credit quality, including CFO pre-WC to debt in the mid-to-high teens. Since then, cash flow metrics have declined fairly dramatically as the utility's debt load increased in conjunction with its capital program, while sales volumes have been negatively impacted by challenging economic conditions.

For the past three years, KPCo's ratio of CFO pre-WC to debt has been below the 10% financial metric threshold we have established for a possible downgrade. As noted above, weak economic conditions, the coronavirus pandemic, severe weather, and PPA related deferrals have all contributed to this result. Excluding the impact of unusual winter weather, the company's 2021 CFO pre-WC to debt ratio would be about 10%. The company intends to request recovery of approximately \$60 million of storm costs in its next base rate case. We expect the utility's credit metrics to remain low in 2022 but the expiration of the relatively high cost Rockport lease agreement should help the ratio of CFO pre-WC to debt metric to move to the low teens beyond 2022.

As a subsidiary of AEP, the company has had flexibility with regards to dividend policy including the credit supportive ability to retain cash in response to lower cash flow. In 2019, a minimal \$5 million dividend was paid; however in 2018, 2020 and 2021, no dividends were paid to AEP. As a result, KPCo's ratios of CFO pre-WC less dividends to debt have essentially been equal to its relatively low ratios of CFO pre-WC to debt.

Upon completion of the sale of KPCo, Liberty Utilities' plan for the utility, including capital spending and financial policy, could change, but barring any significant changes, we do not expect the sale to adversely affect KPCo's current rating.

Sale of KPCo contingent on new Mitchell plant operating and ownership agreements

KPCo's owned generation includes 50% of the 1,560 MW Mitchell coal power plant, with the other 50% owned by AEP subsidiary Wheeling Power Company (WPCo). In July 2021, the KPSC rejected KPCo's request to implement an Effluent Limitation Guidelines (ELG) compliance plan which would allow the Mitchell plant to operate beyond 2028. However, in August 2021, the West Virginia Public Service Commission (WVPSC) approved the plan.

In response to the conflicting decisions of the two regulatory commissions, KPCo and WPCo filed for approval of new operating and ownership agreements for the Mitchell plant, which is currently operated by KPCo. The filings request that operation of the plant be transferred to WPCo and the employees who operate the Mitchell plant be transferred from KPCo to WPCo. Furthermore, WPCo would be obligated to purchase KPCo's 50% interest in the Mitchell plant at the end of 2028 unless both companies decide to retire the plant earlier or WPCo elects before 31 December 2027 to retire the plant by 31 December 2028. AEP's sale of the Kentucky operations is contingent on approval by the KPSC, WVPSC and FERC of the new Mitchell plant operating and ownership agreements. In May 2022, the KPSC approved the sale of AEP's Kentucky operations as well as the new Mitchell operating and ownership agreements with conditions including on the buyout provisions under the ownership agreement. Approval from the WVPSC is pending and AEP intends to file for FERC approval once it receives approval from the WVPSC. FERC has indicated that it will require up to 180 days to render a decision and while AEP expects the sale to be completed in summer 2022, closing could occur as late as December 2022.

Service territory economy remains depressed

According to Moody's Economy, Kentucky's economic recovery has cooled off and the state remains an underperformer compared to most regional peers. Manufacturing gains, specifically in the automotive sector will continue to be muted until supply-chain bottlenecks ease. These complications will leave consumer services driving the majority of job gains in the short-term. However, longer term, capital injections will support higher levels of factory employment, including large investments for electric vehicle factories from Ford, Kentucky's third largest employer.

KPCo has been actively working with state and federal officials to foster economic development in eastern Kentucky that will bring job opportunities, increase customer retention, and support load growth. However, these efforts have yet to begin to meaningfully contribute to utility load growth or cash flow. Approximately 24% of KPCo's 2021 retail energy revenues were from industrial customers. Total weather normalized retail load remained flat in 2021 following an 8.4% decline in 2020, and declines of 2.1% in 2019, 0.7% in 2018, and 1.7% in 2017.

ESG considerations

Environmental considerations incorporated into our credit analysis for KPCo are primarily related to carbon regulations. As an integrated electric utility, KPCo's generation ownership places it at a higher risk profile than transmission and distribution companies. In addition, its significant coal generation ownership results in a higher ESG risk profile than other vertically integrated electric utilities.

KPCo's total owned generation capacity of 1,060 MW includes a 50% ownership in the coal-fired Mitchell plant (780 MW) and the gas-fired Big Sandy Unit 1 (280 MW). KPCo also purchases approximately 393 MW from its affiliate AEP Generating Company's share of the Rockport coal plant under a long-term unit power agreement, bringing its overall capacity mix to 20% natural gas and 80% coal. Both units of the Rockport plant are currently expected to be retired in 2028.

Social risks are primarily related to demographic and societal trends, including the risk that public concern about environmental, social or affordability issues could result in adverse regulatory or political outcomes.

Governance is driven by that of KPCo's parent and will be driven by that of Liberty Utilities and ultimate parent Algonquin Power and Utilities Corp. once the sale of KPCo is completed. Conservative financial policies and risk management that ensure a strong financial position are key to managing KPCo's environmental and social risks.

Liquidity analysis

KPCo's liquidity is adequate. For the twelve months ending 31 March 2022, KPCo generated approximately \$38 million of cash from operations, invested \$170 million in capital expenditures and paid no dividends to parent AEP, resulting in a negative free cash flow (FCF) of approximately \$131 million. We expect KPCo to remain free cash flow negative over the next 12 to 18 months.

Although KPCo does not benefit from a dedicated external credit facility, the company does have access to its parent company AEP's liquidity through participation in its utility money pool. As of 31 March 2022, KPCo's borrowing limit under the money pool was \$180 million and the utility had borrowed approximately \$94 million. KPCo has historically utilized AEP's \$750 million receivable securitization facility, made up of a \$125 million and \$625 million facility expiring September 2023 and 2024 respectively. Due to the pending sale to Liberty Utilities, KPCo terminated selling receivables to AEP Credit in January 2022 and recorded an allowance for uncollectible accounts in the first quarter of 2022 for receivables no longer sold to AEP Credit. KPCo's nearest maturities include a \$125 million term loan due in September 2022 and a \$75 million term loan due in October 2022. We expect these to be refinanced.

AEP's consolidated liquidity is adequate. AEP currently has two syndicated credit facilities, a \$4.0 billion facility expiring in March 2027, and a \$1.0 billion facility expiring in March 2024. As of 31 March 2022, AEP had approximately \$1.88 billion of outstanding commercial paper utilizing capacity under the \$4 billion facility. AEP is not required to make a representation with respect to either material adverse change or material litigation in order to borrow under its revolving credit facilities. The facility contains a covenant requiring that AEP's consolidated debt to capitalization (as defined) not exceed 67.5%. AEP states that the contractually defined ratio was 57.8% at 31 March 2022.

Appendix

Exhibit 3

Peer Comparison [1]

(In US millions)	Kentucky Power Company Baa3 (Stable)			Duke Energy Kentucky, Inc. Baa1 (Stable)			Louisville Gas & Electric Company A3 (Stable)			Kentucky Utilities Co. A3 (Stable)		
	FYE Dec-20	FYE Dec-21	LTM Mar-22	FYE Dec-19	FYE Dec-20	LTM Dec-21	FYE Dec-19	FYE Dec-20	LTM Dec-21	FYE Dec-21	FYE Dec-21	LTM Mar-22
Revenue	550	646	667	452	520	520	1,456	1,569	1,569	1,690	1,826	1,882
CFO Pre-W/C	75	63	106	125	145	145	535	543	543	646	664	683
Total Debt	1,125	1,215	1,208	885	921	921	2,290	2,417	2,417	2,851	2,938	2,934
CFO Pre-W/C + Interest / Interest	2.9x	2.7x	3.9x	5.5x	6.3x	6.3x	7.1x	7.7x	7.7x	6.7x	7.0x	7.2x
CFO Pre-W/C / Debt	6.7%	5.2%	8.8%	14.1%	15.7%	15.7%	23.4%	22.5%	22.5%	22.7%	22.6%	23.3%
CFO Pre-W/C – Dividends / Debt	6.7%	5.2%	8.8%	14.1%	15.7%	15.7%	16.3%	14.5%	14.5%	15.6%	14.1%	13.6%
Debt / Capitalization	47.0%	48.1%	47.5%	48.0%	45.8%	45.8%	38.5%	38.7%	38.7%	38.2%	38.0%	37.9%

[1] All figures & ratios calculated using Moody's estimates & standard adjustments. FYE = Financial Year-End. LTM = Last Twelve Months.

Source: Moody's Financial Metrics

Exhibit 4

Cash flow and credit measures [1]

CF Metrics	Dec-18	Dec-19	Dec-20	Dec-21	LTM Mar-22
As Adjusted					
FFO	119	130	127	131	134
+/- Other	-25	-38	-52	-68	-28
CFO Pre-WC	95	93	75	63	106
+/- ΔWC	27	-10	-9	10	-15
CFO	122	82	66	73	91
- Div	0	5	0	0	0
- Capex	138	163	157	169	174
FCF	-16	-86	-91	-96	-83
(CFO Pre-W/C) / Debt	10.0%	8.9%	6.7%	5.2%	8.8%
(CFO Pre-W/C - Dividends) / Debt	10.0%	8.4%	6.7%	5.2%	8.8%
FFO / Debt	12.6%	12.6%	11.3%	10.8%	11.1%
RCF / Debt	12.6%	12.1%	11.3%	10.8%	11.1%
Revenue	642	619	550	646	667
Interest Expense	40	42	39	36	37
Net Income	54	50	40	50	62
Total Assets	2,465	2,612	2,734	2,894	2,894
Total Liabilities	1,735	1,834	1,911	2,020	1,994
Total Equity	730	778	823	874	900

[1] All figures & ratios calculated using Moody's estimates & standard adjustments. FYE = Financial Year-End. LTM = Last Twelve Months.
Source: Moody's Financial Metrics

Rating methodology and scorecard factors

Exhibit 5

Kentucky Power Company

Regulated Electric and Gas Utilities Industry [1][2]	Current LTM 3/31/2022		Moody's 12-18 Month Forward View As of Date Published [3]	
	Measure	Score	Measure	Score
Factor 1 : Regulatory Framework (25%)				
a) Legislative and Judicial Underpinnings of the Regulatory Framework	A	A	A	A
b) Consistency and Predictability of Regulation	Baa	Baa	Baa	Baa
Factor 2 : Ability to Recover Costs and Earn Returns (25%)				
a) Timeliness of Recovery of Operating and Capital Costs	Baa	Baa	Baa	Baa
b) Sufficiency of Rates and Returns	Baa	Baa	Baa	Baa
Factor 3 : Diversification (10%)				
a) Market Position	Ba	Ba	Ba	Ba
b) Generation and Fuel Diversity	B	B	B	B
Factor 4 : Financial Strength (40%)				
a) CFO pre-WC + Interest / Interest (3 Year Avg)	3.0x	Ba	4x - 4.5x	Baa
b) CFO pre-WC / Debt (3 Year Avg)	6.8%	Ba	8% - 13%	Ba
c) CFO pre-WC – Dividends / Debt (3 Year Avg)	6.7%	Ba	8% - 13%	Baa
d) Debt / Capitalization (3 Year Avg)	46.9%	Baa	45% - 50%	Baa
Rating:				
Scorecard-Indicated Outcome Before Notching Adjustment		Baa3		Baa3
HoldCo Structural Subordination Notching				
a) Scorecard-Indicated Outcome		Baa3		Baa3
b) Actual Rating Assigned		Baa3		Baa3

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.

[2] As of 3/31/2022 (LTM)

[3] This represents Moody's forward view, not the view of the issuer; and unless noted in the text, does not incorporate significant acquisitions and divestitures.

[4] Standard Risk Grid for Financial Strength

Source: Moody's Financial Metrics

Ratings

Exhibit 6

Category	Moody's Rating
KENTUCKY POWER COMPANY	
Outlook	Stable
Issuer Rating	Baa3
Senior Unsecured	Baa3
PARENT: AMERICAN ELECTRIC POWER COMPANY, INC.	
Outlook	Stable
Senior Unsecured	Baa2
Jr Subordinate	Baa3
Commercial Paper	P-2

Source: Moody's Investors Service

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REPORT NUMBER 1330050



CREDIT OPINION

27 June 2023

Update

Send Your Feedback

RATINGS

Kentucky Power Company

Domicile	Ashland, Kentucky, United States
Long Term Rating	Baa3
Type	LT Issuer Rating
Outlook	Stable

Please see the [ratings section](#) at the end of this report for more information. The ratings and outlook shown reflect information as of the publication date.

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Kentucky Power Company

Update to credit analysis

Summary

Our view of Kentucky Power Company's (KPCo) credit reflects its risk profile as a vertically integrated electric utility operating in eastern Kentucky and the utility's position as part of the diverse American Electric Power (AEP) family. Our opinion reflects the weak cash flow and cash flow-based credit metrics the company has demonstrated in recent years as a result of under earning and required refunds in an economically challenged service territory. Recent credit metrics are also being impacted by storm activity. KPCo's 2021 ratio of cash flow from operations excluding changes in working capital (CFO pre-WC) to debt was particularly low, at 5.2%, due to costs associated with unusually severe winter weather in February 2021. Excluding the impact of this unusual weather, the company's 2021 CFO pre-WC to debt ratio would be about 10%. The ratio showed improvement in 2022, but cash flow benefitted from a change in pension and postemployment benefit reserves.

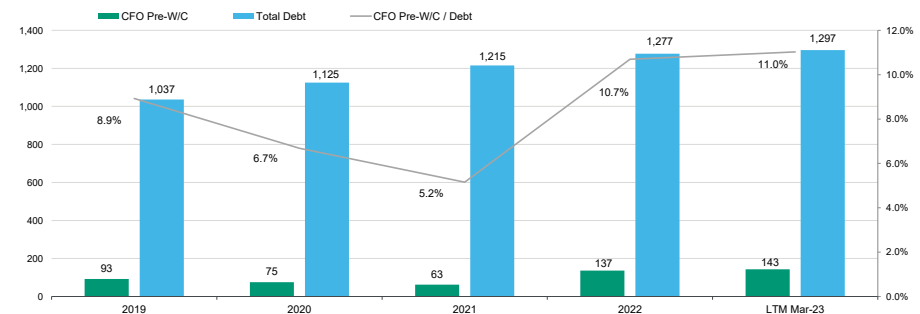
Over the next two years, we expect the CFO pre-WC to debt ratio to be maintained above 10%. This assumes a supportive outcome of the company's next rate case, expected to be filed in June 2023, and considers the December 2022 expiration of the relatively high cost Rockport lease agreement and AEP's stated focus on economic development in its Kentucky service territory.

Recent Developments

On 17 April 2023, AEP announced the termination of a pending transaction to sell KPCo and AEP Kentucky TransCo to Liberty Utilities Co., a subsidiary of Algonquin Power & Utilities Corp (not rated). The outcome of Kentucky Power's next rate case will help inform our view of the state of AEP's regulatory relationship with the KPSC following the sale termination.

Exhibit 1

Historical CFO Pre-W/C, Total Debt and CFO Pre-W/C to Debt (\$ in millions)



Source: Moody's Financial Metrics™

Credit strengths

- » Reasonable regulatory relationship in Kentucky
- » Position as part of the diverse AEP family

Credit challenges

- » Increasing capital expenditures and cash deferrals will continue to pressure already low credit metrics
- » Relatively weak service territory in eastern Kentucky
- » Elevated carbon transition risk

Rating outlook

KPCo's stable rating outlook reflects our expectation that annual ratio of CFO pre-WC to debt will be maintained above 10% going forward following the expiration of a relatively high cost lease agreement. The stable outlook assumes that KPCo's regulatory relationships in Kentucky will not be negatively impacted by AEP's recently terminated transaction to sell KPCo and that the utility's next rate case outcome will be credit supportive.

Factors that could lead to an upgrade

- » An improvement in economic conditions, or a reduction in operating or capital expenses, leading to a stronger financial performance
- » A sustained ratio of CFO pre-WC to debt above 13% with a ratio of CFO pre-WC less dividends above 11%

Factors that could lead to a downgrade

- » A deterioration in KPCo's relationship with its regulator
- » An increase in capital or operating expenses that KPCo is unable to recover on a timely basis
- » A ratio of CFO pre-WC to debt sustained below 10%

Key indicators

Exhibit 2

Kentucky Power Company Indicators [1]

	Dec-19	Dec-20	Dec-21	Dec-22	LTM Mar-23
CFO Pre-W/C + Interest / Interest	3.2x	2.9x	2.7x	4.0x	3.7x
CFO Pre-W/C / Debt	8.9%	6.7%	5.2%	10.7%	11.0%
CFO Pre-W/C – Dividends / Debt	8.4%	6.7%	5.2%	10.7%	11.0%
Debt / Capitalization	46.4%	47.0%	48.1%	48.1%	48.5%

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.
Source: Moody's Financial Metrics™

Profile

Kentucky Power Company (KPCo), a vertically integrated electric utility company headquartered in Ashland, Kentucky, is a wholly owned subsidiary of AEP, with about \$2.0 billion in rate base (4% of AEP's total) and 2022 revenue of about \$773 million (about 4% of AEP's total revenue). The utility is primarily regulated by the Kentucky Public Service Commission (KPSC).

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the issuer/deal page on <https://ratings.moody.com> for the most updated credit rating action information and rating history.

Detailed credit considerations

Reasonable regulatory relationship

Moody's views the regulatory environment in Kentucky as moderately supportive of long-term credit quality. KPCo benefits from a suite of cost recovery mechanisms that help reduce regulatory lag, including a fuel adjustment clause, rider recovery for certain PJM transmission costs, and environmental recovery riders which enable utilities in the state to earn a return on construction work in progress. In addition, utilities in Kentucky can start to collect interim rates approximately six months after filing a rate case if the KPSC has not acted on it. Despite these positive factors, the KPSC's recent decisions have been impacted by the weak economic conditions in KPCo's service territory.

On 12 May 2023, KPCo submitted a notice of intent to file a rate case no later than 30 June 2023. We expect this rate case to address the recovery of about \$75 million of deferred storm costs. The outcome of the rate case will help inform our view of the state of AEP's regulatory relationship with the KPSC following the KPCo sale termination. Kentucky Power also plans to utilize existing legislation to pursue securitization to recover retirement costs associated with its Big Sandy power plant.

The utility's last rate case was finalized in January 2021, when the KPSC authorized a \$52.4 (later modified to \$52.7) million base rate increase premised on a 9.3% return on equity (ROE). The case was initiated in June of 2020 when KPCo filed a request for a \$65 million increase in base rates premised on a 10% ROE. The KPSC's order shortened the authorized period for the return of excess deferred income tax not subject to normalization to 3 years versus a previously (2018) authorized period of 18 years.

In December 2022, the KPSC approved KPCo's request to recover deferred purchased power costs associated with the utility's Rockport power plant unit power agreement (UPA). KPCo was also authorized to include an allowed non-fuel, non-environmental Rockport UPA expense of \$22.8 million in base rates to earn its authorized ROE in 2023 following the end of UPA in December 2022.

Cash flow credit metrics to improve but remain under pressure

Prior to 2018, KPCo's key cash flow based financial credit metrics were strong for its credit rating, including CFO pre-WC to debt in the mid-to-high teens. Since then, cash flow metrics have declined fairly dramatically as the utility's debt load increased in conjunction with its capital program, while sales volumes have been negatively impacted by challenging economic conditions.

In each of the three years prior to 2022, KPCo's ratio of CFO pre-WC to debt was below the 10% financial metric threshold we have established for a possible downgrade. Weak economic conditions, the coronavirus pandemic, severe weather, and UPA related deferrals all contributed to this result. Excluding the impact of unusual winter weather, the company's 2021 CFO pre-WC to debt ratio would have been about 10%. While credit metrics improved in 2022, with CFO pre-WC to debt at 10.7%, cash flow benefitted from a change in pension and postemployment benefit reserves.

Assuming supportive regulatory outcomes and considering the December 2022 expiration of KPCo's relatively high cost Rockport lease agreement, as well as AEP's stated focus on economic development in its Kentucky service territory, we expect Kentucky Power to generate a ratio of CFO pre-WC to debt above 10% going forward.

As a subsidiary of AEP, the company has had flexibility with regards to dividend policy including the credit supportive ability to retain cash in response to lower cash flow. In 2019, a minimal \$5 million dividend was paid; however, since then KPCo has paid no dividends to AEP. As a result, KPCo's ratios of CFO pre-WC less dividends to debt have essentially been equal to its ratios of CFO pre-WC to debt.

Weak demographics in service territory

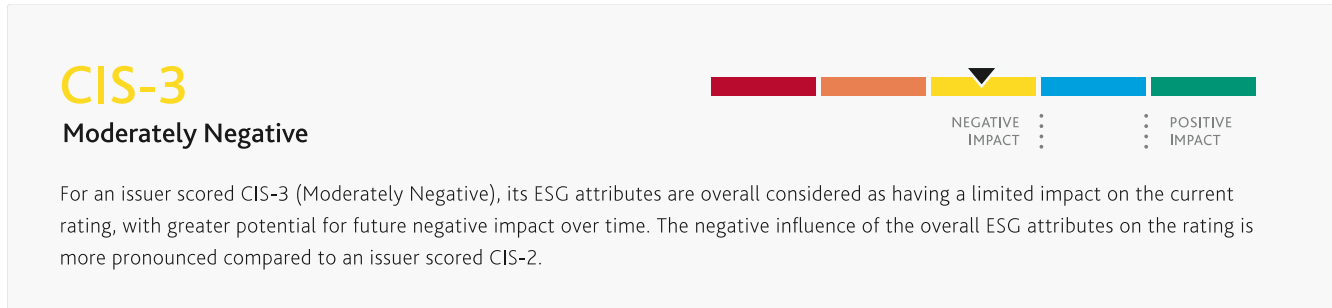
According to Moody's Economy, Kentucky's weaknesses include low educational attainment and income and a limited presence of dynamic and high-tech industries. The state's economy has been showing improvement with job growth driven by the logistics, manufacturing and healthcare sectors. Nevertheless, slow population growth and an older population remain concerns.

AEP has reiterated its focus on economic development in its Kentucky service territory and KPCo has historically worked actively with state and federal officials to foster economic development in eastern Kentucky to bring job opportunities, increase customer retention, and support load growth. While a sustained impact on load growth and cash flow is yet to be seen, the company's load growth has shown improvement over the last two years. KPCo's weather normalized retail load in 2022 was up 4.6% relative to 2021, following flat growth in 2021, a 7% decline in 2020, and declines of 2.1% in 2019, 0.7% in 2018, and 1.7% in 2017.

ESG considerations

KPCo's ESG Credit Impact Score is CIS-3 (Moderately Negative)

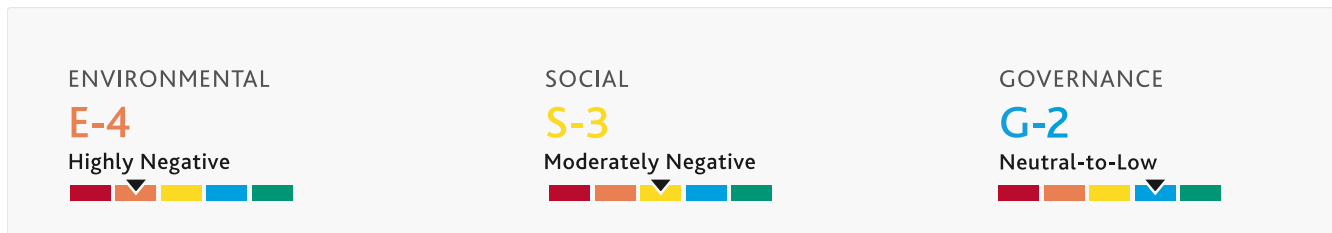
Exhibit 3
 ESG Credit Impact Score



Source: Moody's Investors Service

KPCo's ESG Credit Impact Score is moderately negative (**CIS-3**), where its ESG attributes are overall considered as having a limited impact on the current rating, with greater potential for future negative impact over time. KPCo's **CIS-3** reflects highly negative environmental risk, moderately negative social risk and neutral to low governance risk.

Exhibit 4
 ESG Issuer Profile Scores



Source: Moody's Investors Service

Environmental

KPCo's highly negative exposure to environmental risk (**E-4** issuer profile score) reflects high exposure to carbon transition risk because coal is the utility's primary generation fuel. The company's exposure to coal generation also brings moderate risks of waste management and pollution. KPCo is also moderately exposed to physical climate risks, including the risk that unusual weather events could damage physical assets. Risks associated with water management and natural capital are neutral to KPCo's credit profile.

Social

KPCo's exposure to social risks is moderately negative (**S-3** issuer profile score), reflecting the risk that demographic and societal trends could increase public concern over environmental, social, or affordability issues and lead to adverse regulatory or political intervention. These risks are balanced by neutral to low risks associated with customer relations, employee health and safety, human capital, and responsible production.

Governance

KPCo's **G-2** governance issuer profile score is driven by that of its parent AEP. AEP's governance (**G-2** issuer profile score) is broadly in line with other utilities and does not pose a particular risk. KPCo's governance profile is supported by neutral to low risks in the areas of financial strategy and risk management, management credibility and track record, organizational structure, compliance and reporting and board structure policies and procedures.

ESG Issuer Profile Scores and Credit Impact Scores for KPCo are available on Moody's.com. In order to view the latest scores, please click [here](#) to go to the landing page for KPCo on Moody's.com and view the ESG Scores section.

Liquidity analysis

KPCo's liquidity is adequate. For the twelve months ending 31 March 2023, KPCo generated approximately \$111 million of cash from operations, invested \$212 million in capital expenditures and paid no dividends to parent AEP, resulting in a negative free cash flow (FCF) of approximately \$101 million. We expect KPCo to remain free cash flow negative over the next 12 to 18 months.

Although KPCo does not benefit from a dedicated external credit facility, the company does have access to its parent company AEP's liquidity through participation in its utility money pool. As of 31 March 2023, KPCo's borrowing limit under the money pool was \$180 million and the utility had borrowed approximately \$114 million. KPCo has historically utilized AEP's \$750 million receivable securitization facility, made up of a \$125 million and \$625 million facility both expiring September 2024. Due to the now terminated sale to Liberty Utilities, KPCo terminated selling receivables to AEP Credit in January 2022 and recorded an allowance for uncollectible accounts in the first quarter of 2022 for receivables no longer sold to AEP Credit. KPCo's nearest maturities include \$275 million in term loans due in December 2023. We expect these to be refinanced.

AEP's consolidated liquidity is adequate. AEP currently has two syndicated credit facilities, a \$4.0 billion facility expiring in March 2027, and a \$1.0 billion facility expiring in March 2025. As of 31 March 2023, AEP had approximately \$1.98 billion of outstanding commercial paper utilizing capacity under the \$4 billion facility. AEP is not required to make a representation with respect to either material adverse change or material litigation in order to borrow under its revolving credit facilities. The facility contains a covenant requiring that AEP's consolidated debt to capitalization (as defined) not exceed 67.5%. AEP states that the contractually defined ratio was 61.2% at 31 March 2023.

Rating methodology and scorecard factors

Exhibit 5

Methodology Scorecard Factors

Kentucky Power Company

Regulated Electric and Gas Utilities Industry Scorecard [1][2]	Current LTM 3/31/2023		Moody's 12-18 Month Forward View As of Date Published [3]	
	Measure	Score	Measure	Score
Factor 1 : Regulatory Framework (25%)				
a) Legislative and Judicial Underpinnings of the Regulatory Framework	A	A	A	A
b) Consistency and Predictability of Regulation	Baa	Baa	Baa	Baa
Factor 2 : Ability to Recover Costs and Earn Returns (25%)				
a) Timeliness of Recovery of Operating and Capital Costs	Baa	Baa	Baa	Baa
b) Sufficiency of Rates and Returns	Baa	Baa	Baa	Baa
Factor 3 : Diversification (10%)				
a) Market Position	Ba	Ba	Ba	Ba
b) Generation and Fuel Diversity	B	B	B	B
Factor 4 : Financial Strength (40%)				
a) CFO pre-WC + Interest / Interest (3 Year Avg)	3.2x	Baa	3.5x - 4.0x	Baa
b) CFO pre-WC / Debt (3 Year Avg)	7.8%	Ba	10% - 12%	Ba
c) CFO pre-WC – Dividends / Debt (3 Year Avg)	7.8%	Ba	10% - 12%	Baa
d) Debt / Capitalization (3 Year Avg)	47.6%	Baa	45% - 50%	Baa
Rating:				
Scorecard-Indicated Outcome Before Notching Adjustment		Baa3		Baa3
HoldCo Structural Subordination Notching		0		0
a) Scorecard-Indicated Outcome		Baa3		Baa3
b) Actual Rating Assigned		Baa3		Baa3

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.

[2] As of 03/31/2023(L)

[3] This represents Moody's forward view; not the view of the issuer; and unless noted in the text, does not incorporate significant acquisitions and divestitures.

[4] Standard Risk Grid for Financial Strength

Source: Moody's Financial Metrics™

Appendix

Exhibit 6

Peer Comparison [1]

(In US millions)	Kentucky Power Company Baa3 (Stable)			Duke Energy Kentucky, Inc. Baa1 (Negative)			Kentucky Utilities Co. A3 (Stable)			Louisville Gas & Electric Company A3 (Stable)		
	FYE	FYE	LTM	FYE	FYE	LTM	FYE	FYE	LTM	FYE	FYE	LTM
	Dec-21	Dec-22	Mar-23	Dec-21	Dec-22	Mar-23	Dec-21	Dec-22	Mar-23	Dec-21	Dec-22	Mar-23
Revenue	646	773	762	520	668	652	1,826	2,074	2,048	1,569	1,798	1,779
CFO Pre-W/C	63	137	143	145	149	143	664	710	699	543	552	548
Total Debt	1,215	1,277	1,297	921	942	919	3,043	3,123	3,045	2,417	2,501	2,419
CFO Pre-W/C + Interest / Interest	2.7x	4.0x	3.7x	6.3x	5.6x	5.2x	7.0x	7.0x	6.7x	7.7x	7.2x	6.8x
CFO Pre-W/C / Debt	5.2%	10.7%	11.0%	15.7%	15.8%	15.5%	21.8%	22.7%	23.0%	22.5%	22.1%	22.6%
CFO Pre-W/C - Dividends / Debt	5.2%	10.7%	11.0%	15.7%	15.8%	15.5%	13.6%	13.3%	15.1%	14.5%	11.1%	13.1%
Debt / Capitalization	48.1%	48.1%	48.5%	45.8%	44.9%	43.7%	38.8%	38.8%	38.1%	38.7%	38.8%	38.4%

[1] All figures & ratios calculated using Moody's estimates & standard adjustments. FYE = Financial Year-End. LTM = Last Twelve Months.

Source: Moody's Financial Metrics™

Exhibit 7

Cash flow and credit measures [1]

CF Metrics	Dec-19	Dec-20	Dec-21	Dec-22	LTM Mar-23
As Adjusted					
FFO	130	127	130	168	176
+/- Other	-38	-52	-67	-31	-33
CFO Pre-WC	93	75	63	137	143
+/- ΔWC	-10	-9	10	15	-18
CFO	82	66	73	152	125
- Div	5	0	0	0	0
- Capex	163	157	169	227	229
FCF	-86	-91	-96	-75	-104
(CFO Pre-W/C) / Debt	8.9%	6.7%	5.2%	10.7%	11.0%
(CFO Pre-W/C - Dividends) / Debt	8.4%	6.7%	5.2%	10.7%	11.0%
FFO / Debt	12.6%	11.3%	10.7%	13.2%	13.6%
RCF / Debt	12.1%	11.3%	10.7%	13.2%	13.6%
Revenue	619	550	646	773	762
Interest Expense	42	39	36	46	52
Net Income	50	40	46	42	21
Total Assets	2,612	2,734	2,894	3,007	2,979
Total Liabilities	1,834	1,911	2,020	2,087	2,054
Total Equity	778	823	874	920	925

[1] All figures & ratios calculated using Moody's estimates & standard adjustments. FYE = Financial Year-End. LTM = Last Twelve Months.

Source: Moody's Financial Metrics™

Ratings

Exhibit 8

<u>Category</u>	<u>Moody's Rating</u>
KENTUCKY POWER COMPANY	
Outlook	Stable
Issuer Rating	Baa3
Senior Unsecured	Baa3
PARENT: AMERICAN ELECTRIC POWER COMPANY, INC.	
Outlook	Stable
Senior Unsecured	Baa2
Jr Subordinate	Baa3
Commercial Paper	P-2

Source: Moody's Investors Service

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REPORT NUMBER

1369204

10/28/21, 11:31 AM

Fitch Downgrades AEP's L-T IDR to 'BBB' and S-T IDR to 'F3'; Affirms Kentucky Power



RATING ACTION COMMENTARY

Fitch Downgrades AEP's L-T IDR to 'BBB' and S-T IDR to 'F3'; Affirms Kentucky Power

Thu 28 Oct, 2021 - 11:24 AM ET

Fitch Ratings - New York - 28 Oct 2021: Fitch Ratings has downgraded American Electric Power Company, Inc.'s (AEP) Long-Term Issuer Default Rating (IDR) and senior unsecured ratings to 'BBB' from 'BBB+'. Fitch has also downgraded AEP's Short-Term IDR and CP to 'F3' from 'F2'. Additionally, Fitch has affirmed Kentucky Power Co.'s (KPCo) Long-Term IDR at 'BBB' and senior unsecured rating at 'BBB+'. The Rating Outlook for AEP has been revised to Stable from Negative. The Rating Outlook for KPCo is Stable.

The downgrade of AEP's Long-Term IDR reflects the company's announcement that the \$1.45 billion cash proceeds from the planned sale of KPCo to Algonquin Power & Utilities (APUC, BBB/Stable) will be used to offset forecasted equity needs in 2022. As a result, Fitch expects the company's credit metrics to continue to exceed the stated downgrade threshold for a 'BBB+' rating. The downgrade of AEP's Short-Term IDR reflects Fitch's assessment of AEP's financial structure, flexibility and operating environment, which results in the assignment of the lower of the two short-term options for the current long-term rating.

The affirmation of KPCo's Long-Term IDR reflects the company's weak, but expected to improve credit metrics and the anticipation that new ownership will continue to support KPCo in a manner that will be consistent with its current 'BBB' rating. Additionally, Fitch expects any conditions imposed by the Kentucky Public Service Commission (KPSC) will

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not be a deterrent to improved credit metrics at KPCo. The sale also includes KPCo's ownership of AEP Kentucky Transco, which is currently owned by AEP Transmission Company, LLC (AEP Transco, A-/Stable). AEP Transco is not impacted by the transaction, given AEP Kentucky Transco's small size.

KEY RATING DRIVERS

American Electric Power Company, Inc.

KPCo Strategic Review Outcome: AEP announced on Oct. 26, 2021 that it has reached an agreement to sell KPCo to Liberty Utilities (LU, BBB/Stable) the regulated business subsidiary of APUC in a transaction valued at \$2.846 billion, including the assumption of \$1.3 billion in debt. The sale announcement is the result of a strategic review process announced in April 2021. The sale includes KPCo's Federal Energy Regulatory Commission (FERC) regulated assets, both at KPCo and AEP Transco. The transaction is expected to close 2Q22 and will require the approval of the KPSC and FERC, as well as federal clearance under the Hart-Scott-Rodino Act and the Committee on Foreign Investment in the U.S.

Separately, the parties are negotiating a new operating agreement for the coal-fired Mitchell plant, which is currently operated by KPCo, but jointly-owned by KPCo and AEP subsidiary Wheeling Power Co. (WPCo, NR). Under the new agreement WPCo will assume operational responsibility. Additionally, the agreement is expected to resolve Mitchell's disposition past 2028. The new agreement will require approval by KPSC, Public Service Commission of West Virginia, and FERC. Approval of the new Mitchell operating agreement is required for the transaction to close.

Sale Proceeds to Offset Equity: AEP has announced that the \$1.45 billion after tax cash proceeds from the sale of KPCo will be used to offset forecasted equity needs in 2022. As a result, Fitch expects the company's FFO leverage to average 5.4x over the forecast period exceeding the stated downgrade threshold for a 'BBB+' rating of FFO leverage of 5.0x. Fitch's calculations include the effect and assumed favorable regulatory treatment of approximately \$1 billion in additional fuel or purchased power costs amassed in February 2021 at PSO and SWEPCO as a result of Winter Storm Uri.

Capex Largely Debt Funded. AEP's 2021-2023 capex plan is 18% larger than the previous three-year plan, and will result in a 7.4% average annual rate base growth from 2019. Over recent years, the company has increasingly debt financed its capex leading to higher leverage. As of TTM June 30, 2021, cash from operations financed only 50% of capex. On a positive note, AEP's capex is almost exclusively geared to expanding the regulated rate

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base, with 43% planned for transmission assets, the majority of which are regulated by FERC. Management expects that nearly 70% of the company's capital plan will be recoverable under reduced lag mechanisms. Fitch estimates AEP's parent-level debt will account for approximately 20%-25% of AEP's total debt load over the forecast period, versus 25%-30% at its most of its peers.

Balanced Regulatory Construct: Fitch views the state regulatory constructs within AEP's 11-state (soon to be 10 state) service territory as balanced. Authorized state ROEs are close to the industry average in most jurisdictions and include provisions to mitigate commodity and environmental regulation risks. AEP's transmission entities, most of which are subsidiaries of AEP Transco, operate under a tariff approved by the FERC. The FERC tariff provides timely recovery of capital and operating costs as well as favorable ROEs (10.35% and 10.50%) and robust capital structures. Fitch expects consolidated earned ROE, which was 9.0% for the LTM ended June 30, 2021, to average around 9.0% in 2021-2023.

Improving Asset Base: As a result of the companies' focus on transmission investment, AEP Transco is currently AEP's second largest subsidiary in terms of equity investment, and is expected to be the largest by the end of the forecast period. Fitch expects that the favorably FERC-regulated entity will account for almost 20% of AEP's consolidated EBITDA, resulting in a lower risk profile for the combined company. Additionally, the company plans to continue reducing its reliance on coal-fired generation and increase renewable capacity through construction of rate-based assets and power purchase agreements (PPAs). Hydro, wind, solar and pumped storage generation currently constitutes 19% of the generation capacity, and is expected to increase to almost 52% over the next 10 years.

Parent-Subsidiary Rating Linkage: AEP and its regulated subsidiaries have operational, financial and functional ties, resulting in moderate rating linkage. The treasury function is centrally managed and all regulated subsidiaries depend on AEP for short-term liquidity and participate in AEP's money pool. The money pool allows the utilities to manage working capital needs and provides short-term financing. Legal ties are weak, as the parent does not guarantee the debt obligations of its regulated subsidiaries.

AEP and most of its subsidiaries have limitations on capital structure from covenants in the bank credit agreement (debt/total capitalization that does not exceed 67.5%), and from regulatory requirements to maintain a specific equity ratio. No cross-default provisions exist among AEP and its subsidiaries. Due to these linkages, Fitch typically limits the notching difference between AEP and its subsidiaries to one or two notches.

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Fitch applied a bottom-up approach in rating AEP's utility subsidiaries. Regulated subsidiaries are rated lower and/or higher than AEP, reflecting the strength of their balance sheets, quality of their service areas, and the constructiveness of their regulatory environments. Fitch rates AEP on a consolidated basis. Fitch expects AEP will adjust dividends from subsidiaries as needed and/or inject equity into subsidiaries to maintain regulatory capital structures and support credit metrics. Fitch applies a one-notch uplift to Kentucky Power Company's (BBB/Stable) ratings as a reflection of the implied support from the stronger parent company. Fitch expects that APUC will continue to support KPCo in a manner that will be consistent with the subsidiary's current 'BBB'.

Kentucky Power Co.

KPSC Merger Process: The sale of KPCo will require approval by the KPSC, which is expected to take up to 120 days once the case is filed. Fitch does not anticipate that merger conditions will be onerous. The KPSC will evaluate if the acquiror has the financial, technical, and managerial abilities to operate KPCo, and that the merger is consistent with the public interest. The KPSC commenced an investigation of KPCo on Sept. 15, 2021, likely in anticipation of the sale of the entity. Previously, the commission had expressed concern about spending for transmission and Mitchell environmental capex. Lower capex spending would benefit KPCo's credit metrics.

Constructive Regulatory Environment: Absent the KPSC's prior stated concerns about KPCo's capex spending, Fitch views the regulatory compact in Kentucky as generally constructive. A variety of cost recovery mechanisms, including fuel, purchased power, environmental compliance and infrastructure replacement clauses are in place that mitigate the impact of regulatory lag. On Jan. 13, 2021, the KPSC granted KPCo a revenue increase of \$52.4 million effective Jan. 14, 2021. The rate increase was based on a 9.30% ROE and 43.25% equity capitalization and a March 31, 2020 test year.

Challenged Service Territory: KPCo's service area is primarily driven by coal mining, which has seen significant contraction in recent years. KPCo's residential customer count has declined about 6% over the last decade, while large commercial and industrial customer numbers have declined almost 20%. Growth in oil and gas extraction mitigates some of the effects of the secular decline in the coal industry. However, Fitch remains concerned that lower sales volumes will continue to pressure metrics and earned returns in the medium term.

Weaker Credit Metrics: KPCo's credit metrics have weakened significantly over the past couple years due to capex, a prior rate freeze, effects of the coronavirus, and continued

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service territory weakness. KPCo has been a perennially under earning asset, with 5.9% earned ROE as of TTM June 30, 2021 compared to 9.0% for AEP consolidated. Fitch expects that new ownership will likely trim KPCo's capex budget, which was \$579 million in 2021-2023, a 5% increase from the prior three years. Additionally, KPCo's FFO leverage is expected to improve in 2023 with the expiration of Rockport PPA.

DERIVATION SUMMARY

AEP's business mix compares favorably with other large multistate utility holding companies, given the company's improved risk profile after its 2017 merchant fossil generation exit. Over the forecast period, AEP is expected to derive approximately 90% of its EBITDA from regulated assets, compared with 100% at Xcel Energy Inc. (XEL: BBB+/Stable), 86% at Southern Company (SO; BBB+/Stable) and 85%-90% at Dominion Energy, Inc. (DEI: BBB+/Stable). However, AEP's consolidated credit metrics are weaker, owing to significant capex. Fitch expects AEP's FFO leverage to average around 5.4x over the forecast period, which is weaker than Xcel, SO, and DEI.

Fitch expects Xcel's FFO leverage to be 5.0x over the forecast period, SO's consolidated FFO leverage to average 5.0x through the forecast, and DEI's consolidated FFO leverage to be 5.0x. AEP is unique among the large multistate entities for its limited parent-level debt. Fitch currently estimates AEP parent-level debt will account for approximately 20%-25% of AEP's total debt load over the forecast period, this is lower than the 25%-35% at its peers.

KEY ASSUMPTIONS

Fitch's Key Assumptions Within The Rating Case for the Issuer:

- Consolidated capital expenditures of \$22.3 billion over 2021-2023;
- Sale of KPCo completed 2Q22, after tax proceeds of \$1.45 billion used to offset equity needs;
- Common dividends of \$1.4 billion in 2021, \$1.5 billion in 2022, \$1.5 billion in 2023 as per managements publicly stated forecast;
- Equity Issuances of \$100 million in 2023 as per managements publicly stated forecast;
- Conversion of \$805 million equity units in 2022 and \$850 million equity units in 2023;

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--Rate case filings or resolutions there of over the forecast period in Arkansas, Ohio, Oklahoma and Texas.

RATING SENSITIVITIES

American Electric Power

Factors that could, individually or collectively, lead to positive rating action/upgrade:

--Sustained FFO leverage at or below 5.0x;

--Continued balanced jurisdictional rate regulation across AEP's service territory;

--Continued strategic focus on relatively low risk utility and transmission businesses.

Factors that could, individually or collectively, lead to negative rating action/downgrade:

--Sustained FFO leverage exceeding 5.5x on a sustained basis;

--Renewed emphasis on non-regulated or uncontracted investments;

--Significant unexpected regulatory developments at any of the regulated operating companies.

Kentucky Power

Factors that could, individually or collectively, lead to positive rating action/upgrade:

--Sustained FFO leverage at or below 4.5x;

--Continued balanced jurisdictional rate regulation.

Factors that could, individually or collectively, lead to negative rating action/downgrade:

--Sustained FFO leverage exceeding 5.5x on a sustained basis;

--Unexpected regulatory development.

BEST/WORST CASE RATING SCENARIO

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International scale credit ratings of Non-Financial Corporate issuers have a best-case rating upgrade scenario (defined as the 99th percentile of rating transitions, measured in a positive direction) of three notches over a three-year rating horizon; and a worst-case rating downgrade scenario (defined as the 99th percentile of rating transitions, measured in a negative direction) of four notches over three years. The complete span of best- and worst-case scenario credit ratings for all rating categories ranges from 'AAA' to 'D'. Best- and worst-case scenario credit ratings are based on historical performance. For more information about the methodology used to determine sector-specific best- and worst-case scenario credit ratings, visit <https://www.fitchratings.com/site/re/10111579>.

LIQUIDITY AND DEBT STRUCTURE

AEP has a \$4.0 billion committed revolving credit facility maturing in March 2026 and a \$1 billion committed facility maturing in March 2023, both of which serve as a backstop for AEP's CP program and LOC. AEP must maintain a ratio of debt/total capitalization that does not exceed 67.5%, under the covenants to its credit agreement. This contractually-defined percentage was 59.3% as of Sept. 30, 2021. As of Sept. 30, 2021, AEP had \$3.746 billion available on its revolving credit facility (giving effect for CP issuance) and cash of \$1.373 billion.

AEP has parent level corporate maturities as follows: \$400 million in 2021, \$1.605 billion in 2022, and \$1.900 billion in 2023, \$300 million in 2024. AEP has \$805 million of equity units issued in 2019 and \$850 million issued in 2020 for which Fitch does not give equity credit. The notes are expected to be remarketed in 2022 and 2023, respectively, at which time the interest rate will reset at the then current market rate and forward equity purchase contract associated with the units will be settled with the issuance of equity. If either remarketing is unsuccessful, investors have the right to put their notes to AEP at a price equal to the principal. Fitch assumes successful remarketings for the equity units.

AEP's regulated subsidiaries use a pool of corporate borrowing to meet short-term funding needs. The money pool operates according to regulators' approved terms and conditions, and includes maximum authorized borrowing limits for individual companies.

ISSUER PROFILE

AEP is a utility holding company of regulated electric utility subsidiaries serving portions of Arkansas, Indiana, Kentucky, Louisiana, Michigan, Ohio, Oklahoma, Tennessee, Texas, Virginia and West Virginia. Additionally, the company has significant investments in FERC regulated transmission assets.

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SUMMARY OF FINANCIAL ADJUSTMENTS

As of Dec. 31, 2020, Fitch has made the following adjustments:

--\$716 million of securitized debt has been removed from Fitch's AEP consolidated debt calculation;

REFERENCES FOR SUBSTANTIALLY MATERIAL SOURCE CITED AS KEY DRIVER OF RATING

The principal sources of information used in the analysis are described in the Applicable Criteria.

RATING ACTIONS

ENTITY/DEBT	RATING			PRIOR
American Electric Power Company, Inc.	LT IDR	BBB Rating Outlook Stable	Downgrade	BBB+ Rating Outlook Negative
	ST IDR	F3	Downgrade	F2
● senior unsecured	LT	BBB	Downgrade	BBB+
● senior unsecured	ST	F3	Downgrade	F2
Kentucky Power Company	LT IDR	BBB Rating Outlook Stable	Affirmed	BBB Rating Outlook Stable

[VIEW ADDITIONAL RATING DETAILS](#)

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APPLICABLE CRITERIA

[Parent and Subsidiary Linkage Rating Criteria \(pub. 26 Aug 2020\)](#)

[Corporate Hybrids Treatment and Notching Criteria \(pub. 12 Nov 2020\)](#)

[Corporates Recovery Ratings and Instrument Ratings Criteria \(pub. 09 Apr 2021\)
\(including rating assumption sensitivity\)](#)

[Corporate Rating Criteria \(pub. 15 Oct 2021\) \(including rating assumption sensitivity\)](#)

APPLICABLE MODELS

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Numbers in parentheses accompanying applicable model(s) contain hyperlinks to criteria providing description of model(s).

Corporate Monitoring & Forecasting Model (COMFORT Model), v7.9.0 (1)

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Corporate Finance Utilities and Power North America United States

4/18/23, 1:37 PM

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18 Apr 2023 | Comment

Fitch Rtg: No Immediate Impact on APUC's and AEP's Ratings from Termination of Kentucky Power Deal

Fitch Ratings-New York-18 April 2023: On April 17, 2023, Algonquin Power & Utilities Corp. (APUC; BBB/Stable) and American Electric Power (AEP; BBB/Stable) announced that they mutually agreed to terminate AEP's Kentucky Power Company (KPCo; BBB/Stable) sale to APUC's subsidiary Liberty Utilities Co. (BBB/Stable). According to Fitch Ratings, the deal termination is expected to improve APUC's credit metrics, but it does not have an impact on its credit ratings. In addition, the termination does not impact the ratings of AEP or KPCo.

Fitch affirmed APUC's Issuer Default Rating (IDR) at 'BBB' on Jan. 13, 2023, reflecting the announcement of a dividend cut and asset sales. The affirmation incorporated a \$2.65 billion acquisition that included the assumption of approximately \$1.22 billion in KPCo's debt. Fitch has viewed the acquisition as negatively impacting APUC's credit metrics in near term due to the higher than expected financing costs driven by a material increase in interest rates following the deal announcement in late 2021. Deal termination should lead to an improvement in FFO leverage in 2023, which Fitch projected to be elevated for the rating. In addition, it also provides flexibility in terms of timing of announced asset sales, which should support further improvement in leverage in 2024. Fitch's ratings reflect an expectation that APUC's FFO leverage will return and remain at the levels in line with the current ratings in 2024 and beyond.

AEP had planned to use the \$1.2 billion after tax cash proceeds from the sale of KPCo to offset previously forecasted equity needs. AEP's retention of KPCo will result in slightly higher consolidated leverage due to the continued inclusion of subsidiary debt at KPCo. As a result, Fitch expects reduced headroom at the current 5.8x FFO leverage downgrade threshold. Fitch notes that AEP's recently announced sale of its unregulated contracted renewable portfolio will result in a \$1.2 billion after tax proceeds. The retained ownership by AEP of KPCo has no impact on KPCo's ratings, of which Fitch has applied a one-notch uplift do to parent subsidiary linkages. AEP has outlined a strategic plan for KPCo that includes, among other things, filing a new base rate case in June 2023. KPCo's earned ROE for the LTM Dec. 31, 2022 was 5.3%.

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Research Update:

American Electric Power Ratings Affirmed; Kentucky Power Downgraded To 'BBB' On Weaker Financials; Outlook Stable

April 20, 2023

Rating Action Overview

- On April 17, 2023, American Electric Power Co. Inc. (AEP) and Liberty Utilities Co. mutually agreed to terminate the sale of Kentucky Power Co. (KPCo).
- As such, we affirmed our ratings on AEP, including its 'A-' long-term issuer credit rating (ICR). The outlook remains stable.
- Simultaneously, we lowered the ICR and issue-level ratings on KPCo by one notch to 'BBB' from 'BBB+'. At the same time, we removed KPCo ratings from CreditWatch, where we placed them with negative implications on Oct. 28, 2021. The outlook is stable.
- Our stable outlook on AEP reflects our expectations that the company's financial measures will improve but will consistently reflect very minimal financial cushion from its downgrade threshold. We expect the company will continue to prudently manage its regulatory risk such that it consistently maintains funds from operations (FFO) to debt that is at or slightly above 16% through 2025.

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Rating Action Rationale

We expect that AEP's financial measures will significantly improve. AEP's 2022 FFO debt was 14.9%, considerably below our 16% downgrade threshold. We expect financial measures will significantly improve in 2023, primarily reflecting the company's sale of its unregulated contracted renewable assets, equity units conversion of about \$850 million, and rate case orders in Oklahoma and Virginia. However, despite our anticipation for additional material equity issuances in 2024 and 2025, we expect the company's financial measures will reflect only very minimal financial cushion above our downgrade threshold because of robust capital spending. Over the next three years, we expect annual capital spending to average about \$8.5 billion. This is a significant increase from the company's historical capital spending levels. In 2021 and 2022, AEP's capital spending was about \$5.7 billion and \$6.7 billion, respectively. As such, the company must

Research Update: American Electric Power Ratings Affirmed; Kentucky Power Downgraded To 'BBB' On Weaker Financials; Outlook Stable

continue to consistently manage its regulatory risk at all of its regulatory jurisdictions. Any unexpected outcomes beyond our base case could weaken financial measures below our downgrade threshold, potentially leading to a weakening of credit quality.

We continue to assess AEP's business risk profile as excellent. We assess AEP's business risk profile as being in the middle of the range for the excellent category, relative to peers. The company is mostly a large and geographically diversified regulated utility that serves about 5.6 million customers across 11 states. The company's ongoing reduction of its coal-fired generation aligns with the industry's transition toward a clean energy future. We expect a modest improvement in the business risk profile with the sale of unregulated contracted renewables portfolio occurring in the second half of 2023.

The downgrade of KPCo to 'BBB' from 'BBB+' reflects the company's stand-alone weakening financial measures. In 2021 and 2022, FFO to debt was 11.6% and 11.4%, respectively, significantly below our downgrade threshold of 15%. We reflect this weakening in financial measures by applying a negative comparable ratings analysis modifier. Going forward, we expect a modest improvement to stand-alone financial measures, reflecting rate case increases and a potential securitization, pending legislative and regulatory approvals.

We revised our assessment of Indiana Michigan Power Co's (IMP) financial risk profile downward to significant from intermediate. This reflects our expectation of a modest weakening of financial measures primarily reflecting robust capital spending. We now expect IMP's stand-alone FFO to debt to be about 18%-23% through 2025. We also expect IMP's capital spending to gradually rise to about \$1 billion by 2025. We expect IMP's discretionary cash flow to remain negative and anticipate it will continue to depend on having consistent access to the capital markets.

Outlook: American Electric Power Co. Inc.

The stable rating outlook on AEP reflects our expectations that the company's financial measures will improve but will consistently reflect very minimal financial cushion from its downgrade threshold. We expect the company will continue to prudently manage its regulatory risk such that it consistently maintains FFO to debt that is at or slightly above 16% through 2025.

Downside scenario

We could lower our ratings on AEP within the next 24 months if:

- Its financial performance does not improve as expected such that FFO to debt remains below 16%; or
- Its business risk increases because of ineffective management of regulatory risk or an increase in its riskier nonregulated investments.

Upside scenario

While less likely, we could upgrade AEP if its financial performance materially improves such that FFO to debt is consistently greater than 20% without any increase to business risk.

Research Update: American Electric Power Ratings Affirmed; Kentucky Power Downgraded To 'BBB' On Weaker Financials; Outlook Stable

Outlook: Kentucky Power Co.

The stable outlook on KPCo reflects timely recovery of approved capital expenditure and fuel costs, supporting the company's cash flow stability. Our baseline forecast for 2023-2025 assumes KPCo's stand-alone FFO to debt to be in the range of 11%-15%.

Downside scenario

We could lower our ratings on KPCo in the next 24 months if:

- Parent AEP is downgraded; or
- KPCo's stand-alone financial performance weakens such that FFO to debt weakens to below 11%.

Upside scenario

We could upgrade KPCo if its stand-alone financial performance improves such that FFO to debt is greater than 15%, without an increase to business risk.

Our Base-Case Scenario

- Annual gross margin increases by more than 6% per year, primarily from load growth, steady rate recovery through planned base-rate cases in multiple jurisdictions, and infrastructure rider recovery.
- Annual capital spending of about \$8.5 billion over the forecast period.
- Common equity proceeds of \$950 million in 2023, \$600 million of common equity proceeds in 2024, and \$700 million of common equity proceeds in 2025.
- Dividends of \$1.7 billion in 2023, \$1.9 billion in 2024, and \$2.1 billion in 2025.
- \$1.2 billion of net proceeds from the sale of the unregulated contracted renewables portfolio.
- The company uses debt to partly fund its negative discretionary cash flow.

Liquidity

We base our 'A-2' short-term rating on our long-term ICR on AEP. We assess AEP's liquidity as adequate to cover its needs for the next 12 months. We expect the company's liquidity sources will exceed its uses by more than 1.1x and that it will meet our other criteria for such a designation.

As of March 31, 2023, we assess AEP's liquidity as adequate, with sources covering uses by 1.1x over the coming 12 months, and that its sources cover uses even if forecasted consolidated EBITDA declines by 10%. We believe the predictable regulatory framework for AEP provides a manageable level of cash flow stability for the company even in times of economic stress, supporting our use of slightly lower thresholds to assess liquidity. In addition, AEP has the ability to absorb high-impact, low-probability events, reflecting that the company maintains about \$5 billion in committed credit facilities through 2027, and our belief that it can lower its high capital

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spending (averaging about \$8.5 billion annually) during stressful periods, indicating a limited need for refinancing under such conditions. AEP benefits from the preponderance of regulated utility operations that provide for stable cash flow generation. Moreover, we expect liquidity should benefit from the company's well-established and solid relationships with banks and its likely ability to absorb high-impact, low-probability events without the need for refinancing. Overall, we believe the company should be able to withstand adverse market circumstances over the next 12 months with sufficient liquidity to meet its obligations.

Principal liquidity sources include:

- Cash and liquid investments of \$510 million as of yearend 2022;
- Estimated cash FFO of about \$6.5 billion;
- Credit facility availability of about \$5.0 billion as of yearend 2022;
- Contracted asset sale of unregulated renewable portfolio of \$1.2 billion; and
- Mandatory convertible conversion of about \$850 million.

Principal liquidity uses include:

- Maintenance capital spending of \$4.6 billion;
- Debt maturities, including outstanding commercial paper of about \$5.9 billion; and
- Dividends of about \$1.7 billion.

Issue Ratings - Subordination Risk Analysis

Capital structure

AEP's capital structure comprises about \$36.1 billion of debt, including \$26.9 billion of priority debt.

Analytical conclusions

We rate AEP's unsecured debt one notch below our long-term ICR because its priority debt exceeds 50% of its consolidated debt, which leads us to consider this debt to be structurally subordinated.

We rate AEP's junior subordinated notes one notch below our long-term ICR because they are subordinated to its existing and future senior unsecured debt.

We rate the AEP's mandatory convertible equity units two notches below our long-term ICR. This reflects that the units, which are composed of a junior subordinated note, can be remarketed and contain a purchase contract obligating the owners of the units to purchase AEP's common stock in three years.

We rate KPCo's senior unsecured debt at the same level as our ICR because it is the debt of a qualifying investment-grade utility.

Research Update: American Electric Power Ratings Affirmed; Kentucky Power Downgraded To 'BBB' On Weaker Financials; Outlook Stable

Ratings Score Snapshot

American Electric Power Co. Inc.

Issuer Credit Rating: A-/Stable/A-2

Business risk: Excellent

- Country risk: Very low
- Industry risk: Very low
- Competitive position: Strong

Financial risk: Significant

- Cash flow/leverage: Significant

Anchor: a-

Modifiers

- Diversification/portfolio effect: Neutral (no impact)
- Capital structure: Neutral (no impact)
- Financial policy: Neutral (no impact)
- Liquidity: Adequate (no impact)
- Management and governance: Satisfactory (no impact)
- Comparable rating analysis: Neutral (no impact)
- Stand-alone credit profile: a-

Group credit profile: a-

ESG credit indicators: E-3, S-3, G-2

Indiana Michigan Power Co.

Issuer Credit Rating: A-/Stable/A-2

Business risk: Excellent

- Country risk: Very low
- Industry risk: Very low
- Competitive position: Strong

Financial risk: Significant

- Cash flow/leverage: Significant

Anchor: a-

Modifiers

Research Update: American Electric Power Ratings Affirmed; Kentucky Power Downgraded To 'BBB' On Weaker Financials; Outlook Stable

- Diversification/portfolio effect: Neutral (no impact)
- Capital structure: Neutral (no impact)
- Financial policy: Neutral (no impact)
- Liquidity: Adequate (no impact)
- Management and governance: Satisfactory (no impact)
- Comparable rating analysis: Neutral (no impact)
- Stand-alone credit profile: a-

Group credit profile: a-

Entity status within group: Core

ESG credit indicators: E-4, S-3, G-2

Kentucky Power Co.

Issuer Credit Rating: BBB/Stable

Business risk: Strong

- Country risk: Very low
- Industry risk: Very low
- Competitive position: Satisfactory

Financial risk: Significant

- Cash flow/leverage: Significant

Anchor: bbb

Modifiers

- Diversification/portfolio effect: Neutral (no impact)
- Capital structure: Neutral (no impact)
- Financial policy: Neutral (no impact)
- Liquidity: Adequate (no impact)
- Management and governance: Satisfactory (no impact)
- Comparable rating analysis: Negative (-1 notch)
- Stand-alone credit profile: bbb-

Group credit profile: a-

Entity status within group: Moderately Strategic (+1 notch from SACP)

ESG credit indicators: E-4, S-3, G-2

Research Update: American Electric Power Ratings Affirmed; Kentucky Power Downgraded To 'BBB' On Weaker Financials; Outlook Stable

Related Criteria

- General Criteria: Hybrid Capital: Methodology And Assumptions , March 2, 2022
- General Criteria: Environmental, Social, And Governance Principles In Credit Ratings , Oct. 10, 2021
- General Criteria: Group Rating Methodology , July 1, 2019
- Criteria | Corporates | General: Corporate Methodology: Ratios And Adjustments , April 1, 2019
- Criteria | Corporates | General: Reflecting Subordination Risk In Corporate Issue Ratings , March 28, 2018
- General Criteria: Methodology For Linking Long-Term And Short-Term Ratings , April 7, 2017
- Criteria | Corporates | General: Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers , Dec. 16, 2014
- General Criteria: Country Risk Assessment Methodology And Assumptions , Nov. 19, 2013
- Criteria | Corporates | General: Corporate Methodology , Nov. 19, 2013
- Criteria | Corporates | Utilities: Key Credit Factors For The Regulated Utilities Industry , Nov. 19, 2013
- General Criteria: Methodology: Industry Risk , Nov. 19, 2013
- General Criteria: Methodology: Management And Governance Credit Factors For Corporate Entities , Nov. 13, 2012
- General Criteria: Principles Of Credit Ratings , Feb. 16, 2011

Ratings List

Downgraded; Off CreditWatch; Outlook Action

	To	From
Kentucky Power Co.		
Issuer Credit Rating	BBB/Stable/--	BBB+/Watch Neg/--

Ratings Affirmed

American Electric Power Co. Inc.

Indiana Michigan Power Co.

Issuer Credit Rating	A-/Stable/A-2
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Issue-Level Ratings Lowered; Off CreditWatch; Outlook Action

Kentucky Power Co.

Senior Unsecured	BBB	BBB+/Watch Neg
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Issue-Level Ratings Affirmed

American Electric Power Co. Inc.

Indiana Michigan Power Co.

Issuer Credit Rating	A-/Stable/A-2
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Research Update: American Electric Power Ratings Affirmed; Kentucky Power Downgraded To 'BBB' On Weaker Financials; Outlook Stable

American Electric Power Co. Inc.

Senior Unsecured	BBB+
Junior Subordinated	BBB
Junior Subordinated	BBB+
Commercial Paper	A-2

Indiana Michigan Power Co.

Senior Unsecured	A-
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Research Update:

Kentucky Power Co. CreditWatch Implications Revised To Negative From Developing On AEP Sale Agreement

October 28, 2021

Rating Action Overview

- American Electric Power Co. Inc. (AEP) announced that it has reached an agreement to sell Kentucky Power Co. (KPCo) and a Kentucky transmission entity to Algonquin Power & Utilities Corp. (APUC) for about \$2.85 billion, including assumed debt of about \$1.2 billion. The transaction is expected to close by the end of the second quarter of 2022.
- We revised the CreditWatch implications on KPCo to negative from developing on our 'BBB+' issuer credit rating and issue-level ratings on its senior unsecured debt. We previously placed the ratings on CreditWatch with developing implications on April 28, 2021.
- The revised CreditWatch placement reflects the announced sale of KPCo to lower-rated APUC, which is below our issuer credit rating on KPCo.

Rating Action Rationale

We revised the CreditWatch implications on KPCo to negative from developing. The CreditWatch with negative implications reflects our expectation that we will likely downgrade KPCo by one notch as APUC, the acquiring entity, is currently rated 'BBB', and we expect to align our ratings on KPCo with those on APUC.

Our assessment of KPCo's stand-alone credit profile (SACP) remains 'bbb'. We continue to assess the company's business risk as strong and its financial risk as significant. Our business risk assessment reflects the regulatory support KPCo receives in Kentucky. The company was under a three-year base rate stay-out through 2020. The recent increase in KPCo's revenue supports its credit quality because it will enable it to recover a higher level of its capital and operating expenses. The company has a small customer base of about 170,000 and limited geographic diversity given that it operates almost entirely in Kentucky. That said, KPCo's service territory demonstrates modest growth. The company derives about half of its energy sales from industrial customers, which leads to less stability in its operating cash flow than if its customer

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Research Update: Kentucky Power Co. CreditWatch Implications Revised To Negative From Developing On AEP Sale Agreement

base was entirely residential. KPCo continues to be exposed to energy transition risks because of its coal-fired generation, which accounts for most of its generation capacity.

We assess the company's financial risk profile as significant, which reflects its financial measures, including our expectation for funds from operations (FFO) to debt of 16%-17% through 2023. Our assessment of KPCo's financial risk profile incorporates its recently approved rate case, which will strengthen its financial risk. We use our medial volatility table benchmarks to assess KPCo's financial risk, which are more relaxed benchmarks than those we use for typical corporate issuers. This reflects the company's steady cash flows, low-risk rate-regulated utility operations, and effective management of regulatory risk.

Our assessment of KPCo's group status as moderately strategic lifts our issuer credit rating on the company by one notch above its SACP to account for its limited group support.

CreditWatch

The CreditWatch placement reflects AEP's announced sale of KPCo to lower-rated APUC. We expect to remove the CreditWatch and lower the ratings on KPCo to align with the lower-rated parent as the acquiring company nears or completes the transaction.

Ratings Score Snapshot

Issuer Credit Rating: BBB+/Watch Neg/--

Business risk: Strong

- Country risk: Very low
- Industry risk: Very low
- Competitive position: Satisfactory

Financial risk: Significant

- Cash flow/leverage: Significant

Anchor: bbb

Modifiers

- Diversification/portfolio effect: Neutral (no impact)
- Capital structure: Neutral (no impact)
- Financial policy: Neutral (no impact)
- Liquidity: Adequate (no impact)
- Management and governance: Satisfactory (no impact)
- Comparable rating analysis: Neutral (no impact)

Stand-alone credit profile: bbb

- Group credit profile: a-
- Entity status within group: Moderately strategic (+1 notch from SACP)

Research Update: Kentucky Power Co. CreditWatch Implications Revised To Negative From Developing On AEP Sale Agreement

Related Criteria

- General Criteria: Environmental, Social, And Governance Principles In Credit Ratings, Oct. 10, 2021
- General Criteria: Group Rating Methodology, July 1, 2019
- Criteria | Corporates | General: Corporate Methodology: Ratios And Adjustments, April 1, 2019
- Criteria | Corporates | General: Reflecting Subordination Risk In Corporate Issue Ratings, March 28, 2018
- Criteria | Corporates | General: Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers, Dec. 16, 2014
- General Criteria: Methodology: Industry Risk, Nov. 19, 2013
- General Criteria: Country Risk Assessment Methodology And Assumptions, Nov. 19, 2013
- Criteria | Corporates | Utilities: Key Credit Factors For The Regulated Utilities Industry, Nov. 19, 2013
- Criteria | Corporates | General: Corporate Methodology, Nov. 19, 2013
- General Criteria: Methodology: Management And Governance Credit Factors For Corporate Entities, Nov. 13, 2012
- General Criteria: Principles Of Credit Ratings, Feb. 16, 2011

Ratings List

Ratings Unchanged; CreditWatch Action

	To	From
Kentucky Power Co.		
Issuer Credit Rating	BBB+/Watch Neg/--	BBB+/Watch Dev/--
Senior Unsecured	BBB+/Watch Neg	BBB+/Watch Dev

Certain terms used in this report, particularly certain adjectives used to express our view on rating relevant factors, have specific meanings ascribed to them in our criteria, and should therefore be read in conjunction with such criteria. Please see Ratings Criteria at www.standardandpoors.com for further information. Complete ratings information is available to subscribers of RatingsDirect at www.capitaliq.com. All ratings affected by this rating action can be found on S&P Global Ratings' public website at www.standardandpoors.com. Use the Ratings search box located in the left column.

Research Update: Kentucky Power Co. CreditWatch Implications Revised To Negative From Developing On AEP Sale Agreement

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Research Update:

Kentucky Power Co. Downgraded To 'BBB+', On CreditWatch Developing On Announced Sale By Parent American Electric Power

April 28, 2021

Rating Action Overview

- Following its strategic review, American Electric Power Co. Inc. (AEP) announced that it has launched a process to sell utility affiliate Kentucky Power Co. (KPCo).
- We revised our assessment of KPCo's group status to moderately strategic from core. However, our 'bbb' stand-alone credit profile (SACP) remains unchanged based on our strong business risk assessment and significant financial risk assessment.
- We lowered our issuer credit rating (ICR) and senior unsecured issue-level rating on KPCo to 'BBB+' from 'A-' and placed them on CreditWatch with developing implications.
- The CreditWatch placement reflect the company's expected sale and the material uncertainty around its ultimate buyer and the buyer's credit profile.

Rating Action Rationale

We revised our assessment of KPCo's group status to moderately strategic from core. Our reassessment of KPCo's group status incorporates its parent's ongoing strategic review. Although KPCo may be sold, its continued to access the AEP money pool, which indicates it is receiving some level of group support.

Our SACP on KPCo remains 'bbb'. We continue to assess the company's business risk as strong and its financial risk as significant. Our strong business risk assessment reflects the regulatory support KPCo receives in Kentucky. The company was under a three-year base rate stay-out through 2020. The recent increase in KPCo's revenue supports its credit quality because it will enable it to recover a higher level of its capital and operating expenses. The company has a small customer base of about 170,000 and limited geographic diversity given that it operates almost entirely in Kentucky. That said, KPCo's service territory demonstrates modest growth. The company derives about half of its energy sales from industrial customers, which leads to less

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Research Update: Kentucky Power Co. Downgraded To 'BBB+', On CreditWatch Developing On Announced Sale By Parent American Electric Power

stability in its operating cash flow than if its customer base was entirely residential. KPCo continues to be exposed to coal-fired generation, which accounts for the majority of its generation capacity.

Our revised assessment of KPCo's group status as moderately strategic lifts our issuer credit rating on the company by one notch above its SACP to account for its limited group support.

We assess the company's financial risk profile as significant, which reflects its financial measures, including our expectation for funds from operations (FFO) to debt of 14%-17% through 2022. Our assessment of KPCo's financial risk profile incorporates its recently approved rate case, which will strengthen its financial risk. We use our medial volatility table benchmarks to assess KPCo's financial risk, which are more relaxed benchmarks than those we use for typical corporate issuers. This reflects the company's steady cash flows, low-risk rate-regulated utility operations, and effective management of regulatory risk.

CreditWatch

The CreditWatch placement reflects AEP's announcement that it will sell KPCo, though the company offered no indication of the ultimate buyer or its credit quality. Once we receive more clarity about the timing of the sale and the ultimate buyer, we will update our CreditWatch placement.

Related Criteria

- General Criteria: Group Rating Methodology, July 1, 2019
- General Criteria: Hybrid Capital: Methodology And Assumptions, July 1, 2019
- Criteria | Corporates | General: Corporate Methodology: Ratios And Adjustments, April 1, 2019
- Criteria | Corporates | General: Reflecting Subordination Risk In Corporate Issue Ratings, March 28, 2018
- General Criteria: Methodology For Linking Long-Term And Short-Term Ratings, April 7, 2017
- Criteria | Corporates | General: Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers, Dec. 16, 2014
- Criteria | Corporates | Utilities: Key Credit Factors For The Regulated Utilities Industry, Nov. 19, 2013
- Criteria | Corporates | General: Corporate Methodology, Nov. 19, 2013
- General Criteria: Country Risk Assessment Methodology And Assumptions, Nov. 19, 2013
- General Criteria: Methodology: Industry Risk, Nov. 19, 2013
- Criteria | Corporates | Utilities: Collateral Coverage And Issue Notching Rules For '1+' And '1' Recovery Ratings On Senior Bonds Secured By Utility Real Property, Feb. 14, 2013
- General Criteria: Methodology: Management And Governance Credit Factors For Corporate Entities, Nov. 13, 2012
- General Criteria: Principles Of Credit Ratings, Feb. 16, 2011

Research Update: Kentucky Power Co. Downgraded To 'BBB+', On CreditWatch Developing On Announced Sale By Parent American Electric Power

Ratings List

Downgraded; Placed on CreditWatch

	To	From
Kentucky Power Co.		
Issuer Credit Rating	BBB+/Watch Dev/--	A-/Stable/--

Issue-Level Ratings Lowered; Placed on CreditWatch

Kentucky Power Co.		
Senior Unsecured	BBB+/Watch Dev	A-

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Research Update: Kentucky Power Co. Downgraded To 'BBB+', On CreditWatch Developing On Announced Sale By Parent American Electric Power

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CREDIT OPINION

11 May 2021

Update

✓ Rate this Research

RATINGS

Kentucky Power Company

Domicile	Ashland, Kentucky, United States
Long Term Rating	Baa3
Type	LT Issuer Rating
Outlook	Stable

Please see the [ratings section](#) at the end of this report for more information. The ratings and outlook shown reflect information as of the publication date.

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Kentucky Power Company

Update to credit analysis

Summary

Our view of Kentucky Power Company's (KPCo) credit reflects its risk profile as a vertically integrated electric utility operating in eastern Kentucky. Our opinion reflects the lower cash flow and cash flow-based credit metrics the company has demonstrated in recent years as a result of under earning and required refunds in an economically challenged service territory. Recent credit metrics are also being impacted by storm activity. Going forward, following the company's most recent rate case outcome, we expect some near-term improvement in credit metrics. For example, we expect the company will be able to demonstrate a ratio of cash flow from operations excluding changes in working capital (CFO pre-WC) and the impact of an unusually severe 2021 weather event, to debt of about 10%. Beyond 2022, the expiration of a relatively high cost lease agreement will help this metric to move to the low-to-mid teens.

Recent Developments

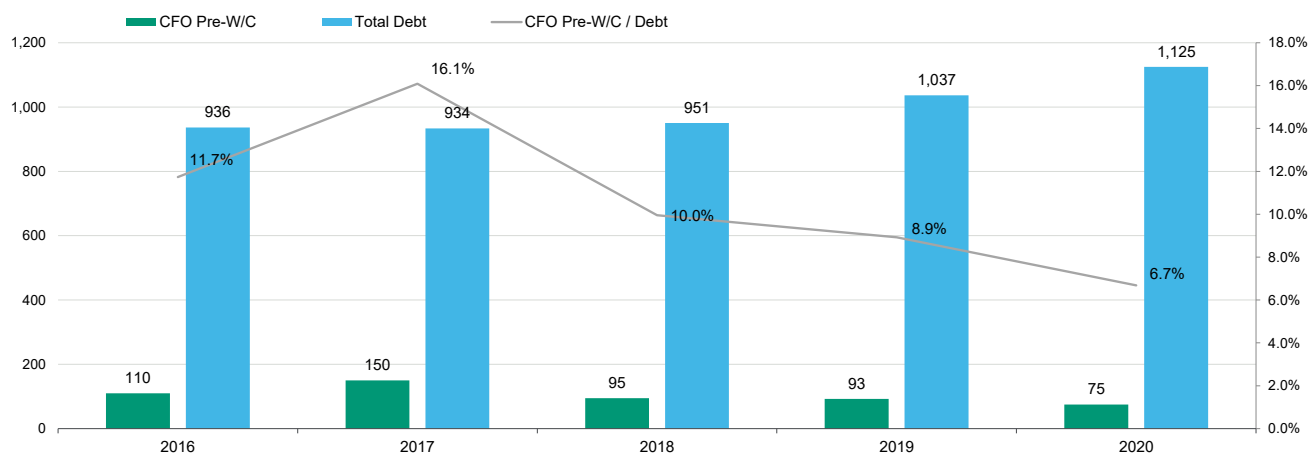
In mid-April, KPCo's parent, American Electric Power Company (AEP, Baa2 stable), announced that it had begun a process to consider strategic alternatives with regards to its investment in KPCo. Our credit view of KPCo considers its standalone financial strength as well as its position as part of the larger AEP organization. If there were to be a change in KPCo's ownership, it could impact our view of the utility's credit profile.

Severe weather – In the spring and winter of 2020, and the winter of 2021, severe storms and winter weather impacted KPCo's service territory resulting in customer outages and damage to KPCo's systems. Incremental costs are being deferred for future recovery; however, cash flow credit metrics are being negatively impacted. In 2020, KPCo incurred incremental storm related costs of about \$11 million; in 2021, incremental weather related costs are estimated at about \$75 million, of which about \$27 million is related to additional capital expenditures.

Coronavirus - The rapid spread of the coronavirus outbreak, severe global economic shock, low oil prices, and asset price volatility are creating a severe and extensive credit shock across many sectors, regions and markets. The combined credit effects of these developments are unprecedented. We regard the coronavirus outbreak as a social risk under our ESG framework, given the substantial implications for public health and safety. However, we expect the KPCo to be relatively resilient to recessionary pressures because of its rate regulated business model and regulatory mechanisms.

Exhibit 1

Historical CFO Pre-W/C, Total Debt and CFO Pre-W/C to Debt (\$ in millions)



Source: Moody's Financial Metrics

Credit strengths

- » Reasonable regulatory relationship
- » Position as part of the AEP family

Credit challenges

- » Increasing capital expenditures and cash deferrals will continue to pressure already low credit metrics
- » Relatively weak service territory in eastern Kentucky
- » Elevated carbon transition risk

Rating outlook

KPCo's stable rating outlook recognizes that its low cash flow-based credit metrics will continue to be impacted by a relatively weak service territory, recent severe weather, and a significant capital expenditure program. In the near-term, cash flows are also being pressured by deferrals agreed to in the utility's 2018 decided rate case and an accelerated return of excess deferred income taxes. Following its most recent rate case, we expect KPCo's annual ratio of CFO pre-W/C, excluding the impact of an unusually severe 2021 weather event, to debt to be about 10%. Beyond 2022, the expiration of a relatively high cost lease agreement will help this metric to move to the low-to-mid teens.

Factors that could lead to an upgrade

- » An improvement in economic conditions, or a reduction in operating or capital expenses, leading to improved financial performance
- » A sustained ratio of CFO pre-W/C to debt above 13% with a ratio of CFO pre-W/C less dividends above 11%

Factors that could lead to a downgrade

- » A deterioration in KPCo's relationship with its regulator
- » An increase in capital or operating expenses that KPCo is unable to recover on a timely basis

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the ratings tab on the issuer/entity page on www.moodys.com for the most updated credit rating action information and rating history.

» A ratio of CFO pre-WC to debt remaining below 10% for a sustained period of time

Key indicators

Exhibit 2

Kentucky Power Company Indicators [1]

	Dec-16	Dec-17	Dec-18	Dec-19	Dec-20
CFO Pre-W/C + Interest / Interest	3.3x	4.3x	3.4x	3.2x	2.9x
CFO Pre-W/C / Debt	11.7%	16.1%	10.0%	8.9%	6.7%
CFO Pre-W/C – Dividends / Debt	7.0%	12.3%	10.0%	8.4%	6.7%
Debt / Capitalization	41.3%	46.8%	45.6%	46.4%	47.0%

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.

Source: Moody's Financial Metrics

Profile

Kentucky Power Company (KPCo), a vertically integrated electric utility company headquartered in Ashland, Kentucky, is a wholly owned subsidiary of AEP, with about \$1.9 billion in rate base (4% of AEP's total) and 2020 revenue of about \$550 million (about 4% of AEP's total revenue). The utility is primarily regulated by the Kentucky Public Service Commission (KPSC).

Detailed credit considerations

Reasonable regulatory relationship

Moody's views the regulatory environment in Kentucky as moderately supportive of long-term credit quality. KPCo benefits from a suite of cost recovery mechanisms that help reduce regulatory lag, including a fuel adjustment clause, rider recovery for certain PJM transmission costs, and environmental recovery riders which enable utilities in the state to earn a return on construction work in progress. In addition, utilities in Kentucky can start to collect interim rates approximately six months after filing a rate case if the KPSC has not acted on it. Despite these positive factors, the KPSC's recent decisions have been impacted by the weak economic conditions in KPCo's service territory and have been less supportive of utility credit quality.

In January 2021, the KPSC authorized a \$52.4 (later modified to \$52.7) million base rate increase premised on a 9.3% return on equity (ROE). The case was initiated in June of 2020 when KPCo filed a request for a \$65 million increase in base rates premised on a 10% ROE. KPCo also requested recovery of \$50 million in deferred expenses related to the Rockport plant power purchase agreement (PPA) over a 5-year period beginning in December 2022. As part of its last (2018 decided) rate case, KPCo agreed this \$50 million would be deferred over five years, through 2022. The KPSC decided to defer KPCo's request regarding the Rockport PPA recovery period and mechanism to a future proceeding.

The proceeding to determine recovery of the deferred \$50 million of PPA costs will be initiated after KPCo makes a written filing identifying the capacity replacement for Rockport unit 2. We expect the company will make that filing later this year. In the interim, the KPSC has allowed KPCo to retain savings from the 2022 unit 2 lease expiration through at least 2023 when KPCo is required to file its next rate case. In April, KPCo's parent, AEP, announced that it had reached an agreement with the Rockport unit 2 lessor to acquire the unit at the end of its lease term in 2022, thus the capacity will remain within the AEP organization.

The KPSC's January 2021 order also shortened the authorized period for the return of excess deferred income tax not subject to normalization to 3 years versus a previously (2018) authorized period of 18 years.

In its 2018 rate decision, the KPSC cited the area's economic challenges as a rationale for its decision to award a lower return on equity than had been agreed to with intervenors, or initially requested by the utility. The company also agreed to a three year stay-out provision and the aforementioned a five-year deferral period (through 2022) of approximately \$50 million of costs (\$15 million in year one) associated with an affiliate power purchase agreement. In its 2018 rate order, the KPSC authorized a \$12.4 million (approximately 2%) base rate increase reflecting a 9.7% return on equity (ROE), a 42% equity layer and a rate base of \$1.2 billion. The case was initiated in June 2017, when KPCo requested a rate increase of approximately \$65.4 million (later lowered to \$60 million to reflect lower debt financing costs), incorporating a 10.31% ROE, 42% equity layer and \$1.2 billion rate base valuation.

Cash flow credit metrics are under pressure

Prior to 2018, KPCo's key cash flow based financial credit metrics were strong for its credit quality, including CFO pre-WC to debt in the mid-to-high teens. Since then, cash flow metrics declined fairly dramatically as the utility's debt load increased in conjunction with its generation transforming capital program, while sales volumes have been negatively impacted by challenging economic conditions. This deterioration was a key consideration in our 2019 downgrade of the utility to its current Baa3 rating from Baa2.

KPCo has also historically struggled to earn its authorized ROE. Following the January 2018 rate increase, equity earnings improved to 9.0% for the twelve months ending December 2018, a significant improvement from 2017 when the company earned only 5.1%. However, in 2019, weak economic conditions and increased expenses contributed to KPCo's reported earned return falling to 7.4%. These negative trends continued in 2020, with full year earned ROE dropping to 5.5% while twelve month trailing March 2021 ROE was reported at 4.8%.

KPCo's capital spending is now focused on its transmission and distribution system, but the program remains robust. Investment during the 2021-2025 period is expected to average approximately \$200 million per year versus approximately \$150 million annually for the three-year period between 2018 and 2020. In 2020, capital expenditures totaled over \$150 million.

For the past two years, KPCo's ratio of CFO pre-WC to debt has been below the 10% financial metric threshold we have established for a possible downgrade. As noted above, weak economic conditions, the coronavirus pandemic, severe weather, and PPA related deferrals have all contributed to this result. Going forward, following the company's most recent rate case outcome, we expect some near-term improvement in credit metrics. For example, we expect the company will be able to demonstrate a ratio of CFO pre-WC (before the impact of an unusually severe 2021 weather event) of about 10%. Beyond 2022, the expiration of a relatively high cost lease agreement will help this metric to move to the low-to-mid teens.

As a subsidiary of AEP, the company has some flexibility with regards to dividend policy including the ability to retain cash in response to lower cash flow. In 2019, a minimal \$5 million was paid; however in 2018 and 2020, no dividends were paid to AEP. As a result, KPCo's ratios of CFO pre-WC less dividends to debt have essentially been equal to its relatively low ratios of CFO pre-WC to debt, and generally at the low end of the "Baa" scoring range for this factor in our rating methodology for regulated electric and gas utilities. Assuming continued ownership by AEP, we expect this ability to limit dividends, which is supportive of credit quality, will continue.

Service territory economy remains depressed

According to Moody's Economy, Kentucky's economic recovery has cooled off but is in better shape than most regional peers. Factories have provided some positive momentum and continue to be an attractive industry for the state with low business costs, existing infrastructure, and skilled labor in place. Kentucky has recouped a majority of its pandemic related job losses. However, longer term, the state's demographics and industrial mix will prevent Kentucky from expanding in line with the nation.

KPCo has been actively working with state and federal officials to foster economic development in eastern Kentucky that will bring job opportunities, increase customer retention, and support load growth. However, these efforts have yet to begin to meaningfully contribute to utility load growth or cash flow. Approximately 25% of KPCo's 2020 retail energy revenues were from industrial customers. In the same year, total weather normalized retail load was estimated to be down 8.4%; this follows declines of 2.1% in 2019, 0.7% in 2018, 1.7% in 2017, 6.6% in 2016 and 3.4% in 2015.

Position within the AEP family

As a subsidiary of AEP, KPCo has access to services and efficiencies of a larger organization through agreements that provide management and coordination of physical and financial activities surrounding power, transmission, capacity, natural gas and risk management activities. The company also benefits from ready access to capital from its parent, and the ability to retain capital for investment. In the near-term, in light of the economic challenges facing the company, we anticipate KPCo will make limited, if any, distributions to the AEP parent.

AEP is one of the largest electric utility holding companies in the U.S. with approximately \$81 billion in total assets, \$50 billion in rate base and 40,000 miles of transmission lines, serving about 5.5 million customers in eleven states.

ESG considerations

Environmental considerations incorporated into our credit analysis for KPCo are primarily related to carbon regulations. KPCo's parent, AEP, is strongly positioned with regard to carbon transition risk within the regulated utility sector as its less carbon intensive transmission, distribution and renewables businesses mitigate fact that the majority of the corporate family's energy is generated by fossil fuels, including natural gas.

As an integrated electric utility, KPCo's generation ownership places it at a higher risk profile than transmission and distribution companies. In addition, its significant coal generation ownership results in a higher risk profile than other vertically integrated electric utilities.

KPCo's total owned generation capacity of 1,060 MW includes a 50% ownership in the coal-fired Mitchell plant (780 MW) and the gas-fired Big Sandy Unit 1 (280 MW). KPCo also purchases approximately 393 MW from its affiliate AEP Generating Company's share of the Rockport coal plant under a long-term unit power agreement, bringing its overall capacity mix to 19% natural gas and 81% coal. Both units of the Rockport plant are currently expected to be retired in 2028. Social risks are primarily related to health and safety as well as demographic and societal trends. Corporate governance considerations include financial policy and we note that a strong financial position is an important characteristic for managing environmental and social risks.

Liquidity analysis

KPCo's liquidity is adequate. For the twelve months ending December 31, 2020, KPCo generated approximately \$77 million of cash from operations, invested \$154 million in capital expenditures and paid no dividends to parent AEP, resulting in a negative free cash flow (FCF) of approximately \$77 million. In 2019, KPCo generated CFO of approximately \$81 million, invested \$163 million in capital expenditures and up streamed \$5 million in dividends to parent AEP, resulting in a negative FCF of \$86 million. Going forward, we expect KPCo will remain free cash flow negative as capital expenditures remain substantial. Shortfalls are likely to be funded with a combination of long-term debt issuance and short-term funding from the utility money pool.

Although KPCo does not benefit from a dedicated external credit facility, the company does have access to its parent company AEP's liquidity through participation in its utility money pool. As of December 31 2020, KPCo's borrowing limit under the money pool was \$180 million and the utility had borrowed approximately \$66 million. KPCo also utilizes AEP's \$750 million receivable securitization facility, which expires in September 2022; at the end of December 2020, KPCo had approximately \$55 million of receivables sold under its arrangement with AEP Credit. KPCo's nearest maturities include \$40 million of senior unsecured notes due in June 2021 and a \$125 million term loan due in March 2022. We expect the utility will look to refinance these obligations well in advance of their maturities.

AEP's consolidated liquidity is adequate. AEP currently has two syndicated credit facilities, a \$4.0 billion facility expiring in March 2026, and a \$1.0 billion facility expiring in March 2023. As of December 31, 2020, AEP had approximately \$1.85 billion of outstanding commercial paper utilizing capacity under the \$4 billion facility. In March of 2021, to support the liquidity needs of its southwestern utilities in the wake of severe winter weather, AEP entered into a \$500 million 364-day agreement, and borrowed the full amount. AEP is not required to make a representation with respect to either material adverse change or material litigation in order to borrow under its revolving credit facilities. The facility contains a covenant requiring that AEP's consolidated debt to capitalization (as defined) not exceed 67.5%. AEP states the contractually defined ratio was 58.6% at December 31, 2020.

Appendix

Exhibit 3

Peer Comparison [1]

	Kentucky Power Company Baa3 (Stable)			Duke Energy Kentucky, Inc. Baa1 (Stable)			Louisville Gas & Electric Company A3 (Stable)			Kentucky Utilities Co. A3 (Stable)		
	FYE Dec-18	FYE Dec-19	FYE Dec-20	FYE Dec-18	FYE Dec-19	FYE Dec-20	FYE Dec-18	FYE Dec-19	FYE Dec-20	FYE Dec-19	FYE Dec-19	FYE Dec-20
(In US millions)												
Revenue	642	619	550	483	479	452	1,496	1,500	1,456	1,760	1,740	1,690
CFO Pre-W/C	95	93	75	141	134	125	519	558	535	648	653	646
Total Debt	951	1,037	1,125	653	823	885	2,171	2,283	2,290	2,625	2,827	2,851
CFO Pre-W/C + Interest / Interest	3.4x	3.2x	2.9x	7.4x	6.0x	5.5x	7.6x	7.3x	7.1x	7.4x	6.9x	6.7x
CFO Pre-W/C / Debt	10.0%	8.9%	6.7%	21.6%	16.3%	14.1%	23.9%	24.4%	23.4%	24.7%	23.1%	22.7%
CFO Pre-W/C - Dividends / Debt	10.0%	8.4%	6.7%	21.6%	16.3%	14.1%	16.7%	16.5%	16.3%	15.3%	15.0%	15.6%
Debt / Capitalization	45.6%	46.4%	47.0%	44.7%	48.6%	48.0%	39.7%	39.9%	38.5%	38.7%	39.4%	38.2%

[1] All figures & ratios calculated using Moody's estimates & standard adjustments. FYE = Financial Year-End. LTM = Last Twelve Months.

Source: Moody's Financial Metrics

Exhibit 4

Cash flow and credit measures [1]

CF Metrics	Dec-16	Dec-17	Dec-18	Dec-19	Dec-20
As Adjusted					
FFO	132	152	119	130	127
+/- Other	-22	-2	-25	-38	-52
CFO Pre-WC	110	150	95	93	75
+/- ΔWC	38	-21	27	-10	-9
CFO	148	129	122	82	66
- Div	44	35	0	5	0
- Capex	101	97	138	163	157
FCF	3	-3	-16	-86	-91
(CFO Pre-W/C) / Debt	11.7%	16.1%	10.0%	8.9%	6.7%
(CFO Pre-W/C - Dividends) / Debt	7.0%	12.3%	10.0%	8.4%	6.7%
FFO / Debt	14.1%	16.3%	12.6%	12.6%	11.3%
RCF / Debt	9.4%	12.6%	12.6%	12.1%	11.3%
Revenue	655	643	642	619	550
Interest Expense	47	46	40	42	39
Net Income	50	35	54	50	40
Total Assets	2,518	2,360	2,465	2,612	2,734
Total Liabilities	1,852	1,693	1,735	1,834	1,911
Total Equity	666	667	730	778	823

[1] All figures & ratios calculated using Moody's estimates & standard adjustments. FYE = Financial Year-End. LTM = Last Twelve Months.
Source: Moody's Financial Metrics

Rating methodology and scorecard factors

Exhibit 5

Kentucky Power Company

Regulated Electric and Gas Utilities Industry [1][2]	Current FY 12/31/2020		Moody's 12-18 Month Forward View As of Date Published [3]	
	Measure	Score	Measure	Score
Factor 1 : Regulatory Framework (25%)				
a) Legislative and Judicial Underpinnings of the Regulatory Framework	A	A	A	A
b) Consistency and Predictability of Regulation	Baa	Baa	Baa	Baa
Factor 2 : Ability to Recover Costs and Earn Returns (25%)				
a) Timeliness of Recovery of Operating and Capital Costs	Baa	Baa	Baa	Baa
b) Sufficiency of Rates and Returns	Baa	Baa	Baa	Baa
Factor 3 : Diversification (10%)				
a) Market Position	Ba	Ba	Ba	Ba
b) Generation and Fuel Diversity	B	B	B	B
Factor 4 : Financial Strength (40%)				
a) CFO pre-WC + Interest / Interest (3 Year Avg)	3.2x	Baa	4x - 4.5x	Baa
b) CFO pre-WC / Debt (3 Year Avg)	8.4%	Ba	9% - 12%	Ba
c) CFO pre-WC – Dividends / Debt (3 Year Avg)	8.3%	Ba	9% - 12%	Baa
d) Debt / Capitalization (3 Year Avg)	46.4%	Baa	45% - 50%	Baa
Rating:				
Scorecard-Indicated Outcome Before Notching Adjustment		Baa3		Baa2
HoldCo Structural Subordination Notching				
a) Scorecard-Indicated Outcome		Baa3		Baa2
b) Actual Rating Assigned		Baa3		Baa3

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.

[2] As of 12/31/2020(FYE)

[3] This represents Moody's forward view; not the view of the issuer; and unless noted in the text, does not incorporate significant acquisitions and divestitures.

[4] Standard Risk Grid for Financial Strength

Source: Moody's Financial Metrics

Ratings

Exhibit 6

<u>Category</u>	<u>Moody's Rating</u>
KENTUCKY POWER COMPANY	
Outlook	Stable
Issuer Rating	Baa3
Senior Unsecured	Baa3
PARENT: AMERICAN ELECTRIC POWER COMPANY, INC.	
Outlook	Stable
Senior Unsecured	Baa2
Jr Subordinate	Baa3
Commercial Paper	P-2

Source: Moody's Investors Service

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REPORT NUMBER

1276352

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

**AG-KIUC
1_62** Provide all bond rating agency reports (Standard and Poor's, Moody's, Fitch) on American Electric Power Company from 2021 through the most recent month in 2023. Consider this an ongoing request such that when updated reports are filed, KPCO will provide these updated reports.

RESPONSE

Please refer to KPCO_R_AG_KIUC_1_62_Attachments 1-18 for the requested information.

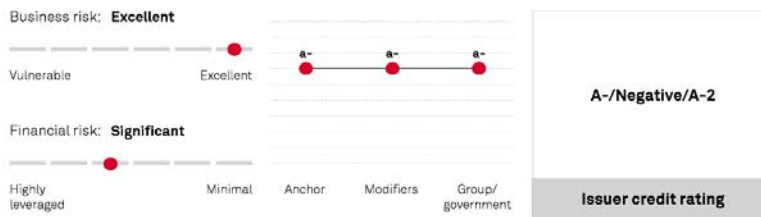
Witness: Franz D. Messner



American Electric Power Co. Inc.

January 20, 2022

Ratings Score Snapshot



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Credit Highlights

Overview

Key strengths

Mostly lower-risk electric utility holding company.

Large operational scale with a customer base of about 5.5 million, as well as solid geographic diversity with operations in 11 U.S. states.

Operates under generally credit-supportive and constructive regulatory frameworks.

Reducing its coal-fired generation through retirements while expanding its renewable generation.

Key risks

Elevated capital spending program requires balanced ongoing funding and timely cost recovery.

Significant remaining coal-fired generation.

Heightened operational risk stemming from its ownership of the Cook nuclear plant.

Financial measures are at the lower end of our benchmark range for the significant financial risk profile category.

American Electric Power Co. Inc.'s (AEP) ongoing reduction of its coal-fired generation aligns with the industry's transition toward a clean energy future. The company has a goal of reducing its coal capacity to 19% of its total generation fleet by 2030. To accomplish this, AEP intends to retire 5,600 megawatts (MW) of coal generation in the next six years, including its Rockport 1 and 2 generation

American Electric Power Co. Inc.

units. Given the rapid retirement of its coal plants, the company plans to replace this capacity by investing over \$8 billion dollars in renewable generation, including wind and solar.

AEP's large, multistate operations under constructive regulatory frameworks bolster its overall credit quality. The company is one of the largest electric utilities in the U.S., delivering electricity to about 5.5 million customers across 11 states. This geographic diversity helps mitigate the effects of adverse regulatory decisions or regional economic challenges on its overall performance. Specifically, we believe that the jurisdictions AEP operates under offer generally constructive regulatory frameworks that provide for the timely recovery of approved capital expenditure, as well as pass-through fuel cost mechanisms and the recovery of various operating expenses.

AEP's Federal Energy Regulatory Commission (FERC)-regulated transmission investments are credit-enhancing. The company's most recent capital spending plan calls for higher spending on transmission infrastructure and projects. This will likely enable it to further increase its transmission rate base, which has historically provided it with stable and predictable cash flows.

AEP is selling its subsidiary Kentucky Power Co. (KPC) to Algonquin Power and Utilities Corp. (APUC). The company has entered into an agreement to sell KPCo and a Kentucky transmission entity to APUC's subsidiary Liberty Utilities. We believe this sale, which we expect will close in the second quarter of 2022, will initially weaken AEP's financials in 2022 due to the loss of cash flow from the divested assets.

Outlook

The negative outlook on AEP reflects the execution risk arising from its aggressive capital spending plan and the transformation of its generation fleet. We will monitor the company's funding decisions related to these capital investments, including whether it sources the funds from its indicated equity issuances, the conversion of mandatory convertible securities, or asset sales. Our baseline forecast through 2024 assumes AEP's S&P Global Ratings-adjusted funds from operations (FFO) to debt will be in the 15%-16% range.

Downside scenario

We could lower our ratings on AEP and its subsidiaries in the next 24 months if its financial performance weakens such that its S&P Global Ratings-adjusted FFO to debt remains consistently below 16% or its business risk increases because of its ineffective management of regulatory risk or an increase in its riskier unregulated investments.

Upside scenario

We could revise our outlook on AEP to stable over the next 24 months if its financial measures improve and it demonstrates a track record of maintaining FFO to debt of consistently above 16% without weakening its business risk profile. This could occur if the company executes on its capital spending initiatives, including by transforming its generation fleet and funding its capital investments at least in line with its disclosed amounts.

Our Base-Case Scenario

Assumptions

- Gross margin benefits from steady rate recovery through base-rate cases and rate surcharges, particularly for new capital spending (such as for North Central Wind);
- Average gross margin increases by 70% per year on increased customer consumption, new customers, base-rate increases, and rate surcharge cost recovery;
- Capital spending in line with disclosed levels of \$7.4 billion in 2021, \$8.1 billion in 2022, and \$6.8 billion in 2023;
- Equity issuances of \$600 million in 2021, \$100 million in 2022, and \$100 million in 2023;
- Mandatory convertible security conversions of \$805 million in 2022 and \$850 million in 2023;
- \$1.3 billion of net after-tax proceeds from the sale of KPCo in 2022;
- The purchase of Rockport 2 for about \$115 million by year-end 2022; and
- The company uses debt to partly fund its negative discretionary cash flow.

American Electric Power Co. Inc.

Key metrics

American Electric Power Co. Inc.--Key Metrics*

	2020a	2021e	2022f	2023f
Debt to EBITDA (x)	5.0-5.5	5.0-5.5	5.0-5.5	5.0-5.5
FFO to debt (%)	15-16	15-16	15-16	15-16
FFO interest coverage (x)	5.5-6.0	5.0-5.5	5.0-5.5	5.5-6.0

*All figures are adjusted by S&P Global Ratings. a--Actual. e--Estimate. f--Forecast. FFO--Funds from operations.

Company Description

Columbus, Ohio-based AEP is a holding company comprising electric utilities that serve about 5.5 million customers in 11 states.

Peer Comparison

We consider AEP to be similar to peers Berkshire Hathaway Energy Co., Duke Energy Corp., WEC Energy Group Inc. (WEC), and Xcel Energy Inc. For example, these companies all operate across multiple states, have many customers, and own electric generation assets, including coal-fired plants. Like AEP, all of these peers except WEC also own nuclear generation assets. In addition, regulated electric transmission plays a part in each company's business strategy

AEP's financial measures lead us to view it as being in the middle of the pack relative to its peers. The utility operations of these companies all operate under generally supportive regulatory environments that provide various rate mechanisms for cost recovery.

American Electric Power Co. Inc.--Peer Comparisons

	AEP	Berkshire Hathaway Energy Compan	Duke Energy Corp.	WEC Energy Group Inc.	Xcel Energy
Foreign currency issuer credit rating	A-/Negative/A-2	A/Stable/A-1	BBB+/Stable/A-2	A-/Stable/A-2	A-/Stable/A-2
Local currency issuer credit rating	A-/Negative/A-2	A/Stable/A-1	BBB+/Stable/A-2	A-/Stable/A-2	A-/Stable/A-2
Period	Annual	Annual	Annual	Annual	Annual
Period ending	2020-12-31	2020-12-31	2020-12-31	2020-12-31	2020-12-31
Mil.	\$	\$	\$	\$	\$
Revenue	14,787	20,952	23,785	7,242	11,526
EBITDA	6,108	8,133	11,843	2,905	4,470
Funds from operations (FFO)	5,072	7,461	10,126	2,380	3,645
Interest	1,354	2,170	2,881	519	906
Cash interest paid	1,086	2,033	2,302	496	837
Operating cash flow (OCF)	3,970	6,283	8,949	2,212	2,897
Capital expenditure	6,285	6,724	9,795	2,242	5,404
Free operating cash flow (FOCF)	(2,314)	(441)	(846)	(30)	(2,507)
Discretionary cash flow (DCF)	(3,772)	(542)	(3,685)	(936)	(3,363)

American Electric Power Co. Inc.

American Electric Power Co. Inc.--Peer Comparisons

Cash and short-term investments	594	1,290	259	25	129
Gross available cash	594	1,290	259	25	129
Debt	32,923	57,934	66,554	14,388	22,552
Equity	22,430	43,227	48,703	10,897	14,575
EBITDA margin (%)	41.3	38.8	49.8	40.1	38.8
Return on capital (%)	6.4	5.5	3.9	8.0	6.6
EBITDA interest coverage (x)	4.5	3.7	4.1	5.6	4.9
FFO cash interest coverage (x)	5.7	4.7	5.4	5.8	5.4
Debt/EBITDA (x)	5.4	7.1	5.6	5.0	5.0
FFO/debt (%)	15.4	12.9	15.2	16.5	16.2
OCF/debt (%)	12.1	10.8	13.4	15.4	12.8
FOCF/debt (%)	(7.0)	(0.8)	(1.3)	(0.2)	(11.1)
DCF/debt (%)	(11.5)	(0.9)	(5.5)	(6.5)	(14.9)

Business Risk

We base our assessment of AEP's business risk profile on the very low risk of the regulated utility industry and the company's mostly lower-risk, rate-regulated operations that provide electricity, which is an essential service. Although it operates in 11 states, AEP's operations in Ohio, Texas, Virginia, and West Virginia account for the majority of its consolidated revenue. The company has reached largely constructive regulatory outcomes in the jurisdictions in which it operates, ensuring some cash flow stability over the next few years. AEP is also investing in transmission projects--a trend we expect it will likely continue--which will provide support to its credit quality by improving its cash flow and regulatory diversity.

The quality of the company's service territories varies, though many are located in stable and diverse economies. AEP collectively benefits from its broad geographic diversity, which mitigates the effects of severe weather and local economic conditions on its performance. The company also benefits from a diverse customer base, given that it generates the bulk of its revenue from residential, commercial, and wholesale customers (with a lower contribution from more volatile industrial customers), which provides it with some protection against lower usage by any particular customer class.

AEP's generation fleet benefits from its low-cost and efficient operations, which enable it to offer competitive customer rates. In addition, the company has been reducing its historically high reliance on coal-fired generation through plant retirements and sales over the last decade, which has decreased its coal-fired capacity to about 12,000 megawatts (MW; over 50% lower than in 2010). Along with reducing the volume of greenhouse gas (GHG) emissions from its generation assets, the retirement of its coal capacity has enabled the company to avoid the large spending requirements to comply with regulatory emissions rules. Management's decision to increase its investments in transmission assets will also help diversify its regulated rate base and potentially facilitate its compliance with evolving environmental standards by bringing in power from other regions. We note that AEP owns and operates the 2,200 MW Cook nuclear plant in Michigan, which we believe increases its overall operational risk.

Financial Risk

Under our base-case scenario, we anticipate AEP's S&P Global Ratings-adjusted FFO to debt will be in the 15%-16% range over the next few years as it benefits from its use of recovery mechanisms, like the investment cost rider, formulaic transmission rates, and forward test years for its rate cases. Various rate mechanisms allow for the company's timely recovery of its costs and support more stable operating cash flow. We expect AEP will continue to fund its investments in a manner that preserves its credit quality.

American Electric Power Co. Inc.

Over the next several years, we forecast elevated capital spending averaging about \$7.5 billion per year. The company will allocate about 15% of this spending toward expanding its renewables generation and about 70% on its wires-based operations. Despite the elevated spending, we anticipate AEP will benefit from the timely recovery of its investments under its constructive regulatory framework. This aggressive capital spending, along with its robust dividends, will result in highly negative discretionary cash flow, which indicates it will depend on external funding that we expect will include debt issuances. We expect AEP's leverage (current S&P Global Ratings-adjusted debt to EBITDA in the low 5x range) to be aggressive through 2023. However, our projection that the company's FFO cash interest coverage will be in the mid-5x range through 2023 supports our financial risk assessment. We assess AEP's financial risk profile using our medial volatility financial benchmarks, which reflect its lower-risk regulated utility operations and effective management of regulatory risk. These benchmarks are more relaxed than the benchmarks we use for a typical corporate issuer.

Debt maturities

- 2022: \$3.5 billion
- 2023: \$2.6 billion
- 2024: \$723 million
- 2025: \$1.7 billion
- Thereafter: \$20.6 billion

American Electric Power Co. Inc.--Financial Summary

Period ending	Dec-31-2015	Dec-31-2016	Dec-31-2017	Dec-31-2018	Dec-31-2019	Dec-31-2020
Reporting period	2015a	2016a	2017a	2018a	2019a	2020a
Display currency (mil.)	\$	\$	\$	\$	\$	\$
Revenues	16,033	15,989	15,080	15,848	15,437	14,787
EBITDA	5,420	5,494	5,539	5,252	5,709	6,108
Funds from operations (FFO)	4,367	4,556	4,612	4,210	4,599	5,072
Interest expense	1,083	1,061	1,088	1,242	1,292	1,354
Cash interest paid	933	909	928	1,067	1,104	1,086
Operating cash flow (OCF)	4,519	4,309	4,098	5,047	4,385	3,970
Capital expenditure	4,539	4,858	5,751	6,321	6,078	6,285
Free operating cash flow (FOCF)	(19)	(549)	(1,652)	(1,274)	(1,693)	(2,314)
Discretionary cash flow (DCF)	(1,078)	(1,670)	(2,844)	(2,529)	(3,064)	(3,772)
Cash and short-term investments	292	331	376	393	450	594
Gross available cash	563	542	376	393	450	594
Debt	20,315	22,003	23,278	26,216	29,739	32,923
Common equity	17,905	17,420	18,314	19,129	20,784	22,430
Adjusted ratios						
EBITDA margin (%)	33.8	34.4	36.7	33.1	37.0	41.3
Return on capital (%)	9.5	9.6	9.1	7.2	6.5	6.4
EBITDA interest coverage (x)	5.0	5.2	5.1	4.2	4.4	4.5
FFO cash interest coverage (x)	5.7	6.0	6.0	4.9	5.2	5.7
Debt/EBITDA (x)	3.7	4.0	4.2	5.0	5.2	5.4
FFO/debt (%)	21.5	20.7	19.8	16.1	15.5	15.4

American Electric Power Co. Inc.

American Electric Power Co. Inc.--Financial Summary

OCF/debt (%)	22.2	19.6	17.6	19.3	14.7	12.1
FOCF/debt (%)	(0.1)	(2.5)	(7.1)	(4.9)	(5.7)	(7.0)
DCF/debt (%)	(5.3)	(7.6)	(12.2)	(9.6)	(10.3)	(11.5)

Reconciliation Of American Electric Power Co. Inc. Reported Amounts With S&P Global Adjusted Amounts (Mil. \$)

Financial year	Debt	Shareholder equity	Revenue	EBITDA	Operating income	Interest expense	S&PGR adjusted EBITDA	Operating cash flow	Dividends	Capital expenditure
Dec-31-2020										
Company reported amounts	33,552	20,551	14,919	5,671	2,988	1,166	6,108	3,833	1,425	6,316
Cash taxes paid	-	-	-	-	-	-	49	-	-	-
Cash interest paid	-	-	-	-	-	-	(1,029)	-	-	-
Lease liabilities	1,169	-	-	-	-	-	-	-	-	-
Operating leases	0	-	-	280	32	32	(32)	248	-	-
Equity-like hybrids	(1,655)	1,655	-	-	-	(33)	33	33	33	-
Accessible cash and liquid investments	(594)	-	-	-	-	-	-	-	-	-
Capitalized interest	-	-	-	0	0	66	(66)	(66)	-	(66)
Share-based compensation expense	-	-	-	54	-	-	-	-	-	-
Securitized stranded costs	(723)	-	(132)	(132)	(20)	(20)	20	(112)	-	-
Power purchase agreements	339	-	-	46	12	12	(12)	35	-	35
Asset-retirement obligations	566	-	-	103	103	103	-	-	-	-
Nonoperating income (expense)	-	-	-	-	296	-	-	-	-	-
Noncontrolling/ minority interest	-	224	-	-	-	-	-	-	-	-
Debt: other	269	-	-	-	-	-	-	-	-	-
EBITDA: other income/ (expense)	-	-	-	88	88	-	-	-	-	-

American Electric Power Co. Inc.

Reconciliation Of American Electric Power Co. Inc. Reported Amounts With S&P Global Adjusted Amounts (Mil. \$)

	Debt	Shareholder equity	Revenue	EBITDA	Operating income	Interest expense	S&PGR adjusted EBITDA	Operating cash flow	Dividends	Capital expenditure
D&A: other	-	-	-	-	(88)	-	-	-	-	-
Interest expense: other	-	-	-	-	-	30	-	-	-	-
Total adjustments	(629)	1,879	(132)	438	422	189	(1,036)	137	33	(31)
S&P Global Ratings adjusted	Debt	Equity	Revenue	EBITDA	EBIT	Interest expense	Funds from Operations	Operating cash flow	Dividends	Capital expenditure
	32,923	22,430	14,787	6,108	3,410	1,354	5,072	3,970	1,458	6,285

Liquidity

We base our 'A-2' short-term rating on our long-term issuer credit rating on the company. We assess AEP's liquidity as adequate because we believe its sources of cash will likely be more than 1.1x its uses over the next 12 months and meet its outflows even if its EBITDA declines by 10%. Our assessment also reflects the company's generally prudent risk management, sound relationships with its banks, and generally satisfactory standing in the credit markets.

Principal liquidity sources

- Cash and liquid investments of about 470 million;
- Mandatory convertible conversion of \$805 million;
- Estimated cash FFO of about \$5.6 billion; and
- Credit facility availability of about \$5.5 billion.

Principal liquidity uses

- Capital spending of \$4.6 billion;
- Debt maturities, including outstanding commercial paper, of about \$5.2 billion; and
- Dividends of about \$1.4 billion.

Covenant Analysis

Compliance expectations

- The company was in compliance with its covenants as of Sept. 30, 2021.
- Our forecast for a single-digit-percent rise in its EBITDA and elevated capital spending will likely still permit it to maintain a cushion under its covenant limits.
- Although we believe the company will remain in compliance with its covenants, its covenant headroom could decrease absent the adequate cost recovery of its capital investments. The company's covenant headroom could also decline if, while making these investments, its debt rises rapidly without an adequate improvement in its equity.

Requirements

- Current: no more than 67.5%
- As of year-end 2022: 67.5%
- As of year-end 2023: 67.5%

American Electric Power Co. Inc.

Environmental, Social, And Governance

ESG Credit Indicators

E-1	E-2	E-3	E-4	E-5	S-1	S-2	S-3	S-4	S-5	G-1	G-2	G-3	G-4	G-5
- Climate transition risk - Waste and pollution					- Health and safety					- N/A				

N/A--Not applicable. ESG credit indicators provide additional disclosure and transparency at the entity level and reflect S&P Global Ratings' opinion of the influence that environmental, social, and governance factors have on our credit rating analysis. They are not a sustainability rating or an S&P Global Ratings ESG Evaluation. The extent of the influence of these factors is reflected on an alphanumeric 1-5 scale where 1 = positive, 2 = neutral, 3 = moderately negative, 4 = negative, and 5 = very negative. For more information, see our commentary "ESG Credit Indicators: Definition And Applications," published Oct. 13, 2021.

Environmental factors are a moderately negative consideration in our credit rating analysis of AEP, namely because of its exposure to fossil fuels, the ongoing cost of operating its older units in the face of disruptive technology advances, and the potential for increasing environmental regulations that require significant capital investments. The company's exposure to nuclear generation also entails higher operational risks and plant retirement responsibilities. Social factors are a moderately negative consideration in our credit rating analysis based on the health and safety risks stemming from its nuclear generation.

Group Influence

Under our group rating methodology, we assess AEP as the parent of a group that includes all of its operating subsidiaries. Our group credit profile on AEP is 'a-', which leads to an issuer credit rating of 'A-'.

Issue Ratings--Subordination Risk Analysis

Capital structure

- AEP's capital structure comprises about \$35.5 billion of debt, including \$23.3 billion of priority debt.

Analytical conclusions

- We rate AEP's unsecured debt one notch below our long-term issuer credit rating because its priority debt exceeds 50% of its consolidated debt, which leads us to consider this debt to be structurally subordinated.
- We rate AEP's junior subordinated notes one notch below our long-term issuer credit rating because they are subordinated to its existing and future senior unsecured debt.
- We rate the company's mandatory convertible equity units two notches below our long-term issuer credit rating. This reflects that the units, which comprise a junior subordinated note, can be remarketed and contain a purchase contract obligating the owners of the units to purchase AEP's common stock in three years.

American Electric Power Co. Inc.

Rating Component Scores

Foreign currency issuer credit rating	A-/Negative/A-2
Local currency issuer credit rating	A-/Negative/A-2
Business risk	Excellent
Country risk	Very Low
Industry risk	Very Low
Competitive position	Strong
Financial risk	Significant
Cash flow/leverage	Significant
Anchor	a-
Diversification/portfolio effect	Neutral (no impact)
Capital structure	Neutral (no impact)
Financial policy	Neutral (no impact)
Liquidity	Adequate (no impact)
Management and governance	Satisfactory (no impact)
Comparable rating analysis	Neutral (no impact)
Stand-alone credit profile	a-

Related Criteria

- General Criteria: Environmental, Social, And Governance Principles In Credit Ratings, Oct. 10, 2021
- General Criteria: Group Rating Methodology, July 1, 2019
- General Criteria: Hybrid Capital: Methodology And Assumptions, July 1, 2019
- Criteria | Corporates | General: Corporate Methodology: Ratios And Adjustments, April 1, 2019
- Criteria | Corporates | General: Reflecting Subordination Risk In Corporate Issue Ratings, March 28, 2018
- General Criteria: Methodology For Linking Long-Term And Short-Term Ratings, April 7, 2017
- Criteria | Corporates | General: Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers, Dec. 16, 2014
- General Criteria: Methodology: Industry Risk, Nov. 19, 2013
- General Criteria: Country Risk Assessment Methodology And Assumptions, Nov. 19, 2013
- Criteria | Corporates | General: Corporate Methodology, Nov. 19, 2013
- Criteria | Corporates | Utilities: Key Credit Factors For The Regulated Utilities Industry, Nov. 19, 2013
- General Criteria: Methodology: Management And Governance Credit Factors For Corporate Entities, Nov. 13, 2012
- General Criteria: Principles Of Credit Ratings, Feb. 16, 2011

Ratings Detail (as of January 20, 2022)*

American Electric Power Co. Inc.

Issuer Credit Rating	A-/Negative/A-2
Commercial Paper	
Local Currency	A-2

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American Electric Power Co. Inc.

Ratings Detail (as of January 20, 2022)*

Junior Subordinated	BBB
Junior Subordinated	BBB+
Senior Unsecured	BBB+
Issuer Credit Ratings History	
28-Apr-2021	A-/Negative/A-2
02-Feb-2017	A-/Stable/A-2
16-Sep-2016	BBB+/Watch Pos/A-2
Related Entities	
AEP Generating Co.	
Issuer Credit Rating	A-/Negative/--
AEP Texas Inc.	
Issuer Credit Rating	A-/Negative/--
Senior Unsecured	A-
AEP Transmission Co. LLC	
Issuer Credit Rating	A-/Negative/--
Senior Unsecured	A-
Appalachian Power Co.	
Issuer Credit Rating	A-/Negative/A-2
Senior Unsecured	A-
Indiana Michigan Power Co.	
Issuer Credit Rating	A-/Negative/A-2
Kentucky Power Co.	
Issuer Credit Rating	BBB+/Watch Neg/--
Senior Unsecured	BBB+/Watch Neg
Ohio Power Co.	
Issuer Credit Rating	A-/Negative/--
Senior Unsecured	A-
Public Service Co. of Oklahoma	
Issuer Credit Rating	A-/Negative/--
Senior Unsecured	A-
RGS (AEGCO) Funding Corp.	
Issuer Credit Rating	A-/Negative/--
Senior Unsecured	BBB+
RGS (I&M) Funding Corp.	
Issuer Credit Rating	A-/Negative/--
Senior Unsecured	BBB+
Southwestern Electric Power Co.	
Issuer Credit Rating	A-/Negative/--
Senior Unsecured	A-

American Electric Power Co. Inc.

Ratings Detail (as of January 20, 2022)*

Wheeling Power Co.

Issuer Credit Rating

A-/Negative/--

*Unless otherwise noted, all ratings in this report are global scale ratings. S&P Global Ratings credit ratings on the global scale are comparable across countries. S&P Global Ratings credit ratings on a national scale are relative to obligors or obligations within that specific country. Issue and debt ratings could include debt guaranteed by another entity, and rated debt that an entity guarantees.

American Electric Power Co. Inc.

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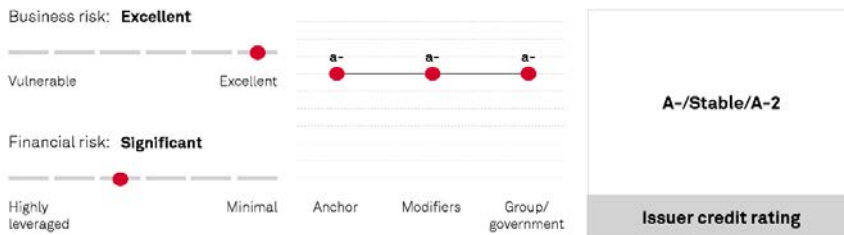
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American Electric Power Co. Inc.

November 1, 2022

Ratings Score Snapshot



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Credit Highlights

Overview

Key strengths

- Mostly lower-risk electric utility holding company.
- Large operational scale with a customer base of about 5.6 million, as well as solid geographic diversity with operations in 11 states in the U.S.
- Operates under generally credit-supportive and constructive regulatory frameworks.
- Reducing its coal-fired generation through retirements while expanding its renewable generation.

Key risks

- Elevated capital spending program requires balanced ongoing funding and timely cost recovery.
- Significant remaining coal-fired generation.
- Heightened operational risk stemming from its ownership of the Cook nuclear plant.
- Financial measures are at the lower end of our benchmark range for the significant financial risk profile category.

American Electric Power Co. Inc.

We expect the sale of American Electric Power Co. Inc.'s (AEP) subsidiary Kentucky Power Co. (KPCo) to Algonquin Power and Utilities Corp. (APUC) to be completed in January 2023. Federal Energy Regulatory Commission (FERC) 203 approval for the transaction is in process and expected by year-end 2022. The purchase price was revised to \$2.65 billion, with net proceeds of \$1.2 billion flowing to AEP. The sale of KPCo will lead to a modest strengthening in AEP's business risk profile within the excellent category due to reduced coal generation exposure.

AEP's ongoing reduction of coal-fired generation aligns with the industry's transition toward a clean energy future. To reduce environmental risk, AEP intends to retire 5,600 megawatts (MW) of coal generation in the next six years, including Rockport units 1 and 2, to achieve the company's goal of reducing its coal capacity to 19% by 2030. Given the rapid retirement of its coal plants, AEP plans to replace this capacity by investing over \$9 billion dollars in renewable generation, including wind and solar.

AEP's revised capital expenditure plan emphasizes investment in transmission and renewable generation. The company revised its recent capital expenditure plan for the years 2023-2027 to approximately \$40 billion in which about 90% of future investments are in wires and renewable generation. The revised plan bolsters system reliability and will drive down costs to customers simultaneously achieve AEP's climate goals.

Outlook

The stable outlook on AEP reflects its successful execution of its aggressive capital spending plan and the transformation of its generation fleet, while indicating it will fund in a credit-supportive manner including its indicated equity issuances, the conversion of mandatory convertible securities, or asset sales. Our baseline forecast for 2022-2024 assumes AEP's S&P Global Ratings-adjusted funds from operations (FFO) to debt will be in the range of 16%-18%.

Downside scenario

We could lower our ratings on AEP and its subsidiaries in the next 24 months if its financial performance weakens such that its adjusted FFO to debt remains consistently below 16% or its business risk increases because of its ineffective management of regulatory risk or an increase in its riskier nonregulated investments.

Upside scenario

While not likely, we could upgrade AEP and its subsidiaries if the company's financial performance improves with adjusted FFO to debt that remains consistently above 20% while business risk is unchanged or strengthens.

Our Base-Case Scenario

Assumptions

- Gross margin benefits from steady rate recovery through base-rate cases and rate surcharges, particularly for new capital spending such as for North Central Wind.
- Gross margin increases on average above 5% per year in the forecast, primarily from strong load growth, cost recovery of invested capital via planned rate case filings in multiple jurisdictions, acquired renewable generation projects to rate base and infrastructure rider recovery.
- Capital spending in line with disclosed levels of \$7.9 billion in 2022, \$7.5 billion in 2023, and \$8.8 billion in 2024.
- As indicated in public presentations, equity proceeds of \$805 million of common equity in 2022, \$950 million common equity in 2023, \$600 million of common equity in 2024.
- Dividends of \$1.6 billion in 2022 and in 2023, respectively, and \$1.7 billion in 2024.
- \$2.65 billion of gross proceeds from the sale of KPCo.
- The company uses debt to partly fund its negative discretionary cash flow.

Key metrics

American Electric Power Co. Inc.

American Electric Power Co. Inc.--Key Metrics*

	2021a	2022e	2023f	2024f
Debt to EBITDA (x)	5.0-5.5	4.5-5.0	4.5-5.0	4.5-5.0
FFO to debt (%)	15-16	16-18	17-18	16-17
FFO interest coverage (x)	5.5-6.0	5.5-6.0	6.0-6.5	6.0-6.5

*All figures are adjusted by S&P Global Ratings. a--Actual. e--Estimate. f--Forecast. FFO--Funds from operations.

Company Description

Columbus, Ohio headquartered AEP is a holding company of electric utilities that serve about 5.6 million customers in 11 states.

Peer Comparison

We consider AEP like peers Berkshire Hathaway Energy Co., Duke Energy Corp., WEC Energy Group Inc. (WEC), and Xcel Energy Inc. All these companies operate across multiple states, have many customers, and own electric generation assets, including coal-fired plants. Like AEP, all these peers except WEC own nuclear generation assets. In addition, regulated electric transmission plays a part in each company's business strategy. The utility operations of these companies operate under generally supportive regulatory environments that provide various rate mechanisms for cost recovery. AEP's financial measures lead us to view the company as being in line with peers.

American Electric Power Co. Inc.--Peer Comparisons

	American Electric Power Co. Inc.	Berkshire Hathaway Energy Co.	Duke Energy Corp.	WEC Energy Group Inc.	Xcel Energy Inc.
Foreign currency issuer credit rating	A-/Stable/A-2	A/Stable/A-1	BBB+/Stable/A-2	A-/Stable/A-2	A-/Stable/A-2
Local currency issuer credit rating	A-/Stable/A-2	A/Stable/A-1	BBB+/Stable/A-2	A-/Stable/A-2	A-/Stable/A-2
Period	Annual	Annual	Annual	Annual	Annual
Period ending	2021-12-31	2021-12-31	2021-12-31	2021-12-31	2021-12-31
Mil.	\$	\$	\$	\$	\$
Revenue	16,660	25,150	25,012	8,316	13,431
EBITDA	6,643	9,559	12,139	3,033	4,859
Funds from operations (FFO)	5,471	8,606	9,824	2,490	4,011
Interest	1,352	2,322	2,921	530	911
Cash interest paid	1,159	2,262	2,318	510	844
Operating cash flow (OCF)	3,961	8,632	8,385	2,071	2,420
Capital expenditure	5,710	6,547	9,643	2,284	4,218
Free operating cash flow (FOCF)	(1,749)	2,085	(1,258)	(213)	(1,798)

American Electric Power Co. Inc.

American Electric Power Co. Inc.--Peer Comparisons

Discretionary cash flow (DCF)	(3,308)	(503)	(4,394)	(1,106)	(2,733)
Cash and short-term investments	624	1,096	343	16	166
Gross available cash	624	1,096	343	16	166
Debt	34,244	54,360	69,742	16,339	25,367
Equity	24,710	48,939	50,655	11,348	15,612
EBITDA margin (%)	39.9	38.0	48.5	36.5	36.2
Return on capital (%)	6.7	5.2	5.7	7.4	6.2
EBITDA interest coverage (x)	4.9	4.1	4.2	5.7	5.3
FFO cash interest coverage (x)	5.7	4.8	5.2	5.9	5.7
Debt/EBITDA (x)	5.2	5.7	5.7	5.4	5.2
FFO/debt (%)	16.0	15.8	14.1	15.2	15.8
OCF/debt (%)	11.6	15.9	12.0	12.7	9.5
FOCF/debt (%)	(5.1)	3.8	(1.8)	(1.3)	(7.1)
DCF/debt (%)	(9.7)	(0.9)	(6.3)	(6.8)	(10.8)

Business Risk

We base our assessment of AEP's business risk profile on the very low risk of the regulated utility industry and the company's mostly lower-risk, rate-regulated operations that provide electricity, which is an essential service. The company has reached largely constructive regulatory outcomes in the jurisdictions in which it operates in, ensuring some cash flow stability over the next few years. The regulatory outcomes also provide for the timely recovery of approved capital expenditures, as well as establishing pass-through fuel cost mechanisms and the recovery of various operating expenses. Additionally, AEP's FERC-regulated transmission investments are credit-enhancing. AEP is further investing in transmission projects--a trend we expect it will likely continue--which will support the company's credit quality by providing stable and predictable cash flows, increasing its transmission rate base and improving its regulatory diversity.

Although it operates in 11 states, AEP's operations in Ohio, Texas, Virginia, and West Virginia account for most of its consolidated revenue. The quality of the company's service territories varies, though many areas have stable and diverse economies. AEP collectively benefits from its broad geographic diversity, which mitigates the effects of severe weather, adverse regulatory decisions, and local economic conditions on the company's overall performance. AEP also benefits from a diverse customer base, given that it generates the bulk of its revenue from residential, commercial, and wholesale customers (with a lower contribution from more volatile industrial customers), which provides it with some protection against lower usage by any particular customer class.

AEP's generation fleet benefits from its low-cost and efficient operations, which enable it to offer competitive customer rates. In addition, the company has been reducing its historically high reliance on coal-fired generation through plant retirements and sales over the last decade, which has decreased its coal-fired capacity to about 9,200 MW, which is over 50% lower than its 2010 capacity. Along with reducing the volume of greenhouse gas emissions from its generation assets, the retirement of its coal capacity has enabled AEP to avoid the large spending requirements to comply with regulatory emissions rules. The increase of investment in transmission assets will also help diversify the company's regulated rate base and potentially facilitates AEP's compliance with evolving environmental standards by bringing in power from other regions. We note that AEP owns and operates the 2,200 MW Cook nuclear plant in Michigan, which we believe increases its overall operational risk.

American Electric Power Co. Inc.

Financial Risk

Under our base-case scenario, we expect adjusted FFO to debt to be in the 16%-18% range over the next few years as AEP benefits from its recovery mechanisms, such as formulaic transmission rates, forward test years for its rate cases, and investment cost riders. Various rate mechanisms allow for the company's timely recovery of its costs and support more stable operating cash flow. We expect AEP will continue to fund its investments in a manner that preserves its credit quality.

Over the next several years, we forecast elevated capital spending averaging about \$8 billion per year. The company will allocate roughly 25% of this spending toward expanding its renewables generation and more than two-thirds on its wires-based operations. Despite the elevated spending, we anticipate AEP will benefit from the timely recovery of its investments under its constructive regulatory frameworks. This aggressive capital spending, along with its robust dividends slightly adjusted by cumulative equity issuances, will result in highly negative discretionary cash flow, which indicates AEP will depend on external funding that we expect will include debt issuances. We expect AEP's leverage (current adjusted debt to EBITDA in the high-4x to low-5x range) to be aggressive through 2024. However, our projection that the company's FFO cash interest coverage will be in the high-5x to low-6x range through 2024 supports our financial risk assessment.

We assess AEP's financial risk profile using our medial volatility financial benchmarks, which reflect its lower-risk regulated utility operations and effective management of regulatory risk. These benchmarks are more relaxed than the benchmarks we use for a typical corporate issuer.

Debt maturities

- 2022: \$4.8 billion
- 2023: \$2.6 billion
- 2024: \$1.5 billion
- 2025: \$1.7 billion
- 2026: \$1.5 billion
- Thereafter: \$24.2 billion

American Electric Power Co. Inc.--Financial Summary

Period ending	Dec-31-2016	Dec-31-2017	Dec-31-2018	Dec-31-2019	Dec-31-2020	Dec-31-2021
Reporting period	2016a	2017a	2018a	2019a	2020a	2021a
Display currency (mil.)	\$	\$	\$	\$	\$	\$
Revenues	15,989	15,080	15,848	15,437	14,787	16,660
EBITDA	5,494	5,539	5,252	5,709	6,108	6,643
Funds from operations (FFO)	4,556	4,612	4,210	4,599	5,072	5,471
Interest expense	1,061	1,088	1,242	1,292	1,354	1,352
Cash interest paid	909	928	1,067	1,104	1,086	1,159
Operating cash flow (OCF)	4,309	4,098	5,047	4,385	3,970	3,961
Capital expenditure	4,858	5,751	6,321	6,078	6,285	5,710
Free operating cash flow (FOCF)	(549)	(1,652)	(1,274)	(1,693)	(2,314)	(1,749)
Discretionary cash flow (DCF)	(1,670)	(2,844)	(2,529)	(3,064)	(3,772)	(3,308)
Cash and short-term investments	331	376	393	450	594	624
Gross available cash	542	376	393	450	594	624
Debt	22,003	23,278	26,216	29,739	32,923	34,244
Common equity	17,420	18,314	19,129	20,784	22,430	24,710

American Electric Power Co. Inc.

American Electric Power Co. Inc.--Financial Summary

Adjusted ratios

EBITDA margin (%)	34.4	36.7	33.1	37.0	41.3	39.9
Return on capital (%)	9.6	9.1	7.2	6.5	6.4	6.7
EBITDA interest coverage (x)	5.2	5.1	4.2	4.4	4.5	4.9
FFO cash interest coverage (x)	6.0	6.0	4.9	5.2	5.7	5.7
Debt/EBITDA (x)	4.0	4.2	5.0	5.2	5.4	5.2
FFO/debt (%)	20.7	19.8	16.1	15.5	15.4	16.0
OCF/debt (%)	19.6	17.6	19.3	14.7	12.1	11.6
FOCF/debt (%)	(2.5)	(7.1)	(4.9)	(5.7)	(7.0)	(5.1)
DCF/debt (%)	(7.6)	(12.2)	(9.6)	(10.3)	(11.5)	(9.7)

Reconciliation Of American Electric Power Co. Inc. Reported Amounts With S&P Global Adjusted Amounts (Mil. \$)

Financial year	Dec-31-2021	Shareholder Debt	Shareholder Equity	Revenue	EBITDA	Operating income	Interest expense	S&PGR adjusted EBITDA	Operating cash flow	Dividends	Capital expenditure
Company reported amounts		35,568	22,433	16,792	6,249	3,411	1,199	6,643	3,840	1,520	5,764
Cash taxes paid		-	-	-	-	-	-	(13)	-	-	-
Cash interest paid		-	-	-	-	-	-	(1,137)	-	-	-
Lease liabilities		1,091	-	-	-	-	-	-	-	-	-
Operating leases		-	-	-	275	25	25	(25)	251	-	-
Equity-like hybrids		(1,655)	1,655	-	-	-	(38)	38	38	38	-
Intermediate hybrids (debt)		(375)	375	-	-	-	(1)	1	1	1	-
Accessible cash and liquid investments		(624)	-	-	-	-	-	-	-	-	-
Capitalized interest		-	-	-	-	-	54	(54)	(54)	-	(54)
Share-based compensation expense		-	-	-	61	-	-	-	-	-	-
Securitized stranded costs		(608)	-	(132)	(132)	(17)	(17)	17	(115)	-	-
Asset-retirement obligations		641	-	-	105	105	105	-	-	-	-

American Electric Power Co. Inc.

Reconciliation Of American Electric Power Co. Inc. Reported Amounts With S&P Global Adjusted Amounts (Mil. \$)

	Shareholder Debt	Shareholder Equity	Revenue	EBITDA	Operating income	Interest expense	S&PGR adjusted EBITDA	Operating cash flow	Dividends	Capital expenditure
Nonoperating income (expense)	-	-	-	-	273	-	-	-	-	-
Noncontrolling/ minority interest	-	247	-	-	-	-	-	-	-	-
Debt: other	207	-	-	-	-	-	-	-	-	-
EBITDA: other income/ (expense)	-	-	-	85	85	-	-	-	-	-
D&A: Impairment charges/ (reversals)	-	-	-	-	12	-	-	-	-	-
D&A: other	-	-	-	-	(85)	-	-	-	-	-
Interest expense: other	-	-	-	-	-	27	-	-	-	-
Total adjustments	(1,323)	2,277	(132)	394	397	153	(1,172)	121	40	(54)
S&P Global Ratings adjusted	Debt	Equity	Revenue	EBITDA	EBIT	Interest expense	Funds from Operations	Operating cash flow	Dividends	Capital expenditure
	34,244	24,710	16,660	6,643	3,808	1,352	5,471	3,961	1,559	5,710

Liquidity

We base our 'A-2' short-term rating on our long-term issuer credit rating on the company. We assess AEP's liquidity as adequate because we believe its sources are likely to cover uses by more than 1.1x over the next 12 months and meet cash outflow even if EBITDA declines 10%. Our assessment also incorporates AEP's generally prudent risk management, sound banking relationships, and generally satisfactory standing in the credit markets.

Principal liquidity sources

- Cash and liquid investments of about \$675 million;
- Estimated cash FFO of about \$6.1 billion; and
- Credit facility availability of about \$5 billion.

Principal liquidity uses

- Capital spending of \$3.4 billion;
- Debt maturities, including outstanding commercial paper, of about \$5.6 billion; and
- Dividends of about \$1.6 billion.

Covenant Analysis

Requirements

- Current: no more than 67.5%
- As of year-end 2022: 67.5%
- As of year-end 2023: 67.5%

American Electric Power Co. Inc.

Compliance expectations

- The company was in compliance with its covenants as of June 30, 2022.
- Our forecast for a single-digit-percent rise in its EBITDA and elevated capital spending will likely still permit it to maintain a cushion under its covenant limits.
- Although we believe the company will remain in compliance with its covenants, its covenant headroom could decrease absent the adequate cost recovery of its capital investments. The company's covenant headroom could also decline if, while making these investments, its debt rises rapidly without an adequate improvement in its equity.

Environmental, Social, And Governance

ESG Credit Indicators

E-1	E-2	E-3	E-4	E-5	S-1	S-2	S-3	S-4	S-5	G-1	G-2	G-3	G-4	G-5
- Climate transition risk - Waste and pollution					- Health and safety					- N/A				

N/A--Not applicable. ESG credit indicators provide additional disclosure and transparency at the entity level and reflect S&P Global Ratings' opinion of the influence that environmental, social, and governance factors have on our credit rating analysis. They are not a sustainability rating or an S&P Global Ratings ESG Evaluation. The extent of the influence of these factors is reflected on an alphanumeric 1-5 scale where 1 = positive, 2 = neutral, 3 = moderately negative, 4 = negative, and 5 = very negative. For more information, see our commentary "ESG Credit Indicators: Definition And Applications," published Oct. 13, 2021.

Environmental factors are a moderately negative consideration in our credit rating analysis of AEP, namely because of exposure to fossil fuels, the ongoing cost of operating older units in the face of disruptive technology advances, and the potential for increasing environmental regulations that require significant capital investments. Exposure to nuclear generation introduces higher operational risks and plant retirement responsibilities. Social factors are a moderately negative consideration in our credit rating analysis based on the health and safety risks due to nuclear generation.

Group Influence

Under our group rating methodology, we assess AEP as the parent of a group that includes all of its operating subsidiaries. Our group credit profile on AEP is 'a-', which leads to an issuer credit rating of 'A-'.

Issue Ratings--Subordination Risk Analysis

Capital structure

- AEP's capital structure comprises about \$35.4 billion of debt, including \$27.8 billion of priority debt.

Analytical conclusions

- We rate AEP's unsecured debt one notch below our long-term issuer credit rating because its priority debt exceeds 50% of its consolidated debt, which leads us to consider this debt to be structurally subordinated.
- We rate AEP's junior subordinated notes one notch below our long-term issuer credit rating because they are subordinated to its existing and future senior unsecured debt.
- We rate the AEP's mandatory convertible equity units two notches below our long-term issuer credit rating. This reflects that the units, which comprise of a junior subordinated note, can be remarketed and contain a purchase contract obligating the owners of the units to purchase AEP's common stock in three years.

American Electric Power Co. Inc.

Rating Component Scores

Foreign currency issuer credit rating	A-/Stable/A-2
Local currency issuer credit rating	A-/Stable/A-2
Business risk	Excellent
Country risk	Very Low
Industry risk	Very Low
Competitive position	Strong
Financial risk	Significant
Cash flow/leverage	Significant
Anchor	a-
Diversification/portfolio effect	Neutral (no impact)
Capital structure	Neutral (no impact)
Financial policy	Neutral (no impact)
Liquidity	Adequate (no impact)
Management and governance	Satisfactory (no impact)
Comparable rating analysis	Neutral (no impact)
Stand-alone credit profile	a-

Related Criteria

- General Criteria: Environmental, Social, And Governance Principles In Credit Ratings, Oct. 10, 2021
- General Criteria: Group Rating Methodology, July 1, 2019
- General Criteria: Hybrid Capital: Methodology And Assumptions, July 1, 2019
- Criteria | Corporates | General: Corporate Methodology: Ratios And Adjustments, April 1, 2019
- Criteria | Corporates | General: Reflecting Subordination Risk In Corporate Issue Ratings, March 28, 2018
- General Criteria: Methodology For Linking Long-Term And Short-Term Ratings, April 7, 2017
- Criteria | Corporates | General: Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers, Dec. 16, 2014
- Criteria | Corporates | General: Corporate Methodology, Nov. 19, 2013
- General Criteria: Country Risk Assessment Methodology And Assumptions, Nov. 19, 2013
- General Criteria: Methodology: Industry Risk, Nov. 19, 2013
- Criteria | Corporates | Utilities: Key Credit Factors For The Regulated Utilities Industry, Nov. 19, 2013
- General Criteria: Methodology: Management And Governance Credit Factors For Corporate Entities, Nov. 13, 2012
- General Criteria: Principles Of Credit Ratings, Feb. 16, 2011

Related Research

- Kentucky Power Co., Sept. 14, 2022
- American Electric Power Co. Inc.'s Proposed Funding Of Its Capital Spending Plan Supports Credit Quality, Aug. 2, 2022
- American Electric Power Co. Inc. And Most Subsidiaries' Outlooks Revised To Stable From Negative; 'A-' Ratings Affirmed, May 5, 2022

American Electric Power Co. Inc.

Ratings Detail (as of November 01, 2022)*

American Electric Power Co. Inc.

Issuer Credit Rating	A-/Stable/A-2
Commercial Paper	
<i>Local Currency</i>	A-2
Junior Subordinated	BBB
Junior Subordinated	BBB+
Senior Unsecured	BBB+

Issuer Credit Ratings History

05-May-2022	A-/Stable/A-2
28-Apr-2021	A-/Negative/A-2
02-Feb-2017	A-/Stable/A-2

Related Entities

AEP Generating Co.

Issuer Credit Rating	A-/Stable/--
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AEP Texas Inc.

Issuer Credit Rating	A-/Stable/--
Senior Unsecured	A-

AEP Transmission Co. LLC

Issuer Credit Rating	A-/Stable/--
Senior Unsecured	A-

Appalachian Power Co.

Issuer Credit Rating	A-/Stable/A-2
Senior Unsecured	A-

Indiana Michigan Power Co.

Issuer Credit Rating	A-/Stable/A-2
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Kentucky Power Co.

Issuer Credit Rating	BBB+/Watch Neg/--
Senior Unsecured	BBB+/Watch Neg

Ohio Power Co.

Issuer Credit Rating	A-/Stable/--
Senior Unsecured	A-

Public Service Co. of Oklahoma

Issuer Credit Rating	A-/Stable/--
Senior Unsecured	A-

RGS (AEGCO) Funding Corp.

Issuer Credit Rating	A-/Stable/--
Senior Unsecured	BBB+

RGS (I&M) Funding Corp.

Issuer Credit Rating	A-/Stable/--
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American Electric Power Co. Inc.

Ratings Detail (as of November 01, 2022)*

Senior Unsecured BBB+

Southwestern Electric Power Co.

Issuer Credit Rating A-/Stable/--

Senior Unsecured A-

Wheeling Power Co.

Issuer Credit Rating A-/Stable/--

*Unless otherwise noted, all ratings in this report are global scale ratings. S&P Global Ratings credit ratings on the global scale are comparable across countries. S&P Global Ratings credit ratings on a national scale are relative to obligors or obligations within that specific country. Issue and debt ratings could include debt guaranteed by another entity, and rated debt that an entity guarantees.

American Electric Power Co. Inc.

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Tear Sheet:

American Electric Power Co. Inc.'s Second-Quarter Financial Performance Was Weaker Than Expected

July 31, 2023

American Electric Power Co. Inc.'s (AEP) financial measures remain weak for the current rating. The company's second-quarter financial results were weaker than expected, primarily due to less favorable weather and rising interest costs that pressured its already weak financial measures. We expect AEP's funds from operations (FFO) to debt for the 12 months ended June 2023 will fall to less than 13%, which is significantly below our 16% downgrade threshold. As of year-end 2022, the company's FFO to debt was 14.8%, though it declined to 13.1% for the 12 months ended March 2023. While our base-case forecast continues to assume a significant improvement in the second half of 2023, AEP's weaker-than-expected quarterly financial performance may pressure it to overperform on other aspects of its strategic plan to maintain its credit quality.

Our base case continues to assume an improvement in the company's financial performance. Our key assumptions include the expected sale of AEP's unregulated contracted renewables in August 2023, the recently announced sale of its joint ventures Prairie Wind Transmission and Pioneer Transmission, and constructive outcomes for its multiple rate-case filings. The company is continuing its strategic review for its remaining non-utility assets, and we expect it will conclude its review by year-end 2023. The company has filed for rate case increases in Kentucky, Oklahoma, and Virginia that total approximately \$600 million, which we expect it will receive final rate-case orders within the next six months. Additionally, the company is seeking securitizations in Kentucky, and potentially in West Virginia. Given AEP's very minimal financial cushion at the current rating, any unexpected outcomes could consistently weaken its financial measures below our downgrade threshold and potentially lead to a decline in its credit quality.

The company's robust capital spending continues to pressure its financial measures. AEP remains committed to high capital spending of about \$40 billion over the next five years, primarily for safety, reliability, and energy transition projects. Over the next three years, we expect the company's annual capital spending will average about \$8.5 billion. This is a significant increase from its historical capital spending levels. In 2021 and 2022, AEP's capital spending was about \$5.7 billion and \$6.7 billion, respectively. The significant increases in the company's capital spending expanded its discretionary cash flow deficit, which we expect will remain negative through at least 2027. It is critical for AEP to fund its capital spending in a credit-supportive manner to maintain its credit quality.

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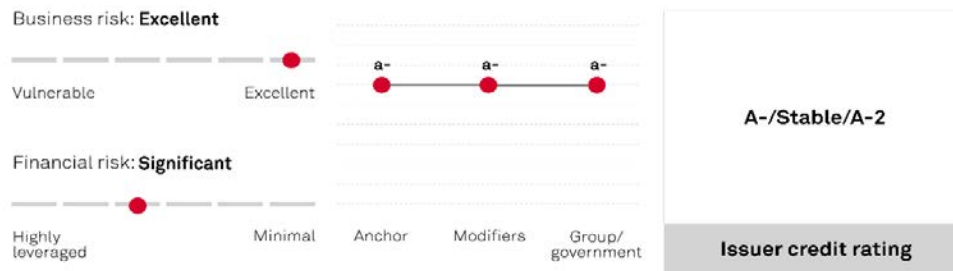
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Ratings Score Snapshot

American Electric Power Co. Inc.'s Second-Quarter Financial Performance Was Weaker Than Expected



Recent Research

- American Electric Power Co. Inc. \$850 Million Remarketed Junior Subordinated Debentures Rated 'BBB+', June 1, 2023
- American Electric Power Ratings Affirmed; Kentucky Power Downgraded To 'BBB' On Weaker Financials; Outlook Stable, April 20, 2023
- American Electric Power Co. Inc. Reduces Business Risk With Sale Of Renewable Assets, Feb. 23, 2023

Company Description

Columbus, Ohio-headquartered AEP is a holding company of electric utilities that serve about 5.6 million customers in 11 states.

Outlook

The stable outlook on AEP reflects our expectation that its financial measures will improve to at least our downgrade threshold. We expect the company will continue to prudently manage its regulatory risk such that it consistently maintains FFO to debt at or slightly above 16% through 2025.

Downside scenario

We could lower our ratings on AEP in the next 24 months if:

- Its financial performance does not improve as expected, such that its FFO to debt remains below 16%; or
- Its business risk increases because of its ineffective management of regulatory risk or an increase in its riskier nonregulated investments.

Upside scenario

While less likely, we could upgrade AEP if its financial performance materially improves such that its FFO to debt remains consistently above 20% without any increase in its business risk.

Financial Summary

American Electric Power Co. Inc.'s Second-Quarter Financial Performance Was Weaker Than Expected

American Electric Power Co. Inc.--Financial Summary

Period ending	Dec-31-2017	Dec-31-2018	Dec-31-2019	Dec-31-2020	Dec-31-2021	Dec-31-2022
Reporting period	2017a	2018a	2019a	2020a	2021a	2022a
Display currency (mil.)	\$	\$	\$	\$	\$	\$
Revenues	15,080	15,848	15,437	14,787	16,660	19,508
EBITDA	5,539	5,252	5,709	6,108	6,643	7,228
Funds from operations (FFO)	4,612	4,210	4,599	5,072	5,471	5,780
Interest expense	1,088	1,242	1,292	1,354	1,352	1,577
Cash interest paid	928	1,067	1,104	1,086	1,159	1,332
Operating cash flow (OCF)	4,098	5,047	4,385	3,970	3,961	5,269
Capital expenditure	5,751	6,321	6,078	6,285	5,710	6,709
Free operating cash flow (FOCF)	(1,652)	(1,274)	(1,693)	(2,314)	(1,749)	(1,440)
Discretionary cash flow (DCF)	(2,844)	(2,529)	(3,064)	(3,772)	(3,308)	(3,111)
Cash and short-term investments	376	393	450	594	624	697
Gross available cash	376	393	450	594	624	697
Debt	23,278	26,216	29,739	32,923	34,244	38,921
Common equity	18,314	19,129	20,784	22,430	24,710	25,393
Adjusted ratios						
EBITDA margin (%)	36.7	33.1	37.0	41.3	39.9	37.1
Return on capital (%)	9.1	7.2	6.5	6.4	6.7	6.3
EBITDA interest coverage (x)	5.1	4.2	4.4	4.5	4.9	4.6
FFO cash interest coverage (x)	6.0	4.9	5.2	5.7	5.7	5.3
Debt/EBITDA (x)	4.2	5.0	5.2	5.4	5.2	5.4
FFO/debt (%)	19.8	16.1	15.5	15.4	16.0	14.8
OCF/debt (%)	17.6	19.3	14.7	12.1	11.6	13.5
FOCF/debt (%)	(7.1)	(4.9)	(5.7)	(7.0)	(5.1)	(3.7)
DCF/debt (%)	(12.2)	(9.6)	(10.3)	(11.5)	(9.7)	(8.0)

Peer Comparison

American Electric Power Co. Inc.--Peer Comparisons

	American Electric Power Co. Inc.	Berkshire Hathaway Energy	Duke Energy Corp.	WEC Energy Group Inc.	Xcel Energy Inc.
Foreign currency issuer credit rating	A-/Stable/A-2	A/Negative/A-1	BBB+/Stable/A-2	A-/Negative/A-2	A-/Stable/A-2
Local currency issuer credit rating	A-/Stable/A-2	A/Negative/A-1	BBB+/Stable/A-2	A-/Negative/A-2	A-/Stable/A-2

American Electric Power Co. Inc.'s Second-Quarter Financial Performance Was Weaker Than Expected

American Electric Power Co. Inc.--Peer Comparisons

Period	Annual	Annual	Annual	Annual	Annual
Period ending	2022-12-31	2022-12-31	2022-12-31	2022-12-31	2022-12-31
Mil.	\$	\$	\$	\$	\$
Revenue	19,508	26,337	28,644	9,597	15,310
EBITDA	7,228	9,844	12,968	3,299	5,363
Funds from operations (FFO)	5,780	9,486	10,525	2,732	4,380
Interest	1,577	2,337	3,086	562	1,050
Cash interest paid	1,332	2,221	2,448	515	968
Operating cash flow (OCF)	5,269	9,345	5,944	2,112	4,131
Capital expenditure	6,709	7,429	11,249	2,345	4,610
Free operating cash flow (FOCF)	(1,440)	1,916	(5,305)	(233)	(479)
Discretionary cash flow (DCF)	(3,111)	(278)	(8,506)	(1,237)	(1,491)
Cash and short-term investments	697	3,732	409	29	111
Gross available cash	697	3,732	409	29	111
Debt	38,921	52,364	77,434	17,737	26,792
Equity	25,393	49,789	51,372	11,851	16,675
EBITDA margin (%)	37.1	37.4	45.3	34.4	35.0
Return on capital (%)	6.3	5.3	5.8	7.7	6.2
EBITDA interest coverage (x)	4.6	4.2	4.2	5.9	5.1
FFO cash interest coverage (x)	5.3	5.3	5.3	6.3	5.5
Debt/EBITDA (x)	5.4	5.3	6.0	5.4	5.0
FFO/debt (%)	14.8	18.1	13.6	15.4	16.3
OCF/debt (%)	13.5	17.8	7.7	11.9	15.4
FOCF/debt (%)	(3.7)	3.7	(6.9)	(1.3)	(1.8)
DCF/debt (%)	(8.0)	(0.5)	(11.0)	(7.0)	(5.6)

Environmental, Social, And Governance

ESG Credit Indicators

E-1	E-2	E-3	E-4	E-5	S-1	S-2	S-3	S-4	S-5	G-1	G-2	G-3	G-4	G-5
- Climate transition risk - Waste and pollution					- Health and safety					- N/A				

N/A--Not applicable. ESG credit indicators provide additional disclosure and transparency at the entity level and reflect S&P Global Ratings' opinion of the influence that environmental, social, and governance factors have on our credit rating analysis. They are not a sustainability rating or an S&P Global Ratings ESG Evaluation. The extent of the influence of these factors is reflected on an alphanumeric 1-5 scale where 1 = positive, 2 = neutral, 3 = moderately negative, 4 = negative, and 5 = very negative. For more information, see our commentary "ESG Credit Indicators: Definition And Applications," published Oct. 13, 2021.

Environmental factors are a moderately negative consideration in our credit rating analysis of AEP, namely because of its exposure to fossil fuels, the ongoing cost of operating older units in the face of disruptive technology advances, and the potential for increasing environmental

American Electric Power Co. Inc.'s Second-Quarter Financial Performance Was Weaker Than Expected

regulations that require significant capital investments. The company's exposure to nuclear generation introduces higher operational risks and plant retirement responsibilities. Social factors are a moderately negative consideration in our credit rating analysis based on the health and safety risks related to nuclear generation.

Rating Component Scores

Foreign currency issuer credit rating	A-/Stable/A-2
Local currency issuer credit rating	A-/Stable/A-2
Business risk	Excellent
Country risk	Very Low
Industry risk	Very Low
Competitive position	Strong
Financial risk	Significant
Cash flow/leverage	Significant
Anchor	a-
Diversification/portfolio effect	Neutral (no impact)
Capital structure	Neutral (no impact)
Financial policy	Neutral (no impact)
Liquidity	Adequate (no impact)
Management and governance	Satisfactory (no impact)
Comparable rating analysis	Neutral (no impact)
Stand-alone credit profile	a-

Related Criteria

- General Criteria: Hybrid Capital: Methodology And Assumptions, March 2, 2022
- General Criteria: Environmental, Social, And Governance Principles In Credit Ratings, Oct. 10, 2021
- General Criteria: Group Rating Methodology, July 1, 2019
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- General Criteria: Methodology: Management And Governance Credit Factors For Corporate Entities, Nov. 13, 2012
- General Criteria: Principles Of Credit Ratings, Feb. 16, 2011

American Electric Power Co. Inc.'s Second-Quarter Financial Performance Was Weaker Than Expected

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Credit FAQ:

American Electric Power Co. Inc.'s Proposed Funding Of Its Capital Spending Plan Supports Credit Quality

August 2, 2022

American Electric Power Co. Inc. (AEP) revised its capital spending and funding plans that align with the ongoing reduction of its coal-fired generation and transition toward a clean energy future. S&P Global Ratings evaluated AEP's proposed funding plan around this higher capital spending and believes this will lead to improving financial measures that will reflect the middle of the range for the significant financial risk profile category.

Here, we answer questions about AEP's capital spending and funding and discuss how they affect the company's credit quality and our ratings.

Frequently Asked Questions

Why did S&P Global Ratings revise the rating outlook on AEP and most of its subsidiaries to stable from negative?

The revision for AEP and all its subsidiaries, except Kentucky Power Co. (KPCo), reflects that the funding plan will support improvement of the AEP's financial measures toward the middle of the range for the significant financial risk profile assessment. We expect approximately \$8 billion in capital spending per year to help transform AEP's generation fleet. Funding bolsters credit quality with the inclusion of equity issuances, conversion of mandatory convertible securities, and \$1.4 billion of proceeds from the pending sale of KPCo. AEP has indicated cumulative equity issuances of approximately \$2.3 billion through 2024 including proceeds from the conversion of a mandatory convertible security. Our baseline forecast for 2022-2024 assumes AEP's funds from operations (FFO) to debt will be consistently 17% or above.

Do we expect AEP's business risk profile to strengthen?

Although the business risk profile assessment for AEP is already at our highest category (excellent), we believe the pending sale of KPCo modestly strengthens AEP within the category because it will reduce its reliance on coal-fired generation and reduce AEP's carbon emissions. KPCo's generation portfolio relies heavily on coal-fired generation, approximately 75% versus 25% natural gas-fired generation.

Separately, AEP reduces risk by shrinking its higher risk nonutility contracted portfolio and

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Credit FAQ: American Electric Power Co. Inc.'s Proposed Funding Of Its Capital Spending Plan Supports Credit Quality

primarily focusing on its regulated utility business. In February 2022, AEP announced its intention to sell its nonutility contracted renewable generation. We expect the company will sell 1,365 megawatts (MW) of largely wind and solar generation in several states including Kansas, Nevada, and Texas by 2024.

What is AEP doing to address exposure to coal-fired generation?

In recent years, AEP has retired coal-fired power plants, aggressively reducing its carbon dioxide emissions approximately 65% from 2014 levels by the end of 2020. For further detail on reduction of carbon dioxide and coal generation, see charts 7 and 10 in "Credit FAQ: High Capital Spending Limits American Electric Power Co. Inc.'s Financial Cushion", published June 7, 2021.

After closing about 5,310 MW of generation through 2021, AEP has a total coal-fired generation capacity of approximately 11,850 MW. We expect coal-fired generation to contribute about 40% in 2022. The company is targeting about 19% by 2030. AEP expects to retire roughly 4,800 MW of its remaining coal-fired generation capacity (Table 1). We exclude the sale of Cardinal Unit 1 (approximately 600 MW), completed Aug. 2, 2022, in mid-2022. Including retirements and the Cardinal sale, coal capacity would be reduced 45% from 2021 capacity.

Table 1

American Electric Power Co. Inc. Upcoming Coal Retirements

Subsidiary owner	Plant and unit	Ownership	Owned capacity	NBV 2021 (Mil. \$)	Retirement year	State	Recovery options post retirement
Southwestern Electric Power Co.	Pirkey Unit 1	86%	580 MW	85.5 (Unit 1)	2023	Texas	Authorized recovery of remaining NBV as a regulatory asset, without a return.
Public Service Co. of Oklahoma	Northeastern Unit 3	100%	465 MW	NA	2026	Oklahoma	Based on historical precedence, recovery of remaining NBV as a regulatory asset, with a return based on debt.
AEP Generating Co.	Rockport Units 1-2	50%	1,310 MW	232.5 (Unit 1)	2028	Indiana	Fully depreciated by retirement.
Indiana Michigan Power Co.	Rockport Units 1-2	50%	1,310 MW	339.4 (Unit 1), 127.2 (Unit 2)	2028	Indiana	Fully depreciated by retirement.
Southwestern Electric Power Co.	Welsh Units 1 and 3	100%	1,053 MW	475.2 (Units 1 and 3)	2028	Texas	Authorized recovery of remaining NBV as a regulatory asset, without a return.

NBV--Net book value. MW--Megawatts. NA--Not applicable. Note: We estimate NBV for Rockport Unit 2 with Indiana Michigan Power based on reporting for combined Unit 1 and 2 NBV and Unit 1 NBV reported in U.S. Securities and Exchange Commission filing. Source: Company reports.

After 2028, AEP will have 6,500 MW of coal-fired generation in its fleet (Table 2).

Credit FAQ: American Electric Power Co. Inc.'s Proposed Funding Of Its Capital Spending Plan Supports Credit Quality

Table 2

American Electric Power Co. Inc. Post-2028 Coal Plant and Units

Subsidiary owner	Plant and unit	Ownership	Owned capacity	NBV 2021 (Mil. \$)	Year	State
Southwestern Electric Power Co.	Flint Creek Unit 1	50%	258 MW	250.4 (Unit 1)	2038	Arkansas
Appalachian Power Co.	John E. Amos Units 1-3	100%	2,930 MW	2,103.9 (Units 1-3)	2040	West Virginia
Appalachian Power Co.	Mountaineer Unit 1	100%	1,320 MW	968.5 (Unit 1)	2040	West Virginia
Kentucky Power Co.	Mitchell Unit 1-2	50%	780 MW	586.1 (Unit 1 and 2)	2040	West Virginia
Wheeling Power Co.	Mitchell Units 1 and 2	50%	780 MW	588.3 (Unit 1 and 2)	2040	West Virginia
Southwestern Electric Power Co.	John W. Turk, Jr. Unit 1	73%	477 MW	1,322.6 (Unit 1)	2067	Arkansas

NBV--Net book value. Source: Company reports.

West Virginia has supported coal-fired generation by providing for AEP utility subsidiary Appalachian Power Co. (APCo) to recover necessary capital investments to comply with the U.S. Environmental Protection Agency's effluent limitation guidelines. AEP also plans to continue operating the Turk and Flint Creek coal plants in Arkansas, owned by AEP subsidiary Southwestern Electric Power Co. (SWEPCO). For more information, see "Utilities' Early Retirement of Coal Generation Increases Uncertainty Over Recouping Stranded Investments", published April 11, 2022, in which we aggregated AEP's coal capacity and provided our best estimate of the cost recovery options available in a regulatory jurisdiction.

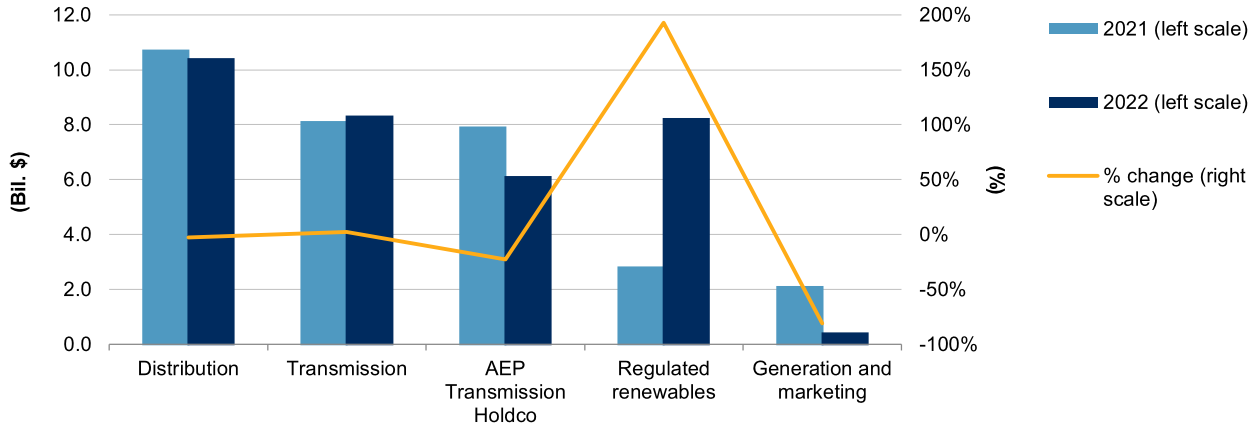
How has AEP recently changed its capital spending?

AEP in 2022 increased its focus on renewable investments to mitigate climate transition risks along with closing coal-fired generation. Through 2026, AEP plans to invest \$24.8 billion into its transmission and distribution wires and over \$8.2 billion in 5,800 MW of renewables.

Credit FAQ: American Electric Power Co. Inc.'s Proposed Funding Of Its Capital Spending Plan Supports Credit Quality

Chart 1

American Electric Power Co. Inc. Capital Spending Changes Year Over Year



Source: Company reports.

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AEP is heavily investing in renewables (chart 1), with an approximate 190% increase in regulated renewables investment compared to last year's capital plan. This coincides with its plan to add 15,000 MW of renewables for 2022-2030, transforming its generation fleet to 50% renewable generation. Specifically, AEP will invest in wind and solar generation at utility subsidiaries APCo, Indiana Michigan Power Co., Public Service Co. of Oklahoma, and SWEPCO (table 3).

Table 3

American Electric Power Co. Inc. Renewable Investments

Wind

	MW	Cost (Mil. \$)
Appalachian Power Co.	803	1,300
Indiana Michigan Power Co.	400	600
Public Service Co. of Oklahoma	1604	2,100
Southwestern Electric Power Co.	1845	2,500

Solar

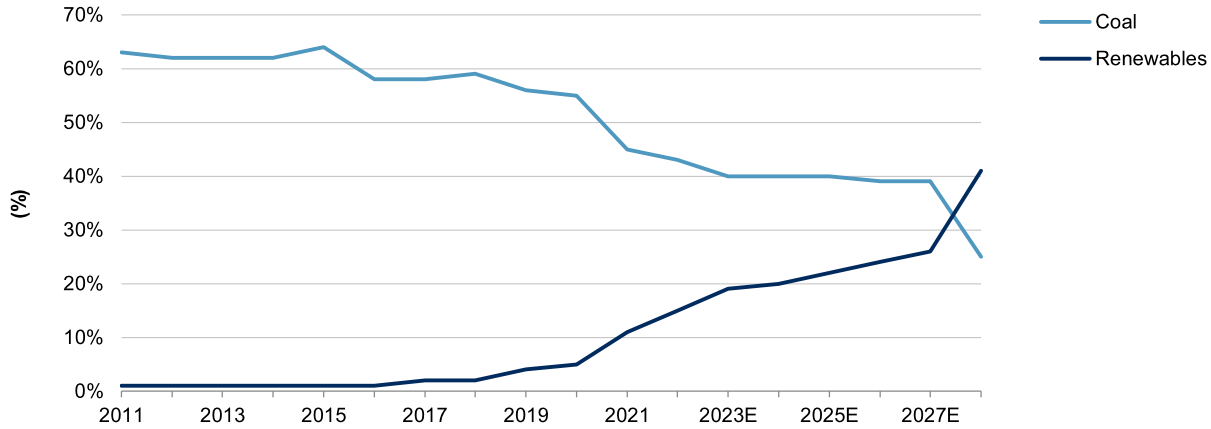
Appalachian Power Co.	292	500
Indiana Michigan Power Co.	195	400
Public Service Co. of Oklahoma	461	600
Southwestern Electric Power Co.	200	200

AEP has rapidly transformed its generation fleet since 2012 (chart 2) and become less reliant on coal.

Credit FAQ: American Electric Power Co. Inc.'s Proposed Funding Of Its Capital Spending Plan Supports Credit Quality

Chart 2

American Electric Power Co. Inc. Generation Mix



Source: Company reports.

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Where do we expect AEP's financial measures to be in our forecast?

We expect them to consistently be at or above 17% through 2024, just below the 18% midpoint of the range for its financial risk profile category (table 5). In our base-case forecast, we expect the sale of KPCo to be completed in 2022 and that the announced equity, including the \$100 million dividend reinvestment plan, will be issued through 2026.

Table 4

American Electric Power Co. Inc. Key Financial Data

Mil. \$

	2022	2023	2024	2025	2026
Sources of funds					
Cash from operations	5,600	6,100	6,400	6,900	7,400
Net proceeds from Kentucky Power Co. sale	1,400	0	0	0	0
Equity units conversion	805	850	0	0	0
Equity issuance	0	100	600	700	700
Use of funds					
Capital expenditures	7,570	7,064	8,402	7,841	7,358
Common dividends	1,600	1,600	1,700	1,700	1,700

Source: Company reports.

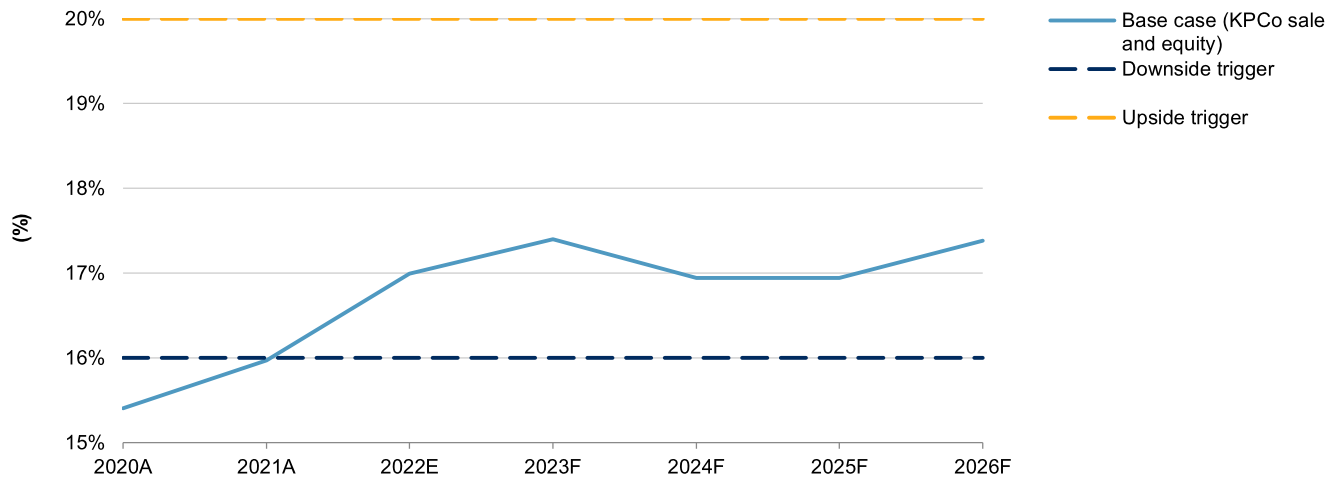
Although AEP is taking steps to transition its generation fleet to cleaner energy, the additional capital spending over the 2022-2024 period will add modest pressure to AEP's financial measures.

Credit FAQ: American Electric Power Co. Inc.'s Proposed Funding Of Its Capital Spending Plan Supports Credit Quality

But based on the financial data provided its recent earnings presentation, we believe the funding sources through 2026 will support financial measures in line with its financial risk profile category including FFO to debt remaining above the 16% downgrade trigger (chart 2).

Chart 3

American Electric Power Co. Inc. Funds From Operations To Debt



A--Actual. F--Forecast. Source: Company reports.
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Credit FAQ: American Electric Power Co. Inc.'s Proposed Funding Of Its Capital Spending Plan Supports Credit Quality

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Research Update:

American Electric Power Co. Inc. And Most Subsidiaries' Outlooks Revised To Stable From Negative; 'A-' Ratings Affirmed

May 5, 2022

Rating Action Overview

- Kentucky Public Service Commission issued an order to approve the transfer and control of Kentucky Power Co. (KPCo) and AEP Kentucky Transmission Co. Inc. to Liberty Utilities Co., a subsidiary of Algonquin Power & Utilities Corp. The transaction is still awaiting a Federal Energy Regulatory Commission (FERC) order which we expect by the end of June.
- We expect American Electric Power Co. Inc.'s (AEP) financial measures to consistently be at or above 17% through 2024, all the while adding nearly 15,200 megawatts (MW) of renewable generation by 2030 to replace about 5,300 MW of retiring fossil fuel-based generation.
- We revised our outlook on parent AEP and its subsidiaries, except KPCo, to stable from negative and affirmed our 'A-' long-term issuer credit rating.
- The stable outlook on AEP and its subsidiaries (except for KPCo) incorporates our expectation that the company's financial measures will improve in the middle range for its financial risk profile category. We expect the company's funds from operations (FFO) to debt averaging range through 2024.

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Rating Action Rationale

The stable outlook on AEP and its subsidiaries (except KPCo) incorporates our expectation that the company's financial measures will improve to the middle of the range of its financial risk profile category. We expect AEP's financial measures, including its FFO to debt, to improve to the middle of its benchmark range through 2024 on aggressive capital spending of \$8 billion per year and cumulative equity issuances of more than \$2.3 billion through 2024.

We assess parent AEP's business risk profile as being in the middle of the range for the excellent category. With the pending KPCo divestiture, we believe that there will be a modest strengthening in business risk profile within the excellent category. AEP's ongoing reduction of its coal-fired generation aligns with the industry's transition toward a clean energy future. The

Research Update: American Electric Power Co. Inc. And Most Subsidiaries' Outlooks Revised To Stable From Negative; 'A-' Ratings Affirmed

company has a goal of reducing its coal capacity to 19% of its total generation fleet by 2030. To accomplish this, AEP intends to retire 5,300 MW of coal generation in the next six years, including its Rockport 1 and 2 generation units. Given the rapid retirement of its coal plants, the company plans to replace this capacity by investing over \$8 billion dollars in renewable generation, including wind and solar. If AEP were to divest the contracted renewable business, this would further the business risk profile.

We revised our assessment of AEP's subsidiary Indiana Michigan Power Co.'s (IMP) group status to core from highly strategic. This revision reflects the alignment with AEP's long-term strategic shift for renewable investments to mitigate climate transition risk, indicated by IMP's elevated capital expenditures totaling roughly \$1.8 billion through the forecast. When the Rockport coal plant retires in 2028, AEP and IMP will replace base load generation with solar generation. We consider IMP a core subsidiary of AEP, reflecting our view that IMP is highly unlikely to be sold, is integral to the group's overall strategy, possesses a strong long-term commitment from senior management, and is closely linked to the parent's name and reputation. We assess the issuer credit rating on IMP to be in line with the group credit profile of 'a-' for AEP.

Outlook

The stable outlook on AEP reflects its successful execution of its aggressive capital spending plan and the transformation of its generation fleet, while indicating it will fund in a credit supportive manner including its indicated equity issuances, the conversion of mandatory convertible securities, or asset sales. Our baseline forecast for 2022-2024 assumes AEP's S&P Global Ratings-adjusted FFO to debt will be consistently at or above 17%.

Downside scenario

We could lower our ratings on AEP and its subsidiaries in the next 24 months if its financial performance weakens such that its adjusted FFO to debt remains consistently below 16% or its business risk increases because of its ineffective management of regulatory risk or an increase in its riskier nonregulated investments.

Upside scenario

While not likely, we could upgrade AEP and its subsidiaries if the company's financial performance improves with adjusted FFO to debt that remains consistently above 20% while business risk remains unchanged or strengthens.

Outlook

Indiana Michigan Power Co. (IMP)

The stable outlook on IMP reflects our stable outlook on parent AEP. The stable outlook on AEP reflects its successful execution of its aggressive capital spending plan and the transformation of its generation fleet, while indicating it will fund in a credit-supportive manner including its indicated equity issuances, the conversion of mandatory convertible securities, or asset sales. Our baseline forecast for 2022-2024 assumes AEP's S&P Global Ratings-adjusted FFO to debt will be

Research Update: American Electric Power Co. Inc. And Most Subsidiaries' Outlooks Revised To Stable From Negative; 'A-' Ratings Affirmed

consistently at or above 17%.

Downside scenario

We could lower our ratings on AEP and its subsidiaries in the next 24 months if its financial performance weakens such that its adjusted FFO to debt remains consistently below 16% or its business risk increases because of its ineffective management of regulatory risk or an increase in its riskier nonregulated investments.

Upside scenario

While not likely, we could upgrade AEP and its subsidiaries if the company's financial performance improves with adjusted FFO to debt that remains consistently above 20% while business risk remains unchanged or strengthens.

Company Description

Columbus, Ohio-based AEP is a holding company of electric utilities that serve about 5.5 million customers in 11 states.

Our Base-Case Scenario

- Gross margin increases on average above 5% per year in the forecast, primarily from strong load growth, cost recovery of invested capital via planned rate case filings in multiple jurisdictions, acquired renewable generation projects to rate base and infrastructure rider recovery during the forecast period.
- Capital spending of an average \$8 billion annually for the forecast period.
- Dividends of \$1.6 billion in 2022 and in 2023, and \$1.7 billion in 2024.
- Equity proceeds of \$805 million of common equity in 2022, \$950 million common equity in 2023, \$600 million of common equity in 2024 as indicated in company's public presentations.
- All debt maturities are refinanced.

Liquidity

Our 'A-2' short-term on the company is based on our long-term issuer credit rating. We assess AEP's liquidity as adequate because we believe its sources of cash will likely be more than 1.1x its uses over the next 12 months and meet its outflows even if its EBITDA declines by 10%. Our assessment also reflects the company's generally prudent risk management, sound relationships with its banks, and generally satisfactory standing in the credit markets.

Principal liquidity sources

- Cash and liquid investments of about \$400 million;
- Estimated cash FFO of about \$6.1 billion;

Research Update: American Electric Power Co. Inc. And Most Subsidiaries' Outlooks Revised To Stable From Negative; 'A-' Ratings Affirmed

- Mandatory convertible conversion of \$805 million;
- Credit facility of about \$5 billion; and
- Assumed sale of KPCo for \$1.45 billion.

Principal liquidity uses

- Capital spending of about \$5.9 billion;
- Debt maturities, including outstanding commercial paper, of about \$4.8 billion; and
- Dividends of about \$1.6 billion.

Group Influence

Under our group rating methodology, we assess AEP as the parent of a group that includes all its operating subsidiaries. Our group credit profile on AEP is 'a-', which leads to an issuer credit rating of 'A-'.

Issue Ratings - Subordination Risk Analysis

Capital structure

- AEP's capital structure comprises about \$36 billion, including \$23 billion of priority debt.

Analytical conclusions

- We rate AEP's unsecured debt one notch below our long-term issuer credit rating because its priority debt exceeds 50% of its consolidated debt, which leads us to consider this debt to be structurally subordinated.
- We rate AEP's junior subordinated notes one notch below our long-term issuer credit rating because they are subordinated to its existing and future senior unsecured debt.
- We rate the company's mandatory convertible equity units two notches below our long-term issuer credit rating. This reflects that the units, which comprise a junior subordinated note, can be remarketed and contain a purchase contract obligating the owners of the units to purchase AEP's common stock in three years.

Ratings Score Snapshot

American Electric Power Co. Inc. (AEP)

Issuer Credit Rating: A-/Stable/A-2

Business risk: Excellent

Research Update: American Electric Power Co. Inc. And Most Subsidiaries' Outlooks Revised To Stable From Negative; 'A-' Ratings Affirmed

- Country risk: Very low
- Industry risk: Very low
- Competitive position: Strong

Financial risk: Significant

- Cash flow/leverage: Significant

Anchor: a-

Modifiers

- Diversification/portfolio effect: Neutral (no impact)
- Capital structure: Neutral (no impact)
- Financial policy: Neutral (no impact)
- Liquidity: Adequate (no impact)
- Management and governance: Satisfactory (no impact)
- Comparable rating analysis: Neutral (no impact)

Stand-alone credit profile: a-

- Group credit profile: a-

ESG credit indicators: E-3, S-3, G-2

Ratings Score Snapshot

Indiana Michigan Power Co. (IMP)

Issuer Credit Rating: A-/Stable/A-2

Business risk: Excellent

- Country risk: Very low
- Industry risk: Very low
- Competitive position: Strong

Financial risk: Intermediate

- Cash flow/leverage: Intermediate

Anchor: a

Modifiers

- Diversification/portfolio effect: Neutral (no impact)
- Capital structure: Neutral (no impact)

Research Update: American Electric Power Co. Inc. And Most Subsidiaries' Outlooks Revised To Stable From Negative; 'A-' Ratings Affirmed

- Financial policy: Neutral (no impact)
- Liquidity: Adequate (no impact)
- Management and governance: Satisfactory (no impact)
- Comparable rating analysis: Negative (-1 notch)

Stand-alone credit profile: a-

- Group credit profile: a-

ESG credit indicators: E-4, S-3, G-2

Related Criteria

- General Criteria: Environmental, Social, And Governance Principles In Credit Ratings, Oct. 10, 2021
- General Criteria: Group Rating Methodology, July 1, 2019
- General Criteria: Hybrid Capital: Methodology And Assumptions, July 1, 2019
- Criteria | Corporates | General: Corporate Methodology: Ratios And Adjustments, April 1, 2019
- Criteria | Corporates | General: Reflecting Subordination Risk In Corporate Issue Ratings, March 28, 2018
- General Criteria: Methodology For Linking Long-Term And Short-Term Ratings, April 7, 2017
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- Criteria | Corporates | Utilities: Key Credit Factors For The Regulated Utilities Industry, Nov. 19, 2013
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Ratings List

Research Update: American Electric Power Co. Inc. And Most Subsidiaries' Outlooks Revised To Stable From Negative; 'A-' Ratings Affirmed

Ratings Affirmed; Outlook Action

	To	From
American Electric Power Co. Inc.		
Indiana Michigan Power Co.		
Appalachian Power Co.		
Issuer Credit Rating	A-/Stable/A-2	A-/Negative/A-2
AEP Generating Co.		
Wheeling Power Co.		
Southwestern Electric Power Co.		
RGS (I&M) Funding Corp.		
RGS (AEGCO) Funding Corp.		
Public Service Co. of Oklahoma		
Ohio Power Co.		
AEP Transmission Co. LLC		
AEP Texas Inc.		
Issuer Credit Rating	A-/Stable/--	A-/Negative/--

Issue-Level Ratings Affirmed

American Electric Power Co. Inc.		
Senior Unsecured	BBB+	
Junior Subordinated	BBB	
Junior Subordinated	BBB+	
Commercial Paper	A-2	
AEP Texas Inc.		
Senior Unsecured	A-	
AEP Transmission Co. LLC		
Senior Unsecured	A-	
Appalachian Power Co.		
Senior Unsecured	A-	
Indiana Michigan Power Co.		
Senior Unsecured	A-	
Ohio Power Co.		
Senior Unsecured	A-	
Public Service Co. of Oklahoma		
Senior Unsecured	A-	
RGS (AEGCO) Funding Corp.		
Senior Unsecured	BBB+	
RGS (I&M) Funding Corp.		
Senior Unsecured	BBB+	

Research Update: American Electric Power Co. Inc. And Most Subsidiaries' Outlooks Revised To Stable From Negative; 'A-' Ratings Affirmed

Southwestern Electric Power Co.

Senior Unsecured	A-
------------------	----

Ratings Unchanged

Kentucky Power Co.

Issuer Credit Rating	BBB+/Watch Neg/--
Senior Unsecured	BBB+/Watch Neg

Certain terms used in this report, particularly certain adjectives used to express our view on rating relevant factors, have specific meanings ascribed to them in our criteria, and should therefore be read in conjunction with such criteria. Please see Ratings Criteria at www.standardandpoors.com for further information. Complete ratings information is available to subscribers of RatingsDirect at www.capitaliq.com. All ratings affected by this rating action can be found on S&P Global Ratings' public website at www.standardandpoors.com. Use the Ratings search box located in the left column.

Research Update: American Electric Power Co. Inc. And Most Subsidiaries' Outlooks Revised To Stable From Negative; 'A-' Ratings Affirmed

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American Electric Power Co. Inc.

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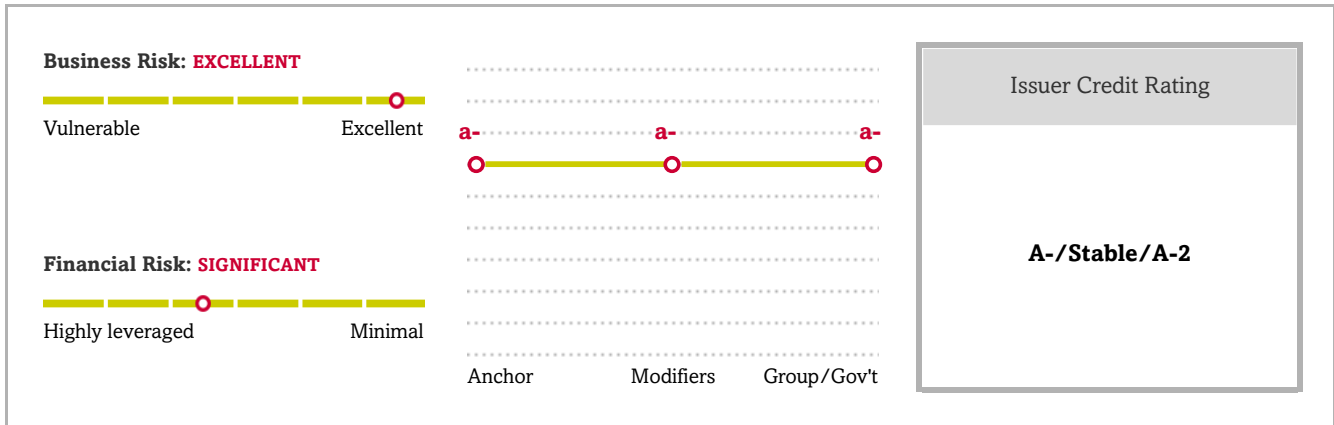
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Related Criteria

American Electric Power Co. Inc.



Credit Highlights

Overview	
Key strengths	Key risks
Mostly lower-risk electric utility holding company.	Elevated capital spending program requires ongoing balanced funding and timely cost recovery.
Large scale of operations with a customer base of about 5.4 million combined with solid geographic diversity with operations in 11 U.S. states.	Significant coal-fired generation remains.
Generally credit-supportive and constructive regulatory frameworks.	Higher operational risk arising from the ownership of the Cook nuclear plant.
Reducing coal-fired generation through retirements and expanding transmission assets.	Financial measures at the lower end of the benchmark range for the financial risk profile, resulting in limited cushion.

Approved North Central Wind rate-based generation investment in Oklahoma is a scalable strategy. American Electric Power Co. Inc.'s (AEP's) investment is credit supportive in that regulators can approve the construction of individual wind farms without authorizing the entire plan. The company achieved regulatory approvals in Oklahoma, Louisiana, Arkansas, and at the Federal Energy Regulatory Commission (FERC). S&P Global Ratings expects AEP to fund these investments in a credit-supportive manner. In addition, these wind farms will help AEP lower its overall carbon dioxide emissions and the proportion of coal-based generation.

The reduction in coal-fired generation aligns with the advancement toward a clean energy future. AEP has a goal of reducing its coal capacity to 24% of its total generation fleet by 2030. The company intends to retire 5,600 MW of coal generation within the next nine years, including the expiration of the lease on Rockport 2. With the rapid retirement of coal plants, AEP plans to replace with wind, solar, and natural gas generation.

Large multistate operations that have constructive regulatory frameworks bolster overall credit quality. AEP is one of the largest electric utilities in the U.S., delivering electricity to about 5.4 million customers across 11 states. The diversity helps mitigate the impact of adverse regulatory decisions or regional economic challenges. The jurisdictions generally have constructive regulatory frameworks that provide for the timely recovery of approved capital expenditures, as well as pass-through fuel cost mechanisms and recovery of various operating expenses.

FERC-regulated transmission investments are credit-enhancing. AEP's most recent capital spending plan calls for higher spending on transmission infrastructure and projects. This should further increase its transmission rate base, providing stable and predictable cash flows through formula-based rates.

Outlook: Stable

The stable outlook on AEP and its subsidiaries reflects the company's improving business risk profile consisting almost entirely of solid regulated utility operations. We expect AEP to generate funds from operations (FFO) to debt 15%-16% through 2021 in our base case scenario.

Downside scenario

We could lower the ratings on AEP and its subsidiaries if the company's financial performance weakens such that FFO to debt is consistently below 14%, or if its business risk increases as a result of ineffective management of regulatory risk or the pursuit of risky nonregulated investments.

Upside scenario

While not likely, we could raise the ratings on AEP and its subsidiaries if the company's financial performance improves, with FFO to debt consistently above 20% while business risk is unchanged.

Our Base-Case Scenario

Assumptions

- Economic conditions in the company's service territories continue to improve modestly, supporting a gradual increase in load growth.
- Operating cash flows strengthen from rate recovery of additional capital and operating costs.
- Capital spending is elevated at \$6.1 billion to \$7.7 billion per year.
- Common stock dividends average about \$1.6 billion annually.
- Negative discretionary cash flow indicates external funding needs.
- Company refinances all debt maturities.

Key Metrics

American Electric Power Co. Inc.--Key Metrics

	2020e	2021f	2022f	2023f
Adjusted FFO to debt (%)	15-16	15-16	15-16	15-16
Adjusted debt to EBITDA (x)	5-5.5	5-5.5	5-5.5	5-5.5
Adjusted FFO cash interest coverage (x)	4.5-5	4.5-5	4.5-5	4.5-5

e--expected, f--forecasted. FFO--Funds from operations.

Base-case projections

- Gross margin benefits from rate recovery mechanisms and transmission formula rates.
- Annual debt to EBITDA averaging about 5x.
- Company uses debt to partly fund negative discretionary cash flow.
- Adjusted FFO to debt in the 15%-16% range, with the outer years strengthening following incremental recovery of costs through rates.

Company Description

Columbus, Ohio-based AEP is a holding company of electric utilities that serve about 5.4 million customers in 11 states.

Peer Comparison

We consider AEP similar to peers Berkshire Hathaway Energy Co., Duke Energy Corp., WEC Energy Group Inc. (WEC), and Xcel Energy Inc. They operate across multiple states, have many customers, and own electric generation, including coal-fired plants. Like AEP, all peers except WEC own nuclear generation. Regulated electric transmission play a part in each company's strategy

AEP's financial measures has resulted in the company being in the middle of its peers. These companies' utilities all operate generally supportive regulatory environments with various rate mechanisms for cost recovery.

Table 1

American Electric Power Co. Inc.--Peer Comparison						
Industry Sector: Electric						
	American Electric Power Co. Inc.	Berkshire Hathaway Energy Co.	Duke Energy Corp.	WEC Energy Group Inc.	Xcel Energy Inc.	
Ratings as of Jan. 11, 2021	A-/Stable/A-2	A/Stable/A-1	A-/Negative/A-2	A-/Stable/A-2	A-/Stable/A-2	
--Fiscal year ended Dec. 31, 2019--						
(Mil. \$)						
Revenue	15,440.0	19,844.0	24,982.4	7,523.1	11,529.0	
EBITDA	5,712.4	7,503.3	11,668.4	2,727.6	4,268.3	
Funds from operations (FFO)	4,601.9	6,466.9	9,957.8	2,250.1	3,544.6	
Interest expense	1,292.9	2,046.4	2,906.4	541.3	842.7	
Cash interest paid	1,104.4	1,886.4	2,361.6	502.4	776.7	
Cash flow from operations	4,387.9	6,287.9	8,237.8	2,401.9	3,318.6	
Capital expenditure	6,078.0	7,305.9	10,963.0	2,302.9	4,259.5	
Free operating cash flow (FOCF)	(1,690.1)	(1,018.0)	(2,725.2)	99.0	(940.9)	
Discretionary cash flow (DCF)	(3,060.6)	(1,311.0)	(5,420.1)	(796.2)	(1,731.9)	

Table 1

American Electric Power Co. Inc.--Peer Comparison (cont.)

Industry Sector: Electric						
	American Electric Power Co. Inc.	Berkshire Hathaway Energy Co.	Duke Energy Corp.	WEC Energy Group Inc.	Xcel Energy Inc.	
Cash and short-term investments	449.5	1,068.0	311.0	37.5	248.0	
Debt	29,754.0	44,684.5	63,188.3	13,145.8	20,457.2	
Equity	20,783.9	32,578.0	47,470.0	10,489.4	13,239.0	
Adjusted ratios						
EBITDA margin (%)	37.0	37.8	46.7	36.3	37.0	
Return on capital (%)	6.5	6.4	6.3	7.6	7.2	
EBITDA interest coverage (x)	4.4	3.7	4.0	5.0	5.1	
FFO cash interest coverage (x)	5.2	4.4	5.2	5.5	5.6	
Debt/EBITDA (x)	5.2	6.0	5.4	4.8	4.8	
FFO/debt (%)	15.5	14.5	15.8	17.1	17.3	
Cash flow from operations/debt (%)	14.7	14.1	13.0	18.3	16.2	
FOCF/debt (%)	(5.7)	(2.3)	(4.3)	0.8	(4.6)	
DCF/debt (%)	(10.3)	(2.9)	(8.6)	(6.1)	(8.5)	

Source: S&P Global Ratings.

Business Risk: Excellent

We base our assessment of AEP's business risk profile on the very low risk of the regulated utility industry and the company's mostly lower-risk, rate-regulated operations that provide electricity, an essential service. Although in 11 states, the company's operations in Ohio, Texas, Virginia, and West Virginia represent the majority of consolidated revenues. AEP has reached largely constructive regulatory outcomes in the jurisdictions where it operates, ensuring some cash flow stability over the next few years. AEP is investing in transmission projects, a trend that is likely to continue, providing support to credit quality through cash flow diversity and further regulatory diversification.

Quality of service territories varies, but many are in stable and diverse economies. They collectively benefit from broad diversity that mitigates the effect of severe weather and local economic conditions. AEP also benefits from a diverse set of customers, which provides stability against lower usage by any particular class, generating the bulk of revenues from residential, commercial, and wholesale customers with a lower contribution from more volatile industrial customers.

AEP's generation fleet benefits from low-cost and efficient operations leading to competitive customer rates. Also, AEP has been lowering its historically high reliance on coal-fired generation through plant retirements and sales, bringing the company's coal-fired capacity at year-end 2020 down to an expected 12,100 megawatts (MW), over 50% lower than in 2010. In addition to reducing air emissions from generation assets, retiring coal capacity results in the company avoiding large spending to comply with air emissions rules. Increasing investments in transmission assets helps

diversify the regulated rate base and potentially facilitates compliance with evolving environmental standards by bringing in power from other regions. AEP does own and operate the 2,200 MW Cook nuclear plant in Michigan, that overall, increased the company's operational risk.

Financial Risk: Significant

Under our base-case scenario, we anticipate AEP's adjusted FFO to debt will be in the 15%-16% range over the next few years as the company benefits from recovery mechanisms like the investment cost rider, formulaic transmission rates, and forward test years for rate cases. Various rate mechanisms allow for timely recovery of costs and support more stable operating cash flow. We expect the company will continue to fund its investments in a manner that preserves credit quality.

Over the next several years, AEP will have elevated capital spending that will average about \$7 billion per year. About 15% will be allocated to renewables generation, and about 70% will focus on wires-based operations. These benefit from a constructive regulatory framework that provides for timely investment recovery. This aggressive capital spending along with robust dividends results in discretionary cash flow that is highly negative, indicating external funding needs that we expect will include debt issuances. We expect adjusted debt to EBITDA to average 5.0x through 2021. We assess AEP's financial risk profile using our medial volatility financial benchmarks that reflect lower-risk regulated utility operations and effective management of regulatory risk. These benchmarks are more relaxed than those used for a typical corporate issuer.

Financial summary

Table 2

American Electric Power Co. Inc.--Financial Summary					
Industry Sector: Electric					
	--Fiscal year ended Dec. 31--				
	2019	2018	2017	2016	2015
(Mil. \$)					
Revenue	15,440.0	15,848.0	15,080.3	15,988.9	16,033.4
EBITDA	5,712.4	5,252.2	5,538.7	5,493.8	5,420.2
Funds from operations (FFO)	4,601.9	4,210.1	4,612.1	4,555.6	4,367.2
Interest expense	1,292.9	1,241.6	1,088.0	1,060.7	1,082.7
Cash interest paid	1,104.4	1,066.8	927.8	908.8	932.8
Cash flow from operations	4,387.9	5,047.3	4,098.4	4,309.0	4,519.4
Capital expenditure	6,078.0	6,321.0	5,750.7	4,857.9	4,538.7
Free operating cash flow (FOCF)	(1,690.1)	(1,273.7)	(1,652.3)	(548.9)	(19.3)
Discretionary cash flow (DCF)	(3,060.6)	(2,529.2)	(2,844.2)	(1,669.9)	(1,078.3)
Cash and short-term investments	449.5	393.2	376.3	330.5	292.2
Gross available cash	449.5	393.2	376.3	542.2	563.2
Debt	29,754.0	26,216.3	23,278.4	22,002.8	20,314.8
Equity	20,783.9	19,128.8	18,313.6	17,420.1	17,904.9

Table 2

American Electric Power Co. Inc.--Financial Summary (cont.)

Industry Sector: Electric

	--Fiscal year ended Dec. 31--				
	2019	2018	2017	2016	2015
Adjusted ratios					
EBITDA margin (%)	37.0	33.1	36.7	34.4	33.8
Return on capital (%)	6.5	7.2	9.1	9.6	9.5
EBITDA interest coverage (x)	4.4	4.2	5.1	5.2	5.0
FFO cash interest coverage (x)	5.2	4.9	6.0	6.0	5.7
Debt/EBITDA (x)	5.2	5.0	4.2	4.0	3.7
FFO/debt (%)	15.5	16.1	19.8	20.7	21.5
Cash flow from operations/debt (%)	14.7	19.3	17.6	19.6	22.2
FOCF/debt (%)	(5.7)	(4.9)	(7.1)	(2.5)	(0.1)
DCF/debt (%)	(10.3)	(9.6)	(12.2)	(7.6)	(5.3)

Source: S&P Global Ratings.

Reconciliation

Table 3

American Electric Power Co. Inc.--Reconciliation Of Reported Amounts With S&P Global Ratings' Adjusted Amounts

--Rolling 12 months ended Sept. 30, 2020--

American Electric Power Co. Inc. reported amounts (mil. \$)

	Debt	Shareholders' equity	Revenue	EBITDA	Operating income	Interest expense	S&P Global Ratings' adjusted EBITDA	Cash flow from operations	Dividends	Capital expenditure
	32,464.1	20,365.9	14,923.9	5,505.8	2,712.2	1,168.3	6,123.7	3,842.4	1,408.1	6,474.6
S&P Global Ratings' adjustments										
Cash taxes paid	--	--	--	--	--	--	40.6	--	--	--
Cash interest paid	--	--	--	--	--	--	(1,023.3)	--	--	--
Reported lease liabilities	1,233.8	--	--	--	--	--	--	--	--	--
Operating leases	--	--	--	286.0	34.6	34.6	(34.6)	251.4	--	--
Equity-like hybrids	(1,655.0)	1,655.0	--	--	--	(28.8)	28.8	28.8	28.8	--
Accessible cash and liquid investments	(618.7)	--	--	--	--	--	--	--	--	--
Capitalized interest	--	--	--	--	--	100.0	(100.0)	(100.0)	--	(100.0)
Share-based compensation expense	--	--	--	61.4	--	--	--	--	--	--
Securitized stranded costs	(1,028.8)	--	48.1	48.1	(27.5)	(27.5)	27.5	75.7	--	--
Power purchase agreements	336.0	--	--	35.1	12.1	12.1	(12.1)	23.0	--	23.0

Table 3

American Electric Power Co. Inc.--Reconciliation Of Reported Amounts With S&P Global Ratings' Adjusted Amounts (cont.)

Asset-retirement obligations	544.2	--	--	102.5	102.5	102.5	--	--	--	--
Nonoperating income (expense)	--	--	--	--	265.9	--	--	--	--	--
Noncontrolling interest/minority interest	--	268.7	--	--	--	--	--	--	--	--
Debt: Other	536.5	--	--	--	--	--	--	--	--	--
EBITDA: Other income/(expense)	--	--	--	84.7	84.7	--	--	--	--	--
Depreciation and amortization: Impairment charges/(reversals)	--	--	--	--	156.4	--	--	--	--	--
Depreciation and amortization: Other	--	--	--	--	(84.7)	--	--	--	--	--
Interest expense: Other	--	--	--	--	--	33.1	--	--	--	--
Total adjustments	(652.1)	1,923.7	48.1	617.9	544.0	226.0	(1,073.1)	278.8	28.8	(77.0)

S&P Global Ratings' adjusted amounts

	Debt	Equity	Revenue	EBITDA	EBIT	Interest expense	Funds from operations	Cash flow from operations	Dividends	Capital expenditure
	31,812.0	22,289.6	14,972.0	6,123.7	3,256.2	1,394.3	5,050.5	4,121.2	1,436.9	6,397.6

Source: S&P Global Ratings.

Liquidity: Adequate

We assess AEP's liquidity as adequate because we believe its sources are likely to cover uses by more than 1.1x over the next 12 months and meet cash outflows even with a 10% decline in EBITDA. The assessment also reflects the company's general prudent risk management, sound relationships with banks, and a generally satisfactory standing in credit markets.

Principal liquidity sources

- Cash and liquid investments of about \$350 million;
- Estimated cash FFO of about \$5 billion; and
- Credit facility availability of about \$4 billion.

Principal liquidity uses

- Capital spending of \$2.5 billion;
- Debt maturities, including outstanding commercial paper, of about \$2.1 billion; and
- Dividends of about \$1.4 billion.

Debt maturities

- 2021: \$2 billion
- 2022: \$3 billion
- 2023: \$740 million
- 2024: \$706 million
- Thereafter: \$18.9 billion

Covenant Analysis

As of June 30, 2020, AEP had adequate cushion as per the financial covenant of consolidated total debt to total capital of no more than 67.5%.

Compliance expectations

- The company was in compliance as of June 30, 2020.
- Single-digit-percentage EBITDA growth and elevated capital spending should still permit a cushion.
- Although we believe the company will remain in compliance, covenant headroom could decrease without adequate cost recovery of capital investments or if, while making these investments, debt rises rapidly without adequate growth in equity.

Requirements

- Current: no more than 67.5%
- As of year-end 2021: 67.5%
- As of year-end 2022: 67.5%

Environmental, Social, And Governance

We consider environmental factors in our rating analysis. AEP's social and governance factors are generally comparable with those of its peers. AEP through vertically integrated electric utilities and non-utility generation, owns generation capacity of about 24,000 MW, of which 72% is based on fossil fuels (about 43% coal; 29% natural gas). Because of the sizable generation capacity and exposure to fossil fuels, AEP's environmental risks are greater than those of some vertically integrated peers. The company's reliance on coal-fired generation exposes it to heightened risks, including the ongoing cost of operating older units in the face of disruptive technology advances and the potential for increasing environmental regulations that require significant capital investments. AEP began reducing its reliance on coal through plant retirements and investments in wind and solar generation, and batteries. Exposure to nuclear generation (8% of the generation fleet) introduces higher operational risks and plant retirement responsibilities. AEP's management is taking active steps to reduce its fleet's environmental footprint, committing to an 80% reduction of carbon dioxide emissions by 2050 from 2000 levels.

From a social perspective, AEP's internal safety and health management systems processes enable it to effectively serve one of the largest service territory footprints in North America. AEP's cost-reduction efforts enabled the company to stabilize operations and maintenance costs in an inflationary economic environment, facilitating competitive customer rates. This is important because all distribution and transmission companies are moving proactively to deploy capital to upgrade, modernize, and harden assets in the wake of recent weather events and for technological reasons. AEP's governance practices are consistent with other publicly traded utilities.

Group Influence

Under the group rating methodology, we assess AEP as the parent of the group that includes all the operating subsidiaries. AEP's group credit profile is 'a-', leading to an issuer credit rating of 'A-'.

Issue Ratings - Subordination Risk Analysis

- The short-term rating is 'A-2', based on our issuer credit rating.
- We rate AEP's mandatory convertible equity units two notches below the issuer credit rating. This reflects that the units consist of a remarketable junior subordinate note and a purchase contract that obligates the owners of the units to purchase AEP's common stock in three years.

Capital structure

AEP's capital structure consists of about \$28 billion of debt, of which \$22 billion is priority debt.

Analytical conclusions

We rate AEP's unsecured debt one notch below the issuer credit rating because priority debt exceeds 50% of the company's consolidated debt, after which point AEP's debt is considered structurally subordinated.

Ratings Score Snapshot

Issuer Credit Rating

A-/Stable/A-2

Business risk: Excellent

- **Country risk:** Very low
- **Industry risk:** Very low
- **Competitive position:** Strong

Financial risk: Significant

- **Cash flow/leverage:** Significant

Anchor: a-

Modifiers

- **Diversification/portfolio effect:** Neutral (no impact)
- **Capital structure:** Neutral (no impact)
- **Financial policy:** Neutral (no impact)
- **Liquidity:** Adequate (no impact)
- **Management and governance:** Satisfactory (no impact)
- **Comparable rating analysis:** Neutral (no impact)

Stand-alone credit profile : a-

- **Group credit profile:** a-

Related Criteria

- [General Criteria: Hybrid Capital: Methodology And Assumptions](#), July 1, 2019
- [General Criteria: Group Rating Methodology](#), July 1, 2019
- [Criteria | Corporates | General: Corporate Methodology: Ratios And Adjustments](#), April 1, 2019
- [Criteria | Corporates | General: Reflecting Subordination Risk In Corporate Issue Ratings](#), March 28, 2018
- [General Criteria: Methodology For Linking Long-Term And Short-Term Ratings](#), April 7, 2017
- [Criteria | Corporates | General: Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers](#), Dec. 16, 2014
- [Criteria | Corporates | Utilities: Key Credit Factors For The Regulated Utilities Industry](#), Nov. 19, 2013
- [Criteria | Corporates | General: Corporate Methodology](#), Nov. 19, 2013
- [General Criteria: Country Risk Assessment Methodology And Assumptions](#), Nov. 19, 2013

- **General Criteria: Methodology: Industry Risk**, Nov. 19, 2013
- **General Criteria: Methodology: Management And Governance Credit Factors For Corporate Entities**, Nov. 13, 2012
- **General Criteria: Use Of CreditWatch And Outlooks**, Sept. 14, 2009

Business And Financial Risk Matrix						
Business Risk Profile	Financial Risk Profile					
	Minimal	Modest	Intermediate	Significant	Aggressive	Highly leveraged
Excellent	aaa/aa+	aa	a+/a	a-	bbb	bbb-/bb+
Strong	aa/aa-	a+/a	a-/bbb+	bbb	bb+	bb
Satisfactory	a/a-	bbb+	bbb/bbb-	bbb-/bb+	bb	b+
Fair	bbb/bbb-	bbb-	bb+	bb	bb-	b
Weak	bb+	bb+	bb	bb-	b+	b/b-
Vulnerable	bb-	bb-	bb-/b+	b+	b	b-

Ratings Detail (As Of January 13, 2021)*	
American Electric Power Co. Inc.	
Issuer Credit Rating	A-/Stable/A-2
Commercial Paper	
<i>Local Currency</i>	A-2
Junior Subordinated	BBB
Senior Unsecured	BBB+
Issuer Credit Ratings History	
02-Feb-2017	A-/Stable/A-2
16-Sep-2016	BBB+/Watch Pos/A-2
29-Sep-2014	BBB/Positive/A-2
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JANUARY 13, 2021 14

Research Update:

American Electric Power Co. Inc. Outlook Revised To Negative On High Capital Spending And Limited Financial Cushion

April 28, 2021

Rating Action Overview

- American Electric Power Co. Inc. (AEP) is proposing to add nearly 16,600 megawatts of renewable generation by 2030 to replace about 8,000 megawatts of retiring fossil fuel-based generation and its expiring purchase power agreements over the next 10 years, which leads us to anticipate that the company's financial measures will remain at the lower end of the range for its financial risk profile category.
- In addition, management indicated that it will purchase the coal-fired Rockport Generating Station (RGS) unit 2 from its existing owners for about \$115 million after the leases between the current owners and AEP's affiliates expire in late 2022. The company also launched a process to sell utility Kentucky Power Co. (KPCo) following a strategic review.
- We revised our outlook on parent AEP and its subsidiaries, except KPCo, to negative from stable and affirmed our 'A-' long-term issuer credit rating.
- The negative outlook on AEP and its subsidiaries (except KPCo) incorporates our expectation that the company's financial measures will remain at the lower end of the range for its financial risk profile category. In addition, the outlook reflects our assumption that AEP's management of regulatory risk will modestly weaken as it significantly increases its capital spending to execute its revised strategy. We expect the company's funds from operations (FFO) to debt to be in the 15%-16% range through 2023.

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Rating Action Rationale

The negative outlook on AEP and its subsidiaries (except KPCo) incorporates our expectation that the company's financial measures will remain at lower-end of the range for its financial risk profile category. It also reflects our assumption that AEP's management of regulatory risk will gradually weaken. We expect AEP's financial measures, including its FFO to debt, to remain at the lower end of its benchmark range through 2023 on aggressive capital spending averaging

Research Update: American Electric Power Co. Inc. Outlook Revised To Negative On High Capital Spending And Limited Financial Cushion

\$7.5 billion per year and cumulative equity issuances of more than \$3.5 billion through 2023. The company's strategy of significantly reducing its carbon footprint, given its historically high dependence on fossil fuel-based generation, increases the associated execution risks involved in such an ambitious strategy. Throughout this process, AEP must effectively manage all of its stakeholders, including its customers, employees, and regulators. We expect that the company's management of regulatory risk will modestly weaken given its significant required investments and the typical regulatory lag when attempting to recover such investments. To account for AEP's modestly weaker management of regulatory risk, we revised our downgrade threshold for the current rating to FFO to debt of less than 16% (from 14% previously).

We assess parent AEP's financial measures as being at the lower half of the range for its business risk profile category. The benefits of the company's lower-risk transmission and distribution assets (about 45% of its revenue) are somewhat offset by its historically high reliance on coal generation (more than 13,000 megawatts; accounting for about 50% of its owned generation), the higher operational risk arising from its ownership of the Cook nuclear plant, and its unregulated generation and marketing business (about 10% of revenue). The generation and marketing business exposes AEP to fluctuating commodity prices and may involve significant liquidity needs, which would require diligent risk management.

We revised our assessment of AEP subsidiary Indiana Michigan Power Co.'s (IMP) group status to highly strategic from core. This revision reflects that the parent's announcement of its intention to sell affiliate KPCo, which we believe stems from its aggressive capital spending and funding needs, could lead to further sales of its utility subsidiaries. Specifically, we revised our assessment of IMP because of its smaller size in Indiana and Michigan, its large exposure to nuclear generation, and its longer-than-expected exposure to an elevated level of coal generation, particularly with the forthcoming purchase of the second unit at RGS in late 2022. Given AEP's ongoing strategic review, we no longer believe IMP is highly unlikely to be sold. At the same time, we revised our assessment of IMP's financial risk profile to intermediate from significant based on our expectation that its stand-alone FFO to debt will remain consistently above 23% over the next few years. As such, we also revised our stand-alone credit profile (SACP) on IMP to 'a-' from 'bbb+'. These revisions do not affect our issuer credit rating or issue-level ratings on IMP.

We revised our assessment of KPCo's group status to moderately strategic from core. This revision reflects AEP's announcement that it will initiate a process to sell KPCo. Despite this announcement, we continue to consider KPCo to be moderately strategic to AEP. Although KPCo may be sold, its continued to access the AEP money pool, which indicates that it is receiving some level of group support.

Outlook

The negative outlook on AEP reflects the execution risk arising from its aggressive capital spending plan and the transformation of its generation fleet. We will monitor the company's funding decisions related to these capital investments, including whether its sources the funds from its indicated equity issuances, the conversion of mandatory convertible securities, or asset sales. Our baseline forecast for 2021-2023 assumes AEP's adjusted FFO to debt will be in the 15%-16% range.

Research Update: American Electric Power Co. Inc. Outlook Revised To Negative On High Capital Spending And Limited Financial Cushion

Downside scenario

We could lower our ratings on AEP and its subsidiaries in the next 24 months if its financial performance weakens such that its adjusted FFO to debt remains consistently below 16% or its business risk increases because of its ineffective management of regulatory risk or an increase in its riskier unregulated investments.

Upside scenario

We could revise our outlook on AEP to stable over the next 24 months if its financial measures improve and it demonstrates a track record of maintaining FFO to debt of consistently above 16% without weakening its business risk. This could occur if AEP executes on its capital spending initiatives, including by transforming its generation fleet and funding its capital investments at least in line with disclosed amounts.

Outlook For IMP

The negative outlook on IMP reflects our negative outlook on its parent AEP and our expectation that IMP's stand-alone financial measures will be consistently strong, including FFO to debt remaining above 23%.

Downside scenario

We could lower our ratings on IMP over the next 24 months if we downgrade its parent AEP. We could also lower our ratings if IMP's stand-alone credit profile weakens, which could occur if its stand-alone business risk increases or its stand-alone financial measures weaken such that it maintains FFO to debt of consistently below 17%.

Upside scenario

We could revise our outlook on IMP to stable over the next 24 months if we revise our outlook on parent AEP to stable and IMP maintains FFO to debt of consistently above 17% on a stand-alone basis without weakening its business risk.

Company Description

Columbus, Ohio-based AEP is a holding company of electric utilities that serve about 5.5 million customers in 11 states.

Our Base-Case Scenario

- Gross margin benefits from steady rate recovery through base-rate cases and rate surcharges, particularly for new capital spending (such as for North Central Wind);
- Capital spending inline with disclosed levels of \$7.5 billion in 2021, \$8.0 billion in 2022, and \$6.9 billion in 2023;

Research Update: American Electric Power Co. Inc. Outlook Revised To Negative On High Capital Spending And Limited Financial Cushion

- Equity issuances of \$600 million in 2021, \$1.4 billion in 2022, and \$100 million in 2023.
Mandatory convertible security conversions of \$805 million in 2021 and \$850 million in 2022;
- AEP ultimately sells KPCo and purchases RGS unit 2 for about \$115 million by year-end 2022;
- The company uses debt to partly fund its negative discretionary cash flow; and
- Adjusted FFO to debt in the 15%-16% range.

Liquidity

We assess AEP's liquidity as adequate because we believe its sources of cash will likely be more than 1.1x its uses over the next 12 months and meet its outflows even if its EBITDA declines by 10%. Our assessment also reflects the company's generally prudent risk management, sound relationships with its banks, and generally satisfactory standing in the credit markets.

Principal liquidity sources:

- Cash and liquid investments of about \$470 million;
- Estimated cash FFO of about \$5.6 billion;
- Mandatory convertible conversion of \$805 million; and
- Credit facility availability of about \$5.5 billion.

Principal liquidity uses:

- Capital spending of \$4.6 billion;
- Debt maturities, including outstanding commercial paper, of about \$5.2 billion; and
- Dividends of about \$1.4 billion.

Group Influence

Under our group rating methodology, we assess AEP as the parent of a group that includes all of its operating subsidiaries. Our group credit profile on AEP is 'a-', which leads to an issuer credit rating of 'A-'.

Issue Ratings -- Subordination Risk Analysis

Our 'A-2' short-term on the company is based on our long-term issuer credit rating.

We rate AEP's mandatory convertible equity units two notches below our issuer credit rating. This reflects that the units, which comprise a junior subordinated note, can be remarketed and contain a purchase contract obligating the owners of the units to purchase AEP's common stock in three years.

Capital structure

- AEP's capital structure comprises about \$34 billion, including \$24 billion of priority debt.

Research Update: American Electric Power Co. Inc. Outlook Revised To Negative On High Capital Spending And Limited Financial Cushion

Analytical conclusions

- We rate AEP's unsecured debt one notch below our issuer credit rating because its priority debt exceeds 50% of its consolidated debt, which leads us to consider this debt to be structurally subordinated.
- We rate IMP's senior unsecured debt the same level as our long-term issuer credit rating because it is the debt of a qualifying investment-grade utility.

Ratings Score Snapshot

Issuer Credit Rating: A-/Negative/A-2

Business risk: Excellent

- Country risk: Very low
- Industry risk: Very low
- Competitive position: Strong

Financial risk: Significant

- Cash flow/leverage: Significant

Anchor: a-

Modifiers

- Diversification/portfolio effect: Neutral (no impact)
- Capital structure: Neutral (no impact)
- Financial policy: Neutral (no impact)
- Liquidity: Adequate (no impact)
- Management and governance: Satisfactory (no impact)
- Comparable rating analysis: Neutral (no impact)

Stand-alone credit profile: a-

- Group credit profile: a-

Ratings Score Snapshot--IMP

Issuer Credit Rating: A-/Negative/A-2

Business risk: Excellent

- Country risk: Very low
- Industry risk: Very low
- Competitive position: Strong

Research Update: American Electric Power Co. Inc. Outlook Revised To Negative On High Capital Spending And Limited Financial Cushion

Financial risk: Intermediate

- Cash flow/leverage: Intermediate

Anchor: a

Modifiers

- Diversification/portfolio effect: Neutral (no impact)
- Capital structure: Neutral (no impact)
- Financial policy: Neutral (no impact)
- Liquidity: Adequate (no impact)
- Management and governance: Satisfactory (no impact)
- Comparable rating analysis: Negative (-1 notch)

Stand-alone credit profile: a-

- Group credit profile: a-

Related Criteria

- General Criteria: Group Rating Methodology, July 1, 2019
- General Criteria: Hybrid Capital: Methodology And Assumptions, July 1, 2019
- Criteria | Corporates | General: Corporate Methodology: Ratios And Adjustments, April 1, 2019
- Criteria | Corporates | General: Reflecting Subordination Risk In Corporate Issue Ratings, March 28, 2018
- General Criteria: Methodology For Linking Long-Term And Short-Term Ratings, April 7, 2017
- Criteria | Corporates | General: Methodology And Assumptions: Liquidity Descriptors For Global Corporate Issuers, Dec. 16, 2014
- Criteria | Corporates | Utilities: Key Credit Factors For The Regulated Utilities Industry, Nov. 19, 2013
- Criteria | Corporates | General: Corporate Methodology, Nov. 19, 2013
- General Criteria: Country Risk Assessment Methodology And Assumptions, Nov. 19, 2013
- General Criteria: Methodology: Industry Risk, Nov. 19, 2013
- Criteria | Corporates | Utilities: Collateral Coverage And Issue Notching Rules For '1+' And '1' Recovery Ratings On Senior Bonds Secured By Utility Real Property, Feb. 14, 2013
- General Criteria: Methodology: Management And Governance Credit Factors For Corporate Entities, Nov. 13, 2012
- General Criteria: Principles Of Credit Ratings, Feb. 16, 2011

Research Update: American Electric Power Co. Inc. Outlook Revised To Negative On High Capital Spending And Limited Financial Cushion

Ratings List

Ratings Affirmed; Outlook Action

	To	From
American Electric Power Co. Inc.		
Indiana Michigan Power Co.		
Appalachian Power Co.		
Issuer Credit Rating	A-/Negative/A-2	A-/Stable/A-2
AEP Generating Co.		
Wheeling Power Co.		
Southwestern Electric Power Co.		
RGS (I&M) Funding Corp.		
RGS (AEGCO) Funding Corp.		
Public Service Co. of Oklahoma		
Ohio Power Co.		
AEP Transmission Co., LLC		
AEP Texas Inc.		
Issuer Credit Rating	A-/Negative/--	A-/Stable/--
Issue-Level Ratings Affirmed		
American Electric Power Co. Inc.		
Senior Unsecured	BBB+	
Junior Subordinated	BBB	
Commercial Paper	A-2	
AEP Texas Inc.		
Senior Unsecured	A-	
AEP Transmission Co., LLC		
Senior Unsecured	A-	
Appalachian Power Co.		
Senior Unsecured	A-	
Indiana Michigan Power Co.		
Senior Unsecured	A-	
Ohio Power Co.		
Senior Unsecured	A-	
Public Service Co. of Oklahoma		
Senior Unsecured	A-	
RGS (AEGCO) Funding Corp.		
Senior Unsecured	BBB+	

Research Update: American Electric Power Co. Inc. Outlook Revised To Negative On High Capital Spending And Limited Financial Cushion

RGS (I&M) Funding Corp.

Senior Unsecured	BBB+
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Southwestern Electric Power Co.

Senior Unsecured	A-
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Downgraded; Placed on CreditWatch

	To	From
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Kentucky Power Co.

Issuer Credit Rating	BBB+/Watch Dev/--	A-/Stable/--
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Issue-Level Ratings Lowered; Placed on CreditWatch

	To	From
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Senior Unsecured	BBB+/Watch Dev	A-
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Research Update: American Electric Power Co. Inc. Outlook Revised To Negative On High Capital Spending And Limited Financial Cushion

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Corporates
 Electric-Corporate
 United States

American Electric Power Company, Inc.

American Electric Power Company, Inc. (AEP) is a public utility holding company that provides generation, transmission and distribution services to approximately 5.4 million customers across 11 states from Texas to Michigan. Fitch Ratings' July 2020 affirmation of AEP's Issuer Default Rating was based on AEP's low risk profile as a regulated utility system, its transition of the regulated generation fleet away from coal generation and ongoing efforts to improve regulated returns. However, AEP and most of its subsidiaries have limited to no headroom at the current rating levels when considering the company's current capex forecast and after giving effect for Fitch's coronavirus base scenario. Fitch expects AEP will take the necessary action in the form of capex reductions, capital rotation or equity funding to return metrics to within the stated thresholds.

Key Rating Drivers

Coronavirus Impacts: The coronavirus pandemic is causing unprecedented disruptions to state and local economies, including the numerous states in which AEP operates. Many of AEP's service territories have a significant large commercial and industrial customer base. Fitch estimates AEP's retail revenue mix in 2019 to be approximately 49% residential, 28% commercial and 23% industrial/wholesale. As such, AEP has seen significant reduction in kWh sales and revenues for commercial and industrial customers. The company's most recent 2020 weather-normalized sales forecast is as follows: residential up 3.1%, commercial down 4.8% and industrial down 6.5%. The current sales forecast is improved from the April 2020 forecast, with the company now expecting total retail sales to be down 2.7%, versus down 3.4% at the start of the pandemic. Prior to the pandemic, AEP expected weather-normalized 2020 sales to increase 0.5%.

Soon after the start of the pandemic, AEP announced that it had shifted \$500 million of 2020 capex to later in the five-year plan. However, the company has since reinstated \$100 million of the previously deferred capex into the current year. Most of AEP's jurisdictions have implemented tracking or deferral mechanisms. However, the ultimate recovery of coronavirus-related expenses are unknown at this time. Fitch has utilized its coronavirus base scenario of residential sales up 2%; commercial down 10%; industrial down 15% from 2019; nine months of impact in 2020; three months of impact 2021. AEP's transmission-only subsidiary, AEP Transmission Company, LLC (AEP Transco, A-/Stable), is expected to be minimally affected from the coronavirus, given that its revenue is not volume dependent.

Balanced Regulatory Construct: Fitch views the state regulatory constructs within AEP's 11-state service territory as balanced. Authorized state ROEs are close to the industry average in most jurisdictions and include provisions to mitigate commodity and environmental regulation risks. AEP's transmission entities, most of which are subsidiaries of AEP Transco, operate under a tariff approved by the Federal Energy Regulatory Commission (FERC). The FERC tariff provides timely recovery of capital and operating costs as well as favorable ROEs (10.35% and 10.50%) and robust capital structures. Fitch expects consolidated earned ROE, which was 9.0% for the LTM ended Sept. 30, 2020, to average around 9.0% in 2020-2022.

Large Capex Spending: AEP's recently released 2021-2025 capex plan is 13% larger than the previous five-year plan, and will result in a 7.4% average annual rate base growth from 2019. Management expects that nearly 70% of the company's 2021-2025 capital plan will be recoverable under reduced lag mechanisms. AEP's capex is almost exclusively geared to expanding the

Ratings

Rating Type	Rating	Outlook	Last Rating Action
Long-Term IDR	BBB+	Stable	Review - No Action Oct. 15, 2020
Short-Term IDR	F2		Review - No Action Oct. 15, 2020
Senior Unsecured Debt	BBB+		Review - No Action Oct. 15, 2020
CP	F2		Review - No Action Oct. 15, 2020

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Applicable Criteria

- [Corporate Rating Criteria \(December 2020\)](#)
- [Corporate Hybrids Treatment and Notching Criteria \(November 2020\)](#)
- [Parent and Subsidiary Linkage Rating Criteria \(August 2020\)](#)
- [Corporates Notching and Recovery Ratings Criteria \(October 2019\)](#)

Related Research

- [Fitch Rates American Electric Power's Senior Notes 'BBB+'; Outlook Stable \(November 2020\)](#)
- [Fitch Affirms American Electric Power and Subsidiaries Ratings; Outlook Stable \(July 2020\)](#)

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regulated rate base, with 49% planned for transmission assets, the majority of which are regulated by FERC. As a result of AEP's increased investments in transmission and distribution assets, the company's consolidated net plant profile has shifted to 25% generation in 2020 from 50% generation in 2009.

Fleet Transformation: AEP remains committed to reducing its reliance on coal generation. Coal-fired generation is expected to account for 43% of AEP's total generating and capacity mix in 2020, down significantly from 70% in 2005. The company plans to continue to reduce its reliance on coal-fired generation and increase renewable capacity through construction of rate-based assets and power purchase agreements (PPAs). Hydro, wind, solar and pumped storage generation currently constitutes 18% of the generation capacity and is expected to increase to almost 40% over the next 10 years.

Rate-Based Wind Transaction: After receiving approvals from state regulators in Oklahoma, Louisiana and Arkansas, AEP announced in May 2020 that it would move forward with the \$2 billion North Central Wind investment, which will supply 1,485MW of wind power to subsidiaries Public Service Company of Oklahoma (PSO, BBB+/Stable) and Southwestern Electric Power Co. (SWEPCO, BBB/Stable). The rate-based investment, which will be purchased from the developer, will be split between PSO (45.5% ownership) and SWEPCO (54.5% ownership). The three wind farms will enter service separately with the first, totaling 199MW, expected in service by March 2021, and the other two projects, totaling 1,286MW, by YE 2021 or early 2022. The company has stated that it intends to use equity to finance approximately two-thirds of the North Central Wind investment.

Contracted Renewables Transaction: In April 2019, AEP closed on the acquisition of Sempra Energy's renewable portfolio. The transaction value was \$1.05 billion, including the assumption of \$470 million of existing project debt and tax equity. The 724 net MW wind portfolio spans seven states and has 21% of its PPAs with AEP subsidiaries Ohio Power Company (OPCo, A-/Stable), SWEPCO and Indiana Michigan Power Company (BBB+/Stable). The acquisition advances AEP's commitment to invest \$2.2 billion in contracted renewables by 2023, and includes experienced personnel and a 1-gigawatt development pipeline. AEP issued \$805 million in equity units in 2019 to fund the Sempra transaction and for other corporate purposes. The company has earmarked \$2.1 billion (6%) of its 2021–2025 capex forecast to contracted renewable investments.

Weaker Credit Protection Measures: Prior to the effect of the coronavirus, AEP's consolidated credit metrics as measured by FFO leverage were expected to be at or near its current downgrade threshold of 5.0x as a result of continued high capex. Given the expected additional financial impacts due to the coronavirus, AEP's FFO leverage is expected to be at or above its stated downgrade metric over the forecast period. Fitch expects AEP will take the necessary action in the form of capital rotation or equity funding to return metrics to within the stated thresholds. Absent such measures, negative rating actions are likely. The company issued \$850 million of mandatory convertible equity notes in August 2020. Fitch does not give equity credit for the 2020 or 2019 equity units until equity conversion three years from issuance.

Weaker credit metrics are partially offset by favorable qualitative considerations, such as the regulatory, geographic and cash flow diversity provided by the AEP's ownership of nine regulated electric utilities operating in 11 states and the company's significant investments in FERC-regulated transmission projects. Additionally, Fitch estimates AEP's parent-level debt will account for approximately 20%–25% of AEP's total debt load over the forecast period, versus 25%–30% at its most of its peers.

Parent-Subsidiary Rating Linkage: AEP and its regulated subsidiaries have operational, financial and functional ties, resulting in moderate rating linkage. The treasury function is centrally managed and all regulated subsidiaries depend on AEP for short-term liquidity and participate in AEP's money pool. The money pool allows the utilities to manage working capital needs and provides short-term financing. Legal ties are weak, as the parent does not guarantee the debt obligations of its regulated subsidiaries.

AEP and most of its subsidiaries have limitations on capital structure from covenants in the bank credit agreement (debt/total capitalization that does not exceed 67.5%) and from regulatory requirements to maintain a specific equity ratio. No cross-default provisions exist among AEP and its subsidiaries. Due to these linkages, Fitch typically limits the notching difference between AEP and its subsidiaries to 1–2 notches.

Fitch applied a bottom-up approach in rating AEP's utility subsidiaries. Regulated subsidiaries are rated lower and/or higher than AEP, reflecting the strength of their balance sheets, the quality of their service areas and the constructiveness of their regulatory environments. Fitch rates AEP on a consolidated basis. AEP Transco and OPCo are considered to have stronger credit profiles than AEP, while AEP is considered to have a stronger credit profile than some of its other utility subsidiaries, due to benefits from regulatory and geographic diversity. Fitch applies a one-notch uplift to the ratings of Kentucky Power Company (BBB/Stable) as a reflection of the implied support from the stronger parent company. Fitch expects AEP will adjust dividends from subsidiaries as needed and/or inject equity into subsidiaries to maintain regulatory capital structures and support credit metrics.

Financial Summary

(\$ Mil., as of Dec. 31)	2016	2017	2018	2019	LTM 9/30/20
Gross Revenue	15,997	15,084	15,850	15,193	14,456
Operating EBITDA (Before Income from Associates)	5,054	5,087	4,694	4,807	4,885
Cash Flow from Operations	4,202	3,982	4,918	3,864	3,280
Capital Intensity (Capex/Revenue) (%)	29.9	37.7	39.8	39.8	44.3
Total Debt with Equity Credit	20,303	21,425	24,341	28,479	31,431
FFO Interest Coverage (x)	5.8	5.6	5.3	4.5	4.3
FFO Leverage (x)	4.0	4.3	4.5	5.8	6.6
Total Debt with Equity Credit/Operating EBITDA (x)	4.0	4.2	5.2	5.9	6.4

Source: Fitch Ratings, Fitch Solutions.

Rating Derivation Relative to Peers

AEP compares favorably with other large multistate utility holding companies, given the company's improved risk profile after its 2017 merchant fossil generation exit, its stable consolidated credit metrics and limited parent-level debt. Fitch expects AEP's FFO leverage to average around 5.3x over the forecast period, which is weaker than Xcel Energy Inc. (BBB+/Stable), The Southern Company (SO, BBB+/Stable) and Dominion Energy, Inc. (DEI, BBB+/Stable). Fitch expects Xcel's FFO leverage to be 4.9x over the forecast period, SO's consolidated FFO leverage to be less than 5.0x by the end of the forecast and DEI's consolidated FFO leverage to be 5.0x. AEP derives approximately 97% of its EBITDA from regulated assets, compared with 100% at Xcel, 86% at SO and 85% at DEI. AEP historically has limited parent-level debt (10%–15%) versus its peers. While Fitch currently estimates parent-level debt will account for approximately 20%–25% of AEP's total debt load over the forecast period, this is lower than the 25%–35% at its peers.

Rating Sensitivities

Factors That Could, Individually or Collectively, Lead to Positive Rating Action/Upgrade

- Sustained FFO leverage at or below 4.0x;
- Continued balanced jurisdictional rate regulation across AEP's service territory;
- Continued strategic focus on relatively low-risk utility and transmission businesses.

Factors That Could, Individually or Collectively, Lead to Negative Rating Action/Downgrade

- Sustained FFO leverage exceeding 5.0 on a sustained basis;
- Renewed emphasis on nonregulated or uncontracted investments;
- Significant unexpected regulatory developments at any of the regulated operating companies.

Liquidity and Debt Structure

AEP has a \$4.0 billion committed revolving credit facility maturing in June 2022, which also serves as a backstop for AEP's CP program and LOC. AEP must maintain a ratio of debt/total capitalization that does not exceed 67.5% under the covenants to its credit agreement. This contractually defined percentage was 57.7% as of Sept. 30, 2020. As of Sept. 30, 2020, AEP had \$3.35 billion available on its revolving credit facility and cash of \$409.7 million. In March 2020, the company added and fully drew a \$1 billion 364-day term loan as a source of additional liquidity during the financial market uncertainty resulting from the coronavirus pandemic. The term loan was repaid in full in November 2020 with net proceeds from AEP's senior note issuance.

After giving effect for the recent senior note issuance, AEP has parent-level corporate maturities as follows: \$400 million in 2021, \$300 million in 2022 and \$1,050 million in 2023. Additionally, AEP has \$805 million of equity units issued in 2019 and \$850 million issued in 2020, for which Fitch does not give equity credit. The notes are expected to be remarketed in 2022 and 2023, respectively, at which time the interest rate will reset at the then-current market rate and forward equity purchase contract associated with the units will be settled with the issuance of equity. The remarketings will result in no additional funds to AEP. If either remarketing is unsuccessful, investors have the right to put their notes to AEP at a price equal to the principal. Fitch assumes successful remarketings for the equity units.

ESG Considerations

Unless otherwise disclosed in this section, the highest level of ESG credit relevance is a score of '3'. This means ESG issues are credit-neutral or have only a minimal credit impact on the entity, either due to their nature or the way in which they are being managed by the entity.

For more information on Fitch's ESG Relevance Scores, visit www.fitchratings.com/esg.

Liquidity and Debt Maturity with No Refinancing

Liquidity Analysis

(\$ Mil.)	12/31/19	9/30/20
Total Cash and Cash Equivalents	433	464
Short-Term Investments		
Less: Not Readily Available Cash and Cash Equivalents	186	54
Fitch-Defined Readily Available Cash and Cash Equivalents	247	410
Availability Under Committed Lines of Credit	1,890	3,350
Total Liquidity	2,137	3,760
LTM EBITDA After Associates and Minorities	4,807	4,885
LTM FCF	(3,538)	(4,530)

Source: Fitch Ratings, Fitch Solutions, American Electric Power Company, Inc.

Scheduled Debt Maturities

(\$ Mil.)	9/30/20
2020	650
2021	2,003
2022	3,008
2023	2,441
2024	611
Thereafter	22,529
Total	31,242

Note: Numbers may not add due to rounding.

Source: Fitch Ratings, Fitch Solutions, American Electric Power Company, Inc.

Key Assumptions

Fitch's Key Assumptions Within Our Rating Case for the Issuer Include

- Coronavirus-related sales impacts are: residential up 2%; commercial down 10%; industrial down 15% from 2019; nine months of impact in 2020; three months of impact 2021; subsequent annual volumetric increase in sales in 2022 at between 0.5% and 1%.
- Rate case filings over the forecast period in Arkansas, Ohio, Oklahoma and Texas.
- Management's publicly stated 2020-2022 forecast including capex as follows: \$5.8 billion in 2020; \$7.5 billion in 2021; and \$8.0 billion in 2022; dividends of \$1.4 billion-\$1.5 billion annually; \$2 billion equity issuance; and conversion of \$805 million equity units in 2022.

Financial Data

(\$ Mil., as of Dec. 31)	Historical			
	2016	2017	2018	2019
Summary Income Statement				
Gross Revenue	15,997	15,084	15,850	15,193
Revenue Growth (%)	(0.2)	(5.7)	5.1	(4.1)
Operating EBITDA (Before Income from Associates)	5,054	5,087	4,694	4,807
Operating EBITDA Margin (%)	31.6	33.7	29.6	31.6
Operating EBITDAR	5,279	5,319	4,939	5,180
Operating EBITDAR Margin (%)	33.0	35.3	31.2	34.1
Operating EBIT	3,411	3,379	2,713	2,699
Operating EBIT Margin (%)	21.3	22.4	17.1	17.8
Gross Interest Expense	(865)	(891)	(1,017)	(1,112)
Pretax Income (Including Associate Income/Loss)	546	2,899	2,047	1,907
Summary Balance Sheet				
Readily Available Cash and Equivalents	211	215	234	247
Total Debt with Equity Credit	20,303	21,425	24,341	28,479
Total Adjusted Debt with Equity Credit	22,103	23,275	26,301	31,465
Net Debt	20,092	21,210	24,107	28,232
Summary Cash Flow Statement				
Operating EBITDA	5,054	5,087	4,694	4,807
Cash Interest Paid	(865)	(907)	(1,013)	(1,095)
Cash Tax	0	1	25	(6)
Dividends Received Less Dividends Paid to Minorities (Inflow/[Out]flow)	0	0	0	0
Other Items Before FFO	(14)	(38)	695	131
Funds Flow from Operations	4,175	4,144	4,401	3,838
FFO Margin (%)	26.1	27.5	27.8	25.3
Change in Working Capital	27	(162)	517	26
Cash Flow from Operations (Fitch Defined)	4,202	3,982	4,918	3,864
Total Non-Operating/Nonrecurring Cash Flow	0	0	0	0
Capex	(4,781)	(5,691)	(6,311)	(6,051)
Capital Intensity (Capex/Revenue) (%)	29.9	37.7	39.8	39.8
Common Dividends	(1,121)	(1,192)	(1,256)	(1,350)
FCF	(1,700)	(2,901)	(2,648)	(3,538)
Net Acquisitions and Divestitures	(236)	2,045	(61)	(1,011)
Other Investing and Financing Cash Flow Items	331	275	298	328
Net Debt Proceeds	1,606	578	2,357	4,168
Net Equity Proceeds	34	12	74	65
Total Change in Cash	35	9	20	13
Leverage Ratios (x)				
Total Net Debt with Equity Credit/Operating EBITDA	4.0	4.2	5.1	5.9
Total Adjusted Debt/Operating EBITDAR	4.2	4.4	5.3	6.1
Total Adjusted Net Debt/Operating EBITDAR	4.1	4.3	5.3	6.0
Total Debt with Equity Credit/Operating EBITDA	4.0	4.2	5.2	5.9
FFO-Adjusted Leverage	4.2	4.4	4.7	5.9



Corporates
Electric-Corporate
United States

(\$ Mil., as of Dec. 31)	Historical			
	2016	2017	2018	2019
FFO-Adjusted Net Leverage	4.2	4.4	4.6	5.9
FFO Leverage	4.0	4.3	4.5	5.8
FFO Net Leverage	4.0	4.2	4.5	5.7
Calculations for Forecast Publication				
Capex, Dividends, Acquisitions and Other Items Before FCF	(6,138)	(4,838)	(7,627)	(8,412)
FCF After Acquisitions and Divestitures	(1,936)	(857)	(2,709)	(4,549)
FCF Margin (After Net Acquisitions) (%)	(12.1)	(5.7)	(17.1)	(29.9)
Coverage Ratios (x)				
FFO Interest Coverage	5.8	5.6	5.3	4.5
FFO Fixed-Charge Coverage	4.8	4.6	4.5	3.6
Operating EBITDAR/Interest Paid + Rents	4.8	4.7	3.9	3.5
Operating EBITDA/Interest Paid	5.8	5.6	4.6	4.4
Additional Metrics (%)				
CFO - Capex/Total Debt with Equity Credit	(2.9)	(8.0)	(5.7)	(7.7)
CFO - Capex/Total Net Debt with Equity Credit	(2.9)	(8.1)	(5.8)	(7.8)

CFO - Cash flow from operations.
Source: Fitch Ratings, Fitch Solutions.



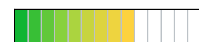
Corporates
 Electric-Corporate
 United States

Ratings Navigator



American Electric Power Company, Inc.

ESG Relevance:



Corporates Ratings Navigator
 US Utilities

Factor Levels	Sector Risk Profile	Operating Environment	Management and Corporate Governance	Regulatory Environment	Business Profile			Financial Profile			Issuer Default Rating
					Market Position	Asset Base and Operations	Commodity Exposure	Profitability	Financial Structure	Financial Flexibility	
aaa											AAA
aa+											AA+
aa											AA
aa-											AA-
a+											A+
a											A
a-											A-
bbb+											BBB+
bbb											BBB
bbb-											BBB-
bb+											BB+
bb											BB
bb-											BB-
b+											B+
b											B
b-											B-
ccc+											CCC+
ccc											CCC
ccc-											CCC-
cc											CC
c											C
d or rd											D or RD

Bar Chart Legend:			
Vertical Bars = Range of Rating Factor		Bar Arrows = Rating Factor Outlook	
Bar Colors = Relative Importance		↑	Positive
■	Higher Importance	↓	Negative
■	Average Importance	↕	Evolving
■	Lower Importance	□	Stable



American Electric Power Company, Inc.

Corporates Ratings Navigator
 US Utilities

Operating Environment

aa+	Economic Environment	aa	Very strong combination of countries where economic value is created and where assets are located.
aa	Financial Access	aa	Very strong combination of issuer specific funding characteristics and of the strength of the relevant local financial market.
-	Systemic Governance		Systemic governance (e.g. rule of law, corruption, government effectiveness) of the issuer's country of incorporation consistent with 'aa'.
bbb+			

Regulatory Environment

a	Degree of Transparency and Predictability	bbb	Generally transparent and predictable regulation with limited political interference.
a-	Timeliness of Cost Recovery	bbb	Moderate lag to recover capital and operating costs.
bbb+	Trend in Authorized ROEs	a	Above-average authorized ROE.
bbb	Mechanisms Available to Stabilize Cash Flows	bbb	Revenues partially insulated from variability in consumption.
bbb-	Mechanisms Supportive of Creditworthiness	bbb	Effective regulatory ring-fencing or minimum creditworthiness requirements.

Asset Base and Operations

a	Diversity of Assets	a	High-quality and/or large-scale diversified assets.
a-	Operations Reliability and Cost Competitiveness	a	Track record of reliable, low-cost operations.
bbb+	Exposure to Environmental Regulations	bbb	Limited or manageable exposure to environmental regulations.
bbb	Capital and Technological Intensity of Capex	bbb	Moderate reinvestments requirements in established technologies.
bbb-			

Profitability

a	Free Cash Flow	bbb	Structurally neutral to negative FCF across the investment cycle.
a-	Volatility of Profitability	a	Higher stability and predictability of profits relative to utility peers.
bbb+			
bbb			
bbb-			

Financial Flexibility

a	Financial Discipline	a	Clear commitment to maintain a conservative policy with only modest deviations allowed.
a-	Liquidity	bbb	One-year liquidity ratio above 1.25x. Well-spread maturity schedule of debt but funding may be less diversified.
bbb+	FFO Interest Coverage	bbb	4.5x
bbb			
bbb-			

How to Read This Page: The left column shows the three-notch band assessment for the overall Factor, illustrated by a bar. The right column breaks down the Factor into Sub-Factors, with a description appropriate for each Sub-Factor and its corresponding category.

Management and Corporate Governance

a+	Management Strategy	a	Coherent strategy and good track record in implementation.
a	Governance Structure	aa	No record of governance failing. Experienced board exercising effective check and balance to management. No ownership concentration.
a-	Group Structure	a	Group structure shows some complexity but mitigated by transparent reporting.
bbb+	Financial Transparency	a	High quality and timely financial reporting.
bbb			

Market Position

a	Market Structure	bbb	Established market structure but some level of uncertainty in price-setting mechanisms.
a-	Consumption Growth Trend	bbb	Customer and usage growth in line with industry averages.
bbb+	Customer Mix	a	Favorable customer mix.
bbb	Geographic Location	a	Favorable location or high geographic diversity.
bbb-	Supply Demand Dynamics	bbb	Moderately favorable outlook for prices/ates.

Commodity Exposure

a	Ability to Pass Through Changes in Fuel	bbb	Limited exposure to changes in commodity costs.
a-	Underlying Supply Mix	bbb	Low variable costs and moderate flexibility of supply.
bbb+	Hedging Strategy	a	Highly captive supply and customer base.
bbb			
bbb-			

Financial Structure

a-	FFO Leverage	bbb	5.0x
bbb+	Total Debt With Equity Credit/Op. EBITDA	bb	4.75x
bbb			
bbb-			
bb+			

Credit-Relevant ESG Derivation

American Electric Power Company, Inc. has 12 ESG potential rating drivers				Overall ESG	
key driver	0	issues	5		
→ Emissions from operations	driver	0	issues	4	
→ Fuel use to generate energy and serve load	potential driver	12	issues	3	
→ Impact of waste from operations	not a rating driver	2	issues	2	
→ Plants' and networks' exposure to extreme weather	0	issues	1		
→ Product affordability and access					
→ Quality and safety of products and services; data security					

Showing top 6 issues



Corporates
 Electric-Corporate
 United States

Navigator Version: RN 2.11.4.0



American Electric Power Company, Inc.

Corporates Ratings Navigator
 US Utilities

Credit-Relevant ESG Derivation

American Electric Power Company, Inc. has 12 ESG potential rating drivers

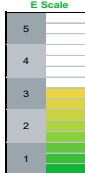
- ▶ American Electric Power Company, Inc. has exposure to emissions regulatory risk but this has very low impact on the rating.
- ▶ American Electric Power Company, Inc. has exposure to energy productivity risk but this has very low impact on the rating.
- ▶ American Electric Power Company, Inc. has exposure to waste & impact management risk but this has very low impact on the rating.
- ▶ American Electric Power Company, Inc. has exposure to extreme weather events but this has very low impact on the rating.
- ▶ American Electric Power Company, Inc. has exposure to access/affordability risk but this has very low impact on the rating.
- ▶ American Electric Power Company, Inc. has exposure to customer accountability risk but this has very low impact on the rating.

Showing top 6 issues

key driver	0	issues	Overall ESG Scale
driver	0	issues	4
potential driver	12	issues	3
not a rating driver	2	issues	2
	0	issues	1

Environmental (E)

General Issues	E Score	Sector-Specific Issues	Reference
GHG Emissions & Air Quality	3	Emissions from operations	Asset Base and Operations; Commodity Exposure; Regulation; Profitability
Energy Management	3	Fuel use to generate energy and serve load	Asset Base and Operations; Commodity Exposure; Profitability
Water & Wastewater Management	2	Water used by hydro plants or by other generation plants, also effluent management	Asset Base and Operations; Regulation; Profitability
Waste & Hazardous Materials Management; Ecological Impacts	3	Impact of waste from operations	Asset Base and Operations; Regulation; Profitability
Exposure to Environmental Impacts	3	Plants' and networks' exposure to extreme weather	Asset Base and Operations; Regulation; Profitability



How to Read This Page

ESG scores range from 1 to 5 based on a 15-level color gradation. Red (5) is most relevant and green (1) is least relevant.

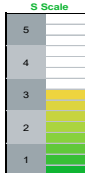
The Environmental (E), Social (S) and Governance (G) tables break out the individual components of the scale. The right-hand box shows the aggregate E, S, or G score. General Issues are relevant across all markets with Sector-Specific Issues unique to a particular industry group. Scores are assigned to each sector-specific issue. These scores signify the credit-relevance of the sector-specific issues to the issuing entity's overall credit rating. The Reference box highlights the factor(s) within which the corresponding ESG issues are captured in Fitch's credit analysis.

The Credit-Relevant ESG Derivation table shows the overall ESG score. This score signifies the credit relevance of combined E, S and G issues to the entity's credit rating. The three columns to the left of the overall ESG score summarize the issuing entity's sub-component ESG scores. The box on the far left identifies the some of the main ESG issues that are drivers or potential drivers of the issuing entity's credit rating (corresponding with scores of 3, 4 or 5) and provides a brief explanation for the score.

Classification of ESG issues has been developed from Fitch's sector ratings criteria. The General Issues and Sector-Specific Issues draw on the classification standards published by the United Nations Principles for Responsible Investing (PRI) and the Sustainability Accounting Standards Board (SASB).

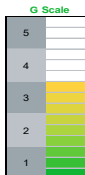
Social (S)

General Issues	S Score	Sector-Specific Issues	Reference
Human Rights, Community Relations, Access & Affordability	3	Product affordability and access	Asset Base and Operations; Regulation; Profitability; Financial Structure
Customer Welfare - Fair Messaging, Privacy & Data Security	3	Quality and safety of products and services; data security	Regulation; Profitability
Labor Relations & Practices	3	Impact of labor negotiations and employee (dis)satisfaction	Asset Base and Operations; Profitability
Employee Wellbeing	2	Worker safety and accident prevention	Profitability; Asset Base and Operations
Exposure to Social Impacts	3	Social resistance to major projects that leads to delays and cost increases	Asset Base and Operations; Profitability



Governance (G)

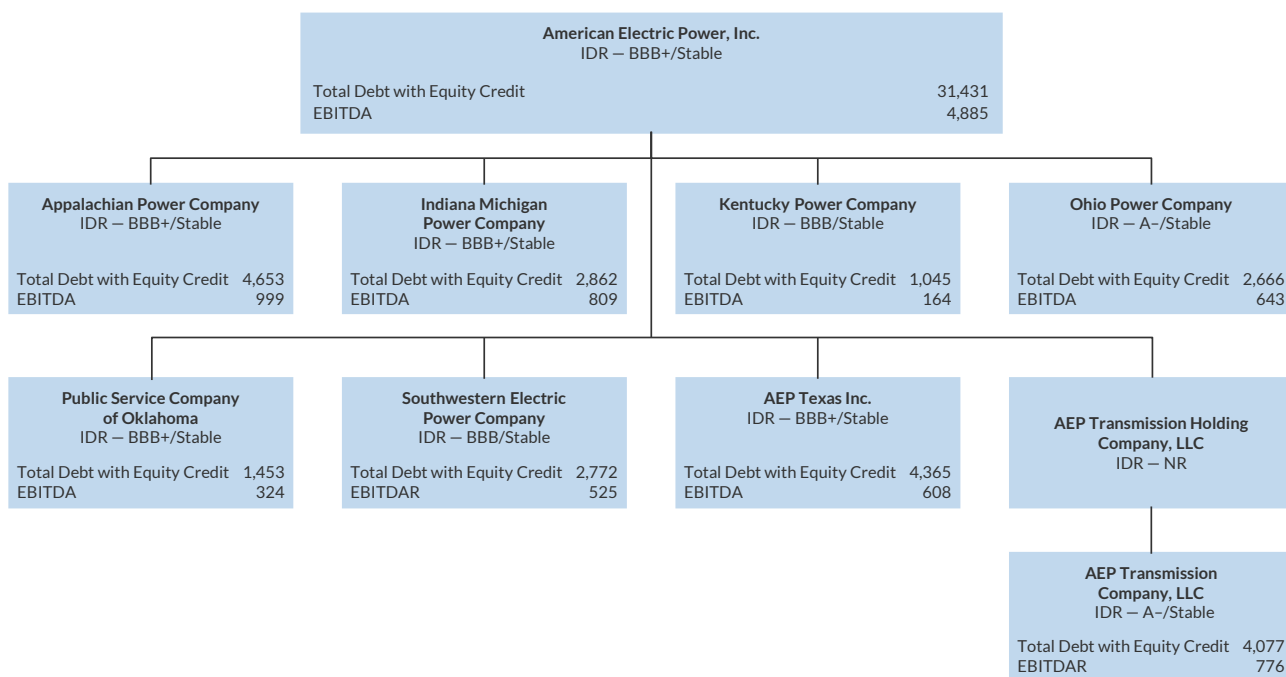
General Issues	G Score	Sector-Specific Issues	Reference
Management Strategy	3	Strategy development and implementation	Management and Corporate Governance
Governance Structure	3	Board independence and effectiveness; ownership concentration	Management and Corporate Governance
Group Structure	3	Complexity, transparency and related-party transactions	Management and Corporate Governance
Financial Transparency	3	Quality and timing of financial disclosure	Management and Corporate Governance



CREDIT-RELEVANT ESG SCALE	
How relevant are E, S and G issues to the overall credit rating?	
5	Highly relevant, a key rating driver that has a significant impact on the rating on an individual basis. Equivalent to "higher" relative importance within Navigator.
4	Relevant to rating, not a key rating driver but has an impact on the rating in combination with other factors. Equivalent to "moderate" relative importance within Navigator.
3	Minimally relevant to rating, either very low impact or actively managed in a way that results in no impact on the entity rating. Equivalent to "lower" relative importance within Navigator.
2	Inrelevant to the entity rating but relevant to the sector.
1	Inrelevant to the entity rating and irrelevant to the sector.

Simplified Group Structure Diagram

Simplified Group and Debt Structure Diagram – American Electric Power Company, Inc.
 (\$ Mil., as of Sept. 30, 2020)



IDR – Issuer Default Rating. NR – Not rated.
 Source: Fitch Ratings, Fitch Solutions, American Electric Power Company, Inc.

Peer Financial Summary

Company	Issuer Default Rating	Financial Statement Date	Gross Revenue (\$ Mil.)	FFO (\$ Mil.)	FFO Interest Coverage (x)	FFO Leverage (x)	Total Debt with Equity Credit/ Operating EBITDA (x)
American Electric Power Company, Inc.	BBB+						
	BBB+	2019	15,193	3,838	4.5	5.8	5.9
	BBB+	2018	15,850	4,401	5.3	4.5	5.2
	BBB+	2017	15,084	4,144	5.6	4.3	4.2
Dominion Energy, Inc.	BBB+						
	BBB+	2019	16,572	5,678	4.3	5.3	5.7
	BBB+	2018	13,366	5,097	4.4	5.2	5.8
	BBB+	2017	12,586	4,795	4.8	6.0	5.7
The Southern Company	BBB+						
	BBB+	2019	21,419	5,335	4.1	6.4	5.3
	BBB+	2018	23,495	6,516	4.5	5.4	6.0
	A-	2017	23,031	7,225	5.0	5.5	5.3
Xcel Energy Inc.	BBB+						
	BBB+	2019	11,529	3,387	5.7	4.6	4.6
	BBB+	2018	11,537	3,013	5.4	4.7	4.6
	BBB+	2017	11,404	3,225	5.8	4.1	4.1

Source: Fitch Ratings, Fitch Solutions.

Fitch Adjusted Financials

(\$ Mil., as of Dec. 31, 2019)	Notes and Formulas	Reported Values	Sum of Adjustments	Fair Value and Other Debt Adjustments	CORP - Lease Treatment	Other Adjustments	Adjusted Values
Income Statement Summary							
Revenue		15,561	(369)			(369)	15,193
Operating EBITDAR		5,263	(83)		286	(369)	5,180
Operating EBITDAR After Associates and Minorities	(a)	5,263	(83)		286	(369)	5,180
Operating Lease Expense	(b)	0	373		373		373
Operating EBITDA	(c)	5,263	(456)		(87)	(369)	4,807
Operating EBITDA After Associates and Minorities	(d) = (a-b)	5,263	(456)		(87)	(369)	4,807
Operating EBIT	(e)	2,749	(50)		(16)	(33)	2,699
Debt and Cash Summary							
Total Debt with Equity Credit	(f)	29,784	(1,305)	(220)		(1,085)	28,479
Lease-Equivalent Debt	(g)	0	2,986		2,986		2,986
Other Off-Balance-Sheet Debt	(h)	0					0
Total Adjusted Debt with Equity Credit	(i) = (f+g+h)	29,784	1,681	(220)	2,986	(1,085)	31,465
Readily Available Cash and Equivalents	(j)	247					247
Not Readily Available Cash and Equivalents		186					186
Cash Flow Summary							
Operating EBITDA After Associates and Minorities	(d) = (a-b)	5,263	(456)		(87)	(369)	4,807
Preferred Dividends (Paid)	(k)	0					0
Interest Received	(l)	0					0
Interest (Paid)	(m)	(1,023)	(72)		16	(89)	(1,095)
Cash Tax (Paid)		(6)					(6)
Other Items Before FFO		10	122			122	131
Funds from Operations (FFO)	(n)	4,244	(407)		(71)	(336)	3,838
Change in Working Capital (Fitch-Defined)		26					26
Cash Flow from Operations (CFO)	(o)	4,270	(407)		(71)	(336)	3,864
Non-Operating/Nonrecurring Cash Flow		0					0
Capital (Expenditures)	(p)	(6,051)					(6,051)
Common Dividends (Paid)		(1,350)					(1,350)
Free Cash Flow (FCF)		(3,131)	(407)		(71)	(336)	(3,538)
Gross Leverage (x)							
Total Adjusted Debt/Operating EBITDAR ^a	(i/a)	5.7					6.1
FFO Adjusted Leverage	(i)/(n-m-l-k+b)	5.7					5.9
FFO Leverage	(i-g)/(n-m-l-k)	5.7					5.8
Total Debt with Equity Credit/Operating EBITDA ^a	(i-g)/d	5.7					5.9
(CFO-Capex)/Total Debt with Equity Credit (%)	(o+p)/(i-g)	(6.0)					(7.7)
Net Leverage (x)							
Total Adjusted Net Debt/Operating EBITDAR ^a	(i-j)/a	5.6					6.0
FFO Adjusted Net Leverage	(i-j)/(n-m-l-k+b)	5.6					5.9
FFO Net Leverage	(i-g-j)/(n-m-l-k)	5.6					5.7
Total Net Debt with Equity Credit/Operating EBITDA ^a	(i-g-j)/d	5.6					5.9
(CFO-Capex)/Total Net Debt with Equity Credit (%)	(o+p)/(i-g-j)	(6.0)					(7.7)
Coverage (x)							
Operating EBITDA/(Interest Paid + Lease Expense) ^a	a/(-m+b)	5.1					3.5
Operating EBITDA/Interest Paid ^a	d/(-m)	5.1					4.4
FFO Fixed-Charge Coverage	(n-l-m-k+b)/(-m-k+b)	5.2					3.6
FFO Interest Coverage	(n-l-m-k)/(-m-k)	5.2					4.5

^aEBITDA/R after dividends to associates and minorities.

Source: Fitch Ratings, Fitch Solutions, American Electric Power Company, Inc.



Fitch Financial Adjustments – Debt Summary

(\$ Mil., as of Dec. 31, 2019)	Reported Values	Sum of Adjustments	Fair Value and Other Debt Adjustments	CORP - Lease Treatment	Other Adjustments	Adjusted Values
Debt Structure Details						
+ Other Secured Debt	1,735					1,735
+ Total Secured Debt	1,735					1,735
+ Commercial Paper	2,110					2,110
+ Senior Unsecured Term Loans	990					990
+ Senior Unsecured Notes	21,181					21,181
+ Other Unsecured Debt	2,980					2,980
+ Total Unsecured Debt	27,261					27,261
+ Junior Subordinated Debt	788					788
+ Total Subordinated Debt	788					788
+ Long-Term Unsecured Nonrecourse Debt (-)	0	(280)			(280)	(280)
+ Securitization Debt (-)	0	(1,025)			(1,025)	(1,025)
Total Debt with Equity Credit	29,784	(1,305)	(220)		(1,085)	28,479
Lease-Equivalent Debt	0	2,986		2,986		2,986
Total Adjusted Debt with Equity Credit	29,784	1,681	(220)	2,986	(1,085)	31,465

Source: Fitch Ratings, Fitch Solutions, American Electric Power Company, Inc.



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08 APR 2021

Fitch Affirms AEP at 'BBB+'; Outlook Revised to Negative

Fitch Ratings - New York - 08 Apr 2021: Fitch Ratings has affirmed American Electric Power Company, Inc.'s (AEP) Long-Term Issuer Default Rating (IDR) and senior unsecured ratings at 'BBB+', and Short-Term IDR and CP at 'F2'. Additionally, Fitch has affirmed the following AEP state-regulated operating subsidiaries: Ohio Power Co. (OPCo) at 'A-'; Appalachian Power Co. (APCo), Indiana Michigan Power Co. (IMPCo), and Public Service Company of Oklahoma (PSO) at 'BBB+'; Kentucky Power Co. (KPCo) and Southwestern Electric Power Co. at 'BBB'. The Rating Outlook for AEP and OPCo has been revised to Negative from Stable. The Rating Outlook for APCo, IMPCo, PSO, KPCo, and SWEPCo is Stable. Fitch has downgraded the AEP Texas's (AEPTX) Long-Term IDR to 'BBB' from 'BBB+'. AEPTX's Rating Outlook is Stable.

The rating affirmations of AEP and the majority of its subsidiaries, is based on AEP's low risk profile as a regulated utility system; its transition of the regulated generation fleet away from coal generation; and ongoing efforts to improve regulated returns. The Negative Outlooks at AEP and OPCo reflect expected credit metrics that are outside of stated downgrade thresholds. Additionally, other AEP subsidiaries have limited to no headroom at the current rating levels. Fitch expects AEP will take necessary actions like capex reductions, capital rotation, or equity funding to return metrics to within the stated thresholds. Absent such measures, negative rating actions are likely.

AEPTX's one-notch downgrade reflects the weaker credit measures due to lower equity capitalization and lower than expected parent capital contributions, as well as continued high capex, and regulatory lag as a result of significant service territory growth.

Key Rating Drivers

American Electric Power Company, Inc.

Balanced Regulatory Construct: Fitch views the state regulatory constructs within AEP's 11-state service territory as balanced. Authorized state ROEs are close to the industry average in most jurisdictions and include provisions to mitigate commodity and environmental regulation risks. AEP's transmission entities, most of which are subsidiaries of AEP Transco, operate under a tariff approved by the Federal Energy Regulatory Commission (FERC). The FERC tariff provides timely recovery of capital and operating costs as well as favorable ROEs (10.35% and 10.50%) and robust capital structures. Fitch expects consolidated earned ROE, which was 9.1% for the LTM ended Dec. 31, 2020, to average around 9.0% in 2021-2023.

Coronavirus Impacts: The coronavirus pandemic is causing unprecedented disruptions to state and local economies, including the numerous states in which AEP operates. Many of AEP's service territories have a significant large commercial and industrial customer base. As such, AEP has seen significant reduction in kWh sales and revenues for commercial and industrial customers, which were down 4.2% and 5.7%, respectively, for LTM Dec. 31, 2020 on a weather-normalized basis. Positively, the more profitable residential sales were up 3.2% over the same period. For 2021, the company expects weather-normalized total sales to increase 0.2% compared to 2020; led by industrial increase of 1.9%. The company currently expects residential sales to decrease 1.1% and commercial sales to decrease 0.5% versus 2020.

Most of AEP's jurisdictions have implemented tracking or deferral mechanisms. However, the ultimate recovery of pandemic-related expenses is currently unknown. Disconnections have resumed in most of AEP's state jurisdictions. The company continues to work with the regulators and stakeholders in Virginia and Arkansas in hopes of resuming disconnections in those jurisdictions in the first half of 2021.

Large Capex Spending: AEP's 2021-2023 capex plan is 18% larger than the previous three-year plan, and will result in a 7.4% average annual rate base growth from 2019. Management expects that nearly 70% of the company's capital plan will be recoverable under reduced lag mechanisms. AEP's capex is almost exclusively geared to expanding the regulated rate base, with 43% planned for transmission assets, the majority of which are regulated by FERC. As a result of AEP's increased investments in transmission and distribution assets, the company's consolidated net plant profile has shifted to 25% generation in 2020 from 50% generation in 2009.

Improving Asset Base: As a result of the companies' focus on transmission investment, AEP Transco is currently AEP's second largest subsidiary in terms of equity investment, and is expected to be the largest by the end of the forecast period. Fitch expects that the favorably FERC-regulated entity will account for almost 20% of AEP's consolidated EBITDA, resulting in a lower risk profile for the combined company. Additionally, AEP remains committed to reducing its reliance on coal generation. Coal-fired generation is expected to account for 43% of AEP's total generating and capacity mix in 2020, down significantly from 70% in 2005. The company plans to continue reducing its reliance on coal-fired generation and increase renewable capacity through construction of rate-based assets and power purchase agreements (PPAs). Hydro, wind, solar and pumped storage generation currently constitutes 18% of the generation capacity, and is expected to increase to almost 40% over the next 10 years.

Rate-Based Wind Transaction: After receiving approvals from state regulators in Oklahoma, Louisiana and Arkansas, AEP announced in May 2020 that it would move forward with the \$2 billion North Central Wind investment, which will supply 1,485MW of wind power to subsidiaries Public Service Company of Oklahoma (PSO, BBB+/Stable) and Southwestern Electric Power Co. (SWEPCO, BBB/Stable). The rate-based investment, which will be purchased from the developer, will be split between PSO (45.5% ownership) and SWEPCO (54.5% ownership).

The three wind farms will enter service separately with the first, totaling 199MW, expected in service by April 2021, and the other two projects, totaling 1,286MW, by YE 2021 or early 2022. The company has

stated that it intends to use equity to finance approximately two-thirds of the North Central Wind investment.

Weaker Credit Protection Measures: Prior to the pandemic, AEP's consolidated credit metrics as measured by FFO leverage, were expected to be at or near its current downgrade threshold of 5.0x, as a result of continued high capex. Despite executing on a significant equity funding commitment, Fitch expects AEP's FFO leverage to be above its stated downgrade metric over the forecast period. Fitch's calculations include the effect and assumed favorable regulatory treatment of approximately \$1 billion in additional fuel or purchased power costs amassed in February 2021 at PSO and SWEPCO as a result of Winter Storm Uri.

Absent a reduction in capex spend, AEP will need to take action in the form of capital rotation, or additional equity funding to return metrics to within the stated thresholds. Absent such measures, a rating downgrade of the parent company's rating is likely. The company issued \$805 million and \$850 million of mandatory convertible equity notes in 2019 and 2020. Fitch does not give equity credit for the equity units until equity conversion three years from issuance. Fitch estimates AEP's parent-level debt will account for approximately 20%-25% of AEP's total debt load over the forecast period, versus 25%-30% at its most of its peers.

Parent-Subsidiary Rating Linkage: AEP and its regulated subsidiaries have operational, financial and functional ties, resulting in moderate rating linkage. The treasury function is centrally managed and all regulated subsidiaries depend on AEP for short-term liquidity and participate in AEP's money pool. The money pool allows the utilities to manage working capital needs and provides short-term financing. Legal ties are weak, as the parent does not guarantee the debt obligations of its regulated subsidiaries.

AEP and most of its subsidiaries have limitations on capital structure from covenants in the bank credit agreement (debt/total capitalization that does not exceed 67.5%), and from regulatory requirements to maintain a specific equity ratio. No cross-default provisions exist among AEP and its subsidiaries. Due to these linkages, Fitch typically limits the notching difference between AEP and its subsidiaries to one or two notches.

Fitch applied a bottom-up approach in rating AEP's utility subsidiaries. Regulated subsidiaries are rated lower and/or higher than AEP, reflecting the strength of their balance sheets, quality of their service areas, and the constructiveness of their regulatory environments. Fitch rates AEP on a consolidated basis. Fitch applies a one-notch uplift to Kentucky Power Company's (BBB/Stable) ratings as a reflection of the implied support from the stronger parent company. Fitch expects AEP will adjust dividends from subsidiaries as needed and/or inject equity into subsidiaries to maintain regulatory capital structures and support credit metrics.

AEP Texas Inc.

Low-Risk Business Profile: AEPTX owns and operates regulated electricity T&D networks located in the Electric Reliability Council of Texas (ERCOT). The Public Utility Commission of Texas (PUCT) sets rates on a cost-of-service basis with the opportunity for capital recovery outside of base rate proceedings through annual or semi-annual clause mechanisms. AEPTX does not have direct exposure to

commodity prices. AEPTX has had no material impact from the market disruptions, due to the February 2021 winter storm; however, it is unknown at this time if the company will be impacted longer term from any potential changes in ERCOT market structure or PUCT regulation.

2020 Base Rate Proceeding: AEPTX concluded in April 2020, as per the settlement, its first base rate proceeding since 2006. The approved settlement resulted in a \$40 million revenue decrease based on a 9.4% ROE, 42.5% hypothetical equity capital structure and 2018 test year. The lower equity capitalization further pressures metrics already affected by significant capex spend. In addition to traditional rate case issues, the somewhat contentious proceedings included a return of excess federal income taxes collected, due to the Tax Cuts and Jobs Act of 2017 (TCJA), implementation of ringfencing measures, inclusion in base rates of amounts previously recovered under rate riders, and consolidation of rate structures of AEPTX's two predecessor entities.

Energy Industry Exposure: AEPTX's service territory encompasses the Eagle Ford and Permian shale gas basins, which have experienced an uptick in economic activity. AEPTX's weather-normalized kWh sales increased 1.3% in 2020 versus 2019, despite the pandemic. The company forecasts total weather-normalized kWh sales to increase by 2.7% in 2021, with industrial sales up 10.4%.

Pressured Credit Metrics: As a result of AEPTX's lower equity capitalization and continued regulatory lag due to the service territory's high growth, AEPTX's FFO leverage is no longer consistent with a 'BBB+' rating. The company's 2021-2023 capex forecast of almost \$3.4 billion is flat versus the prior three-year forecast, but still at an elevated level. Fitch now expects parent AEP will only make equity infusions to maintain the regulatory capital structure as authorized, which will result in credit metrics lower than most 'BBB' rated utilities. However, Fitch considers the low risk nature of the T&D companies in Texas an offsetting factor in assigning the current rating.

Appalachian Power

Virginia Triennial Review: APCo received an order on Nov. 24, 2020 in its first legislatively mandated triennial review, which covers the 2017-2019 earnings test years. The Virginia State Corporation Commission (SCC) order resulted in no gross revenue increase, and a net revenue decrease of \$25.5 million, based upon 9.2% ROE and 50% equity capitalization. The company believes the commission erred in certain aspects of its determination, and has sought a re-hearing, and appealed the decision to the Virginia Supreme Court. Fitch considers the current outcome modestly negative, but in line with current rating assumptions.

Constructive Virginia Regulation: Despite the lower than expected outcome in APCo's recent triennial review, Fitch considers Virginia utility regulation supportive of credit quality. Legislation passed in March 2018 addressed the effect of the Tax Cuts and Jobs Act of 2017, codified base rate proceedings and allowed for the reinvestment of any overearnings proceeds. Prior to the revenue decrease enacted in January 2021, APCo's Virginia base rates have been frozen since 2015. However, adjustment mechanisms in place for fuel costs, purchased power, infrastructure and environmental investments have resulted in relatively stable cash flow.

In April 2020, the governor of Virginia signed the Virginia Clean Economy Act (VCEA) into law, which

replaced the state's voluntary renewable energy portfolio with a mandatory program. The legislation mandates fossil-fuel plant retirements, deems renewable investments to be in the public interest and eligible for rider recovery, and increases thresholds for energy efficiency. Fitch expects APCo's capex to remain elevated, as it complies with VCEA's provisions. However, favorable regulatory constructs should help alleviate pressure on credit metrics.

Improving West Virginia Regulation: Fitch has considered the regulatory compact in West Virginia to be restrictive, owing to a history of lower than average ROEs and historic test years that exacerbate regulatory lag. However, Fitch views recent rate decisions in the state as more balanced from a credit perspective, including settled outcomes and use of riders for certain costs. The West Virginia Public Service Commission (WVPSC) approved the settlement agreement on Feb. 27, 2019, concluding APCo's first rate case in its West Virginia jurisdiction in over five years.

The settlement includes an annual base rate increase of \$44 million (including \$8 million for WPCo) based on a 9.75% return on common equity, 50.16% equity capitalization and \$4.0 billion combined rate base. Additionally, APCo, along with affiliate Wheeling Power Company (WPCo; not rated), have requested approval for an experimental recovery mechanism, that would allow the companies to recover investment expenditures made between rate cases. Hearings are likely to be held in May 2021 with a decision expected during Summer 2021. Fitch believes such investment recovery mechanisms are beneficial to reducing regulatory lag and supporting credit quality.

Modest Coronavirus Impacts: Due to the pandemic, APCo has experienced a 2.5% decline in weather-normalized load. Unadjusted unit sales fell in all customer classes, with commercial declining 8% and industrial declining 7%. Fitch estimates that APCo's residential sales account for approximately 50% of the company's revenues. The SCC and WVPSC have authorized the establishment of regulatory assets to track pandemic-related expenses. Disconnects have resumed in West Virginia, but have not in Virginia. Thus far, bad debt expense has been manageable. Additionally, APCO received \$30 million in combined funds from Virginia and West Virginia to apply to past due residential customer balances.

Reliance on Coal Shifting: APCo's approximately 65% coal generation, including purchased power agreements (PPAs), is the second highest of the AEP integrated companies. As a result, the company is exposed to potentially higher expenditures as increasingly stringent environmental regulations are implemented. APCo continues to pursue clean energy resources. The company owns 785MW of renewable generation and has PPAs in place for another 575MW, totaling almost 18% of its generation mix.

Capex Program: APCo's 2021-2023 capex forecast is expected to increase approximately 20% compared with previous three-year forecasts. Fitch expects the company to expand its rate base by 5%, with expenditures averaging approximately \$1 billion annually. Approximately 68% of APCo's capex is for transmission and distribution investments and 6% is earmarked for regulated renewables.

Weaker Credit Metrics: As of LTM Dec. 31, 2020, APCo's earned ROE decreased to 8.6% from 9.2% at LTM Dec. 31, 2019. The lower ROE was the result of lower usage, higher depreciation expense, and increased capex, partially offset by O&M cost reductions. Fitch expects that APCO's credit metrics will

be at or near its 4.8x downgrade metric over the next few years.

Indiana Michigan Power Co.

Supportive Regulation: Fitch believes the regulatory regime in Indiana and Michigan are supportive. In addition to slightly above average ROEs, both states utilize recovery riders for environmental upgrades, fuel costs, energy-efficiency programs and other costs. In March 2020, the Indiana Utility Regulatory Commission (IURC) issued an order authorizing a \$26 million net annual base rate increase based on a 9.7% ROE, 46.8% equity capitalization and 2020 forecast test year. In IMPCo's smaller Michigan jurisdiction, the Michigan Public Service Commission (MPSC) authorized a \$30 million net rate increase effective February 2020. The rate increase was based on a 9.86% ROE, 46.56% equity capitalization, 2020 forecast test year.

Capex Program: Fitch expects IMPCo to expand its rate base by almost 4% annually with expenditures of \$2.1 billion in 2021-2023. While not included in Fitch's rating case, IMPCo forecasts 2024-2025 capex to spend an average of \$600 million annually, bringing the five-year total to \$3,364 million. The company plans to invest \$358 million for the life extension of the D.C. Cook Nuclear Plant (Cook) and \$2.0 billion in transmission and distribution assets. About 70% of Cook-related expenditures are attributable to Indiana, and recoverable almost contemporaneously through a rider mechanism.

Improved Credit Metrics: As a result of adequate rate relief including ability to utilize a forecast test year, IMPCo's credit metrics have remained stable despite significant capex. When adjusted for the Rockport leases, IMPCo's credit metrics continue to have adequate headroom at the current rating level. Fitch expect IMPCo's FFO leverage metrics, adjusted for Rockport to average around 3.5x.

Kentucky Power Co.

Constructive Regulatory Environment: Fitch views the regulatory compact in Kentucky as generally constructive. A variety of cost recovery mechanisms, including fuel, purchased power, environmental compliance and infrastructure replacement clauses are in place that mitigate the impact of regulatory lag. On Jan. 13, 2021, the Kentucky Public Service Commission (KPSC) granted KPCo a revenue increase of \$52.4 million effective Jan. 14, 2021. The rate increase was based on a 9.30% ROE and 43.25% equity capitalization and a March 31, 2020 test year.

Challenged Service Territory: KPCo's service area is primarily driven by coal mining, which has seen significant contraction in recent years. KPCo's residential customer count has declined about 6% over the last decade, while large commercial and industrial customer numbers have declined almost 20%. The company is actively pursuing economic development opportunities in its service territory. Additionally, growth in oil and gas extraction mitigates some of the effects of the secular decline in the coal industry. However, Fitch remains concerned that lower sales volumes will continue to pressure metrics and earned returns in the medium term.

Weaker Credit Metrics: KPCo's credit metrics have weakened significantly over the past couple years due to capex, a rate freeze through January 2022, effects of the coronavirus, and continued service territory weakness. Nonetheless, KPCo has a capex program that will expand its rate base by about 5%

annually. The company plans to invest \$579 million in 2021-2023, which is a 5% increase from the prior three year forecast. KPCo's FFO leverage remain outside of its downgrade threshold of 5.5x over the first couple years of the forecast period; however are expected to improve in 2023 with the expiration of Rockport PPA.

Reliance on Coal Remains High: KPCo's approximately 80% coal mix (including Rockport PPA) leaves the utility exposed to potentially higher expenditures as increasingly stringent environmental regulations are implemented. While KPCo has an environmental clause allowing for recovery of mandated expenditures, retail electricity rates could rise, reducing flexibility for KPCo to earn an attractive ROE and potentially inviting political scrutiny.

Ohio Power Co.

Supportive Regulatory Construct: The majority of OPCo's revenues are derived from rates established by the PUCO under a multiyear electric security plan (ESP). OPCo reached a settlement in 2018, approved by the PUCO extending the current ESP until 2024. As required, the company filed a base rate case on June 1, 2020 to roll existing rider amounts into base rates. The net increase request is \$41.0 million after giving effect to rider adjustments, based on a 10.15% ROE and 54.43% equity capitalization. The company and intervenors have reached a settlement, which results in a minimal net rate increase.

As a transmission and distribution utility, OPCo has minimal exposure to commodity prices. The company is a 20% participant in Ohio Valley Electric Corporation (OVEC; BBB-/Stable) and currently recovers OVEC costs via a non-bypassable charge allocated to all electric distribution utilities in the state, as per Ohio House Bill (H.B.) 6, which remains enforceable for recovery of OVEC expenses. OPCo's earned ROE as of TTM Dec. 31, 2020 was 10.7%.

Weaker Credit Metrics: After a period of strong credit metrics, OPCo's credit metrics have weakened as a result of significant capex and the flow back of excess deferred taxes. OPCo plans \$2.3 billion of capex in 2021-2023. The company expects rate base to grow by 8%. Approximately 65% of forecast capex are expected to be spent on distribution; 22% on transmission; and 13% on corporate and other. Currently, OPCo's credit metrics are inconsistent with the company's current 'A-' IDR.

As a result of continued high capex and dividends upstreamed to parent company, Fitch expects OPCo's FFO leverage to approach 5.0x. Partially mitigating OPCo's high leverage is the low risk nature of its T&D asset base and supportive regulatory constructs with PUCO-regulated rates on approximately 65%-70% of the company's \$5.3 billion rate base and FERC rates on approximately 30%-35%.

Public Service Company of Oklahoma

Upcoming Rate Proceedings: PSO is expected to file a base rate case on, or about April 30, 2021. The company has not indicated the filing amount, but it is expected to include recovery of its 45.5% ownership of the \$2 billion North Central Wind project, which was approved by the Oklahoma Corporation Commission (OCC) in July 2020. Rate cases in Oklahoma are adjudicated in 180 days.

Additionally, PSO has made a filing requesting regulatory asset treatment for increased natural gas and purchase power expense as a result of Winter Storm URI in February 2021.

PSO initially publicly disclosed an estimated \$825 million in expenditures; however, has reduced the estimate to \$650 million in a subsequent filing to OCC. While the company has not specified the timing and return parameters, Fitch is using a 5-year recovery period with the current rate of return.

Favorable Generation Mix: PSO is the least coal-exposed of the AEP integrated utilities, with coal-fired generation accounting for only 9.4% of generating and capacity mix. The company owns 3,833MW of generating capacity and has long-term PPAs on another 2,246MW, over half of which is wind.

Capex Program: After giving effect for the North Central Wind transaction, PSO's capex budget has increased approximately 100% compared with the prior forecast. Fitch expects the company to expand its rate base by about 12% annually with expenditures of \$2,309 million in 2021-2023. Approximately 41% of PSO's five-year capex is for transmission and distribution investments and 25% is earmarked for regulated renewables.

Pressured Credit Metrics: As a result of improved prior regulatory outcomes, pre-pandemic financial measures improved enough to warrant the current 'BBB+' rating. However, PSO's capex program (especially the North Central Wind transaction) has resulted in pressured credit metrics. In order to maintain current ratings, Fitch will look for the reasonable regulatory outcomes in the current fuel adjustment clause proceedings and upcoming base rate proceeding. Additionally, Fitch expects AEP to contribute equity as necessary to support the regulatory capital structure. The company's FFO leverage for LTM Dec. 31, 2020 was 6.2x and is expected to improve by 2023 to just at or slightly above its downgrade threshold of 4.8x, which may warrant a negative rating action.

Southwestern Electric Power Co

Mixed Regulatory Environment: SWEPCo operates in three state jurisdictions: Louisiana (38% of rate base), Texas (36% of rate base) and Arkansas (20% of rate base), as well as FERC (6% of rate base). Fitch views the regulatory construct for integrated utilities in Louisiana as balanced, while Texas and Arkansas are more challenging. SWEPCo's earned ROE was 7.5% as of the LTM ended Dec. 31, 2020, significantly behind AEP's consolidated earned ROE of 9.1% for the same period, but an improvement from the company's 6.8% earned ROE for LTM ended Dec. 31, 2019.

The company's low ROE reflects pandemic induced loss of load and the ongoing lack of recovery of the Arkansas portion of the Turk coal plant, which accounts for approximately 110bps of ROE drag. The company is currently pursuing base rate cases in Louisiana and Texas that, assuming constructive outcomes, could result in improved credit metrics. Additionally, the company will seek to include in its Arkansas and Louisiana jurisdictional rates the subsidiaries' 54.5% ownership of the \$2 billion North Central Wind project.

Louisiana Rate Filing: SWEPCo has requested a net revenue increase in Louisiana of \$93 million after giving effect for \$41 million of depreciation and amortization adjustments. The December 2020 rate filing is based on a 10.35% ROE and 50.8% equity capitalization. The company is proposing an

extension, with modifications, of the current decades-long formula rate plan (FRP). The company has included in its request the recovery of approximately \$100 million of major storm related expenses. To address the issue of storm cost recovery going forward, the company is requesting approval to defer for future recovery major storm costs that are in excess of the amount included in rates.

Recent Texas Base Rate Filing: SWEPCo filed a base rate case with the Public Utility Commission of Texas (PUCT) in October 2020. The company requests a net revenue increase of \$73 million in its Texas jurisdiction after giving effect for \$17 million of depreciation and amortization adjustments. The request is based on a 10.35% ROE and 49.4% equity capitalization. The request amount excludes \$15 million of retail revenues attributed to the transmission cost recovery factor (TCRF) and distribution cost recovery factor (DCRF), which will move into base rates. In the rate filing, SWEPCo is seeking \$45 million for the recovery of its Texas jurisdictional share of Dolet Hills Power Station, which the company plans to retire by Dec. 31, 2021. The company is also seeking to establish a storm reserve in the amount of \$3.6 million. A decision is expected to in late October 2021.

Arkansas Rate Case Settlement: The Arkansas Public Service Commission approved SWEPCO 4Q19 settlement, which resolved the SWEPCo's first Arkansas rate case in 10 years. The settlement resulted in a \$18 million net increase (after \$6 million depreciation and amortization adjustments), based upon a 9.45% ROE and 47.9% equity capitalization.

Coronavirus Impacts: Due to the pandemic, SWEPCo experienced a 3.7% decline in weather-normalized load in 2020 versus the prior year. Unadjusted unit sales fell in all customer classes, with commercial and industrial classes each declining 8%. Fitch estimates that SWEPCo's residential sales account for approximately 43% of the company's revenues. SWEPCO's three state jurisdictions have authorized the establishment of regulatory assets to track coronavirus-related expenses, including incremental bad debt. Disconnects have resumed in Louisiana and Texas, but have not resumed as of yet in Arkansas.

Capex Program: SWEPCo's 2021-2023 capex forecast is expected to double compared to the previous three-year forecast. Driving the increase, is the inclusion of the \$1.1 billion North Central Wind investment. Fitch expects the company to expand its rate base by about 5%, with total expenditures of \$2.5 billion of expenditures through 2023. Approximately 49% of SWEPCo's five-year capex forecast is for transmission and distribution investments, 29% is for renewables, 9% is earmarked for environmental generation-related investments, and 6% is for fossil and hydro generation.

Pressure on Credit Metrics: SWEPCo's capex program combined with limited near-term rate relief and lingering economic effects of the pandemic continue to stall significant improvement in SWEPCo's credit metrics. Additionally, the company recently disclosed that as a result of the severe winter weather in February 2021, that it incurred a significant increase in natural gas fuel costs. The company will seek to recover a reported \$375 million of additional costs through fuel clauses in its state jurisdictions; however, the recovery timeframe may be elongated. Nonetheless, Fitch expects that SWEPCo will stay within Fitch's stated FFO leverage downgrade threshold of 5.5x, assuming adequate base rate relief, recovery of storm expenses, and parent support. As of LTM Dec. 31, 2020, SWEPCo's FFO leverage was 5.6x.

Derivation Summary

AEP's business mix compares favorably with other large multistate utility holding companies, given the company's improved risk profile after its 2017 merchant fossil generation exit. Over the forecast period AEP is expected to derive approximately 90% of its EBITDA from regulated assets, compared with 100% at Xcel, 86% at SO and 85-90% at DEI. However, AEP's consolidated credit metrics are weaker, owing to significant capex. Absent offsetting management actions, Fitch expects AEP's FFO leverage to average around 5.7x over the forecast period, which is weaker than Xcel Energy Inc. (XEL: BBB+/Stable), Southern Company (SO; BBB+/Stable), and Dominion Energy, Inc. (DEI: BBB+/Stable).

Fitch expects Xcel's FFO leverage to be 5.0x over the forecast period, SO's consolidated FFO leverage to average 5.0x through the forecast, and DEI's consolidated FFO leverage to be 5.0x. AEP is unique among the large multistate entities for its limited parent-level debt. Fitch currently estimates AEP parent-level debt will account for approximately 20%-25% of AEP's total debt load over the forecast period, this is lower than the 25%-35% at its peers.

Key Assumptions

Fitch's Key Assumptions Within The Rating Case for the Issuer:

- Consolidated capital expenditures of \$22.3 billion over 2021-2023;
- Common dividends of \$1.4 billion in 2021, \$1.5 billion in 2022, \$1.5 billion in 2023 as per managements publicly stated forecast;
- Equity Issuances of \$600 million in 2021, \$1.4 billion in 2022, \$100 million in 2023 as per managements publicly stated forecast;
- Conversion of \$805 million equity units in 2022 and \$850 million equity units in 2023;
- Rate case filings or resolutions there of over the forecast period in Arkansas, Kentucky, Ohio, Oklahoma and Texas.

RATING SENSITIVITIES

American Electric Power

Factors that could, individually or collectively, lead to positive rating action/upgrade:

- Sustained FFO leverage at or below 4.0x;
- Continued balanced jurisdictional rate regulation across AEP's service territory;
- Continued strategic focus on relatively low risk utility and transmission businesses.

Factors that could, individually or collectively, lead to negative rating action/downgrade:

- Sustained FFO leverage exceeding 5.0x on a sustained basis;
- Renewed emphasis on non-regulated or uncontracted investments;
- Significant unexpected regulatory developments at any of the regulated operating companies.

AEP Texas

Factors that could, individually or collectively, lead to positive rating action/upgrade:

- Sustained FFO leverage at or below 5.0x;
- Continued balanced jurisdictional rate regulation.

Factors that could, individually or collectively, lead to negative rating action/downgrade:

- Sustained FFO leverage exceeding 6.5x on a sustained basis;
- Unexpected regulatory development.

Appalachian Power, Indiana Michigan Power, Public Service Oklahoma

Factors that could, individually or collectively, lead to positive rating action/upgrade:

- Sustained FFO leverage at or below 4.0x;
- Continued balanced jurisdictional rate regulation.

Factors that could, individually or collectively, lead to negative rating action/downgrade:

- Sustained FFO leverage exceeding 4.8x on a sustained basis;
- Unexpected regulatory development.

Kentucky Power, Southwestern Electric Power

Factors that could, individually or collectively, lead to positive rating action/upgrade:

- Sustained FFO leverage at or below 4.5x;
- Continued balanced jurisdictional rate regulation.

Factors that could, individually or collectively, lead to negative rating action/downgrade:

- Sustained FFO leverage exceeding 5.5x on a sustained basis;
- Unexpected regulatory development.

Ohio Power

Factors that could, individually or collectively, lead to positive rating action/upgrade:

- A positive rating action is not likely at this time, as OPCo's ratings are constrained by its participation in a money pool with regulated affiliates that are rated two notches lower.

Factors that could, individually or collectively, lead to negative rating action/downgrade:

- Sustained FFO leverage exceeding 4.5x on a sustained basis;
- Unexpected regulatory development.

Best/Worst Case Rating Scenario

International scale credit ratings of Non-Financial Corporate issuers have a best-case rating upgrade scenario (defined as the 99th percentile of rating transitions, measured in a positive direction) of three notches over a three-year rating horizon; and a worst-case rating downgrade scenario (defined as the 99th percentile of rating transitions, measured in a negative direction) of four notches over three years. The complete span of best- and worst-case scenario credit ratings for all rating categories ranges from 'AAA' to 'D'. Best- and worst-case scenario credit ratings are based on historical performance. For more information about the methodology used to determine sector-specific best- and worst-case scenario credit ratings, visit <https://www.fitchratings.com/site/re/10111579>.

Liquidity and Debt Structure

AEP has a \$4.0 billion committed revolving credit facility maturing in March 2026 and a \$1 billion committed facility maturing in March 2023, both of which serve as a backstop for AEP's CP program and LOC. AEP must maintain a ratio of debt/total capitalization that does not exceed 67.5%, under the covenants to its credit agreement. This contractually-defined percentage was 58.6% as of Dec. 31, 2020. As of Dec. 31, 2020, AEP had \$2,147 million available on its revolving credit facility (then sized at \$4 billion and giving effect for CP issuance) and cash of \$392.7 million.

AEP has parent level corporate maturities as follows: \$400 million in 2021, \$1,605 million in 2022, and \$1,900 in 2023, \$300 in 2024. AEP has \$805 million of equity units issued in 2019 and \$850 million issued in 2020 for which Fitch does not give equity credit. The notes are expected to be remarketed in 2022 and 2023, respectively, at which time the interest rate will reset at the then current market rate and forward equity purchase contract associated with the units will be settled with the issuance of equity. If either remarketing is unsuccessful, investors have the right to put their notes to AEP at a price equal to the principal. Fitch assumes successful remarketings for the equity units.

AEP's regulated subsidiaries use a pool of corporate borrowing to meet short-term funding needs. The money pool operates according to regulators' approved terms and conditions, and includes maximum authorized borrowing limits for individual companies.

Summary of Financial Adjustments

As of Dec. 31, 2020, Fitch has made the following adjustments:

- \$716 million of securitized debt has been removed from Fitch's AEP consolidated debt calculation;
- \$492 million of securitized debt has been removed from Fitch's AEPTX debt calculation;
- \$223 million of securitized debt has been removed from Fitch's APCo debt calculation.

REFERENCES FOR SUBSTANTIALLY MATERIAL SOURCE CITED AS KEY DRIVER OF RATING

The principal sources of information used in the analysis are described in the Applicable Criteria.

ESG Considerations

Unless otherwise disclosed in this section, the highest level of ESG credit relevance is a score of '3'. This means ESG issues are credit-neutral or have only a minimal credit impact on the entity, either due to their nature or the way in which they are being managed by the entity. For more information on Fitch's ESG Relevance Scores, visit www.fitchratings.com/esg.

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Rating Actions

ENTITY/DEBT	RATING		RECOVERY	PRIOR
AEP Texas Inc.	LT IDR	BBB	Downgrade	BBB+
	• senior unsecured ^{LT}	BBB+	Downgrade	A-
Southwestern Electric Power Company	LT IDR	BBB	Affirmed	BBB
	• senior unsecured ^{LT}	BBB+	Affirmed	BBB+
American Electric Power Company, Inc.	LT IDR	BBB+	Affirmed	BBB+
	ST IDR	F2	Affirmed	F2
	• senior unsecured ^{LT}	BBB+	Affirmed	BBB+
	• senior unsecured ST	F2	Affirmed	F2

ENTITY/DEBT	RATING		RECOVERY	PRIOR
Indiana Michigan Power Company	LT IDR	BBB+ ●	Affirmed	BBB+ ●
• senior unsecured	LT	A-	Affirmed	A-
Ohio Power Company	LT IDR	A- ●	Affirmed	A- ●
• senior unsecured	LT	A	Affirmed	A
Appalachian Power Company	LT IDR	BBB+ ●	Affirmed	BBB+ ●
• senior unsecured	LT	A-	Affirmed	A-
Public Service Company of Oklahoma	LT IDR	BBB+ ●	Affirmed	BBB+ ●
• senior unsecured	LT	A-	Affirmed	A-
Kentucky Power Company	LT IDR	BBB ●	Affirmed	BBB ●

ENTITY/DEBT	RATING	RECOVERY	PRIOR
• senior unsecured ^{LT}	BBB+	Affirmed	BBB+

RATINGS KEY OUTLOOK WATCH

POSITIVE	⊕	◊
NEGATIVE	⊖	◊
EVOLVING	⊙	◆
STABLE	⦿	

Applicable Criteria

[Corporate Hybrids Treatment and Notching Criteria \(pub.12 Nov 2020\)](#)

[Corporate Rating Criteria \(pub.21 Dec 2020\) \(including rating assumption sensitivity\)](#)

[Corporates Notching and Recovery Ratings Criteria \(pub.14 Oct 2019\) \(including rating assumption sensitivity\)](#)

[Parent and Subsidiary Linkage Rating Criteria \(pub.26 Aug 2020\)](#)

Applicable Models

Numbers in parentheses accompanying applicable model(s) contain hyperlinks to criteria providing description of model(s).

Corporate Monitoring & Forecasting Model (COMFORT Model), v7.9.0 (1)

Additional Disclosures

[Solicitation Status](#)

Endorsement Status

AEP Texas Inc.	EU Endorsed, UK Endorsed
American Electric Power Company, Inc.	EU Endorsed, UK Endorsed
Appalachian Power Company	EU Endorsed, UK Endorsed
Indiana Michigan Power Company	EU Endorsed, UK Endorsed
Kentucky Power Company	EU Endorsed, UK Endorsed
Ohio Power Company	EU Endorsed, UK Endorsed
Public Service Company of Oklahoma	EU Endorsed, UK Endorsed
Southwestern Electric Power Company	EU Endorsed, UK Endorsed

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Fitch Downgrades AEP's L-T IDR to 'BBB' and S-T IDR to 'F3'; Affirms Kentucky Power



RATING ACTION COMMENTARY

Fitch Downgrades AEP's L-T IDR to 'BBB' and S-T IDR to 'F3'; Affirms Kentucky Power

Thu 28 Oct, 2021 - 11:24 AM ET

Fitch Ratings - New York - 28 Oct 2021: Fitch Ratings has downgraded American Electric Power Company, Inc.'s (AEP) Long-Term Issuer Default Rating (IDR) and senior unsecured ratings to 'BBB' from 'BBB+'. Fitch has also downgraded AEP's Short-Term IDR and CP to 'F3' from 'F2'. Additionally, Fitch has affirmed Kentucky Power Co.'s (KPCo) Long-Term IDR at 'BBB' and senior unsecured rating at 'BBB+'. The Rating Outlook for AEP has been revised to Stable from Negative. The Rating Outlook for KPCo is Stable.

The downgrade of AEP's Long-Term IDR reflects the company's announcement that the \$1.45 billion cash proceeds from the planned sale of KPCo to Algonquin Power & Utilities (APUC, BBB/Stable) will be used to offset forecasted equity needs in 2022. As a result, Fitch expects the company's credit metrics to continue to exceed the stated downgrade threshold for a 'BBB+' rating. The downgrade of AEP's Short-Term IDR reflects Fitch's assessment of AEP's financial structure, flexibility and operating environment, which results in the assignment of the lower of the two short-term options for the current long-term rating.

The affirmation of KPCo's Long-Term IDR reflects the company's weak, but expected to improve credit metrics and the anticipation that new ownership will continue to support KPCo in a manner that will be consistent with its current 'BBB' rating. Additionally, Fitch expects any conditions imposed by the Kentucky Public Service Commission (KPSC) will

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not be a deterrent to improved credit metrics at KPCo. The sale also includes KPCo's ownership of AEP Kentucky Transco, which is currently owned by AEP Transmission Company, LLC (AEP Transco, A-/Stable). AEP Transco is not impacted by the transaction, given AEP Kentucky Transco's small size.

KEY RATING DRIVERS

American Electric Power Company, Inc.

KPCo Strategic Review Outcome: AEP announced on Oct. 26, 2021 that it has reached an agreement to sell KPCo to Liberty Utilities (LU, BBB/Stable) the regulated business subsidiary of APUC in a transaction valued at \$2.846 billion, including the assumption of \$1.3 billion in debt. The sale announcement is the result of a strategic review process announced in April 2021. The sale includes KPCo's Federal Energy Regulatory Commission (FERC) regulated assets, both at KPCo and AEP Transco. The transaction is expected to close 2Q22 and will require the approval of the KPSC and FERC, as well as federal clearance under the Hart-Scott-Rodino Act and the Committee on Foreign Investment in the U.S.

Separately, the parties are negotiating a new operating agreement for the coal-fired Mitchell plant, which is currently operated by KPCo, but jointly-owned by KPCo and AEP subsidiary Wheeling Power Co. (WPCo, NR). Under the new agreement WPCo will assume operational responsibility. Additionally, the agreement is expected to resolve Mitchell's disposition past 2028. The new agreement will require approval by KPSC, Public Service Commission of West Virginia, and FERC. Approval of the new Mitchell operating agreement is required for the transaction to close.

Sale Proceeds to Offset Equity: AEP has announced that the \$1.45 billion after tax cash proceeds from the sale of KPCo will be used to offset forecasted equity needs in 2022. As a result, Fitch expects the company's FFO leverage to average 5.4x over the forecast period exceeding the stated downgrade threshold for a 'BBB+' rating of FFO leverage of 5.0x. Fitch's calculations include the effect and assumed favorable regulatory treatment of approximately \$1 billion in additional fuel or purchased power costs amassed in February 2021 at PSO and SWEPCO as a result of Winter Storm Uri.

Capex Largely Debt Funded. AEP's 2021-2023 capex plan is 18% larger than the previous three-year plan, and will result in a 7.4% average annual rate base growth from 2019. Over recent years, the company has increasingly debt financed its capex leading to higher leverage. As of TTM June 30, 2021, cash from operations financed only 50% of capex. On a positive note, AEP's capex is almost exclusively geared to expanding the regulated rate

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base, with 43% planned for transmission assets, the majority of which are regulated by FERC. Management expects that nearly 70% of the company's capital plan will be recoverable under reduced lag mechanisms. Fitch estimates AEP's parent-level debt will account for approximately 20%-25% of AEP's total debt load over the forecast period, versus 25%-30% at its most of its peers.

Balanced Regulatory Construct: Fitch views the state regulatory constructs within AEP's 11-state (soon to be 10 state) service territory as balanced. Authorized state ROEs are close to the industry average in most jurisdictions and include provisions to mitigate commodity and environmental regulation risks. AEP's transmission entities, most of which are subsidiaries of AEP Transco, operate under a tariff approved by the FERC. The FERC tariff provides timely recovery of capital and operating costs as well as favorable ROEs (10.35% and 10.50%) and robust capital structures. Fitch expects consolidated earned ROE, which was 9.0% for the LTM ended June 30, 2021, to average around 9.0% in 2021-2023.

Improving Asset Base: As a result of the companies' focus on transmission investment, AEP Transco is currently AEP's second largest subsidiary in terms of equity investment, and is expected to be the largest by the end of the forecast period. Fitch expects that the favorably FERC-regulated entity will account for almost 20% of AEP's consolidated EBITDA, resulting in a lower risk profile for the combined company. Additionally, the company plans to continue reducing its reliance on coal-fired generation and increase renewable capacity through construction of rate-based assets and power purchase agreements (PPAs). Hydro, wind, solar and pumped storage generation currently constitutes 19% of the generation capacity, and is expected to increase to almost 52% over the next 10 years.

Parent-Subsidiary Rating Linkage: AEP and its regulated subsidiaries have operational, financial and functional ties, resulting in moderate rating linkage. The treasury function is centrally managed and all regulated subsidiaries depend on AEP for short-term liquidity and participate in AEP's money pool. The money pool allows the utilities to manage working capital needs and provides short-term financing. Legal ties are weak, as the parent does not guarantee the debt obligations of its regulated subsidiaries.

AEP and most of its subsidiaries have limitations on capital structure from covenants in the bank credit agreement (debt/total capitalization that does not exceed 67.5%), and from regulatory requirements to maintain a specific equity ratio. No cross-default provisions exist among AEP and its subsidiaries. Due to these linkages, Fitch typically limits the notching difference between AEP and its subsidiaries to one or two notches.

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Fitch applied a bottom-up approach in rating AEP's utility subsidiaries. Regulated subsidiaries are rated lower and/or higher than AEP, reflecting the strength of their balance sheets, quality of their service areas, and the constructiveness of their regulatory environments. Fitch rates AEP on a consolidated basis. Fitch expects AEP will adjust dividends from subsidiaries as needed and/or inject equity into subsidiaries to maintain regulatory capital structures and support credit metrics. Fitch applies a one-notch uplift to Kentucky Power Company's (BBB/Stable) ratings as a reflection of the implied support from the stronger parent company. Fitch expects that APUC will continue to support KPCo in a manner that will be consistent with the subsidiary's current 'BBB'.

Kentucky Power Co.

KPSC Merger Process: The sale of KPCo will require approval by the KPSC, which is expected to take up to 120 days once the case is filed. Fitch does not anticipate that merger conditions will be onerous. The KPSC will evaluate if the acquiror has the financial, technical, and managerial abilities to operate KPCo, and that the merger is consistent with the public interest. The KPSC commenced an investigation of KPCo on Sept. 15, 2021, likely in anticipation of the sale of the entity. Previously, the commission had expressed concern about spending for transmission and Mitchell environmental capex. Lower capex spending would benefit KPCo's credit metrics.

Constructive Regulatory Environment: Absent the KPSC's prior stated concerns about KPCo's capex spending, Fitch views the regulatory compact in Kentucky as generally constructive. A variety of cost recovery mechanisms, including fuel, purchased power, environmental compliance and infrastructure replacement clauses are in place that mitigate the impact of regulatory lag. On Jan. 13, 2021, the KPSC granted KPCo a revenue increase of \$52.4 million effective Jan. 14, 2021. The rate increase was based on a 9.30% ROE and 43.25% equity capitalization and a March 31, 2020 test year.

Challenged Service Territory: KPCo's service area is primarily driven by coal mining, which has seen significant contraction in recent years. KPCo's residential customer count has declined about 6% over the last decade, while large commercial and industrial customer numbers have declined almost 20%. Growth in oil and gas extraction mitigates some of the effects of the secular decline in the coal industry. However, Fitch remains concerned that lower sales volumes will continue to pressure metrics and earned returns in the medium term.

Weaker Credit Metrics: KPCo's credit metrics have weakened significantly over the past couple years due to capex, a prior rate freeze, effects of the coronavirus, and continued

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service territory weakness. KPCo has been a perennially under earning asset, with 5.9% earned ROE as of TTM June 30, 2021 compared to 9.0% for AEP consolidated. Fitch expects that new ownership will likely trim KPCo's capex budget, which was \$579 million in 2021-2023, a 5% increase from the prior three years. Additionally, KPCo's FFO leverage is expected to improve in 2023 with the expiration of Rockport PPA.

DERIVATION SUMMARY

AEP's business mix compares favorably with other large multistate utility holding companies, given the company's improved risk profile after its 2017 merchant fossil generation exit. Over the forecast period, AEP is expected to derive approximately 90% of its EBITDA from regulated assets, compared with 100% at Xcel Energy Inc. (XEL: BBB+/Stable), 86% at Southern Company (SO; BBB+/Stable) and 85%-90% at Dominion Energy, Inc. (DEI: BBB+/Stable). However, AEP's consolidated credit metrics are weaker, owing to significant capex. Fitch expects AEP's FFO leverage to average around 5.4x over the forecast period, which is weaker than Xcel, SO, and DEI.

Fitch expects Xcel's FFO leverage to be 5.0x over the forecast period, SO's consolidated FFO leverage to average 5.0x through the forecast, and DEI's consolidated FFO leverage to be 5.0x. AEP is unique among the large multistate entities for its limited parent-level debt. Fitch currently estimates AEP parent-level debt will account for approximately 20%-25% of AEP's total debt load over the forecast period, this is lower than the 25%-35% at its peers.

KEY ASSUMPTIONS

Fitch's Key Assumptions Within The Rating Case for the Issuer:

- Consolidated capital expenditures of \$22.3 billion over 2021-2023;
- Sale of KPCo completed 2Q22, after tax proceeds of \$1.45 billion used to offset equity needs;
- Common dividends of \$1.4 billion in 2021, \$1.5 billion in 2022, \$1.5 billion in 2023 as per managements publicly stated forecast;
- Equity Issuances of \$100 million in 2023 as per managements publicly stated forecast;
- Conversion of \$805 million equity units in 2022 and \$850 million equity units in 2023;

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--Rate case filings or resolutions there of over the forecast period in Arkansas, Ohio, Oklahoma and Texas.

RATING SENSITIVITIES

American Electric Power

Factors that could, individually or collectively, lead to positive rating action/upgrade:

--Sustained FFO leverage at or below 5.0x;

--Continued balanced jurisdictional rate regulation across AEP's service territory;

--Continued strategic focus on relatively low risk utility and transmission businesses.

Factors that could, individually or collectively, lead to negative rating action/downgrade:

--Sustained FFO leverage exceeding 5.5x on a sustained basis;

--Renewed emphasis on non-regulated or uncontracted investments;

--Significant unexpected regulatory developments at any of the regulated operating companies.

Kentucky Power

Factors that could, individually or collectively, lead to positive rating action/upgrade:

--Sustained FFO leverage at or below 4.5x;

--Continued balanced jurisdictional rate regulation.

Factors that could, individually or collectively, lead to negative rating action/downgrade:

--Sustained FFO leverage exceeding 5.5x on a sustained basis;

--Unexpected regulatory development.

BEST/WORST CASE RATING SCENARIO

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International scale credit ratings of Non-Financial Corporate issuers have a best-case rating upgrade scenario (defined as the 99th percentile of rating transitions, measured in a positive direction) of three notches over a three-year rating horizon; and a worst-case rating downgrade scenario (defined as the 99th percentile of rating transitions, measured in a negative direction) of four notches over three years. The complete span of best- and worst-case scenario credit ratings for all rating categories ranges from 'AAA' to 'D'. Best- and worst-case scenario credit ratings are based on historical performance. For more information about the methodology used to determine sector-specific best- and worst-case scenario credit ratings, visit <https://www.fitchratings.com/site/re/10111579>.

LIQUIDITY AND DEBT STRUCTURE

AEP has a \$4.0 billion committed revolving credit facility maturing in March 2026 and a \$1 billion committed facility maturing in March 2023, both of which serve as a backstop for AEP's CP program and LOC. AEP must maintain a ratio of debt/total capitalization that does not exceed 67.5%, under the covenants to its credit agreement. This contractually-defined percentage was 59.3% as of Sept. 30, 2021. As of Sept. 30, 2021, AEP had \$3.746 billion available on its revolving credit facility (giving effect for CP issuance) and cash of \$1.373 billion.

AEP has parent level corporate maturities as follows: \$400 million in 2021, \$1.605 billion in 2022, and \$1.900 billion in 2023, \$300 million in 2024. AEP has \$805 million of equity units issued in 2019 and \$850 million issued in 2020 for which Fitch does not give equity credit. The notes are expected to be remarketed in 2022 and 2023, respectively, at which time the interest rate will reset at the then current market rate and forward equity purchase contract associated with the units will be settled with the issuance of equity. If either remarketing is unsuccessful, investors have the right to put their notes to AEP at a price equal to the principal. Fitch assumes successful remarketings for the equity units.

AEP's regulated subsidiaries use a pool of corporate borrowing to meet short-term funding needs. The money pool operates according to regulators' approved terms and conditions, and includes maximum authorized borrowing limits for individual companies.

ISSUER PROFILE

AEP is a utility holding company of regulated electric utility subsidiaries serving portions of Arkansas, Indiana, Kentucky, Louisiana, Michigan, Ohio, Oklahoma, Tennessee, Texas, Virginia and West Virginia. Additionally, the company has significant investments in FERC regulated transmission assets.

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SUMMARY OF FINANCIAL ADJUSTMENTS

As of Dec. 31, 2020, Fitch has made the following adjustments:

--\$716 million of securitized debt has been removed from Fitch's AEP consolidated debt calculation;

REFERENCES FOR SUBSTANTIALLY MATERIAL SOURCE CITED AS KEY DRIVER OF RATING

The principal sources of information used in the analysis are described in the Applicable Criteria.

RATING ACTIONS

ENTITY/DEBT	RATING			PRIOR
American Electric Power Company, Inc.	LT IDR	BBB Rating Outlook Stable	Downgrade	BBB+ Rating Outlook Negative
	ST IDR	F3	Downgrade	F2
● senior unsecured	LT	BBB	Downgrade	BBB+
● senior unsecured	ST	F3	Downgrade	F2
Kentucky Power Company	LT IDR	BBB Rating Outlook Stable	Affirmed	BBB Rating Outlook Stable

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The rated entity (and/or its agents) or, in the case of structured finance, one or more of the transaction parties participated in the rating process except that the following issuer(s), if any, did not participate in the rating process, or provide additional information, beyond the issuer's available public disclosure.

APPLICABLE CRITERIA

[Parent and Subsidiary Linkage Rating Criteria \(pub. 26 Aug 2020\)](#)

[Corporate Hybrids Treatment and Notching Criteria \(pub. 12 Nov 2020\)](#)

[Corporates Recovery Ratings and Instrument Ratings Criteria \(pub. 09 Apr 2021\)](#)
(including rating assumption sensitivity)

[Corporate Rating Criteria \(pub. 15 Oct 2021\)](#) (including rating assumption sensitivity)

APPLICABLE MODELS

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Numbers in parentheses accompanying applicable model(s) contain hyperlinks to criteria providing description of model(s).

Corporate Monitoring & Forecasting Model (COMFORT Model), v7.9.0 (1)

ADDITIONAL DISCLOSURES

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American Electric Power Company, Inc.
Kentucky Power Company

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RATING ACTION COMMENTARY

Fitch Affirms AEP and Select Subsidiaries; Upgrades IMPCo

Thu 23 Dec, 2021 - 1:09 PM ET

Fitch Ratings - New York - 23 Dec 2021: Fitch Ratings has affirmed the Long-Term Issuer Default Rating (IDR) and senior unsecured rating for American Electric Power Company, Inc. (AEP) at 'BBB'. Fitch has also affirmed AEP's Short-Term IDR and CP at 'F3'.

Simultaneously, AEP's Short-Term IDR and CP ratings are being withdrawn for commercial purposes. AEP's Rating Outlook is Stable.

Additionally, Fitch has affirmed the IDRs of AEP's utility operating subsidiaries as follows: Ohio Power Co. (OPCo) at 'A-'; Appalachian Power Co. (APCo) and Public Service Company of Oklahoma (PSO) at 'BBB+'; AEP Texas (AEPTX) at 'BBB'; and Kentucky Power Co. (KPCo) and Southwestern Electric Power Co. (SWEPCO) at 'BBB'. Fitch has upgraded Indiana Michigan Power Co. (IMPCo) to 'A-' from 'BBB+'. The senior unsecured ratings for all of the aforementioned utility operating subsidiaries receive a one-notch uplift relative to their respective IDRs. OPCo's Outlook has been revised to Stable from Negative. The Outlooks for the APCo, AEPTX, IMPCo, KPCo, PSO, and SWEPCo are Stable.

The affirmation of AEP and subsidiaries is based on AEP's low-risk profile as a regulated utility system, its transition of the regulated generation fleet away from coal generation, and ongoing efforts to improve regulated returns. Fitch expects AEP's FFO leverage to average around 5.4x over the forecast period, which Fitch views as consistent with 'BBB' rating. The upgrade of IMPCo reflect expectation for continued strong credit metrics including the resolution of Rockport lease termination. The stabilization of OPCo's Outlook

is predicated on the expectation that AEP will manage its capital allocation policy to support credit metrics consistent with the subsidiaries current 'A-' IDR.

Fitch has withdrawn AEP's Short-Term IDR and CP for commercial reasons.

KEY RATING DRIVERS

AEP

Kentucky Power Sale: AEP announced on Oct. 26, 2021 that it has reached an agreement to sell KPCo (BBB/Stable) to Liberty Utilities (BBB/Stable) the regulated business subsidiary of Algonquin Power & Utilities (BBB/Stable) in a transaction valued at \$2.846 billion, including the expected assumption of \$1.3 billion in debt. The sale announcement is the result of a strategic review process announced in April 2021. The sale includes KPCo's Federal Energy Regulatory Commission (FERC) regulated assets, both at KPCo and AEP Transco. The transaction is expected to close in 2Q22 and will require the approval of the Kentucky Public Service Commission (KPSC) and FERC, as well as federal clearance under the Hart-Scott-Rodino Act and the Committee on Foreign Investment in the U.S.

Separately, the parties have negotiated a new operating agreement for the coal-fired Mitchell plant, which is currently operated by KPCo, but jointly-owned by KPCo and AEP subsidiary Wheeling Power Co. (WPCo, NR). Under the new agreement WPCo will assume operational responsibility. Additionally, the agreement is expected to resolve Mitchell's disposition past 2028. The new agreement will require approval by KPSC, Public Service Commission of West Virginia and FERC. Approval of the new Mitchell operating agreement is required for the transaction to close.

Sale Proceeds to Offset Equity: AEP has announced the \$1.45 billion after-tax cash proceeds from the sale of KPCo will be used to offset forecasted equity needs in 2022. Fitch expects the company's FFO leverage to average 5.4x over the forecast period, which is consistent with a 'BBB' rating. Fitch's calculations include the effect and assumed favorable regulatory treatment of approximately \$1 billion in additional fuel or purchased power costs amassed in February 2021 at PSO and SWEPCO as a result of Winter Storm Uri.

Capex Largely Debt Funded: AEP's 2022-2024 capex plan is 3% larger than the previous three-year plan and will result in a 7.3% average annual rate base growth from 2020. Over recent years, the company has increasingly debt financed its capex, leading has led to higher

leverage. Over the forecast period internal funding of capex is expected to average 75%, which is an improvement from 64% in 2019 and 55% in 2020.

AEP's capex is almost exclusively geared to expanding the regulated rate base, with 38% planned for transmission assets, the majority of which are regulated by FERC. Management expects that nearly 85% of the company's capital plan will be recoverable under reduced lag mechanisms. Fitch estimates AEP's parent-level debt will account for approximately 20% of AEP's total debt load over the forecast period, versus 25%-30% at most of its peers.

Balanced Regulatory Construct: Fitch views the state regulatory constructs within AEP's 11-state (soon to be 10-state) service territory as balanced. Authorized state ROEs are close to the industry average in most jurisdictions and include provisions to mitigate commodity and environmental regulation risks. AEP's transmission entities, most of which are subsidiaries of AEP Transco, operate under a tariff approved by the FERC. The FERC tariff provides timely recovery of capital and operating costs as well as favorable ROEs (10.35% and 10.50%) and robust capital structures. Fitch expects consolidated earned ROE, which was 9.0% for the LTM ended Sept. 30, 2021, to average around 9.0% in 2021-2024.

Improving Asset Base: As a result of the companies' focus on transmission investment, AEP Transco is currently AEP's second largest subsidiary in terms of equity investment and is likely to be the largest by the end of the forecast period. Fitch expects that the favorably FERC-regulated entity will account for almost 20% of AEP's consolidated EBITDA. The company plans to continue reducing its reliance on coal-fired generation and increase renewable capacity through acquisition of rate-based assets and power purchase agreements (PPAs).

Parent-Subsidiary Rating Linkage: There is parent subsidiary linkage between AEP and all of its rated subsidiaries. Fitch determines AEP's standalone credit profile (SCP) based upon consolidated metrics. Fitch considers APCo, IMPCo, OPCo and PSO to have SCPs stronger than AEP. As such, Fitch has followed the stronger subsidiary path. Emphasis is placed on the subsidiaries' status as regulated entities. Legal ring fencing is considered porous given the general protections afforded by economic regulation. Access and control are evaluated as porous.

AEP centrally manages the treasury function for all of its entities and is the sole source of equity; however, each subsidiary issues its own long-term debt. AEP Texas and SWEPCo, are rated the same as AEP, but if their SCPs were to be stronger than AEP the two subsidiaries would follow the same linkage consideration as outlined above. Due to the

aforementioned linkage considerations, Fitch will limit the difference between AEP and any of its higher rated regulated subsidiaries to two notches.

KPCo is considered to have a weaker SCP than AEP. Fitch has followed the stronger parent path. Legal incentives are weak as AEP does not guarantee KPCo debt. AEP has announced the sale of KPCo thereby rendering strategic incentives as weak. Operational incentives are scored as medium given the joint-ownership of the Mitchell plant, which will require the approval of a new ownership and operational agreement to complete the sale. As a result of the aforementioned assessment, Fitch has applied a one notch uplift to KPCo's ratings.

AEPTX

Low-Risk Business Profile: AEPTX owns and operates regulated electricity T&D networks located in the Electric Reliability Council of Texas (ERCOT). The Public Utility Commission of Texas (PUCT) sets rates on a cost-of-service basis with the opportunity for capital recovery outside of base rate proceedings through annual or semi-annual clause mechanisms. AEPTX does not have direct exposure to commodity prices. AEPTX had no material impact from the market disruptions due to the February 2021 winter storm.

2020 Base Rate Proceeding: AEPTX concluded in April 2020, as per the settlement, its first base rate proceeding since 2006. The approved settlement resulted in a \$40 million revenue decrease based on a 9.4% ROE, 42.5% hypothetical equity capital structure and 2018 test year. The lower equity capitalization further pressures metrics already affected by significant capex spend. In addition to traditional rate case issues, the somewhat contentious proceedings included a return of excess federal income taxes collected, due to the Tax Cuts and Jobs Act of 2017 (TCJA), implementation of ringfencing measures, inclusion in base rates of amounts previously recovered under rate riders and consolidation of rate structures of AEPTX's two predecessor entities.

Energy Industry Exposure: AEPTX's service territory encompasses the Eagle Ford and Permian shale gas basins, which have experienced an uptick in economic activity. AEPTX's weather-normalized kWh sales increased 1.3% in 2020 versus 2019, despite the pandemic. The company forecasts total weather-normalized kWh sales to increase by 2.6% in 2021 and 6.7% in 2022.

Pressured Credit Metrics: As a result of AEPTX's lower equity capitalization and continued regulatory lag due to the service territory's high growth, AEPTX's FFO leverage has declined significantly versus prior periods and is expected to exceed 6.0x over the forecast period. The company's 2022-2024 capex forecast of almost \$3.5 billion is approximately

4% higher versus the prior three-year forecast. Fitch expects parent AEP will only make equity infusions to maintain the regulatory capital structure as authorized, which will result in credit metrics lower than most 'BBB' rated utilities. However, Fitch considers the low risk nature of the T&D companies in Texas an offsetting factor to support the current rating.

APCo

Virginia Triennial Review: APCo received an order on Nov. 24, 2020 in its first legislatively mandated triennial review, which covers the 2017-2019 earnings test years. The Virginia State Corporation Commission order resulted in no gross revenue increase, and a net revenue decrease of \$25.5 million, based upon 9.2% ROE and 50% equity capitalization. The company believes the commission erred in certain aspects of its determination, and has sought a re-hearing, and appealed the decision to the Virginia Supreme Court. Fitch considers the current outcome modestly negative, but in line with current rating assumptions.

Constructive Virginia Regulation: Despite the lower than expected outcome in APCo's recent triennial review, Fitch considers Virginia utility regulation supportive of credit quality. Legislation passed in March 2018 addressed the effect of the TCJA of 2017, codified base rate proceedings and allowed for the reinvestment of any overearnings proceeds. Prior to the revenue decrease enacted in January 2021, APCo's Virginia base rates have been frozen since 2015. However, adjustment mechanisms in place for fuel costs, purchased power, infrastructure and environmental investments have resulted in relatively stable cash flow.

In April 2020, the governor of Virginia signed the Virginia Clean Economy Act (VCEA) into law, which replaced the state's voluntary renewable energy portfolio with a mandatory program. The legislation mandates fossil-fuel plant retirements, deems renewable investments to be in the public interest and eligible for rider recovery, and increases thresholds for energy efficiency. Fitch expects APCo's capex to remain elevated, as it complies with VCEA's provisions. However, favorable regulatory constructs should help alleviate pressure on credit metrics.

Improving West Virginia Regulation: Fitch has considered the regulatory compact in West Virginia to be restrictive, owing to a history of lower than average ROEs and historic test years that exacerbate regulatory lag. However, Fitch views recent rate decisions in the state as more balanced from a credit perspective, including settled outcomes and use of riders for certain costs. The West Virginia Public Service Commission (WVPSC) approved

the settlement agreement on Feb. 27, 2019, concluding APCo's first rate case in its West Virginia jurisdiction in over five years.

The settlement includes an annual base rate increase of \$44 million, including \$8 million for affiliate Wheeling Power Company (WPCo; not rated) based on a 9.75% return on common equity, 50.16% equity capitalization and \$4.0 billion combined rate base. In June 2021, the WVPSA issued an order approving a recovery mechanism that will allow APCo, along with WPCo to recover investment expenditures made between rate cases. Fitch believes such investment recovery mechanisms are beneficial to reducing regulatory lag and supporting credit quality.

Modest Coronavirus Impacts: Due to the pandemic, APCo has experienced a 2.5% decline in weather-normalized load. Unadjusted unit sales fell in all customer classes, with commercial declining 8% and industrial declining 7%. Fitch estimates that APCo's residential sales account for approximately 50% of the company's revenues. The company forecasts total weather-normalized kWh sales to increase by 1.5% in 2021 and decrease by 0.6% in 2022.

Reliance on Coal Shifting: APCo's approximately 65% coal generation, including PPAs, is the second highest of the AEP integrated companies. As a result, the company is exposed to potentially higher expenditures as increasingly stringent environmental regulations are implemented. APCo continues to pursue clean energy resources. The company owns 785MW of renewable generation and has PPAs in place for another 575MW, totaling almost 18% of its generation mix.

Capex Program. Fitch expects APCo to expand its rate base by almost 6% annually, with expenditures of \$3.8 billion in 2022-2024 and five-year total of \$6.7 billion. Over the five-year capital plan, APCo plans to invest \$3.6 billion in transmission and distribution assets, and \$1.8 billion in renewables.

Weaker Credit Metrics: As of LTM Sept. 30, 2021, APCo's earned ROE decreased to 7.3% from 8.6% at LTM Dec. 31, 2020. The lower ROE was the result of lower usage, higher depreciation expense, and increased capex, partially offset by O&M cost reductions. Fitch expects that APCO's credit metrics will be at or near its 4.8x downgrade metric over the next few years.

IMPCo

Supportive Regulation: Fitch believes the regulatory regimes in Indiana (80% of rate base) and Michigan (20% of rate base) are supportive. In addition to slightly above average ROEs, both states utilize recovery riders for environmental upgrades, fuel costs, energy-efficiency programs and other costs.

In November 2021, a settlement was filed with Indiana Utility Regulatory Commission (IURC) in IMPCo's current Indiana rate case. Under the terms of the settlement, IMPCo will implement a two-step rate decrease. The first step of \$4.7 million reduction will be effective upon receipt of an order, which is expected 1Q22. The second reduction in the amount of \$94.7 million is expected to be implemented in January 2023.

The reduction reflects the removal of \$141 million of annual expenses for the Rockport power plant, which IMPCo will terminate the lease in December 2022. The settlement is based upon a 9.7% ROE and an investor-supplied capital that is to be no higher than 50%. In IMPCo's smaller Michigan jurisdiction, the Michigan Public Service Commission (MPSC) authorized a \$30 million net rate increase effective February 2020. The rate increase was based on a 9.86% ROE, 46.56% equity capitalization, 2020 forecast test year.

Modest Coronavirus Effects: Due to the pandemic, IMPCo experienced a 2.8% decline in weather-normalized load in 2020. Unadjusted commercial unit sales declined 4.0% and industrial unit sales declined 5.0%. Unadjusted residential unit sales increased by 1.0%. The company forecasts total weather-normalized kWh sales to increase by 1.1% in 2021 and flat in 2022. Fitch estimates IMPCo's residential sales, on average, over the last five years account for approximately 30% of the company's retail unit sales but 40% of retail revenues. The IURC and MPSC authorized the establishment of regulatory assets to track pandemic-related expenses. Disconnects resumed in both jurisdictions. Thus far, bad debt expense has been manageable.

Reliance on Coal Shifting: IMPCo's approximately 46% coal generation, including PPAs, is the third-highest of the AEP integrated companies. IMPCo, along with AEGCo is a participant in the Rockport power plant, which consists of two 1,300MW coal-fired units. IMPCo is a 50% co-owner of Unit 1 and a 50% lessee of Unit 2, which was sold into a sale-leaseback transaction in 1989. IMPCo and AEGCo reached an agreement with the owner trustee on April 20, 2021 to buy out 100% of the equity interest in Rockport Unit 2 for \$115 million. The transaction is expected to close in December 2022 and will allow for the flexibility to close both Rockport units by 2028, if not earlier.

IMPCo owns the 2,288MW D.C. Cook Nuclear Plant (Cook), which accounts for approximately 44% of the company's generation capacity and is the only nuclear asset in

the AEP system. While Fitch considers nuclear generation to have higher operating risk, Cook has operated with a 90%-capacity factor over the last several years, roughly in line with the industry average, and is an important component of AEP's continued transition to a low-carbon environment.

Capex Program: Fitch expects IMPCo to expand its rate base by almost 5% annually, with expenditures of \$1.8 billion in 2022-2024 and five-year total of \$3.8 billion. Over the five-year capital plan, IMPCo plans to invest \$347 million for the life extension of Cook, \$1.6 billion in transmission and distribution assets, and \$900 million in renewables. About 70% of nuclear-related expenditures are attributable to Indiana, and recoverable almost contemporaneously through a rider mechanism.

Improved Credit Metrics: As a result of adequate rate relief, including the ability to utilize a forecast test year, IMPCo's credit metrics remained stable despite significant capex. IMPCo's FFO leverage is expected to be in the range of 3.5x -4.0x, which is consistent with an 'A-' integrated utility.

KPCo

KPSC Merger Process: The sale of KPCo will require approval by the KPSC, which is expected to take up to 120 days once the case is filed. Fitch does not anticipate that merger conditions will be onerous. The KPSC will evaluate if the acquiror has the financial, technical, and managerial abilities to operate KPCo, and that the merger is consistent with the public interest. The KPSC commenced an investigation of KPCo on Sept. 15, 2021, likely in anticipation of the sale of the entity. Previously, the commission had expressed concern about spending for transmission and Mitchell environmental capex. Lower capex spending would benefit KPCo's credit metrics.

Constructive Regulatory Environment: Absent the KPSC's prior stated concerns about KPCo's capex spending, Fitch views the regulatory compact in Kentucky as generally constructive. A variety of cost recovery mechanisms, including fuel, purchased power, environmental compliance and infrastructure replacement clauses are in place that mitigate the impact of regulatory lag. On Jan. 13, 2021, the KPSC granted KPCo a revenue increase of \$52.4 million effective Jan. 14, 2021. The rate increase was based on a 9.30% ROE and 43.25% equity capitalization and a March 31, 2020 test year.

Challenged Service Territory: KPCo's service area is primarily driven by coal mining, which has seen significant contraction in recent years. KPCo's residential customer count has declined about 6% over the last decade, while large commercial and industrial customer

numbers have declined almost 20%. Growth in oil and gas extraction mitigates some of the effects of the secular decline in the coal industry. However, Fitch remains concerned that lower sales volumes will continue to pressure metrics and earned returns in the medium term.

Weaker Credit Metrics: KPCo's credit metrics have weakened significantly over the past couple years due to capex, a prior rate freeze, effects of the coronavirus and continued service territory weakness. KPCo has been a perennially under earning asset, with 6.9% earned ROE as of TTM Sept. 30, 2021 compared to 9.0% for AEP consolidated. Fitch expects that new ownership will likely trim KPCo's capex budget, which was \$579 million in 2021-2023, a 5% increase from the prior three years. Additionally, KPCo's FFO leverage is expected to improve in 2023 with the expiration of Rockport PPA.

OPCo

Low-Risk Business Profile: OPCo owns and operates regulated electricity transmission and distribution networks in Ohio under cost of service-based regulatory frameworks. The company is regulated by the Public Utilities Commission of Ohio (PUCO) and FERC. The company has minimal direct exposure to commodity prices. OPCo is a 20% participant in Ohio Valley Electric Corporation (OVEC; BBB-/Stable) and currently recovers OVEC costs via a non-bypassable charge allocated to all electric distribution utilities in the state as per Ohio House Bill (H.B.) 6. Prior to the enactment of H.B. 6, OPCo recovered OVEC costs through a PUCO-approved power purchase agreement (PPA) rider.

Supportive Regulatory Construct: The majority of OPCo's revenues are derived from rates established by PUCO under a multiyear electric security plan (ESP). OPCo reached a settlement in 2018 that was approved by the PUCO extending the current ESP until 2024. As required, the company filed a base rate case on June 1, 2020 to roll existing rider amounts into base rates. The net increase request was \$41.0 million after giving effect to rider adjustments, based upon a 10.15% ROE and 54.43% equity capitalization.

The PUCO approved a settlement on Nov. 17, 2021 which resulted in a minimal change to current rates. The settlement provides for an increase in the residential monthly customer charge to \$10.00 from \$8.40, discontinues revenue decoupling, and continues the distribution investment rider subject to specified annual revenue caps. OPCo's earned ROE as of TTM Sept. 30, 2021 was 9.3%.

Coronavirus Impacts: Due to the pandemic, OPCo experienced a 2.4% decline in weather-normalized load in 2020. The company has resumed disconnections as of September 2020,

and the PUCO has approved accounting orders for the deferral of various pandemic-related expenses. The company forecasts total weather-normalized kWh sales to increase by 4.8% in 2021 and 1.2% in 2022.

Weaker Credit Metrics: After a period of strong credit metrics, OPCo's credit metrics weakened in 2019-2020 as a result of significant capex and the flow back of excess deferred taxes. OPCo plans \$2.4 billion of capex in 2022-2024, which is approximately 4% increase from the prior forecast. The company expects rate base to grow by 6%. Approximately 58% of forecast capex is expected to be spent on distribution; 30% on transmission; and 12% on corporate and other.

The stabilization of OPCo's current Outlook is predicated on the expectation that AEP will manage its capital allocation policy to support credit metrics consistent with the company's current 'A-' IDR. Also supporting OPCo's current rating is the low risk nature of its T&D asset base and supportive regulatory constructs with PUCO-regulated rates on approximately 65%-70% of the company's \$5.3 billion rate base and FERC rates on approximately 30%-35%.

PSO

Rate case settlement: PSO filed a settlement agreement with the Oklahoma Commerce Commission (OCC) in September 2021, that if improved would result in a \$51 million net annual revenue increase. The increase is based upon 9.4% ROE and 53% equity capitalization. A commission order is expected by year end 2021. While the settlement is less than the company's original net increase request of \$115 million, Fitch considers the outcome in line with Fitch's expectations. .

Winter Storm Uri: PSO has deferred and is seeking recovery from ratepayers of approximately \$670 million of increased natural gas and purchase power expense as a result of Winter Storm Uri in February 2021. The company received a waiver from the OCC allowing the company to defer the increased expenses for an unspecified amount of time at an interim rate of 0.75%. In April 2021, Oklahoma enacted legislation allowing the OCC to approve the use of securitization for extraordinary fuel and purchased power costs.

PSO has filed an application for a financing order to pursue securitization. An order from the OCC is expected in 1Q22. In the interim, the subsidiary has funded the additional expense with approximately \$500 million in capital contributions from parent AEP and the remaining amount with debt. Fitch's calculations include the effect and assumed favorable regulatory treatment of Winter Storm Uri expenses.

Favorable Generation Mix: PSO is the least coal-exposed of the AEP integrated utilities, with coal-fired generation accounting for only 7.9% of generating and capacity mix. The company owns 3,833MW of generating capacity and has long-term power purchase agreements on another 2,246MW, over half of which is wind.

Rate-Based Wind Transaction: After receiving approvals from state regulators in Oklahoma, Louisiana and Arkansas, AEP announced in May 2020 that it would move forward with the \$2 billion North Central Wind (NCW) investment, which will supply 1,485MW of wind power to PSO and Southwestern Electric Power Co. (SWEPCO, BBB/Stable). The rate-based investment, which will be purchased from the developer, will be split between PSO (45.5% ownership) and SWEPCO (54.5% ownership). Sundance (199MW) entered service on April 14, 2021, Maverick (287MW) entered service on Sept. 10, 2021, and the third project, Traverse (999MW) is expected to be in service in sometime January 2022 to April 2022.

Capex Program: PSO's capex budget continues to increase significantly. Fitch expects the company to expand its rate base by about 15% annually with expenditures of \$2,877 million in 2022-2024.

Pressured Credit Metrics: As a result of improved prior regulatory outcomes, pre-pandemic financial measures improved enough to warrant the current 'BBB+' rating. However, PSO's ongoing capex program has resulted in higher credit metrics. In order to maintain current ratings, Fitch will look for the reasonable regulatory outcomes in the current fuel adjustment clause proceedings and base rate proceeding.

Additionally, Fitch expects AEP to manage its capital allocation policy as it pertains to PSO to support the subsidiary's authorized regulatory capital structure. PSO's FFO leverage for LTM Dec. 31, 2020 was 6.2x and is expected to improve by 2023 to just at or slightly better than its downgrade threshold of 4.8x.

SWEPCo

Mixed Regulatory Environment: SWEPCo operates in three state jurisdictions, Louisiana (approximately 38% of rate base), Texas (approximately 36% of rate base) and Arkansas (approximately 20% of rate base), as well as FERC (approximately 6% of rate base). Fitch views the regulatory construct for integrated utilities in Louisiana as balanced, while Texas and Arkansas are more challenging. SWEPCo's earned ROE was 8.2% as of the LTM ended Sept. 30, 2021, behind AEP's consolidated earned ROE of 9.0% for the same period, but an improvement from the company's 6.8% earned ROE for LTM ended Dec. 31, 2019.

The company's low ROE reflects the ongoing lack of recovery of the Arkansas portion of the Turk coal plant, which accounts for approximately 110bps of ROE drag, partially offset in 1Q21 by increased off-system sales due to the severe winter storm event. The company is currently pursuing base rate cases in all three of its jurisdictions. Constructive outcomes in SWEPCo's current round of rate cases, could result in improved credit metrics.

February 2021 Weather Event: Severe weather in February 2021 impacted SWEPCo's service territory resulting in power outages, asset damage, and increased fuel and purchased power expenses. As of Sept. 30, 2021, SWEPCo has booked deferred regulatory assets of \$489 million related to natural gas fuel expense and electricity purchases from Feb. 9, 2021 to Feb. 20, 2021. SWEPCo has active fuel clauses in all of its jurisdictions that adjust periodically. However, to reduce customer bill impact, the company has requested, and has been granted, deferral mechanisms in Arkansas and Louisiana and is currently recovering the increased expenses in the two jurisdictions over a five-year period with a yet-to-be-determined carrying charge. The company filed an application to implement a net interim fuel surcharge in Texas in August 2021, requesting a five-year recovery with a carrying charge of 7.18%.

Given the magnitude of the costs, Fitch expects prudence reviews are likely in all three jurisdictions, which could result in reduced recovery. To address the near-term cash flow impacts resulting from the severe weather in SWEPCo and other AEP service territories, AEP entered into and drew the full amount of a \$500 million, 364-day term loan in March 2021. AEP has also contributed \$280 million in capital to SWEPCo YTD.

Pressure on Credit Metrics: SWEPCo's capex program, which is expected to double compared to the previous three-year forecast, combined with limited near-term rate relief continue to stall significant improvement in SWEPCo's credit metrics. Additionally, expenses from the severe winter weather in February 2021 are being recovered over an elongated time frame. Nonetheless, Fitch expects that SWEPCo will stay within Fitch's stated FFO leverage downgrade threshold of 5.5x, assuming adequate base rate relief, recovery of storm expenses, and parent support. As of LTM Dec. 31, 2020, SWEPCo's FFO leverage was 5.6x.

Rate Based Wind Transaction: North Central Wind's three facilities, totaling approximately 1,485 MWs, are being constructed on a fixed-cost, turnkey basis and will cost approximately \$2 billion with ownership split between SWEPCO (54.5% ownership) and AEP subsidiary Public Service Company of Oklahoma (BBB+/Stable) (45.5% ownership). Sundance (199MW) entered service on April 14, 2021, Maverick (287MW) entered service

on Sept. 10, 2021, and the third project, Traverse (999MW) is expected to be in service in sometime January 2022 to April 2022.

The addition of the North Central Wind capacity will reduce SWEPCO's reliance on coal in its generation mix, which is currently 47.7%. SWEPCo is funding the expenditures in a balanced manner with significant equity component, helping to alleviate the pressure on credit metrics from the large expenditure program.

Louisiana Formula Rate Plan Filing: SWEPCo has requested a net revenue increase in Louisiana of \$73 million after giving effect for \$41 million of depreciation and amortization adjustments. The December 2020 rate filing (which was revised in March 2021) is based upon a 10.35% ROE and 50.8% equity capitalization. The company is proposing an extension, with modifications, of the current decades-long formula rate plan. In its revised filing, the company requested, and the Louisiana Public Service Commission (LPSC) granted, the removal of hurricane storm cost recovery. In October 2021, SWEPCo made a separate filing the LPSC requesting the recovery of \$152 million in hurricane and storm costs.

Texas Base Rate Filing: SWEPCo filed a base rate case with the PUCT in October 2020. The company requests a net revenue increase of \$73 million in its Texas jurisdiction after giving effect for \$17 million of depreciation and amortization adjustments. The request is based upon a 10.35% ROE and 49.4% equity capitalization. In the rate filing, SWEPCo is seeking \$45 million for the recovery of its Texas jurisdictional share of Dolet Hills Power Station, which the company plans to retire by Dec. 31, 2021. The company is also seeking to establish a storm reserve in the amount of \$3.6 million. A decision is expected to in late 2021.

Arkansas Rate Case: SWEPCo filed a base rate case with the Arkansas Public Service Commission on July 23, 2021. The company is requesting a net revenue increase of \$56 million after giving effect of \$29 million of depreciation and amortization adjustments. The filing is based upon a 10.35% ROE and 51.3% equity capitalization. SWEPCo's last rate case, which was its first in 10 years, was resolved December 2020 via settlement.

DERIVATION SUMMARY

AEP compares favorably with other 'BBB' rated utility parent companies -- Emera Incorporated (Emera, BBB/Stable), CenterPoint Energy (CNP, BBB/Stable), CMS Energy Corp. (CMS, BBB/Stable), and DTE Energy (DTE, BBB/Stable). All companies derive approximately 90%-95% of EBITDA from regulated assets. AEP is the largest of the

aforementioned companies and has the most geographically diverse asset mix in the U.S., operating in 11 (soon to be 10) states; however, Emera also operates in Canada.

Fitch expects AEP's FFO leverage to average around 5.4x over the forecast period, which is in line with DTE's range of 5.1x-5.5x, and slightly weaker than CMS's 4.9x-5.0x, and CNP's low 5.0x. Emera is expected to be more levered with FFO leverage at approximately 5.6x-5.8x. AEP's parent level debt is expected to be approximately 20% over the forecast period. CNP, CMS and DTE parent level debt is expected to be 25-30%. Emera's parent level debt is expected to be higher at 40%.

KEY ASSUMPTIONS

Fitch's Key Assumptions Within The Rating Case for the Issuer:

- Consolidated capital expenditures of \$30.3 billion over 2021-2024;
- Sale of KPCo completed 2Q22, after tax proceeds of \$1.45 billion used to offset equity needs;
- Common dividends of \$1.4 billion in 2021, \$1.6 billion in 2022, \$1.6 billion in 2023, \$1.7 billion in 2024 as per managements publicly stated forecast;
- Equity Issuances of \$100 million in 2023 and \$600 million in 2024 as per managements publicly stated forecast;
- Conversion of \$805 million equity units in 2022 and \$850 million equity units in 2023;
- Rate case filings or resolutions there of over the forecast period in Arkansas, Indiana, Oklahoma and Texas.

RATING SENSITIVITIES

AEP

Factors that could, individually or collectively, lead to positive rating action/upgrade:

- Sustained FFO leverage at or below 4.8x;
- Continued balanced jurisdictional rate regulation across AEP's service territory;

--Continued strategic focus on relatively low risk utility and transmission businesses.

Factors that could, individually or collectively, lead to negative rating action/downgrade:

--Sustained FFO leverage exceeding 5.8x on a sustained basis;

--Renewed emphasis on non-regulated or uncontracted investments;

--Significant unexpected regulatory developments at any of the regulated operating companies.

AEPTX

Factors that could, individually or collectively, lead to positive rating action/upgrade:

--Sustained FFO leverage at or below 5.0x;

--Continued balanced jurisdictional rate regulation.

Factors that could, individually or collectively, lead to negative rating action/downgrade:

--Sustained FFO leverage exceeding 6.5x on a sustained basis;

--Unexpected regulatory development.

Appalachian Power, Public Service Oklahoma

Factors that could, individually or collectively, lead to positive rating action/upgrade:

--Sustained FFO leverage at or below 4.0x;

--Continued balanced jurisdictional rate regulation.

Factors that could, individually or collectively, lead to negative rating action/downgrade:

--Sustained FFO leverage exceeding 4.8x on a sustained basis;

--Unexpected regulatory development.

Kentucky Power Co., Southwestern Electric Power Company's

Factors that could, individually or collectively, lead to positive rating action/upgrade:

- Sustained FFO leverage at or below 4.5x;
- Continued balanced jurisdictional rate regulation.

Factors that could, individually or collectively, lead to negative rating action/downgrade:

- Sustained FFO leverage exceeding 5.5x on a sustained basis;
- Unexpected regulatory development.

Indiana Michigan Power, Ohio Power

Factors that could, individually or collectively, lead to positive rating action/upgrade:

- Sustained FFO leverage at or below 3.5x and an upgrade of AEP;
- Continued balanced jurisdictional rate regulation.

Factors that could, individually or collectively, lead to negative rating action/downgrade:

- Sustained FFO leverage exceeding 4.5.0x on a sustained basis;
- A downgrade of one notch or more at AEP;
- Unexpected regulatory development.

BEST/WORST CASE RATING SCENARIO

International scale credit ratings of Non-Financial Corporate issuers have a best-case rating upgrade scenario (defined as the 99th percentile of rating transitions, measured in a positive direction) of three notches over a three-year rating horizon; and a worst-case rating downgrade scenario (defined as the 99th percentile of rating transitions, measured in a negative direction) of four notches over three years. The complete span of best- and worst-case scenario credit ratings for all rating categories ranges from 'AAA' to 'D'. Best- and worst-case scenario credit ratings are based on historical performance. For more

information about the methodology used to determine sector-specific best- and worst-case scenario credit ratings, visit <https://www.fitchratings.com/site/re/10111579>.

LIQUIDITY AND DEBT STRUCTURE

AEP has a \$4.0 billion committed revolving credit facility maturing in March 2026 and a \$1 billion committed facility maturing in March 2023, both of which serve as a backstop for AEP's CP program and LOC. AEP must maintain a ratio of debt/total capitalization that does not exceed 67.5%, under the covenants to its credit agreement. This contractually-defined percentage was 59.3% as of Sept. 30, 2021. As of Sept. 30, 2021, AEP had \$3.746 billion available on its revolving credit facility (giving effect for CP issuance) and cash of \$1.373 billion.

AEP has parent level corporate maturities as follows: \$1.605 billion in 2022, and \$1.900 billion in 2023, \$300 million in 2024. AEP has \$805 million of equity units issued in 2019 and \$850 million issued in 2020 for which Fitch does not give equity credit. The notes are expected to be remarketed in 2022 and 2023, respectively, at which time the interest rate will reset at the then current market rate and forward equity purchase contract associated with the units will be settled with the issuance of equity. If either remarketing is unsuccessful, investors have the right to put their notes to AEP at a price equal to the principal. Fitch assumes successful re-marketing for the equity units.

AEP's regulated subsidiaries use a pool of corporate borrowing to meet short-term funding needs. The money pool operates according to regulators' approved terms and conditions, and includes maximum authorized borrowing limits for individual companies.

ISSUER PROFILE

AEP is a utility holding company of regulated electric utility subsidiaries serving portions of Arkansas, Indiana, Kentucky, Louisiana, Michigan, Ohio, Oklahoma, Tennessee, Texas, Virginia and West Virginia. Additionally, the company has significant investments in FERC regulated transmission assets.

SUMMARY OF FINANCIAL ADJUSTMENTS

As of Dec. 31, 2020, Fitch has made the following adjustments:

--\$716 million of securitized debt has been removed from Fitch's AEP consolidated debt calculation;

--\$492 million of securitized debt has been removed from Fitch's AEPTX debt calculation;

--\$223 million of securitized debt has been removed from Fitch's APCo debt calculation.

REFERENCES FOR SUBSTANTIALLY MATERIAL SOURCE CITED AS KEY DRIVER OF RATING

The principal sources of information used in the analysis are described in the Applicable Criteria.

ESG CONSIDERATIONS

Unless otherwise disclosed in this section, the highest level of ESG credit relevance is a score of '3'. This means ESG issues are credit-neutral or have only a minimal credit impact on the entity, either due to their nature or the way in which they are being managed by the entity. For more information on Fitch's ESG Relevance Scores, visit www.fitchratings.com/esg.

RATING ACTIONS

ENTITY / DEBT ↕	RATING ↕			PRIOR ↕
American Electric Power Company, Inc.	LT IDR	BBB Rating Outlook Stable		BBB Rating Outlook Stable
	Affirmed			
	ST IDR	F3	Affirmed	F3
	ST IDR	WD	Withdrawn	F3
senior unsecured	LT	BBB	Affirmed	BBB
junior subordinated	LT	BB+	Affirmed	BB+

USD 750 mln Variable bond/note 15- Feb-2062 025537AU5	LT	BB+	Affirmed	BB+
senior unsecured	ST	F3	Affirmed	F3
AEP Texas Inc.	LT IDR	BBB Rating Outlook Stable		BBB Rating Outlook Stable
		Affirmed		
senior unsecured	LT	BBB+	Affirmed	BBB+
Appalachian Power Company	LT IDR	BBB+ Rating Outlook Stable		BBB+ Rating Outlook Stable
		Affirmed		
senior unsecured	LT	A-	Affirmed	A-
Indiana Michigan Power Company	LT IDR	A- Rating Outlook Stable		BBB+ Rating Outlook Stable
		Upgrade		
senior unsecured	LT	A	Upgrade	A-
Kentucky Power Company	LT IDR	BBB Rating Outlook Stable		BBB Rating Outlook Stable
		Affirmed		
senior unsecured	LT	BBB+	Affirmed	BBB+

Ohio Power Company	LT IDR	A- Rating Outlook Stable		A- Rating Outlook Negative
	Affirmed			
senior unsecured	LT	A	Affirmed	A
Public Service Company of Oklahoma	LT IDR	BBB+ Rating Outlook Stable		BBB+ Rating Outlook Stable
	Affirmed			
senior unsecured	LT	A-	Affirmed	A-
Southwestern Electric Power Company	LT IDR	BBB Rating Outlook Stable		BBB Rating Outlook Stable
	Affirmed			
senior unsecured	LT	BBB+	Affirmed	BBB+

[VIEW ADDITIONAL RATING DETAILS](#)

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PARTICIPATION STATUS

The rated entity (and/or its agents) or, in the case of structured finance, one or more of the transaction parties participated in the rating process except that the following issuer(s), if any, did not participate in the rating process, or provide additional information, beyond the issuer's available public disclosure.

APPLICABLE CRITERIA

[Corporate Hybrids Treatment and Notching Criteria \(pub. 12 Nov 2020\)](#)

[Corporates Recovery Ratings and Instrument Ratings Criteria \(pub. 09 Apr 2021\)
\(including rating assumption sensitivity\)](#)

[Corporate Rating Criteria \(pub. 15 Oct 2021\) \(including rating assumption sensitivity\)](#)

[Sector Navigators - Addendum to the Corporate Rating Criteria \(pub. 15 Oct 2021\)](#)

[Parent and Subsidiary Linkage Rating Criteria \(pub. 01 Dec 2021\)](#)

APPLICABLE MODELS

Numbers in parentheses accompanying applicable model(s) contain hyperlinks to criteria providing description of model(s).

[Corporate Monitoring & Forecasting Model \(COMFORT Model\), v7.9.0 \(1\)](#)

ADDITIONAL DISCLOSURES

[Dodd-Frank Rating Information Disclosure Form](#)

[Solicitation Status](#)

[Endorsement Policy](#)

ENDORSEMENT STATUS

AEP Texas Inc.	EU Endorsed, UK Endorsed
American Electric Power Company, Inc.	EU Endorsed, UK Endorsed
Appalachian Power Company	EU Endorsed, UK Endorsed
Indiana Michigan Power Company	EU Endorsed, UK Endorsed
Kentucky Power Company	EU Endorsed, UK Endorsed
Ohio Power Company	EU Endorsed, UK Endorsed
Public Service Company of Oklahoma	EU Endorsed, UK Endorsed
Southwestern Electric Power Company	EU Endorsed, UK Endorsed

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Corporate Finance Utilities and Power North America United States

CREDIT OPINION

18 March 2021

Update

✓ Rate this Research

RATINGS

American Electric Power Company, Inc.

Domicile	Columbus, Ohio, United States
Long Term Rating	Baa2
Type	Senior Unsecured - Dom Curr
Outlook	Stable

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American Electric Power Company, Inc.

Update to credit analysis

Summary

American Electric Power Company's (AEP) credit profile is underpinned by the size and diversity of its regulatory jurisdictions and service territories. AEP's nine retail utility subsidiaries operate under eleven different state regulatory bodies and its transmission subsidiaries are regulated by the Federal Energy Regulatory Commission (FERC). The company's credit profile is supported by AEP's corporate strategy of focusing on its core regulated utility assets with predictable earnings, with its most significant growth area being its transmission and distribution (T&D) utilities. In 2020, we estimate that these less volatile T&D businesses contributed approximately 45% of AEP's consolidated operating income.

AEP historically demonstrated credit metrics that were strong for its credit quality. Through 2018, its ratios of cash flow from operations excluding changes in working capital (CFO pre-WC) to debt were in the high teens to low twenty percent range. However, AEP's cash flows have been negatively affected by the accelerated return of deferred income taxes, and the company is relying more heavily on debt financing at the parent level to fund the group's elevated capital investment program. As such, credit metrics have fallen significantly and we now expect that AEP's ratio of CFO pre-WC to debt will be sustained in a much lower range of 13-14%, and that its parent level debt to consolidated debt will remain under 25%.

Recent developments

Severe Winter Storms - In February 2021, many of AEP's service territories and customers were impacted by severe winter weather and extreme cold temperatures resulting in power outages, extensive damage to transmission and distribution infrastructure and disruption to the energy markets. While the winter weather caused disruptions in Virginia, West Virginia, Texas, Louisiana and Arkansas, the companies most impacted from a financial perspective are AEP's vertically integrated utilities in the south-central region, Public Service Company of Oklahoma (PSO, Baa1 stable) and Southwestern Electric Power Company (SWEPCo, Baa2 stable).

Both PSO and SWEPCo experienced significant increases in the price of fuel and purchased power needed to serve their customers. While these expenses are typically recovered from customers through adjustment clauses or rider mechanisms, given the magnitude of the increases, the companies have made separate regulatory filings to establish recovery mechanisms for these additional costs, and we expect the timeframe for recovery to be extended beyond the normal cycle. On the other hand, the utilities need to pay their vendors in the near term, which can strain liquidity. At PSO, AEP estimates the utility incurred additional costs of \$825 million; at SWEPCo the amount was \$375 million. These amounts are meaningfully in excess of the companies' typical annual fuel and purchased power costs

of about \$600-650 million. The companies are funding these differentials with equity contributions from AEP, along with a combination of short and long term borrowings from internal and external sources.

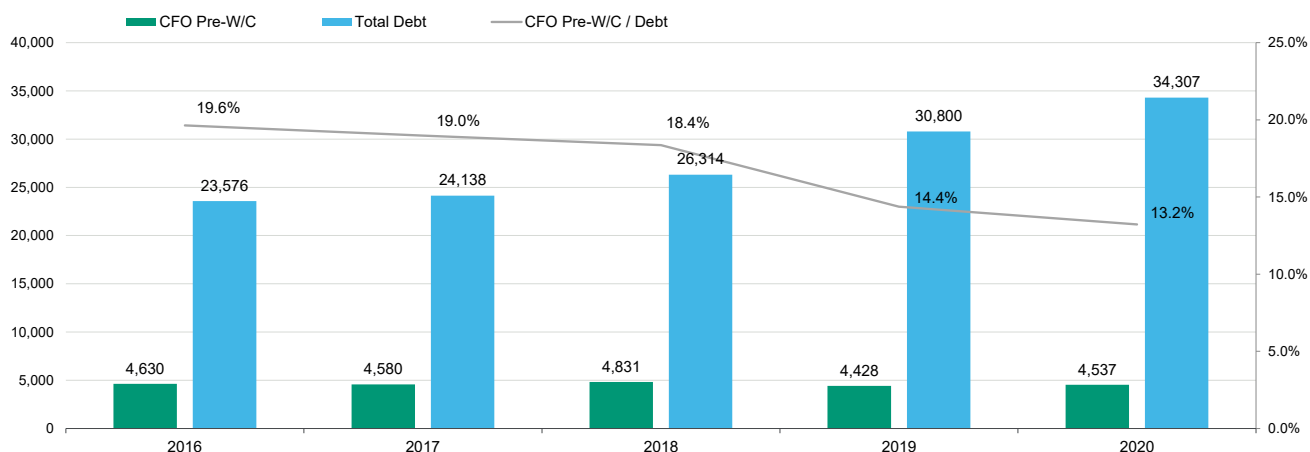
Hurricane Laura - In August 2020, Hurricane Laura hit SWEPco's territories as a Category 2 storm with unprecedented winds recorded at over 100 Mph. At peak, approximately 136,000, or about 25% of the utility's 543,000 customers were without power. Prior to Hurricane Laura, SWEPco did not have a catastrophe reserve or automatic deferral authority within any of its jurisdictions. In October 2020, the Louisiana Public Service Commission (LPSC) issued an order allowing Louisiana utilities, including SWEPco, to establish a regulatory asset to track and defer expenses associated with Hurricane Laura. SWEPco requested similar treatment in Texas, as part of its October 2020 filed base rate case. As of December 31, 2020, SWEPco estimated it had incurred incremental operation and maintenance expenses of \$84 million (\$82 million of which has been deferred as a regulatory asset related to the Louisiana jurisdiction) and incremental capital expenditures of \$23 million, all of which is related to the Louisiana jurisdiction. We expect the LPSC will opine on a time frame and mechanism for recovery of these expenses in conjunction with its determination of recovery of the February 2021 increased fuel and purchased power costs.

North Central Wind - In July 2020, AEP confirmed that it would be proceeding with its planned \$2 billion investment in the 1,485 MW North Central Wind project. The project will be owned by PSO (45%), and SWEPco (55%). The project includes three separate wind projects, Sundance (199 MW), Traverse (999 MW) and Maverick (287 MW), all of which are located in Oklahoma. PSO and SWEPco will acquire their share of each of the three projects as they are completed. Construction of the projects began in 2020 and was originally expected to be completed by the end of 2021; however due to coronavirus restrictions, the schedule has been extended a bit. Sundance is still expected to be completed in 2021, but Traverse and possibly Maverick will likely be completed in the early part of 2022. AEP plans provide funding for the project through the sale of about \$1.3 billion (65%) of new common equity, and the issuance of utility level debt.

Coronavirus - The rapid spread of the coronavirus outbreak, severe global economic shock, low oil prices, and asset price volatility are creating a severe and extensive credit shock across many sectors, regions and markets. The combined credit effects of these developments are unprecedented. We regard the coronavirus outbreak as a social risk under our ESG framework, given the substantial implications for public health and safety. However, we expect the AEP family to be relatively resilient to recessionary pressures because of its rate regulated business model and regulatory mechanisms.

Exhibit 1

Historical CFO Pre-WC, Total Debt and CFO Pre-WC to Debt (\$ MM)



Source: Moody's Financial Metrics

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Credit strengths

- » Diversity of regulatory jurisdictions and service territories provide a strong foundation for current credit profile
- » History of reasonable cost recovery
- » Bulk of spending is for transmission and distribution investments

Credit challenges

- » Debt financed investments in regulated transmission and distribution networks, tax reform and recent severe storms are putting downward pressure on credit metrics
- » Stagnant cash flow and weak demand growth
- » Growing competitive generation business modestly increases business risk

Rating outlook

The stable outlook for AEP recognizes that it continues to benefit from supportive regulatory frameworks that provide numerous riders and trackers to assure recovery of the investments its utility subsidiaries are making to grow rate base. The outlook considers that the sizable capital programs are focused on lower risk transmission and distribution networks and renewables, which facilitate the organization's clean energy transition and reduce its carbon transition risk. The outlook assumes the company will maintain supportive regulatory relationships across its various jurisdictions and that it will stabilize the long-term decline in credit metrics and generate a consolidated ratio of CFO pre-WC to debt in the range of 13-14%.

Factors that could lead to an upgrade

- » A reduction in leverage, or changes to the company's capital or operating plans that lead to an increase in cash flow and ratio of CFO pre-WC to debt remaining above 15%, could put upward pressure on the rating.
- » A reduction in parent leverage, for example a ratio of parent level debt to consolidated debt closer to 10%, could also put upward pressure on the rating.

Factors that could lead to a downgrade

- » AEP's rating could be downgraded if a more contentious regulatory environment were to develop in any of its key jurisdictions, if ongoing capital investments cannot be recovered on a timely basis, or if financial metrics deteriorate such that its ratio of CFO pre-WC to debt is maintained below 13%.

Key indicators

Exhibit 2

American Electric Power Company, Inc. [1]

	Dec-16	Dec-17	Dec-18	Dec-19	Dec-20
CFO Pre-W/C + Interest / Interest	5.8x	5.6x	5.4x	4.7x	4.6x
CFO Pre-W/C / Debt	19.6%	19.0%	18.4%	14.4%	13.2%
CFO Pre-W/C – Dividends / Debt	14.9%	14.0%	13.6%	10.0%	9.0%
Debt / Capitalization	44.7%	49.2%	50.3%	52.8%	53.8%

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.
 Source: Moody's Financial Metrics

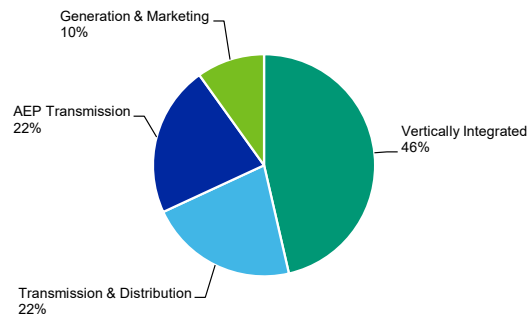
Profile

Headquartered in Columbus, Ohio, AEP is a large electric utility holding company with nine vertically integrated or retail transmission and distribution utility subsidiaries operating in eleven states. The company also operates transmission companies within the eastern and southwestern regions of the United States and owns a competitive generation and marketing business that is currently focused on

growing its contracted renewable generation portfolio. AEP currently has a regulated rate base of around \$50 billion and serves about 5.5 million customers. In 2020, the company's generation capacity totaled approximately 30,106 MW and is about 43% coal/lignite fired.

Exhibit 3

Percentage breakdown of earnings attributable to AEP common shareholders



As of December 31, 2020
 Source: Company filings

Detailed credit considerations

Diversity of regulatory jurisdictions and service territories provides a strong foundation for current credit profile

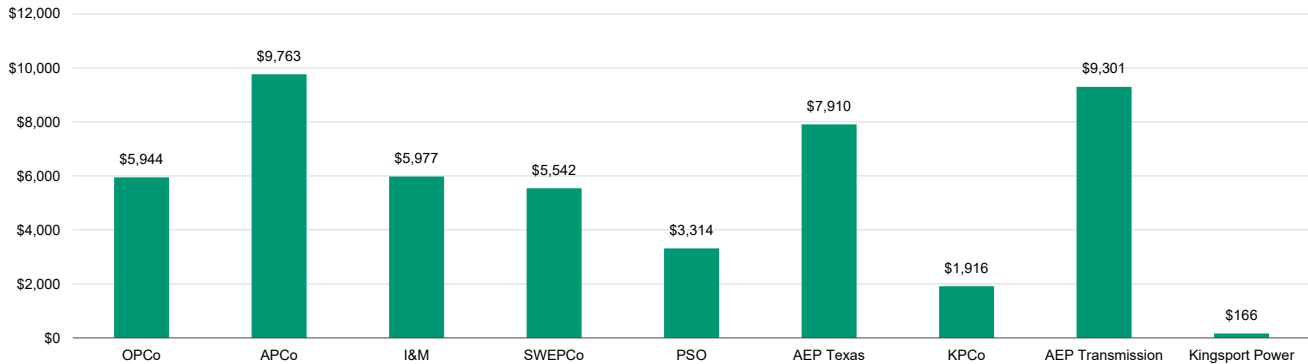
AEP's diversity in terms of regulatory jurisdictions and service territory economies is a meaningful credit strength as it provides the company with a degree of insulation from any unexpected negative developments occurring at any one of its operating companies, state regulatory bodies or state economies. This diversity has been helpful in dealing with weak demand growth and adverse weather events in some of AEP's service territories while it has been spending heavily on environmental compliance and system reliability. Going forward, the largest portion of AEP's capital program will be for investment in its federally regulated transmission subsidiaries along with increased investment in transmission and distribution operations and clean energy at its state regulated utility subsidiaries.

AEP's primary state regulated utilities and their respective authorities are as follows: Appalachian Power Company (APCo: Baa1 stable), which accounted for approximately 18% of AEP's total 2020 operating income, operates under the Virginia State Corporation Commission (VSCC), (covering a little over half of APCo's customers) and the historically more challenging Public Service Commission of West Virginia (WVPSC); Ohio Power Company (OPCo: A3 stable), which accounted for about 14% of AEP's total 2020 operating income, operates under the Public Utility Commission of Ohio (PUCO); Indiana Michigan Power Company (I&M: A3 stable), around 12% of AEP's total 2020 operating income, regulated by the Indiana Utility Regulatory Commission (IURC), (about ¾ of I&M's customers) and the Michigan Public Service Commission (MPSC); AEP Texas (AEP Texas: Baa2 stable), which contributed about 12% of AEP's total 2020 operating income, regulated by the Public Utility Commission of Texas (PUCT); Southwestern Electric Power Company (SWEPCo: Baa2 stable), around 10% of AEP's total 2020 operating income, operates under the Louisiana Public Service Commission (LPSC) (about 43% of SWEPCo retail customers), the Arkansas Public Service Commission (ARPS) (22% of SWEPCo retail customers) and the PUCT (35% of SWEPCo retail customers); Public Service Company of Oklahoma (PSO: Baa1 stable), 6% of AEP's total 2020 operating income, regulated by the Oklahoma Corporation Commission (OCC); and Kentucky Power Company (KPCo: Baa3 stable), 2% of AEP's total 2020 operating income, under the Kentucky Public Service Commission (KPSC).

AEP Transmission Company LLC's (AEP Transco: A2 stable) transmission businesses, which accounted for the largest portion (about 20%) of AEP's total operating income, are regulated by the FERC under forward looking formulaic rate plans that result in a high degree of cash flow predictability. Operations are actively conducted through six subsidiaries within AEP's electric utility service territories in seven states: Ohio, West Virginia, Kentucky, Oklahoma, Tennessee, Indiana and Michigan.

Exhibit 4

Regulated rate base by subsidiary as of December 31, 2020
 (\$ in millions)



Source: Company presentations

Continued regulatory support with timely and sufficient cost recovery important to credit quality

Given the significant amount of capital expenditures (capex) AEP has planned across its regulated business segments, it is essential that the company maintains a supportive relationship with its regulators to sustain credit quality. Our view of AEP's subsidiary credit quality reflects our assumption that the company will generally continue to receive timely and consistent long-term regulatory support across the majority of its jurisdictions. Recent regulatory filings, orders and updates for AEP subsidiaries are as follows:

OPCo – The PUCO has historically demonstrated a credit supportive view for utilities operating in the state. For several years, utilities have been operating under individually tailored electric security plans (ESPs), which are rate plans for the supply and pricing of electric generation service. The ESPs also incorporated numerous riders and trackers to support the utilities financial health as the state transitioned to competitive markets. OPCo's current ESP was approved in April 2018 and runs through May of 2024.

On March 12, 2021, OPCo filed a settlement agreement in its required distribution rate case - the case is company's first since 2011. The settlement calls for a \$295 million annual revenue increase incorporating a 9.7% ROE and a 54% equity layer. The case was initiated in May 2020, when OPCo requested an annual base rate revenue increase of approximately \$400 million, premised on a 10.15% ROE and 54% equity layer inclusive of amounts currently being recovered in riders. The settlement also continues the utility's distribution investment rider, and its enhanced service reliability rider (vegetation management), subject to certain caps. We view the company's ability to settle with key intervenors, and to continue various riders, as supportive of credit quality.

APCo (Virginia – about 56% of APCo customers) – The VSCC has historically provided reasonable regulatory support to APCo, although the company's most recent rate case has been contentious, with the utility appealing the VSCC's regulatory determinations to the Virginia Supreme Court. The company benefits from numerous riders and trackers that serve to assure recovery and reduce regulatory lag for specific expenditures, including those for new generating assets, environmental expenditures, energy efficiency expenditures, and investment in renewables and transmission assets. Recovery of legacy generation assets, and distribution operations, are covered during the state's periodic earnings review process. Legislation passed in 2018 revised the review period to triennial and required APCo to file a rate case by March of 2020.

In November 2020, the VSCC determined that APCo's earned ROE was 9.48%, which is within the upper half of the specified range of 8.72% - 10.12% for the review period and thus no rate increase was granted. The order incorporated staff's proposed treatment of APCo's retired coal plants, which reversed APCo's 2019 expense and instead amortized the retired assets over ten years beginning in 2015 (the year they were closed). In addition, the VSCC lowered APCo's authorized ROE to 9.2%. APCo had requested a \$65 million increase based on a 9.9% ROE and, in accordance with its interpretation of state law, had recorded a \$93 million expense related to its retired coal plants. Including this expense, APCo calculated its Virginia earnings during the review period to be only 8.24%.

In December 2020, the VSCC accepted APCo's request for rehearing of its November decision, thus suspending the order. APCo's request asserts that current base rates will not provide the utility the ability to earn its authorized return. In support of this view, APCo noted that the VSCC staff estimated that, after their proposed adjustments to the utility's revenue requirement, APCo would earn

an ROE of around 7.7%; which is below the 9.2% prospective ROE approved by the VSCC. APCo also filed an appeal with the Virginia Supreme Court. Our analysis of APCo incorporates revenues that are consistent with the VSCC's unresponsive November 2020 order.

APCo (West Virginia – about 44% of APCo customers) – Moody's has historically viewed West Virginia's regulatory environment under the WVPSC as below average with respect to its long-term credit support, characterized by recovery lag and returns that were below the national average. However, more recent developments have been positive for APCo and its affiliate Wheeling Power Company (WPCo), who file on a joint basis.

In February 2019, the WVPSC approved a settlement agreement filed by APCo and WPCo that increased rates by \$44 million (\$36 million related to APCo), or 3% based on a 9.75% ROE.

In June 2020, the WVPSC authorized a \$101 million (\$81 million related to APCo) increase in rates relating to APCo's expanded net energy charge (ENEC) and vegetation management riders. The ENEC recovers costs relating to fuel, purchased power, energy efficiency, new transmission investment as well as the company's 2016 conversion of its Clinch River plant from gas from coal.

I&M (Indiana – about 65% of I&M system demand) – I&M continues to benefit from rider recovery for its ongoing investment in the Cook nuclear life cycle management project, and the use of forward test years for base rate case proceedings.

In March 2020, the IURC authorized a \$77 million two-step base rate increase based on a 9.7% ROE. The initial increase of \$44 million became effective in March 2020 and the full \$77 million was effective January 2021.

I&M (Michigan – about 15% of I&M system demand) – Michigan also allows the use of forward test years for the setting of base rates, and cases must be decided in ten months. In January 2020 the MPSC approved a settlement agreement implementing a \$36 million base rate increase based on a 9.86% ROE.

PSO – The company's last rate case was decided in March 2019, when the OCC adopted a settlement authorizing PSO a \$46 million electric base rate increase premised on a 9.4% ROE. The OCC also approved implementation of a rider to recover certain distribution projects that are related to safety and reliability, as well as the expansion of PSO's transmission rider to cover all open access charges assessed by the Southwest Power Pool.

To date, the OCC has not approved PSO's requests to accelerate the depreciation of some of its coal-fired assets and their required environmental investments, a credit negative. In its 2019 decision, the OCC denied the company's request to increase the amount of depreciation collected in rates to fully recover the cost of the Oklaunion plant (which closed in 2020) by 2028 as opposed to its current 2046 schedule. In a 2018 decision, the OCC authorized PSO's recovery of the net book value of Northeastern Unit 4 (which was retired in 2016 as part of an environmental agreement) with a debt return rather than the requested full debt and equity return requested by PSO. PSO's investment in the coal-fired Northeastern Unit 3 and its related environmental control equipment is currently being recovered through 2040.

As noted above, PSO was significantly impacted by a severe winter weather event in February 2021 which caused the prices for fuel and purchased power in the region to spike. For the period of February 9th-20th, the utility estimated its expenditures for fuel and purchased power were about \$825 million. We estimate this to be about 135% of its normal annual costs. Although these costs would normally flow through PSO's fuel adjustment mechanism, on February 24th, the company filed a request with the OCC to establish alternative regulatory treatment to limit the impact on customers. The company has requested deferral treatment and the ability to recover carrying costs, calculated at its weighted average cost of capital, over a period of time to be determined by the OCC. The company anticipates a decision on this single issue filing within a few months.

AEP Texas – We view the PUCT's regulation of transmission and distribution utilities in Texas as transparent and generally supportive of credit quality as rider mechanisms for the recovery of investments in transmission and distribution systems significantly reduce regulatory lag and result in predictable cash flow. AEP Texas' investment in its systems are able to be recovered quickly through transmission cost of service (TCOS) and distribution cost recovery factor (DCRF) rider adjustment mechanisms. Certain expenses, for example those relating to energy efficiency, are also recovered via automatic adjustments. Revenues generated under these mechanisms do, however, remain subject to review.

In April 2020, the PUCT approved a settlement agreement that resulted in a \$40 million base rate reduction for AEP Texas premised on a 9.4% ROE and a 42.5% equity layer. While this is lower than the 45% requested by the utility, it moved the ratio closer to those approved for AEP's other state regulated utilities, and it is above the 40% it appeared the PUCT was previously considering. Rates became effective in June 2020.

The April 2020 order also included several adjustments in year one relating to the return of excess deferred taxes to transmission and distribution customers (totaling about \$108 million) and for previously collected rates subject to reconciliation (\$30 million) which resulted in a first year revenue reduction of over \$170 million. We anticipate the relatively low approved equity layer and the negative cash flow impacts of federal tax reform will maintain pressure on AEP Texas credit metrics as it continues its capital program.

While the AEP Texas territory was also impacted by the February 2021 storm, the regulatory construct for transmission and distribution utilities in Texas significantly limits the potential financial impact. These utilities do not procure power for customers and, unlike their counterparts in other deregulated markets, are not obligated to provide standard supply or provider of last resort service.

SWEP Co – The utility's retail operations are spread across three states, Louisiana, Texas and Arkansas, and the company also supplies energy to wholesale customers under FERC regulated contracts with formulaic rates. We view all of these jurisdictions as relatively credit supportive. In addition to its FERC contracts, SWEP Co currently benefits from formulaic rate processes in Louisiana and Arkansas; in Texas, the company benefits from rider recovery on the transmission and distribution portion of its rates.

As noted above, SWEP Co was also impacted by the severe weather that occurred in February. As a result, its expenditures for fuel and purchased power for the impacted approximately two week period were around \$375 million, or about 58% of its normal annual costs. While SWEP Co would normally recover these expenditures through its fuel adjustment mechanism, to limit the impact on customers the utility will seek alternative methods. In Texas and Louisiana, recovery of these costs may also be considered as part of ongoing base rate proceedings that were initiated in October and December of 2020. Louisiana has already authorized deferral accounting for utilities' storm related costs.

AEP Transco – The AEP Transco subsidiaries receive revenues based on FERC approved formulaic tariffs that are set to allow the recovery of all expenditures for operations, maintenance, depreciation and taxes plus a return on forward looking capital investment. The AEP Transco companies operate in the PJM Interconnection (PJM) (about 85%) and the Southwest Power Pool (SPP). In 2019, settlement agreements were reached in both regions that resolved complaints filed against their FERC approved rates.

For further information on AEP's subsidiaries, their service territories and recent regulatory activity please refer to each utility's credit opinion on Moodys.com.

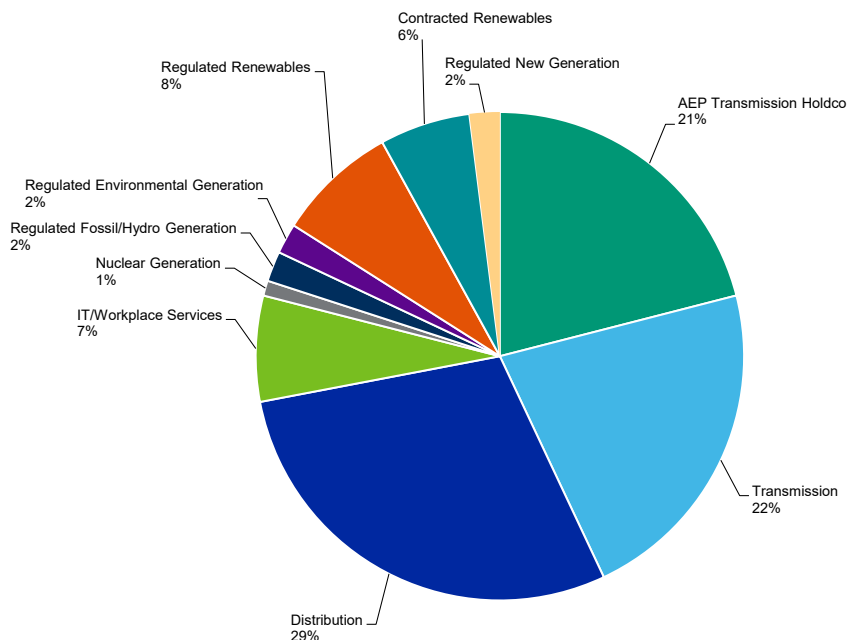
Substantial investments in regulated transmission networks, distribution, and environmental mandates

AEP has been investing heavily in its transmission and distribution networks to assure reliability throughout its service territories. In 2019, AEP spent approximately \$6.1 billion for capital expenditures and an additional \$918 million on the Sempra Renewables and Santa Rita East wind acquisitions. In 2020, the company's capital expenditures exceeded \$6.3 billion, and its current five year capital forecast (inclusive of the \$2 billion North Central Wind acquisition) includes approximately \$37 billion of investment planned for 2021 through 2025. This projected capital spending averages approximately \$7.5 billion per year, significantly more than the \$5.8 billion spent in 2017, \$4.8 billion spent in 2016 and \$4.6 billion spent in 2015.

The total \$37 billion in planned investment will be allocated to regulated businesses and contracted renewables as follows: transmission 43%, distribution 29%, regulated renewables 8%, regulated fossil and nuclear generation 7%, contracted renewables 6%, and corporate 7%.

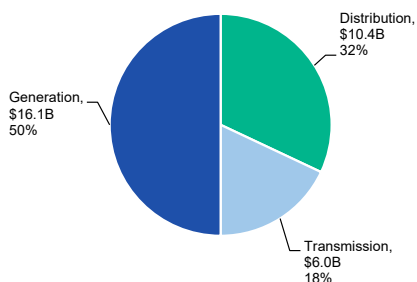
The focus on transmission and distribution investing has resulted in a shift of net plant. As shown below, AEP's net plant profile in 2020 totals approximately \$60 billion and consists of: transmission 43%, distribution 32%, and generation 25%. This compares with a net plant profile in 2010 that totaled approximately \$32.5 billion and consisted of: generation 50%, distribution 32%, and transmission 18%, highlighting the changing composition of AEP's operations into lower risk businesses.

Exhibit 5
 2021-2025 Capital forecast totals \$37 billion



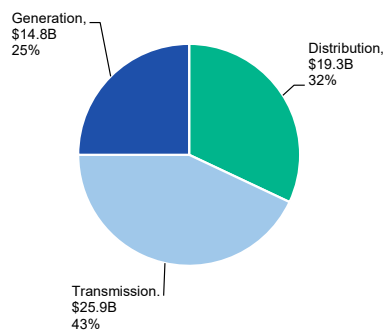
Source: Company presentations

Exhibit 6
 2010 Net Plant: \$32.5B



Source: Company presentations

Exhibit 7
 2020 Net Plant: \$60B



Source: Company presentation

Transmission and distribution investments are expected to be recovered largely either through transmission formula based rates or rider recovery, a credit positive. Generation investment is primarily recovered in base rates and is more susceptible to lags in recovery. AEP estimates that more than 70% of its capex spend during the 2021 - 2025 period will be recovered through forward rates or tracking mechanisms, reducing regulatory lag. Given the sheer magnitude of the investment program, and the impact of federal tax reform, we anticipate continued pressure on credit metrics.

Additional debt financing for capex spend will maintain pressure on financial metrics

AEP's key financial metrics were historically very strong but have fallen considerably over the last few years. Year-end results for 2019 and 2020 included interest coverage ratios of 4.7x and 4.6x and CFO pre-WC to debt ratios of 14.4% and 13.2%, respectively. This is much lower than year-end 2018 when AEP's adjusted three year average interest coverage ratio was 5.6x and CFO pre-WC to debt was 19%.

Given AEP's overall elevated capital investment forecast, and the negative impacts of federal tax reform on utility cash flow, including the accelerated return of deferred income taxes, the company's financial metrics will likely remain under pressure. Going forward, we expect company to stem the long-term decline in financial metrics and the ratio of CFO pre-WC to debt to stabilize be in a range of 13-14%, which will be important to the maintenance of current credit quality.

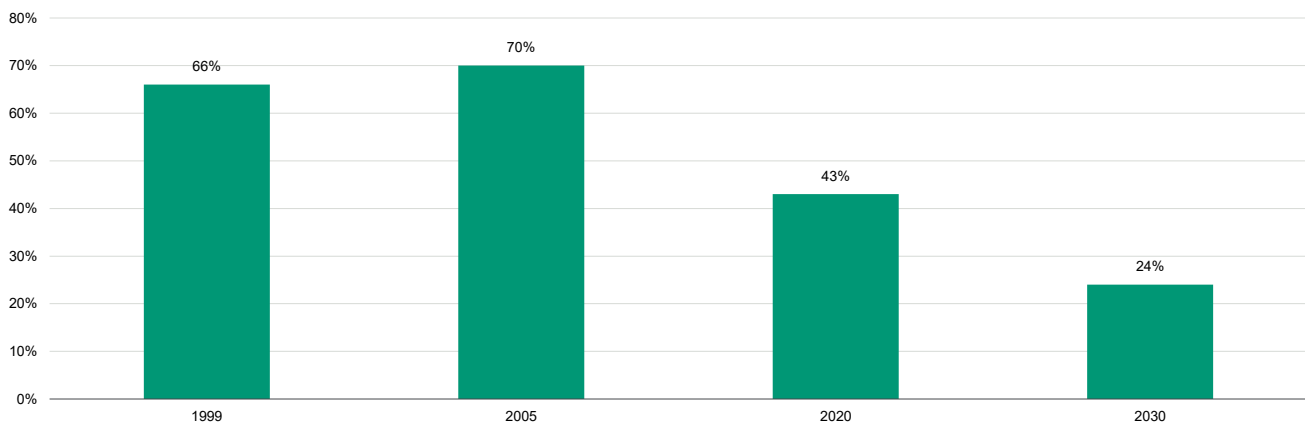
ESG considerations

Environmental considerations incorporated into our credit analysis for AEP are primarily related to carbon regulations. AEP is strongly positioned with regard to carbon transition risk within the regulated utility sector as its less carbon intensive transmission, distribution and renewables businesses mitigate fact that the majority of its energy is generated by fossil fuels, including natural gas. Although still heavily reliant on coal generation, AEP is focused on transitioning to a cleaner energy future that is more responsive to consumer needs by investing in the resilience and interoperability of its transmission and distribution systems and rebalancing its generation portfolio to include more renewables while reducing coal-fired exposure.

From 2000 through 2020, AEP estimates that capital investment to reduce emissions have totaled approximately \$9 billion, and that it has achieved a 73% reduction in carbon emissions from a 2000 baseline. As of 2020, AEP's consolidated 30,100 MW generating portfolio included about 43% coal-fired resources, versus about 66% in 1999, and 18% in renewable generation, compared to around 4% in 2005. The North Central project will add close to 1,500 MW of wind generation.

Exhibit 8

Total coal capacity has significantly decreased from historical levels and is expected to continue [1][2]



[1] 2020 represents expected capacity as of October 1, 2020. Future includes IRP forecasted additions and retirements through 2030

[2] 2030 does not include wind, solar and natural gas replacement capacity for certain recently announced coal retirements.

Source: Company presentations

Social risks are primarily related to demographic and societal trends as well as health and safety and customer and regulatory relations. Corporate governance considerations include financial policy and we note that a strong financial position is an important characteristic for managing environmental and social risks amid the group's elevated capital expenditure program.

Liquidity analysis

We expect AEP to maintain an adequate liquidity profile over the next 12-18 months. Although we anticipate that its significant investment program will result in negative free cash flow for the foreseeable future, the company has demonstrated capital markets access and its credit facilities currently provide reasonable near-term protection.

For the year ending December 31, 2020, AEP generated approximately \$3.8 billion of cash from operations (CFO), invested \$6.3 billion in capex and paid \$1.4 billion in dividends resulting in negative free cash flow (FCF) of approximately \$3.9 billion. In 2019, AEP generated approximately \$4.3 billion of CFO, invested \$6.1 billion in capex and paid \$1.4 billion in dividends resulting in negative FCF of approximately \$3.2 billion. Going forward, given AEP's substantial level of planned capex, we anticipate the company will continue to generate negative FCF, which will be funded via a combination of internal and external sources including debt financing.

AEP currently has one syndicated revolving credit facility totaling \$4.0 billion expiring in June 2022, which we expect the company will look to extend. As of December 31, 2020, AEP had approximately \$1.85 billion of outstanding commercial paper utilizing capacity under the facility. In March of 2021, to support the liquidity needs of its southwestern utilities in the wake severe winter weather, AEP entered into a \$500 million 364-day agreement, and borrowed the full amount. AEP also has a receivables securitization agreement totaling \$750 million that expires in September 2022. As of December 31, 2020, there was \$592 million of securitization debt outstanding.

AEP is not required to make a representation with respect to either material adverse change or material litigation in order to borrow under its credit facility. Default provisions exclude non-significant subsidiaries' (including its competitive generation subsidiary) cross default and insolvency/bankruptcy provisions. The facilities contain a covenant requiring that AEP's consolidated debt to capitalization (as defined) not exceed 67.5%. As of December 2020, AEP states its contractually defined debt to capitalization ratio was 58.6%.

As of December 31, 2020, AEP had consolidated long-term debt due within one year of approximately \$2.1 billion including \$198.3 million of amortization of securitization bonds. Near-term maturities within the AEP family include: APCo's \$350 million in senior unsecured notes in March 2021 and \$17.5 million revenue bonds due in November 2021, I&M's approximately \$3.4 million of fuel financing notes due in April 2021 and a \$200 million bank term loan in May 2021, KPCo's \$40 million in senior unsecured notes in June 2021, OPCo's \$500 million in senior unsecured notes in October 2021, AEP Transmission's \$50 million senior notes due November 2021, and SWEPCo's \$100 million term loan due in December of 2021.

Structural considerations

AEP's capital structure historically incorporated a very limited amount of holding company debt, a key credit positive compared to many holding company peers. However, during 2019 the company began increasing its use of parent level debt. As of December 2020, AEP had long term parent level debt obligations of around \$6.3 billion, or about 20% of its total long term debt. Inclusive of short-term debt, we estimate the ratio at approximately 24%. Going forward we expect parent level debt to consolidated debt to remain under 25%.

Rating methodology and scorecard factors

Exhibit 9

Scorecard Factors

American Electric Power Company, Inc.

Regulated Electric and Gas Utilities Industry [1][2]	Current FY 12/31/2020		Moody's 12-18 Month Forward View As of Date Published [3]	
	Measure	Score	Measure	Score
Factor 1 : Regulatory Framework (25%)				
a) Legislative and Judicial Underpinnings of the Regulatory Framework	A	A	A	A
b) Consistency and Predictability of Regulation	A	A	A	A
Factor 2 : Ability to Recover Costs and Earn Returns (25%)				
a) Timeliness of Recovery of Operating and Capital Costs	A	A	A	A
b) Sufficiency of Rates and Returns	A	A	A	A
Factor 3 : Diversification (10%)				
a) Market Position	A	A	A	A
b) Generation and Fuel Diversity	Baa	Baa	Baa	Baa
Factor 4 : Financial Strength (40%)				
a) CFO pre-WC + Interest / Interest (3 Year Avg)	4.9x	A	4x - 5x	A
b) CFO pre-WC / Debt (3 Year Avg)	15.1%	Baa	13% - 15%	Baa
c) CFO pre-WC – Dividends / Debt (3 Year Avg)	10.7%	Baa	9% - 11%	Baa
d) Debt / Capitalization (3 Year Avg)	52.4%	Baa	52% - 56%	Baa
Rating:				
Scorecard-Indicated Outcome Before Notching Adjustment		Baa1		Baa1
HoldCo Structural Subordination Notching	-1	-1	-1	-1
a) Scorecard-Indicated Outcome		Baa2		Baa2
b) Actual Rating Assigned		Baa2		Baa2

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.

[2] As of 12/31/2020 (LTM)

[3] This represents Moody's forward view; not the view of the issuer; and unless noted in the text, does not incorporate significant acquisitions and divestitures.

[4] Standard risk grid for financial strength.

Source: Moody's Financial Metrics

Appendix

Exhibit 10

Cash Flow and Credit Metrics [1]

CF Metrics	Dec-16	Dec-17	Dec-18	Dec-19	Dec-20
As Adjusted					
FFO	4,918	4,846	4,649	4,648	5,016
+/- Other	-288	-266	182	-220	-480
CFO Pre-WC	4,630	4,580	4,831	4,428	4,537
+/- ΔWC	27	-162	517	10	-509
WC	4,657	4,418	5,348	4,438	4,028
WC	4,630	4,580	4,831	4,428	4,537
CFO	4,657	4,418	5,348	4,438	4,028
- Div	1,121	1,192	1,256	1,355	1,433
- Capex	5,039	5,945	6,482	6,377	6,561
FCF	-1,503	-2,719	-2,389	-3,294	-3,966
(CFO Pre-W/C) / Debt	19.6%	19.0%	18.4%	14.4%	13.2%
(CFO Pre-W/C - Dividends) / Debt	14.9%	14.0%	13.6%	10.0%	9.0%
FFO / Debt	20.9%	20.1%	17.7%	15.1%	14.6%
RCF / Debt	16.1%	15.1%	12.9%	10.7%	10.4%
Revenue	16,380	15,425	16,196	15,561	14,919
Interest Expense	975	988	1,107	1,196	1,259
Net Income	2,061	1,776	1,679	1,949	2,149
Total Assets	64,636	65,817	69,492	75,524	80,691
Total Liabilities	47,401	47,698	50,593	55,872	59,733
Total Equity	17,235	18,119	18,899	19,652	20,958

[1] All figures and ratios are calculated using Moody's estimates and standard adjustments. Periods are Financial Year-End unless indicated. LTM = Last Twelve Months
Source: Moody's Financial Metrics

Exhibit 11

Peer Comparison Table [1]

(In US millions)	American Electric Power Company, Inc. Baa2 (Stable)			Xcel Energy Inc. Baa1 (Stable)			Duke Energy Corporation Baa1 (Negative)			Eversource Energy Baa1 (Stable)		
	FYE Dec-18	FYE Dec-19	FYE Dec-20	FYE Dec-18	FYE Dec-19	FYE Dec-20	FYE Dec-18	FYE Dec-19	FYE Dec-20	FYE Dec-19	FYE Dec-19	FYE Dec-20
Revenue	16,196	15,561	14,919	11,537	11,529	11,526	24,521	25,079	23,868	8,448	8,526	8,904
CFO Pre-W/C	4,831	4,428	4,537	3,111	3,470	3,408	7,907	9,235	9,407	2,185	2,585	2,708
Total Debt	26,314	30,800	34,307	18,376	19,632	21,183	57,787	62,423	63,702	15,787	17,112	19,800
CFO Pre-W/C + Interest / Interest	5.4x	4.7x	4.6x	5.2x	5.5x	5.0x	4.4x	4.7x	5.1x	5.0x	5.5x	5.6x
CFO Pre-W/C / Debt	18.4%	14.4%	13.2%	16.9%	17.7%	16.1%	13.7%	14.8%	14.8%	13.8%	15.1%	13.7%
CFO Pre-W/C - Dividends / Debt	13.6%	10.0%	9.0%	13.0%	13.6%	12.0%	9.4%	10.6%	10.4%	9.8%	11.2%	9.9%
Debt / Capitalization	50.3%	52.8%	53.8%	53.2%	52.8%	52.4%	52.9%	52.9%	52.5%	51.3%	51.0%	52.1%

All figures & ratios calculated using Moody's estimates & standard adjustments. FYE = Financial Year-End. LTM = Last Twelve Months. RUR* = Ratings under Review, where UPG = for upgrade and DNG = for downgrade
Source: Moody's Financial Metrics

Ratings

Exhibit 12

Category	Moody's Rating
AMERICAN ELECTRIC POWER COMPANY, INC.	
Outlook	Stable
Senior Unsecured	Baa2
Jr Subordinate	Baa3
Commercial Paper	P-2
APPALACHIAN POWER COMPANY	
Outlook	Stable
Issuer Rating	Baa1
Senior Unsecured	Baa1
Other Short Term	P-2
OHIO POWER COMPANY	
Outlook	Stable
Issuer Rating	A3
Senior Unsecured	A3
INDIANA MICHIGAN POWER COMPANY	
Outlook	Stable
Issuer Rating	A3
Senior Unsecured	A3
Other Short Term	P-2
AEP TRANSMISSION COMPANY, LLC	
Outlook	Stable
Issuer Rating	A2
Senior Unsecured	A2
AEP TEXAS INC.	
Outlook	Stable
Issuer Rating	Baa2
Senior Unsecured	Baa2
SOUTHWESTERN ELECTRIC POWER COMPANY	
Outlook	Stable
Issuer Rating	Baa2
Senior Unsecured	Baa2
PUBLIC SERVICE COMPANY OF OKLAHOMA	
Outlook	Stable
Issuer Rating	Baa1
Senior Unsecured	Baa1
AEP TEXAS CENTRAL COMPANY	
Outlook	No Outlook
Senior Unsecured	Baa2
COLUMBUS SOUTHERN POWER COMPANY	
Outlook	No Outlook
Senior Unsecured	A3
RGS (AEGCO) FUNDING CORPORATION	
Outlook	Stable
Bkd Senior Secured	A3
RGS (I&M) FUNDING CORPORATION	
Outlook	Stable
Bkd Senior Secured	A3
KENTUCKY POWER COMPANY	
Outlook	Stable
Issuer Rating	Baa3
Senior Unsecured	Baa3
AEP GENERATING COMPANY	
Outlook	
Bkd LT IRB/PC	Baa2

Source: Moody's Investors Service

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CREDIT OPINION

28 September 2021

Update

✓ Rate this Research

RATINGS

American Electric Power Company, Inc.

Domicile	Columbus, Ohio, United States
Long Term Rating	Baa2
Type	Senior Unsecured - Dom Curr
Outlook	Stable

Please see the [ratings section](#) at the end of this report for more information. The ratings and outlook shown reflect information as of the publication date.

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American Electric Power Company, Inc.

Update to credit analysis

Summary

American Electric Power Company's (AEP) credit profile is underpinned by the size and diversity of its regulatory jurisdictions and service territories. AEP's nine retail utility subsidiaries operate under eleven different state regulatory bodies and its transmission subsidiaries are regulated by the Federal Energy Regulatory Commission (FERC). The company's credit profile is supported by AEP's corporate strategy of focusing on its core regulated utility assets with predictable earnings, with its most significant growth area being its transmission and distribution (T&D) utilities. During the last twelve months ended June 30, 2021, we estimate that these less volatile T&D businesses contributed approximately 51% of AEP's consolidated operating income.

Over the last two years, AEP's cash flow has been negatively affected by the accelerated return of deferred income taxes, and the company's reliance on debt financing at the parent level to fund the group's elevated capital investment program. As such, its ratio of operating cash flow excluding changes in working capital (CFO pre-WC) to debt has fallen significantly from pre-2019 levels in the high teens. We expect that AEP's ratio of CFO pre-WC to debt will be sustained in a much lower range of 13-15%, and that its parent level debt will remain under 25% of consolidated debt.

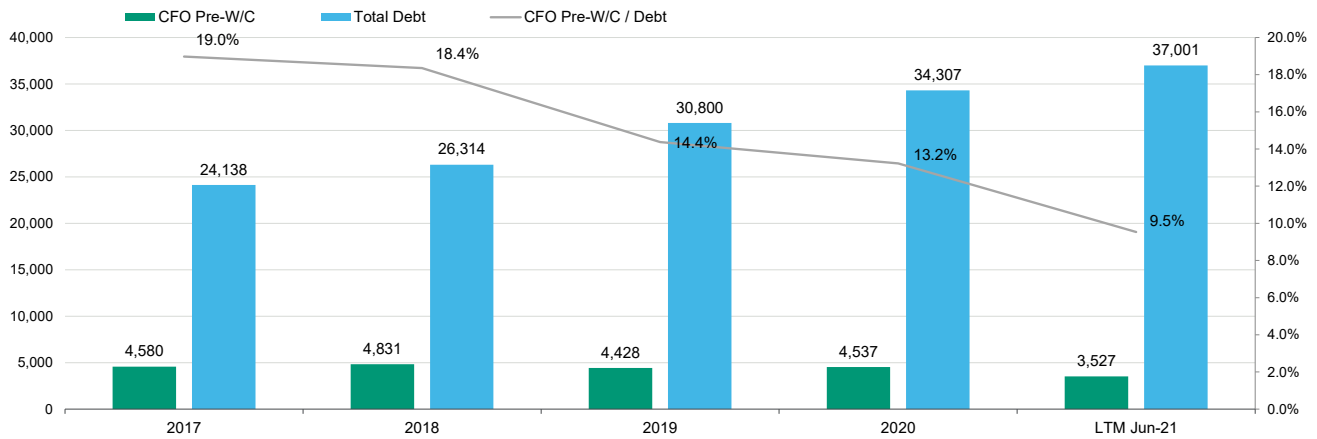
Recent developments

Severe Winter Storms - In February 2021, many of AEP's service territories and customers were impacted by severe winter weather and extreme cold temperatures resulting in power outages, extensive damage to transmission and distribution infrastructure and disruption to the energy markets. While the winter weather caused disruptions in Virginia, West Virginia, Texas, Louisiana and Arkansas, the companies most impacted from a financial perspective were AEP's vertically integrated utilities in the south-central region, Public Service Company of Oklahoma (PSO, Baa1 stable) and Southwestern Electric Power Company (SWEPCo, Baa2 stable).

Both PSO and SWEPCo experienced significant increases in the price of fuel and purchased power needed to serve their customers. As of 30 June 2021, PSO and SWEPCo had recorded regulatory assets of approximately \$669 million and \$453 million, respectively, related to the higher fuel and purchased power costs. Given their magnitude, the time frame for recovery of these costs will be extended beyond the normal cycle of the companies' traditional cost recovery mechanisms. AEP's 2021 credit metrics will be weak due to these unusually high commodity costs with our stable outlook incorporating an anticipated recovery in credit metrics to the 13%-15% range in 2022.

Exhibit 1

Historical CFO Pre-WC, Total Debt and CFO Pre-WC to Debt (\$ MM)



Source: Moody's Financial Metrics

Credit strengths

- » Diversity of regulatory jurisdictions and service territories provide a strong foundation supporting current credit profile
- » History of reasonable cost recovery
- » Bulk of spending is for transmission and distribution investments

Credit challenges

- » Debt financed investments in regulated transmission and distribution networks, tax reform and recent severe storms are putting downward pressure on credit metrics
- » Stagnant cash flow and weak demand growth
- » Growing competitive generation business modestly increases business risk

Rating outlook

The stable outlook recognizes that AEP continues to benefit from supportive regulatory frameworks that provide numerous riders and trackers to assure recovery of the investments its utility subsidiaries are making to grow rate base. The outlook considers that the sizable capital programs are focused on lower risk transmission and distribution networks and renewables, which facilitate the organization's clean energy transition and reduce its carbon transition risk. The outlook assumes the company will maintain supportive regulatory relationships across its various jurisdictions and that it will stabilize the long-term decline in credit metrics and generate a consolidated ratio of CFO pre-WC to debt in the range of 13-14%.

Factors that could lead to an upgrade

- » A reduction in leverage, or changes to the company's capital or operating plans that lead to an increase in cash flow and ratio of CFO pre-WC to debt remaining above 15% could put upward pressure on the rating.
- » A reduction in parent leverage, for example a ratio of parent level debt to consolidated debt closer to 10%, could also put upward pressure on the rating.

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the ratings tab on the issuer/entity page on www.moody's.com for the most updated credit rating action information and rating history.

Factors that could lead to a downgrade

- » AEP's rating could be downgraded if a more contentious regulatory environment were to develop in any of its key jurisdictions, if ongoing capital investments cannot be recovered on a timely basis, or if financial metrics continue to deteriorate such that its ratio of CFO pre-WC to debt is maintained below 13%.

Key indicators

American Electric Power Company, Inc. [1]

	Dec-17	Dec-18	Dec-19	Dec-20	LTM Jun-21
CFO Pre-W/C + Interest / Interest	5.6x	5.4x	4.7x	4.6x	3.8x
CFO Pre-W/C / Debt	19.0%	18.4%	14.4%	13.2%	9.5%
CFO Pre-W/C – Dividends / Debt	14.0%	13.6%	10.0%	9.0%	5.5%
Debt / Capitalization	49.2%	50.3%	52.8%	53.8%	54.9%

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.

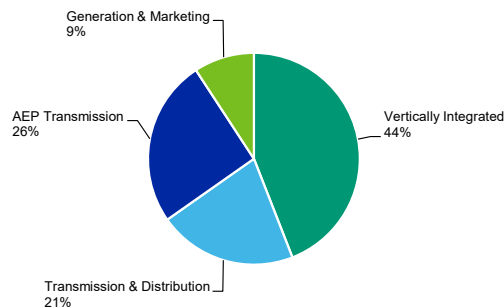
Source: Moody's Financial Metrics

Profile

Headquartered in Columbus, Ohio, AEP is a large electric utility holding company with nine vertically integrated or retail transmission and distribution utility subsidiaries operating in eleven states. The company also operates transmission companies within the eastern and southwestern regions of the United States and owns a competitive generation and marketing business that is currently focused on growing its contracted renewable generation portfolio. AEP has a regulated rate base of around \$50 billion and serves about 5.5 million customers. In 2020, the company's generation capacity totaled approximately 30,106 MW and was about 44% coal/lignite fired.

Exhibit 3

Percentage breakdown of earnings attributable to AEP common shareholders



As of LTM June 30, 2021

Source: Company filings

Detailed credit considerations

Diversity of regulatory jurisdictions and service territories provides a strong foundation supporting current credit profile

AEP's size and diversity in terms of regulatory jurisdictions and service territory economies is a meaningful credit strength as it provides the company with a degree of insulation from any unexpected negative developments occurring at any one of its operating companies, state regulatory bodies or local economies. This diversity has been helpful in managing weak demand growth and adverse weather events in some of AEP's service territories while it has been spending heavily on environmental compliance and system reliability. Going forward, the largest portion of AEP's capital program will be for investment in its federally regulated transmission subsidiaries along with increased investment in transmission and distribution operations and clean energy at its state regulated utility subsidiaries.

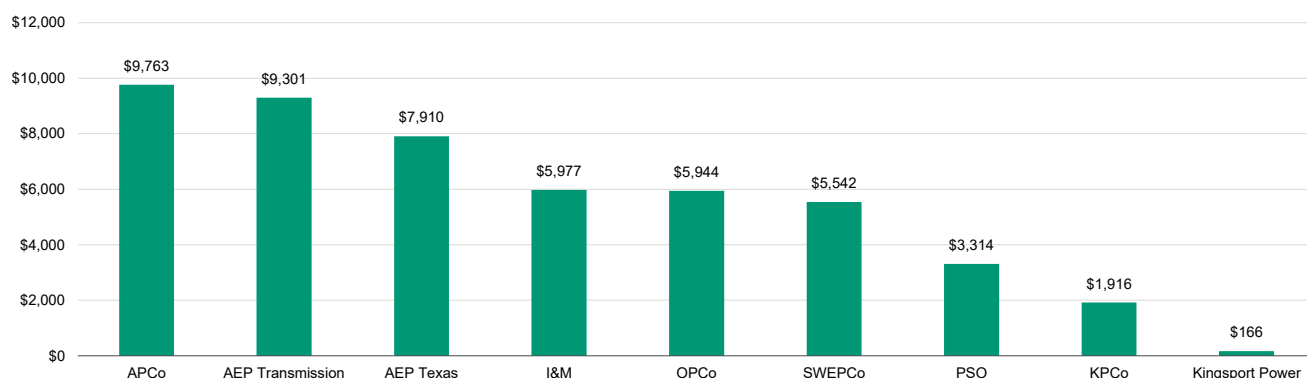
AEP's primary state regulated utilities and their respective authorities are as follows:

- » Appalachian Power Company (APCo: Baa1 stable), which accounted for approximately 19% of AEP's consolidated operating income over the last twelve months ended June 30, 2021, operates under the Virginia State Corporation Commission (VSCC), (covering a little over half of APCo's customers) and the historically more challenging Public Service Commission of West Virginia (WVPSC)
- » Ohio Power Company (OPCo: A3 negative), which accounted for about 13% of AEP's consolidated operating income, operates under the Public Utility Commission of Ohio (PUCO)
- » Indiana Michigan Power Company (I&M: A3 stable), around 11% of AEP's consolidated operating income, regulated by the Indiana Utility Regulatory Commission (IURC), (about ¾ of I&M's customers) and the Michigan Public Service Commission (MPSC)
- » AEP Texas (AEP Texas: Baa2 stable), which contributed about 14% of AEP's consolidated operating income, regulated by the Public Utility Commission of Texas (PUCT)
- » Southwestern Electric Power Company (SWEPCo: Baa2 stable), around 11% of AEP's consolidated operating income, operates under the Louisiana Public Service Commission (LPSC) (about 43% of SWEPCo retail customers), the Arkansas Public Service Commission (ARPSC) (22% of SWEPCo retail customers) and the PUCT (35% of SWEPCo retail customers)
- » Public Service Company of Oklahoma (PSO: Baa1 stable), 6% of AEP's consolidated operating income, regulated by the Oklahoma Corporation Commission (OCC); and
- » Kentucky Power Company (KPCo: Baa3 stable), 3% of AEP's consolidated operating income, regulated the Kentucky Public Service Commission (KPSC).

AEP Transmission Company LLC's (AEP Transco: A2 stable) transmission businesses, which accounted for the largest portion (about 24%) of AEP's consolidated operating income over the last twelve months ended June 30, 2021, are regulated by the FERC under forward looking formulaic rate plans that result in a high degree of cash flow predictability. Operations are conducted through six subsidiaries within AEP's electric utility service territories in seven states: Ohio, West Virginia, Kentucky, Oklahoma, Tennessee, Indiana and Michigan.

Exhibit 4

Regulated rate base by subsidiary as of December 31, 2020
 (\$ in millions)



Source: Company presentations

Continued regulatory support with timely and sufficient cost recovery important to credit quality

Given the significant amount of capital expenditures (capex) AEP has planned across its regulated businesses, it is essential that the company maintain a supportive relationship with its regulators to sustain credit quality. Our view of AEP's subsidiary credit quality reflects our assumption that the company will generally continue to receive timely and consistent long-term regulatory support across the majority of its jurisdictions. Recent regulatory filings, orders and updates for AEP subsidiaries are as follows:

APCo (Virginia) – The VSCC has historically provided reasonable regulatory support to APCo, although the company's most recent rate case has been contentious, with the utility appealing the VSCC's regulatory determinations to the Virginia Supreme Court. The company benefits from numerous riders and trackers that serve to assure recovery and reduce regulatory lag for specific expenditures, including those for new generating assets, environmental expenditures, energy efficiency expenditures, and investments in renewables and transmission assets. Recovery of legacy generation assets, and distribution operations, are covered during the state's periodic earnings review process. Legislation passed in 2018 revised the review period to triennial and required APCo to file a rate case by March of 2020.

In November 2020, the VSCC determined that APCo's earned ROE was 9.48%, which is within the upper half of the specified range of 8.72% - 10.12% for the review period and thus no rate increase was granted. The order incorporated staff's proposed treatment of APCo's retired coal plants, which reversed APCo's 2019 expense and instead amortized the retired assets over ten years beginning in 2015 (the year they were closed). In addition, the VSCC lowered APCo's authorized ROE to 9.2%. APCo had requested a \$65 million increase based on a 9.9% ROE and, in accordance with its interpretation of state law, had recorded a \$93 million expense related to its retired coal plants. Including this expense, APCo calculated its Virginia earnings during the review period to be only 8.24%.

In December 2020, the VSCC accepted APCo's request for rehearing of its November decision, thus suspending the order. APCo's request asserts that current base rates will not provide the utility the ability to earn its authorized return. In support of this view, APCo noted that the VSCC staff estimated that, after their proposed adjustments to the utility's revenue requirement, APCo would earn an ROE of around 7.7%; which is below the 9.2% prospective ROE approved by the VSCC. APCo also filed an appeal with the Virginia Supreme Court, with the results of the appeal expected in 2022. Our analysis of APCo incorporates revenues that are consistent with the VSCC's unsupportive November 2020 order.

APCo (West Virginia) – Moody's has historically viewed West Virginia's regulatory environment under the WVPSC as below average with respect to its long-term credit support, characterized by recovery lag and returns that were below the national average. However, more recent developments have been positive for APCo and its affiliate Wheeling Power Company (WPCo), who file on a joint basis.

APCo's most recent base rate case was finalized in February 2019 when the WVPSC approved a settlement agreement filed by APCo and WPCo that increased rates by \$44 million (\$36 million related to APCo), or 3% based on a 9.75% ROE.

In June 2020, the WVPSC authorized a \$101 million (\$81 million related to APCo) increase in rates relating to APCo's expanded net energy charge (ENEC) and vegetation management riders. The ENEC recovers costs relating to fuel, purchased power, energy efficiency, new transmission investment as well as the company's 2016 conversion of its Clinch River plant from gas from coal.

In July 2021, the WVPSC issued an order approving an investment tracker mechanism with an initial annual revenue requirement of \$44 million (\$35 million related to APCo) effective September 2021 based on a 9.25% ROE. APCo and WPCo's initial proposal in December 2020 had requested an annual increase of \$50 million (\$41 million related to APCo). Under the conditions of the order, APCo and WPCo would not be permitted to file a base rate case before June 30, 2024. The order also allows APCo and WPCo to request future year investment tracker increases for assets placed in service during the most recent 12-month period ending September 30th, subject to an annual three percent rider increase cap on base year total retail revenues. APCo and WPCo filed a petition for reconsideration with the WVPSC to reconsider and modify certain parts of the order, including the condition that APCo and WPCo will not file a base rate case before June 30, 2024.

AEP Transco – The AEP Transco subsidiaries receive revenues based on FERC approved formulaic tariffs that are set to allow the recovery of all expenditures for operations, maintenance, depreciation and taxes plus a return on forward looking capital investment. The AEP Transco companies operate in the PJM Interconnection (PJM) (about 85%) and the Southwest Power Pool (SPP). In 2019, settlement agreements were reached in both regions that resolved complaints filed against their FERC approved rates.

AEP Texas – We view the PUCT's regulation of transmission and distribution utilities in Texas as transparent and generally supportive of credit quality as rider mechanisms for the recovery of investments in transmission and distribution systems significantly reduce regulatory lag and result in predictable cash flow. AEP Texas' investment in its systems are able to be recovered quickly through transmission cost of service (TCOS) and distribution cost recovery factor (DCRF) rider adjustment mechanisms. Certain expenses, for example those relating to energy efficiency, are also recovered via automatic adjustments. Revenues generated under these

mechanisms do, however, remain subject to review. Notwithstanding these credit supportive regulatory mechanisms, AEP Texas' 2020 rate case outcome was unfavorable.

In April 2020, the PUCT approved a settlement agreement that resulted in a \$40 million base rate reduction for AEP Texas premised on a 9.4% ROE and a 42.5% equity layer. While this is lower than the 45% requested by the utility, it moved the ratio closer to those approved for AEP's other state regulated utilities, and it is above the 40% it appeared the PUCT was previously considering. Rates became effective in June 2020.

The April 2020 order also included several adjustments in year one relating to the return of excess deferred taxes to transmission and distribution customers (totaling about \$108 million) and for previously collected rates subject to reconciliation (\$30 million) which resulted in a first year revenue reduction of over \$170 million. We anticipate the unsupportive rate case outcome, including the relatively low approved equity layer and the negative cash flow impacts of federal tax reform, will maintain pressure on AEP Texas credit metrics as it continues its capital program.

While the AEP Texas territory was also impacted by the February 2021 storm, the regulatory construct for transmission and distribution utilities in Texas significantly limits the potential financial impact. These utilities do not procure power for customers and, unlike their counterparts in other deregulated markets, are not obligated to provide standard supply or provider of last resort service.

I&M (Indiana) – I&M continues to benefit from rider recovery for its ongoing investment in the Cook nuclear life cycle management project, and the use of forward test years for base rate case proceedings.

In March 2020, the IURC authorized a \$77 million two-step base rate increase based on a 9.7% ROE. The initial increase of \$44 million became effective in March 2020 and the full \$77 million was effective January 2021.

In July 2021, I&M filed a multi-step electric base rate increase request with the IURC. The request includes a net revenue increase of \$97 million incorporating a 10.0% ROE and approximately 51% equity layer. Procedural hearings are still ongoing and a commission order is expected in the second quarter of 2022.

I&M (Michigan) – Michigan also allows the use of forward test years for the setting of base rates, and cases must be decided in ten months. In January 2020, the MPSC approved a settlement agreement implementing a \$36 million base rate increase based on a 9.86% ROE.

OPCo – The PUCO has historically demonstrated a credit supportive view for utilities operating in the state. For several years, utilities have been operating under individually tailored electric security plans (ESPs), which are rate plans for the supply and pricing of electric generation service. The ESPs also incorporated numerous riders and trackers to support utility financial health as the state transitioned to competitive markets. OPCo's current ESP was approved in April 2018 and runs through May of 2024.

On March 12, 2021, OPCo filed a settlement agreement on the distribution rate case that calls for a \$295 million annual revenue increase incorporating a 9.7% ROE and a 54% equity layer. The case was initiated in May 2020, when OPCo requested an annual base rate revenue increase of approximately \$400 million, premised on a 10.15% ROE and 54% equity layer inclusive of amounts currently being recovered in riders. Excluding costs reflected in riders, the settlement represents a \$68 million reduction in base rates. The settlement includes the removal of proposed future energy efficiency costs and a decrease in vegetation management expenses moved to recovery in riders. The settlement also includes a higher fixed monthly residential customer charge and continues the utility's distribution investment rider with annual revenue caps. The revenue caps are subject to increase if the utility achieves certain reliability standards. As part of the settlement, OPCo's rate decoupling mechanism will be discontinued, a credit negative. A final PUCO order on the settlement is expected by the end of 2021.

SWEPCo – The utility's retail operations are spread across three states, Louisiana, Texas and Arkansas, and the company also supplies energy to wholesale customers under FERC regulated contracts with formulaic rates. We view all of these jurisdictions as relatively credit supportive. In addition to its FERC contracts, SWEPCo currently benefits from formulaic rate processes in Louisiana and Arkansas; in Texas, the company benefits from rider recovery on the transmission and distribution portion of its rates.

As noted above, SWEPCo was impacted by the severe weather that occurred in February. Consequently, as of 30 June 2021, SWEPCo has deferred a regulatory asset of about \$453 million for fuel and purchased power costs incurred between 9 February and 20 February

2021. This represents around 70% of its normal annual fuel and purchased power costs and will be recovered over a longer period than allowed under SWEPCo's fuel adjustment clauses (FAC).

In October 2020, SWEPCo filed for a \$105 million rate increase in Texas, based on a 10.35% ROE. The request would move T&D interim revenues recovered through riders, approximately \$15 million, into base rates. A final order is expected by the end of 2021. SWEPCo has filed with the PUCT to determine a recovery mechanism for the Texas jurisdictional share (\$176 million) of the extraordinary February 2021 fuel costs.

In December 2020, SWEPCo filed for \$114 million rate increase in Louisiana, based on a 10.35% ROE and equity later of 50.8%. A final commission order is expected in the second quarter of 2022. In March 2021, the LPSC approved a temporary change to SWEPCo's FAC, allowing for recovery of its Louisiana jurisdictional share (\$161 million) of the February 2021 fuel costs over a longer period than the FAC traditionally allows. In April 2021, SWEPCo began recovery of its Louisiana jurisdictional share of the fuel costs based on a five year recovery period. However, the utility will work with the LPSC in future proceedings to finalize the actual recovery period and determine an appropriate carrying charge.

In July 2021, SWEPCo, filed for a \$85 million rate increase in Arkansas based on a 10.35% ROE and 51.3% equity layer. The filing also provides notice of reelection for rate regulation under their formulaic rate mechanism. New rates are expected to be effective in Q2 of 2022. In April 2021, following approval by the APSC in March 2021, SWEPCo began recovery of its Arkansas jurisdictional share (\$116 million) of the February 2021 fuel costs over five years, subject to true-up by the APSC. SWEPCo also filed testimony supporting a five-year recovery with a pretax rate of return of 6.05%. In July 2021, the APSC ordered additional testimony on the option of using securitization for cost recovery. The prudence of the fuel costs is expected to be addressed in a separate proceeding.

PSO – The company's last rate case was decided in March 2019, when the OCC adopted a settlement authorizing PSO a \$46 million electric base rate increase premised on a 9.4% ROE. The OCC also approved implementation of a rider to recover certain distribution projects that are related to safety and reliability, as well as the expansion of PSO's transmission rider to cover all open access charges assessed by the Southwest Power Pool.

In April 2021, PSO filed an electric base rate case with the OCC requesting a net annual revenue increase of \$172 million based upon a 10% ROE. PSO also requested the continuation of its transmission cost tracker and the continuation and expansion of the distribution and safety reliability rider to recover projects in a proposed grid transformation and revitalization plan which includes \$100 million of annual capital spend over a 5 year period. A final decision is expected by the end of 2021.

To date, the OCC has not approved PSO's request to accelerate the depreciation of some of its coal-fired assets and their required environmental investments, a credit negative. In its 2019 decision, the OCC denied the company's request to increase the amount of depreciation collected in rates to fully recover the cost of Oklaunion (closed in 2020) by 2028 as opposed to its current 2046 schedule. As of December 2020, the depreciation regulatory asset recorded for Oklaunion was about \$34 million. In a 2018 decision, the OCC authorized PSO's recovery of the net book value of Northeastern Unit 4 (which was retired in 2016 as part of an environmental agreement) with a debt return rather than the full debt and equity return requested by PSO. PSO's investment in the coal-fired Northeastern Unit 3, to be retired in 2026, and its related environmental control equipment is currently being recovered through 2040. PSO's pending 2021 annual base rate increase request includes \$57 million associated with the accelerated depreciation recovery of Oklaunion and Northeastern Unit 3 power plants through 2026.

As noted above, PSO was significantly impacted by a severe winter weather event in February 2021 which caused the prices for fuel and purchased power in the region to spike. As of 30 June 2021, PSO has deferred a regulatory asset of about \$669 million for fuel and purchased power costs incurred between 9 February and 20 February 2021. This compares to average annual fuel and purchased power costs over the last three years of about \$600 million. Given their magnitude, the costs will be recovered over a longer period than what PSO's fuel adjustment mechanism allows. In April 2021, legislation was enacted in Oklahoma to securitize the February 2021 fuel and purchased power costs, a credit positive. PSO has applied for a financing order to pursue securitization of these costs and expects to issue securitization bonds in the first half of 2022.

KPCo – KPCo benefits from a suite of cost recovery mechanisms that help reduce regulatory lag, including a fuel adjustment clause, rider recovery for certain PJM transmission costs, and environmental recovery riders which enable utilities in the state to earn a

return on construction work in progress. Despite these positive factors, the KPSC's recent decisions have been impacted by the weak economic conditions in KPCo's service territory and have been less supportive of utility credit quality.

In January 2021, the KPSC authorized a \$52.4 (later modified to \$52.7) million base rate increase premised on a 9.3% return on equity (ROE). The case was initiated in June of 2020 when KPCo filed a request for a \$65 million increase in base rates premised on a 10% ROE. KPCo also requested recovery of \$50 million in deferred expenses related to the Rockport plant power purchase agreement (PPA) over a 5-year period beginning in December 2022. The KPSC decided to defer KPCo's request regarding the Rockport PPA recovery period and mechanism to a future proceeding.

The KPSC's January 2021 order also shortened the authorized period for the return of excess deferred income tax not subject to normalization to 3 years versus a previously (2018) authorized period of 18 years.

In April 2021, AEP announced that it had begun a process to consider strategic alternatives, including continued ownership or a sale of its investment in KPCo. AEP expects to make a decision during 2021.

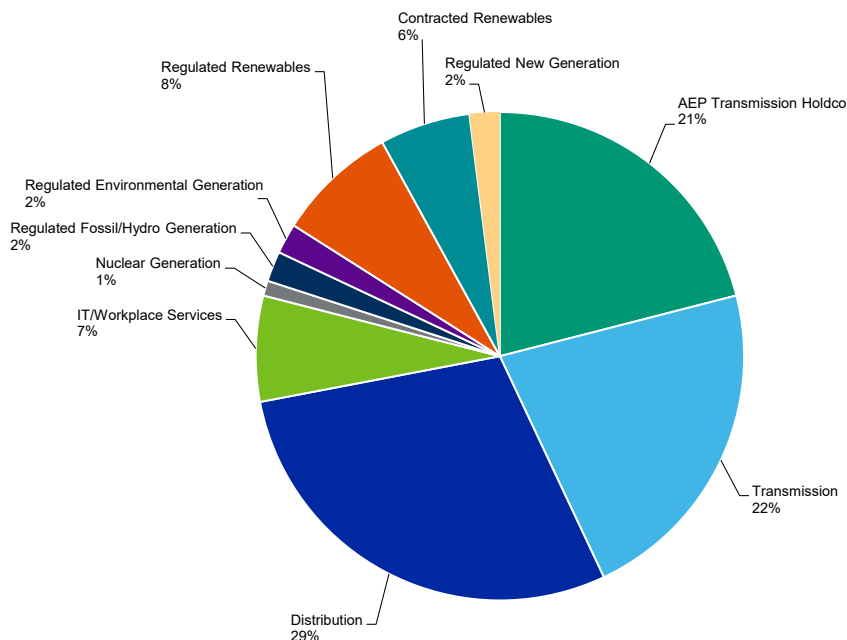
For further information on AEP's subsidiaries, their service territories and recent regulatory activity please refer to each utility's credit opinion on Moodys.com.

Substantial investments in regulated transmission networks, distribution, and environmental mandates

AEP has been investing heavily in its transmission and distribution networks to assure reliability throughout its service territories. In 2019, AEP spent approximately \$6.1 billion for capital expenditures and an additional \$918 million on the Sempra Renewables and Santa Rita East wind acquisitions. In 2020, the company's capital expenditures totaled roughly \$6.2 billion, and its current five year capital forecast (inclusive of its \$2 billion North Central Wind acquisition) includes approximately \$37 billion of investment planned for 2021 through 2025. This projected capital spending averages approximately \$7.5 billion per year, significantly more than the \$5.8 billion spent in 2017, \$4.8 billion spent in 2016 and \$4.6 billion spent in 2015.

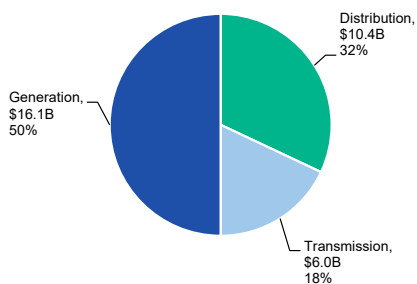
The total \$37 billion five-year capital investment plan is primarily focused on transmission and distribution investments which represent about 72% of total planned investments. The focus on transmission and distribution investing has resulted in a shift of net plant, highlighting the changing composition of AEP's operations into lower risk businesses. As shown below, AEP's net plant profile in 2020 totaled approximately \$60 billion, about 76% of which was transmission and distribution plant, with generation making up the remaining 24%. This compares with a net plant profile in 2010 that totaled approximately \$32.5 billion and consisted 50% of generation and 50% of transmission and distribution plant.

Exhibit 5
 2021-2025 Capital forecast totals \$37 billion



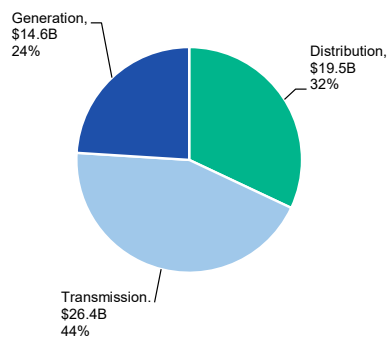
Source: Company presentations

Exhibit 6
 2010 Net Plant: \$32.5B



Source: Company presentations

Exhibit 7
 2020 Net Plant: \$60B



Source: Company presentation

Transmission and distribution investments are expected to be recovered largely either through transmission formula based rates or rider recovery, a credit positive. Generation investment is primarily recovered in base rates and is more susceptible to lag in recovery. AEP estimates that more than 70% of its capex spend during the 2021 - 2025 period will be recovered through forward rates or tracking mechanisms, reducing regulatory lag. Given the sheer magnitude of the investment program, and the impact of federal tax reform, we anticipate continued pressure on credit metrics.

Additional debt financing for capex spend will maintain pressure on financial metrics

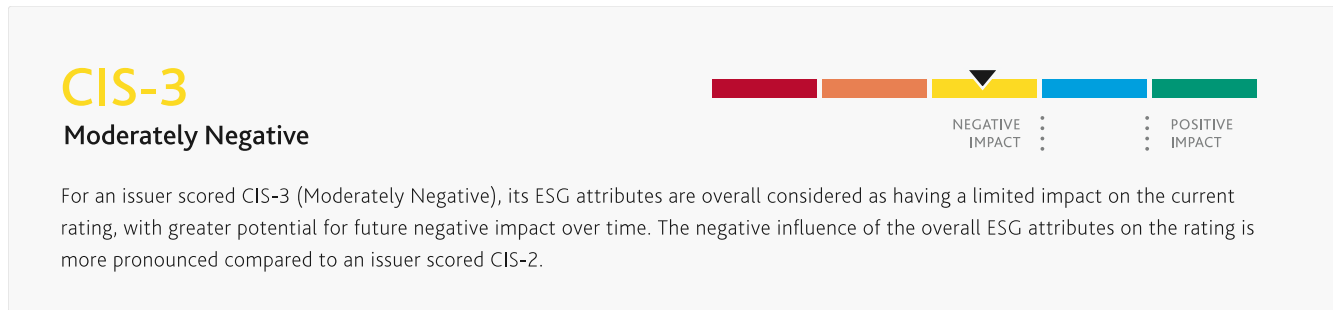
AEP's key financial metrics were historically very strong but have fallen considerably over the last few years. Year-end results for 2019 and 2020 included interest coverage ratios of 4.7x and 4.6x and CFO pre-WC to debt ratios of 14.4% and 13.2%, respectively. This is much lower than year-end 2018 when AEP's adjusted three year average interest coverage ratio was 5.6x and CFO pre-WC to debt was 19%.

Given AEP's overall elevated capital investment forecast, and the negative impacts of federal tax reform on utility cash flow, including the accelerated return of deferred income taxes, the company's financial metrics will likely remain under pressure. Going forward, we expect company to stem the long-term decline in financial metrics and the ratio of CFO pre-WC to debt to stabilize be in a range of 13-14%, which will be important to the maintenance of its current rating.

ESG considerations

AEP's ESG Credit Impact Score is CIS-3 (Moderately Negative).

Exhibit 8
 ESG Credit Impact Score



Source: Moody's Investors Service

AEP's ESG Credit Impact Score is moderately negative (**CIS-3**), where its ESG attributes are overall considered as having a limited impact on the current rating, with greater potential for future negative impact over time. AEP's **CIS-3** reflects moderate environmental and social risks, along with neutral to low governance risk.

Exhibit 9
 ESG Issuer Profile Scores



Source: Moody's Investors Service

Environmental

AEP's moderate environmental risk (**E-3** issuer profile score) is driven primarily by its exposure to physical climate risks, mostly in the form of extreme weather patterns. These risks are offset by neutral to low exposure to carbon transition risk, as its significant transmission and distribution businesses (75% of 2020 net plant) mitigate the fact that the majority of its generation portfolio (only 25% of net plant) runs on fossil fuels (2020 generating portfolio approximately 43% coal / 29% natural gas). Risks in the areas of water management and natural capital are also neutral to low.

Social

Exposure to social risks is moderate (**S-3** issuer profile score), reflecting the risk that demographic and societal trends that increase public concern over environmental, social, or affordability issues could lead to adverse regulatory political intervention. These risks are balanced by neutral to low risk to health and safety, human capital, and customer relationships.

Governance

Governance is broadly in line with other utilities and does not pose a particular risk (**G-2** issuer profile). This is supported by neutral to low scores on financial strategy and risk management, management credibility and track record, organizational structure, compliance and reporting and board structure policies and procedures.

Liquidity analysis

We expect AEP to maintain an adequate liquidity profile over the next 12-18 months. Although we anticipate that its significant investment program will result in negative free cash flow for the foreseeable future, the company has demonstrated capital markets access and its credit facilities currently provide reasonable near-term liquidity.

For the twelve months ending 30 June 2021, AEP generated approximately \$3.1 billion of cash from operations (CFO), invested \$5.9 billion in capex and paid \$1.5 billion in dividends resulting in negative free cash flow (FCF) of approximately \$4.2 billion. In 2020, AEP generated approximately \$3.8 billion of CFO, invested \$6.3 billion in capex and paid \$1.4 billion in dividends resulting in negative FCF of approximately \$3.9 billion. Going forward, given AEP's substantial level of planned capex, the company will continue to generate negative FCF, which will be funded via a combination of internal and external sources including debt financing.

AEP's external liquidity is supported by two syndicated revolving credit facility totaling \$5.0 billion, with \$1.0 billion expiring in March 2023 and the remaining \$4.0 billion expiring in March 2026. As of 30 June 2021, AEP had approximately \$2.0 billion of outstanding commercial paper utilizing capacity under the facility. In March of 2021, to support the liquidity needs of its southwestern utilities in the wake severe winter weather, AEP entered into a \$500 million 364-day agreement, and borrowed the full amount. AEP also has a receivables securitization agreement totaling \$750 million that expires in September 2022. As of 30 June 2021, there was \$578 million of securitization debt outstanding.

AEP is not required to make a representation with respect to either material adverse change or material litigation in order to borrow under its credit facility. Default provisions exclude non-significant subsidiaries' (including its competitive generation subsidiary) cross default and insolvency/bankruptcy provisions. The facilities contain a covenant requiring that AEP's consolidated debt to capitalization (as defined) not exceed 67.5%. As of June 2021, AEP states its contractually defined debt to capitalization ratio was 59.7%.

As of June 30, 2021, AEP had consolidated long-term debt due within one year of approximately \$2.5 billion including \$210.2 million of amortization of securitization bonds. Near-term maturities within the AEP family include: AEP Transco's \$50 million of senior notes maturing November 2021, I&M's \$52 million of revenue refunding bonds due November 2021, AEP's \$400 million of senior notes maturing December 2021, and SWEPCo's \$100 million bank term loan maturing in December 2021.

Structural considerations

AEP's capital structure historically incorporated a very limited amount of holding company debt, a key credit positive compared to many holding company peers. However, in 2019, the company began increasing its use of parent level debt. As of June 2021, AEP had long term parent level debt obligations of around \$6.3 billion, or about 20% of its total long term debt. Inclusive of short-term debt, we estimate the ratio at approximately 24%. Going forward, we expect parent level debt to consolidated debt to remain under 25%.

Rating methodology and scorecard factors

Exhibit 10

Methodology Scorecard Factors American Electric Power Company, Inc.

Regulated Electric and Gas Utilities Industry [1][2]	Current LTM 6/30/2021		Moody's 12-18 Month Forward View As of Date Published [3]	
	Measure	Score	Measure	Score
Factor 1 : Regulatory Framework (25%)				
a) Legislative and Judicial Underpinnings of the Regulatory Framework	A	A	A	A
b) Consistency and Predictability of Regulation	A	A	A	A
Factor 2 : Ability to Recover Costs and Earn Returns (25%)				
a) Timeliness of Recovery of Operating and Capital Costs	A	A	A	A
b) Sufficiency of Rates and Returns	A	A	A	A
Factor 3 : Diversification (10%)				
a) Market Position	A	A	A	A
b) Generation and Fuel Diversity	Baa	Baa	Baa	Baa
Factor 4 : Financial Strength (40%)				
a) CFO pre-WC + Interest / Interest (3 Year Avg)	4.5x	A	4x - 5x	A
b) CFO pre-WC / Debt (3 Year Avg)	13.0%	Baa	13% - 15%	Baa
c) CFO pre-WC – Dividends / Debt (3 Year Avg)	8.8%	Ba	9% - 11%	Baa
d) Debt / Capitalization (3 Year Avg)	53.6%	Baa	52% - 55%	Baa
Rating:				
Scorecard-Indicated Outcome Before Notching Adjustment		A3		A3
HoldCo Structural Subordination Notching	-1	-1	-1	-1
a) Scorecard-Indicated Outcome		Baa1		Baa1
b) Actual Rating Assigned		Baa2		Baa2

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.

[2] As of 6/30/2021 (LTM)

[3] This represents Moody's forward view; not the view of the issuer; and unless noted in the text, does not incorporate significant acquisitions and divestitures.

[4] Standard risk grid for financial strength.

Source: Moody's Financial Metrics

Appendix

Exhibit 11

Cash Flow and Credit Metrics [1]

CF Metrics	Dec-17	Dec-18	Dec-19	Dec-20	LTM Jun-21
As Adjusted					
FFO	4,846	4,649	4,648	5,016	3,929
+/- Other	-266	182	-220	-480	-402
CFO Pre-WC	4,580	4,831	4,428	4,537	3,527
+/- ΔWC	-162	517	10	-509	-199
CFO	4,418	5,348	4,438	4,028	3,328
- Div	1,192	1,256	1,355	1,433	1,476
- Capex	5,945	6,482	6,377	6,561	6,127
FCF	-2,719	-2,389	-3,294	-3,966	-4,275
(CFO Pre-W/C) / Debt	19.0%	18.4%	14.4%	13.2%	9.5%
(CFO Pre-W/C - Dividends) / Debt	14.0%	13.6%	10.0%	9.0%	5.5%
FFO / Debt	20.1%	17.7%	15.1%	14.6%	10.6%
RCF / Debt	15.1%	12.9%	10.7%	10.4%	6.6%
Revenue	15,425	16,196	15,561	14,919	15,785
Interest Expense	988	1,107	1,196	1,259	1,258
Net Income	1,776	1,679	1,949	2,149	2,296
Total Assets	65,817	69,492	75,524	80,691	84,292
Total Liabilities	47,698	50,593	55,872	59,733	62,487
Total Equity	18,119	18,899	19,652	20,958	21,805

[1] All figures and ratios are calculated using Moody's estimates and standard adjustments. Periods are Financial Year-End unless indicated. LTM = Last Twelve Months

Source: Moody's Financial Metrics

Exhibit 12

Peer Comparison Table [1]

(In US millions)	American Electric Power Company, Inc.			Xcel Energy Inc.			Duke Energy Corporation			Eversource Energy		
	Baa2 (Stable)			Baa1 (Stable)			Baa2 (Stable)			Baa1 (Negative)		
	FYE Dec-19	FYE Dec-20	LTM Jun-21	FYE Dec-19	FYE Dec-20	LTM Jun-21	FYE Dec-19	FYE Dec-20	LTM Jun-21	FYE Dec-20	FYE Dec-20	LTM Jun-21
Revenue	15,561	14,919	15,785	11,529	11,526	12,738	25,079	23,868	24,406	8,526	8,904	9,526
CFO Pre-W/C	4,428	4,537	3,527	3,470	3,408	2,734	9,235	9,407	9,779	2,389	2,533	2,616
Total Debt	30,800	34,307	37,001	19,632	21,183	23,775	62,423	63,702	68,327	17,112	19,800	21,004
CFO Pre-W/C + Interest / Interest	4.7x	4.6x	3.8x	5.5x	5.0x	4.1x	4.7x	5.1x	5.3x	5.2x	5.3x	5.4x
CFO Pre-W/C / Debt	14.4%	13.2%	9.5%	17.7%	16.1%	11.5%	14.8%	14.8%	14.3%	14.0%	12.8%	12.5%
CFO Pre-W/C - Dividends / Debt	10.0%	9.0%	5.5%	13.6%	12.0%	7.7%	10.6%	10.4%	10.0%	10.1%	9.0%	8.7%
Debt / Capitalization	52.8%	53.8%	54.9%	52.8%	52.4%	54.9%	52.9%	52.5%	53.9%	51.0%	52.1%	53.0%

All figures & ratios calculated using Moody's estimates & standard adjustments. FYE = Financial Year-End. LTM = Last Twelve Months. RUR* = Ratings under Review, where UPG = for upgrade and DNG = for downgrade

Source: Moody's Financial Metrics

Ratings

Exhibit 13

Category	Moody's Rating
AMERICAN ELECTRIC POWER COMPANY, INC.	
Outlook	Stable
Senior Unsecured	Baa2
Jr Subordinate	Baa3
Commercial Paper	P-2
OHIO POWER COMPANY	
Outlook	Negative
Issuer Rating	A3
Senior Unsecured	A3
APPALACHIAN POWER COMPANY	
Outlook	Stable
Issuer Rating	Baa1
Senior Unsecured	Baa1
Other Short Term	P-2
AEP TRANSMISSION COMPANY, LLC	
Outlook	Stable
Issuer Rating	A2
Senior Unsecured	A2
AEP TEXAS INC.	
Outlook	Stable
Issuer Rating	Baa2
Senior Unsecured	Baa2
SOUTHWESTERN ELECTRIC POWER COMPANY	
Outlook	Stable
Issuer Rating	Baa2
Senior Unsecured	Baa2
INDIANA MICHIGAN POWER COMPANY	
Outlook	Stable
Issuer Rating	A3
Senior Unsecured	A3
Other Short Term	P-2
PUBLIC SERVICE COMPANY OF OKLAHOMA	
Outlook	Stable
Issuer Rating	Baa1
Senior Unsecured	Baa1
AEP TEXAS CENTRAL COMPANY	
Outlook	No Outlook
Senior Unsecured	Baa2
COLUMBUS SOUTHERN POWER COMPANY	
Outlook	No Outlook
Senior Unsecured	A3
RGS (AEGCO) FUNDING CORPORATION	
Outlook	Stable
Bkd Senior Secured	A3
RGS (I&M) FUNDING CORPORATION	
Outlook	Stable
Bkd Senior Secured	A3
KENTUCKY POWER COMPANY	
Outlook	Stable
Issuer Rating	Baa3
Senior Unsecured	Baa3
AEP GENERATING COMPANY	
Outlook	
Bkd LT IRB/PC	Baa2

Source: Moody's Investors Service

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REPORT NUMBER

1303178

CREDIT OPINION

31 March 2022

Update



Send Your Feedback

RATINGS

American Electric Power Company, Inc.

Domicile	Columbus, Ohio, United States
Long Term Rating	Baa2
Type	Senior Unsecured - Dom Curr
Outlook	Stable

Please see the [ratings section](#) at the end of this report for more information. The ratings and outlook shown reflect information as of the publication date.

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American Electric Power Company, Inc.

Update to credit analysis

Summary

American Electric Power Company's (AEP) credit profile is underpinned by the size and diversity of its regulatory jurisdictions and service territories. AEP's nine retail utility subsidiaries operate under eleven different state regulatory bodies and its transmission subsidiaries are regulated by the Federal Energy Regulatory Commission (FERC). The company's credit profile is supported by a corporate strategy of focusing on its core regulated utility assets with predictable earnings, with its most significant growth area being its transmission and distribution (T&D) utilities. During 2021, we estimate that these less volatile T&D businesses contributed approximately 53% of AEP's consolidated operating income.

Over the last three years, AEP's cash flow has been negatively impacted by the accelerated return of deferred income taxes, and the company's reliance on debt financing at the parent level to fund the group's elevated capital investment program. As such, its ratio of cash flow from operations excluding changes in working capital (CFO pre-WC) to debt has fallen significantly from pre-2019 levels in the high teens. AEP's 2021 credit metrics were unusually weak because of the impact of severe winter weather in some of its service territories. Going forward, we expect the company's CFO pre-WC to debt ratio will be sustained in a range of 13-15%, and that its parent level debt will remain under 25% of consolidated debt.

Recent developments

Planned sale of unregulated renewables assets - In February 2022, AEP announced a process to sell some or all of its competitive contracted renewables assets. A sale of these assets would increase the proportion of AEP's cash flow that comes from its regulated operations, a credit positive. However, given the small contribution of these assets (around 2% of funds from operations), a sale of all the assets would not change our current view of AEP's credit quality as a substantially fully regulated utility holding company.

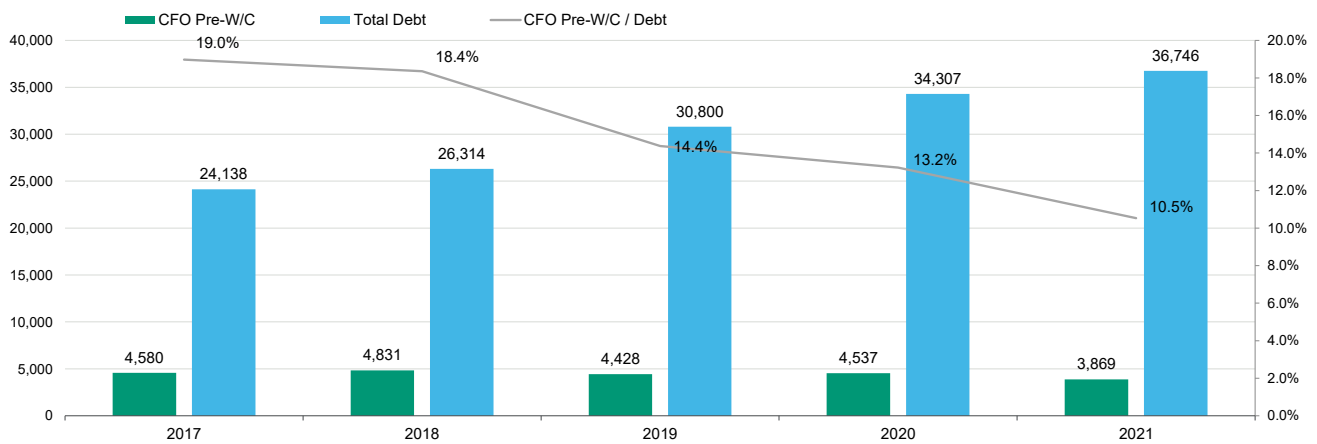
Announced Sale of Kentucky Operations - In October 2021, AEP agreed to sell its operations in Kentucky to Liberty Utilities Co., a subsidiary Algonquin Power and Utilities Corp (not rated) for an enterprise value of approximately \$2.8 billion, including about \$1.3 billion of estimated debt at closing. The transaction value represents about 1.3x the combined asset base of Kentucky Power Company (KPCo, Baa3 stable) and AEP Kentucky Transco, the entities being sold. The transaction is credit neutral given the small size of the Kentucky companies and the expected use of substantially all of the cash proceeds to replace \$1.4 billion of AEP's planned equity financing in 2022. The sale is expected to close in the second quarter of 2022.

Severe Winter Storms - In February 2021, many of AEP's service territories and customers were impacted by severe winter weather and extreme cold temperatures resulting in power outages, extensive damage to transmission and distribution infrastructure and disruption to the energy markets. While the winter weather caused disruptions in Virginia, West Virginia, Texas, Louisiana and Arkansas, the subsidiaries most impacted from a financial perspective were AEP's vertically integrated utilities in the south-central region, Public Service Company of Oklahoma (PSO, Baa1 stable) and Southwestern Electric Power Company (SWEPCo, Baa2 stable).

Both PSO and SWEPCo experienced significant increases in the price of fuel and purchased power needed to serve their customers. As of 31 December 2021, PSO and SWEPCo had recorded regulatory assets of approximately \$679 million and \$430 million, respectively, related to the higher fuel and purchased power costs. PSO has regulatory approval to recover its costs via securitization, a credit positive. SWEPCo has regulatory approval to begin recovering costs over five years in Arkansas and Louisiana. However, a final determination on recovery periods and associated carrying costs is pending in all three states where SWEPCo operates.

Exhibit 1

Historical CFO Pre-WC, Total Debt and CFO Pre-WC to Debt (\$ MM)



Note: 2021 CFO pre-WC/debt ratio, excluding the impact of severe winter weather, would have been approximately 13.9%.

Source: Moody's Financial Metrics

Credit strengths

- » Scale and diversity of regulatory jurisdictions and service territories provide a strong foundation for current credit profile
- » Good cost recovery via trackers and riders
- » Bulk of spending is for transmission and distribution investments

Credit challenges

- » Debt financed investments in regulated transmission and distribution networks pressuring credit metrics
- » Stagnant cash flow and weak demand growth in some large service territories
- » A number of unfavorable recent regulatory outcomes

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the ratings tab on the issuer/entity page on www.moody.com for the most updated credit rating action information and rating history.

Rating outlook

The stable outlook recognizes that AEP continues to benefit from supportive regulatory frameworks that provide numerous riders and trackers to assure the recovery of investments. The outlook considers that the sizable capital programs are focused on lower risk transmission and distribution networks and renewables, facilitating the organization's clean energy transition and reducing its carbon transition risk. The outlook assumes that the company will maintain supportive regulatory relationships across its jurisdictions and that it will stabilize the long-term decline in credit metrics and generate a consolidated ratio of CFO pre-WC to debt in the range of 13-15%.

Factors that could lead to an upgrade

- » A reduction in leverage, or changes to the company's capital or operating plans that lead to an increase in cash flow and a ratio of CFO pre-WC to debt consistently above 15% could put upward pressure on the rating.
- » A reduction in parent leverage, for example a ratio of parent level debt to consolidated debt closer to 10%, could also put upward pressure on the rating.

Factors that could lead to a downgrade

- » AEP's rating could be downgraded if a more contentious regulatory environment were to develop in any of its key jurisdictions, if ongoing capital investments cannot be recovered on a timely basis, or if financial metrics continue to deteriorate such that its ratio of CFO pre-WC to debt is maintained below 13%.

Key indicators

Exhibit 2

American Electric Power Company, Inc. [1]

	Dec-17	Dec-18	Dec-19	Dec-20	Dec-21
CFO Pre-W/C + Interest / Interest	5.6x	5.4x	4.7x	4.6x	4.2x
CFO Pre-W/C / Debt	19.0%	18.4%	14.4%	13.2%	10.5%
CFO Pre-W/C – Dividends / Debt	14.0%	13.6%	10.0%	9.0%	6.4%
Debt / Capitalization	49.2%	50.3%	52.8%	53.8%	54.0%

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.

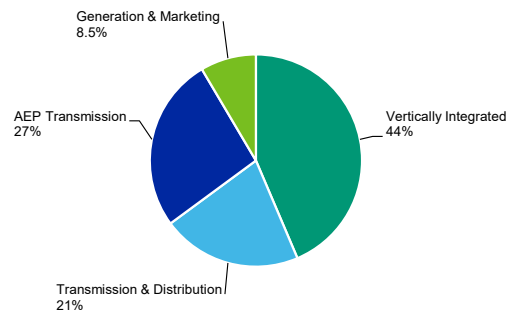
Source: Moody's Financial Metrics

Profile

Headquartered in Columbus, Ohio, AEP is a large electric utility holding company with nine vertically integrated or retail transmission and distribution utility subsidiaries operating in eleven states. The company also operates transmission companies within the eastern and southwestern regions of the United States and owns a competitive generation and marketing business that is currently focused on growing its contracted renewable generation portfolio. AEP has a regulated rate base of around \$56 billion and serves about 5.5 million customers. In 2021, the net maximum capacity of the company's owned and leased generation assets totaled approximately 24,862 MW, of which about 48% was coal/lignite fired.

Exhibit 3

Percentage breakdown of earnings attributable to AEP common shareholders



As of YE December 31, 2021
 Source: Company filings

Detailed credit considerations

Scale and diversity of regulatory jurisdictions and service territories provides a strong foundation supporting current credit profile

AEP's size and diversity in terms of regulatory jurisdictions and service territory economies is a meaningful credit strength as it provides the company with a degree of insulation from any unexpected negative developments occurring at any one of its operating companies, state regulatory bodies or local economies. This diversity has been helpful in managing weak demand growth and adverse weather events in some of AEP's service territories while it has been spending heavily on environmental compliance and system reliability. Going forward, the largest portion of AEP's capital program will be for investment in its federally regulated transmission subsidiaries along with increased investment in transmission and distribution operations and clean energy at its state regulated utility subsidiaries.

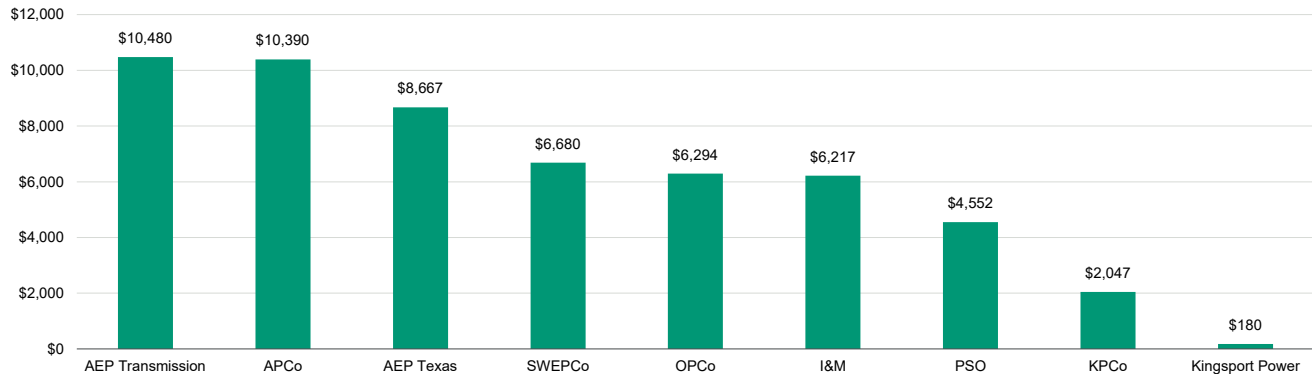
AEP's primary state regulated utilities and their respective authorities are as follows:

- » [Appalachian Power Company](#) (APCo: Baa1 stable), which accounted for approximately 16% of AEP's consolidated operating income in 2021, operates under the Virginia State Corporation Commission (VSCC), (covering a little over half of APCo's customers) and the Public Service Commission of West Virginia (WVPSC)
- » [AEP Texas](#) (AEP Texas: Baa2 stable), which contributed about 14% of AEP's consolidated operating income, regulated by the Public Utility Commission of Texas (PUCT)
- » [Ohio Power Company](#) (OPCo: A3 negative), which accounted for about 11% of AEP's consolidated operating income, operates under the Public Utility Commission of Ohio (PUCO)
- » [Indiana Michigan Power Company](#) (I&M: A3 stable), around 11% of AEP's consolidated operating income, regulated by the Indiana Utility Regulatory Commission (IURC), (about ¾ of I&M's customers) and the Michigan Public Service Commission (MPSC)
- » [Southwestern Electric Power Company](#) (SWEPCo: Baa2 stable), around 10% of AEP's consolidated operating income, operates under the Louisiana Public Service Commission (LPSC) (about 43% of SWEPCo retail customers), the Arkansas Public Service Commission (ARPS) (22% of SWEPCo retail customers) and the PUCT (35% of SWEPCo retail customers)
- » [Public Service Company of Oklahoma](#) (PSO: Baa1 stable), 6% of AEP's consolidated operating income, regulated by the Oklahoma Corporation Commission (OCC); and
- » [Kentucky Power Company](#) (KPCo: Baa3 stable), 2% of AEP's consolidated operating income, regulated by the Kentucky Public Service Commission (KPSC). A currently pending sale of KPCo to Liberty Utilities Co. is expected to close in the second quarter of 2022.

[AEP Transmission Company LLC's](#) (AEP Transco: A2 stable) transmission businesses, which accounted for the largest portion (about 24%) of AEP's consolidated operating income in 2021, are regulated by the FERC under forward looking formulaic rate plans that result in a high degree of cash flow predictability. Operations are conducted through six subsidiaries within AEP's electric utility service territories in seven states: Ohio, West Virginia, Kentucky, Oklahoma, Tennessee, Indiana and Michigan.

Exhibit 4

Regulated rate base by subsidiary as of December 31, 2021
 (\$ in millions)



Source: Company presentations

Continued regulatory support with timely and sufficient cost recovery important to credit quality

Given the significant amount of capital expenditures (capex) AEP has planned across its regulated businesses, it is essential that the company maintain a supportive relationship with its regulators to sustain credit quality. Our view of AEP's subsidiary credit quality reflects our assumption that the company will generally continue to receive timely and consistent long-term regulatory support across the majority of its jurisdictions. Recent regulatory filings, orders and updates for AEP subsidiaries are as follows:

AEP Transco– The AEP Transco subsidiaries receive revenues based on FERC approved formulaic tariffs that are set to allow the recovery of all expenditures for operations, maintenance, depreciation and taxes plus a return on forward looking capital investments. The AEP Transco companies operate in the PJM Interconnection (PJM) (about 85%) and the Southwest Power Pool (SPP). In 2019, settlement agreements were reached in both regions that resolved complaints filed against their FERC approved rates.

APCo (Virginia) – The VSCC has historically provided reasonable regulatory support to APCo, although the company's most recent rate case has been contentious, with the utility appealing the VSCC's regulatory determinations to the Virginia Supreme Court. The company benefits from numerous riders and trackers that serve to assure recovery and reduce regulatory lag for specific expenditures, including those for new generating assets, environmental expenditures, energy efficiency expenditures, and investments in renewables and transmission assets. Recovery of legacy generation assets, and distribution operations, are covered during the state's periodic earnings review process. Legislation passed in 2018 revised the review period to triennial and required APCo to file a rate case by March of 2020.

In November 2020, the VSCC determined that APCo's earned ROE was 9.48%, which is within the upper half of the specified range of 8.72% - 10.12% for the review period and thus no rate increase was granted. The order incorporated staff's proposed treatment of APCo's retired coal plants, which reversed APCo's 2019 expense and instead amortized the retired assets over ten years beginning in 2015 (the year they were closed). In addition, the VSCC lowered APCo's authorized ROE to 9.2%. APCo had requested a \$65 million increase based on a 9.9% ROE and, in accordance with its interpretation of state law, had recorded a \$93 million expense related to its retired coal plants. Including this expense, APCo calculated its Virginia earnings during the review period to be only 8.24%.

In December 2020, the VSCC accepted APCo's request for rehearing of its November decision, thus suspending the order. APCo's request asserts that current base rates will not provide the utility the ability to earn its authorized return. In support of this view, APCo noted that the VSCC staff estimated that, after their proposed adjustments to the utility's revenue requirement, APCo would earn an ROE of around 7.7%; which is below the 9.2% prospective ROE approved by the VSCC. APCo also filed an appeal with the Virginia

Supreme Court, and the results of the appeal remain pending with a final decision expected in 2022. Our analysis of APCo incorporates revenues that are consistent with the VSCC's unsupportive November 2020 order.

APCo (West Virginia) – Moody's has historically viewed West Virginia's regulatory environment under the WVPSC as below average with respect to its long-term credit support, characterized by recovery lag and returns that were below the national average. However, more recent developments have been positive for APCo and its affiliate Wheeling Power Company (WPCo), who file on a joint basis.

APCo's most recent base rate case was finalized in February 2019 when the WVPSC approved a settlement agreement filed by APCo and WPCo that increased rates by \$44 million (\$36 million related to APCo), or 3% based on a 9.75% ROE.

In June 2021, the WVPSC approved an investment tracker mechanism with an initial annual revenue requirement of \$44 million (\$36 million related to APCo) based on a 9.25% ROE and effective September 2021. APCo and WPCo's initial proposal in December 2020 had requested an annual increase of \$50 million (\$41 million related to APCo). Under the conditions of the WVPSC order, APCo and WPCo would not be permitted to file a base rate case before 30 June 2024. The order also allows APCo and WPCo to request future year investment tracker increases for assets placed in service during the most recent 12-month period ending 30 September, subject to an annual three percent rider increase cap on base year total retail revenues.

AEP Texas – We view the PUCT's regulation of transmission and distribution utilities in Texas as transparent and generally supportive of credit quality. Rider mechanisms for the recovery of investments in transmission and distribution systems significantly reduce regulatory lag and result in predictable cash flow. AEP Texas' investments in its systems are able to be recovered quickly through transmission cost of service (TCOS) and distribution cost recovery factor (DCRF) rider adjustment mechanisms. Certain expenses, for example those relating to energy efficiency, are also recovered via automatic adjustments. Revenues generated under these mechanisms do, however, remain subject to review. Notwithstanding these credit supportive regulatory mechanisms, AEP Texas' 2020 rate case outcome was unfavorable.

In April 2020, the PUCT approved a settlement agreement that resulted in a \$40 million base rate reduction for AEP Texas premised on a 9.4% ROE and a 42.5% equity layer. While the equity layer is lower than the 45% requested by the utility, it is an improvement over the previously approved 40%.

The April 2020 order also included several adjustments in year one relating to the return of excess deferred taxes to transmission and distribution customers (totaling about \$108 million) and for previously collected rates subject to reconciliation (\$30 million) which resulted in a first year revenue reduction of over \$170 million. We anticipate the unsupportive rate case outcome, including the relatively low approved equity layer and the negative cash flow impacts of federal tax reform, will maintain pressure on AEP Texas credit metrics as it continues its capital program.

While the AEP Texas territory was also impacted by the February 2021 storm, the regulatory construct for transmission and distribution utilities in Texas significantly limits the potential financial impact. These utilities do not procure power for customers and, unlike their counterparts in other deregulated markets, are not obligated to provide standard supply or provider of last resort service.

SWEPCo – The utility's retail operations are spread across three states, Louisiana, Texas and Arkansas, and the company also supplies energy to wholesale customers under FERC regulated contracts with formulaic rates. We view these jurisdictions as relatively credit supportive. In addition to its FERC contracts, SWEPCo currently benefits from formulaic rate processes in Louisiana and Arkansas; in Texas, the company benefits from rider recovery on the transmission and distribution portion of its rates.

As noted above, SWEPCo was impacted by the severe weather that occurred in February. Consequently, as of 31 December 2021, SWEPCo has deferred a regulatory asset of about \$430 million for fuel and purchased power costs incurred between 9 February and 20 February 2021. This represents around 65% of its normal annual fuel and purchased power costs and will be recovered over a longer period than allowed under SWEPCo's fuel adjustment clauses (FAC). Of these costs \$103 million, \$148 million and \$179 million are related to the Arkansas, Louisiana and Texas jurisdictions, respectively.

Texas - In October 2020, SWEPCo filed for a \$105 million rate increase in Texas (subsequently lowered to \$100 million), based on a 10.35% ROE. The request would move T&D interim revenues recovered through riders, approximately \$15 million, into base rates. SWEPCo also requested recovery of the \$45 million Texas jurisdictional share of the Dolet Hills Power Station (Dolet Hills) which was

retired in December 2021. The PUCT issued a final order in January 2022 approving an annual revenue increase of \$39 million based upon a 9.25% ROE. The order authorized the remaining net book value of Dolet Hills beginning in 2022 to be recovered as a regulatory asset through 2046. The company was denied a return on the remaining book value and as a result recorded a disallowance of \$12 million. In February 2022, SWEPCo filed a motion for rehearing with the PUCT challenging several items in the order including the approved ROE and the denial of a reasonable return or carrying costs on Dolet Hills.

In August 2021, SWEPCo filed with the PUCT requesting recovery of the Texas jurisdictional share of the extraordinary February 2021 fuel costs over a five year period with a carrying charge of 7.18%. A final order from the PUCT is pending.

Louisiana - In December 2020, SWEPCo filed for a \$134 million rate increase in Louisiana, based on a 10.35% ROE and equity later of 50.8%. The requested rate increase was subsequently lowered to \$95 million to reflect the removal of storm restoration costs that have been requested in a separate storm filing, and modifications to proposed Dolet Hills recovery and other proposed amortizations. Settlement discussions are ongoing. In March 2021, the LPSC approved a temporary change to SWEPCo's FAC, allowing for recovery of its Louisiana jurisdictional share of the February 2021 fuel costs over a longer period than the FAC traditionally allows. In April 2021, SWEPCo began recovery of its Louisiana jurisdictional share of the fuel costs based on a five year recovery period. However, the utility will work with the LPSC in future proceedings to determine the actual recovery period and an appropriate carrying charge.

Arkansas - In July 2021, SWEPCo, filed for an \$85 million rate increase in Arkansas (later lowered to \$81 million) based on a 10.35% ROE and 51.3% equity layer. The filing also provides notice of reelection for rate regulation under their formulaic rate mechanism. New rates are expected to be effective in the second quarter of 2022. In April 2021, following approval by the APSC in March 2021, SWEPCo began recovery of its Arkansas jurisdictional share of the February 2021 fuel costs over five years, subject to true-up by the APSC. SWEPCo also filed testimony supporting a five-year recovery with a pretax rate of return of 6.05%. In July 2021, the APSC ordered additional testimony on the option of using securitization for cost recovery. The prudence of the fuel costs will be addressed in a separate proceeding.

OPCo – The PUCO has historically demonstrated a credit supportive view for utilities operating in the state. For several years, utilities have been operating under individually tailored electric security plans (ESPs), which are rate plans for the supply and pricing of electric generation service. The ESPs also incorporated numerous riders and trackers to support utility financial health as the state transitioned to competitive markets. OPCo's current ESP was approved in April 2018 and runs through May of 2024.

In March 2021, OPCo filed a settlement agreement on its distribution rate case that calls for a \$295 million annual revenue increase incorporating a 9.7% ROE and a 54% equity layer. The case was initiated in May 2020, when OPCo requested an annual base rate revenue increase of approximately \$400 million, premised on a 10.15% ROE and 54% equity layer inclusive of amounts currently being recovered in riders. Excluding costs reflected in riders, the settlement represents a \$68 million reduction in base rates. The settlement includes the removal of proposed future energy efficiency costs and a decrease in vegetation management expenses moved to recovery in riders. The settlement also includes a higher fixed monthly residential customer charge and continues the utility's distribution investment rider with annual revenue caps. The revenue caps are subject to increase if the utility achieves certain reliability standards. As part of the settlement, OPCo's rate decoupling mechanism will be discontinued, a credit negative. In November 2021, the PUCO approved the settlement and rates became effective December 2021.

I&M (Indiana) – I&M continues to benefit from rider recovery for its ongoing investment in the Cook nuclear life cycle management project, and the use of forward test years for base rate case proceedings.

In July 2021, I&M filed a multi-step electric base rate increase request with the IURC. The request includes a net revenue increase of \$97 million incorporating a 10.0% ROE and approximately 51% equity layer. In November 2021, a joint settlement agreement was filed for a \$61 million annual revenue increase based on a 9.7% ROE. The joint settlement was approved by the IURC in February 2022. A \$3 million annual increase became effective February 2022 with the remaining \$58 million becoming effective in January 2023.

The differences in the final decision and the original request are driven by changes in I&M's capital structure, decreased depreciation rates and the removal of Rockport Plant, Unit 2 from base rates. Plant costs will be recovered through riders until the expiration of the current lease in December 2022, in conjunction with the closing of I&M's and AEP Generating Company's agreement to acquire 100%

of the interests in the plant from financial institutions that currently own it. The acquisition gives AEP the control to ensure the plant's retirement by 2028.

I&M (Michigan) – Michigan also allows the use of forward test years for the setting of base rates, and cases must be decided in ten months. In January 2020, the MPSC approved a settlement agreement implementing a \$36 million base rate increase based on a 9.86% ROE.

PSO – In April 2021, PSO filed an electric base rate case with the OCC requesting a net annual revenue increase of \$172 million based upon a 10% ROE. PSO also requested the continuation of its transmission cost tracker and the continuation and expansion of the distribution and safety reliability rider to recover projects in a proposed grid transformation and revitalization plan which includes \$100 million of annual capital spend over a 5 year period.

To date, the OCC has not approved PSO's request to accelerate the depreciation of some of its coal-fired assets and their required environmental investments, a credit negative. In PSO's 2019 rate case decision, the OCC denied the company's request to increase the amount of depreciation collected in rates to fully recover the cost of the Oklaunion Power Station (closed in 2020) by 2028 as opposed to its current 2046 schedule. PSO's investment in the coal-fired Northeastern Unit 3, to be retired in 2026, and its related environmental control equipment is currently being recovered through 2040. The company's 2021 base rate request included \$57 million associated with the accelerated depreciation recovery of Oklaunion and Northeastern Unit 3 power plants through 2026.

In September 2021, PSO, the OCC staff and other intervenors filed a settlement that included a \$51 million net annual revenue increase based upon a 9.4% ROE. The filing included recovery of the Oklaunion Power Station regulatory asset through 2046 with a debt return and continued recovery of Northeastern Unit 3 through 2040, as well as updated depreciation rates for plant in service (excluding coal production plant). Interim rates were established in November 2021 based on the \$51 million increase. The OCC approved the agreement in December 2021. Interim rates were terminated and updated rates in accordance with the final order became effective February 2022.

As noted above, PSO was significantly impacted by severe winter weather in February 2021. As of 31 December 2021, PSO has deferred a regulatory asset of about \$679 million for fuel and purchased power costs incurred between 9 February and 20 February 2021. This compares to average annual fuel and purchased power costs over the last three years of about \$600 million. In April 2021, legislation was enacted in Oklahoma to securitize the February 2021 fuel and purchased power costs, a credit positive. In February 2022, the OCC approved the securitization of the unrecovered fuel and purchased power costs in a financing order.

KPCo – KPCo benefits from a suite of cost recovery mechanisms that help reduce regulatory lag, including a fuel adjustment clause, rider recovery for certain PJM transmission costs, and environmental recovery riders which enable utilities in the state to earn a return on construction work in progress. Despite these positive factors, the KPSC's recent decisions have been impacted by the weak economic conditions in KPCo's service territory and have been less supportive of utility credit quality.

In January 2021, the KPSC authorized a \$52.4 (later modified to \$52.7) million base rate increase premised on a 9.3% return on equity (ROE). The case was initiated in June of 2020 when KPCo filed a request for a \$65 million increase in base rates premised on a 10% ROE. KPCo also requested recovery of \$50 million in deferred expenses related to the Rockport plant power purchase agreement (PPA) over a 5-year period beginning in December 2022. The KPSC decided to defer KPCo's request regarding the Rockport PPA recovery period and mechanism to a future proceeding.

The KPSC's January 2021 order also shortened the authorized period for the return of excess deferred income tax not subject to normalization to 3 years versus a previously (2018) authorized period of 18 years.

In October 2021, AEP agreed to sell its operations in Kentucky to Liberty Utilities Co., a subsidiary Algonquin Power and Utilities Corp (not rated) for an enterprise value of approximately \$2.8 billion, including about \$1.3 billion of estimated debt at closing. The transaction value represents about 1.3x the combined asset base of Kentucky Power Company (KPCo, Baa3 stable) and AEP Kentucky Transco, the entities being sold. The sale is contingent on new operations and maintenance and ownership agreements for the Mitchell Power Plant which is owned 50/50 by KPCO and WPCo. Under the proposed ownership agreement, WPCo would be obligated to purchase KPCo's 50% interest in the Mitchell plant at the end of 2028 unless a decision is made to retire the plant earlier. The sale is expected to close in the second quarter of 2022

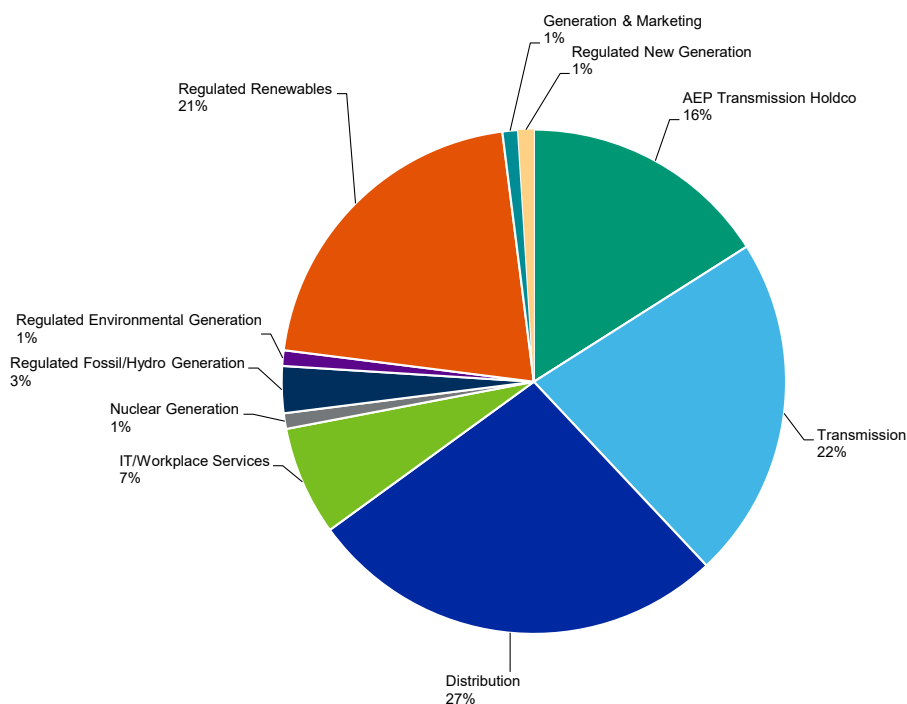
For further information on AEP's subsidiaries, their service territories and recent regulatory activity please refer to each utility's credit opinion on [Moodys.com](https://www.moodys.com).

Substantial investments in regulated transmission networks, distribution, and environmental mandates

AEP has been investing heavily in its transmission and distribution networks to assure reliability throughout its service territories. In 2021, AEP spent approximately \$5.8 billion for capital expenditures, and its current five year capital forecast includes approximately \$38 billion of investment planned for 2022 through 2026. This projected capital spending averages approximately \$7.6 billion per year, significantly more than the \$6 billion annual average over the last five years.

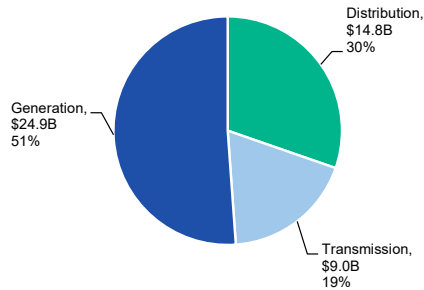
The total \$38 billion five-year capital investment plan is primarily focused on transmission and distribution investments which represent about 65% of total planned investments. The focus on transmission and distribution investing has resulted in a shift in physical assets, highlighting the changing composition of AEP's operations into lower risk businesses. As shown below, AEP's property, plant and equipment (PP&E) in 2021 totaled approximately \$77 billion, about 70% of which was transmission and distribution plant, with generation making up the remaining 30%. This compares with a PP&E profile in 2011 that totaled approximately \$50 billion and consisted of 51% generation and 49% transmission and distribution plant.

Exhibit 5
2022-2026 Capital forecast totals \$38 billion



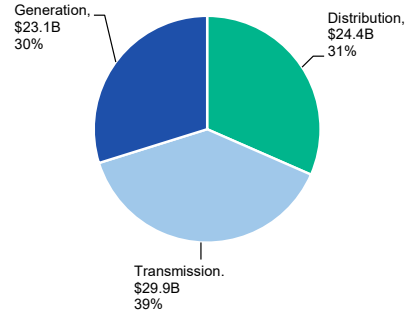
Source: Company presentations

Exhibit 6
 2011 Electric Property, Plant and Equipment: \$48.8B



Source: Company filings

Exhibit 7
 2021 Electric Property, Plant and Equipment: \$77.4B



Source: Company filings

Transmission and distribution investments are expected to be recovered largely either through transmission formula based rates or rider recovery, a credit positive. Generation investment is primarily recovered in base rates and is more susceptible to lag in recovery. AEP estimates that more than 85% of its regulated capex spend during the 2022 - 2026 period will be recovered through forward rates or tracking mechanisms, reducing regulatory lag. Given the sheer magnitude of the investment program, and the impact of federal tax reform, we anticipate continued pressure on credit metrics.

Additional debt financing for capex spend will maintain pressure on financial metrics

AEP's year-end financial metrics for 2020 and 2021 included interest coverage ratios of 4.6x and 4.2x and CFO pre-WC to debt ratios of 13.2% and 10.5%, respectively. The company's 2021 financial position was negatively impacted by costs associated with winter storm Uri in February 2021, and we estimate that, excluding these costs, the ratio of CFO pre-WC to debt would have been about 13.9%

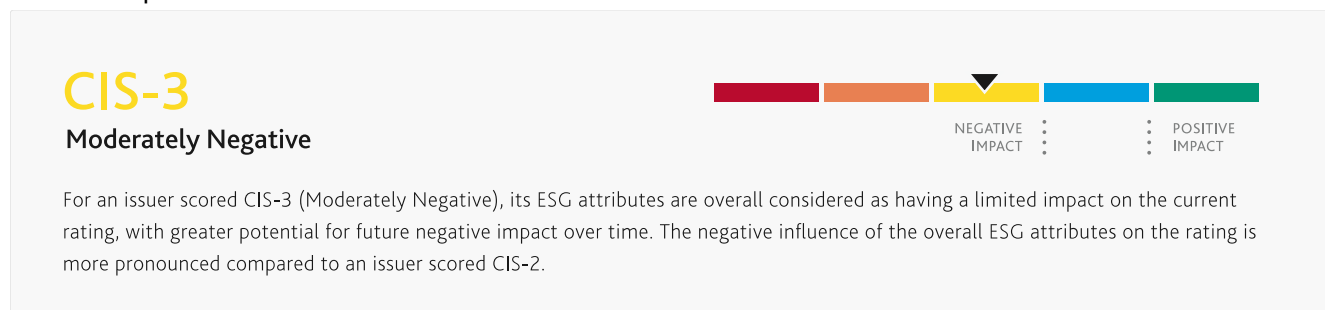
Given AEP's overall elevated capital investment forecast, and the negative impact of federal tax reform on utility cash flow, including the accelerated return of deferred income taxes, the company's financial metrics will likely remain under pressure. Going forward, we expect company to stem the long-term decline in financial metrics and the ratio of CFO pre-WC to debt to stabilize be in a range of 13-15%, which will be important to the maintenance of its current rating.

ESG considerations

AEP's ESG Credit Impact Score is CIS-3 (Moderately Negative)

Exhibit 8

ESG Credit Impact Score

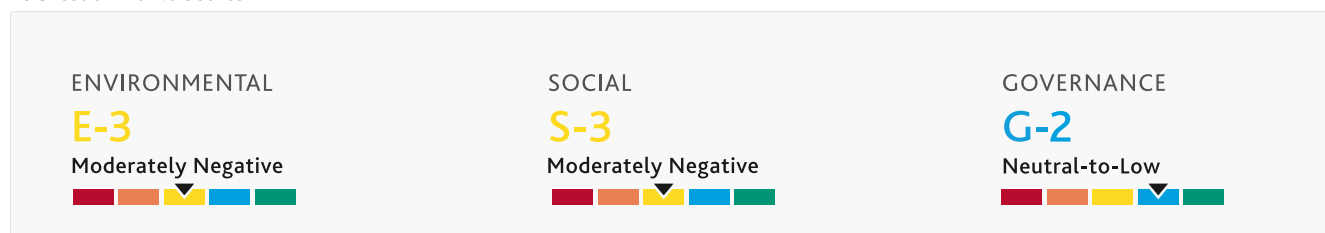


Source: Moody's Investors Service

AEP's ESG Credit Impact Score is moderately negative (**CIS-3**), where its ESG attributes are overall considered as having a limited impact on the current rating, with greater potential for future negative impact over time. AEP's **CIS-3** reflects moderate environmental and social risks, along with neutral to low governance risk.

Exhibit 9

ESG Issuer Profile Scores



Source: Moody's Investors Service

Environmental

AEP's moderate environmental risk (**E-3** issuer profile score) is driven primarily by its exposure to physical climate risks, mostly in the form of extreme weather patterns. These risks are offset by neutral to low exposure to carbon transition risk, as its significant transmission and distribution businesses (75% of 2020 net plant) mitigate the fact that the majority of its generation portfolio (only 25% of net plant) runs on fossil fuels (2020 generating portfolio approximately 43% coal / 29% natural gas). Risks in the areas of water management and natural capital are also neutral to low.

Social

Exposure to social risks is moderate (**S-3** issuer profile score), reflecting the risk that demographic and societal trends that increase public concern over environmental, social, or affordability issues could lead to adverse regulatory or political intervention. These risks are balanced by neutral to low risks to health and safety, human capital, and customer relationships.

Governance

Governance is broadly in line with other utilities and does not pose a particular risk (**G-2** issuer profile). This is supported by neutral to low scores on financial strategy and risk management, management credibility and track record, organizational structure, compliance and reporting and board structure policies and procedures.

ESG Issuer Profile Scores and Credit Impact Scores for AEP are available on Moodys.com. In order to view the latest scores, please click [here](#) to go to the landing page for AEP on MDC and view the ESG Scores section.

Liquidity analysis

We expect AEP to maintain an adequate liquidity profile over the next 12-18 months. Although we anticipate that its significant investment program will result in negative free cash flow for the foreseeable future, the company has demonstrated capital markets access and its credit facilities currently provide reasonable near-term liquidity.

AEP's external liquidity is supported by two syndicated revolving credit facilities totaling \$5.0 billion, with \$1.0 billion expiring in March 2023 and the remaining \$4.0 billion expiring in March 2026. The company is in the process of extending the expiration of both facilities, which backstop its \$3.5 billion commercial paper program, by a year. As of 31 December 2021, AEP had approximately \$1.4 billion of outstanding commercial paper. In March of 2021, to support the liquidity needs of its southwestern utilities in the wake of severe winter weather, AEP entered into a \$500 million 364-day agreement, and borrowed the full amount. The loan matures in September 2022 and we expect that it will be paid off with proceeds from PSO's storm cost securitization. AEP also has a receivables securitization agreement totaling \$750 million where \$125 million expires in September 2023 and \$625 expires in September 2024. As of 31 December 2021, all \$750 million of this securitization debt is outstanding.

AEP is not required to make a representation with respect to either material adverse change or material litigation in order to borrow under its credit agreement. Default provisions exclude non-significant subsidiary (including its competitive generation subsidiary) cross default and insolvency/bankruptcy provisions. The facilities contain a covenant requiring that AEP's consolidated debt to capitalization (as defined) not exceed 67.5%. As of 31 December 2021, AEP states that its contractually defined debt to capitalization ratio was 58.2%.

As of 31 December 2021, AEP had consolidated long-term debt due within one year of approximately \$2.2 billion including \$190.5 million of amortization of securitization bonds. Near-term maturities within the AEP family include: AEP Texas' \$200 million term loan maturing May 2022, APCo's \$125 million term loan maturing June 2022, and WPCo's \$113 million of senior notes maturing June 2022.

Structural considerations

AEP's capital structure historically incorporated a very limited amount of holding company debt, a key credit positive compared to many holding company peers. However, in 2019, the company began increasing its use of parent level debt. As of year-end 2021, AEP had long term parent level debt obligations of around \$6.5 billion, or about 20% of its total long term debt. Inclusive of short-term debt, we estimate the ratio at approximately 24%. Going forward, we expect parent level debt to consolidated debt to remain under 25%.

Rating methodology and scorecard factors

Exhibit 10

Methodology Scorecard Factors American Electric Power Company, Inc.

Regulated Electric and Gas Utilities Industry [1][2]	Current FY 12/31/2021		Moody's 12-18 Month Forward View As of Date Published [3]	
	Measure	Score	Measure	Score
Factor 1 : Regulatory Framework (25%)				
a) Legislative and Judicial Underpinnings of the Regulatory Framework	A	A	A	A
b) Consistency and Predictability of Regulation	A	A	A	A
Factor 2 : Ability to Recover Costs and Earn Returns (25%)				
a) Timeliness of Recovery of Operating and Capital Costs	A	A	A	A
b) Sufficiency of Rates and Returns	A	A	A	A
Factor 3 : Diversification (10%)				
a) Market Position	A	A	A	A
b) Generation and Fuel Diversity	Baa	Baa	Baa	Baa
Factor 4 : Financial Strength (40%)				
a) CFO pre-WC + Interest / Interest (3 Year Avg)	4.5x	A	4.5x - 5.5x	A
b) CFO pre-WC / Debt (3 Year Avg)	12.6%	Ba	13% - 15%	Baa
c) CFO pre-WC – Dividends / Debt (3 Year Avg)	8.4%	Ba	9% - 11%	Baa
d) Debt / Capitalization (3 Year Avg)	53.6%	Baa	52% - 55%	Baa
Rating:				
Scorecard-Indicated Outcome Before Notching Adjustment		Baa1		A3
HoldCo Structural Subordination Notching	-1	-1	-1	-1
a) Scorecard-Indicated Outcome		Baa2		Baa1
b) Actual Rating Assigned		Baa2		Baa2

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.

[2] As of 12/31/2021 (FYE)

[3] This represents Moody's forward view; not the view of the issuer; and unless noted in the text, does not incorporate significant acquisitions and divestitures.

[4] Standard risk grid for financial strength.

Source: Moody's Financial Metrics

Appendix

Exhibit 11

Cash Flow and Credit Metrics [1]

CF Metrics	Dec-17	Dec-18	Dec-19	Dec-20	Dec-21
As Adjusted					
FFO	4,846	4,649	4,648	5,016	3,934
+/- Other	-266	182	-220	-480	-65
CFO Pre-WC	4,580	4,831	4,428	4,537	3,869
+/- ΔWC	-162	517	10	-509	236
CFO	4,418	5,348	4,438	4,028	4,105
- Div	1,192	1,256	1,355	1,433	1,529
- Capex	5,945	6,482	6,377	6,561	6,084
FCF	-2,719	-2,389	-3,294	-3,966	-3,508
(CFO Pre-W/C) / Debt	19.0%	18.4%	14.4%	13.2%	10.5%
(CFO Pre-W/C - Dividends) / Debt	14.0%	13.6%	10.0%	9.0%	6.4%
FFO / Debt	20.1%	17.7%	15.1%	14.6%	10.7%
RCF / Debt	15.1%	12.9%	10.7%	10.4%	6.5%
Revenue	15,425	16,196	15,561	14,919	16,792
Interest Expense	988	1,107	1,196	1,259	1,209
Net Income	1,776	1,679	1,949	2,149	2,505
Total Assets	65,817	69,492	75,524	80,691	87,669
Total Liabilities	47,698	50,593	55,872	59,733	64,778
Total Equity	18,119	18,899	19,652	20,958	22,890

[1] All figures and ratios are calculated using Moody's estimates and standard adjustments. Periods are Financial Year-End unless indicated. LTM = Last Twelve Months

Source: Moody's Financial Metrics

Exhibit 12

Peer Comparison Table [1]

(In US millions)	American Electric Power Company, Inc. Baa2 (Stable)			Xcel Energy Inc. Baa1 (Stable)			Duke Energy Corporation Baa2 (Stable)			Eversource Energy Baa1 (Negative)			Berkshire Hathaway Energy Company A3 (Stable)			
	FYE Dec-19	FYE Dec-20	FYE Dec-21	FYE Dec-19	FYE Dec-20	FYE Dec-21	FYE Dec-19	FYE Dec-20	FYE Dec-21	FYE Dec-20	FYE Dec-20	LTM Sept-21	FYE Dec-19	FYE Dec-20	FYE Dec-20	LTM Sept-21
Revenue	15,561	14,919	16,792	11,529	11,526	13,431	25,079	23,868	25,097	8,526	8,904	9,615	19,844	20,952	24,733	
CFO Pre-W/C	4,428	4,537	3,869	3,470	3,408	2,577	9,235	9,407	9,943	2,389	2,533	2,660	6,796	7,323	8,577	
Total Debt	30,800	34,307	36,746	19,632	21,183	23,611	62,423	63,702	69,474	17,112	19,800	21,259	43,958	55,406	54,595	
CFO Pre-W/C + Interest / Interest	4.7x	4.6x	4.2x	5.5x	5.0x	4.1x	4.7x	5.1x	5.2x	5.2x	5.3x	5.4x	4.6x	4.7x	5.0x	
CFO Pre-W/C / Debt	14.4%	13.2%	10.5%	17.7%	16.1%	10.9%	14.8%	14.8%	14.3%	14.0%	12.8%	12.5%	15.5%	13.2%	15.7%	
CFO Pre-W/C - Dividends / Debt	10.0%	9.0%	6.4%	13.6%	12.0%	7.0%	10.6%	10.4%	9.9%	10.1%	9.0%	8.8%	15.5%	13.2%	15.0%	
Debt / Capitalization	52.8%	53.8%	54.0%	52.8%	52.4%	53.5%	52.9%	52.5%	53.7%	51.0%	52.1%	53.0%	51.0%	49.3%	47.1%	

All figures & ratios calculated using Moody's estimates & standard adjustments. FYE = Financial Year-End. LTM = Last Twelve Months. RUR* = Ratings under Review, where UPG = for upgrade and DNG = for downgrade

Source: Moody's Financial Metrics

Ratings

Exhibit 13

Category	Moody's Rating
AMERICAN ELECTRIC POWER COMPANY, INC.	
Outlook	Stable
Senior Unsecured	Baa2
Jr Subordinate	Baa3
Commercial Paper	P-2
SOUTHWESTERN ELECTRIC POWER COMPANY	
Outlook	Stable
Issuer Rating	Baa2
Senior Unsecured	Baa2
APPALACHIAN POWER COMPANY	
Outlook	Stable
Issuer Rating	Baa1
Senior Unsecured	Baa1
Other Short Term	P-2
OHIO POWER COMPANY	
Outlook	Negative
Issuer Rating	A3
Senior Unsecured	A3
AEP TRANSMISSION COMPANY, LLC	
Outlook	Stable
Issuer Rating	A2
Senior Unsecured	A2
AEP TEXAS INC.	
Outlook	Stable
Issuer Rating	Baa2
Senior Unsecured	Baa2
INDIANA MICHIGAN POWER COMPANY	
Outlook	Stable
Issuer Rating	A3
Senior Unsecured	A3
PUBLIC SERVICE COMPANY OF OKLAHOMA	
Outlook	Stable
Issuer Rating	Baa1
Senior Unsecured	Baa1
AEP TEXAS CENTRAL COMPANY	
Outlook	No Outlook
Senior Unsecured	Baa2
COLUMBUS SOUTHERN POWER COMPANY	
Outlook	No Outlook
Senior Unsecured	A3
RGS (AEGCO) FUNDING CORPORATION	
Outlook	Stable
Bkd Senior Secured	A3
RGS (I&M) FUNDING CORPORATION	
Outlook	Stable
Bkd Senior Secured	A3
KENTUCKY POWER COMPANY	
Outlook	Stable
Issuer Rating	Baa3
Senior Unsecured	Baa3
AEP GENERATING COMPANY	
Outlook	
Bkd LT IRB/PC	Baa2

Source: Moody's Investors Service

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REPORT NUMBER 1320330

CREDIT OPINION

21 September 2022

Update



RATINGS

American Electric Power Company, Inc.

Domicile	Columbus, Ohio, United States
Long Term Rating	Baa2
Type	Senior Unsecured - Dom Curr
Outlook	Stable

Please see the [ratings section](#) at the end of this report for more information. The ratings and outlook shown reflect information as of the publication date.

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American Electric Power Company, Inc.

Update to credit analysis

Summary

American Electric Power Company's (AEP) credit profile is underpinned by the size and diversity of its regulatory jurisdictions and service territories. AEP's nine retail utility subsidiaries operate under eleven different state regulatory bodies and its transmission subsidiaries are regulated by the Federal Energy Regulatory Commission (FERC). The company's credit profile is supported by a corporate strategy of focusing on its core regulated utility assets with predictable earnings, with its most significant growth area being its transmission and distribution (T&D) utilities. For the twelve months ending 30 June 2022, we estimate that these less volatile T&D businesses contributed approximately 46% of AEP's consolidated operating income.

Since 2018, AEP's cash flow has been negatively impacted by the accelerated return of deferred income taxes, and the company's reliance on debt financing at the parent level to fund the group's elevated capital investment program. AEP's 2021 credit metrics were unusually weak because of the impact of severe winter weather in some of its service territories. We expect the company's ratio of cash flow from operations excluding changes in working capital (CFO pre-WC) to be sustained in a range of 13-15%, and parent level debt to remain under 25% of consolidated debt over the next two years.

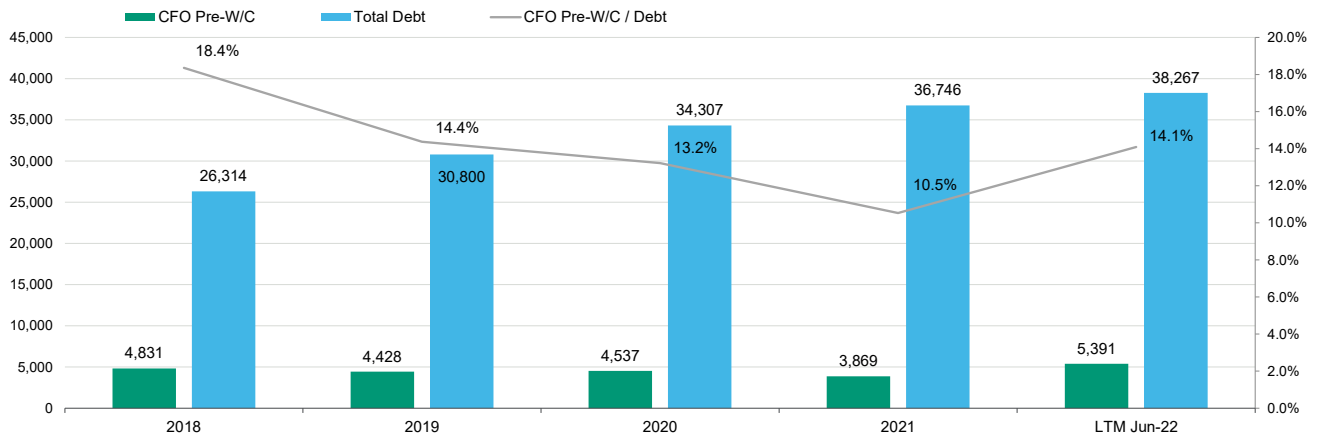
Recent developments

Planned sale of unregulated renewables assets - In February 2022, AEP announced a process to sell some or all of its competitive contracted renewables assets. A sale of these assets would increase the proportion of AEP's cash flow that comes from its regulated operations, a credit positive. However, given the small contribution of these assets (around 2% of funds from operations), a sale of all the assets would not change our current view of AEP's credit quality as a substantially fully regulated utility holding company.

Pending sale of Kentucky Operations - In October 2021, AEP agreed to sell its operations in Kentucky to Liberty Utilities Co., a subsidiary Algonquin Power and Utilities Corp (not rated) for an enterprise value of approximately \$2.8 billion, including about \$1.3 billion of estimated debt at closing. The transaction is credit neutral given the small size of the Kentucky companies and the expected use of substantially all of the cash proceeds to replace \$1.4 billion of AEP's planned equity financing. The sale has received required state regulatory approvals and will close following regulatory approval from the FERC, which we expect before the end of 2022.

Exhibit 1

Historical CFO Pre-WC, Total Debt and CFO Pre-WC to Debt (\$ MM)



Source: Moody's Financial Metrics

Credit strengths

- » Scale and diversity of regulatory jurisdictions and service territories provide a strong foundation for current credit profile
- » Good cost recovery via trackers and riders
- » Bulk of spending is for transmission and distribution investments

Credit challenges

- » A number of unfavorable recent regulatory outcomes
- » Substantial capital expenditures
- » Debt financed investments will continue to pressure credit metrics

Rating outlook

The stable outlook recognizes that AEP continues to benefit from mostly supportive regulatory frameworks that provide numerous riders and trackers to assure the recovery of investments. The outlook considers that the sizable capital programs are focused on lower risk transmission and distribution networks and renewables, facilitating the organization's clean energy transition and reducing its carbon transition risk. The outlook assumes that the company will maintain generally supportive regulatory relationships across its jurisdictions and that it will stabilize the long-term decline in credit metrics and generate a consolidated ratio of CFO pre-WC to debt in the range of 13-15%.

Factors that could lead to an upgrade

- » A reduction in leverage, or changes to the company's capital or operating plans that lead to an increase in cash flow and a ratio of CFO pre-WC to debt consistently above 15% could put upward pressure on the rating.
- » A reduction in parent leverage, for example a ratio of parent level debt to consolidated debt closer to 10%, could also put upward pressure on the rating.

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the issuer/deal page on <https://ratings.moody.com> for the most updated credit rating action information and rating history.

Factors that could lead to a downgrade

- » AEP's rating could be downgraded if a more contentious regulatory environment were to develop in any of its key jurisdictions, if ongoing capital investments cannot be recovered on a timely basis, or if financial metrics deteriorate such that its ratio of CFO pre-WC to debt is maintained below 13%.

Key indicators

Exhibit 2

American Electric Power Company, Inc. [1]

	Dec-18	Dec-19	Dec-20	Dec-21	LTM Jun-22
CFO Pre-W/C + Interest / Interest	5.4x	4.7x	4.6x	4.2x	5.3x
CFO Pre-W/C / Debt	18.4%	14.4%	13.2%	10.5%	14.1%
CFO Pre-W/C – Dividends / Debt	13.6%	10.0%	9.0%	6.4%	9.9%
Debt / Capitalization	50.3%	52.8%	53.8%	54.0%	53.5%

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.

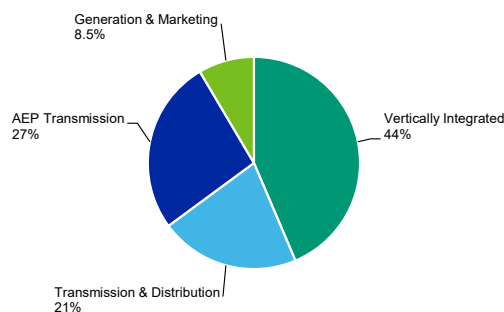
Source: Moody's Financial Metrics

Profile

Headquartered in Columbus, Ohio, AEP is a large electric utility holding company with nine vertically integrated or retail transmission and distribution utility subsidiaries operating in eleven states. The company also operates transmission companies within the eastern and southwestern regions of the United States and owns a competitive generation and marketing business that is currently focused on growing its contracted renewable generation portfolio. AEP has a regulated rate base of around \$56 billion and serves about 5.5 million customers. In 2021, the net maximum capacity of the company's owned and leased generation assets totaled approximately 24,862 MW, of which about 48% was coal/lignite fired.

Exhibit 3

Percentage breakdown of earnings attributable to AEP common shareholders



As of December 31, 2021

Source: Company filings

Detailed credit considerations

Scale and diversity of regulatory jurisdictions and service territories provides a strong foundation supporting current credit profile

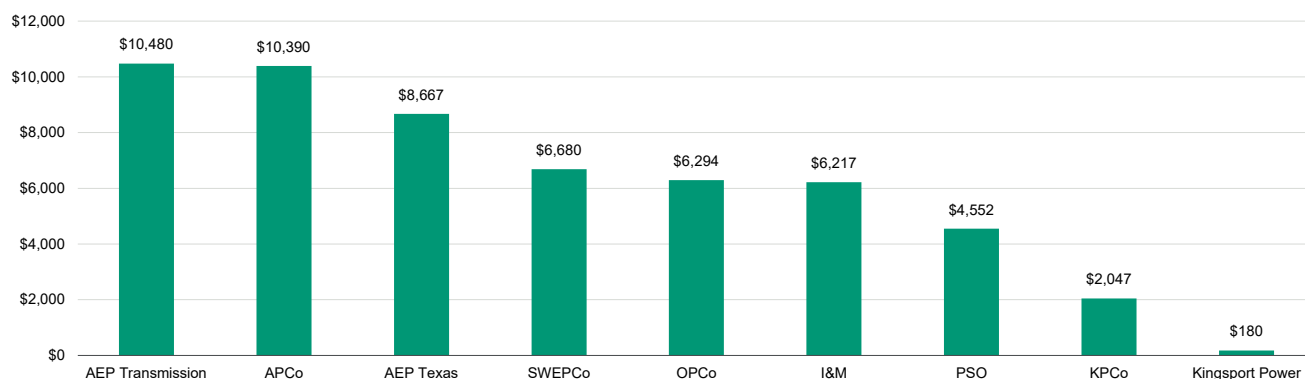
AEP's size and diversity in terms of regulatory jurisdictions and service territory economies is a meaningful credit strength as it provides the company with a degree of insulation from any unexpected negative developments occurring at any one of its operating companies, state regulatory bodies or local economies. This diversity has been helpful in managing weak demand growth and adverse weather events in some of AEP's service territories as the company spends heavily on system reliability and to reduce its carbon footprint. Going forward, the largest portion of AEP's capital program will be for investment in its federally regulated transmission subsidiaries along with increased investment in transmission and distribution operations and clean energy at its state regulated utility subsidiaries.

AEP's primary state regulated utilities and their respective authorities are as follows:

- » [Appalachian Power Company](#) (APCo: Baa1 stable), which accounted for approximately 15% of AEP's consolidated operating income for the twelve months ending 30 June 2022, operates under the Virginia State Corporation Commission (VSCC), (covering a little over half of APCo's customers) and the Public Service Commission of West Virginia (WVPSC)
- » [AEP Texas](#) (AEP Texas: Baa2 stable), about 14% of AEP's consolidated operating income, regulated by the Public Utility Commission of Texas (PUCT)
- » [Ohio Power Company](#) (OPCo: Baa1 stable), about 11% of AEP's consolidated operating income, operates under the Public Utility Commission of Ohio (PUCO)
- » [Indiana Michigan Power Company](#) (I&M: A3 stable), about 10% of AEP's consolidated operating income, regulated by the Indiana Utility Regulatory Commission (IURC), (about ¾ of I&M's customers) and the Michigan Public Service Commission (MPSC)
- » [Southwestern Electric Power Company](#) (SWEPCo: Baa2 stable), about 9% of AEP's consolidated operating income, operates under the Louisiana Public Service Commission (LPSC) (about 43% of SWEPCo retail customers), the Arkansas Public Service Commission (ARPSC) (22% of SWEPCo retail customers) and the PUCT (35% of SWEPCo retail customers)
- » [Public Service Company of Oklahoma](#) (PSO: Baa1 stable), about 5% of AEP's consolidated operating income, regulated by the Oklahoma Corporation Commission (OCC); and
- » [Kentucky Power Company](#) (KPCo: Baa3 stable), about 2% of AEP's consolidated operating income, regulated by the Kentucky Public Service Commission (KPSC). A currently pending sale of KPCo to Liberty Utilities Co. is expected to close by the end of 2022.

[AEP Transmission Company LLC's](#) (AEP Transco: A2 stable) transmission businesses, which accounted for the largest portion (about 21%) of AEP's consolidated operating income as of 30 June 2022, are regulated by the FERC under forward looking formulaic rate plans that result in a high degree of cash flow predictability. Operations are conducted through six subsidiaries within AEP's electric utility service territories in seven states: Ohio, West Virginia, Kentucky, Oklahoma, Tennessee, Indiana and Michigan.

Exhibit 4
Regulated rate base by subsidiary as of 31 December 2021
 (\$ in millions)



Source: Company presentations

Continued regulatory support with timely and sufficient cost recovery important to credit quality

Given the significant amount of capital expenditures (capex) AEP has planned across its regulated businesses, it is essential that the company maintain a supportive relationship with its regulators to sustain credit quality. Our view of AEP's credit quality reflects our assumption that the company's will generally continue to receive timely and consistent long-term regulatory support across the majority of its subsidiary utility jurisdictions. Recent regulatory filings, orders and updates for AEP subsidiaries are as follows:

AEP Transco – The AEP Transco subsidiaries receive revenues based on FERC approved formulaic tariffs that are set to allow the recovery of all expenditures for operations, maintenance, depreciation and taxes plus a return on forward looking capital investments. The AEP Transco companies operate in the PJM Interconnection (PJM) (about 85%) and the Southwest Power Pool (SPP).

In April 2021, the FERC issued a supplemental Notice of Proposed Rulemaking (NOPR) proposing to limit its incentive for transmission owners that join a Regional Transmission Organization (RTO) to three years. The supplemental NOPR was subject to a 60 day comment period followed by a 30 day period for reply comments. AEP submitted reply comments in July 2021. A final rule from the FERC is pending.

APCo (Virginia) – The VSCC has historically provided reasonable regulatory support to APCo, although the company's most recent rate case has been contentious, with the utility appealing the VSCC's regulatory determinations to the Virginia Supreme Court. The company benefits from numerous riders and trackers that serve to assure recovery and reduce regulatory lag for specific expenditures, including those for new generating assets, environmental expenditures, energy efficiency expenditures, and investments in renewables and transmission assets. Recovery of legacy generation assets, and distribution operations, are covered during the state's periodic earnings review process. Legislation passed in 2018 revised the review period to triennial and required APCo to file a rate case by March of 2020.

In November 2020, the VSCC determined that APCo's earned ROE was 9.48%, which is within the upper half of the specified range of 8.72% - 10.12% for the review period and thus no rate increase was granted. The VSCC's decision incorporated staff's proposed treatment of APCo's retired coal plants, which reversed APCo's 2019 expense and instead amortized the retired assets over ten years beginning in 2015 (the year they were closed). In addition, the VSCC lowered APCo's authorized ROE to 9.2%.

APCo had requested a \$65 million increase based on a 9.9% ROE and, in accordance with its interpretation of state law, had recorded a \$93 million expense related to its retired coal plants. Including this expense, APCo calculated its Virginia earnings during the review period to be only 8.24%. In March 2021, the VSCC rejected requests for reconsideration from APCo and an intervenor. APCo filed an appeal with the Virginia Supreme Court in March 2021. In August 2022, the Supreme Court ruled in favor of APCo and remanded the case back to the VSCC. The VSCC ordered APCo to file no later than 23 September 2022 for base interim rates effective 1 October 2022 and a rider for revenues not collected from 1 January 2021 through 30 September 22. Interim rates will be subject to review and potential refund.

APCo (West Virginia) – Moody's has historically viewed West Virginia's regulatory environment under the WVPSC as below average with respect to its long-term credit support, characterized by recovery lag and returns that were below the national average. However, more recent developments have been positive for APCo and its affiliate Wheeling Power Company (WPCo), who file on a joint basis.

APCo's most recent base rate case was finalized in February 2019 when the WVPSC approved a settlement agreement filed by APCo and WPCo that increased rates by \$44 million (\$36 million related to APCo), or 3% based on a 9.75% ROE.

In June 2021, the WVPSC approved an investment tracker surcharge mechanism proposed by APCo and WPCo to recover costs associated with capital investments made between base rate cases, a credit positive. An initial annual revenue requirement of \$44 million (\$36 million related to APCo), effective September 2021, was approved based on a 9.25% ROE. The order allows APCo and WPCo to request future year investment tracker increases for assets placed in service during the most recent 12-month period ending 30 September. Increases are subject to an annual three percent rider increase cap on base year total retail revenues. The order prohibits APCo and WPCo from filing a base rate case before 30 June 2024.

AEP Texas – We view the PUCT's regulation of transmission and distribution utilities in Texas as transparent and generally supportive of credit quality. Rider mechanisms for the recovery of investments in transmission and distribution systems significantly reduce regulatory lag and result in predictable cash flow. AEP Texas' investments in its systems are able to be recovered quickly through transmission cost of service (TCOS) and distribution cost recovery factor (DCRF) rider adjustment mechanisms. Certain expenses, for example those relating to energy efficiency, are also recovered via automatic adjustments. Revenues generated under these mechanisms do, however, remain subject to review. Notwithstanding these credit supportive regulatory mechanisms, AEP Texas' 2020 rate case outcome was unfavorable.

In AEP Texas' first consolidated rate case proceeding since its predecessors AEP Texas Central and AEP Texas North completed their last rate cases in 2007, the PUCT in April 2020, approved a settlement agreement that resulted in a \$40 million base rate reduction premised on a 9.4% ROE and a 42.5% equity layer. The April 2020 order also included several adjustments in year one relating to the return of excess deferred taxes to transmission and distribution customers (totaling about \$108 million) and for previously collected rates subject to reconciliation (\$30 million) which resulted in a first year revenue reduction of over \$170 million.

While the AEP Texas territory was impacted by the February 2021 winter storm, the regulatory construct for transmission and distribution utilities in Texas significantly limits the potential financial impact. These utilities do not procure power for customers and, unlike their counterparts in other deregulated markets, are not obligated to provide standard supply or provider of last resort service.

SWEPCo – The utility's retail operations are spread across three states, Louisiana, Texas and Arkansas, and the company also supplies energy to wholesale customers under FERC regulated contracts with formulaic rates. We view these jurisdictions as relatively credit supportive. In addition to its FERC contracts, SWEPCo currently benefits from formulaic rate processes in Louisiana and Arkansas; in Texas, the company benefits from rider recovery on the transmission and distribution portion of its rates.

SWEPCo was impacted by severe winter weather in February 2021. Consequently, as of 30 June 2022, SWEPCo has deferred a regulatory asset of about \$375 million for fuel and purchased power costs incurred between 9 February and 20 February 2021. Of these costs, \$95 million, \$134 million and \$146 million are related to the Arkansas, Louisiana and Texas jurisdictions, respectively.

Texas - In January 2022, the PUCT approved an annual revenue increase of \$39 million based upon a 9.25% ROE after SWEPCo had requested a \$100 million rate increase based on a 10.35% ROE. SWEPCo also requested recovery of the \$45 million Texas jurisdictional share of the Dolet Hills Power Station (Dolet Hills) which was retired in December 2021. The PUCT order authorized recovery of the remaining net book value of Dolet Hills beginning in 2022 through 2046. The order denied a return on the remaining book value and, as a result, SWEPCo recorded a disallowance of \$12 million. In February 2022, SWEPCo filed a motion for rehearing with the PUCT challenging several items in the order including the approved ROE and the denial of a reasonable return or carrying costs on Dolet Hills.

In March 2022, the PUCT ordered SWEPCo to recover the Texas jurisdictional share of the extraordinary February 2021 fuel costs over five years with a carrying charge of 1.65%.

Louisiana - In December 2020, SWEPCo filed for a \$134 million rate increase in Louisiana, based on a 10.35% ROE and equity later of 50.8%. The requested rate increase was subsequently lowered to \$95 million to reflect the removal of storm restoration costs that have been requested in a separate storm filing, and modifications to proposed Dolet Hills recovery and other proposed amortizations. The filing requests an extension of the formula rate plan for five years with certain modifications and includes annual depreciation increases to recover Louisiana's share of the Pirkey and Welsh power plants. Settlement discussions are ongoing.

In April 2021, SWEPCo began recovery of its Louisiana jurisdictional share of extraordinary February 2021 fuel costs based on a five year recovery period. However, the utility will work with the LPSC in future proceedings to determine the actual recovery period and an appropriate carrying charge.

Arkansas - In July 2021, SWEPCo, filed for an \$85 million rate increase in Arkansas (later lowered to \$81 million) based on a 10.35% ROE and 51.3% equity layer. The filing also provides notice of reelection for rate regulation under their formulaic rate mechanism. In May 2022, the APSC approved a revenue increase of \$49 million based on a 9.5% ROE and a 45% equity layer. The order included approval to recover the Arkansas share of Dolet Hills as a regulatory asset over five years without a return. The order also denied accelerated depreciation for the Pirkey Plant and Welsh Plant, Units 1 and 3 and approved a rider to recover SPP costs and revenues. Rates became effective in July 2022. In July 2022, the ASPC denied a motion for rehearing filed by SWEPCo in June 2022 to challenge the approved capital structure.

In June 2022, SWEPCo was authorized to recover the Arkansas jurisdictional share of the extraordinary February 2021 fuel costs over six years with a carrying charge equal to its weighted average cost of capital, subject to a prudence review and true-up.

OPCo – The PUCO has historically demonstrated a credit supportive view for utilities operating in the state of Ohio. For several years, utilities have been operating under individually tailored electric security plans (ESPs), which are rate plans for the supply and pricing

of electric generation service. The ESPs also incorporated numerous riders and trackers to support utility financial health as the state transitioned to competitive markets. OPCo's current ESP was approved in April 2018 and runs through May of 2024.

In March 2021, OPCo filed a settlement agreement on its distribution rate case that calls for a \$295 million annual revenue increase incorporating a 9.7% ROE and a 54% equity layer. The case was initiated in May 2020, when OPCo requested an annual base rate revenue increase of approximately \$400 million, premised on a 10.15% ROE and 54% equity layer inclusive of amounts currently being recovered in riders. Excluding costs reflected in riders, the settlement represents a \$68 million reduction in base rates and includes the removal of proposed future energy efficiency costs and a decrease in vegetation management expenses moved to recovery in riders. The settlement also includes a higher fixed monthly residential customer charge and continues the utility's distribution investment rider with annual revenue caps. The revenue caps are subject to increase if the utility achieves certain reliability standards. As part of the settlement, OPCo's rate decoupling mechanism was discontinued, a credit negative. In November 2021, the PUCO approved the settlement and rates became effective December 2021.

I&M (Indiana) – I&M continues to benefit from rider recovery for its ongoing investment in the Cook nuclear life cycle management project, and the use of forward test years for base rate case proceedings.

In July 2021, I&M filed a multi-step electric base rate increase request with the IURC. The request includes a net revenue increase of \$97 million incorporating a 10.0% ROE and approximately 51% equity layer. In November 2021, a joint settlement agreement was filed for a \$61 million annual revenue increase based on a 9.7% ROE. The joint settlement was approved by the IURC in February 2022. A \$3 million annual increase became effective February 2022 with the remaining \$58 million becoming effective in January 2023.

The differences in the final decision and the original request are driven by changes in I&M's capital structure, decreased depreciation rates and the removal of Rockport Plant, Unit 2 from base rates. Plant costs will be recovered through riders until the expiration of the current lease in December 2022, in conjunction with the closing of I&M's and AEP Generating Company's agreement to acquire 100% of the interests in the plant from financial institutions that currently own it. The acquisition gives AEP the control to ensure the plant's retirement by 2028.

I&M (Michigan) – Michigan also allows the use of forward test years for the setting of base rates, and cases must be decided in ten months. In January 2020, the MPSC approved a settlement agreement implementing a \$36 million base rate increase based on a 9.86% ROE.

PSO – To date, the OCC has not approved PSO's request to accelerate the depreciation of some of its coal-fired assets and their required environmental investments, a credit negative. In PSO's 2019 rate case decision, the OCC denied the company's request to increase the amount of depreciation collected in rates to fully recover the cost of the Oklaunion Power Station (closed in 2020) by 2028 as opposed to its current 2046 schedule. PSO's investment in the coal-fired Northeastern Unit 3, to be retired in 2026, and its related environmental control equipment is currently being recovered through 2040. The company's 2021 base rate request included \$57 million associated with the accelerated depreciation recovery of Oklaunion and Northeastern Unit 3 power plants through 2026.

In April 2021, PSO filed an electric base rate case with the OCC requesting a net annual revenue increase of \$172 million based upon a 10% ROE. PSO also requested the continuation of its transmission cost tracker and the continuation and expansion of the distribution and safety reliability rider to recover projects in a proposed grid transformation and revitalization plan which includes \$100 million of annual capital spend over a 5 year period.

In September 2021, PSO, the OCC staff and other intervenors filed a settlement that included a \$51 million net annual revenue increase based upon a 9.4% ROE. The settlement included recovery of the Oklaunion Power Station regulatory asset through 2046 with a debt return and continued recovery of Northeastern Unit 3 through 2040, as well as updated depreciation rates for plant in service (excluding coal production plant). Interim rates were established in November 2021 based on the \$51 million increase. The OCC approved the agreement in December 2021. Interim rates were terminated and updated rates in accordance with the final order became effective February 2022.

PSO was significantly impacted by severe winter weather in February 2021. As of 30 June 2022, PSO has deferred a regulatory asset of about \$684 million for fuel and purchased power costs incurred between 9 February and 20 February 2021. In April 2021, legislation was enacted in Oklahoma to securitize the February 2021 fuel and purchased power costs, a credit positive. In February 2022, the OCC

approved the securitization of the unrecovered fuel and purchased power costs in a financing order. The securitization was approved by the Oklahoma Supreme Court in May 2022 and PSO issued the bonds in September 2022.

KPCo – KPCo benefits from a suite of cost recovery mechanisms that help reduce regulatory lag, including a fuel adjustment clause, rider recovery for certain PJM transmission costs, and environmental recovery riders which enable utilities in the state to earn a return on construction work in progress. Despite these positive factors, the KPSC's recent decisions have been impacted by the weak economic conditions in KPCo's service territory and have been less supportive of utility credit quality.

In January 2021, the KPSC authorized a \$52.4 (later modified to \$52.7) million base rate increase premised on a 9.3% return on equity (ROE). The case was initiated in June of 2020 when KPCo filed a request for a \$65 million increase in base rates premised on a 10% ROE. KPCo also requested recovery of \$50 million in deferred expenses related to the Rockport plant power purchase agreement (PPA) over a 5-year period beginning in December 2022. The KPSC decided to defer KPCo's request regarding the Rockport PPA recovery period and mechanism to a future proceeding.

The KPSC's January 2021 order also shortened the authorized period for the return of excess deferred income tax not subject to normalization to 3 years versus a previously (2018) authorized period of 18 years.

In October 2021, AEP agreed to sell its operations in Kentucky to Liberty Utilities Co., a subsidiary Algonquin Power and Utilities Corp (not rated) for an enterprise value of approximately \$2.8 billion, including about \$1.3 billion of estimated debt at closing. The transaction will close following approval by the FERC which we expect before the end of 2022.

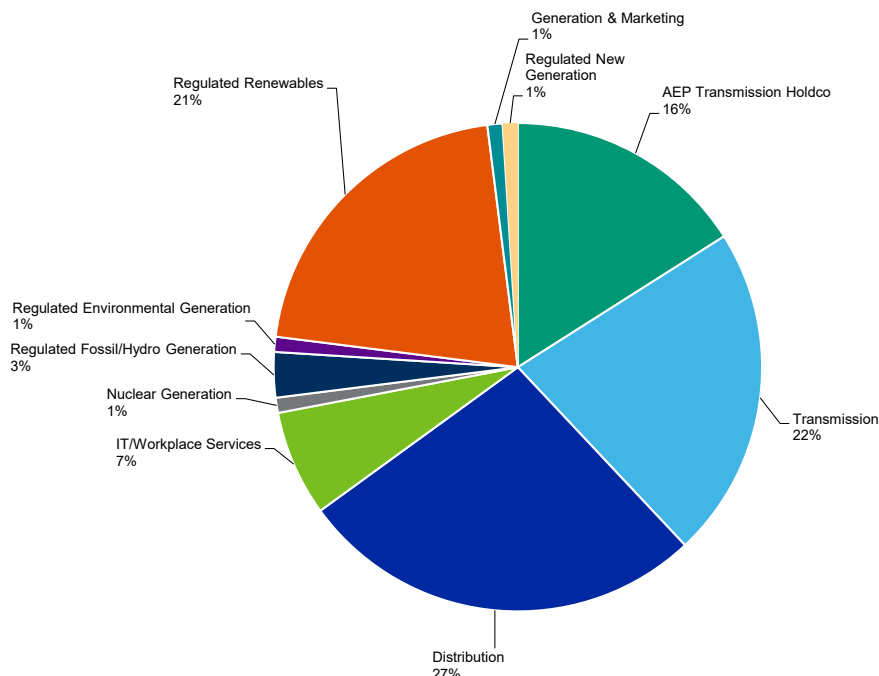
For further information on AEP's subsidiaries, their service territories and recent regulatory activity please refer to each utility's credit opinion on [Moody's.com](https://www.moody.com).

Substantial investments in regulated transmission networks, distribution, and environmental mandates

AEP has been investing heavily in its transmission and distribution networks to assure reliability throughout its service territories. For the twelve months ending 30 June 2022, AEP spent approximately \$6 billion for capital expenditures, and its current five year capital forecast includes approximately \$38 billion of investment planned for 2022 through 2026. This projected capital spending averages approximately \$7.6 billion per year, significantly more than the \$6 billion annual average over the last five years.

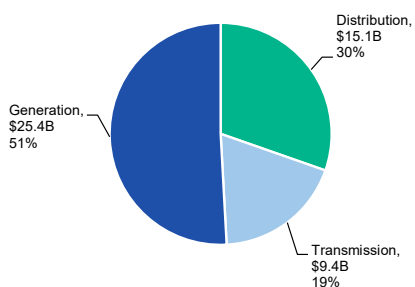
The \$38 billion five-year capital investment plan is primarily focused on transmission and distribution investments which represent about 65% of total planned investments. The focus on transmission and distribution investing has resulted in a shift in physical assets, highlighting the changing composition of AEP's operations into lower risk businesses. As shown below, AEP's property, plant and equipment (PP&E) as of 30 June 2022 totaled approximately \$80 billion, about 70% of which was transmission and distribution plant, with generation making up the remaining 30%. This compares with a PP&E profile in 2012 that totaled approximately \$50 billion and consisted of 51% generation and 49% transmission and distribution plant.

Exhibit 5
 2022-2026 Capital forecast totals \$38 billion



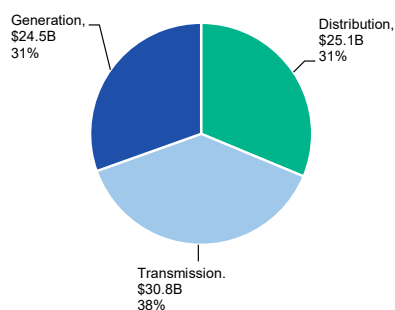
Source: Company presentations

Exhibit 6
 Q2 2012 Electric Property, Plant and Equipment: \$49.9B



Source: Company filings

Exhibit 7
 Q2 2022 Electric Property, Plant and Equipment: \$80.3B



Source: Company filings

Transmission and distribution investments are expected to be largely recovered either through transmission formula based rates or rider recovery, a credit positive. Generation investment is primarily recovered in base rates and is more susceptible to lag in recovery. AEP estimates that more than 85% of its regulated capex spend during the 2022 - 2026 period will be recovered through forward rates or tracking mechanisms, reducing regulatory lag.

Additional debt financing for capex spend will maintain pressure on financial metrics

AEP's year-end financial metrics for 2020 and 2021 included interest coverage ratios of 4.6x and 4.2x and CFO pre-WC to debt ratios of 13.2% and 10.5%, respectively. The company's 2021 financial position was negatively impacted by costs associated with winter storm Uri in February 2021, and we estimate that, excluding these costs, the ratio of CFO pre-WC to debt would have been about 13.9%

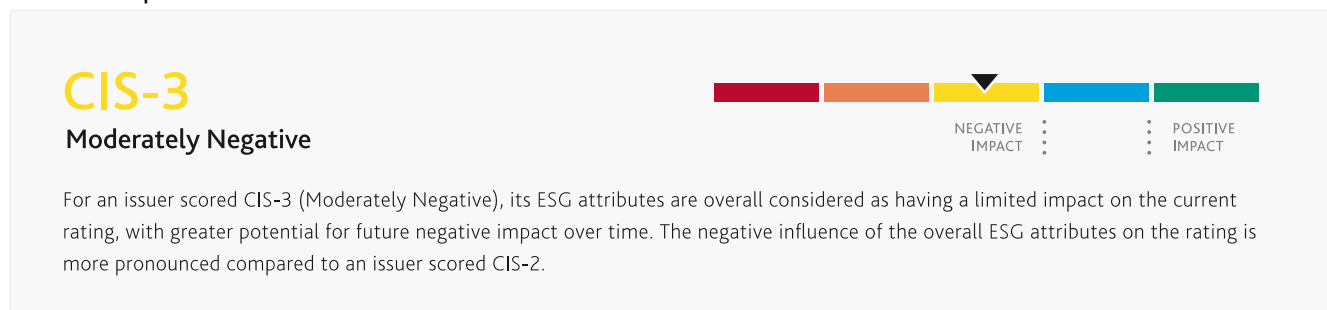
Given AEP's overall elevated capital investment forecast, and the negative impact of federal tax reform on utility cash flow, including the accelerated return of deferred income taxes, the company's financial metrics will likely remain under pressure. Going forward, we expect company to stem the long-term decline in financial metrics and the ratio of CFO pre-WC to debt to stabilize be in a range of 13-15%, which will be important to the maintenance of its current rating.

ESG considerations

AEP's ESG Credit Impact Score is CIS-3 (Moderately Negative)

Exhibit 8

ESG Credit Impact Score



Source: Moody's Investors Service

AEP's ESG Credit Impact Score is moderately negative (**CIS-3**), where its ESG attributes are overall considered as having a limited impact on the current rating, with greater potential for future negative impact over time. AEP's **CIS-3** reflects moderately negative environmental and social risks, along with neutral to low governance risk.

Exhibit 9

ESG Issuer Profile Scores



Source: Moody's Investors Service

Environmental

AEP's moderately negative environmental risk (**E-3** issuer profile score) is driven primarily by its exposure to physical climate risks, mostly in the form of extreme weather patterns. These risks are offset by neutral to low exposure to carbon transition risk, as its significant transmission and distribution assets (~70% of PP&E) mitigate the fact that about 48% of its generation portfolio runs on coal. Risks in the areas of water management and natural capital are also neutral to low.

Social

Exposure to social risks is moderately negative (**S-3** issuer profile score), reflecting the risk that demographic and societal trends that increase public concern over environmental, social, or affordability issues could lead to adverse regulatory developments or political intervention. These risks are balanced by neutral to low exposure to health and safety, human capital, and customer relationship risks.

Governance

Governance is broadly in line with other utilities and does not pose a particular risk (**G-2** issuer profile). This is supported by neutral to low scores on financial strategy and risk management, management credibility and track record, organizational structure, compliance and reporting and board structure policies and procedures.

ESG Issuer Profile Scores and Credit Impact Scores for AEP are available on Moodys.com. In order to view the latest scores, please click [here](#) to go to the landing page for AEP on MDC and view the ESG Scores section.

Liquidity analysis

We expect AEP to maintain an adequate liquidity profile over the next 12-18 months. Although we anticipate that its significant investment program will result in negative free cash flow for the foreseeable future, the company has demonstrated capital markets access and its credit facilities currently provide reasonable near-term liquidity.

AEP's external liquidity is supported by two syndicated revolving credit facilities totaling \$5.0 billion, with \$1.0 billion expiring in March 2024 and the remaining \$4.0 billion expiring in March 2027. Both facilities backstop its \$3.5 billion commercial paper program which had \$880 million outstanding as of 30 June 2022. AEP also has a receivables securitization agreement totaling \$750 million where \$125 million expires in September 2023 and \$625 expires in September 2024. As of 30 June 2022, all \$750 million of this securitization debt is outstanding.

AEP is not required to make a representation with respect to either material adverse change or material litigation in order to borrow under its credit agreement. Default provisions exclude a non-significant subsidiary (including its competitive generation subsidiary) cross default and insolvency/bankruptcy provisions. The facilities contain a covenant requiring that AEP's consolidated debt to capitalization (as defined) not exceed 67.5%. As of 30 June 2022, AEP states that its contractually defined debt to capitalization ratio was 57.8%.

As of 30 June 2022, AEP had consolidated long-term debt due within one year of approximately \$2.5 billion. Near-term maturities within the AEP family include: \$300 million of AEP senior notes maturing December 2022, \$25 million of AEP Texas senior notes maturing in September 2022, \$104 million of AEP Transco senior notes maturing in October 2022, \$100 million of APCo municipal bonds maturing in October 2022, and a \$125 million PSO bank term loan maturing in October 2022.

Structural considerations

AEP's capital structure historically incorporated a very limited amount of holding company debt, a key credit positive compared to many holding company peers. However, in 2019, the company began increasing its use of parent level debt. As of 30 June 2022, AEP had long term parent level debt obligations of around \$6.8 billion, or about 19% of its total long term debt. Inclusive of short-term debt, we estimate the ratio at approximately 23%. Going forward, we expect parent level debt to consolidated debt to remain under 25%.

Rating methodology and scorecard factors

Exhibit 10

Methodology Scorecard Factors American Electric Power Company, Inc.

Regulated Electric and Gas Utilities Industry [1][2]	Current LTM 6/30/2022		Moody's 12-18 Month Forward View As of Date Published[3]	
	Measure	Score	Measure	Score
Factor 1 : Regulatory Framework (25%)				
a) Legislative and Judicial Underpinnings of the Regulatory Framework	A	A	A	A
b) Consistency and Predictability of Regulation	A	A	A	A
Factor 2 : Ability to Recover Costs and Earn Returns (25%)				
a) Timeliness of Recovery of Operating and Capital Costs	A	A	A	A
b) Sufficiency of Rates and Returns	A	A	A	A
Factor 3 : Diversification (10%)				
a) Market Position	A	A	A	A
b) Generation and Fuel Diversity	Baa	Baa	Baa	Baa
Factor 4 : Financial Strength (40%)				
a) CFO pre-WC + Interest / Interest (3 Year Avg)	4.7x	A	4.5x - 5.5x	A
b) CFO pre-WC / Debt (3 Year Avg)	12.7%	Ba	13% - 15%	Baa
c) CFO pre-WC – Dividends / Debt (3 Year Avg)	8.6%	Ba	9% - 11%	Baa
d) Debt / Capitalization (3 Year Avg)	54.1%	Baa	52% - 55%	Baa
Rating:				
Scorecard-Indicated Outcome Before Notching Adjustment		Baa1		A3
HoldCo Structural Subordination Notching	-1	-1	-1	-1
a) Scorecard-Indicated Outcome		Baa2		Baa1
b) Actual Rating Assigned		Baa2		Baa2

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.

[2] As of 06/30/2022 (FYE)

[3] This represents Moody's forward view; not the view of the issuer; and unless noted in the text, does not incorporate significant acquisitions and divestitures.

[4] Standard risk grid for financial strength.

Source: Moody's Financial Metrics

Appendix

Exhibit 11

Cash Flow and Credit Metrics [1]

CF Metrics	Dec-18	Dec-19	Dec-20	Dec-21	LTM Jun-22
As Adjusted					
FFO	4,649	4,648	5,016	3,934	4,935
+/- Other	182	-220	-480	-65	457
CFO Pre-WC	4,831	4,428	4,537	3,869	5,391
+/- ΔWC	517	10	-509	236	661
CFO	5,348	4,438	4,028	4,105	6,052
- Div	1,256	1,355	1,433	1,529	1,586
- Capex	6,482	6,377	6,561	6,084	6,442
FCF	-2,389	-3,294	-3,966	-3,508	-1,976
(CFO Pre-W/C) / Debt	18.4%	14.4%	13.2%	10.5%	14.1%
(CFO Pre-W/C - Dividends) / Debt	13.6%	10.0%	9.0%	6.4%	9.9%
FFO / Debt	17.7%	15.1%	14.6%	10.7%	12.9%
RCF / Debt	12.9%	10.7%	10.4%	6.5%	8.8%
Revenue	16,196	15,561	14,919	16,792	17,917
Interest Expense	1,107	1,196	1,259	1,209	1,258
Net Income	1,679	1,949	2,149	2,505	2,570
Total Assets	69,492	75,524	80,691	87,669	90,861
Total Liabilities	50,593	55,872	59,733	64,778	66,328
Total Equity	18,899	19,652	20,958	22,890	24,533

[1] All figures and ratios are calculated using Moody's estimates and standard adjustments. Periods are Financial Year-End unless indicated. LTM = Last Twelve Months

Source: Moody's Financial Metrics

Exhibit 12

Peer Comparison Table [1]

(In US millions)	American Electric Power Company, Inc. Baa2 (Stable)			Xcel Energy Inc. Baa1 (Stable)			Duke Energy Corporation Baa2 (Stable)			Eversource Energy Baa1 (Negative)			Berkshire Hathaway Energy Company A3 (Stable)		
	FYE Dec-20	FYE Dec-21	LTM Jun-22	FYE Dec-20	FYE Dec-21	LTM Jun-22	FYE Dec-20	FYE Dec-21	LTM Mar-22	FYE Dec-21	FYE Dec-21	LTM Jun-22	FYE Dec-20	FYE Dec-21	LTM Jun-22
Revenue	14,919	16,792	17,917	11,526	13,431	13,997	23,868	25,097	26,079	8,904	9,863	10,959	20,952	25,150	25,647
CFO Pre-W/C	4,537	3,869	5,391	3,408	2,836	4,058	9,407	9,941	10,255	2,026	2,516	2,484	7,323	8,541	8,634
Total Debt	34,307	36,746	38,267	21,183	23,602	24,209	63,702	69,474	71,677	19,800	20,638	21,842	55,406	53,822	54,716
CFO Pre-W/C + Interest / Interest	4.6x	4.2x	5.3x	5.0x	4.4x	5.7x	5.1x	5.2x	5.2x	4.5x	5.1x	4.9x	4.7x	5.0x	5.0x
CFO Pre-W/C / Debt	13.2%	10.5%	14.1%	16.1%	12.0%	16.8%	14.8%	14.3%	14.3%	10.2%	12.2%	11.4%	13.2%	15.9%	15.8%
CFO Pre-W/C - Dividends / Debt	9.0%	6.4%	9.9%	12.0%	8.1%	12.7%	10.4%	9.9%	10.0%	6.5%	8.3%	7.5%	13.0%	14.8%	14.8%
Debt / Capitalization	53.8%	54.0%	53.5%	52.4%	53.5%	53.9%	52.5%	53.7%	54.4%	52.1%	51.7%	52.3%	49.3%	46.2%	46.0%

All figures & ratios calculated using Moody's estimates & standard adjustments. FYE = Financial Year-End. LTM = Last Twelve Months. RUR* = Ratings under Review, where UPG = for upgrade and DNG = for downgrade

Source: Moody's Financial Metrics

Ratings

Exhibit 13

Category	Moody's Rating
AMERICAN ELECTRIC POWER COMPANY, INC.	
Outlook	Stable
Senior Unsecured	Baa2
Jr Subordinate	Baa3
Commercial Paper	P-2
APPALACHIAN POWER COMPANY	
Outlook	Stable
Issuer Rating	Baa1
Senior Unsecured	Baa1
Other Short Term	P-2
AEP TEXAS INC.	
Outlook	Stable
Issuer Rating	Baa2
Senior Unsecured	Baa2
AEP TRANSMISSION COMPANY, LLC	
Outlook	Stable
Issuer Rating	A2
Senior Unsecured	A2
SOUTHWESTERN ELECTRIC POWER COMPANY	
Outlook	Stable
Issuer Rating	Baa2
Senior Unsecured	Baa2
INDIANA MICHIGAN POWER COMPANY	
Outlook	Positive
Issuer Rating	A3
Senior Unsecured	A3
OHIO POWER COMPANY	
Outlook	Stable
Issuer Rating	Baa1
Senior Unsecured	Baa1
PUBLIC SERVICE COMPANY OF OKLAHOMA	
Outlook	Stable
Issuer Rating	Baa1
Senior Unsecured	Baa1
AEP TEXAS CENTRAL COMPANY	
Outlook	No Outlook
Senior Unsecured	Baa2
COLUMBUS SOUTHERN POWER COMPANY	
Outlook	No Outlook
Senior Unsecured	Baa1
RGS (AEGCO) FUNDING CORPORATION	
Outlook	Positive
Bkd Senior Secured	A3
RGS (I&M) FUNDING CORPORATION	
Outlook	Positive
Bkd Senior Secured	A3
KENTUCKY POWER COMPANY	
Outlook	Stable
Issuer Rating	Baa3
Senior Unsecured	Baa3
AEP GENERATING COMPANY	
Outlook	
Bkd LT IRB/PC	Baa2

Source: Moody's Investors Service

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REPORT NUMBER

1340399

ISSUER COMMENT

20 December 2022



RATINGS

American Electric Power Company

Domicile	Columbus, Ohio, United States
Long term rating	Baa2
Type	Senior Unsecured-Dom Curr
Outlook	Stable

Source: Moody's Investors Service

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American Electric Power Company, Inc.

FERC denial of Kentucky Power sale raises uncertainty and could affect AEP's financing plan if sale is not consummated

On 15 December 2022, the Federal Energy Regulatory Commission (FERC) issued an order denying, without prejudice, American Electric Power Company, Inc.'s (AEP, Baa2 stable) sale of Kentucky Power Company (Baa3 stable) to Liberty Utilities Co. (Baa2 stable), a subsidiary of Algonquin Power & Utilities Corp (not rated). According to the FERC, AEP and Liberty Utilities had not sufficiently demonstrated that a change in ownership would not adversely impact customer rates. The sale, announced on 26 October 2021, was for an enterprise value of \$2.8 billion, later revised to \$2.65 billion in September 2022, including about \$1.3 billion of estimated debt at closing.

The FERC denial raises the level of uncertainty as to whether the transaction will actually close, and at minimum will result in further delays to a closing that was initially expected in the second quarter of 2022 and had been more recently delayed to January 2023. The FERC order also increases the prospect that the parties will not meet the 26 April 2023 date by which they are obligated to close the transaction, with either party having the ability to terminate the deal after that date.

In terms of next steps, the companies have the option to request a rehearing or to file a new section 203 application that addresses the FERC's concerns. Once the companies respond, we expect that a successful close by April will require expedited action from FERC, which took a year to render its decision denying the sale. The sale was approved by the Kentucky Public Service Commission (KPSC) in May 2022.

We had viewed the sale as credit neutral to AEP because of the small size of its Kentucky operations (about 4% of rate base and 2% of operating cash flow) and the use of cash proceeds to replace planned equity financing. If the transaction does not close, the impact on AEP's credit will depend on how the company replaces the lack of cash proceeds in its plan to finance its substantial capital investments. We note that AEP's current financing plans do not include expected proceeds from a pending sale of some or all of its competitive renewables assets. Proceeds from a successful sale of these renewables assets could replace the expected proceeds from the Kentucky sale should the latter transaction fail to close.

A sale of Kentucky Power would eliminate AEP's weakest credit quality subsidiary, whose cash flow has been constrained by under-earning in an economically challenged service territory. While AEP's relationship with the KPSC could be negatively impacted should the sale fail to close, we do not expect that to have a notable credit impact given the subsidiary's small size and expect AEP to work to improve the regulatory relationship.

Headquartered in Columbus, Ohio, AEP is a large electric utility holding company with nine vertically integrated or retail transmission and distribution utility subsidiaries operating in eleven states. The company also operates transmission companies within the eastern and southwestern regions of the United States and owns a competitive generation and marketing business. AEP has a regulated rate base of around \$56 billion and serves about 5.5 million customers.

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Moody's related publications

Credit Opinions

[Credit Opinion - American Electric Power Company, Inc. \(21 September 2022\)](#)

[Credit Opinion - Kentucky Power Company \(29 June 2022\)](#)

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CREDIT OPINION

29 March 2023

Update



Send Your Feedback

RATINGS

American Electric Power Company, Inc.

Domicile	Columbus, Ohio, United States
Long Term Rating	Baa2
Type	Senior Unsecured - Dom Curr
Outlook	Stable

Please see the [ratings section](#) at the end of this report for more information. The ratings and outlook shown reflect information as of the publication date.

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American Electric Power Company, Inc.

Update to credit analysis

Summary

American Electric Power Company's (AEP) credit profile is underpinned by the size and diversity of its regulatory jurisdictions and service territories. AEP's nine retail utility subsidiaries operate under eleven different state regulatory bodies and its transmission subsidiaries are regulated by the Federal Energy Regulatory Commission (FERC). The company's credit profile is supported by a corporate strategy of focusing on its core regulated utility assets with predictable earnings, with its most significant growth area being its transmission and distribution (T&D) utilities. For the twelve months ending 31 December 2022, we estimate that these less volatile T&D businesses contributed approximately 52% of AEP's consolidated operating income.

Since 2018, AEP's cash flow has been negatively impacted by the accelerated return of deferred income taxes, and the company's reliance on debt financing at the parent level to fund the group's elevated capital investment program. AEP's 2021 credit metrics were unusually weak because of the impact of severe winter weather in some of its service territories. We expect the company's ratio of cash flow from operations excluding changes in working capital (CFO pre-WC) to be sustained in a range of 13%-15%, and parent level debt to remain under 25% of consolidated debt over the next two years.

Recent developments

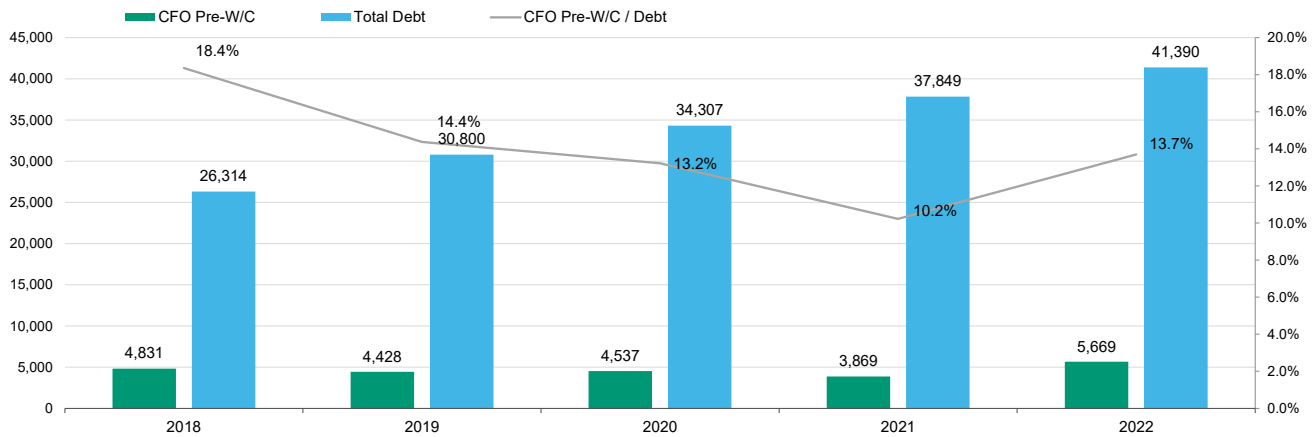
Sale of unregulated renewables assets- In February 2023, AEP announced the sale of all of its 1,365 MW unregulated renewable portfolio for an enterprise value \$1.5 billion to IRG Acquisition Holdings, a consortium owned by Invenergy (not rated, 20%), CDPQ (Aaa stable, 40%) and funds managed by Blackstone Infrastructure (not rated, 40%). The equity value of the transaction is \$1.3 billion and AEP expects to receive \$1.2 billion in cash proceeds after tax and transaction costs. The sale is expected to close in the second quarter of 2023. For now, AEP plans to reduce debt with the sale proceeds rather than replace equity issuances in its financing plan. However, the company plans to revisit its financing plan after the close of this transaction and the pending sale of its Kentucky operations. to Liberty Utilities Co. (Liberty, Baa2 stable), a subsidiary of Algonquin Power & Utilities Corp (not rated).

Pending sale of Kentucky Operations - In February 2023, AEP and Liberty filed a new FERC 203 application seeking approval of the Kentucky operations sale following FERC's December 2022 denial of the transaction, without prejudice. AEP's current financing plan assumes a successful close of the Kentucky sale in 2023. The sale was announced in October 2021, when AEP agreed to sell its operations in Kentucky to Liberty for an enterprise value of approximately \$2.8 billion, revised to \$2.65 billion in September 2022, including about \$1.3 billion of estimated debt at closing. The sale has received required state regulatory approvals

and will close following regulatory approval from the FERC. Either AEP or Liberty has the ability to terminate the transaction if a closing does not occur by 26 April 2023.

Exhibit 1

Historical CFO Pre-WC, Total Debt and CFO Pre-WC to Debt (\$ MM)



Source: Moody's Financial Metrics

Credit strengths

- » Scale and diversity of regulatory jurisdictions and service territories provide a strong foundation for current credit profile
- » Good cost recovery via trackers and riders
- » Bulk of spending is for low risk transmission and distribution investments

Credit challenges

- » A number of unfavorable recent regulatory outcomes
- » Substantial capital expenditures
- » Debt financed investments will continue to pressure credit metrics

Rating outlook

The stable outlook recognizes that AEP continues to benefit from mostly supportive regulatory frameworks that provide numerous riders and trackers to assure the recovery of investments. The outlook considers that the sizable capital programs are focused on lower risk transmission and distribution networks and renewables, facilitating the organization's clean energy transition and reducing its carbon transition risk. The outlook assumes that the company will maintain generally supportive regulatory relationships across its jurisdictions and that it will generate a consolidated ratio of CFO pre-WC to debt in the range of 13%-15%.

Factors that could lead to an upgrade

- » A reduction in leverage, or changes to the company's capital or operating plans that lead to an increase in cash flow and a ratio of CFO pre-WC to debt consistently above 15%, could put upward pressure on the rating.
- » A reduction in parent leverage, for example a ratio of parent level debt to consolidated debt closer to 10%, could also put upward pressure on the rating.

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the issuer/deal page on <https://ratings.moody.com> for the most updated credit rating action information and rating history.

Factors that could lead to a downgrade

- » AEP's rating could be downgraded if a more contentious regulatory environment were to develop in any of its key jurisdictions, if ongoing capital investments cannot be recovered on a timely basis, or if financial metrics deteriorate such that its ratio of CFO pre-WC to debt is maintained below 13%.

Key indicators

Exhibit 2

American Electric Power Company, Inc. [1]

	Dec-18	Dec-19	Dec-20	Dec-21	Dec-22
CFO Pre-W/C + Interest / Interest	5.4x	4.7x	4.6x	4.2x	5.0x
CFO Pre-W/C / Debt	18.4%	14.4%	13.2%	10.2%	13.7%
CFO Pre-W/C – Dividends / Debt	13.6%	10.0%	9.0%	6.2%	9.7%
Debt / Capitalization	50.3%	52.8%	53.8%	54.7%	55.6%

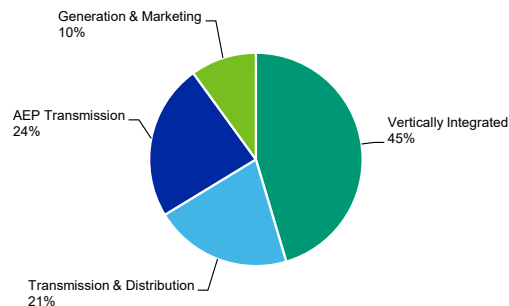
[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.
 Source: Moody's Financial Metrics

Profile

Headquartered in Columbus, Ohio, AEP is a large electric utility holding company with nine vertically integrated or retail transmission and distribution utility subsidiaries operating in eleven states. The company also operates transmission companies within the eastern and southwestern regions of the United States. AEP has a regulated rate base of around \$59 billion and serves about 5.6 million customers. As of 31 December 2022, the net maximum capacity of the company's owned generation assets totaled approximately 23,473 MW, of which about 48% was coal/lignite fired.

Exhibit 3

Percentage breakdown of earnings attributable to AEP common shareholders



As of 31 December 2022
 Source: Company filings

Detailed credit considerations

Scale and diversity of regulatory jurisdictions and service territories provides a strong foundation supporting current credit profile

AEP's size and diversity in terms of regulatory jurisdictions and service territory economies is a meaningful credit strength as it provides the company with a degree of insulation from any unexpected negative developments occurring at any one of its operating companies, state regulatory bodies or local economies. This diversity has been helpful in managing weak demand growth and adverse weather events in some of AEP's service territories as the company spends heavily on system reliability and to reduce its carbon footprint. Going forward, the largest portion of AEP's capital program will be for investment in its federally regulated transmission subsidiaries along with increased investment in transmission and distribution operations and clean energy at its state regulated utility subsidiaries.

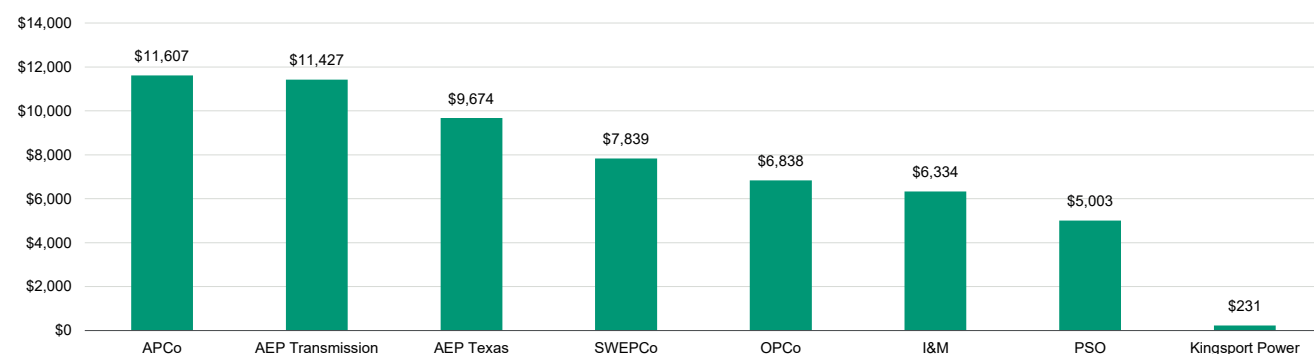
AEP's primary state regulated utilities and their respective authorities are as follows:

- » [Appalachian Power Company](#) (APCo: Baa1 stable), which accounted for approximately 17% of AEP's consolidated operating income for the twelve months ending 31 December 2022, operates under the Virginia State Corporation Commission (VSCC), (covering a little over half of APCo's customers) and the Public Service Commission of West Virginia (WVPSC)
- » [AEP Texas](#) (AEP Texas: Baa2 stable), about 16% of AEP's consolidated operating income, regulated by the Public Utility Commission of Texas (PUCT)
- » [Ohio Power Company](#) (OPCo: Baa1 stable), about 12% of AEP's consolidated operating income, operates under the Public Utility Commission of Ohio (PUCO)
- » [Indiana Michigan Power Company](#) (I&M: A3 stable), about 12% of AEP's consolidated operating income, regulated by the Indiana Utility Regulatory Commission (IURC), (about ¾ of I&M's customers) and the Michigan Public Service Commission (MPSC)
- » [Southwestern Electric Power Company](#) (SWEPCo: Baa2 stable), about 11% of AEP's consolidated operating income, operates under the Louisiana Public Service Commission (LPSC) (about 43% of SWEPCo retail customers), the Arkansas Public Service Commission (ARPSC) (23% of SWEPCo retail customers) and the PUCT (35% of SWEPCo retail customers)
- » [Public Service Company of Oklahoma](#) (PSO: Baa1 stable), about 5% of AEP's consolidated operating income, regulated by the Oklahoma Corporation Commission (OCC); and
- » [Kentucky Power Company](#) (KPCo: Baa3 stable), about 2% of AEP's consolidated operating income, regulated by the Kentucky Public Service Commission (KPSC). A sale of KPCo to Liberty is currently pending.

[AEP Transmission Company LLC's](#) (AEP Transco: A2 stable) transmission businesses, which accounted for the largest portion (about 25%) of AEP's consolidated operating income as of 31 December 2022, are regulated by the FERC under forward looking formulaic rate plans that result in a high degree of cash flow predictability. Operations are conducted through six subsidiaries within AEP's electric utility service territories in seven states: Ohio, West Virginia, Kentucky, Oklahoma, Tennessee, Indiana and Michigan. The Kentucky transmission operations are in the process of being sold to Liberty.

Exhibit 4

Regulated rate base by subsidiary as of 31 December 2022
 (\$ in millions)



Note: Excludes KPCo which is in the process of being sold
 Source: Company presentations

Continued regulatory support with timely and sufficient cost recovery important to credit quality

Given the significant amount of capital expenditures (capex) AEP has planned across its regulated businesses, it is important that the company maintain a supportive relationship with its regulators to sustain credit quality. Our view of AEP's credit quality reflects our assumption that the company will generally continue to receive timely and consistent long-term regulatory support across the majority of its subsidiary utility jurisdictions. Recent regulatory filings, orders and updates for AEP subsidiaries are as follows:

AEP Transco – The AEP Transco subsidiaries receive revenues based on FERC approved formulaic tariffs that are set to allow the recovery of all expenditures for operations, maintenance, depreciation and taxes plus a return on forward looking capital investments. The AEP Transco companies operate in the PJM Interconnection (PJM) (about 85%) and the Southwest Power Pool (SPP).

In April 2021, the FERC issued a supplemental Notice of Proposed Rulemaking (NOPR) proposing to limit its incentive for transmission owners that join a Regional Transmission Organization (RTO) to three years. The supplemental NOPR was subject to a 60 day comment period followed by a 30 day period for reply comments. AEP submitted reply comments in July 2021. A final rule from the FERC remains pending.

APCo (Virginia) – The VSCC has historically provided reasonable regulatory support to APCo, although the company's most recent rate case has been contentious, with the utility appealing the VSCC's regulatory determinations to the Virginia Supreme Court. The company benefits from numerous riders and trackers that serve to assure recovery and reduce regulatory lag for specific expenditures, including those for new generating assets, environmental expenditures, energy efficiency expenditures, and investments in renewables and transmission assets. Recovery of legacy generation assets, and distribution operations, are covered during the state's periodic earnings review process. Legislation passed in 2018 revised the review period to triennial and required APCo to file a rate case by March of 2020.

Following a November 2020 denial of a rate increase because of a VSCC determination that APCo had earned within the upper band of its specified ROE range, APCo filed an appeal with the Virginia Supreme Court in March 2021. In August 2022, the Supreme Court ruled in favor of APCo and remanded the case back to the VSCC. The VSCC ordered APCo to file no later than 23 September 2022 for base interim rates effective 1 October 2022 and a rider for revenues not collected from 1 January 2021 through 30 September 22.

APCo subsequently filed an updated request for an annual base rate increase of \$41 million effective October 2022. Interim rates were implemented in October 2022. The company also requested a rider to recover, from October 2022 through January 2024, about \$72 million related to a base rate increase for the January 2021 through September 2022 period (or \$54.1 million on an annual basis). In December 2022, the VSCC authorized an annual increase of \$28.4 million effective October 2022. APCo will refund the difference between interim rates and the VSCC authorized rates to customers. The VSCC also authorized rider recovery of \$50 million for the January 2021 through September 2022 period (or \$38 million on an annual basis).

In March 2023, APCo will submit its required Virginia earnings test calculation to the VSCC for the 2020-2022 Triennial Review period. APCo estimates that it will earn below the bottom of its authorized ROE band during the 2020-2022 triennial review period, and as of December 2022 has deferred approximately \$38 million related to previously incurred costs.

APCo (West Virginia) – Moody's has historically viewed West Virginia's regulatory environment under the WVPSC as below average with respect to its long-term credit support, characterized by recovery lag and returns that were below the national average. However, recent regulatory outcomes have been more credit supportive for APCo and its affiliate Wheeling Power Company (WPCo), who file on a joint basis.

APCo's most recent base rate case was finalized in February 2019 when the WVPSC approved a settlement agreement filed by APCo and WPCo that increased rates by \$44 million (\$36 million related to APCo), or 3% based on a 9.75% ROE.

In June 2021, the WVPSC approved an investment tracker surcharge mechanism proposed by APCo and WPCo to recover costs associated with capital investments made between base rate cases, a credit positive. An initial annual revenue requirement of \$44 million (\$36 million related to APCo), effective September 2021, was approved based on a 9.25% ROE. The order allows APCo and WPCo to request future year investment tracker increases for assets placed in service during the most recent 12-month period ending 30 September. Increases are subject to an annual three percent rider increase cap on base year total retail revenues. The order prohibits APCo and WPCo from filing a base rate case before 30 June 2024.

In April 2022, APCo and WPCo submitted their 2022 annual expanded net energy charge (ENEC) filing with WVPSC, requesting a \$297 million increase in ENEC revenues, effective 1 September 2022. In February 2023, the WVPSC issued an order stating that it will not grant additional rate increases for fuel costs until the staff completes a prudency review. Proposals for the recovery of the costs include deferral on the balance for a period longer than the usual one year, and recovery via securitization. In February 2023, West Virginia

passed legislation that authorizes the WVPSC to consider and permit the recovery of certain utility costs via securitization. As of 31 December 2022, the companies had a cumulative ENEC under-recovery of \$520 million.

AEP Texas – We view the PUCT's regulation of transmission and distribution utilities in Texas as transparent and generally supportive of credit quality. Rider mechanisms for the recovery of investments in transmission and distribution systems significantly reduce regulatory lag and result in predictable cash flow. AEP Texas' investments in its systems are able to be recovered quickly through transmission cost of service (TCOS) and distribution cost recovery factor (DCRF) rider adjustment mechanisms. Certain expenses, for example those relating to energy efficiency, are also recovered via automatic adjustments. Revenues generated under these mechanisms do, however, remain subject to review.

Notwithstanding these credit supportive regulatory mechanisms, AEP Texas' 2020 rate case outcome was unfavorable. In AEP Texas' first consolidated rate case proceeding since its predecessors AEP Texas Central and AEP Texas North completed their last rate cases in 2007, the PUCT in April 2020, approved a settlement agreement that resulted in a \$40 million base rate reduction premised on a 9.4% ROE and a 42.5% equity layer. The April 2020 order also included several adjustments in year one relating to the return of excess deferred taxes to transmission and distribution customers (totaling about \$108 million) and for previously collected rates subject to reconciliation (\$30 million) which resulted in a first year revenue reduction of over \$170 million.

AEP Texas has approximately \$614 million of cumulative revenues from interim rate increases through 31 December 2022 that are subject to review. The utility is required to file for a comprehensive rate review no later than 5 April 2024.

SWEPco – The utility's retail operations are spread across three states, Louisiana, Texas and Arkansas, and the company also supplies energy to wholesale customers under FERC regulated contracts with formulaic rates. We view these jurisdictions as relatively credit supportive. In addition to its FERC contracts, SWEPco currently benefits from formulaic rate processes in Louisiana and Arkansas; in Texas, the company benefits from rider recovery on the transmission and distribution portion of its rates.

SWEPco was impacted by severe winter weather in February 2021. As of 31 December 2022, SWEPco had \$329 million of fuel and purchased power costs, incurred between 9 February and 20 February 2021, yet to be recovered from customers. Of these costs, \$75 million, \$122 million and \$132 million are related to the Arkansas, Louisiana and Texas jurisdictions, respectively.

Texas - In January 2022, the PUCT approved an annual revenue increase of \$39 million based upon a 9.25% ROE after SWEPco had requested a \$100 million rate increase based on a 10.35% ROE. SWEPco also requested recovery of the \$45 million Texas jurisdictional share of the Dolet Hills Power Station (Dolet Hills) which was retired in December 2021. The PUCT order authorized recovery of the remaining net book value of Dolet Hills beginning in 2022 through 2046. The order denied a return on the remaining book value and, as a result, SWEPco recorded a disallowance of \$12 million. In February 2022, SWEPco filed a motion for rehearing with the PUCT challenging several items in the order including the approved ROE and the denial of a reasonable return or carrying costs on Dolet Hills. The PUCT denied the motion for rehearing in April 2022, and in May 2022, SWEPco filed a petition for review of the PUCT's final order with the Texas District Court. A decision from the Court is pending.

In March 2022, the PUCT ordered SWEPco to recover the Texas jurisdictional share of the extraordinary February 2021 fuel costs over five years with a carrying charge of 1.65%.

Louisiana - In December 2020, SWEPco filed for a \$134 million rate increase in Louisiana, based on a 10.35% ROE and equity later of 50.8%. The requested rate increase was subsequently lowered to \$95 million to reflect the removal of storm restoration costs that have been requested in a separate storm filing, and modifications to proposed Dolet Hills cost recovery and other proposed amortizations. The filing requests an extension of the formula rate plan for five years with certain modifications and includes annual depreciation increases to recover Louisiana's share of the Pirkey and Welsh power plants.

In January 2023, the LPSC approved a settlement for an annual revenue increase of \$27 million based on a 9.5% ROE. The revenue increase includes a \$21 million increase in base rates effective February 2023, a \$14 million rider to recover Dolet Hills and Pirkey plant costs and an \$8 million reduction in fuel rates. The approved settlement also adopts a 3-year formula rate period subject to an earnings band and includes the recovery of certain incremental SPP charges net of associated revenue and the Louisiana jurisdictional share of the return on and of projected transmission capital investment outside of the earnings band. The prudence of the early retirement of the Dolet Hills plant is being addressed in a separate proceeding.

The primary differences between SWEPco's revenue increase request and the settlement include a reduction in the requested ROE, the recovery of the Dolet Hills and Pirkey plant over ten years in a separate rider mechanism with accelerated depreciation rates and not in base rates, existing depreciation rates for Welsh plant, units 1 and 3 and the exclusion of a stand-alone net operating loss carryforwards (NOLC) deferred tax asset in rate base. A hearing was held in January 2023 related to the inclusion of a stand-alone NOLC deferred tax asset in rate base and an order from the LPSC is expected in 2023.

In April 2021, SWEPco began recovery of its Louisiana jurisdictional share of extraordinary February 2021 fuel costs based on a five year recovery period with an interim carrying charge of 3.25%. However, the utility will work with the LPSC in future proceedings to determine the actual recovery period and an appropriate carrying charge.

Arkansas - In July 2021, SWEPco, filed for an \$85 million rate increase in Arkansas (later lowered to \$81 million) based on a 10.35% ROE and 51.3% equity layer. The filing also provides notice of reelection for rate regulation under their formulaic rate mechanism. In May 2022, the APSC approved a revenue increase of \$49 million based on a 9.5% ROE and a 45% equity layer. The order included approval to recover the Arkansas share of Dolet Hills as a regulatory asset over five years without a return. The order also denied accelerated depreciation for the Pirkey Plant and Welsh Plant, Units 1 and 3 and approved a rider to recover SPP costs and revenues. Rates became effective in July 2022.

In June 2022, SWEPco was authorized to recover the Arkansas jurisdictional share of the extraordinary February 2021 fuel costs over six years with a carrying charge equal to its weighted average cost of capital, subject to a prudency review and true-up.

OPCo – The PUCO has historically demonstrated a credit supportive view for utilities operating in the state of Ohio. For several years, utilities have been operating under individually tailored electric security plans (ESPs), which are rate plans for the supply and pricing of electric generation service. The ESPs also incorporated numerous riders and trackers to support utility financial health as the state transitioned to competitive markets. OPCo's current ESP was approved in April 2018 and runs through May of 2024.

In March 2021, OPCo filed a settlement agreement on its distribution rate case that calls for a \$295 million annual revenue increase incorporating a 9.7% ROE and a 54% equity layer. The case was initiated in May 2020, when OPCo requested an annual base rate revenue increase of approximately \$400 million, premised on a 10.15% ROE and 54% equity layer inclusive of amounts currently being recovered in riders. Excluding costs reflected in riders, the settlement represents a \$68 million reduction in base rates and includes the removal of proposed future energy efficiency costs and a decrease in vegetation management expenses moved to recovery in riders. The settlement also includes a higher fixed monthly residential customer charge and continues the utility's distribution investment rider with annual revenue caps. The revenue caps are subject to increase if the utility achieves certain reliability standards. As part of the settlement, OPCo's rate decoupling mechanism was discontinued, a credit negative. In November 2021, the PUCO approved the settlement and rates became effective December 2021.

In January 2023, OPCo filed an application with the PUCO to approve an ESP effective June 2024 through May 2030. The ESP request includes proposed rate adjustments, new riders, the continuation and modification of certain existing riders, and a 10.65% ROE on capital costs for certain riders.

I&M (Indiana) – I&M continues to benefit from several rider recovery mechanisms and the use of forward test years for base rate case proceedings.

In July 2021, I&M filed a multi-step electric base rate increase request with the IURC. The request includes a net revenue increase of \$97 million incorporating a 10.0% ROE and approximately 51% equity layer. In November 2021, a joint settlement agreement was filed for a \$61 million annual revenue increase based on a 9.7% ROE. The joint settlement was approved by the IURC in February 2022. A \$3 million annual increase became effective February 2022 with the remaining \$58 million becoming effective in January 2023.

The differences in the final decision and the original request are driven by changes in I&M's capital structure, decreased depreciation rates and the removal of Rockport Plant, Unit 2 from base rates. Plant costs were recovered through riders until the expiration of the lease in December 2022, in conjunction with the closing of I&M's and AEP Generating Company's agreement to acquire 100% of the interests in the plant from financial institutions that previously owned it. The acquisition gives AEP the control to ensure the plant's retirement by 2028.

I&M (Michigan) – Michigan also allows the use of forward test years for the setting of base rates, and cases must be decided in ten months. In January 2020, the MPSC approved a settlement agreement implementing a \$36 million base rate increase based on a 9.86% ROE.

PSO – Rate cases in Oklahoma are based on historical test periods but may be adjusted for certain known-and-measurable changes. The OCC's regulatory framework offers tracking mechanisms that limit regulatory lag for variable cost items to some extent. For example, there is a fuel adjustment clause (FAC) which allows PSO to true up fuel costs annually when costs have significantly changed or the under or over recovered balance exceeds \$50 million. The OCC has also approved the use of trackers to facilitate recovery of certain costs, including storm-related costs. However, as fully automatic adjustment clauses are not allowed in Oklahoma, the OCC staff reviews and approves changes.

To date, the OCC has not approved PSO's request to accelerate the depreciation of some of its coal-fired assets and their required environmental investments, a credit negative. Costs associated with PSO's Oklaunion Power Station (closed in 2020) are being recovered through 2046, and PSO's investment in the coal-fired Northeastern Plant Unit 3, to be retired in 2026, and its related environmental control equipment is currently being recovered through 2040.

In November 2022, PSO filed a request with the OCC for a \$173 million annual revenue increase based on a 10.4% ROE and a 54.6% equity layer, and net of existing rider revenues and certain incremental renewable facility benefits expected to be provided to customers through riders. The requested annual revenue increase includes an annual depreciation expense increase related to the accelerated depreciation recovery of Northeastern Unit 3 through 2026, and an annual increase in amortization expense to recover intangible plant over a useful life five years instead of ten. PSO's request also includes recovery of the 154 MW Rock Falls Wind Facility, which it agreed to acquire in November 2022, through base rates. The acquisition was approved by FERC in February 2023 and PSO expects to close the transaction and place the facility in service in the first quarter of 2023.

PSO was significantly impacted by severe winter weather in February 2021. In April 2021, legislation was enacted in Oklahoma to securitize the February 2021 fuel and purchased power costs. In February 2022, the OCC approved the securitization of the unrecovered fuel and purchased power costs in a financing order. The securitization was approved by the Oklahoma Supreme Court in May 2022. The Oklahoma Development Finance Authority (ODFA) issued the bonds in September 2022 and PSO received \$687 million in proceeds.

KPCo – KPCo benefits from a suite of cost recovery mechanisms that help reduce regulatory lag, including a fuel adjustment clause, rider recovery for certain PJM transmission costs, and environmental recovery riders which enable utilities in the state to earn a return on construction work in progress. Despite these positive factors, the KPSC's recent decisions have been impacted by the weak economic conditions in KPCo's service territory and have been less supportive of utility credit quality.

In January 2021, the KPSC authorized a \$52.4 (later modified to \$52.7) million base rate increase premised on a 9.3% return on equity (ROE). The case was initiated in June of 2020 when KPCo filed a request for a \$65 million increase in base rates premised on a 10% ROE. KPCo also requested recovery of \$50 million in deferred expenses related to the Rockport plant power purchase agreement (PPA) over a 5-year period beginning in December 2022. The KPSC decided to defer KPCo's request regarding the Rockport PPA recovery period and mechanism to a future proceeding.

The KPSC's January 2021 order also shortened the authorized period for the return of excess deferred income tax not subject to normalization to 3 years versus a previously (2018) authorized period of 18 years.

In October 2021, AEP agreed to sell its operations in Kentucky to Liberty Utilities Co., a subsidiary Algonquin Power and Utilities Corp (not rated) for an enterprise value of approximately \$2.8 billion, revised to \$2.65 billion in September 2022, including about \$1.3 billion of estimated debt at closing. In February 2023, AEP and Liberty filed a new FERC 203 application seeking approval of the Kentucky operations sale following a FERC December 2022 denial of the transaction, without prejudice. The sale has received required state regulatory approvals and will close following regulatory approval from the FERC. Either AEP or Liberty can decide to terminate the transaction if a closing has not occurred by 26 April 2023.

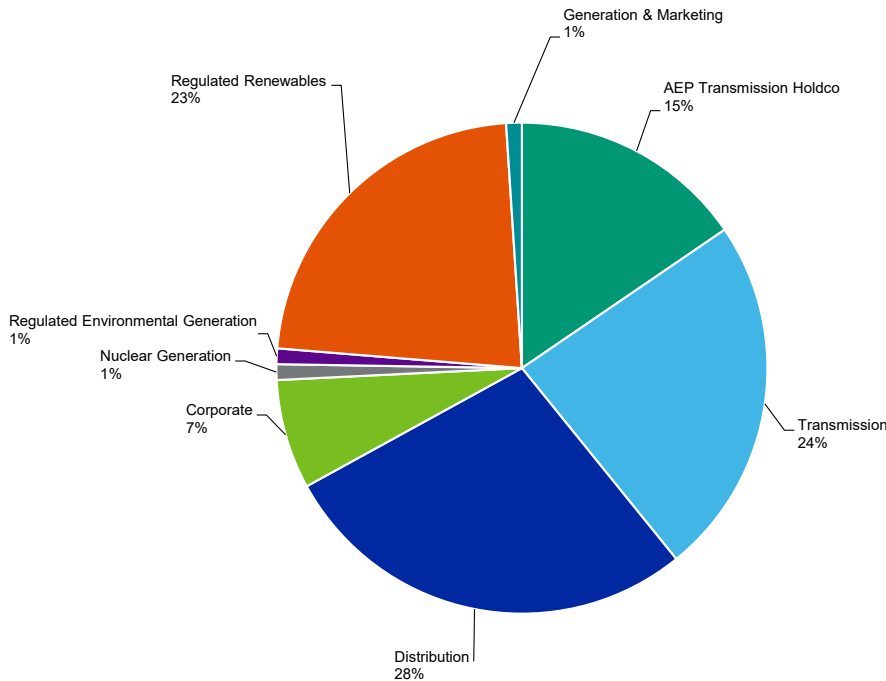
For further information on AEP's subsidiaries, their service territories and recent regulatory activity please refer to each utility's credit opinion on [Moodys.com](https://www.moodys.com).

Substantial investments in regulated transmission networks, distribution, and environmental mandates

AEP has been investing heavily in its transmission and distribution networks to assure reliability throughout its service territories. For the twelve months ending 31 December 2022, AEP spent approximately \$6.7 billion for capital expenditures, and its current five year capital forecast includes approximately \$40 billion of investment planned for 2023 through 2027. This projected capital spending averages approximately \$8 billion per year.

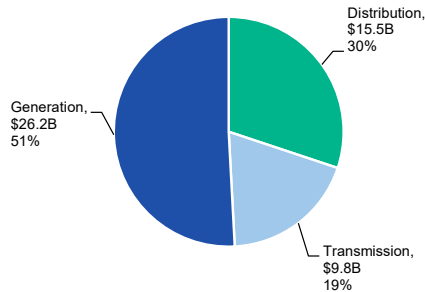
The \$40 billion five-year capital investment plan is primarily focused on transmission and distribution investments which represent about 65% of total planned investments. The focus on transmission and distribution investing has resulted in a shift in physical assets, highlighting the changing composition of AEP's operations into lower risk businesses. As shown below, AEP's property, plant and equipment (PP&E) as of 31 December 2022 totaled approximately \$71 billion, about 70% of which was transmission and distribution plant, with generation making up the remaining 30%. This compares with a PP&E profile in 2012 that totaled approximately \$52 billion and consisted of 51% generation and 49% transmission and distribution plant.

Exhibit 5
2023-2027 Capital forecast totals \$40 billion



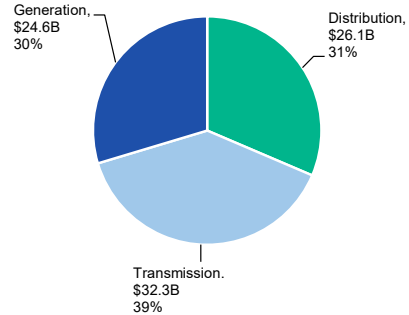
Source: Company presentations

Exhibit 6
 2012 Electric Property, Plant and Equipment: \$51.7B



Source: Company filings

Exhibit 7
 2022 Electric Property, Plant and Equipment: \$83.0B



Source: Company filings

Transmission and distribution investments are expected to be largely recovered either through transmission formula based rates or rider recovery, a credit positive. Generation investment is primarily recovered in base rates and is more susceptible to lag in recovery. AEP estimates that about 85% of its regulated capex spend during the 2023 - 2027 period will be recovered through forward rates or tracking mechanisms, reducing regulatory lag.

Additional debt financing for capex spend will maintain pressure on financial metrics

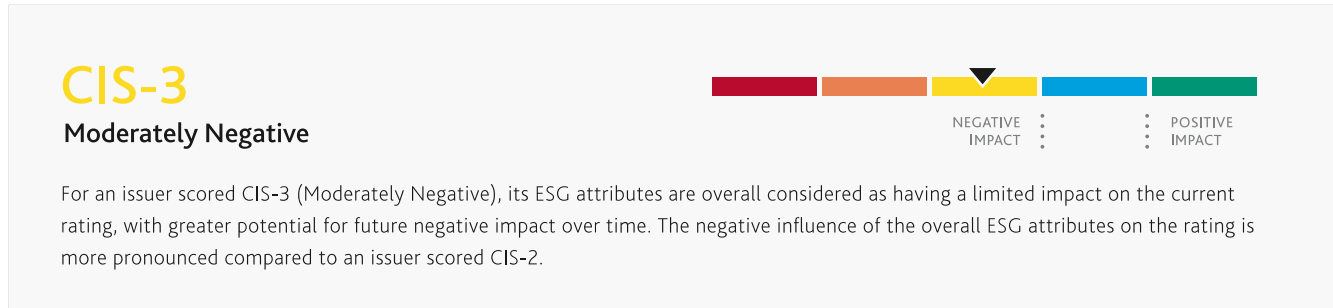
AEP's year-end financial metrics for 2021 and 2022 included interest coverage ratios of 4.2x and 5.0x and CFO pre-WC to debt ratios of 10.2% and 13.7%, respectively. The weakness in 2021 was due to the impact of severe winter weather in some of AEP's service territories.

Given AEP's overall elevated capital investment forecast, and the negative impact of federal tax reform on utility cash flow, including the accelerated return of deferred income taxes, the company's financial metrics will likely remain under pressure. Going forward, we expect company's ratio of CFO pre-WC to debt to be maintained in a range of 13-15%, which will be important to the maintenance of its current rating.

ESG considerations

AEP's ESG Credit Impact Score is CIS-3 (Moderately Negative)

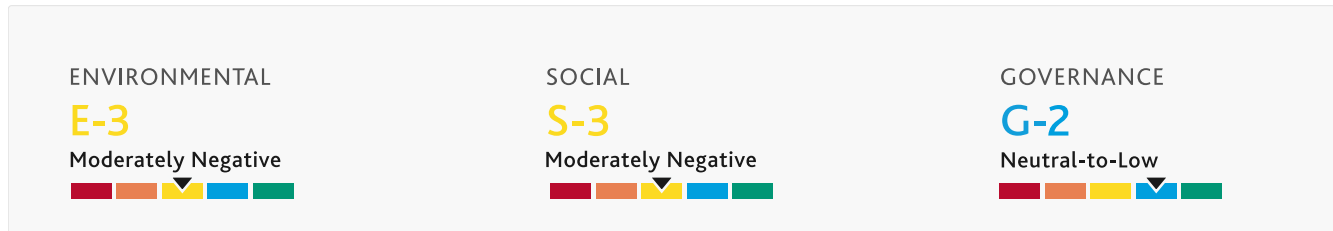
Exhibit 8
 ESG Credit Impact Score



Source: Moody's Investors Service

AEP's ESG Credit Impact Score is moderately negative (**CIS-3**), where its ESG attributes are overall considered as having a limited impact on the current rating, with greater potential for future negative impact over time. AEP's **CIS-3** reflects moderate environmental and social risks, along with neutral to low governance risk.

Exhibit 9
 ESG Issuer Profile Scores



Source: Moody's Investors Service

Environmental

AEP's moderately negative environmental risk (**E-3** issuer profile score) is driven primarily by its exposure to physical climate risks, mostly in the form of extreme weather patterns. These risks are offset by neutral to low exposure to carbon transition risk, as its significant transmission and distribution assets (~70% of net PP&E) mitigate the fact that about 48% of its generation portfolio runs on coal. Risks in the areas of water management and natural capital are also neutral to low.

Social

Exposure to social risks is moderately negative (**S-3** issuer profile score), reflecting the risk that demographic and societal trends that increase public concern over environmental, social, or affordability issues could lead to adverse regulatory developments or political intervention. These risks are balanced by neutral to low exposure to employee health and safety, human capital, and customer relations risks.

Governance

Governance is broadly in line with other utilities and does not pose a particular risk (**G-2** issuer profile). This is supported by neutral to low scores on financial strategy and risk management, management credibility and track record, organizational structure, compliance and reporting and board structure policies and procedures.

ESG Issuer Profile Scores and Credit Impact Scores for AEP are available on Moodys.com. In order to view the latest scores, please click [here](#) to go to the landing page for AEP on Moodys.com and view the ESG Scores section.

Liquidity analysis

We expect AEP to maintain an adequate liquidity profile over the next 12-18 months. Although we anticipate that its significant investment program will result in negative free cash flow for the foreseeable future, the company has demonstrated capital markets access and its credit facilities currently provide reasonable near-term liquidity.

AEP's external liquidity is supported by two syndicated revolving credit facilities totaling \$5 billion, with \$1 billion expiring in March 2024 and the remaining \$4 billion expiring in March 2027. The company is in a process to extend the \$1 billion facility which is expected to close by the end of March 2023. Both facilities backstop its \$3.5 billion commercial paper program which had about \$2.9 million outstanding as of 31 December 2022. AEP also has a receivables securitization agreement totaling \$750 million which includes a \$125 million facility and a \$625 million facility, both expiring September 2024. As of 31 December 2022, all \$750 million of this securitization debt is outstanding.

AEP is not required to make a representation with respect to either material adverse change or material litigation in order to borrow under its credit agreement. Default provisions exclude a non-significant subsidiary (including its competitive generation subsidiary) cross default and insolvency/bankruptcy provisions. The facilities contain a covenant requiring that AEP's consolidated debt to capitalization (as defined) not exceed 67.5%. As of 31 December 2022, AEP states that its contractually defined debt to capitalization ratio was 59.1%.

As of 31 December 2022, AEP had consolidated long-term debt due within one year of approximately \$2.0 billion. Near-term maturities within the AEP family include: \$600 million of AEP floating rate notes maturing November 2023, \$450 million of AEP senior notes maturing in November 2023, \$60 million of AEP Transco senior notes maturing in November 2023, \$100 million of APCo bank term loans maturing in August 2023.

Structural considerations

As of 31 December 2022, AEP had long term parent level debt obligations of around \$6.3 billion, or about 18% of its total long term debt. Inclusive of short-term debt, we estimate the ratio at approximately 24%. Going forward, we expect parent level debt to consolidated debt to remain under 25%.

Rating methodology and scorecard factors

Exhibit 10

Methodology Scorecard Factors

American Electric Power Company, Inc.

Regulated Electric and Gas Utilities Industry [1][2]	Current FY 12/31/2022		Moody's 12-18 Month Forward View As of Date Published [3]	
	Measure	Score	Measure	Score
Factor 1 : Regulatory Framework (25%)				
a) Legislative and Judicial Underpinnings of the Regulatory Framework	A	A	A	A
b) Consistency and Predictability of Regulation	A	A	A	A
Factor 2 : Ability to Recover Costs and Earn Returns (25%)				
a) Timeliness of Recovery of Operating and Capital Costs	A	A	A	A
b) Sufficiency of Rates and Returns	A	A	A	A
Factor 3 : Diversification (10%)				
a) Market Position	A	A	A	A
b) Generation and Fuel Diversity	Baa	Baa	Baa	Baa
Factor 4 : Financial Strength (40%)				
a) CFO pre-WC + Interest / Interest (3 Year Avg)	4.6x	A	4.5x - 5x	A
b) CFO pre-WC / Debt (3 Year Avg)	12.4%	Ba	13% - 15%	Baa
c) CFO pre-WC – Dividends / Debt (3 Year Avg)	8.3%	Ba	9% - 11%	Baa
d) Debt / Capitalization (3 Year Avg)	54.8%	Baa	52% - 55%	Baa
Rating:				
Scorecard-Indicated Outcome Before Notching Adjustment		Baa1		Baa1
HoldCo Structural Subordination Notching		-1		-1
a) Scorecard-Indicated Outcome		Baa2		Baa2
b) Actual Rating Assigned		Baa2		Baa2

[1] All ratios are based on 'Adjusted' financial data and incorporate Moody's Global Standard Adjustments for Non-Financial Corporations.

[2] As of 12/31/2022;

[3] This represents Moody's forward view; not the view of the issuer; and unless noted in the text, does not incorporate significant acquisitions and divestitures.

[4] Standard risk grid for financial strength.

Source: Moody's Financial Metrics

Appendix

Exhibit 11

Cash Flow and Credit Metrics [1]

CF Metrics	Dec-18	Dec-19	Dec-20	Dec-21	Dec-22
As Adjusted					
FFO	4,649	4,648	5,016	3,928	5,550
+/- Other	182	-220	-480	-59	119
CFO Pre-WC	4,831	4,428	4,537	3,869	5,669
+/- ΔWC	517	10	-509	236	-238
CFO	5,348	4,438	4,028	4,105	5,432
- Div	1,256	1,355	1,433	1,529	1,655
- Capex	6,482	6,377	6,561	6,084	7,216
FCF	-2,389	-3,294	-3,966	-3,508	-3,439
(CFO Pre-W/C) / Debt	18.4%	14.4%	13.2%	10.2%	13.7%
(CFO Pre-W/C - Dividends) / Debt	13.6%	10.0%	9.0%	6.2%	9.7%
FFO / Debt	17.7%	15.1%	14.6%	10.4%	13.4%
RCF / Debt	12.9%	10.7%	10.4%	6.3%	9.4%
Revenue	16,196	15,561	14,919	16,792	19,640
Interest Expense	1,107	1,196	1,259	1,209	1,410
Net Income	1,679	1,949	2,149	2,505	2,570
Total Assets	69,492	75,524	80,691	87,669	93,469
Total Liabilities	50,593	55,872	59,733	64,778	69,116
Total Equity	18,899	19,652	20,958	22,890	24,353

[1] All figures and ratios are calculated using Moody's estimates and standard adjustments. Periods are Financial Year-End unless indicated. LTM = Last Twelve Months

Source: Moody's Financial Metrics

Exhibit 12

Peer Comparison Table [1]

(In US millions)	American Electric Power Company, Inc. Baa2 (Stable)			Xcel Energy Inc. Baa1 (Stable)			Duke Energy Corporation Baa2 (Stable)			Eversource Energy Baa1 (Negative)			Berkshire Hathaway Energy Company A3 (Stable)		
	FYE Dec-20	FYE Dec-21	FYE Dec-22	FYE Dec-20	FYE Dec-21	FYE Dec-22	FYE Dec-20	FYE Dec-21	FYE Dec-22	FYE Dec-21	FYE Dec-21	FYE Dec-22	FYE Dec-20	FYE Dec-21	FYE Dec-22
	Revenue	14,919	16,792	19,640	11,526	13,431	15,310	23,868	24,621	28,768	8,904	9,863	12,289	20,952	25,150
CFO Pre-W/C	4,537	3,869	5,669	3,408	2,836	4,594	9,407	9,841	8,665	2,026	2,516	2,858	7,323	8,541	7,922
Total Debt	34,307	37,849	41,390	21,183	23,602	25,140	63,702	69,337	77,435	19,800	20,638	23,133	55,406	53,822	54,368
CFO Pre-W/C + Interest / Interest	4.6x	4.2x	5.0x	5.0x	4.4x	5.9x	5.1x	5.3x	4.4x	4.5x	5.1x	5.1x	4.7x	5.0x	4.6x
CFO Pre-W/C / Debt	13.2%	10.2%	13.7%	16.1%	12.0%	18.3%	14.8%	14.2%	11.2%	10.2%	12.2%	12.4%	13.2%	15.9%	14.6%
CFO Pre-W/C - Dividends / Debt	9.0%	6.2%	9.7%	12.0%	8.1%	14.2%	10.4%	9.8%	7.1%	6.5%	8.3%	8.6%	13.0%	14.8%	13.6%
Debt / Capitalization	53.8%	54.7%	55.6%	52.4%	53.5%	54.0%	52.5%	53.7%	55.9%	52.1%	51.7%	52.9%	49.3%	46.2%	46.4%

All figures & ratios calculated using Moody's estimates & standard adjustments. FYE = Financial Year-End. LTM = Last Twelve Months. RUR* = Ratings under Review, where UPG = for upgrade and DNG = for downgrade

Source: Moody's Financial Metrics

Ratings

Exhibit 13

Category	Moody's Rating
AMERICAN ELECTRIC POWER COMPANY, INC.	
Outlook	Stable
Senior Unsecured	Baa2
Jr Subordinate	Baa3
Commercial Paper	P-2
AEP TRANSMISSION COMPANY, LLC	
Outlook	Stable
Issuer Rating	A2
Senior Unsecured	A2
APPALACHIAN POWER COMPANY	
Outlook	Stable
Issuer Rating	Baa1
Senior Unsecured	Baa1
Other Short Term	P-2
Underlying Senior Unsecured	Baa1
AEP TEXAS INC.	
Outlook	Stable
Issuer Rating	Baa2
Senior Unsecured	Baa2
SOUTHWESTERN ELECTRIC POWER COMPANY	
Outlook	Stable
Issuer Rating	Baa2
Senior Unsecured	Baa2
INDIANA MICHIGAN POWER COMPANY	
Outlook	Stable
Issuer Rating	A3
Senior Unsecured	A3
PUBLIC SERVICE COMPANY OF OKLAHOMA	
Outlook	Stable
Issuer Rating	Baa1
Senior Unsecured	Baa1
OHIO POWER COMPANY	
Outlook	Stable
Issuer Rating	Baa1
Senior Unsecured	Baa1
AEP TEXAS CENTRAL COMPANY	
Outlook	No Outlook
Senior Unsecured	Baa2
COLUMBUS SOUTHERN POWER COMPANY	
Outlook	No Outlook
Senior Unsecured	Baa1
KENTUCKY POWER COMPANY	
Outlook	Stable
Issuer Rating	Baa3
Senior Unsecured	Baa3
AEP GENERATING COMPANY	
Outlook	
Bkd LT IRB/PC	Baa2

Source: Moody's Investors Service

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REPORT NUMBER 1359854

ISSUER COMMENT

18 April 2023



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American Electric Power Company, Inc.

Termination of Kentucky operations sale has no immediate credit impact

On 17 April 2023, American Electric Power Company, Inc. (AEP) announced the termination of a pending transaction to sell the company's Kentucky operations to Liberty Utilities Co., a subsidiary of Algonquin Power & Utilities Corp (not rated) for an enterprise value of \$2.65 billion, including about \$1.3 billion of estimated debt at closing. The failure to close the transaction will have no immediate impact on AEP's credit because of the small size of its Kentucky operations (about 4% of rate base and 2% of operating cash flow) and the anticipated replacement of the lost proceeds with cash from a pending sale of AEP's unregulated renewable portfolio.

AEP had planned to revisit its equity financing plans following closing of the Kentucky sale and of the sale of its unregulated renewable portfolio for net proceeds of about \$1.2 billion. With the termination of the Kentucky transaction, however, AEP plans to maintain the equity issuances of approximately \$600 million - \$700 million annually currently in its financing plan. We continue to expect the company to generate a ratio of operating cash flow excluding changes in working capital (CFO pre-WC) to debt of between 13% and 15%, which we view as supportive of AEP's current Baa2 rating.

AEP's Kentucky operations include vertically integrated subsidiary Kentucky Power Company (Baa3 stable) and AEP Kentucky TransCo which is part of AEP Transmission Company, LLC (A2 stable). Kentucky Power is AEP's weakest utility subsidiary from a credit perspective, with cash flow that has historically been constrained by persistent underearning in an economically challenged service territory. The utility generated a ratio of CFO pre-WC to debt of 10.7% in 2022, up from an average of 6.9% in the prior three years, relative to the 10% CFO pre-WC to debt ratio threshold we have established for a possible downgrade. The historical financial weakness was driven by several factors including weak economic conditions, the coronavirus pandemic, severe weather, and purchased power agreement (PPA) related deferrals. While credit metrics improved in 2022, cash flow benefitted from a change in pension and postemployment benefit reserves.

In December 2022, the Kentucky Public Service Commission (KPSC) approved Kentucky Power's request to recover deferred purchased power costs associated with the utility's Rockport power plant unit power agreement (UPA). Kentucky Power was also authorized to include an allowed non-fuel, non-environmental Rockport UPA expense of \$22.8 million in base rates to earn its authorized ROE in 2023 following the end of UPA in December 2022.

Kentucky Power plans to file a rate case in June 2023, with rates effective in January 2024, which we expect will also address the recovery of about \$75 million of deferred storm costs.

Furthermore, Kentucky Power plans to utilize existing legislation to pursue securitization to recover retirement costs associated with its Big Sandy power plant. Assuming supportive regulatory outcomes, and considering the December 2022 expiration of the relatively high cost Rockport lease agreement and AEP's stated focus on economic development in its Kentucky service territory, we expect Kentucky Power to generate a ratio of CFO pre-WC to debt above 10% going forward. The outcome of Kentucky Power's next rate case will help inform our view of the state of AEP's regulatory relationship with the KPSC following the sale termination.

Headquartered in Columbus, Ohio, AEP is a large electric utility holding company with nine vertically integrated or retail transmission and distribution utility subsidiaries operating in eleven states. The company also operates transmission companies within the eastern and southwestern regions of the United States. AEP has a regulated rate base of around \$59 billion and serves about 5.6 million customers.

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the issuer/deal page on <https://ratings.moodys.com> for the most updated credit rating action information and rating history.

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REPORT NUMBER 1365044

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Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

AG-KIUC 1_63 Reference the Messner testimony. Provide all cost of capital exhibits and work papers in spreadsheet format with cell formulas intact. Include KPCO's weighted average cost of debt and all supporting work papers.

RESPONSE

See KPCO_R_KPSC_2_1_Attachment56_WPSection IV, tabs P 1-2 and KPCO_R_KPSC_2_1_Attachment57_WPSection V, tabs 2P1, 3P1, 3P2, for the requested information.

Witness: Franz D. Messner

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

AG-KIUC 1_64 Provide the earned return on equity for KPCO for the calendar years 2017 - 2022. Provide all supporting work papers and documentation, including spreadsheets with cell formulas intact.

RESPONSE

Please refer to KPCO_R_AG_KIUC_1_64_Attachment1 for the requested information.

Witness: Franz D. Messner

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

AG-KIUC 1_65 Provide the historical 13-month average capital structures for KPCO for the calendar years 2017 - 2022. Provide supporting work papers and documentation, including spreadsheets with cell formulas intact.

RESPONSE

Please refer to KPCO_R_AG_KIUC_1_65_Attachment1 for the requested information.

Witness: Franz D. Messner

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

**AG-KIUC
1_66** Provide all work papers and supporting documentation used by Mr. McKenzie in the preparation of his Direct Testimony and exhibits. Provide all spreadsheets with cell formulas intact. Provide copies of documents cited in the testimony and footnotes. Provide all tables and figures in native spreadsheet formula with cell formulas intact. Provide associated documentation for the data used in the tables and figures.

RESPONSE

Please see KPCO_R_KPCO_2_1_Attachment54_McKenzieWP54 for the requested information. Please also see KPCO_R_KPCO_2_1_Attachments 52 and 53 for the non-Excel workpapers used by Company Witness McKenzie.

Witness: Adrien M. McKenzie

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

AG-KIUC 1_67 Provide all of Mr. McKenzie's exhibits in native spreadsheet format with cell formulas intact.

RESPONSE

Please see KPCO_R_KPSC_2_1_Attachment54_McKenzieWP54 supporting Mr. McKenzie's Direct Testimony.

Witness: Adrien M. McKenzie

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

AG-KIUC 1_68 Provide an analysis showing how Mr. McKenzie used his selection criteria both to include and exclude companies from his proxy group. Show the reason(s) why each company was excluded from the proxy group.

RESPONSE

Please refer to the tab labelled "Proxy Group Criteria" in KPCO_R_KPSC_2_1_Attachment54_McKenzieWP54 supporting Mr. McKenzie's Direct Testimony.

Witness: Adrien M. McKenzie

Kentucky Power Company
KPSC Case No. 2023-00159
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Dated August 14, 2023

DATA REQUEST

AG-KIUC 1_69 Reference the Bishop testimony at 8, regarding the environmental, social, governance and sustainability (ESG) template (ESG Template).

- a. Identify the amount of EEI dues which KPCo is allocated that went toward the production of the ESG Template.
- b. Confirm that many financial institutions are establishing certain conditions before they loan funds to utilities, including that the utilities comply with certain ESG goals. Confirm further that one such goal is to encourage and incentivize utilities to move away from fossil fuel-fired electric generation, in particular coal-fired generation.
- c. Provide a comprehensive explanation of why KPCo ratepayers should contribute toward paying costs to assist the Company in meeting ESG goals that are designed to harm a vital industry in their own service territory.
- d. Confirm that AEP's shareholders benefit from the corporation's ESG goals.

RESPONSE

The Company objects to this request on the grounds that it is not reasonably calculated to lead to the discovery of relevant or admissible evidence and because it seeks information that is outside the scope of and irrelevant to this proceeding. None of the Company's test-year EEI dues went toward the production of the ESG Template, which was created in 2017. Additionally, the Company objects to this request on the grounds that it is argumentative. The Company further objects to the request on the grounds that it seeks speculation and information regarding third parties that is outside the Company's possession, custody, or control.

Preparer: Counsel

Kentucky Power Company
KPSC Case No. 2023-00159
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DATA REQUEST

AG-KIUC Reference the Bishop testimony generally. Confirm that KPCo bears the
1_70 burden of proving why dues from organizations such as Edison Electric
 Institute (EEI) and Electric Power Research Institute (EPRI) should be
 recovered from ratepayers.

RESPONSE

The Company objects to this request on the grounds that it seeks legal analysis or a legal opinion, which are not the appropriate subject of discovery. Subject to and without waiving the foregoing objection, the Company states as follows:

Confirmed.

Witness: Scott E. Bishop

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

AG-KIUC 1_71 Confirm that in LG&E rate case 2003-00433, the Commission in its Final Order dated June 30, 2004, relying in part on data broken down by NARUC operating expense category, at pp. 51-52 removed 45.35% of LG&E's dues paid to EEI, for a total exclusion of \$88,614, because EEI applied that portion of the dues LG&E paid toward: (i) legislative advocacy; (ii) regulatory advocacy; and (iii) public relations [hereinafter jointly referred to as "covered activities"].

RESPONSE

The Company objects to this request on the grounds that it is not reasonably calculated to lead to the discovery of relevant or admissible evidence and because it seeks information that is outside the scope of and irrelevant to this proceeding. The Company further objects to the request on the grounds that it seeks speculation regarding the rationale for the Commission's decision in a proceeding in which the Company was neither a party nor involved. Subject to and without waiving the foregoing objections, the Company states as follows:

The Company is unable to provide the requested confirmation or to speculate regarding the information on which the Commission relied in making its order in the referenced case. The referenced Order speaks for itself. The Commission's January 13, 2021 Order in Case number 2020-00174, authorizing the Company to recover test year EEI dues not representing legislation-influencing activity, also speaks for itself.

Preparer: Counsel

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

AG-KIUC Confirm that activities in which EEI engages include: (i) legislative
1_72 advocacy; (ii) legislative policy research; (iii) regulatory advocacy; (iv)
 regulatory policy research; (v) public relations; (vi) advertising; and (vii)
 marketing. If not confirmed, explain fully why not.

RESPONSE

Confirmed. However, consistent with the Company's approach in its last base rate case, Case No. 2020-00174, which the Commission approved, the Company excluded from the cost of service in this case those portions of the EEI dues representing legislation influencing activity.

Witness: Scott E. Bishop

Kentucky Power Company
KPSC Case No. 2023-00159
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Dated August 14, 2023

DATA REQUEST

AG-KIUC 1_73 Provide any and all documents in the Company's possession that depict how each organization to which KPCo pays dues spends the dues it collects from KPCo, including the percentage that applies to all covered activities.

RESPONSE

The Company objects to this request on the grounds that it is not reasonably calculated to lead to the discovery of admissible evidence, The Company further objects on the grounds that the question is ambiguous and overly broad.

Preparer: Counsel

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

AG-KIUC Explain whether AEP pays dues to EPRI, and if so, the amount of those
1_74 fees allocated to KPCo. If so confirmed, explain whether KPCo is seeking
recovery of its share of the EPRI dues in the jurisdictional cost of service.

RESPONSE

Kentucky Power and AEP do not pay membership dues to EPRI.

Witness: Scott E. Bishop

Witness: Katharine I. Walsh

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

AG-KIUC Reference the Bishop testimony at 9. Confirm the following:
1_75

- a. AEP allocated to KPCo \$113,605 for dues to EEI, of which \$96,564 was included in KPCo's jurisdictional cost of service.

- b. the \$17,040 of EEI dues excluded from the jurisdictional cost of service related to EEI's legislative influencing activities.

RESPONSE

a. Confirmed.

b. The Company confirms that it excluded \$17,040.46 of EEI dues from the jurisdictional cost of service. Of the \$17,040.46, \$15,157.85 was charged to account 4264000 (Civic and Political Activity) and \$1,882.61 was charged to account 4261000 (Donations).

Witness: Scott E. Bishop

Witness: Katharine I. Walsh

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Dated August 14, 2023
Page 1 of 2

DATA REQUEST

AG-KIUC Confirm that:
1_76

- a. at least one AEP affiliate maintains a nuclear-powered plant. If so confirmed, identify the affiliate, the plant and its location.
- b. EEI provides technical, managerial, research, and legislative and regulatory advocacy regarding nuclear power and on behalf of utilities with nuclear power facilities.
- c. in Case No. 8924, the Commission's final order stated, in pertinent part:

“The commission is also concerned that a substantial portion of EPRI's research concerns nuclear power which is of no direct concern in Kentucky. In future cases, should it decide to join EPRI, LG&E must document whether it could receive all nonnuclear-related benefits if it reduced its dues by the portion related to nuclear research. The commission wishes to emphasize that these are the conditions LG&E must meet should it decide to become a member of EPRI. These conditions in no way represent a prior endorsement.”

- d. in Case No. 90-158, the Commission's final order stated, in pertinent part:

“In order to properly include the dues in this case, the cost savings expected from [EPRI] membership should have also been included. Because these expected savings were not shown, we feel compelled to exclude this proposed increase in expenses. . . . Although LG&E gave three examples of ratepayer benefits derived from its membership in EEI, it still has not adequately shown that there is a direct ratepayer benefit from membership in EEI.”

- e. in Case No. 10064, the Commission on rehearing affirmed its original order denying rate recovery of the utility's EEI dues expense, finding:

The dues were excluded because LG&E failed to show that its membership in EEI was of direct benefit to LG&E's ratepayers. Although LG&E supplied a list of the benefits it received from EEI membership, it

Kentucky Power Company
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did not demonstrate that the benefits were received by LG&E ratepayers. LG&E's Petition requests the Commission to reexamine the benefits of EEI membership. A copy of the list of benefits previously supplied was attached to LG&E's Petition. The list contains 13 benefits and services received by LG&E as an EEI member. While LG&E contends that the benefits received by the company are also benefits received by its ratepayers, it did not offer any new or additional evidence on this issue. . . . Despite LG&E's belief that the membership benefits pass through to its ratepayers, LG&E still has not demonstrated the benefits to its ratepayers.”

f. KPCo has not provided evidence establishing any direct, quantifiable benefit to ratepayers from dues paid to EEI and/or EPRI.

g. EEI provides resources to investor-owned utilities designed to maximize shareholder profit, and as such, provides direct benefits to AEP shareholders.

RESPONSE

a.-e. and g. The Company objects to this request on the grounds that it is not reasonably calculated to lead to the discovery of relevant or admissible evidence and because it seeks information that is outside the scope of and irrelevant to this proceeding. The Company further objects to the request on the grounds that it seeks speculation regarding the rationale for the Commission’s decision in a proceeding in which the Company was neither a party nor involved. Additionally, the Company objects to this request on the grounds that it is argumentative. The Company further objects to the request on the grounds that it seeks speculation and information regarding third parties that is outside the Company’s possession, custody, or control. Subject to and without waiving the foregoing objections, the Company states as follows:

f. Denied.

Preparer: Counsel

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

AG-KIUC Provide a break-out of the portion of EEI dues KPCo has included in its
1_77 jurisdictional cost of service that EEI uses for technical, managerial,
 research, and legislative and regulatory advocacy for utilities with nuclear
 power facilities, and the nuclear power industry.

RESPONSE

The Company objects to this request on the grounds that it is not reasonably calculated to lead to the discovery of relevant or admissible evidence and because it seeks information that is outside the scope of and irrelevant to this proceeding. The Company further objects to the request on the grounds that it seeks speculation and information regarding third parties that is outside the Company's possession, custody, or control. Subject to and without waiving the foregoing objections, the Company states as follows:

The requested analysis has not been performed. Consistent with the Company's approach in its last base rate case, Case No. 2020-00174, which the Commission approved, the Company excluded from the cost of service in this case those portions of the EEI dues representing legislation influencing activity.

Witness: Scott E. Bishop

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

**AG-KIUC
1_78** In the event that: (i) KPCo/AEP are dues-paying members of EPRI; and (ii) KPCo has included in its jurisdictional cost of service any portion of the dues that AEP and its affiliates pay to EPRI, then provide a break-out of the portion of those dues that EPRI uses for technical, managerial, research, and legislative and regulatory advocacy for utilities with nuclear power facilities, and the nuclear power industry.

RESPONSE

Please see the Company's response to AG-KIUC 1-74.

Witness: Scott E. Bishop

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

**AG-KIUC
1_79** Provide a detailed description of the services that each organization to which KPCo pays dues, provided to the Company since the conclusion of the Company's last rate case. Of these services or benefits, state which benefits accrue to ratepayers, and how. Provide the same description for which benefits accrue to AEP shareholders, and how.

RESPONSE

The Company objects to this request on the grounds that it is not reasonably calculated to lead to the discovery of admissible evidence, The Company further objects on the grounds that the question is ambiguous and overly broad.

Preparer: Counsel

Kentucky Power Company
KPSC Case No. 2023-00159
AG-KIUC's First Set of Data Requests
Dated August 14, 2023

DATA REQUEST

AG-KIUC Confirm that in Docket No. RM22-5-000, FERC has issued a notice of
1_80 inquiry for comments regarding rate recovery, reporting and accounting
 treatment of industry association dues and certain civic, political, and
 related expenses.

RESPONSE

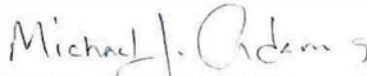
The Company objects to this request on the grounds that it is not reasonably calculated to lead to the discovery of relevant or admissible evidence and because it seeks information that is outside the scope of and irrelevant to this proceeding. The Company further objects to the request on the grounds that it seeks speculation regarding the rationale for the Commission's decision in a proceeding in which the Company was neither a party nor involved. Subject to and without waiving the foregoing objections, the Company states as follows:

The Company is unable to provide the requested confirmation. The referenced notice of inquiry speaks for itself.

Preparer: Counsel

VERIFICATION

The undersigned, Michael J. Adams, being duly sworn, deposes and says that he is a Senior Vice President, for Concentric Energy Advisors, Incorporated, that he has personal knowledge of the matters set forth in the foregoing responses and the information contained therein is true and correct to the best of his information, knowledge, and belief.



Michael J. Adams

State of Massachusetts)
)
County of Worcester) Case No. 2023-00159

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Michael J. Adams, on August 28, 2023.



Notary Public Laureen Sasseville

My Commission Expires 10/19/2023

Notary ID Number n/a

VERIFICATION

The undersigned, Kamran Ali, being duly sworn, deposes and says he is the Vice President of Transmission Planning and Analysis for American Electric Power Service Corporation, that he has personal knowledge of the matters set forth in the foregoing responses and the information contained therein is true and correct to the best of his information, knowledge, and belief.

Kamran Ali

Kamran Ali

State of Ohio)
)
County of Franklin)

Case No. 2023-00159

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Kamran Ali, on August 24, 2023

Brittany Henry
Notary Public



My Commission Expires 09 | 07 | 25

Notary ID Number 2020 - R.E- 819525



Burkholder Verification Form.doc

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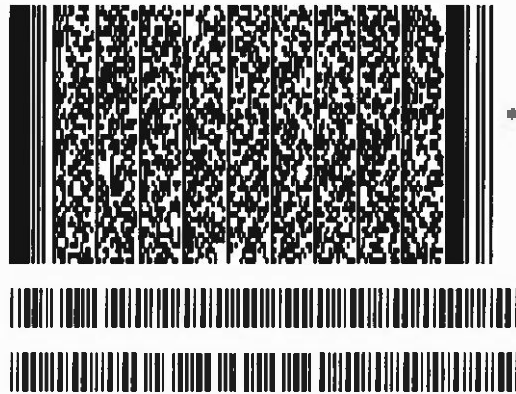
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E-Signature Summary

E-Signature 1: Joshua Burkholder (JDB)
 August 21, 2023 08:30:04 -8:00 [7DE2907E0743] [167.239.221.104]
 jburkholder@aep.com (Principal) (Personally Known)

E-Signature Notary: Marilyn Caldwell (MMC)
 August 21, 2023 08:30:04 -8:00 [4AF8F4256A8B] [167.239.221.106]
 mmcaldwell@aep.com
 I, Marilyn Caldwell, did witness the participants named above electronically sign this document.



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VERIFICATION

The undersigned, Jaclyn N. Cost, being duly sworn, deposes and says she is the Regulatory Consultant Senior for American Electric Power Service Corporation, that she has personal knowledge of the matters set forth in the foregoing responses and the information contained therein is true and correct to the best of her information, knowledge, and belief.

Jaclyn Cost
Jaclyn N. Cost

Franklin County)
Ohio)

Case No. 2023-00159

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Jaclyn N. Cost, on 8/24/23.

[Signature]
Notary Public

My Commission Expires Never

Notary ID Number No ID



Paul D. Flory
Attorney At Law
Notary Public, State of Ohio
My commission has no expiration date
Sec. 147.03 R.C.



Schlessman Verification Form.doc

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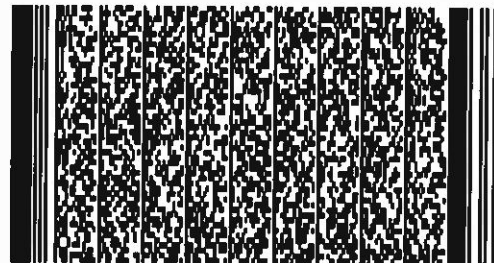
E-Signature Summary

E-Signature 1: Linda Schlessman (LS)

August 24, 2023 12:06:37 -8:00 [018A85B3E8F0] [167.239.221.101]
lmschlessman@aep.com (Principal) (Personally Known)

E-Signature Notary: Marilyn Michelle Caldwell (MMC)

August 24, 2023 12:06:37 -8:00 [A6A28C508DC3] [167.239.221.106]
mmcaldwell@aep.com
I, Marilyn Mchelle Caldwell, did witness the participants named above electronically sign this document.





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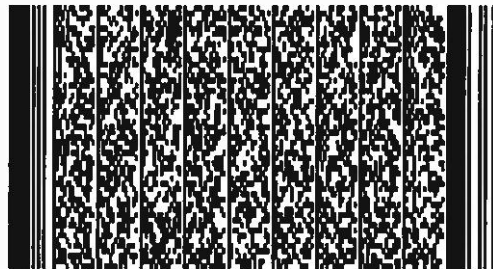
E-Signature Summary

E-Signature 1: Michael M Spaeth (MMS)

August 24, 2023 07:35:10 -8:00 [104F2A248A66] [167.239.221.107]
mmspaeth@aep.com (Principal) {Personally Known}

E-Signature Notary: Marilyn Michelle Caldwell (MMC)

August 24, 2023 07:35:10-8:00 [149CA74924B4] [167.239.221.106]
mmcaldwell@aep.com
I, Marilyn Michelle Caldwell, did witness the participants named above electronically sign this document.



VERIFICATION

The undersigned, Alex E. Vaughan, being duly sworn, deposes and says he is the Managing Director – Renewables and Fuel Strategy for American Electric Power Service Corporation, that he has personal knowledge of the matters set forth in the foregoing responses and the information contained therein is true and correct to the best of his information, knowledge, and belief.


Alex E. Vaughan

Franklin County)
)
Ohio)

Case No. 2023-001 59

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Alex E. Vaughan, on 8/24/23.



Notary Public

My Commission Expires Never

Notary ID Number No ID



Paul D. Flory
Attorney At Law
Notary Public, State of Ohio
My commission has no expiration date
Sec. 147.03 R.C.

VERIFICATION

The undersigned, Katharine I. Walsh, being duly sworn, deposes and says she is the Director, Regulatory Pricing and Analysis for American Electric Power Service Corporation, that she has personal knowledge of the matters set forth in the foregoing responses and the information contained therein is true and correct to the best of her information, knowledge, and belief.

Katharine I. Walsh

Katharine I. Walsh

Franklin County)
Ohio)

Case No. 2023-00159

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Katharine I. Walsh, on _____.

[Signature]

Notary Public

My Commission Expires Never

Notary ID Number No ID



Paul D. Flory
Attorney At Law
Notary Public, State of Ohio
My commission has no expiration date
Sec. 147.03 R.C.



Whitney Verification Form.doc

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E-Signature Summary

E-Signature 1: Heather M. Whitney (HMW)
 August 24, 2023 10:39:14 -8:00 [F3B4A9949441] [167.239.221.104]
 hmwhitney@aep.com (Principal) (Personally Known)

E-Signature Notary: Marilyn Michelle Caldwell (MMC)
 August 24, 2023 10:39:14 -8:00 [6D895CD8F423] [167.239.221.106]
 mmcaldwell@aep.com
 I, Marilyn Michelle Caldwell, did witness the participants named above electronically sign this document.



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VERIFICATION

The undersigned, Heather M. Whitney, being duly sworn, deposes and says she is a Director in Regulatory Accounting Services for American Electric Power Service Corporation, that she has personal knowledge of the matters set forth in the foregoing responses and the information contained therein is true and correct to the best of her information, knowledge, and belief.

Heather M. Whitney

Heather M. Whitney

Commonwealth of Kentucky)
County of Boyd)

Case No. 2023-00159

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Heather M. Whitney, on August 24, 2023

Notary Public

Marilyn Caldwell

MARILYN MICHELLE CALDWELL
ONLINE NOTARY PUBLIC
STATE AT LARGE KENTUCKY
Commission # KYNP71841
My Commission Expires May 05, 2027

Notarial act performed by audio-visual communication

My Commission Expires May 5, 2027

Notary ID Number KYNP71841

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