COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

Electronic Application Of Kentucky Power Company For (1) A General Adjustment Of Its Rates For Electric Service; (2) Approval Of Tariffs And Riders; (3) Approval Of Certain Regulatory And Accounting Treatments; and (4) All Other Required Approvals And Relief	))))))	Case No. 2025-00257

SECTION II – VOLUME 5 OF 5

FILING REQUIREMENTS AND EXHIBIT T THROUGH W

Kentucky Power Company
AEPSC Charges by FERC Account, Allocation Factor and Allocation Type, net of share billed to Co-Owner
For 2022, 2023, 2024 and Test Year Ended May 2025

American Electric Power Service Corporation (AEPSC) is a wholly owned subsidiary of AEP and is the Centralized Service Company for the AEP System. AEPSC's activities are authorized by the FERC under the Public Utilities Holding Company Act of 2005. AEPSC performs, at cost, various corporate support services for subsidiaries of AEP, including Kentucky Power.

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The FERC monitors the factors used for allocations, through required annual reporting, and can audit the validity of each factor. All services are billed at cost, with no profit charged, as required by the FERC's "at cost" rules.

(1) Amounts billed by KYPCo to WPCo for Mitchell through Aug 2022 while KPCo was Operator of Mitchell.

			2022					2023			2024			TEST YEAR (12 Mo. Ended May 2025)		
Account Type	FERC Account	Allocation Factor	Direct	Allocated	AEPSC Billed to Kentucky Power (1)	Share Billed to Co-Owner	AEPSC Billed to Kentucky Power, Net	Direct	Allocated	AEPSC Billed to Kentucky Power	Direct	Allocated	AEPSC Billed to Kentucky Power	Direct	Allocated	AEPSC Billed to Kentucky Power
Cost of Service	5000 - Oper Supervision & Engineering	08 - Number of Electric Retail Cust		6,126	6,126				7,352	7,352		2,594	2,594		1,047	1,047
		09 - Number of Employees		150,327	150,327				7,282	7,282		2,596	2,596		1,467	1,467
		17 - Number of Purchase Orders		(0)	(0)				3	3		258	258		41	41
		28 - Number of Trans Pole Miles		(0)	(0)				(0)	(0)		5	5		109	109
		31 - Number of Vehicles		526	526				10	10						
		33 - Number of Workstations		218	218				1,183	1,183		671	671		792	792
		37 - AEPSC Past 3 Months Total Bill							11	11						
		39 - 100% to One Company	1,297,117		1,297,117			536,054		536,054	560,892		560,892	454,775		454,775
		40 - Equal Share Ratio							57,581	57,581		81,046	81,046		87,875	87,875
		48 - MW Generating Capability		2,206,124	2,206,124				447,314	447,314		369,862	369,862		352,086	352,086
		49 - MWH's Generation		128,571	128,571				23,504	23,504		38,394	38,394		28,569	28,569
		57 - Tons of Fuel Acquired		19	19											
		58 - Total Assets		227,806	227,806				75,554	75,554		80,368	80,368		78,940	78,940
		60 - AEPSC Bill less Indir and Int		311	311				(215)	(215)		1,147	1,147		1,141	1,141
		61 - Total Fixed Assets		110,991	110,991				3,095	3,095		2,095	2,095		1,496	1,496
		63 - Total Gross Utility Plant		105	105				9	9					10	10
	5000 - Oper Supervision & Engineering Total		1,297,117	2,831,123	4,128,239	(1,318,237)	2,810,002	536,054	622,683	1,158,737	560,892	579,038	1,139,930	454,775	553,572	1,008,347
	5010 - Fuel	39 - 100% to One Company	151,553		151,553			110,725		110,725	87,124		87,124	87,197		87,197
		48 - MW Generating Capability		6,996	6,996				646	646		2,930	2,930		4,980	4,980
		58 - Total Assets		2,919	2,919				12	12		10	10		73	73
		60 - AEPSC Bill less Indir and Int		(45)	(45)				(1)	(1)		(0)	(0)		(8)	(8)
		61 - Total Fixed Assets		1,689	1,689				24	24						
		53 - Past 3 Mo MMBTU(Gas)		57,349	57,349				101,415	101,415		116,254	116,254		95,944	95,944
	5010 - Fuel Total		151,553	68,908	220,461	(46,088)	174,373	110,725	102,097	212,822	87,124	119,194	206,318	87,197	100,989	188,187
	5020 - Steam Expenses	39 - 100% to One Company	46,359		46,359						101		101	1,032		1,032
		48 - MW Generating Capability		8	8				(2)	(2)		9	9		9	9
		58 - Total Assets							4,682	4,682						
		61 - Total Fixed Assets							259	259						
	5020 - Steam Expenses Total		46,359	8	46,366	(23,188)	23,178		4,940	4,940	101	9	110	1,032	9	1,041
	5060 - Misc Steam Power Expenses	08 - Number of Electric Retail Cust													-	-
		09 - Number of Employees		988	988				98	98		4	4		4	4
		28 - Number of Trans Pole Miles		7,327	7,327				6,104	6,104		7,460	7,460		22,486	22,486
		33 - Number of Workstations										22	22		21	21
		39 - 100% to One Company	(123,832)		(123,832)			77,012		77,012	62,582		62,582	35,005		35,005
		40 - Equal Share Ratio		1,178	1,178				610	610		1,880	1,880		3,133	3,133
		48 - MW Generating Capability		390	390				638	638		108,974	108,974		107,857	107,857
		58 - Total Assets		16,379	16,379				7,345	7,345		9,591	9,591		8,622	8,622
		60 - AEPSC Bill less Indir and Int		(45)	(45)				147	147		535	535		426	426
		61 - Total Fixed Assets		215,942	215,942				38,054	38,054		32,375	32,375		28,718	28,718
	5060 - Misc Steam Power Expenses Total		(123,832)	242,160	118,328	(108,927)	9,400	77,012	52,998	130,010	62,582	160,841	223,423	35,005	171,268	206,273
	5080 - Operation Supplies and Expenses	63 - Total Gross Utility Plant							(0)	(0)						
	5080 - Operation Supplies and Expenses Total					-	-		(0)	(0)						
	5100 - Maint Supv & Engineering	17 - Number of Purchase Orders							3	3		2	2		2	2
		28 - Number of Trans Pole Miles		-	-				1	1		1	1		-	-
		39 - 100% to One Company	100,366		100,366						257		257	80		80
		40 - Equal Share Ratio													382	382
		48 - MW Generating Capability		64,651	64,651				12,631	12,631		11,570	11,570		14,188	14,188
		49 - MWH's Generation		198	198				8	8		49	49		49	49
		58 - Total Assets		1	1				21	21					0	0
		60 - AEPSC Bill less Indir and Int							-	-		16	16		(22)	(22)
	5100 - Maint Supv & Engineering Total		100,366	64,850	165,216	(75,278)	89,938		12,664	12,664	257	11,638	11,895	80	14,599	14,679
	5110 - Maintenance of Structures	28 - Number of Trans Pole Miles							-	-		-	-			
		39 - 100% to One Company	62,138		62,138						4,103		4,103	4,103		4,103
		48 - MW Generating Capability		(31)	(31)				(129)	(129)		90	90		(53)	(53)
		60 - AEPSC Bill less Indir and Int										5	5		(3)	(3)
	5110 - Maintenance of Structures Total		62,138	(31)	62,108	(31,204)	30,903		(129)	(129)	4,103	95	4,198	4,103	(56)	4,047
	5120 - Maintenance of Boiler Plant	28 - Number of Trans Pole Miles		(1)	(1)				(0)	(0)		4	4		-	-
		39 - 100% to One Company	319,111		319,111			23,067		23,067	53,411		53,411	50,543		50,543
		48 - MW Generating Capability		(1,251)	(1,251)				(1,616)	(1,616)		755	755		181	181
		60 - AEPSC Bill less Indir and Int		(1)	(1)							26	26		0	0
	5120 - Maintenance of Boiler Plant Total		319,111	(1,253)	317,858	(153,195)	164,663	23,067	(1,616)	21,450	53,411	785	54,196	50,543	181	50,724
	5130 - Maintenance of Electric Plant	28 - Number of Trans Pole Miles		(0)	(0)				7	7		(8)	(8)		76	76
		39 - 100% to One Company	433,814		433,814			141,253		141,253	154,302		154,302	156,618		156,618
		48 - MW Generating Capability		(718)	(718)				(1,036)	(1,036)		(3,074)	(3,074)		(943)	(943)
		60 - AEPSC Bill less Indir and Int		-	-							2	2		(0)	(0)
	5130 - Maintenance of Electric Plant Total		433,814	(718)	433,096	(56,020)	377,076	141,253	(1,029)	140,224	154,302	(3,080)	151,222	156,618	(868)	155,750
	5140 - Maintenance of Misc Steam Plt	28 - Number of Trans Pole Miles		2	2				(2)	(2)						
		39 - 100% to One Company	115,976		115,976			4,682		4,682	3,632		3,632	2,010		2,010
		48 - MW Generating Capability		(226)	(226)				(293)	(293)		45	45		(26)	(26)
		60 - AEPSC Bill less Indir and Int		10	10				(10)	(10)		165	165		81	81
	5140 - Maintenance of Misc Steam Plt Total		115,976	(214)	115,762	(50,453)	65,309	4,682	(305)	4,377	3,632	210	3,842	2,010	55	2,065
	5170 - Oper Supervision & Engineering	40 - Equal Share Ratio							163	163						
		48 - MW Generating Capability		(2)	(2)				1	1		1	1		(0)	(0)
		58 - Total Assets		6	6											

Kentucky Power Company
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		60 - AEPSC Bill less Indir and Int		0	0				5	5		93	93		77	77
	5170 - Oper Supervision & Engineering Total			4	4	-	4		168	168		94	94		76	76
	5200 - Steam Expenses	48 - MW Generating Capability										4	4		4	4
		58 - Total Assets										1	1		(4)	(4)
	5200 - Steam Expenses Total					-	-					6	6		0	0
	5240 - Misc Nuclear Power Expenses	28 - Number of Trans Pole Miles		2	2				(10)	(10)		(0)	(0)		0	0
		33 - Number of Workstations		101	101				157	157						
		60 - AEPSC Bill less Indir and Int		8	8				46	46		161	161		72	72
	5240 - Misc Nuclear Power Expenses Total			112	112	-	112		193	193		161	161		73	73
	5280 - Maint Supv & Engineering	48 - MW Generating Capability		2,370	2,370				1,011	1,011		962	962		830	830
		60 - AEPSC Bill less Indir and Int		1	1				(1)	(1)		-	-		84	84
	5280 - Maint Supv & Engineering Total			2,370	2,370	-	2,370		1,010	1,010		962	962		914	914
	5300 - Maint of Reactor Plant Equip	28 - Number of Trans Pole Miles							-	-						
		48 - MW Generating Capability		(0)	(0)				5	5		(5)	(5)		(138)	(138)
		60 - AEPSC Bill less Indir and Int		8	8				(2)	(2)		(6)	(6)		(0)	(0)
	5300 - Maint of Reactor Plant Equip Total			8	8	-	8		2	2		(11)	(11)		(138)	(138)
	5310 - Maintenance of Electric Plant	28 - Number of Trans Pole Miles		-	-											
		48 - MW Generating Capability		423	423							0	0		0	0
	5310 - Maintenance of Electric Plant Total			423	423	-	423					0	0		0	0
	5312 - Maintenance of Computer Software	61 - Total Fixed Assets													15	15
	5312 - Maintenance of Computer Software Total					-	-								15	15
	5320 - Maint of Misc Nuclear Plant	09 - Number of Employees		13	13											
		28 - Number of Trans Pole Miles							-	-						
		60 - AEPSC Bill less Indir and Int		-	-				-	-		-	-		-	-
	5320 - Maint of Misc Nuclear Plant Total			13	13	-	13		-	-		-	-		-	-
	5350 - Oper Supervision & Engineering	48 - MW Generating Capability		53	53				(153)	(153)		32	32		52	52
		60 - AEPSC Bill less Indir and Int													-	-
	5350 - Oper Supervision & Engineering Total			53	53	-	53		(153)	(153)		32	32		52	52
	5370 - Hydraulic Expenses	48 - MW Generating Capability		1	1				(1)	(1)		-	-		-	-
	5370 - Hydraulic Expenses Total			1	1	-	1		(1)	(1)		-	-		-	-
	5390 - Misc Hydr Power Generation Exp	28 - Number of Trans Pole Miles		7	7				(5)	(5)		(1)	(1)		(0)	(0)
		48 - MW Generating Capability		32	32				(32)	(32)		(0)	(0)		(0)	(0)
		60 - AEPSC Bill less Indir and Int													132	132
	5390 - Misc Hydr Power Generation Exp Total			39	39	-	39		(37)	(37)		(1)	(1)		132	132
	5410 - Maint Supv & Engineering	48 - MW Generating Capability		-	-				14	14		(13)	(13)		0	0
	5410 - Maint Supv & Engineering Total			-	-	-	-		14	14		(13)	(13)		0	0
	5420 - Maintenance of Structures	28 - Number of Trans Pole Miles							-	-						
		48 - MW Generating Capability		(52)	(52)				22	22		(30)	(30)		(4)	(4)
		60 - AEPSC Bill less Indir and Int										23	23		7	7
	5420 - Maintenance of Structures Total			(52)	(52)	-	(52)		22	22		(7)	(7)		4	4
	5430 - Maint Rsrvoirs,Dams&Wtrways	48 - MW Generating Capability		(4)	(4)				9	9		(13)	(13)		(17)	(17)
		60 - AEPSC Bill less Indir and Int										2	2		(13)	(13)
	5430 - Maint Rsrvoirs,Dams&Wtrways Total			(4)	(4)	-	(4)		9	9		(11)	(11)		(30)	(30)
	5440 - Maintenance of Electric Plant	28 - Number of Trans Pole Miles		-	-				-	-		10	10		-	-
		48 - MW Generating Capability		1	1				8	8		8	8		(49)	(49)
		60 - AEPSC Bill less Indir and Int										1	1		47	47
	5440 - Maintenance of Electric Plant Total			1	1	-	1		8	8		19	19		(2)	(2)
	5450 - Maint of Misc Hydraulic Plant	48 - MW Generating Capability							(0)	(0)					0	0
		60 - AEPSC Bill less Indir and Int		(1)	(1)				2	2		(4)	(4)		(6)	(6)
	5450 - Maint of Misc Hydraulic Plant Total			(1)	(1)	-	(1)		2	2		(4)	(4)		(5)	(5)
	5460 - Oper Supervision & Engineering	28 - Number of Trans Pole Miles		-	-											
		48 - MW Generating Capability		161	161				(223)	(223)		217	217		(45)	(45)
		60 - AEPSC Bill less Indir and Int		29	29				(20)	(20)		(10)	(10)		(80)	(80)
	5460 - Oper Supervision & Engineering Total			190	190	-	190		(243)	(243)		208	208		(126)	(126)
	5470 - Fuel	60 - AEPSC Bill less Indir and Int										-	-			
	5470 - Fuel Total					-	-					-	-			
	5480 - Generation Expenses	09 - Number of Employees							13	13						
		48 - MW Generating Capability		-	-				109	109						
		58 - Total Assets		(7,208)	(7,208)											
	5480 - Generation Expenses Total			(7,208)	(7,208)	-	(7,208)		123	123						
	5490 - Misc Other Pwer Generation Exp	09 - Number of Employees							59	59						
		28 - Number of Trans Pole Miles		-	-							14	14		0	0
		48 - MW Generating Capability		(5)	(5)				6	6		8	8		(6)	(6)
		60 - AEPSC Bill less Indir and Int		0	0							1	1		65	65
	5490 - Misc Other Pwer Generation Exp Total			(5)	(5)	-	(5)		65	65		22	22		59	59
	5500 - Rents	60 - AEPSC Bill less Indir and Int		15	15				34	34		5	5		(35)	(35)
	5500 - Rents Total			15	15	-	15		34	34		5	5		(35)	(35)
	5530 - Maintenance of Generating Plt	28 - Number of Trans Pole Miles		(1)	(1)				(1)	(1)						
		48 - MW Generating Capability		60	60				(61)	(61)		1	1		41	41
		60 - AEPSC Bill less Indir and Int		(0)	(0)				7	7		3	3		3	3
	5530 - Maintenance of Generating Plt Total			58	58	-	58		(55)	(55)		4	4		44	44
	5560 - Sys Control & Load Dispatching	08 - Number of Electric Retail Cust							209	209						
		28 - Number of Trans Pole Miles							13	13						
		46 - Level of Const-Transmission							3	3						

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		48 - MW Generating Capability		96,376	96,376				17,912	17,912		19,027	19,027		16,539	16,539
		49 - MWH's Generation		168,396	168,396				24,354	24,354		50,848	50,848		46,722	46,722
		58 - Total Assets							8,989	8,989		2	2		198	198
		60 - AEPSC Bill less Indir and Int							(0)	(0)		6	6		2	2
		64 - Member/Peak Load		2,318	2,318											
	5560 - Sys Control & Load Dispatching Total			267,090	267,090	-	267,090		51,479	51,479		69,882	69,882		63,461	63,461
	5570 - Other Expenses	08 - Number of Electric Retail Cust		-	-				4,785	4,785		2,319	2,319		321	321
		09 - Number of Employees		190	190				24	24		21	21		1,252	1,252
		28 - Number of Trans Pole Miles		(0)	(0)				(0)	(0)		(0)	(0)		(1)	(1)
		33 - Number of Workstations		166	166							466	466		183	183
		39 - 100% to One Company	(1,446)		(1,446)									570		570
		48 - MW Generating Capability		680,542	680,542				196,556	196,556		217,205	217,205		215,615	215,615
		52 - Past 3 Mo MMBTU Burned (Coal)		1,559	1,559											
		58 - Total Assets		13,202	13,202				15,284	15,284		4,259	4,259		4,875	4,875
		60 - AEPSC Bill less Indir and Int		133	133				(214)	(214)		111	111		54	54
		61 - Total Fixed Assets		118	118							15	15		15	15
		64 - Member/Peak Load		162,581	162,581											
	5570 - Other Expenses Total		(1,446)	858,490	857,044	(333,044)	524,000		216,436	216,436		224,396	224,396	570	222,313	222,883
	5581 - Operation Supervision and Engineering	28 - Number of Trans Pole Miles													8	8
		48 - MW Generating Capability													2,203	2,203
		60 - AEPSC Bill less Indir and Int													681	681
	5581 - Operation Supervision and Engineering Total					-	-								2,892	2,892
	5582 - Solar Panel Generation and Other Plant Operating Expenses	48 - MW Generating Capability													2	2
	5582 - Solar Panel Generation and Other Plant Operating Expenses Total					-	-								2	2
	5587 - Maintenance of Solar Panels, Structures, and Equipment (Major only)	48 - MW Generating Capability													1	1
		60 - AEPSC Bill less Indir and Int													2	2
	5587 - Maintenance of Solar Panels, Structures, and Equipment (Major only) Total					-	-								4	4
	5600 - Oper Supervision & Engineering	08 - Number of Electric Retail Cust		29,117	29,117				21,264	21,264		17,122	17,122		10,177	10,177
		09 - Number of Employees		8,822	8,822				9,606	9,606		4,175	4,175		3,956	3,956
		17 - Number of Purchase Orders		3	3				35	35		4	4			
		28 - Number of Trans Pole Miles		151,085	151,085				119,135	119,135		57,867	57,867		44,522	44,522
		33 - Number of Workstations		13	13							28	28		74	74
		37 - AEPSC Past 3 Months Total Bill		2,373	2,373				5,427	5,427		358	358		65	65
		39 - 100% to One Company	249,780		249,780			329,558		329,558	152,497		152,497	111,791		111,791
		46 - Level of Const-Transmission		6,036	6,036				5,942	5,942		2,138	2,138		1,594	1,594
		48 - MW Generating Capability		634	634				(46)	(46)		81	81		67	67
		58 - Total Assets		2,245,696	2,245,696				2,025,678	2,025,678		1,841,316	1,841,316		1,800,098	1,800,098
		60 - AEPSC Bill less Indir and Int		(2,391)	(2,391)				(1,536)	(1,536)		3,205	3,205		(3,698)	(3,698)
		61 - Total Fixed Assets		4,204	4,204				3,644	3,644		12,504	12,504		24,812	24,812
		63 - Total Gross Utility Plant							82	82						
	5600 - Oper Supervision & Engineering Total		249,780	2,445,592	2,695,372	-	2,695,372	329,558	2,189,231	2,518,789	152,497	1,938,800	2,091,297	111,791	1,881,665	1,993,456
	5611 - Load Dispatch - Reliability	28 - Number of Trans Pole Miles		-	-											
	5611 - Load Dispatch - Reliability Total			-	-	-	-									
	5612 - Load Dispatch-Mntr&Op TransSys	28 - Number of Trans Pole Miles		(200)	(200)				671	671		5,144	5,144		1,943	1,943
		39 - 100% to One Company												2		2
		58 - Total Assets		307,167	307,167				318,919	318,919		372,596	372,596		474,648	474,648
		60 - AEPSC Bill less Indir and Int										1	1		(1)	(1)
		61 - Total Fixed Assets		5,955	5,955				5,006	5,006		8,344	8,344		10,921	10,921
	5612 - Load Dispatch-Mntr&Op TransSys Total			312,922	312,922	-	312,922		324,596	324,596		386,085	386,085	2	487,512	487,514
	5613 - Load Dispatch-Trans Srvc&Sched	28 - Number of Trans Pole Miles										130	130		75	75
	5613 - Load Dispatch-Trans Srvc&Sched Total					-	-					130	130		75	75
	5615 - Reliability,Plng&Stds Develop	09 - Number of Employees		19	19				3	3						
		28 - Number of Trans Pole Miles		1,376	1,376				586	586		577	577		263	263
		39 - 100% to One Company	1		1			1		1						
		58 - Total Assets		67,228	67,228				66,125	66,125		74,487	74,487		93,219	93,219
		60 - AEPSC Bill less Indir and Int		(327)	(327)				-	-		-	-			
		61 - Total Fixed Assets		11,574	11,574				3,112	3,112		3,017	3,017		3,132	3,132
	5615 - Reliability,Plng&Stds Develop Total		1	79,869	79,870	-	79,870	1	69,826	69,826		78,081	78,081		96,614	96,614
	5616 - Transmission service studies	48 - MW Generating Capability		-	-				-	-						
	5616 - Transmission service studies Total			-	-	-	-		-	-						
	5620 - Station Expenses	28 - Number of Trans Pole Miles		45	45				363	363		1,671	1,671		(39)	(39)
		39 - 100% to One Company	97,595		97,595			448		448	3,960		3,960	6,898		6,898
		48 - MW Generating Capability							0	0		(0)	(0)			
		58 - Total Assets		144,946	144,946				184,334	184,334		145,861	145,861		175,478	175,478
		60 - AEPSC Bill less Indir and Int		(2)	(2)				(0)	(0)		(2)	(2)		(2)	(2)
	5620 - Station Expenses Total		97,595	144,990	242,585	-	242,585	448	184,697	185,144	3,960	147,530	151,490	6,898	175,437	182,335
	5630 - Overhead Line Expenses	28 - Number of Trans Pole Miles		10	10				(50)	(50)		49	49		29	29
		39 - 100% to One Company	538		538			544		544				0		0
		58 - Total Assets		17,312	17,312				17,251	17,251		10,374	10,374		3,320	3,320
		60 - AEPSC Bill less Indir and Int		3	3				(2)	(2)		(1)	(1)		(0)	(0)
	5630 - Overhead Line Expenses Total		538	17,325	17,862	-	17,862	544	17,199	17,743		10,423	10,423	0	3,349	3,349
	5640 - Underground Line Expenses	39 - 100% to One Company	2,061		2,061											
		58 - Total Assets										16	16		16	16
	5640 - Underground Line Expenses Total		2,061		2,061	-	2,061					16	16		16	16

Kentucky Power Company
AEPSC Charges by FERC Account, Allocation Factor and Allocation Type, net of share billed to Co-Owner
For 2022, 2023, 2024 and Test Year Ended May 2025

American Electric Power Service Corporation (AEPSC) is a wholly owned subsidiary of AEP and is the Centralized Service Company for the AEP System. AEPSC's activities are authorized by the FERC under the Public Utilities Holding Company Act of 2005. AEPSC performs, at cost, various corporate support services for subsidiaries of AEP, including Kentucky Power.

AEPSC transactions are accounted for through a work order system as required by the FERC. Costs for support services are accumulated in work orders and are billed to the company or companies benefiting from the service. Accounting within each work order is in accordance with the FERC Uniform System of Accounts. The costs for services benefiting only one company are directly assigned and are billed 100% to that company. Where services benefit more than one company, the costs for those services are allocated to the benefiting companies using an approved allocation factor. The allocation factor for any given allocation of costs is selected for use because it best reflects the cost driver associated with the service provided.

The FERC monitors the factors used for allocations, through required annual reporting, and can audit the validity of each factor. All services are billed at cost, with no profit charged, as required by the FERC's "at cost" rules.

(1) Amounts billed by KYPCo to WPCo for Mitchell through Aug 2022 while KPCo was Operator of Mitchell.

			2022					2023			2024			TEST YEAR (12 Mo. Ended May 2025)		
Account Type	FERC Account	Allocation Factor	Direct	Allocated	AEPSC Billed to Kentucky Power (1)	Share Billed to Co-Owner	AEPSC Billed to Kentucky Power, Net	Direct	Allocated	AEPSC Billed to Kentucky Power	Direct	Allocated	AEPSC Billed to Kentucky Power	Direct	Allocated	AEPSC Billed to Kentucky Power
	5660 - Misc Transmission Expenses	08 - Number of Electric Retail Cust		209	209				410	410		733	733		(157)	(157)
		09 - Number of Employees		4,551	4,551				2,056	2,056		1,193	1,193		1,119	1,119
		28 - Number of Trans Pole Miles		329,579	329,579				297,852	297,852		272,663	272,663		269,232	269,232
		31 - Number of Vehicles		0	0				0	0		0	0		0	0
		33 - Number of Workstations							2	2		68	68		64	64
		37 - AEPSC Past 3 Months Total Bill		259	259				6,598	6,598						
		39 - 100% to One Company	(137,078)		(137,078)			163,076		163,076	163,934		163,934	1,625		1,625
		46 - Level of Const-Transmission		7,597	7,597				3,846	3,846						
		48 - MW Generating Capability		(36)	(36)				19	19		(6)	(6)		31	31
		58 - Total Assets		460,275	460,275				308,763	308,763		647,178	647,178		687,660	687,660
		60 - AEPSC Bill less Indir and Int		(754)	(754)				323	323		2,008	2,008		(716)	(716)
		61 - Total Fixed Assets		22,543	22,543				14,627	14,627		17,962	17,962		31,065	31,065
		63 - Total Gross Utility Plant		110	110											
	5660 - Misc Transmission Expenses Total		(137,078)	824,334	687,256	-	687,256	163,076	634,495	797,571	163,934	941,799	1,105,733	1,625	988,298	989,923
	5670 - Rents	28 - Number of Trans Pole Miles		-	-											
		58 - Total Assets		-	-											
	5670 - Rents Total			-	-	-	-									
	5680 - Maint Supv & Engineering	08 - Number of Electric Retail Cust		340	340				253	253		8	8			
		09 - Number of Employees		269	269				463	463						
		28 - Number of Trans Pole Miles		(57)	(57)				1,548	1,548		9,188	9,188		8,018	8,018
		39 - 100% to One Company									10,065		10,065	5,055		5,055
		58 - Total Assets		966	966				106	106		469	469		443	443
		60 - AEPSC Bill less Indir and Int							80	80		71	71		(96)	(96)
		61 - Total Fixed Assets							154	154		915	915		904	904
		63 - Total Gross Utility Plant										9	9		99	99
	5680 - Maint Supv & Engineering Total			1,519	1,519	-	1,519		2,604	2,604	10,065	10,661	20,726	5,055	9,368	14,423
	5690 - Maintenance of Structures	28 - Number of Trans Pole Miles		23	23				35	35		64	64		(51)	(51)
		39 - 100% to One Company						442		442	2,841		2,841	6,261		6,261
		58 - Total Assets		8,624	8,624				5,668	5,668		26,255	26,255		18,976	18,976
	5690 - Maintenance of Structures Total			8,647	8,647	-	8,647	442	5,703	6,145	2,841	26,319	29,160	6,261	18,925	25,186
	5691 - Maint of Computer Hardware	28 - Number of Trans Pole Miles		(13)	(13)				(11)	(11)		108	108		(80)	(80)
		58 - Total Assets		4,813	4,813				9,709	9,709		7,792	7,792		7,059	7,059
		60 - AEPSC Bill less Indir and Int		(47)	(47)				14	14		(0)	(0)		28	28
	5691 - Maint of Computer Hardware Total			4,753	4,753	-	4,753		9,712	9,712		7,901	7,901		7,007	7,007
	5692 - Maint of Computer Software	08 - Number of Electric Retail Cust		176	176				9,586	9,586		9,371	9,371		5,439	5,439
		09 - Number of Employees							3,316	3,316		3,590	3,590		3,107	3,107
		28 - Number of Trans Pole Miles		3,874	3,874				26	26		862	862		3,323	3,323
		33 - Number of Workstations		4,789	4,789				1,925	1,925		7,273	7,273		5,457	5,457
		39 - 100% to One Company						120		120				1		1
		46 - Level of Const-Transmission										166	166		325	325
		48 - MW Generating Capability							0	0		1,039	1,039		716	716
		49 - MWH's Generation		14,027	14,027				2,753	2,753		4,668	4,668		2,785	2,785
		58 - Total Assets		36,725	36,725				64,613	64,613		82,091	82,091		90,665	90,665
		60 - AEPSC Bill less Indir and Int		(38)	(38)				(0)	(0)					0	0
	5692 - Maint of Computer Software Total			59,552	59,552	-	59,552	120	82,218	82,338		109,060	109,060	1	111,816	111,817
	5693 - Maint of Communication Equip	08 - Number of Electric Retail Cust										437	437		541	541
	5693 - Maint of Communication Equip Total					-	-					437	437		541	541
	5700 - Maint of Station Equipment	28 - Number of Trans Pole Miles		(774)	(774)				334	334		16,954	16,954		48,279	48,279
		39 - 100% to One Company	314,115		314,115			815,763		815,763	281,312		281,312	284,079		284,079
		48 - MW Generating Capability		(28)	(28)				(1)	(1)		1	1		0	0
		58 - Total Assets		114,203	114,203				92,211	92,211		128,491	128,491		143,261	143,261
		60 - AEPSC Bill less Indir and Int		(11)	(11)				7	7		(7)	(7)		(11)	(11)
		61 - Total Fixed Assets		773	773				412	412		118	118		174	174
	5700 - Maint of Station Equipment Total		314,115	114,163	428,278	-	428,278	815,763	92,962	908,725	281,312	145,556	426,869	284,079	191,704	475,783
	5710 - Maintenance of Overhead Lines	28 - Number of Trans Pole Miles		24,288	24,288				29,023	29,023		14,421	14,421		18,083	18,083
		39 - 100% to One Company	807,183		807,183			788,382		788,382	954,240		954,240	851,706		851,706
		48 - MW Generating Capability		-	-							-	-		16	16
		58 - Total Assets		253	253				112	112		1,688	1,688		9,477	9,477
		60 - AEPSC Bill less Indir and Int		(148)	(148)				(34)	(34)		83	83		(31)	(31)
		61 - Total Fixed Assets		3,188	3,188				3,629	3,629		2,424	2,424		2,568	2,568
	5710 - Maintenance of Overhead Lines Total		807,183	27,581	834,764	-	834,764	788,382	32,730	821,112	954,240	18,616	972,856	851,706	30,114	881,820
	5720 - Maint of Underground Lines	28 - Number of Trans Pole Miles		1	1				50	50		94	94		(16)	(16)
	5720 - Maint of Underground Lines Total			1	1	-	1		50	50		94	94		(16)	(16)
	5730 - Maint of Misc Trnsmssion Plt	09 - Number of Employees		342	342				166	166		55	55		19	19
		28 - Number of Trans Pole Miles		(16)	(16)				(7)	(7)		25	25		312	312
		39 - 100% to One Company												0		0
		58 - Total Assets		3,888	3,888				776	776		1,360	1,360		6,234	6,234
		60 - AEPSC Bill less Indir and Int		(0)	(0)				-	-		-	-		(3)	(3)
		61 - Total Fixed Assets		33	33											
	5730 - Maint of Misc Trnsmssion Plt Total			4,247	4,247	-	4,247		934	934		1,441	1,441	0	6,562	6,562
	5775 - Operation supplies and expenses	28 - Number of Trans Pole Miles													-	-
	5775 - Operation supplies and expenses Total					-	-								-	-
	5800 - Oper Supervision & Engineering	08 - Number of Electric Retail Cust		179,392	179,392				141,976	141,976		150,999	150,999		163,874	163,874
		09 - Number of Employees		31,802	31,802				36,471	36,471		53,259	53,259		54,214	54,214

Kentucky Power Company
AEPSC Charges by FERC Account, Allocation Factor and Allocation Type, net of share billed to Co-Owner
For 2022, 2023, 2024 and Test Year Ended May 2025

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(1) Amounts billed by KYPCo to WPCo for Mitchell through Aug 2022 while KPCo was Operator of Mitchell.

			2022					2023			2024			TEST YEAR (12 Mo. Ended May 2025)		
Account Type	FERC Account	Allocation Factor	Direct	Allocated	AEPSC Billed to Kentucky Power (1)	Share Billed to Co-Owner	AEPSC Billed to Kentucky Power, Net	Direct	Allocated	AEPSC Billed to Kentucky Power	Direct	Allocated	AEPSC Billed to Kentucky Power	Direct	Allocated	AEPSC Billed to Kentucky Power
		16 - Number of Phone Center Calls										433	433		1,276	1,276
		17 - Number of Purchase Orders		295	295				192	192		225	225		145	145
		27 - Number of Telephones		(1)	(1)											
		28 - Number of Trans Pole Miles		(580)	(580)				299	299		(119)	(119)		2,285	2,285
		31 - Number of Vehicles		1	1											
		33 - Number of Workstations		8,046	8,046				10,193	10,193		9,700	9,700		10,814	10,814
		39 - 100% to One Company	52,458		52,458			95,271		95,271	123,696		123,696	66,069		66,069
		44 - Level of Const-Distribution		13,404	13,404				14,124	14,124		17,122	17,122		20,053	20,053
		48 - MW Generating Capability		39	39				(68)	(68)		519	519		498	498
		58 - Total Assets		26,262	26,262				27,406	27,406		27,743	27,743		32,395	32,395
		60 - AEPSC Bill less Indir and Int		(390)	(390)				(91)	(91)		349	349		(2,139)	(2,139)
		61 - Total Fixed Assets		3,080	3,080				152	152		20	20		11	11
		63 - Total Gross Utility Plant		(0)	(0)											
	5800 - Oper Supervision & Engineering Total		52,458	261,350	313,809	-	313,809	95,271	230,654	325,925	123,696	260,248	383,944	66,069	283,425	349,494
	5810 - Load Dispatching	28 - Number of Trans Pole Miles		-	-											
		60 - AEPSC Bill less Indir and Int		(5)	(5)				(0)	(0)		0	0		(11)	(11)
	5810 - Load Dispatching Total			(5)	(5)	-	(5)		(0)	(0)		0	0		(11)	(11)
	5820 - Station Expenses	08 - Number of Electric Retail Cust		289	289				20	20		110	110		45	45
		09 - Number of Employees		66	66							23	23		16	16
		28 - Number of Trans Pole Miles		77	77				133	133		1,157	1,157		86	86
		37 - AEPSC Past 3 Months Total Bill							29	29					7	7
		39 - 100% to One Company	177,641		177,641			136,726		136,726	260,106		260,106	252,805		252,805
		46 - Level of Const-Transmission		136,168	136,168				85,748	85,748		70,158	70,158		55,975	55,975
		48 - MW Generating Capability		12	12				(11)	(11)		2	2		3	3
		58 - Total Assets		1,121	1,121				329	329		500	500		442	442
		60 - AEPSC Bill less Indir and Int		(150)	(150)				13	13		14	14		(260)	(260)
	5820 - Station Expenses Total		177,641	137,582	315,223	-	315,223	136,726	86,262	222,988	260,106	71,964	332,070	252,805	56,315	309,120
	5830 - Overhead Line Expenses	28 - Number of Trans Pole Miles		0	0				(0)	(0)		20	20		(6)	(6)
		39 - 100% to One Company	63		63											
		48 - MW Generating Capability		(0)	(0)				-	-		0	0		(0)	(0)
		60 - AEPSC Bill less Indir and Int		2	2				5	5		(7)	(7)		(5)	(5)
	5830 - Overhead Line Expenses Total		63	2	65	-	65		5	5		13	13		(11)	(11)
	5840 - Underground Line Expenses	08 - Number of Electric Retail Cust		30,483	30,483				33,393	33,393		37,503	37,503		36,909	36,909
		28 - Number of Trans Pole Miles							358	358		(353)	(353)		544	544
		60 - AEPSC Bill less Indir and Int		208	208				(334)	(334)		-	-		(379)	(379)
	5840 - Underground Line Expenses Total			30,691	30,691	-	30,691		33,417	33,417		37,150	37,150		37,074	37,074
	5860 - Meter Expenses	08 - Number of Electric Retail Cust		41,129	41,129				38,902	38,902		45,812	45,812		47,634	47,634
		09 - Number of Employees		8,219	8,219				9,664	9,664		10,949	10,949		6,022	6,022
		26 - Number of Stores Transactions							12	12		51	51			
		28 - Number of Trans Pole Miles		(55)	(55)				(48)	(48)		(64)	(64)		458	458
		39 - 100% to One Company	4,403		4,403			4,160		4,160	3,985		3,985	3,260		3,260
		44 - Level of Const-Distribution							3	3		96	96		96	96
		58 - Total Assets		2,108	2,108				1,892	1,892		2,143	2,143		2,047	2,047
		60 - AEPSC Bill less Indir and Int		20	20				(5)	(5)		(15)	(15)		(216)	(216)
	5860 - Meter Expenses Total		4,403	51,420	55,823	-	55,823	4,160	50,420	54,580	3,985	58,971	62,956	3,260	56,042	59,302
	5870 - Customer Installations Exp	08 - Number of Electric Retail Cust		11,708	11,708				12,248	12,248		2,089	2,089		1,933	1,933
		28 - Number of Trans Pole Miles		14	14				(13)	(13)		1	1		17	17
		39 - 100% to One Company									12,300		12,300	28,817		28,817
		58 - Total Assets		55	55				18	18					1	1
		60 - AEPSC Bill less Indir and Int		36	36				25	25		(50)	(50)		(54)	(54)
	5870 - Customer Installations Exp Total			11,813	11,813	-	11,813		12,278	12,278	12,300	2,040	14,341	28,817	1,898	30,715
	5880 - Miscellaneous Distribution Exp	08 - Number of Electric Retail Cust		261,532	261,532				151,200	151,200		204,469	204,469		209,725	209,725
		09 - Number of Employees		50,664	50,664				55,866	55,866		62,027	62,027		62,087	62,087
		16 - Number of Phone Center Calls		4,738	4,738				8,821	8,821		12,755	12,755		13,750	13,750
		17 - Number of Purchase Orders		1,575	1,575				534	534		783	783		731	731
		26 - Number of Stores Transactions										6	6		7	7
		27 - Number of Telephones		16,349	16,349				6,418	6,418		2,681	2,681		2,280	2,280
		28 - Number of Trans Pole Miles		(168)	(168)				398	398		715	715		129	129
		31 - Number of Vehicles		204	204				199	199		1,453	1,453		1,847	1,847
		32 - Number of Vendor Invoice Pay		547	547				458	458		663	663		929	929
		33 - Number of Workstations		4,014	4,014				3,627	3,627		1,870	1,870		492	492
		37 - AEPSC Past 3 Months Total Bill		102	102											
		39 - 100% to One Company	(25,065)		(25,065)			30,052		30,052	344,715		344,715	230,776		230,776
		44 - Level of Const-Distribution		459	459				755	755		439	439		67	67
		48 - MW Generating Capability		30	30				(141)	(141)		9	9		(11)	(11)
		58 - Total Assets		66,917	66,917				54,032	54,032		36,732	36,732		40,393	40,393
		60 - AEPSC Bill less Indir and Int		(272)	(272)				332	332		546	546		(508)	(508)
		61 - Total Fixed Assets		375	375				188	188		110	110		34	34
	5880 - Miscellaneous Distribution Exp Total		(25,065)	407,066	382,001	-	382,001	30,052	282,686	312,738	344,715	325,258	669,973	230,776	331,953	562,728
	5890 - Rents	28 - Number of Trans Pole Miles		-	-											
	5890 - Rents Total			-	-	-	-									
	5900 - Maint Supv & Engineering	08 - Number of Electric Retail Cust		3,759	3,759				3,420	3,420		3,014	3,014		2,320	2,320
		28 - Number of Trans Pole Miles		(3)	(3)				(8)	(8)		(7)	(7)		103	103
		39 - 100% to One Company												26,490		26,490

Kentucky Power Company
AEPSC Charges by FERC Account, Allocation Factor and Allocation Type, net of share billed to Co-Owner
For 2022, 2023, 2024 and Test Year Ended May 2025

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(1) Amounts billed by KYPCo to WPCo for Mitchell through Aug 2022 while KPCo was Operator of Mitchell.

			2022					2023			2024			TEST YEAR (12 Mo. Ended May 2025)		
Account Type	FERC Account	Allocation Factor	Direct	Allocated	AEPSC Billed to Kentucky Power (1)	Share Billed to Co-Owner	AEPSC Billed to Kentucky Power, Net	Direct	Allocated	AEPSC Billed to Kentucky Power	Direct	Allocated	AEPSC Billed to Kentucky Power	Direct	Allocated	AEPSC Billed to Kentucky Power
		48 - MW Generating Capability		75	75											
		58 - Total Assets		41	41											
		60 - AEPSC Bill less Indir and Int		0	0				(10)	(10)		101	101		(79)	(79)
	5900 - Maint Supv & Engineering Total			3,872	3,872	-	3,872		3,402	3,402		3,108	3,108	26,490	2,344	28,834
	5910 - Maintenance of Structures	28 - Number of Trans Pole Miles		(8)	(8)				1	1		(3)	(3)		0	0
		39 - 100% to One Company	16,487		16,487			3,289		3,289	9,987		9,987	14,562		14,562
		58 - Total Assets		10	10											
		60 - AEPSC Bill less Indir and Int		1	1				(1)	(1)						
	5910 - Maintenance of Structures Total		16,487	3	16,491	-	16,491	3,289	0	3,289	9,987	(3)	9,983	14,562	0	14,563
	5920 - Maint of Station Equipment	28 - Number of Trans Pole Miles		100	100				(105)	(105)		961	961		(1,594)	(1,594)
		33 - Number of Workstations													4	4
		39 - 100% to One Company	366,929		366,929			764,826		764,826	653,428		653,428	404,658		404,658
		46 - Level of Const-Transmission		22,278	22,278				18,842	18,842		11,316	11,316		8,538	8,538
		48 - MW Generating Capability		-	-				-	-		(0)	(0)		20	20
		58 - Total Assets		0	0				1,416	1,416		65	65		76	76
		60 - AEPSC Bill less Indir and Int		(17)	(17)				2	2		(4)	(4)		(4)	(4)
	5920 - Maint of Station Equipment Total		366,929	22,362	389,291	-	389,291	764,826	20,155	784,980	653,428	12,337	665,765	404,658	7,039	411,697
	5923 - Maintenance of Computer Software	08 - Number of Electric Retail Cust													51,864	51,864
	5923 - Maintenance of Computer Software Total					-	-								51,864	51,864
	5930 - Maintenance of Overhead Lines	08 - Number of Electric Retail Cust		3,014	3,014				2,418	2,418		2,021	2,021		1,985	1,985
		09 - Number of Employees		39	39				51	51		35	35		5	5
		16 - Number of Phone Center Calls		2	2											
		28 - Number of Trans Pole Miles		21	21				(24)	(24)		189	189		195	195
		39 - 100% to One Company	476,102		476,102			162,111		162,111	69,918		69,918	94,611		94,611
		48 - MW Generating Capability		18	18				(20)	(20)		2	2		(1)	(1)
		58 - Total Assets		33	33											
		60 - AEPSC Bill less Indir and Int		(220)	(220)				(91)	(91)		(2)	(2)		(317)	(317)
	5930 - Maintenance of Overhead Lines Total		476,102	2,908	479,010	-	479,010	162,111	2,333	164,445	69,918	2,245	72,163	94,611	1,867	96,478
	5940 - Maint of Underground Lines	08 - Number of Electric Retail Cust							(0)	(0)					(0)	(0)
		28 - Number of Trans Pole Miles		(0)	(0)				(1)	(1)		-	-		3	3
		48 - MW Generating Capability		-	-										-	-
		60 - AEPSC Bill less Indir and Int		(0)	(0)				-	-		0	0		2	2
	5940 - Maint of Underground Lines Total			(0)	(0)	-	(0)		(1)	(1)		0	0		5	5
	5950 - Maint of Lne Trnf,Rglators&Dvi	08 - Number of Electric Retail Cust							-	-					0	0
		28 - Number of Trans Pole Miles		2	2				(2)	(2)		-	-		(16)	(16)
		39 - 100% to One Company									13		13			
		48 - MW Generating Capability										-	-		-	-
		60 - AEPSC Bill less Indir and Int		-	-							(0)	(0)		(1)	(1)
	5950 - Maint of Lne Trnf,Rglators&Dvi Total			2	2	-	2		(2)	(2)	13	(0)	13		(17)	(17)
	5960 - Maint of Strt Lghtng & Sgnal S	28 - Number of Trans Pole Miles		-	-											
	5960 - Maint of Strt Lghtng & Sgnal S Total			-	-	-	-									
	5970 - Maintenance of Meters	08 - Number of Electric Retail Cust		315	315				162	162		1,487	1,487		780	780
		28 - Number of Trans Pole Miles		(0)	(0)				0	0		(0)	(0)			
		60 - AEPSC Bill less Indir and Int										0	0		(10)	(10)
	5970 - Maintenance of Meters Total			315	315	-	315		162	162		1,487	1,487		770	770
	5980 - Maint of Misc Distribution Plt	08 - Number of Electric Retail Cust													-	-
		28 - Number of Trans Pole Miles		4	4				(3)	(3)		3	3		(3)	(3)
		39 - 100% to One Company	363		363											
		48 - MW Generating Capability										-	-		-	-
		58 - Total Assets		21	21											
	5980 - Maint of Misc Distribution Plt Total		363	25	389	-	389		(3)	(3)		3	3		(3)	(3)
	9010 - Supervision - Customer Accts	08 - Number of Electric Retail Cust		16,370	16,370				13,622	13,622		10,274	10,274		13,575	13,575
		09 - Number of Employees		788	788				835	835		1,797	1,797		3,542	3,542
		16 - Number of Phone Center Calls										1,452	1,452		2,637	2,637
		37 - AEPSC Past 3 Months Total Bill							5	5						
		58 - Total Assets		62	62											
		60 - AEPSC Bill less Indir and Int		3	3				(4)	(4)		17	17		(28)	(28)
	9010 - Supervision - Customer Accts Total			17,223	17,223	-	17,223		14,458	14,458		13,540	13,540		19,726	19,726
	9020 - Meter Reading Expenses	05 - Number of CIS Customers Mail		33	33											
		08 - Number of Electric Retail Cust		22,250	22,250				20,329	20,329		21,037	21,037		20,807	20,807
		09 - Number of Employees		2,090	2,090				69	69						
		33 - Number of Workstations		3,392	3,392											
		39 - 100% to One Company	20,233		20,233			40,386		40,386	15,378		15,378	12,315		12,315
		58 - Total Assets		324	324											
	9020 - Meter Reading Expenses Total		20,233	28,089	48,322	-	48,322	40,386	20,398	60,785	15,378	21,037	36,416	12,315	20,807	33,122
	9030 - Cust Records & Collection Exp	05 - Number of CIS Customers Mail		178,933	178,933				166,216	166,216		180,795	180,795		180,311	180,311
		08 - Number of Electric Retail Cust		755,948	755,948				799,538	799,538		978,113	978,113		920,038	920,038
		09 - Number of Employees		38,426	38,426				43,293	43,293		40,215	40,215		42,431	42,431
		11 - Number of GL Transactions		6,759	6,759				3,961	3,961		3,615	3,615		3,188	3,188
		16 - Number of Phone Center Calls		866,651	866,651				826,435	826,435		813,301	813,301		879,242	879,242
		17 - Number of Purchase Orders		316	316				606	606		19	19			
		20 - Number of Remittance Items		99,107	99,107				103,643	103,643		108,345	108,345		114,222	114,222
		28 - Number of Trans Pole Miles													3	3
		32 - Number of Vendor Invoice Pay		187	187				373	373		446	446		722	722

Kentucky Power Company
AEPSC Charges by FERC Account, Allocation Factor and Allocation Type, net of share billed to Co-Owner
For 2022, 2023, 2024 and Test Year Ended May 2025

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(1) Amounts billed by KYPCo to WPCo for Mitchell through Aug 2022 while KPCo was Operator of Mitchell.

			2022					2023			2024			TEST YEAR (12 Mo. Ended May 2025)		
Account Type	FERC Account	Allocation Factor	Direct	Allocated	AEPSC Billed to Kentucky Power (1)	Share Billed to Co-Owner	AEPSC Billed to Kentucky Power, Net	Direct	Allocated	AEPSC Billed to Kentucky Power	Direct	Allocated	AEPSC Billed to Kentucky Power	Direct	Allocated	AEPSC Billed to Kentucky Power
		33 - Number of Workstations		7,692	7,692				9,560	9,560		11,919	11,919		19,295	19,295
		37 - AEPSC Past 3 Months Total Bill							36	36					4	4
		39 - 100% to One Company	1,522,395		1,522,395			1,386,055		1,386,055	1,233,386		1,233,386	1,199,001		1,199,001
		48 - MW Generating Capability		(3)	(3)				(12)	(12)		11	11		(4)	(4)
		58 - Total Assets		7,598	7,598				3,899	3,899		2,453	2,453		4,925	4,925
		60 - AEPSC Bill less Indir and Int		(13)	(13)				(12)	(12)		477	477		271	271
		70 - No Nonelectric OAR Invoices		16,837	16,837				18,762	18,762		15,613	15,613		16,656	16,656
	9030 - Cust Records & Collection Exp Total		1,522,395	1,978,439	3,500,834	-	3,500,834	1,386,055	1,976,297	3,362,352	1,233,386	2,155,323	3,388,709	1,199,001	2,181,304	3,380,305
	9040 - Uncollectible Accounts	58 - Total Assets							83	83		7	7			
	9040 - Uncollectible Accounts Total					-	-		83	83		7	7			
	9050 - Misc Customer Accounts Exp	08 - Number of Electric Retail Cust		443	443				408	408		527	527		703	703
		33 - Number of Workstations		8,483	8,483				13,761	13,761		10,378	10,378		13,133	13,133
		39 - 100% to One Company						3,538		3,538						
		58 - Total Assets		1,269	1,269				1,401	1,401		715	715		501	501
		60 - AEPSC Bill less Indir and Int							-	-						
	9050 - Misc Customer Accounts Exp Total			10,195	10,195	-	10,195	3,538	15,569	19,107		11,619	11,619		14,336	14,336
	9070 - Supervision - Customer Service	08 - Number of Electric Retail Cust		24,495	24,495				15,363	15,363		20,310	20,310		19,859	19,859
		09 - Number of Employees		122	122				33	33		34	34		41	41
		28 - Number of Trans Pole Miles		(0)	(0)				8	8		(2)	(2)		1	1
		39 - 100% to One Company	649		649											
		58 - Total Assets		126	126				156	156		31	31		33	33
		60 - AEPSC Bill less Indir and Int		(58)	(58)				(18)	(18)		(7)	(7)		36	36
	9070 - Supervision - Customer Service Total		649	24,684	25,333	-	25,333		15,543	15,543		20,365	20,365		19,970	19,970
	9080 - Customer Assistance Expenses	06 - Number of Commercial Customers		2	2				52	52		24	24		1	1
		08 - Number of Electric Retail Cust		8,837	8,837				8,165	8,165		5,081	5,081		1,415	1,415
		16 - Number of Phone Center Calls		3,239	3,239				855	855		155	155		122	122
		28 - Number of Trans Pole Miles										-	-		22	22
		39 - 100% to One Company	138		138			98		98						
		58 - Total Assets		644	644				839	839		47	47		17	17
		60 - AEPSC Bill less Indir and Int		(0)	(0)				-	-					-	-
	9080 - Customer Assistance Expenses Total		138	12,723	12,861	-	12,861	98	9,911	10,009		5,307	5,307		1,576	1,576
	9100 - Misc Cust Svc&Informational Ex	08 - Number of Electric Retail Cust		304	304							4	4		157	157
		09 - Number of Employees		1,568	1,568				(13)	(13)		178	178		82	82
		33 - Number of Workstations		451	451				545	545						
		48 - MW Generating Capability										13	13			
		49 - MWH's Generation		1,879	1,879				2	2						
		58 - Total Assets		7,907	7,907				3,901	3,901		670	670		84	84
		60 - AEPSC Bill less Indir and Int		(123)	(123)				(45)	(45)		74	74		32	32
		63 - Total Gross Utility Plant		237	237											
	9100 - Misc Cust Svc&Informational Ex Total			12,222	12,222	-	12,222		4,390	4,390		939	939		354	354
	9120 - Demonstrating & Selling Exp	06 - Number of Commercial Customers		2,567	2,567				3,825	3,825		5,410	5,410		3,733	3,733
		08 - Number of Electric Retail Cust		12,390	12,390				8,464	8,464		4,507	4,507		3,816	3,816
		09 - Number of Employees		12	12				100	100		15	15		74	74
		16 - Number of Phone Center Calls							876	876		982	982		1,228	1,228
		58 - Total Assets										2	2		307	307
		60 - AEPSC Bill less Indir and Int							(0)	(0)		(0)	(0)		(0)	(0)
		61 - Total Fixed Assets										0	0		0	0
	9120 - Demonstrating & Selling Exp Total			14,970	14,970	-	14,970		13,264	13,264		10,917	10,917		9,159	9,159
	9130 - Advertising Expenses	09 - Number of Employees										80	80			
	9130 - Advertising Expenses Total					-	-					80	80			
	9200 - Administrative & Gen Salaries	06 - Number of Commercial Customers		25,069	25,069				30,171	30,171		27,526	27,526		24,089	24,089
		08 - Number of Electric Retail Cust		381,916	381,916				397,392	397,392		321,088	321,088		308,559	308,559
		09 - Number of Employees		1,346,993	1,346,993				918,065	918,065		814,518	814,518		808,567	808,567
		11 - Number of GL Transactions		330,430	330,430				261,683	261,683		187,413	187,413		204,452	204,452
		16 - Number of Phone Center Calls		6,130	6,130				6,471	6,471		4,659	4,659		9,268	9,268
		17 - Number of Purchase Orders		26,329	26,329				29,705	29,705		27,480	27,480		28,089	28,089
		26 - Number of Stores Transactions		10,227	10,227				10,872	10,872		11,057	11,057		9,986	9,986
		27 - Number of Telephones										143	143		1,514	1,514
		28 - Number of Trans Pole Miles		35,971	35,971				50,295	50,295		47,292	47,292		38,952	38,952
		31 - Number of Vehicles		2,766	2,766				8,066	8,066		949	949		2,953	2,953
		32 - Number of Vendor Invoice Pay		30,070	30,070				21,580	21,580		32,944	32,944		31,140	31,140
		33 - Number of Workstations		368,905	368,905				504,406	504,406		113,939	113,939		171,596	171,596
		37 - AEPSC Past 3 Months Total Bill		64,812	64,812				29,212	29,212		12,676	12,676		3,716	3,716
		39 - 100% to One Company	1,412,068		1,412,068			1,702,504		1,702,504	2,248,278		2,248,278	1,622,952		1,622,952
		40 - Equal Share Ratio		5,253	5,253				9,131	9,131		5,775	5,775		4,416	4,416
		48 - MW Generating Capability		287,084	287,084				87,002	87,002		97,956	97,956		99,546	99,546
		49 - MWH's Generation		114,025	114,025				3,686	3,686		2,020	2,020		1,260	1,260
		51 - Past 3 Mo MMBTU's Burned (Tot)		121,295	121,295				26,960	26,960		36,354	36,354		29,766	29,766
		52 - Past 3 Mo MMBTU Burned (Coal)		37,384	37,384											
		55 - Past 3 MMBTU Burned (Solid)		1,396	1,396											
		58 - Total Assets		4,229,374	4,229,374				2,805,087	2,805,087		3,163,051	3,163,051		3,199,452	3,199,452
		60 - AEPSC Bill less Indir and Int		105,998	105,998				11,297	11,297		30,752	30,752		4,211	4,211
		61 - Total Fixed Assets		320,599	320,599				167,848	167,848		174,853	174,853		166,500	166,500
		63 - Total Gross Utility Plant		276,849	276,849				174,834	174,834		224,722	224,722		214,937	214,937

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			2022					2023			2024			TEST YEAR (12 Mo. Ended May 2025)		
Account Type	FERC Account	Allocation Factor	Direct	Allocated	AEPSC Billed to Kentucky Power (1)	Share Billed to Co-Owner	AEPSC Billed to Kentucky Power, Net	Direct	Allocated	AEPSC Billed to Kentucky Power	Direct	Allocated	AEPSC Billed to Kentucky Power	Direct	Allocated	AEPSC Billed to Kentucky Power
		64 - Member/Peak Load		56,136	56,136				38,848	38,848		36,898	36,898		42,249	42,249
		67 - Number of Banking Transactions		28,461	28,461				45,593	45,593		36,145	36,145		36,700	36,700
		70 - No Nonelectric OAR Invoices		3,147	3,147				4,602	4,602		3,948	3,948		3,657	3,657
		53 - Past 3 Mo MMBTU(Gas)							558	558		2,818	2,818		2,988	2,988
	9200 - Administrative & Gen Salaries Total		1,412,068	8,216,620	9,628,688	(1,296,892)	8,331,796	1,702,504	5,643,362	7,345,866	2,248,278	5,416,977	7,665,255	1,622,952	5,448,565	7,071,517
	9210 - Office Supplies and Expenses	06 - Number of Commercial Customers		33	33				256	256		23	23		(26)	(26)
		08 - Number of Electric Retail Cust		7,559	7,559				(1,730)	(1,730)		129	129		985	985
		09 - Number of Employees		24,157	24,157				18,256	18,256		18,581	18,581		24,777	24,777
		11 - Number of GL Transactions		2,412	2,412				1,888	1,888		14,617	14,617		5,684	5,684
		16 - Number of Phone Center Calls		567	567				393	393		77	77		(1)	(1)
		17 - Number of Purchase Orders		9,012	9,012				375	375		430	430		378	378
		20 - Number of Remittance Items		38,372	38,372				81	81		79	79		67	67
		26 - Number of Stores Transactions		1	1				(68)	(68)						
		27 - Number of Telephones		81,459	81,459				56,177	56,177		55,659	55,659		64,397	64,397
		28 - Number of Trans Pole Miles		92	92				8	8		8	8		137	137
		32 - Number of Vendor Invoice Pay		(30,861)	(30,861)				(69,982)	(69,982)		(60,907)	(60,907)		(50,564)	(50,564)
		33 - Number of Workstations		28,094	28,094				17,281	17,281		3,889	3,889		2,949	2,949
		37 - AEPSC Past 3 Months Total Bill		12	12				4	4		0	0			
		39 - 100% to One Company	19,145		19,145			22,510		22,510	33,949		33,949	25,827		25,827
		40 - Equal Share Ratio		1,761	1,761				1,568	1,568		1,684	1,684		1,499	1,499
		46 - Level of Const-Transmission							0	0						
		48 - MW Generating Capability		13,539	13,539				3,138	3,138		4,006	4,006		3,490	3,490
		49 - MWH's Generation										0	0		0	0
		52 - Past 3 Mo MMBTU Burned (Coal)		6	6											
		57 - Tons of Fuel Acquired		53	53											
		58 - Total Assets		218,452	218,452				139,235	139,235		194,211	194,211		266,613	266,613
		60 - AEPSC Bill less Indir and Int		213	213				217	217		112	112		66	66
		61 - Total Fixed Assets		2,011	2,011				2,853	2,853		3,172	3,172		3,336	3,336
		63 - Total Gross Utility Plant		27	27				413	413		10	10		632	632
		64 - Member/Peak Load		647	647				54	54		11	11			
		67 - Number of Banking Transactions		55	55				52	52		29	29		33	33
		70 - No Nonelectric OAR Invoices							372	372		64	64			
	9210 - Office Supplies and Expenses Total		19,145	397,670	416,815	(46,225)	370,590	22,510	170,842	193,351	33,949	235,884	269,833	25,827	324,451	350,278
	9220 - Administrative Exp Trnsf - Cr	09 - Number of Employees		0	0				0	0		0	0		0	0
		60 - AEPSC Bill less Indir and Int							0	0		(0)	(0)		0	0
	9220 - Administrative Exp Trnsf - Cr Total			0	0	-	0		0	0		0	0		0	0
	9230 - Outside Services Employed	05 - Number of CIS Customers Mail													2	2
		08 - Number of Electric Retail Cust		149,431	149,431				118,278	118,278		164,162	164,162		164,775	164,775
		09 - Number of Employees		212,999	212,999				126,152	126,152		149,097	149,097		151,490	151,490
		11 - Number of GL Transactions		135,928	135,928				64,311	64,311		68,336	68,336		72,329	72,329
		16 - Number of Phone Center Calls		(20)	(20)				(8)	(8)		(21)	(21)		1	1
		17 - Number of Purchase Orders		14,920	14,920				9,119	9,119		11,731	11,731		12,019	12,019
		26 - Number of Stores Transactions		192	192							6,345	6,345		4,722	4,722
		27 - Number of Telephones										19	19		19	19
		28 - Number of Trans Pole Miles		15,107	15,107				5,614	5,614		2,699	2,699		1,635	1,635
		31 - Number of Vehicles		2,309	2,309				4,448	4,448		4,438	4,438		6,301	6,301
		32 - Number of Vendor Invoice Pay		(1,311)	(1,311)				1,102	1,102		8,723	8,723		2,306	2,306
		33 - Number of Workstations		189,923	189,923				159,551	159,551		176,225	176,225		186,762	186,762
		37 - AEPSC Past 3 Months Total Bill		1,500,861	1,500,861				(1,100,532)	(1,100,532)		606,199	606,199		802,863	802,863
		39 - 100% to One Company	95,879		95,879			7,059		7,059	3,925,340		3,925,340	2,997,898		2,997,898
		40 - Equal Share Ratio		32,219	32,219				25,946	25,946		15,842	15,842		14,346	14,346
		44 - Level of Const-Distribution							829	829						
		46 - Level of Const-Transmission		51,738	51,738				38,892	38,892		61,673	61,673		82,735	82,735
		48 - MW Generating Capability		3,767	3,767				4,159	4,159		3,387	3,387		6,831	6,831
		49 - MWH's Generation		26,876	26,876				4,995	4,995		5,317	5,317		4,695	4,695
		51 - Past 3 Mo MMBTU's Burned (Tot)		877	877											
		52 - Past 3 Mo MMBTU Burned (Coal)		1,029,312	1,029,312											
		58 - Total Assets		311,655	311,655				256,851	256,851		233,279	233,279		272,942	272,942
		60 - AEPSC Bill less Indir and Int		(16,687)	(16,687)				5,169	5,169		14	14		11	11
		61 - Total Fixed Assets		22,055	22,055				15,278	15,278		10,262	10,262		14,510	14,510
		63 - Total Gross Utility Plant		128,945	128,945				87,570	87,570		32,422	32,422		81,022	81,022
		67 - Number of Banking Transactions		153	153				215	215						
		70 - No Nonelectric OAR Invoices		52	52											
	9230 - Outside Services Employed Total		95,879	3,811,301	3,907,180	(647,332)	3,259,848	7,059	(172,061)	(165,001)	3,925,340	1,560,148	5,485,488	2,997,898	1,882,315	4,880,213
	9240 - Property Insurance	39 - 100% to One Company						(1,901)		(1,901)						
		61 - Total Fixed Assets		(250)	(250)							(287)	(287)		(287)	(287)
	9240 - Property Insurance Total			(250)	(250)	-	(250)	(1,901)		(1,901)		(287)	(287)		(287)	(287)
	9250 - Injuries and Damages	09 - Number of Employees		144	144				80	80						
		58 - Total Assets		2	2											
		60 - AEPSC Bill less Indir and Int		(69)	(69)				35	35		22	22		(82)	(82)
		61 - Total Fixed Assets		21	21										38	38
	9250 - Injuries and Damages Total			98	98	(12)	87		115	115		22	22		(44)	(44)
	9260 - Employee Pensions & Benefits	08 - Number of Electric Retail Cust		347	347				26	26		76	76		38	38
		09 - Number of Employees		8,123	8,123				6,878	6,878		2,035	2,035		(1,346)	(1,346)

Kentucky Power Company
AEPSC Charges by FERC Account, Allocation Factor and Allocation Type, net of share billed to Co-Owner
For 2022, 2023, 2024 and Test Year Ended May 2025

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The FERC monitors the factors used for allocations, through required annual reporting, and can audit the validity of each factor. All services are billed at cost, with no profit charged, as required by the FERC's "at cost" rules.

(1) Amounts billed by KYPCo to WPCo for Mitchell through Aug 2022 while KPCo was Operator of Mitchell.

			2022					2023			2024			TEST YEAR (12 Mo. Ended May 2025)		
Account Type	**FERC Account**	**Allocation Factor**	**Direct**	**Allocated**	**AEPSC Billed to Kentucky Power (1)**	**Share Billed to Co-Owner**	**AEPSC Billed to Kentucky Power, Net**	**Direct**	**Allocated**	**AEPSC Billed to Kentucky Power**	**Direct**	**Allocated**	**AEPSC Billed to Kentucky Power**	**Direct**	**Allocated**	**AEPSC Billed to Kentucky Power**
		11 - Number of GL Transactions		(649)	(649)											
		16 - Number of Phone Center Calls		14	14				19	19		37	37		37	37
		17 - Number of Purchase Orders							9	9						
		20 - Number of Remittance Items		4	4				8	8		11	11			
		28 - Number of Trans Pole Miles		2	2				3	3		5	5		(10)	(10)
		32 - Number of Vendor Invoice Pay										1,087	1,087		7	7
		33 - Number of Workstations							3	3						
		48 - MW Generating Capability		42	42				9	9		18	18		19	19
		49 - MWH's Generation		167	167				46	46		170	170		64	64
		58 - Total Assets		4,674	4,674				1,380	1,380		1,076	1,076		684	684
		60 - AEPSC Bill less Indir and Int		(17)	(17)				(2)	(2)		5	5		(18)	(18)
		61 - Total Fixed Assets		31	31				142	142		2	2		19	19
		63 - Total Gross Utility Plant		90	90				(4)	(4)						
		70 - No Nonelectric OAR Invoices										5	5		9	9
	9260 - Employee Pensions & Benefits Total			12,831	12,831	(1,241)	11,590		8,517	8,517		4,525	4,525		(496)	(496)
	9280 - Regulatory Commission Exp	08 - Number of Electric Retail Cust		0	0				(0)	(0)		-	-		17	17
		09 - Number of Employees		172	172											
		28 - Number of Trans Pole Miles		22	22				(6)	(6)		(2)	(2)		737	737
		39 - 100% to One Company	1,160,748		1,160,748			1,938,518		1,938,518	860,477		860,477	775,546		775,546
		40 - Equal Share Ratio													4,227	4,227
		48 - MW Generating Capability		29	29				(52)	(52)		14	14		2	2
		51 - Past 3 Mo MMBTU's Burned (Tot)							29	29						
		58 - Total Assets		10,444	10,444				15,741	15,741		23,770	23,770		21,574	21,574
		60 - AEPSC Bill less Indir and Int		92	92				516	516		2,581	2,581		606	606
		61 - Total Fixed Assets		3,602	3,602				21	21		170	170		159	159
	9280 - Regulatory Commission Exp Total		1,160,748	14,361	1,175,109	(733)	1,174,376	1,938,518	16,248	1,954,767	860,477	26,533	887,011	775,546	27,323	802,868
	9301 - General Advertising Expenses	08 - Number of Electric Retail Cust							74	74						
		09 - Number of Employees		67	67				17	17						
		58 - Total Assets		9,759	9,759				4,478	4,478		4,556	4,556		7,109	7,109
	9301 - General Advertising Expenses Total			9,825	9,825	-	9,825		4,569	4,569		4,556	4,556		7,109	7,109
	9302 - Misc General Expenses	06 - Number of Commercial Customers		10,730	10,730				3,930	3,930		8,665	8,665		16,826	16,826
		08 - Number of Electric Retail Cust		19	19				400	400		55	55		(92)	(92)
		09 - Number of Employees		28,947	28,947				13,265	13,265		24,763	24,763		21,942	21,942
		11 - Number of GL Transactions		37	37							362	362		362	362
		27 - Number of Telephones		141	141											
		28 - Number of Trans Pole Miles		3,383	3,383				6,841	6,841		4,262	4,262		3,305	3,305
		32 - Number of Vendor Invoice Pay		24	24				(1,215)	(1,215)		25	25		70	70
		33 - Number of Workstations		12,587	12,587				4,980	4,980		4,222	4,222		5,784	5,784
		39 - 100% to One Company	59,314		59,314			75,691		75,691	38,135		38,135	31,500		31,500
		40 - Equal Share Ratio		66,535	66,535				56,666	56,666		53,334	53,334		42,086	42,086
		46 - Level of Const-Transmission							20	20						
		48 - MW Generating Capability		696	696				71	71		78	78		89	89
		58 - Total Assets		183,532	183,532				92,301	92,301		112,867	112,867		117,897	117,897
		60 - AEPSC Bill less Indir and Int		232	232				(249)	(249)		153	153		177	177
		61 - Total Fixed Assets										787	787		818	818
		63 - Total Gross Utility Plant		(3)	(3)				2	2		21	21		221	221
		70 - No Nonelectric OAR Invoices		255	255				12	12		9	9		11	11
	9302 - Misc General Expenses Total		59,314	307,113	366,427	(30,308)	336,119	75,691	177,024	252,715	38,135	209,603	247,737	31,500	209,496	240,996
	9310 - Rents	08 - Number of Electric Retail Cust							12,542	12,542		40,298	40,298		40,937	40,937
		09 - Number of Employees		2,833	2,833				2,099	2,099		1,987	1,987		1,507	1,507
		11 - Number of GL Transactions		765	765											
		26 - Number of Stores Transactions		0	0							19	19		20	20
		27 - Number of Telephones		1,770	1,770											
		28 - Number of Trans Pole Miles		331	331											
		32 - Number of Vendor Invoice Pay		0	0											
		33 - Number of Workstations		1,041	1,041				813	813		400	400		65	65
		39 - 100% to One Company	14,917		14,917											
		40 - Equal Share Ratio		0	0											
		48 - MW Generating Capability		3,004	3,004											
		49 - MWH's Generation		19	19											
		58 - Total Assets		8,375	8,375				3,446	3,446		2,864	2,864		2,160	2,160
		60 - AEPSC Bill less Indir and Int		7	7											
		61 - Total Fixed Assets		23	23											
		63 - Total Gross Utility Plant		0	0											
	9310 - Rents Total		14,917	18,169	33,086	(3,622)	29,464		18,900	18,900		45,567	45,567		44,688	44,688
	9350 - Maintenance of General Plant	08 - Number of Electric Retail Cust		107,398	107,398				129,378	129,378		173,158	173,158		81,989	81,989
		09 - Number of Employees		16,170	16,170				9,191	9,191		4,319	4,319		1,173	1,173
		11 - Number of GL Transactions		3,758	3,758				1,375	1,375						
		27 - Number of Telephones		22,397	22,397				11,849	11,849		9,118	9,118		6,662	6,662
		28 - Number of Trans Pole Miles		(485)	(485)				3,145	3,145		1,350	1,350		(189)	(189)
		31 - Number of Vehicles		3,775	3,775											
		33 - Number of Workstations		374,538	374,538				246,394	246,394		263,313	263,313		158,171	158,171
		37 - AEPSC Past 3 Months Total Bill		70	70				16	16		2	2		2	2
		39 - 100% to One Company	444,131		444,131			461,962		461,962	520,273		520,273	282,850		282,850

Kentucky Power Company
AEPSC Charges by FERC Account, Allocation Factor and Allocation Type, net of share billed to Co-Owner
For 2022, 2023, 2024 and Test Year Ended May 2025

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(1) Amounts billed by KYPCo to WPCo for Mitchell through Aug 2022 while KPCo was Operator of Mitchell.

			2022					2023			2024			TEST YEAR (12 Mo. Ended May 2025)		
Account Type	**FERC Account**	**Allocation Factor**	**Direct**	**Allocated**	**AEPSC Billed to Kentucky Power (1)**	**Share Billed to Co-Owner**	**AEPSC Billed to Kentucky Power, Net**	**Direct**	**Allocated**	**AEPSC Billed to Kentucky Power**	**Direct**	**Allocated**	**AEPSC Billed to Kentucky Power**	**Direct**	**Allocated**	**AEPSC Billed to Kentucky Power**
		46 - Level of Const-Transmission		1,189	1,189							177	177		25	25
		48 - MW Generating Capability		142,669	142,669				23,829	23,829		31,987	31,987		20,083	20,083
		49 - MWH's Generation		11,062	11,062											
		51 - Past 3 Mo MMBTU's Burned (Tot)		11,957	11,957				31,595	31,595		44,270	44,270		27,487	27,487
		58 - Total Assets		95,053	95,053				115,181	115,181		134,693	134,693		82,208	82,208
		60 - AEPSC Bill less Indir and Int		(4,542)	(4,542)				3,256	3,256		139	139		379	379
		61 - Total Fixed Assets		742	742				4,033	4,033		216	216		216	216
		63 - Total Gross Utility Plant		212,406	212,406				158,463	158,463		126,031	126,031		90,348	90,348
		64 - Member/Peak Load		43,037	43,037				37,901	37,901		37,625	37,625		19,271	19,271
	9350 - Maintenance of General Plant Total		444,131	1,041,192	1,485,323	(144,586)	1,340,737	461,962	775,606	1,237,568	520,273	826,398	1,346,672	282,850	487,826	770,677
	9351 - Maintenance of Computer Hardware	33 - Number of Workstations													1,614	1,614
		63 - Total Gross Utility Plant													294	294
	9351 - Maintenance of Computer Hardware Total					-	-								1,908	1,908
	9352 - Maintenance of Computer Software	09 - Number of Employees													1,721	1,721
		33 - Number of Workstations													83,303	83,303
		48 - MW Generating Capability													19,209	19,209
		51 - Past 3 Mo MMBTU's Burned (Tot)													2,740	2,740
		58 - Total Assets													30,032	30,032
		63 - Total Gross Utility Plant													27,605	27,605
		64 - Member/Peak Load													24,405	24,405
	9352 - Maintenance of Computer Software Total					-	-								189,015	189,015
	9353 - Maintenance of Communication Equipment	33 - Number of Workstations													661	661
	9353 - Maintenance of Communication Equipment Total					-	-								661	661
Cost of Service Total			**9,554,348**	**25,228,808**	**34,783,156**	**(4,366,584)**	**30,416,572**	**9,823,979**	**14,143,137**	**23,967,116**	**12,848,619**	**16,331,307**	**29,179,926**	**10,129,288**	**16,858,753**	**26,988,041**
Non Cost of Service	1070 - Construction Work In Progress	06 - Number of Commercial Customers		4,716	4,716											
		08 - Number of Electric Retail Cust		1,966,530	1,966,530				2,872,372	2,872,372		2,795,045	2,795,045		2,107,698	2,107,698
		09 - Number of Employees		188,482	188,482				407,261	407,261		334,095	334,095		291,057	291,057
		11 - Number of GL Transactions		1,007,465	1,007,465				209,830	209,830		9,438	9,438		64,672	64,672
		16 - Number of Phone Center Calls										8,750	8,750		8,790	8,790
		17 - Number of Purchase Orders		69,004	69,004				20,403	20,403		10,212	10,212		27,047	27,047
		26 - Number of Stores Transactions		5,954	5,954				12,946	12,946		15,708	15,708		17,337	17,337
		27 - Number of Telephones		3,229	3,229				18,923	18,923		8,017	8,017		(1,751)	(1,751)
		28 - Number of Trans Pole Miles		27,024	27,024				26,808	26,808		81,008	81,008		364,353	364,353
		31 - Number of Vehicles		261,403	261,403				49,010	49,010		201,718	201,718		72,556	72,556
		32 - Number of Vendor Invoice Pay		22,408	22,408				21,579	21,579		95,513	95,513		47,801	47,801
		33 - Number of Workstations		1,469,215	1,469,215				676,204	676,204		876,135	876,135		1,247,450	1,247,450
		37 - AEPSC Past 3 Months Total Bill		400,146	400,146				203,662	203,662		285,727	285,727		316,320	316,320
		39 - 100% to One Company	14,357,399		14,357,399			9,422,614		9,422,614	12,822,880		12,822,880	13,533,451		13,533,451
		44 - Level of Const-Distribution		263,528	263,528				259,547	259,547		289,480	289,480		275,246	275,246
		45 - Level of Const-Production		647,610	647,610				55,242	55,242		51,056	51,056		121,163	121,163
		46 - Level of Const-Transmission		3,769,860	3,769,860				2,962,118	2,962,118		4,589,361	4,589,361		5,533,824	5,533,824
		48 - MW Generating Capability		410,597	410,597				175,194	175,194		73,896	73,896		86,555	86,555
		49 - MWH's Generation		5,052	5,052				(237)	(237)		1	1			
		51 - Past 3 Mo MMBTU's Burned (Tot)		481	481											
		58 - Total Assets		927,564	927,564				1,057,503	1,057,503		642,103	642,103		521,926	521,926
		60 - AEPSC Bill less Indir and Int		2,197,838	2,197,838				1,275,027	1,275,027		1,090,315	1,090,315		1,387,314	1,387,314
		61 - Total Fixed Assets		92,360	92,360				111,655	111,655		214,606	214,606		64,148	64,148
		63 - Total Gross Utility Plant		1,705,835	1,705,835				691,394	691,394		620,732	620,732		673,294	673,294
		53 - Past 3 Mo MMBTU(Gas)		130	130				(523)	(523)		3	3		25,922	25,922
	1070 - Construction Work In Progress Total		14,357,399	15,446,433	29,803,832	(1,511,285)	28,292,547	9,422,614	11,105,918	20,528,533	12,822,880	12,292,919	25,115,799	13,533,451	13,252,722	26,786,173
	1080 - Accum Prov for Deprec of Plant	37 - AEPSC Past 3 Months Total Bill		18,742	18,742				8,467	8,467		20,659	20,659		22,301	22,301
		39 - 100% to One Company	863,101		863,101			505,863		505,863	1,200,545		1,200,545	1,293,010		1,293,010
		45 - Level of Const-Production		3	3				1	1		1	1		2	2
		46 - Level of Const-Transmission		5,814	5,814				3,826	3,826		3,694	3,694		4,828	4,828
		60 - AEPSC Bill less Indir and Int		(169)	(169)				(562)	(562)		2,465	2,465		1,184	1,184
	1080 - Accum Prov for Deprec of Plant Total		863,101	24,390	887,491	(69,596)	817,895	505,863	11,731	517,595	1,200,545	26,819	1,227,363	1,293,010	28,316	1,321,326
	1220 - Depr & Amort of Nonutil Prop	39 - 100% to One Company	9,135		9,135											
	1220 - Depr & Amort of Nonutil Prop Total		9,135		9,135	-	9,135									
	1240 - Other Investments	37 - AEPSC Past 3 Months Total Bill		10	10											
		39 - 100% to One Company	546		546											
	1240 - Other Investments Total		546	10	556	-	556									
	1520 - Fuel Stock Exp Undistributed	09 - Number of Employees		11	11				4	4		8	8		6	6
		11 - Number of GL Transactions		52	52											
		39 - 100% to One Company	112,644		112,644			2,836		2,836	6,944		6,944	6,862		6,862
		48 - MW Generating Capability		13,334	13,334				(856)	(856)		718	718		225	225
		51 - Past 3 Mo MMBTU's Burned (Tot)							13	13						
		52 - Past 3 Mo MMBTU Burned (Coal)		12,573	12,573											
		55 - Past 3 MMBTU Burned (Solid)		53,155	53,155											
		57 - Tons of Fuel Acquired		209,422	209,422											
		58 - Total Assets		17,507	17,507				8,421	8,421		2,391	2,391		1,373	1,373
		60 - AEPSC Bill less Indir and Int		101	101				(1)	(1)		(64)	(64)		(117)	(117)
	1520 - Fuel Stock Exp Undistributed Total		112,644	306,154	418,797	-	418,797	2,836	7,581	10,417	6,944	3,052	9,996	6,862	1,487	8,349
	1630 - Stores Expense Undistributed	08 - Number of Electric Retail Cust													-	-
		09 - Number of Employees		(2,165)	(2,165)				(33,654)	(33,654)		(18,770)	(18,770)		(21,412)	(21,412)

Kentucky Power Company
AEPSC Charges by FERC Account, Allocation Factor and Allocation Type, net of share billed to Co-Owner
For 2022, 2023, 2024 and Test Year Ended May 2025

American Electric Power Service Corporation (AEPSC) is a wholly owned subsidiary of AEP and is the Centralized Service Company for the AEP System. AEPSC's activities are authorized by the FERC under the Public Utilities Holding Company Act of 2005. AEPSC performs, at cost, various corporate support services for subsidiaries of AEP, including Kentucky Power.

AEPSC transactions are accounted for through a work order system as required by the FERC. Costs for support services are accumulated in work orders and are billed to the company or companies benefiting from the service. Accounting within each work order is in accordance with the FERC Uniform System of Accounts. The costs for services benefiting only one company are directly assigned and are billed 100% to that company. Where services benefit more than one company, the costs for those services are allocated to the benefiting companies using an approved allocation factor. The allocation factor for any given allocation of costs is selected for use because it best reflects the cost driver associated with the service provided.

The FERC monitors the factors used for allocations, through required annual reporting, and can audit the validity of each factor. All services are billed at cost, with no profit charged, as required by the FERC's "at cost" rules.

(1) Amounts billed by KYPCo to WPCo for Mitchell through Aug 2022 while KPCo was Operator of Mitchell.

			2022					2023			2024			TEST YEAR (12 Mo. Ended May 2025)		
Account Type	FERC Account	Allocation Factor	Direct	Allocated	AEPSC Billed to Kentucky Power (1)	Share Billed to Co-Owner	AEPSC Billed to Kentucky Power, Net	Direct	Allocated	AEPSC Billed to Kentucky Power	Direct	Allocated	AEPSC Billed to Kentucky Power	Direct	Allocated	AEPSC Billed to Kentucky Power
		11 - Number of GL Transactions		16	16				(6,370)	(6,370)						
		17 - Number of Purchase Orders		1,181,627	1,181,627				668,791	668,791		694,394	694,394		756,926	756,926
		26 - Number of Stores Transactions		291,730	291,730				92,750	92,750		106,326	106,326		117,892	117,892
		28 - Number of Trans Pole Miles		7,196	7,196				7,550	7,550		8,065	8,065		8,103	8,103
		31 - Number of Vehicles		1	1											
		32 - Number of Vendor Invoice Pay		288	288										(453)	(453)
		33 - Number of Workstations		4,924	4,924				4,537	4,537		3,261	3,261		7,236	7,236
		39 - 100% to One Company	173,375		173,375			122,560		122,560	127,516		127,516	113,383		113,383
		44 - Level of Const-Distribution		3,833	3,833				3,695	3,695		1,944	1,944		599	599
		48 - MW Generating Capability		5,972	5,972				8,778	8,778		10,234	10,234		11,141	11,141
		58 - Total Assets		360,853	360,853				93,142	93,142		72,841	72,841		56,497	56,497
		60 - AEPSC Bill less Indir and Int		(939)	(939)				(2,452)	(2,452)		5,057	5,057		2,361	2,361
		61 - Total Fixed Assets		217,598	217,598				153,526	153,526		127,550	127,550		124,569	124,569
		63 - Total Gross Utility Plant		29,593	29,593				13,111	13,111		5,921	5,921		3,906	3,906
	1630 - Stores Expense Undistributed Total		173,375	2,100,528	2,273,903	-	2,273,903	122,560	1,003,405	1,125,965	127,516	1,016,822	1,144,338	113,383	1,067,364	1,180,747
	1631 - Stores Expense Undistributed	33 - Number of Workstations							4	4						
	1631 - Stores Expense Undistributed Total					-	-		4	4						
	1830 - Prelimin Surv&Investgtn Chrgs	08 - Number of Electric Retail Cust		(1)	(1)											
		09 - Number of Employees							75	75		338	338		338	338
		11 - Number of GL Transactions							3,215	3,215						
		17 - Number of Purchase Orders							1	1		67	67			
		28 - Number of Trans Pole Miles		2	2				(2)	(2)						
		33 - Number of Workstations													0	0
		37 - AEPSC Past 3 Months Total Bill		28	28											
		39 - 100% to One Company	30,026		30,026			45,166		45,166	514,655		514,655	171,884		171,884
		48 - MW Generating Capability		785	785				(1,377)	(1,377)						
		49 - MWH's Generation							(2,936)	(2,936)						
		58 - Total Assets		20	20				861	861		349	349		153	153
		60 - AEPSC Bill less Indir and Int		630	630				(1,531)	(1,531)						
	1830 - Prelimin Surv&Investgtn Chrgs Total		30,026	1,465	31,491	-	31,491	45,166	(1,694)	43,472	514,655	754	515,409	171,884	492	172,376
	1860 - MDD-Internal Billing Only	08 - Number of Electric Retail Cust							2,764	2,764						
		37 - AEPSC Past 3 Months Total Bill							130	130						
		39 - 100% to One Company	93,245		93,245			83,629		83,629	133,704		133,704	129,912		129,912
		48 - MW Generating Capability		(23)	(23)											
		58 - Total Assets		12	12											
	1860 - MDD-Internal Billing Only Total		93,245	(11)	93,234	-	93,234	83,629	2,894	86,522	133,704		133,704	129,912		129,912
	1880 - R&D Expenses	08 - Number of Electric Retail Cust		504	504				11	11		4	4			
		28 - Number of Trans Pole Miles		84,922	84,922				94,619	94,619		37,378	37,378		49,919	49,919
		33 - Number of Workstations		15,103	15,103				10,611	10,611		5,574	5,574		4,586	4,586
		48 - MW Generating Capability		7,996	7,996				1,821	1,821		819	819		952	952
		51 - Past 3 Mo MMBTU's Burned (Tot)		268,614	268,614				111,931	111,931		28,616	28,616		34,640	34,640
		52 - Past 3 Mo MMBTU Burned (Coal)		157	157											
		55 - Past 3 MMBTU Burned (Solid)		97	97											
		58 - Total Assets		5,571	5,571				1,070	1,070		1,139	1,139		60	60
		60 - AEPSC Bill less Indir and Int		55	55				(116)	(116)		147	147		47	47
		61 - Total Fixed Assets		191,692	191,692				89,882	89,882		41,334	41,334		43,369	43,369
	1880 - R&D Expenses Total			574,711	574,711	-	574,711		309,829	309,829		115,011	115,011		133,573	133,573
	4210 - Misc Non-Operating Income	08 - Number of Electric Retail Cust		(0)	(0)				0	0		1	1		0	0
		58 - Total Assets		(1,245)	(1,245)				(1,040)	(1,040)		(887)	(887)		(508)	(508)
		60 - AEPSC Bill less Indir and Int		(0)	(0)				(24)	(24)		32	32		26	26
	4210 - Misc Non-Operating Income Total			(1,245)	(1,245)	-	(1,245)		(1,063)	(1,063)		(854)	(854)		(481)	(481)
	4261 - Donations	60 - AEPSC Bill less Indir and Int		14,042	14,042				10,168	10,168		5,608	5,608		7,730	7,730
	4261 - Donations Total			14,042	14,042	-	14,042		10,168	10,168		5,608	5,608		7,730	7,730
	4263 - Penalties	09 - Number of Employees		110	110				165	165		322	322		107	107
		11 - Number of GL Transactions							(6)	(6)						
		58 - Total Assets		327	327				12	12		2,382	2,382		2,390	2,390
	4263 - Penalties Total			437	437	(47)	390		170	170		2,704	2,704		2,497	2,497
	4264 - Civic & Political Activities	08 - Number of Electric Retail Cust		-	-											
		28 - Number of Trans Pole Miles										-	-		8	8
		39 - 100% to One Company	10,000		10,000			10,000		10,000	12,944		12,944	4,315		4,315
		44 - Level of Const-Distribution		1,489	1,489				(1,440)	(1,440)						
		48 - MW Generating Capability		(3)	(3)				-	-						
		58 - Total Assets		192,212	192,212				65,479	65,479		92,698	92,698		101,392	101,392
		60 - AEPSC Bill less Indir and Int		(306)	(306)				(102)	(102)		192	192		51	51
	4264 - Civic & Political Activities Total		10,000	193,392	203,392	(3,239)	200,153	10,000	63,937	73,937	12,944	92,890	105,834	4,315	101,450	105,765
	4265 - Other Deductions	06 - Number of Commercial Customers							248	248						
		08 - Number of Electric Retail Cust		4	4				13	13		7	7		(14)	(14)
		09 - Number of Employees							676	676						
		11 - Number of GL Transactions							9	9						
		28 - Number of Trans Pole Miles										-	-		-	-
		33 - Number of Workstations										5,062	5,062		5,062	5,062
		39 - 100% to One Company	379,877		379,877			33,879		33,879	21,563		21,563	182,379		182,379
		48 - MW Generating Capability		-	-				10,086	10,086		45	45		102	102
		58 - Total Assets		188,815	188,815				36,334	36,334		70,968	70,968		95,207	95,207

Kentucky Power Company
AEPSC Charges by FERC Account, Allocation Factor and Allocation Type, net of share billed to Co-Owner
For 2022, 2023, 2024 and Test Year Ended May 2025

American Electric Power Service Corporation (AEPSC) is a wholly owned subsidiary of AEP and is the Centralized Service Company for the AEP System. AEPSC's activities are authorized by the FERC under the Public Utilities Holding Company Act of 2005. AEPSC performs, at cost, various corporate support services for subsidiaries of AEP, including Kentucky Power.

AEPSC transactions are accounted for through a work order system as required by the FERC. Costs for support services are accumulated in work orders and are billed to the company or companies benefiting from the service. Accounting within each work order is in accordance with the FERC Uniform System of Accounts. The costs for services benefiting only one company are directly assigned and are billed 100% to that company. Where services benefit more than one company, the costs for those services are allocated to the benefiting companies using an approved allocation factor. The allocation factor for any given allocation of costs is selected for use because it best reflects the cost driver associated with the service provided.

The FERC monitors the factors used for allocations, through required annual reporting, and can audit the validity of each factor. All services are billed at cost, with no profit charged, as required by the FERC's "at cost" rules.

(1) Amounts billed by KYPCo to WPCo for Mitchell through Aug 2022 while KPCo was Operator of Mitchell.

			2022					2023			2024			TEST YEAR (12 Mo. Ended May 2025)		
Account Type	**FERC Account**	**Allocation Factor**	**Direct**	**Allocated**	**AEPSC Billed to Kentucky Power (1)**	**Share Billed to Co-Owner**	**AEPSC Billed to Kentucky Power, Net**	**Direct**	**Allocated**	**AEPSC Billed to Kentucky Power**	**Direct**	**Allocated**	**AEPSC Billed to Kentucky Power**	**Direct**	**Allocated**	**AEPSC Billed to Kentucky Power**
		60 - AEPSC Bill less Indir and Int		(1)	(1)				(4)	(4)		133	133		7	7
	4265 - Other Deductions Total		379,877	188,818	568,695	(186,831)	381,864	33,879	47,361	81,240	21,563	76,216	97,779	182,379	100,364	282,743
Non Cost of Service Total			**16,029,348**	**18,849,124**	**34,878,472**	**(1,770,998)**	**33,107,473**	**10,226,547**	**12,560,242**	**22,786,789**	**14,840,750**	**13,631,941**	**28,472,691**	**15,435,194**	**14,695,513**	**30,130,707**
Grand Total			**25,583,696**	**44,077,932**	**69,661,627**	**(6,137,583)**	**63,524,045**	**20,050,526**	**26,703,379**	**46,753,906**	**27,689,369**	**29,963,248**	**57,652,617**	**25,564,483**	**31,554,266**	**57,118,748**

Kentucky Power Company
Other Affiliates Charges by FERC Account, Allocation Factor and Allocation Type
For 2022, 2023, 2024 and Test Year Ended May 2025

Kentucky Power has a variety of transactions with affiliates on a normal basis. Transactions with affiliates generally fall into two categories. The first category, service payments, is a billing made when an affiliate provides a service to Kentucky Power, such as Appalachian Power providing assistance in distribution maintenance, generation engineering, or other affiliates providing assistance during storm recovery efforts. The second category, convenience payments, occurs when an affiliate company receives an invoice and the cost of that invoice should be borne by multiple AEP companies. For example, a legal invoice for a system-wide issue may be paid by one affiliate company, and that company then bills the other affiliates who benefit from the service.

Charges from affiliates are accumulated using a work order system. All affiliate services and convenience payments are billed to Kentucky Power at cost, per FERC affiliate requirements.

(1) Amounts billed from WPCo to KYPCo for Mitchell. In Sept 2022, WPCO assumed Operations of Mitchell and is billing KYPCo their ownership share.

				2022				2023				2024				TEST YEAR 12 MONTHS ENDED MAY 2025			
Account Type	Affiliate	FERC Account	Allocation Factor	WPCO Mitchell Joint Billings Direct (1)	All Other Direct	Allocated	Total	WPCO Mitchell Joint Billings Direct (1)	All Other Direct	Allocated	Total	WPCO Mitchell Joint Billings Direct (1)	All Other Direct	Allocated	Total	WPCO Mitchell Joint Billings Direct (1)	All Other Direct	Allocated	Total
Cost of Servcie	Appalachian Power Company	5000 - Oper Supervision & Engineering	09 - Number of Employees											535	535			367	367
			39 - 100% to One Company						13,933		13,933		4,451		4,451		9,945		9,945
			40 - Equal Share Ratio											28	28			28	28
			48 - MW Generating Capability			45,647	45,647			1,930	1,930			796	796			2,086	2,086
		5060 - Misc Steam Power Expenses	09 - Number of Employees							0	0								
			40 - Equal Share Ratio			864	864			1,475	1,475			1,876	1,876			3,635	3,635
			58 - Total Assets			149	149												
		5110 - Maintenance of Structures	39 - 100% to One Company		13,503		13,503												
		5120 - Maintenance of Boiler Plant	39 - 100% to One Company		3,427		3,427										2,555		2,555
		5140 - Maintenance of Misc Steam Plt	39 - 100% to One Company		-		-												
		5600 - Oper Supervision & Engineering	09 - Number of Employees							30	30								
			39 - 100% to One Company		7,176		7,176		3,823		3,823		743		743		743		743
			58 - Total Assets			1,947	1,947			816	816			37	37			45	45
		5620 - Station Expenses	39 - 100% to One Company										3,495		3,495				
		5630 - Overhead Line Expenses	39 - 100% to One Company														1,797		1,797
		5660 - Misc Transmission Expenses	09 - Number of Employees			1	1												
			39 - 100% to One Company						95		95								
			58 - Total Assets			481	481			12	12								
		5700 - Maint of Station Equipment	39 - 100% to One Company		698		698												
		5710 - Maintenance of Overhead Lines	28 - Number of Trans Pole Miles			104,681	104,681			118,063	118,063			87,082	87,082			80,333	80,333
			39 - 100% to One Company		1,079		1,079		3,885		3,885		6,821		6,821		2,836		2,836
		5730 - Maint of Misc Trnsmssion Plt	39 - 100% to One Company		2,028		2,028		674		674		1,477		1,477		2,264		2,264
		5800 - Oper Supervision & Engineering	08 - Number of Electric Retail Cust			3,707	3,707			2,357	2,357			1,126	1,126			474	474
			09 - Number of Employees			484	484			398	398			124	124			723	723
			39 - 100% to One Company		32,233		32,233		30,291		30,291		66,962		66,962		60,514		60,514
			58 - Total Assets			695	695			353	353			160	160			92	92
		5860 - Meter Expenses	09 - Number of Employees											17	17			8	8
			39 - 100% to One Company		87,653		87,653		114,255		114,255		116,642		116,642		84,268		84,268
		5880 - Miscellaneous Distribution Exp	08 - Number of Electric Retail Cust			148	148			6	6			20	20			(1,041)	(1,041)
			09 - Number of Employees							192	192			153	153			83	83
			39 - 100% to One Company		139		139		26,943		26,943		83,557		83,557		75,020		75,020
			58 - Total Assets															135	135
		5890 - Rents	08 - Number of Electric Retail Cust															(7)	(7)
			39 - 100% to One Company		3,350		3,350												
		5900 - Maint Supv & Engineering	39 - 100% to One Company														278		278
		5920 - Maint of Station Equipment	39 - 100% to One Company						1,588		1,588								
		5930 - Maintenance of Overhead Lines	39 - 100% to One Company		158,408		158,408		62,195		62,195		93,168		93,168		157,661		157,661
		5940 - Maint of Underground Lines	39 - 100% to One Company		(117)		(117)		0		0								
		5950 - Maint of Lne Trnf,Rglators&Dvi	39 - 100% to One Company		368		368		256		256		102		102		1,049		1,049
		5970 - Maintenance of Meters	39 - 100% to One Company		442		442		190		190								
		5980 - Maint of Misc Distribution Plt	08 - Number of Electric Retail Cust															24	24
			09 - Number of Employees															12	12
			39 - 100% to One Company		2,310		2,310		1,565		1,565		1,603		1,603		1,017		1,017
		9030 - Cust Records & Collection Exp	08 - Number of Electric Retail Cust											547	547			547	547
			09 - Number of Employees															121	121
			39 - 100% to One Company						419		419						550		550
		9120 - Demonstrating & Selling Exp	06 - Number of Commercial Customers											50	50			50	50
			16 - Number of Phone Center Calls															33	33
		9200 - Administrative & Gen Salaries	08 - Number of Electric Retail Cust			3,494	3,494			1,345	1,345			157	157			1,729	1,729
			09 - Number of Employees			200	200			266	266			475	475			776	776
			16 - Number of Phone Center Calls															78	78
			32 - Number of Vendor Invoice Pay											86	86			33	33
			33 - Number of Workstations			121	121			13	13								
			37 - AEPSC Past 3 Months Total Bill			10	10												
			39 - 100% to One Company		14,209		14,209		7,354		7,354		2,174		2,174		462		462
			48 - MW Generating Capability															(1)	(1)
			58 - Total Assets			2,762	2,762			995	995			323	323			133	133
			63 - Total Gross Utility Plant							26	26								
		9210 - Office Supplies and Expenses	08 - Number of Electric Retail Cust			1	1			0	0							13	13
			09 - Number of Employees			21	21			32	32			10	10			131	131
			16 - Number of Phone Center Calls															1	1
			17 - Number of Purchase Orders			1,856	1,856			101	101			291	291			3	3
			39 - 100% to One Company		128		128		933		933		353		353		153		153
			44 - Level of Const-Distribution			1	1												
			48 - MW Generating Capability															1	1
			58 - Total Assets			329	329			52	52			17	17			10	10
		9230 - Outside Services Employed	08 - Number of Electric Retail Cust			1,286	1,286			328	328			61	61			65	65
			09 - Number of Employees			12,277	12,277			4,568	4,568			1,524	1,524			2,332	2,332
			17 - Number of Purchase Orders			7	7			77	77			102	102				
			33 - Number of Workstations			965	965			12	12			3	3				
			40 - Equal Share Ratio							4	4								
			58 - Total Assets			18,487	18,487			10,757	10,757			12,971	12,971			13,076	13,076
			61 - Total Fixed Assets			25,192	25,192			9,314	9,314			1,869	1,869			1,991	1,991
		9250 - Injuries and Damages	61 - Total Fixed Assets			4,101	4,101			478	478			916	916			911	911
		9280 - Regulatory Commission Exp	40 - Equal Share Ratio															26,966	26,966
		9302 - Misc General Expenses	06 - Number of Commercial Customers			28	28												
			39 - 100% to One Company						19,285		19,285		84,641		84,641		76,103		76,103
			40 - Equal Share Ratio							361	361								
		9310 - Rents	11 - Number of GL Transactions			1	1												
			39 - 100% to One Company		12		12												
			48 - MW Generating Capability			5	5												
			58 - Total Assets			0	0												
		9350 - Maintenance of General Plant	39 - 100% to One Company		263,778		263,778		257,438		257,438		240,294		240,294		248,529		248,529
			58 - Total Assets			155	155			523	523			37	37				
	Appalachian Power Company Total				590,823	230,102	820,925		545,123	154,883	700,006		706,484	111,394	817,877		725,742	135,996	861,738
	Southwestern Electric Power Company	5000 - Oper Supervision & Engineering	09 - Number of Employees											96	96			24	24
			17 - Number of Purchase Orders											0	0			0	0
			39 - 100% to One Company						2,997		2,997								
			40 - Equal Share Ratio											17	17				
			48 - MW Generating Capability			457	457			9,855	9,855			307	307			643	643
		5020 - Steam Expenses	48 - MW Generating Capability			5	5												
		5060 - Misc Steam Power Expenses	39 - 100% to One Company		1,815		1,815												
			40 - Equal Share Ratio			51	51			146	146			1,025	1,025			1,025	1,025
			48 - MW Generating Capability							3	3			31	31			31	31
		5100 - Maint Supv & Engineering	48 - MW Generating Capability							34	34								
		5120 - Maintenance of Boiler Plant	39 - 100% to One Company		853		853		978		978								
		5130 - Maintenance of Electric Plant	39 - 100% to One Company		853		853												
		5600 - Oper Supervision & Engineering	58 - Total Assets			5,959	5,959			143	143			503	503			348	348
		5660 - Misc Transmission Expenses	58 - Total Assets			409	409			83	83							277	277
		5692 - Maint of Computer Software	58 - Total Assets															30	30
		5710 - Maintenance of Overhead Lines	39 - 100% to One Company						112		112								
		5730 - Maint of Misc Trnsmssion Plt	58 - Total Assets															101	101
		5800 - Oper Supervision & Engineering	09 - Number of Employees											(2,062)	(2,062)			(3,097)	(3,097)
			58 - Total Assets											184	184			184	184
		5830 - Overhead Line Expenses	39 - 100% to One Company		822		822												
		5860 - Meter Expenses	39 - 100% to One Company		17		17						(9)		(9)		262		262
		5880 - Miscellaneous Distribution Exp	09 - Number of Employees			8,115	8,115			6,780	6,780			46	46			29	29
			44 - Level of Const-Distribution															10	10
		5930 - Maintenance of Overhead Lines	39 - 100% to One Company		(96)		(96)		(6)		(6)								
		9070 - Supervision - Customer Service	09 - Number of Employees															19	19
		9200 - Administrative & Gen Salaries	08 - Number of Electric Retail Cust			1,060	1,060			1,155	1,155			45	45			732	732
			09 - Number of Employees							41	41			95	95			384	384
			32 - Number of Vendor Invoice Pay											200	200				
			48 - MW Generating Capability											74	74			126	126
			55 - Past 3 MMBTU Burned (Solid)			23	23												
			58 - Total Assets			599	599			3,042	3,042			5,890	5,890			5,976	5,976
			63 - Total Gross Utility Plant							80	80			5	5				
		9210 - Office Supplies and Expenses	08 - Number of Electric Retail Cust															17	17
			09 - Number of Employees							0	0			6	6			44	44

Kentucky Power Company
Other Affiliates Charges by FERC Account, Allocation Factor and Allocation Type
For 2022, 2023, 2024 and Test Year Ended May 2025

Kentucky Power has a variety of transactions with affiliates on a normal basis. Transactions with affiliates generally fall into two categories. The first category, service payments, is a billing made when an affiliate provides a service to Kentucky Power, such as Appalachian Power providing assistance in distribution maintenance, generation engineering, or other affiliates providing assistance during storm recovery efforts. The second category, convenience payments, occurs when an affiliate company receives an invoice and the cost of that invoice should be borne by multiple AEP companies. For example, a legal invoice for a system-wide issue may be paid by one affiliate company, and that company then bills the other affiliates who benefit from the service.

Charges from affiliates are accumulated using a work order system. All affiliate services and convenience payments are billed to Kentucky Power at cost, per FERC affiliate requirements.

(1) Amounts billed from WPCo to KYPCo for Mitchell. In Sept 2022, WPCO assumed Operations of Mitchell and is billing KYPCo their ownership share.

				2022				2023				2024				TEST YEAR 12 MONTHS ENDED MAY 2025			
Account Type	Affiliate	FERC Account	Allocation Factor	WPCO Mitchell Joint Billings Direct (1)	All Other Direct	Allocated	Total	WPCO Mitchell Joint Billings Direct (1)	All Other Direct	Allocated	Total	WPCO Mitchell Joint Billings Direct (1)	All Other Direct	Allocated	Total	WPCO Mitchell Joint Billings Direct (1)	All Other Direct	Allocated	Total
			17 - Number of Purchase Orders			844	844			292	292			88	88			71	71
			58 - Total Assets			9	9												
		9230 - Outside Services Employed	17 - Number of Purchase Orders			3,894	3,894												
			58 - Total Assets			6,911	6,911			1,580	1,580			6,527	6,527			8,977	8,977
			61 - Total Fixed Assets			293	293												
		9302 - Misc General Expenses	09 - Number of Employees															3	3
			28 - Number of Trans Pole Miles															69	69
		9310 - Rents	39 - 100% to One Company		15		15												
			48 - MW Generating Capability			0	0												
			58 - Total Assets			3	3												
	Southwestern Electric Power Company Total				4,280	28,631	32,912		4,080	23,236	27,316		(9)	13,076	13,067		262	16,024	16,286
	Public Service Company of Oklahoma	5000 - Oper Supervision & Engineering	09 - Number of Employees											287	287			150	150
			39 - 100% to One Company		11,952		11,952												
			48 - MW Generating Capability							222	222			59	59			54	54
			49 - MWH's Generation											5	5				
		5060 - Misc Steam Power Expenses	40 - Equal Share Ratio			1,215	1,215			1,060	1,060			620	620			4,074	4,074
		5100 - Maint Supv & Engineering	48 - MW Generating Capability											29	29				
		5460 - Oper Supervision & Engineering	39 - 100% to One Company										223		223				
		5600 - Oper Supervision & Engineering	58 - Total Assets			1,479	1,479			571	571			325	325			1,362	1,362
		5630 - Overhead Line Expenses	58 - Total Assets															38	38
		5660 - Misc Transmission Expenses	58 - Total Assets			333	333			201	201							229	229
		5710 - Maintenance of Overhead Lines	09 - Number of Employees			1	1			12	12								
			39 - 100% to One Company														-		-
		5800 - Oper Supervision & Engineering	58 - Total Assets											183	183			192	192
		5860 - Meter Expenses	39 - 100% to One Company		124		124												
		5880 - Miscellaneous Distribution Exp	09 - Number of Employees			1,214	1,214			1,605	1,605			1,399	1,399			1,126	1,126
			39 - 100% to One Company		642		642						691		691		691		691
			58 - Total Assets			6	6											50	50
		5920 - Maint of Station Equipment	39 - 100% to One Company		1,205		1,205												
		5930 - Maintenance of Overhead Lines	09 - Number of Employees															7	7
			39 - 100% to One Company		112		112		21,573		21,573		330		330		330		330
		9030 - Cust Records & Collection Exp	16 - Number of Phone Center Calls															10,917	10,917
			39 - 100% to One Company										357		357				
		9070 - Supervision - Customer Service	08 - Number of Electric Retail Cust															11	11
			16 - Number of Phone Center Calls							16	16								
		9120 - Demonstrating & Selling Exp	08 - Number of Electric Retail Cust			148	148												
		9200 - Administrative & Gen Salaries	08 - Number of Electric Retail Cust			1,641	1,641			185	185			98	98			1,552	1,552
			09 - Number of Employees							2	2			250	250			420	420
			16 - Number of Phone Center Calls															24	24
			32 - Number of Vendor Invoice Pay											565	565			1,933	1,933
			48 - MW Generating Capability											33	33			33	33
			58 - Total Assets			187	187			48	48			185	185			6	6
			63 - Total Gross Utility Plant							68	68								
		9210 - Office Supplies and Expenses	08 - Number of Electric Retail Cust			0	0												
			09 - Number of Employees			0	0			3	3			0	0			37	37
			26 - Number of Stores Transactions											(0)	(0)			(4)	(4)
			32 - Number of Vendor Invoice Pay											(1)	(1)				
			44 - Level of Const-Distribution			542	542			164	164			84	84			233	233
			58 - Total Assets			744	744			181	181			(0)	(0)			(5)	(5)
		9230 - Outside Services Employed	09 - Number of Employees			453	453												
			58 - Total Assets			103	103			10	10								
		9310 - Rents	11 - Number of GL Transactions			0	0												
			39 - 100% to One Company		2		2												
			58 - Total Assets			0	0												
		9350 - Maintenance of General Plant	58 - Total Assets			72	72			327	327			2	2				
	Public Service Company of Oklahoma Total				14,036	8,140	22,176		21,573	4,676	26,249		1,600	4,123	5,723		1,021	22,438	23,459
	Indiana Michigan Power Company	5000 - Oper Supervision & Engineering	09 - Number of Employees											973	973			581	581
			48 - MW Generating Capability			539	539			1,333	1,333			3	3				
		5050 - Electric Expenses	40 - Equal Share Ratio											2	2			2	2
		5060 - Misc Steam Power Expenses	40 - Equal Share Ratio			695	695			544	544			578	578			679	679
		5140 - Maintenance of Misc Steam Plt	39 - 100% to One Company		4,942		4,942												
		5600 - Oper Supervision & Engineering	58 - Total Assets			4,715	4,715			3,869	3,869			3,020	3,020			3,500	3,500
		5630 - Overhead Line Expenses	58 - Total Assets			10	10												
		5650 - Trnsmssion of Elect by Others	39 - 100% to One Company		2,013,554		2,013,554												
		5660 - Misc Transmission Expenses	09 - Number of Employees											117	117			31	31
			58 - Total Assets			639	639			549	549			262	262			262	262
		5691 - Maint of Computer Hardware	58 - Total Assets			1	1												
		5700 - Maint of Station Equipment	39 - 100% to One Company														833		833
			58 - Total Assets											0	0			0	0
		5710 - Maintenance of Overhead Lines	58 - Total Assets			5	5												
		5730 - Maint of Misc Trnsmssion Plt	58 - Total Assets			4	4												
		5800 - Oper Supervision & Engineering	58 - Total Assets											62	62			62	62
		5860 - Meter Expenses	09 - Number of Employees											11	11			11	11
			39 - 100% to One Company		10,227		10,227		284		284		1,317		1,317		224		224
		5880 - Miscellaneous Distribution Exp	09 - Number of Employees			2	2			484	484			339	339			171	171
			39 - 100% to One Company										201		201				
		5920 - Maint of Station Equipment	39 - 100% to One Company		2,490		2,490		734		734						1,641		1,641
		5930 - Maintenance of Overhead Lines	39 - 100% to One Company		508,344		508,344		18		18		377,009		377,009		384,497		384,497
		5960 - Maint of Strt Lghtng & Sgnal S	39 - 100% to One Company						1		1								
		5980 - Maint of Misc Distribution Plt	09 - Number of Employees											10	10				
		9030 - Cust Records & Collection Exp	39 - 100% to One Company		1,170		1,170												
		9200 - Administrative & Gen Salaries	08 - Number of Electric Retail Cust			843	843			408	408			73	73			1,766	1,766
			09 - Number of Employees			103	103			72	72			7	7			206	206
			32 - Number of Vendor Invoice Pay											38	38				
			58 - Total Assets			5,432	5,432			449	449			8,470	8,470			9,174	9,174
			63 - Total Gross Utility Plant							51	51								
		9210 - Office Supplies and Expenses	08 - Number of Electric Retail Cust							128	128			6	6			42	42
			09 - Number of Employees			2	2			18	18			0	0			16	16
			39 - 100% to One Company						25,008		25,008		607		607				
			58 - Total Assets			294	294			88	88			56	56			64	64
		9230 - Outside Services Employed	08 - Number of Electric Retail Cust							60	60								
			09 - Number of Employees			10	10							549	549			1,097	1,097
			58 - Total Assets			2,632	2,632			2,411	2,411			12,922	12,922			15,454	15,454
			61 - Total Fixed Assets			179	179			648	648			1,655	1,655			2,863	2,863
		9250 - Injuries and Damages	39 - 100% to One Company														244		244
			61 - Total Fixed Assets											139	139			101	101
		9260 - Employee Pensions & Benefits	28 - Number of Trans Pole Miles							15	15								
		9310 - Rents	39 - 100% to One Company		16		16												
			58 - Total Assets			5	5												
		9350 - Maintenance of General Plant	39 - 100% to One Company						50		50		427		427				
	Indiana Michigan Power Company Total				2,540,744	16,109	2,556,853		26,096	11,125	37,220		379,560	29,294	408,854		387,440	36,084	423,524
	AEP Texas Company	5000 - Oper Supervision & Engineering	09 - Number of Employees											703	703			493	493
		5100 - Maint Supv & Engineering	48 - MW Generating Capability											1	1			1	1
		5600 - Oper Supervision & Engineering	09 - Number of Employees							29	29			0	0			60	60
			58 - Total Assets			1,839	1,839			2,274	2,274			2,131	2,131			2,830	2,830
		5660 - Misc Transmission Expenses	58 - Total Assets			1,273	1,273			645	645			435	435			1,592	1,592
		5690 - Maintenance of Structures	58 - Total Assets			5	5												
		5700 - Maint of Station Equipment	58 - Total Assets			2	2							215	215			213	213
		5710 - Maintenance of Overhead Lines	39 - 100% to One Company		(1,401)		(1,401)												
		5730 - Maint of Misc Trnsmssion Plt	58 - Total Assets															72	72
		5800 - Oper Supervision & Engineering	08 - Number of Electric Retail Cust			563	563			356	356			140	140			131	131
			09 - Number of Employees			47	47			61	61							(212)	(212)
			33 - Number of Workstations															24	24
			58 - Total Assets											257	257			257	257
		5860 - Meter Expenses	39 - 100% to One Company		4,222		4,222		1,110		1,110		22,699		22,699		3,960		3,960
		5870 - Customer Installations Exp	39 - 100% to One Company						1,650		1,650								
		5880 - Miscellaneous Distribution Exp	08 - Number of Electric Retail Cust			394	394			374	374			794	794			714	714
			09 - Number of Employees							219	219			1,030	1,030			1,476	1,476
			39 - 100% to One Company		896		896		133		133								

Kentucky Power Company
Other Affiliates Charges by FERC Account, Allocation Factor and Allocation Type
For 2022, 2023, 2024 and Test Year Ended May 2025

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Charges from affiliates are accumulated using a work order system. All affiliate services and convenience payments are billed to Kentucky Power at cost, per FERC affiliate requirements.

(1) Amounts billed from WPCo to KYPCo for Mitchell. In Sept 2022, WPCO assumed Operations of Mitchell and is billing KYPCo their ownership share.

				2022				2023				2024				TEST YEAR 12 MONTHS ENDED MAY 2025			
Account Type	Affiliate	FERC Account	Allocation Factor	WPCO Mitchell Joint Billings Direct (1)	All Other Direct	Allocated	Total	WPCO Mitchell Joint Billings Direct (1)	All Other Direct	Allocated	Total	WPCO Mitchell Joint Billings Direct (1)	All Other Direct	Allocated	Total	WPCO Mitchell Joint Billings Direct (1)	All Other Direct	Allocated	Total
		5920 - Maint of Station Equipment	39 - 100% to One Company										1,117		1,117				
		5930 - Maintenance of Overhead Lines	39 - 100% to One Company		2,853		2,853		633		633		19,612		19,612		19,270		19,270
		5940 - Maint of Underground Lines	39 - 100% to One Company		(1)		(1)												
		5950 - Maint of Lne Trnf,Rglators&Dvi	39 - 100% to One Company										4		4				
		5970 - Maintenance of Meters	39 - 100% to One Company		394		394												
		9030 - Cust Records & Collection Exp	09 - Number of Employees															144	144
			16 - Number of Phone Center Calls															111	111
			39 - 100% to One Company		399		399		1,188		1,188		3,497		3,497		3,690		3,690
		9200 - Administrative & Gen Salaries	08 - Number of Electric Retail Cust			416	416			765	765							2,090	2,090
			09 - Number of Employees							4	4			139	139			656	656
			32 - Number of Vendor Invoice Pay											219	219				
			58 - Total Assets			1,422	1,422			452	452			237	237			201	201
			63 - Total Gross Utility Plant							241	241			65	65				
		9210 - Office Supplies and Expenses	08 - Number of Electric Retail Cust							3	3							61	61
			09 - Number of Employees			10	10			0	0			9	9			54	54
			31 - Number of Vehicles											0	0			(12)	(12)
			58 - Total Assets			670	670			81	81			10	10			43	43
		9230 - Outside Services Employed	09 - Number of Employees											6	6			0	0
			58 - Total Assets			63	63			18	18			38	38			25	25
		9260 - Employee Pensions & Benefits	58 - Total Assets			3	3												
		9302 - Misc General Expenses	39 - 100% to One Company						429		429								
		9310 - Rents	39 - 100% to One Company		22		22												
			58 - Total Assets			14	14												
		9350 - Maintenance of General Plant	39 - 100% to One Company		13		13						19		19		19		19
			58 - Total Assets							94	94								
	AEP Texas Company Total				7,396	6,721	14,117		5,141	5,616	10,757		46,947	6,427	53,375		26,938	11,024	37,962
	Ohio Power Company	5000 - Oper Supervision & Engineering	09 - Number of Employees											1,318	1,318			1,044	1,044
			58 - Total Assets											59	59			236	236
		5600 - Oper Supervision & Engineering	08 - Number of Electric Retail Cust															463	463
			28 - Number of Trans Pole Miles			61	61												
			39 - 100% to One Company		1,961		1,961												
			58 - Total Assets			1,407	1,407			271	271			223	223			185	185
		5660 - Misc Transmission Expenses	28 - Number of Trans Pole Miles							7	7								
			58 - Total Assets			250	250			103	103			65	65			65	65
		5700 - Maint of Station Equipment	39 - 100% to One Company		2,172		2,172		3,295		3,295		966		966		1,433		1,433
		5800 - Oper Supervision & Engineering	08 - Number of Electric Retail Cust			98	98			171	171								
			09 - Number of Employees			1,081	1,081			164	164			(11,641)	(11,641)			(20,666)	(20,666)
			33 - Number of Workstations			111	111			30	30			-	-				
			39 - 100% to One Company		42,974		42,974		39,523		39,523		24,275		24,275		4,885		4,885
			44 - Level of Const-Distribution			48	48											7	7
			58 - Total Assets			73	73			23	23			171	171			185	185
		5820 - Station Expenses	39 - 100% to One Company														12		12
		5830 - Overhead Line Expenses	39 - 100% to One Company		2		2						204		204		220		220
		5860 - Meter Expenses	08 - Number of Electric Retail Cust			66	66			335	335			48	48			13	13
			09 - Number of Employees			0	0							22	22			22	22
			39 - 100% to One Company		3,000		3,000		692		692		4,738		4,738		6,462		6,462
			58 - Total Assets							8	8								
		5870 - Customer Installations Exp	39 - 100% to One Company										2,132		2,132				
		5880 - Miscellaneous Distribution Exp	08 - Number of Electric Retail Cust			39	39			20	20			153	153			280	280
			09 - Number of Employees			736	736			954	954			1,022	1,022			2,124	2,124
			39 - 100% to One Company						20,206		20,206		1,187		1,187		1,187		1,187
			44 - Level of Const-Distribution			9	9			69	69			1	1				
			58 - Total Assets			976	976			42	42			2	2			46	46
		5890 - Rents	39 - 100% to One Company		28		28												
			44 - Level of Const-Distribution			45	45												
		5900 - Maint Supv & Engineering	39 - 100% to One Company										1,482		1,482		1,482		1,482
		5920 - Maint of Station Equipment	39 - 100% to One Company		1,782		1,782												
		5930 - Maintenance of Overhead Lines	09 - Number of Employees															4	4
			39 - 100% to One Company		1,024,767		1,024,767		27,331		27,331		1,200		1,200		175,597		175,597
		5950 - Maint of Lne Trnf,Rglators&Dvi	39 - 100% to One Company		2		2		21		21		3		3				
		5960 - Maint of Strt Lghtng & Sgnal S	39 - 100% to One Company										1		1		1		1
		9030 - Cust Records & Collection Exp	09 - Number of Employees															37	37
			39 - 100% to One Company						136		136		2,981		2,981		10,720		10,720
			61 - Total Fixed Assets			92	92												
		9070 - Supervision - Customer Service	09 - Number of Employees			(0)	(0)			17	17								
		9120 - Demonstrating & Selling Exp	06 - Number of Commercial Customers							72	72								
		9200 - Administrative & Gen Salaries	08 - Number of Electric Retail Cust			1,023	1,023			1,606	1,606			705	705			3,898	3,898
			09 - Number of Employees			487	487			912	912			1,682	1,682			1,490	1,490
			11 - Number of GL Transactions															3	3
			16 - Number of Phone Center Calls			19	19												
			17 - Number of Purchase Orders											12	12			12	12
			33 - Number of Workstations			154	154			47	47								
			39 - 100% to One Company		11,632		11,632		22,143		22,143		20,152		20,152		28,752		28,752
			48 - MW Generating Capability			64	64			131	131			81	81			45	45
			58 - Total Assets			846	846			4	4			150	150			505	505
			63 - Total Gross Utility Plant							103	103								
		9210 - Office Supplies and Expenses	08 - Number of Electric Retail Cust			1	1			2	2							60	60
			09 - Number of Employees			1	1			2	2			36	36			21	21
			17 - Number of Purchase Orders			705	705			366	366			2	2			2	2
			40 - Equal Share Ratio			74	74							81	81			80	80
			48 - MW Generating Capability			1	1			4	4			2	2			1	1
			58 - Total Assets			1,371	1,371			4	4			29	29			43	43
		9230 - Outside Services Employed	08 - Number of Electric Retail Cust			118	118			49	49			8	8				
			09 - Number of Employees							193	193			60	60			69	69
			17 - Number of Purchase Orders											153	153			178	178
			58 - Total Assets			2,132	2,132			2,350	2,350			4,619	4,619			4,229	4,229
			61 - Total Fixed Assets			180	180			3,577	3,577			3,367	3,367			89	89
		9302 - Misc General Expenses	09 - Number of Employees															85	85
		9310 - Rents	11 - Number of GL Transactions			1	1												
			39 - 100% to One Company		25		25												
			58 - Total Assets			0	0												
		9350 - Maintenance of General Plant	08 - Number of Electric Retail Cust			166	166												
			39 - 100% to One Company		8,480		8,480						119		119		30		30
	Ohio Power Company Total				1,096,823	12,439	1,109,262		113,347	11,635	124,982		59,441	2,429	61,869		230,781	(5,149)	225,633
	AEP Generating Company	5000 - Oper Supervision & Engineering	48 - MW Generating Capability							17	17								
	AEP Generating Company Total									17	17								
	Wheeling Power Company	5000 - Oper Supervision & Engineering	09 - Number of Employees											12	12				
			39 - 100% to One Company	954,416	48,420		1,002,836	2,474,863	182,937		2,657,800	1,889,178	105,757		1,994,935	1,773,281	116,302		1,889,583
			48 - MW Generating Capability							354	354			934	934			810	810
		5010 - Fuel	39 - 100% to One Company	3,088,053			3,088,053	6,168,239			6,168,239	6,222,229			6,222,229	7,388,422			7,388,422
		5020 - Steam Expenses	39 - 100% to One Company	810,077			810,077	2,780,816			2,780,816	2,317,647			2,317,647	2,569,500			2,569,500
		5050 - Electric Expenses	39 - 100% to One Company	20,872			20,872	33,158			33,158	44,418			44,418	58,096			58,096
		5060 - Misc Steam Power Expenses	39 - 100% to One Company	920,762			920,762	2,578,355			2,578,355	3,673,360			3,673,360	3,658,864			3,658,864
		5070 - Rents	39 - 100% to One Company	-				-			-	-			-	966			966
		5100 - Maint Supv & Engineering	39 - 100% to One Company	453,912			453,912	1,310,488			1,310,488	1,403,021			1,403,021	1,048,744			1,048,744
		5110 - Maintenance of Structures	39 - 100% to One Company	342,284	213		342,496	863,090	300		863,390	1,046,699	428		1,047,127	1,160,039	428		1,160,468
		5120 - Maintenance of Boiler Plant	39 - 100% to One Company	6,285,695	37		6,285,732	10,791,226			10,791,226	12,188,035			12,188,035	13,553,030			13,553,030
		5130 - Maintenance of Electric Plant	39 - 100% to One Company	1,547,981			1,547,981	3,049,605			3,049,605	2,634,839			2,634,839	2,995,803			2,995,803
		5132 - Maintenance of Computer Software	39 - 100% to One Company	-			-	-			-	-			-	13,118			13,118
		5133 - Maintenance of Communication Equipment	39 - 100% to One Company	-			-	-			-	-			-	412			412
		5140 - Maintenance of Misc Steam Plt	39 - 100% to One Company	414,539			414,539	777,190			777,190	917,088			917,088	789,678			789,678
		5570 - Other Expenses	39 - 100% to One Company	220,866			220,866	557,822			557,822	577,957			577,957	573,941			573,941
		5600 - Oper Supervision & Engineering	58 - Total Assets							371	371								
		5730 - Maint of Misc Trnsmssion Plt	58 - Total Assets								-							240	240
		5930 - Maintenance of Overhead Lines	39 - 100% to One Company		6,356		6,356		4		4		(65)		(65)				
		5950 - Maint of Lne Trnf,Rglators&Dvi	39 - 100% to One Company						0		0		(1)		(1)				
		9200 - Administrative & Gen Salaries	08 - Number of Electric Retail Cust			22	22			4	4			54	54			54	54
			09 - Number of Employees															301	301
			32 - Number of Vendor Invoice Pay											24	24				

Kentucky Power Company
Other Affiliates Charges by FERC Account, Allocation Factor and Allocation Type
For 2022, 2023, 2024 and Test Year Ended May 2025

Kentucky Power has a variety of transactions with affiliates on a normal basis. Transactions with affiliates generally fall into two categories. The first category, service payments, is a billing made when an affiliate provides a service to Kentucky Power, such as Appalachian Power providing assistance in distribution maintenance, generation engineering, or other affiliates providing assistance during storm recovery efforts. The second category, convenience payments, occurs when an affiliate company receives an invoice and the cost of that invoice should be borne by multiple AEP companies. For example, a legal invoice for a system-wide issue may be paid by one affiliate company, and that company then bills the other affiliates who benefit from the service.

Charges from affiliates are accumulated using a work order system. All affiliate services and convenience payments are billed to Kentucky Power at cost, per FERC affiliate requirements.

(1) Amounts billed from WPCo to KYPCo for Mitchell. In Sept 2022, WPCO assumed Operations of Mitchell and is billing KYPCo their ownership share.

				2022				2023				2024				TEST YEAR 12 MONTHS ENDED MAY 2025			
Account Type	Affiliate	FERC Account	Allocation Factor	WPCO Mitchell Joint Billings Direct (1)	All Other Direct	Allocated	Total	WPCO Mitchell Joint Billings Direct (1)	All Other Direct	Allocated	Total	WPCO Mitchell Joint Billings Direct (1)	All Other Direct	Allocated	Total	WPCO Mitchell Joint Billings Direct (1)	All Other Direct	Allocated	Total
			39 - 100% to One Company	698,252			698,252	1,980,334			1,980,334	1,997,259			1,997,259	1,965,933			1,965,933
			48 - MW Generating Capability											141	141			215	215
			58 - Total Assets											28	28				
			63 - Total Gross Utility Plant							18	18								
		9210 - Office Supplies and Expenses	09 - Number of Employees															8	8
			39 - 100% to One Company	27,108			27,108	46,236			46,236	74,657			74,657	114,529			114,529
			58 - Total Assets			37	37												
		9220 - Administrative Exp Trnsf - Cr	39 - 100% to One Company	0			0	(78,166)			(78,166)	(67,877)			(67,877)	(71,501)			(71,501)
		9230 - Outside Services Employed	39 - 100% to One Company	395,268			395,268	261,971			261,971	600,436			600,436	592,161			592,161
		9240 - Property Insurance	39 - 100% to One Company	9,646			9,646	179,053			179,053	133,793			133,793	132,823			132,823
		9250 - Injuries and Damages	61 - Total Fixed Assets							63	63			168	168			163	163
			39 - 100% to One Company	(189,251)			(189,251)	(264,612)			(264,612)	133,985			133,985	133,991			133,991
		9260 - Employee Pensions & Benefits	39 - 100% to One Company	195,375			195,375	(195,552)			(195,552)	1,043,811			1,043,811	1,161,973			1,161,973
		9280 - Regulatory Commission Exp	39 - 100% to One Company	4,221			4,221	7,229			7,229	8,536			8,536	7,137			7,137
		9301 - General Advertising Expenses	39 - 100% to One Company	146			146	91			91	98			98	98			98
		9302 - Misc General Expenses	39 - 100% to One Company	15,397			15,397	19,843			19,843	52,476			52,476	49,125			49,125
		9310 - Rents	39 - 100% to One Company	38,064			38,064	8,769			8,769	6,998			6,998	6,531			6,531
		9350 - Maintenance of General Plant	39 - 100% to One Company	87,014			87,014	301,370			301,370	301,983			301,983	189,896			189,896
		9351 - Maintenance of Computer Hardware	39 - 100% to One Company	-			-	-			-	-			-	392			392
		9352 - Maintenance of Computer Software	39 - 100% to One Company	-			-	-			-	-			-	110,649			110,649
		9353 - Maintenance of Communication Equipment	39 - 100% to One Company	-			-	-			-	-			-	317			317
	Wheeling Power Company Total			16,340,696	55,026	59	16,395,780	33,651,418	183,241	811	33,835,470	37,200,625	106,120	1,361	37,308,105	39,977,947	116,731	1,791	40,096,469
	AEP Kentucky Transmission Company, Inc.	5600 - Oper Supervision & Engineering	58 - Total Assets			129	129			242	242			1,959	1,959			2,206	2,206
		9302 - Misc General Expenses	39 - 100% to One Company		184		184		2,620		2,620								
	AEP Kentucky Transmission Company, Inc. Total				184	129	313		2,620	242	2,862			1,959	1,959			2,206	2,206
	Other - Affiliates Grand Total Billings less than $100K	5000 - Oper Supervision & Engineering	09 - Number of Employees											22	22			11	11
			48 - MW Generating Capability															2	2
		5570 - Other Expenses	58 - Total Assets			1,245	1,245			400	400			797	797			797	797
		5600 - Oper Supervision & Engineering	58 - Total Assets			308	308			560	560			(21)	(21)			686	686
		5660 - Misc Transmission Expenses	58 - Total Assets			129	129			5	5								
		5860 - Meter Expenses	39 - 100% to One Company		9		9												
		5880 - Miscellaneous Distribution Exp	08 - Number of Electric Retail Cust															(28)	(28)
			09 - Number of Employees											2	2			2	2
		5930 - Maintenance of Overhead Lines	39 - 100% to One Company										87		87		87		87
		9200 - Administrative & Gen Salaries	08 - Number of Electric Retail Cust			358	358			227	227			37	37			37	37
			09 - Number of Employees							1	1			58	58			83	83
			33 - Number of Workstations			2	2												
			58 - Total Assets			1,912	1,912											265	265
		9210 - Office Supplies and Expenses	17 - Number of Purchase Orders			2	2												
			44 - Level of Const-Distribution			0	0												
			58 - Total Assets			18	18												
			61 - Total Fixed Assets			11	11												
			67 - Number of Banking Transactions			12	12												
		9230 - Outside Services Employed	17 - Number of Purchase Orders			1	1												
			58 - Total Assets			16,339	16,339			6,740	6,740			2,972	2,972			4,108	4,108
			61 - Total Fixed Assets			9,029	9,029			385	385			269	269			121	121
		9250 - Injuries and Damages	61 - Total Fixed Assets			4,122	4,122			4	4			81	81			64	64
		9350 - Maintenance of General Plant	39 - 100% to One Company		671		671						41		41		89		89
	Other - Affiliates Grand Total Billings less than $100K Total				680	33,488	34,168			8,323	8,323		128	4,216	4,345		176	6,148	6,324
Cost Of ServiceTotal				**16,340,696**	**4,309,993**	**335,818**	**20,986,506**	**33,651,418**	**901,220**	**220,563**	**34,773,201**	**37,200,625**	**1,300,271**	**174,279**	**38,675,174**	**39,977,947**	**1,489,090**	**226,563**	**41,693,601**
Non Cost of Service	Appalachian Power Company	1070 - Construction Work In Progress	39 - 100% to One Company		709,125		709,125		582,714		582,714		1,015,916		1,015,916		396,431		396,431
		1080 - Accum Prov for Deprec of Plant	39 - 100% to One Company		32,141		32,141		19,406		19,406		14,365		14,365		16,501		16,501
		1520 - Fuel Stock Exp Undistributed	09 - Number of Employees															47	47
		1630 - Stores Expense Undistributed	09 - Number of Employees											6	6			6	6
			26 - Number of Stores Transactions			66,498	66,498			1,357	1,357			32	32			32	32
			39 - 100% to One Company		231,613		231,613		128,869		128,869		167,413		167,413		134,132		134,132
			48 - MW Generating Capability			7,181	7,181			8,128	8,128			8,511	8,511			2,681	2,681
			58 - Total Assets			4,482	4,482			173	173								
			61 - Total Fixed Assets			7,410	7,410			1,099	1,099			1,036	1,036			1,078	1,078
		1830 - Prelimin Surv&Investgtn Chrgs	39 - 100% to One Company										1,082		1,082		1,082		1,082
			49 - MWH's Generation							(10)	(10)								
		1840 - Clearing Accounts	08 - Number of Electric Retail Cust			3,863	3,863			4,216	4,216			1,393	1,393			3,475	3,475
			09 - Number of Employees							207	207			53	53			40	40
			11 - Number of GL Transactions							10	10								
			27 - Number of Telephones							81	81			30	30			30	30
			31 - Number of Vehicles			160	160			22	22								
			33 - Number of Workstations			66	66			11	11								
			39 - 100% to One Company		1,184		1,184		20,633		20,633								
			48 - MW Generating Capability			7	7			1,225	1,225			449	449			446	446
			58 - Total Assets			6	6							25	25			11	11
			63 - Total Gross Utility Plant			888	888			11	11								
		1860 - MDD-Internal Billing Only	39 - 100% to One Company										13		13		13		13
		4560 - Other Electric Revenues	39 - 100% to One Company		(151,053)		(151,053)		(131,323)		(131,323)		(118,320)		(118,320)		(113,779)		(113,779)
	Appalachian Power Company Total				823,010	90,561	913,572		620,299	16,530	636,829		1,080,468	11,536	1,092,004		434,378	7,848	442,226
	Southwestern Electric Power Company	1070 - Construction Work In Progress	39 - 100% to One Company		860		860		19		19		100		100		100		100
		1080 - Accum Prov for Deprec of Plant	39 - 100% to One Company		2,920		2,920		(0)		(0)		50		50		50		50
		1630 - Stores Expense Undistributed	09 - Number of Employees											206	206			129	129
			17 - Number of Purchase Orders			661	661			69	69								
			48 - MW Generating Capability															39	39
		1830 - Prelimin Surv&Investgtn Chrgs	49 - MWH's Generation							(7)	(7)								
		1840 - Clearing Accounts	08 - Number of Electric Retail Cust			10,066	10,066			9,361	9,361			5,896	5,896			5,402	5,402
			09 - Number of Employees							123	123			78	78			58	58
			27 - Number of Telephones			4,640	4,640			12	12								
			33 - Number of Workstations			11	11			38	38								
			48 - MW Generating Capability							2,036	2,036			937	937			31	31
			58 - Total Assets							57	57								
			63 - Total Gross Utility Plant							3	3								
		4261 - Donations	58 - Total Assets											29	29				
	Southwestern Electric Power Company Total				3,780	15,378	19,158		19	11,692	11,710		150	7,146	7,295		150	5,660	5,809
	Public Service Company of Oklahoma	1070 - Construction Work In Progress	39 - 100% to One Company		1,138		1,138		12,316		12,316		3,426		3,426		19,567		19,567
		1080 - Accum Prov for Deprec of Plant	39 - 100% to One Company		536		536		2,335		2,335		20		20		20		20
		1510 - Fuel Stock	39 - 100% to One Company		(23,420)		(23,420)												
		1630 - Stores Expense Undistributed	48 - MW Generating Capability							2,589	2,589			3,727	3,727			1,621	1,621
		1830 - Prelimin Surv&Investgtn Chrgs	49 - MWH's Generation							(6)	(6)								
		1840 - Clearing Accounts	08 - Number of Electric Retail Cust			8,612	8,612			5,606	5,606			1,340	1,340			1,664	1,664
			09 - Number of Employees							59	59			68	68			64	64
			27 - Number of Telephones			1	1			22	22								
			33 - Number of Workstations			46	46											43	43
			48 - MW Generating Capability							2,873	2,873			653	653			133	133
			58 - Total Assets							127	127								
			63 - Total Gross Utility Plant							30	30			4	4				
	Public Service Company of Oklahoma Total				(21,746)	8,659	(13,087)		14,651	11,299	25,950		3,446	5,793	9,239		19,587	3,525	23,112
	Indiana Michigan Power Company	1070 - Construction Work In Progress	39 - 100% to One Company		198,287		198,287		6,691		6,691		187,456		187,456		192,095		192,095
		1080 - Accum Prov for Deprec of Plant	39 - 100% to One Company		22,108		22,108		7,129		7,129		23,569		23,569		23,852		23,852
		1420 - Customer Accounts Receivable	39 - 100% to One Company														90,368		90,368
		1630 - Stores Expense Undistributed	09 - Number of Employees							5	5			14	14			11	11
			26 - Number of Stores Transactions											682	682			2,581	2,581
			39 - 100% to One Company		7,481		7,481		3,016		3,016								
			58 - Total Assets			1,094	1,094			34	34			6	6				
		1830 - Prelimin Surv&Investgtn Chrgs	49 - MWH's Generation							27	27								
		1840 - Clearing Accounts	08 - Number of Electric Retail Cust			6,343	6,343			8,700	8,700			2,796	2,796			2,663	2,663
			09 - Number of Employees							120	120			643	643			985	985
			27 - Number of Telephones			342	342			125	125								
			31 - Number of Vehicles											171	171			171	171
			33 - Number of Workstations			41	41			6	6								
			48 - MW Generating Capability															101	101
			58 - Total Assets							67	67			199	199			137	137
			63 - Total Gross Utility Plant			723	723			27	27			33	33				
	Indiana Michigan Power Company Total				227,876	8,543	236,420		16,836	9,112	25,948		211,025	4,544	215,569		306,315	6,650	312,965

Kentucky Power Company
Other Affiliates Charges by FERC Account, Allocation Factor and Allocation Type
For 2022, 2023, 2024 and Test Year Ended May 2025

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Charges from affiliates are accumulated using a work order system. All affiliate services and convenience payments are billed to Kentucky Power at cost, per FERC affiliate requirements.

(1) Amounts billed from WPCo to KYPCo for Mitchell. In Sept 2022, WPCO assumed Operations of Mitchell and is billing KYPCo their ownership share.

				2022				2023				2024				TEST YEAR 12 MONTHS ENDED MAY 2025			
Account Type	Affiliate	FERC Account	Allocation Factor	WPCO Mitchell Joint Billings Direct (1)	All Other Direct	Allocated	Total	WPCO Mitchell Joint Billings Direct (1)	All Other Direct	Allocated	Total	WPCO Mitchell Joint Billings Direct (1)	All Other Direct	Allocated	Total	WPCO Mitchell Joint Billings Direct (1)	All Other Direct	Allocated	Total
	AEP Texas Company	1070 - Construction Work In Progress	39 - 100% to One Company		2,391		2,391		1,438		1,438		9,546		9,546		10,139		10,139
		1080 - Accum Prov for Deprec of Plant	39 - 100% to One Company		231		231		126		126		1,449		1,449		1,616		1,616
		1630 - Stores Expense Undistributed	09 - Number of Employees											33	33			33	33
			26 - Number of Stores Transactions											491	491			2,575	2,575
			58 - Total Assets			12,882	12,882			1,320	1,320								
		1840 - Clearing Accounts	08 - Number of Electric Retail Cust			6,870	6,870			8,819	8,819			8,811	8,811			9,751	9,751
			09 - Number of Employees							89	89			131	131			143	143
			33 - Number of Workstations			81	81			10	10								
			58 - Total Assets			102	102			753	753								
		1880 - R&D Expenses	60 - AEPSC Bill less Indir and Int			(0)	(0)												
		4261 - Donations	58 - Total Assets											144	144			144	144
	AEP Texas Company Total				2,622	19,935	22,557		1,564	10,991	12,555		10,996	9,611	20,606		11,755	12,646	24,401
	Ohio Power Company	1070 - Construction Work In Progress	39 - 100% to One Company		419,043		419,043		13,416		13,416		7,784		7,784		64,270		64,270
		1080 - Accum Prov for Deprec of Plant	39 - 100% to One Company		43,805		43,805		1,364		1,364		217		217		4,876		4,876
		1630 - Stores Expense Undistributed	09 - Number of Employees							247	247			15	15			15	15
			17 - Number of Purchase Orders			95	95												
			26 - Number of Stores Transactions							1,437	1,437			5,144	5,144			6,877	6,877
			58 - Total Assets							1	1								
		1840 - Clearing Accounts	08 - Number of Electric Retail Cust			2,647	2,647			17,378	17,378			6,854	6,854			6,463	6,463
			09 - Number of Employees							103	103			95	95			183	183
			33 - Number of Workstations			28	28			36	36			13	13				
			58 - Total Assets			12	12												
			63 - Total Gross Utility Plant			42	42			76	76								
		1850 - Temporary Facilities	39 - 100% to One Company		141		141												
		1860 - MDD-Internal Billing Only	39 - 100% to One Company						8,438		8,438								
		4540 - Rent From Electric Property	39 - 100% to One Company		(15,399)		(15,399)		(15,861)		(15,861)								
		4560 - Other Electric Revenues	39 - 100% to One Company		7,137		7,137		(42,463)		(42,463)		(12,000)		(12,000)		(12,000)		(12,000)
	Ohio Power Company Total				454,727	2,824	457,551		(35,106)	19,278	(15,828)		(3,999)	12,121	8,122		57,146	13,538	70,684
	AEP Generating Company	1520 - Fuel Stock Exp Undistributed	39 - 100% to One Company		158,777		158,777												
	AEP Generating Company Total				158,777		158,777												
	Wheeling Power Company	1070 - Construction Work In Progress	39 - 100% to One Company	8,540,328	2,414		8,542,742	12,179,661	(2)		12,179,659	9,815,449	(6)		9,815,443	8,857,411	6,205		8,863,616
		1080 - Accum Prov for Deprec of Plant	39 - 100% to One Company	2,818,662	272		2,818,935	5,739,542			5,739,542	1,754,581			1,754,581	2,458,765			2,458,765
		1540 - Materials & Oper Supplies	39 - 100% to One Company	(253,827)			(253,827)	487,787			487,787	119,323			119,323	(47,645)			(47,645)
		1630 - Stores Expense Undistributed	39 - 100% to One Company						405		405								
			48 - MW Generating Capability							5,106	5,106			8,790	8,790			5,483	5,483
		1830 - Prelimin Surv&Investgtn Chrgs	49 - MWH's Generation							(3)	(3)								
		1840 - Clearing Accounts	08 - Number of Electric Retail Cust							102	102								
			09 - Number of Employees							10	10								
		1860 - MDD-Internal Billing Only	39 - 100% to One Company	395,668			395,668	259,992			259,992	283,083			283,083	166,823			166,823
		4081 - Taxes Other Than Inc Tax, UOI	39 - 100% to One Company	1,237,942	775,568		2,013,510	5,696,694			5,696,694	3,867,069			3,867,069	3,901,361			3,901,361
		4171 - Expenses of Non-Utility Oper	39 - 100% to One Company	-			-	-			-	15			15	15			15
		4210 - Misc Non-Operating Income	39 - 100% to One Company	(168)			(168)	(598)			(598)	(598)			(598)	(634)			(634)
		4263 - Penalties	39 - 100% to One Company	74			74	55			55	868			868	799			799
		4264 - Civic & Political Activities	39 - 100% to One Company	890			890	3,942			3,942	3,545			3,545	4,576			4,576
		4265 - Other Deductions	39 - 100% to One Company	40,252			40,252	532,490			532,490	16,561			16,561	35,698			35,698
	Wheeling Power Company Total			12,779,820	778,254		13,558,075	24,899,566	404	5,215	24,905,185	15,859,897	(6)	8,790	15,868,681	15,377,170	6,205	5,483	15,388,858
	AEP Kentucky Transmission Company, Inc.	1070 - Construction Work In Progress	39 - 100% to One Company		162,327		162,327		16,673		16,673		19,577		19,577		775		775
		1840 - Clearing Accounts	27 - Number of Telephones			210	210												
	AEP Kentucky Transmission Company, Inc. Total				162,327	210	162,538		16,673		16,673		19,577		19,577		775		775
	Other - Affiliates Grand Total Billings less than $100K	1070 - Construction Work In Progress	39 - 100% to One Company		3,158		3,158		1,205		1,205		47		47		(3,814)		(3,814)
		1080 - Accum Prov for Deprec of Plant	39 - 100% to One Company										3		3		3		3
		1630 - Stores Expense Undistributed	09 - Number of Employees											1	1			1	1
			17 - Number of Purchase Orders							1	1								
			58 - Total Assets			177	177							122	122			122	122
		1830 - Prelimin Surv&Investgtn Chrgs	49 - MWH's Generation							(1)	(1)								
		1840 - Clearing Accounts	08 - Number of Electric Retail Cust			972	972			331	331			83	83			21	21
			09 - Number of Employees							33	33			2	2			2	2
			27 - Number of Telephones			321	321			1,850	1,850								
			33 - Number of Workstations			415	415			48	48								
			63 - Total Gross Utility Plant			11	11												
		4261 - Donations	58 - Total Assets															149	149
	Other - Affiliates Grand Total Billings less than $100K Total				3,158	1,895	5,053		1,205	2,263	3,467		49	207	257		(3,811)	295	(3,516)
Non Cost of Service Total				**12,779,820**	**2,592,787**	**148,006**	**15,520,613**	**24,899,566**	**636,545**	**86,378**	**25,622,489**	**15,859,897**	**1,321,706**	**59,747**	**17,241,350**	**15,377,170**	**832,501**	**55,644**	**16,265,315**
Grand Total				**29,120,516**	**6,902,780**	**483,824**	**36,507,119**	**58,550,984**	**1,537,764**	**306,941**	**60,395,690**	**53,060,522**	**2,621,977**	**234,026**	**55,916,525**	**55,355,117**	**2,321,591**	**282,208**	**57,958,916**

Kentucky Power Company
Other Affiliate Charges Billed to Co-Owner by Kentucky Power
For 2022

(1) Amounts include billings from WPCo to KYPCo for Mitchell. In Sept 2022, WPCO assumed Operations of Mitchell and is billing KYPCo their ownership share.
(2) Amounts billed by KYPCo to WPCo for Mitchell through Aug 2022 while KPCo was Operator of Mitchell.

		2022		
Account Type	**FERC Account**	Other Affiliates Billed to Kentucky Power (1)	Share Billed to Co-Owner (2)	Total
Cost of Service	5000 - Oper Supervision & Engineering	1,061,430	(18,341)	1,043,089
	5010 - Fuel	3,088,053		3,088,053
	5020 - Steam Expenses	810,082	0	810,082
	5050 - Electric Expenses	20,872		20,872
	5060 - Misc Steam Power Expenses	925,552	0	925,552
	5090 - Allowance Consumption SO2	0	0	0
	5100 - Maint Supv & Engineering	453,912	0	453,912
	5110 - Maintenance of Structures	355,999	0	355,999
	5120 - Maintenance of Boiler Plant	6,290,012	(2,159)	6,287,853
	5130 - Maintenance of Electric Plant	1,548,835	(427)	1,548,408
	5140 - Maintenance of Misc Steam Plt	419,481	(2,471)	417,010
	5390 - Misc Hydr Power Generation Exp	0	0	0
	5530 - Maintenance of Generating Plt	0	0	0
	5570 - Other Expenses	222,112	(377)	221,735
	5600 - Oper Supervision & Engineering	26,982	0	26,982
	5612 - Load Dispatch-Mntr&Op TransSys	0	0	0
	5630 - Overhead Line Expenses	10	0	10
	5650 - Trnsmssion of Elect by Others	2,013,554	0	2,013,554
	5660 - Misc Transmission Expenses	3,515	0	3,515
	5690 - Maintenance of Structures	5	0	5
	5691 - Maint of Computer Hardware	1	0	1
	5700 - Maint of Station Equipment	2,872	0	2,872
	5710 - Maintenance of Overhead Lines	104,365	0	104,365
	5730 - Maint of Misc Trnsmssion Plt	2,031	0	2,031
	5800 - Oper Supervision & Engineering	82,114	0	82,114
	5830 - Overhead Line Expenses	824	0	824
	5840 - Underground Line Expenses	0	0	0
	5850 - Street Lighting & Signal Sys E	0	0	0
	5860 - Meter Expenses	105,318	0	105,318
	5870 - Customer Installations Exp	0	0	0
	5880 - Miscellaneous Distribution Exp	13,316	0	13,316
	5890 - Rents	3,423	0	3,423
	5920 - Maint of Station Equipment	5,477	0	5,477
	5930 - Maintenance of Overhead Lines	1,700,744	0	1,700,744
	5940 - Maint of Underground Lines	(118)	0	(118)
	5950 - Maint of Lne Trnf,Rglators&Dvi	369	0	369
	5960 - Maint of Strt Lghtng & Sgnal S	0	0	0
	5970 - Maintenance of Meters	836	0	836
	5980 - Maint of Misc Distribution Plt	2,310	0	2,310
	9010 - Supervision - Customer Accts	0	0	0
	9030 - Cust Records & Collection Exp	1,661	0	1,661
	9070 - Supervision - Customer Service	(0)	0	(0)
	9080 - Customer Assistance Expenses	0	0	0
	9120 - Demonstrating & Selling Exp	148	0	148
	9200 - Administrative & Gen Salaries	747,292	(137,347)	609,945
	9210 - Office Supplies and Expenses	34,792	(1,688)	33,104
	9220 - Administrative Exp Trnsf - Cr		0	0
	9230 - Outside Services Employed	495,819	(10,633)	485,186
	9240 - Property Insurance	9,646		9,646
	9250 - Injuries and Damages	(181,028)	(1,675)	(182,702)
	9260 - Employee Pensions & Benefits	195,377	0	195,377
	9280 - Regulatory Commission Exp	4,221		4,221

Kentucky Power Company
Other Affiliate Charges Billed to Co-Owner by Kentucky Power
For 2022

(1) Amounts include billings from WPCo to KYPCo for Mitchell. In Sept 2022, WPCO assumed Operations of Mitchell and is billing KYPCo their ownership share.
(2) Amounts billed by KYPCo to WPCo for Mitchell through Aug 2022 while KPCo was Operator of Mitchell.

		2022		
Account Type	**FERC Account**	Other Affiliates Billed to Kentucky Power (1)	Share Billed to Co-Owner (2)	Total
	9301 - General Advertising Expenses	146	0	146
	9302 - Misc General Expenses	15,608	(22,344)	(6,735)
	9310 - Rents	38,187	(21)	38,165
	9350 - Maintenance of General Plant	360,348	(24,142)	336,206
Cost of Service Total		**20,986,506**	**(221,624)**	**20,764,882**
Non Cost of Service	1070 - Construction Work In Progress	10,039,072	(9,857)	10,029,215
	1080 - Accum Prov for Deprec of Plant	2,920,675	(7,962)	2,912,713
	1510 - Fuel Stock	(23,420)	0	(23,420)
	1520 - Fuel Stock Exp Undistributed	158,777	0	158,777
	1540 - Materials & Oper Supplies	(253,827)	0	(253,827)
	1630 - Stores Expense Undistributed	339,574	0	339,574
	1830 - Prelimin Surv&Investgtn Chrgs	0	0	0
	1840 - Clearing Accounts	48,711	0	48,711
	1850 - Temporary Facilities	141	0	141
	1860 - MDD-Internal Billing Only	395,668	0	395,668
	1880 - R&D Expenses	(0)	0	(0)
	4081 - Taxes Other Than Inc Tax, UOI	2,013,510	(387,784)	1,625,726
	4170 - Revenues from Non-Util Oper	0	0	0
	4210 - Misc Non-Operating Income	(168)	0	(168)
	4261 - Donations	0	0	0
	4263 - Penalties	74	0	74
	4264 - Civic & Political Activities	890	0	890
	4265 - Other Deductions	40,252	0	40,252
	4540 - Rent From Electric Property	(15,399)	0	(15,399)
	4560 - Other Electric Revenues	(143,916)	0	(143,916)
	4561 - Revenues from Trans of electricity of others	0	0	0
Non Cost of Service Total		**15,520,613**	**(405,603)**	**15,115,010**
Grand Total		**36,507,119**	**(627,227)**	**35,879,892**

RATE SCHEDULE NO. 303

MITCHELL PLANT OPERATING AGREEMENT

KENTUCKY POWER COMPANY

WHEELING POWER COMPANY

and

AMERICAN ELECTRIC POWER SERVICE CORPORATION, AS AGENT

Tariff Submitter: **Kentucky Power Company**
FERC Program Name: **FERC FPA Electric Tariff**
Tariff Title: **KPCo Rate Schedules and Service Agreement Tariffs**
Tariff Proposed Effective Date: **12/31/2014**
Tariff Record Title: **Mitchell Plant Operating Agreement**
Option Code: **A**
Record Content Description: **Rate Schedule No. 303**

THIS MITCHELL PLANT OPERATING AGREEMENT ("Agreement"), with an effective date of December 31, 2014 ("Effective Date"), is by and among Kentucky Power Company, a Kentucky corporation qualified as a foreign corporation in West Virginia ("KPCo"), and Wheeling Power Company, a West Virginia corporation ("WPCo") (such two parties hereinafter sometimes referred to as the "Owners"); and American Electric Power Service Corporation, a New York corporation qualified as a foreign corporation in West Virginia ("Agent"). KPCo, WPCo and Agent may hereinafter be referred to as a "Party" or collectively as the "Parties".

WITNESSETH:

WHEREAS, KPCo acquired a fifty percent (50%) undivided ownership interest in the Mitchell Power Generation Facility consisting of two 800MW generating units and associated plant, equipment and real estate, located in Moundsville, West Virginia (the "Mitchell Facility") on December 31, 2013; and

WHEREAS, AEP Generation Resources Inc. ("AEPGR"), an affiliate of the Parties, acquired a fifty percent (50%) undivided ownership interest in the Mitchell Facility, also on December 31, 2013; and

WHEREAS, pursuant to an Asset Contribution Agreement between AEPGR and Newco Wheeling Inc., a West Virginia corporation merged or to be merged into WPCo upon the closing of the transactions (the "Transfer Date") set forth in such Asset Contribution Agreement (the "ACA"), AEPGR transferred its fifty percent (50%) undivided interest in the Mitchell Facility to Newco Wheeling Inc., exclusive of its interest in the Conner Run Fly Ash Impoundment and Dam ("Conner Run"), which interest in Conner Run was retained on the Transfer Date by AEPGR; and

WHEREAS, this Agreement shall be effective upon the Effective Date but the rights and obligations set forth herein shall not commence until 12:01 AM on the day following the Transfer Date; and

WHEREAS, the Owners desire that KPCo shall operate and maintain the Mitchell Facility, exclusive of Conner Run (the "Mitchell Plant"), in accordance with the provisions set forth herein; and

WHEREAS, the Owners are subsidiaries of American Electric Power Company, Inc. ("AEP"), the parent company in an integrated public utility holding company system, and use the services of Agent (an affiliated company engaged solely in the business of furnishing essential services to the Owners and to other affiliated companies), as outlined in the service agreements between Agent and KPCo and between Agent and WPCo.

NOW THEREFORE, in consideration of the premises and for the purposes hereinabove recited, and in consideration of the mutual covenants hereinafter contained, the signatories agree as follows:

ARTICLE ONE

FUNCTIONS OF KPCO AND AGENT

1.1 KPCo shall operate and maintain the Mitchell Plant in accordance with good utility practice consistent with procedures employed by KPCo at its other generating stations, and in conformity with the terms and conditions of this Agreement.

1.2 KPCo shall keep all necessary books of record, books of account and memoranda of all transactions involving the Mitchell Plant, and shall make computations and allocations on behalf of the Owners, as required under this Agreement. The books of record, books of account and memoranda shall be kept in such manner as to conform, where so required, to the Uniform System of Accounts as prescribed by the Federal Energy Regulatory Commission ("FERC") for Public Utilities and Licensees ("Uniform System of Accounts"), and to the rules and regulations of other regulatory bodies having jurisdiction as they may from time to time be in effect.

1.3 The Owners shall establish such bank accounts as may from time to time be required or appropriate.

1.4 As soon as practicable after the end of the month, KPCo shall furnish to WPCo a statement setting forth the dollar amounts associated with the operation and maintenance of the Mitchell Plant as allocated hereunder to KPCo and WPCo for such month. The Owners shall, on a timely basis, deposit sufficient dollar amounts in the appropriate bank accounts to cover their respective allocations of such costs.

1.5 KPCo shall be responsible for the day to day operation and maintenance of the Mitchell Plant. KPCo shall obtain such materials, labor and other services as it considers necessary in connection with the performance of the functions to be performed by it hereunder from such sources or through such persons as it may designate.

1.6 Agent, as directed by the Operating Committee and consistent with Agent's service agreements with KPCo and WPCo, shall provide services necessary for the safe and efficient operation and maintenance of the Mitchell Plant.

ARTICLE TWO

APPORTIONMENT OF CAPACITY AND ENERGY

2.1 The Total Net Capability of the Mitchell Plant at the Mitchell Unit 1 and Unit 2 low-voltage busses, after taking into account auxiliary load demand, is 1,560,000 kilowatts. The Owners may from time to time modify the Total Net Capability of the Mitchell Plant as they may mutually agree.

2.2 The Total Net Generation of the Mitchell Plant during a given period, as determined by the requirements of KPCo and WPCo, shall mean the electrical output of the Mitchell Plant generators during such period, measured in kilowatt hours by suitable instruments, reduced by the energy used by auxiliaries for the Mitchell Unit 1 and Unit 2 during such period.

2.3 Except as set forth in Section 7.6 (including Section 7.6 Subsections), in any hour, KPCo and WPCo shall share the minimum load responsibility of Mitchell Unit 1 and Unit 2 in respective amounts proportionate to their ownership interests in the Mitchell Plant at such time. Each Owner may independently dispatch its share of the generating capacity between minimum and full load.

2.4 In any hour during which the Mitchell Units are out of service, the energy used by the out-of-service Units' auxiliaries during such hour shall be provided by KPCo and WPCo in respective amounts proportionate to their ownership interests in the Mitchell Plant at such time.

ARTICLE THREE

REPLACEMENTS, ADDITIONS, AND RETIREMENTS

3.1 KPCo shall from time to time make or cause to be made any additions to, replacements of, and retirements of, capitalizable facilities associated with the Mitchell Plant in accordance with the approved annual budget.

3.2 The dollar amounts associated with any additions to, replacements of, or retirements of, capitalizable facilities associated with the Mitchell Plant shall be allocated to KPCo and WPCo in respective amounts proportionate to their ownership interests in the Mitchell Plant at the time such additions, replacements, or retirements are made.

ARTICLE FOUR

WORKING CAPITAL REQUIREMENTS

4.1 KPCo and WPCo shall periodically mutually determine the amount of funds required for use as working capital in meeting payrolls and other expenses incurred in the operation and maintenance of the Mitchell Plant, and in buying materials and supplies (exclusive of fuel) for the Mitchell Plant.

4.2 KPCo and WPCo shall from time to time provide their share of working capital requirements in respective amounts proportionate to their ownership interests at such time in the Mitchell Plant.

ARTICLE FIVE

INVESTMENT IN FUEL

5.1 KPCo and Agent shall establish and maintain reserves of coal in stock piles for the Mitchell Plant of such quality and in such quantities as the Operating Committee shall determine to be required to provide adequate fuel reserves against interruptions of normal fuel supply, provided each Owner, subject to the approval of the Operating Committee and subject to no adverse impact on the operation of the Mitchell Plant, will have the right, but not the obligation, to directly purchase coal, transportation and consumables for its ownership interest. For the purposes of this Agreement, "consumables" shall be as defined in FERC account 502.

5.2 Except as provided in Section 5.1 for an Owner to elect to procure coal for its own interest, the Owners shall make such monthly investments in the common coal stock piles associated with the Mitchell Plant as are necessary to maintain the number of tons in such coal stock piles, after taking into account the coal consumption from the common coal stock piles by Mitchell Unit 1 and Unit 2 during such month.

5.3 At any time, KPCo's and WPCo's respective shares of the investment in the common coal stock piles shall be proportionate to their ownership interests in the Mitchell Plant, unless an Owner elects to procure its own coal as provided in Section 5.1, in which case inventories will be separately maintained for accounting purposes.

5.4 Fuel oil and consumables charged to operation for the Mitchell Plant shall be owned and accounted for between the Owners in the same manner as coal.

ARTICLE SIX

APPORTIONMENT OF STATION COSTS

6.1 Except in the case where an Owner has elected to purchase coal for its own interest as provided for in Section 5.1 (in which case the allocation to the Owners of fuel expense shall be in accordance with procedures and processes approved by the Operating Committee), the allocation to the Owners of fuel expense associated with Mitchell Unit 1 and Unit 2 shall be determined by KPCo and Agent as follows:

(a) In any calendar month, the average unit cost of coal available for consumption from the Mitchell Plant common coal stock piles shall be determined based on the prior month's ending inventory dollar and ton balances plus current month receipts delivered to the Mitchell Plant common coal stock piles. Each Owner's average unit cost will be the same, and receipts and inventory available for consumption amounts will be allocated to each Owner based on monthly usage.

(b) The number of tons of coal consumed by the Mitchell Plant in each calendar month from the Mitchell Plant common coal stock piles shall be determined and shall be converted into a dollar amount equal to the product of (i) the average cost per ton of coal associated with the Mitchell Plant in the Mitchell Plant common coal stock pile at the close of such month, and (ii) the number of tons of coal consumed by the Mitchell Plant from the Mitchell Plant common coal stock piles during such month. Such dollar amount shall be credited to the

Mitchell Plant fuel in stock pile and charged to Mitchell Plant fuel consumed.

(c) In each calendar month, KPCo's and WPCo's respective shares of the Mitchell Plant fuel consumed expense as determined by the provisions of Section 6.1(b) shall be proportionate to each Owner's dispatch of the Mitchell Plant in such month.

(d) Fuel oil reserves will be owned and accounted for in the same manner as coal stock piles, and fuel oil consumed will be allocated to the Owners in the same manner as coal consumed.

6.2 For purposes of this Agreement, KPCo's Assigned Capacity in the Mitchell Plant shall be equal to 50% of the Total Net Capability, and WPCo's Assigned Capacity shall be equal to 50% of the Total Net Capability.

6.3 For each calendar month, KPCo and Agent will, to the extent practicable, determine all Mitchell Plant operations expenses and associated overheads, as accounted for under the FERC Uniform System of Accounts.

6.4 For each calendar month, KPCo and Agent will, to the extent practicable, determine all Mitchell Plant maintenance expenses and associated overheads, as accounted for under the FERC Uniform System of Accounts.

6.5 In each calendar month, KPCo's and WPCo's respective shares of operations and maintenance expenses associated with the Mitchell Plant, as determined in accordance with Sections 6.3 and 6.4, shall be allocated as follows:

(a) In each calendar month, KPCo's and WPCo's respective shares of the Mitchell Plant steam expenses as recorded in FERC Account 502, and emission tons, with allowance expenses as recorded in FERC Account 509, shall be proportionate to each Owner's dispatch of the Mitchell Plant in such month.

(b) In each calendar month, the maintenance of boiler plant expenses as recorded in FERC Account 512, and maintenance of electric plant expenses as recorded in FERC Account 513, shall be directly assigned to Mitchell Unit 1 or Unit 2 or designated as a common expense attributable to both units. In each calendar month, KPCo's and WPCo's respective shares of these expenses shall be proportionate to each Owner's dispatch of the applicable unit, or both units in the case of common expenses, over the previous sixty (60) calendar months. Dispatch is assumed to have been allocated fifty percent (50%) to each Owner for months that are prior to this Agreement.

(c) In each calendar month, KPCo's and WPCo's respective shares of all other operations, maintenance, administrative and general expenses shall be proportionate to their respective ownership interests.

6.6 Each Owner shall bear the cost of all taxes attributable to its respective ownership interest in the Mitchell Plant.

ARTICLE SEVEN

OPERATING COMMITTEE AND OPERATIONS

7.1 By written notice to each other, the Owners and Agent each shall name one representative ("Operating Representative") and one alternate to act for it in matters pertaining to operating arrangements under this Agreement. Any Party may change its Operating Representative or alternate at any time by written notice to the other

Parties. The Operating Representatives for the respective Parties, or their alternates, shall comprise the Operating Committee. All decisions, directives, or other actions by the Operating Committee must be by unanimous agreement of the Operating Representatives of the Owners. The Operating Representative of Agent, or of any third party that provides services in replacement of Agent, shall be free to express the views of Agent or such third party on any matter, but shall not have a vote on the Operating Committee. Except as otherwise provided in Sections 11.1, 11.2 and 11.3 with respect to a dispute referred to the Operating Committee by an Owner, the failure of the Owners' respective Operating Representatives to unanimously agree with respect to a matter pending before the Operating Committee shall not be considered to be a dispute that would be subject to resolution under Article Eleven.

7.2 The Operating Committee shall have the following responsibilities:

(a) Review and approval of an annual budget and annual operating plan, including determination of the emission allowances required to be acquired by KPCo and WPCo. If the Operating Committee fails to approve an annual budget, the approved annual budget from the previous year will continue to apply until such time as the new annual budget is approved.

(b) Establishment and review of procedures and systems for dispatch, notification of dispatch, and unit commitment under this Agreement, including any commitment of Called Capacity pursuant to Section 7.6.2.

(c) Establishment and monitoring of procedures for communication and coordination with respect to the Mitchell Plant capacity availability, fuel-firing options, and scheduling of outages for maintenance, repairs, equipment replacements, scheduled inspections, and other foreseeable cause of outages, as well as the return to availability following an unplanned outage.

(d) Decisions on capital expenditures, including unit upgrades and re-powering.

(e) Determinations as to changes in the unit capability and decisions on unit retirement.

(f) Establishment and modification of billing procedures under this Agreement.

(g) Approval of material contracts for fuel, transportation or consumable supply. Establishment of specification of fuels, oversight of fuel inspection and certification procedures, management of fuel inventories, and allocation of rights under fuel supply, transportation and consumable contracts. Establishment of an Owner's procurement rights and procedures if the Owner elects to purchase coal, transportation or consumables for its own interest.

(h) Establishment of, termination of, and approval of any change or amendment to the operating arrangements between KPCo and Agent or any replacement third party with respect to the Mitchell Plant generating units; provided, however, that Agent or any replacement third party shall participate in discussions pursuant to this subsection 7.2(h) only if and to the extent requested to do so by both Owners.

(i) Review and approval of plans and procedures designed to ensure compliance with any environmental law, regulation, ordinance or permit, including procedures for allocating and using emission allowances or for any programs that permit averaging at more than one unit for compliance.

(j) Other duties as assigned by agreement of the Owners.

7.3 The Operating Committee shall meet at least annually, and at such other times as any Party may reasonably request.

7.4 The Parties shall cooperate in providing to the Operating Committee the information it reasonably needs to carry out its duties, and to supplement or correct such information on a timely basis.

7.5 The Owners will each make an initial unit commitment one business day ahead of real-time dispatch.

7.6 Application of this Section 7.6 (including subsections) is subject to (i) the receipt of any necessary regulatory approvals or waivers expressly granted for this Section 7.6; and (ii) the Operating Committee establishing and approving procedures and systems for dispatch. As used in this Section and subsections of this Section, the terms "Party" or "Parties" refers only to KPCo and WPCo, or both of them, as the case may be.

7.6.1 If Mitchell Unit 1 or Unit 2 is designated to be committed by both Parties, such unit will be brought on line or kept on line. If neither Party designates Mitchell Unit 1 or Unit 2 to be committed, such unit will remain off line or be taken offline.

7.6.2 When a Mitchell Unit is designated to be committed by one Party, but designated not to be committed by the other Party, the unit will be brought on line or kept on line if the Party designating the unit for commitment undertakes to pay any applicable start-up costs for the unit, as well as any applicable minimum running costs for the unit thereafter, in which event the unit shall be brought on line or kept on line, as the case may be. The Party so designating the unit to be committed shall have the right to schedule and dispatch up to all of the Available Capacity of the unit. Available Capacity means that portion of the Owners' aggregate Assigned Capacity that is currently capable of being dispatched. The Party exercising this right shall be referred to as the "Calling Party," and the capacity called by that Party in excess of its Assigned Capacity Percentage of the Available Capacity of that unit shall be referred to as its "Called Capacity." The other Party shall be referred to as the "Non-Calling Party". The Calling Party shall provide reasonable notice to the Non-Calling Party of its call, including any start-up or shut-down time for the Unit. For purposes of this Agreement, KPCo's Assigned Capacity Percentage shall be 50%, and WPCo's Assigned Capacity Percentage shall be 50%.

7.6.3 The Non-Calling Party can reclaim any Called Capacity attributable to its Assigned Capacity share by giving the Calling Party notice equal to the normal cold start-up time for the unit. At the end of the notice period, the Non-Calling Party shall have the right to schedule and dispatch the recalled capacity. At that point, the Non-

Calling Party shall resume its responsibility for its share of any applicable start-up costs for the unit and prospectively shall bear its responsibility for the costs associated with its Assigned Capacity from the unit.

7.6.4 If any capacity remains available but is not dispatched from a Party's Available Capacity committed as a result of the initial unit commitment, the other Party may only schedule and dispatch such capacity pursuant to agreement with the non-dispatching Party.

7.7 KPCo and WPCo shall be individually responsible for any fees charged by FERC on the basis of the sales or transmission by each of capacity or energy at wholesale in interstate commerce.

7.8 Emission Allowances. On the Transfer Date pursuant to the ACA, AEPGR, the previous owner of WPCo's interest in the Mitchell Plant, will assign to WPCo all Emission Allowances allocated to AEPGR for the Mitchell Plant for each vintage year after 2014, issued by the U.S. Environmental Protection Agency ("USEPA") pursuant to Title IV of the Clean Air Act Amendments of 1990 and any regulations thereunder, and any other emission allowance trading program created under the Clean Air Act and administered by USEPA or the State of West Virginia, including but not limited to the Clean Air Interstate Rule 40 CFR Parts 96 and 97, and any amendments thereto ("Emission Allowances"), and all Emission Allowances for 2014 and any vintage year prior to 2014 that were allocated to the Mitchell Plant and that have not been expended as of the date of assignment. To the extent that additional Emission Allowances are required for operation of the Mitchell Plant, KPCo and WPCo will each be responsible for acquiring sufficient Emission

Allowances to satisfy the Emission Allowances required because of its dispatch of energy from the Mitchell Plant, and the Emission Allowances required to satisfy the Emission Allowance surrender obligations attributable to the Mitchell Plant imposed under the Consent Decree between USEPA and Ohio Power Company entered on December 10, 2007, in Civil Action No. C2-99-1182 and consolidated cases by the U.S. District Court in the Southern District of Ohio. On or before January 10 of each year, Agent shall determine and notify KPCo and WPCo of the number of additional annual Emission Allowances consumed by each of them through December 31 of the previous year, and KPCo and WPCo shall each transfer into the Mitchell Plant U.S. EPA Allowance Transfer System account that number of Emission Allowances with a small compliance margin by January 31 of that year. For seasonal Emission Allowance programs, Agent shall determine and notify KPCo and WPCo of the number of additional seasonal Emission Allowances consumed by each of them during the applicable compliance period by the 10th day of the first month following the end of the compliance period, and KPCo and WPCo shall each transfer into the appropriate Mitchell Plant U.S. EPA Allowance Transfer System Account that number of Emission Allowances with a small compliance margin by the last day of the first month following the end of the compliance period. In the event that KPCo or WPCo fails to surrender the required number of Emission Allowances by January 31 or the last day of the first month following any seasonal compliance period, Agent shall purchase the required number of Emission Allowances, and KPCo or WPCo, as the case may be, shall reimburse Agent for such purchases, with interest at the Federal Funds Rate (as published by the Board of

Governors of the Federal Reserve System as from time to time in effect) running from the date of such purchases to the date of payment. The Operating Committee will develop procedures to be implemented after the end of each calendar year to account for the Emission Allowances required by the use of the Mitchell Plant by KPCo and WPCo and to correct any imbalance between Emission Allowances supplied and Emission Allowances used through the end of the preceding year by settlement or payment.

7.9 Capital repairs and improvements to the Mitchell Plant will be determined by the Operating Committee pursuant to the annual budgeting process set forth in Section 7.10. Expenditures that the Operating Committee determines have been or will be incurred exclusively for one Owner shall be assigned exclusively to that Owner.

7.10 At least 90 days before the start of each operating year, KPCo and Agent shall submit to the Operating Committee a proposed annual budget with respect to the Mitchell Plant, a proposed annual operating plan, and an estimate and schedule of costs to be incurred for major maintenance or replacement items during the next six-year period. The annual budget shall be presented on a month-by-month basis for each month during the next operating year, and shall include an operating budget, a capital budget, an estimate of the cost of any major repairs that are anticipated will occur during such operating year with respect to the Mitchell Plant, and an itemized estimate of all projected non-fuel variable operating expenses relating to the operation of the Mitchell Plant during that operating year. The members of the Operating Committee will meet and work in good faith to agree upon the final annual budget and final annual operating plan. Once approved, the annual budget and annual operating plan shall remain in effect throughout the applicable operating year, subject to such changes, revisions, amendments, and updating as the Operating Committee may determine.

ARTICLE EIGHT

EFFECTIVE DATE AND TERM

8.1 Subject to FERC approval or acceptance for filing, the Effective Date of this Agreement shall be December 31, 2014.

8.2 Subject to FERC approval or acceptance, if necessary, this Agreement shall remain in force until such time as (i) KPCo or WPCo has divested itself of all or any portion of its ownership interest in the Mitchell Plant, other than assignment or other transfer of such ownership interests to another AEP affiliate; or (ii) either KPCo or WPCo is no longer a direct or indirect wholly owned subsidiary of AEP; or (iii) KPCo and WPCo may mutually agree to terminate this Agreement.

ARTICLE NINE

GENERAL

9.1 This Agreement shall inure to the benefit of and be binding upon the signatories hereto and their respective successors and assigns, but this Agreement may not be assigned by any signatory without the written consent of the others, which consent shall not be unreasonably withheld.

9.2 This Agreement is subject to the regulatory authority of any State or Federal agency having jurisdiction.

9.3 The interpretation and performance of this Agreement shall be in accordance with the laws of the State of Ohio, excluding conflict of laws principles that would require the application of the laws of a different jurisdiction.

9.4 This Agreement supersedes all previous representations, understandings, negotiations, and agreements, either written or oral between the signatories or their representatives with respect to operation of the Mitchell Plant, and constitutes the entire agreement of the signatories with respect to the operation of the Plant. Notwithstanding the foregoing, this Agreement does not supersede any previous agreements among any of the signatories allocating or transferring rights to capacity and associated energy, or ownership, of the Mitchell Plant.

9.5 Each Party shall designate in writing a representative to receive any and all notices required under this Agreement. Notices shall be in writing and shall be given to the representative designated to receive them, either by personal delivery, certified mail, facsimile, e-mail or any similar means, properly addressed to such representative at the address specified below:

KENTUCKY POWER COMPANY
Gregory G. Pauley
President & COO

Attn:

Phone: (502) 696-7007

Facsimile:(502) 696-7006

Email: ggpauley@aep.com

WHEELING POWER COMPANY
Charles R. Patton
President

Attn:

Phone: (304) 348-4152

Facsimile: (304) 348-4198

Email: crpatton@aep.com

AMERICAN ELECTRIC POWER SERVICE CORPORATION
Mark C. McCullough
Executive Vice President – Generation

Attn:

Phone: (614) 716-2400

Facsimile: (614) 716-1331

Email: mcmccullough@aep.com

All notices shall be effective upon receipt, or upon such later date following receipt as set forth in the notice. Any Party may, by written notice to the other Parties, change the representative or the address to which such notices are to be sent.

ARTICLE TEN

LIMITATION OF LIABILITY

10.1 Notwithstanding anything in this Agreement to the contrary, neither of the Owners or Agent shall be liable under this Agreement for special, consequential, indirect, punitive or exemplary damages, or for lost profits or business interruption damages, whether arising by statute, in tort or contract or otherwise.

ARTICLE ELEVEN

DISPUTE RESOLUTION

11.1 If either Owner believes that a dispute has arisen as to the meaning or application of this Agreement, it shall present that matter to the Operating Committee in writing, and shall provide a copy of that writing to the other Owner.

11.2 If the Operating Committee is unable to reach agreement on a dispute submitted to the Operating Committee pursuant to Section 11.1within thirty (30) days after the dispute is presented to it, the matter shall be referred to the chief operating officers of the Owners for resolution in the manner that such individuals shall agree is appropriate; provided, however, that either Owner involved in the dispute may invoke the arbitration provisions set forth in Section 11.3 at any time after the end of the thirty (30) day period provided for the Operating Committee to reach agreement if the Operating Committee has not reached agreement.

11.3 If the Owners are unable to resolve a dispute through the Operating Committee within thirty (30) days after the dispute is presented to the Operating Committee pursuant to Section 11.1, or through reference of the matter to the chief operating officers of the Owners pursuant to Section 11.2, either Owner may commence arbitration proceedings by providing written notice to the other Owner, detailing the nature of the dispute, designating the issue(s) to be arbitrated, identifying the provisions of this Agreement under which the dispute arose, and setting forth such Owner's proposed resolution of such dispute.

11.3.1 Within ten (10) days of the date of the notice of arbitration, a representative of each Owner shall meet for the purpose of selecting an arbitrator. If the Owners' representatives are unable to agree on an arbitrator within fifteen (15) days of the date of the notice of arbitration, then an arbitrator shall be selected in accordance with the procedures of the American Arbitration Association ("AAA"). Whether the arbitrator is selected by the Owners' representatives or in accordance with the procedures of the AAA, the arbitrator shall have the qualifications and experience in the occupation, profession, or discipline relevant to the subject matter of the dispute.

11.3.2 Any arbitration proceeding shall be subject to the Federal Arbitration Act, 9 U.S.C. §§ 1 *et seq.* (1994), as it may be amended, or any successor enactment thereto, and shall be conducted in accordance with the commercial arbitration rules of the AAA in effect on the date of the notice to the extent not inconsistent with the provisions of this Article.

11.3.3 The arbitrator shall be bound by the provisions of this Agreement where applicable, and shall have no authority to modify any terms and conditions of this Agreement in any manner. The arbitrator shall render a decision resolving the dispute in an equitable manner, and may determine that monetary damages are due to an Owner or may issue a directive that an Owner take certain actions or refrain from taking certain actions, but shall not be authorized to order any other form of relief; provided, however, that nothing in this Article shall preclude the arbitrator from rendering a decision that adopts the resolution of the dispute proposed by an Owner. Unless otherwise agreed to by the Owners, the arbitrator shall render a decision within one hundred twenty (120) days of appointment, and shall notify the Owners in writing of such decision and the reasons supporting such decision. The decision of the arbitrator shall be final and binding upon the Owners, and any award may be enforced in any court of competent jurisdiction.

11.3.4 The fees and expenses of the arbitrator shall be shared equally by the Owners, unless the arbitrator specifies a different allocation. All other expenses and costs of the arbitration proceeding shall be the responsibility of the Owner incurring such expenses and costs.

11.3.5 Unless otherwise agreed by the Owners, any arbitration proceedings shall be conducted in Columbus, Ohio.

11.3.6 Except as provided in this Article, the existence, contents, or results of any arbitration proceeding under this Article may not be disclosed without the prior written consent of the Owners, provided, however, that either Owner may make disclosures as may be required to fulfill regulatory obligations to any agencies having jurisdiction, and may inform its lenders, affiliates, auditors, and insurers, as necessary, under pledge of confidentiality, and may consult with expert consultants as required in connection with an arbitration proceeding under pledge of confidentiality.

11.3.7 Nothing in this Agreement shall be construed to preclude either Owner from filing a petition or complaint with FERC with respect to any claim over which FERC has jurisdiction. In such case, the other Owner may request that FERC reject the petition or complaint or otherwise decline to exercise its jurisdiction. If FERC declines to act with respect to all or part of a claim, the portion of the claim not so accepted by FERC may be resolved through arbitration, as provided in this Article. To the extent that FERC asserts or accepts jurisdiction over all or part of a claim, the decisions, findings of fact, or orders of FERC shall be final and binding, subject to judicial review under the Federal Power Act, 16 U.S.C. § 791a *et seq.*, as amended from time to time, and any arbitration proceedings that may have commenced prior to the assertion or acceptance of jurisdiction by FERC shall be stayed, pending the outcome of the FERC proceedings. The arbitrator shall have no authority to modify, and shall be conclusively bound by, any decisions, findings of fact, or orders of FERC; provided, however, that to the extent that any decisions, findings of fact, or orders of FERC do not provide a final or complete remedy to an Owner seeking relief, such Owner may proceed to arbitration under this Article to secure such a remedy, subject to any FERC decisions, findings, or orders.

11.4 The procedures set forth in this Article shall be the exclusive means for resolving disputes arising under this Agreement and shall survive this Agreement to the extent necessary to resolve any disputes pertaining to this Agreement. Except as provided in Sections 11.3 and 11.3.7, neither Owner shall have the right to bring any dispute for resolution before a court, agency, or other entity having jurisdiction over this Agreement, unless both Owners agree in writing to such procedure.

11.5 To the extent that a dispute involves the actions, inactions or responsibilities of Agent under this Agreement, the provisions of this Article shall be applicable to such dispute. For such purposes, Agent shall be treated as an Owner in applying the provisions of this Article.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed by their officers thereunto duly authorized as of the date first above written.

KENTUCKY POWER COMPANY

By: Greg G. Pauley
Gregory G. Pauley

Title: President & COO

WHEELING POWER COMPANY

By:____________________________
Charles R. Patton

Title: President

AMERICAN ELECTRIC POWER SERVICE CORPORATION

By:____________________________
Mark C. McCullough

Title: Executive Vice President - Generation

11.5 To the extent that a dispute involves the actions, inactions or responsibilities of Agent under this Agreement, the provisions of this Article shall be applicable to such dispute. For such purposes, Agent shall be treated as an Owner in applying the provisions of this Article.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed by their officers thereunto duly authorized as of the date first above written.

KENTUCKY POWER COMPANY

By:________________________
Gregory G. Pauley

Title: President & COO

WHEELING POWER COMPANY

By: Charles R. Patton
Charles R. Patton

Title: President

AMERICAN ELECTRIC POWER SERVICE CORPORATION

By:________________________
Mark C. McCullough

Title: Executive Vice President - Generation

11.5 To the extent that a dispute involves the actions, inactions or responsibilities of Agent under this Agreement, the provisions of this Article shall be applicable to such dispute. For such purposes, Agent shall be treated as an Owner in applying the provisions of this Article.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed by their officers thereunto duly authorized as of the date first above written.

KENTUCKY POWER COMPANY

By:____________________________
Gregory G. Pauley

Title: President & COO

WHEELING POWER COMPANY

By:____________________________
Charles R. Patton

Title: President

AMERICAN ELECTRIC POWER SERVICE CORPORATION

By:____________________________
Mark C. McCullough

Title: Executive Vice President - Generation

WRITTEN CONSENT ACTION
OF THE MITCHELL OPERATING COMMITTEE
September 1, 2022

The undersigned, being all of the Owners' Operating Representatives of the Operating Committee (the "Committee") of the Mitchell Plant Operating Agreement (the "Agreement"), do hereby consent to the adoption of the following resolutions, which resolutions shall be deemed to be adopted as of the date hereof ("Effective Date") and to have the same force and effect as if such resolutions had been adopted at a meeting duly called therefor:

1. **Waiver of Notice.**

RESOLVED, that any and all notice to take any action in adopting the following resolutions be, and it hereby is, waived by the undersigned.

2. **Approval of Resolutions To Implement the Agreement**

WHEREAS, Wheeling Power Company ("Wheeling Power") and Kentucky Power Company ("Kentucky Power") recognize that the Public Service Commission of West Virginia ("WVPSC") and the Kentucky Public Service Commission ("KPSC") approved different investments in response to federal environmental rules at the Mitchell Plant and different approaches to operating and owning the Mitchell Plant after December 31, 2028;

WHEREAS, the WVPSC in its orders authorized Wheeling Power to make any improvements or upgrades to the Mitchell Plant to enable compliance with the Effluent Limitations Guidelines ("ELG Rule"), and agreed exclusively to fund all of the capital expenditures associated with implementation of the ELG Rule ("ELG Upgrades"), and to make other necessary improvements or upgrades to the Mitchell Plant, to preserve the option to operate the plant past 2028;

WHEREAS, the KPSC in its orders authorized Kentucky Power to make only the improvements and upgrades to the Mitchell Plant to enable compliance with the Coal Combustion Residuals Rule ("CCR Rule"), and agreed to fund only its ownership share of the capital expenditures associated with the CCR Rule ("CCR Upgrades"), but not the ELG Rule, and acknowledged that because the ELG Upgrades are needed to operate the Mitchell Plant after 2028, approving the CCR and not the ELG Upgrades results in Kentucky Power being permitted only to operate the Mitchell Plant until the end of 2028;

WHEREAS, on November 19, 2021, each Owner filed with its Commission a proposed Mitchell Plant Operations and Maintenance Agreement and a proposed Mitchell Plant Ownership Agreement ("Proposed Mitchell Agreements") to replace the Agreement to facilitate compliance with the KPSC's and WVPSC's respective orders regarding compliance with the CCR and ELG Rules at the Mitchell Plant;

WHEREAS, the Committee believed that replacement of the Agreement with the New Mitchell Agreements at the soonest practical date was advisable and in the best interests of

Kentucky Power Company, Wheeling Power Company, and their respective customers;

WHEREAS, the KPSC and WVPSC issued orders adopting versions of the Mitchell Agreements on May 3, 2022 and July 1, 2022, respectively, that differ in material respects, such that the Owners are unable to enter into new agreements at the current time;

WHEREAS, the Agreement remains in full force and effect in accordance with its terms pending future negotiation of longer term arrangements by the Owners that replace the Agreement, subject to state and other applicable regulatory approvals;

WHEREAS, in light of the foregoing developments, the Operating Committee believes it is now in the best interests of the Mitchell Plant and their respective customers to continue operating under the Agreement in the short term to accomplish the operational objectives necessitated by the KPSC and WVPSC in their orders and prevent any delays in constructing the ELG Upgrades, which could have a negative effect on future plant outages and unit availability;

WHEREAS, the Committee must establish certain operating principles pursuant to its authority under the Agreement to appoint Wheeling Power as the operator of the Mitchell Plant, to enable the ELG Upgrades to be performed by Wheeling Power, and to adopt the procedures necessary to properly allocate costs between the two Owners such that Wheeling Power will pay for all of the costs of the ELG Upgrades, in accordance with the authority of the Committee under the Agreement;

WHEREAS, the Committee must also appropriately allocate costs between the two Owners such that Wheeling Power will pay for the cost of capital investments to the extent they have a depreciable life after December 31, 2028;

WHEREAS, the Committee is vested with certain enumerated rights and duties under the Agreement, as well as other duties as agreed by the Owners (Section 7.2(j));

WHEREAS, the rights and responsibilities of the Committee include, but are not limited to, (1) review and approval of an annual budget and operating plan (Section 7.2(a)); (2) decisions on capital expenditures (Section 7.2(d)); establishment and modification of billing procedures (Section 7.2(f)); (3) establishment of, termination of, and approval of any change or amendment to the operating arrangements between Kentucky Power and Agent pertaining to the Mitchell Plant (Section 7.2(h)); and (4) review and approval of plans and procedures designed to ensure compliance with any environmental law, regulation ordinance or permit (Section 7.2(i));

WHEREAS, pursuant to Section 7.9 of the Agreement, capital repairs and improvements to the Mitchell Plant will be determined by the Committee pursuant to the annual budgeting process which shall, pursuant to Section 7.10 of the Agreement, remain in effect throughout the applicable operating year subject to such changes, revisions, amendments and updating as the Committee may determine; and

WHEREAS, further pursuant to Section 7.9, the expenditures that the Committee determines have been or will be incurred exclusively for one Owner shall be assigned exclusively to that owner, and, pursuant to Section 7.2(d), decisions on capital expenditures are among the responsibilities of the Committee.

NOW, THEREFORE, BE IT RESOLVED, that Kentucky Power's rights and obligations to operate and maintain the Mitchell Plant are delegated to Wheeling Power, and Wheeling Power accepts and consents to such delegation, effective as of the Effective Date, including, but not limited to, Kentucky Power's rights and obligations under Sections 1.1 (Appointment of Operator), 1.2 (Maintenance of Books and Records), 1.4 (Monthly Statements), 1.5 (Daily Operations), 3.1 (Capital Work), 5.1 (Coal Procurement), 6.3 (Accounting - Operating Expenses), 6.4 (Accounting – Maintenance Expenses), and 7.10 (Budgeting) of the Agreement, including the following which shall occur on or after the Effective Date:

a. Kentucky Power's employees who work at the Mitchell Plant shall become employees of Wheeling Power;

b. All open and active contracts on the Effective Date for the purchase of fuel, transportation, goods and services for the operation, maintenance and improvement of the Mitchell Plant and all collective bargaining agreements for labor at Mitchell Plant shall be assigned by Kentucky Power to Wheeling Power and assumed by Wheeling Power;

c. All leased property used in support of the Mitchell Plant, including but not limited to vehicles and computer equipment, shall be transferred on the books of the lessor from the leased assets account of Kentucky Power to the leased assets account of Wheeling Power; and

d. Ownership or other beneficial interest of the tugboat used at Mitchell Plant shall be transferred to Wheeling Power.

RESOLVED, that Wheeling Power will have the power and obligation as the operator of the Mitchell Plant to enter into and hold permits in its name on behalf of both Owners or on its own behalf, as the circumstances require, including the ELG permits, and all existing permits not held by Wheeling Power will be transferred to it in an orderly manner.

RESOLVED, that pursuant to Sections 7.2(d) and 7.9 of the Agreement, the Owners jointly recognize Wheeling Power's right to carry out and pay for the ELG Upgrades under the Agreement and approve the following procedures to facilitate that work consistent with the orders of the WVPSC and KPSC, and to protect Kentucky ratepayers from the associated costs and risks:

a. The permits related to the ELG Upgrades at the Mitchell Plant will be transferred to Wheeling Power to the extent not held by Wheeling Power, and all prior action taken by the Owners in furtherance of the foregoing is ratified and approved;

b. All construction and other contracts related to the ELG Upgrades will be in the name of Wheeling Power such that Wheeling Power (and not Kentucky Power) is contractually responsible for those contracts;

c. The appropriate work orders and supporting accounting will be implemented to assign to Wheeling Power all costs associated with the ELG Upgrades;

d. The appropriate work orders and supporting accounting will be implemented to assign to Wheeling Power and Kentucky Power equally all costs associated with the CCR Upgrades;

e. The expenditures associated with the CCR Upgrades, in which the Owners share equally, and the ELG Upgrades, which will be the exclusive responsibility of Wheeling Power, will be classified in accordance with the recommendations of the independent engineer's report identifying the ELG Upgrades and CCR Upgrades and their associated costs, as previously adopted by this Committee.

RESOLVED, that to further implement and clarify Sections 3.2 and 7.9 of the Agreement, the Owners approve the following procedures related to capital items which have a depreciable life extending beyond, or with an in-service date not occurring until after, December 31, 2028:

a. Wheeling Power will exclusively pay for any capital item whose in-service date is reasonably expected to be after December 31, 2028;

b. Wheeling Power's Operating Representative may unilaterally authorize any capital expenditure that will be assigned exclusively to Wheeling Power, including the ELG Upgrades;

c. if a capital expenditure has a depreciable life that extends beyond December 31, 2028, Kentucky Power's responsibility for the cost of that item will be limited to its 50% ownership share of the cost of the asset ratably allocated to the portion of such depreciable life occurring prior to December 31, 2028, and Wheeling Power will be responsible for the remainder;

d. any other capital expenditures shall be allocated 50% to (and paid for by) each Owner, subject to the written approval of the Operating Committee;

e. to the extent either Owner funds any capital item in excess of 50%, that capital item will be owned by the Owners in proportion to their investment in that asset for regulatory, tax and other purposes; and

f. an Owner's Operating Representative may unilaterally authorize any capital expenditure for which such Owner shall be allocated greater than 75% of the capital costs, up to an aggregate amount of such capital costs that does not exceed $3 million per year allocated to the other Owner.

IN WITNESS WHEREOF, the undersigned have signed this written consent action effective as of the Effective Date.

OPERATING REPRESENTATIVES:

DocuSigned by:
Deryle Brett Mattison
E6E06DC6D8C3445...
D. Brett Mattison

DocuSigned by:
Christian T. Beam
E27434EFE1A34E4...
Christian T. Beam

Kentucky Power Integrated Consolidated
(in thousands)

Category	**2025**	**2026**	**2027**
Corporate/Other	10,028	9,507	11,079
Distribution	84,779	128,473	133,857
Regulated Renewables	0	0	0
Transmission	155,697	125,654	116,252
Other Generation	15,314	16,665	18,720
New Generation		22,781	45,052
Environmental Generation	1,249	1,200	1,212
Total	**267,068**	**304,280**	**326,172**

Income Statement - Detail
2024-2025 Operating Budget
($000)

2024-2025 Current Operating Budget	Jun - 2024	Jul - 2024	Aug - 2024	Sep - 2024	Oct - 2024	Nov - 2024	Dec - 2024	Jan - 2025	Feb - 2025	Mar - 2025	Apr - 2025	May - 2025	Test Year Period
Kentucky Power													
REVENUES													
TOTAL OPERATING REVENUES													
Revenue - Retail Sales	47,893	56,241	57,823	46,255	47,816	50,898	65,632	74,621	56,088	59,528	47,957	49,978	660,729
Revenue - Transmission	2,978	3,521	2,876	2,774	2,889	2,800	(1,524)	4,466	3,853	4,178	4,085	4,202	37,100
Revenue - Sales for Resale	4,426	3,387	3,048	855	1,578	2,464	2,057	2,762	1,644	1,631	535	2,310	26,699
Revenue - Other Operating	1,120	950	1,010	1,034	948	833	950	1,057	735	1,328	792	800	11,559
Provision for Rate Refund													
Goal Seek Rate Relief													
TOTAL OPERATING REVENUES	64,943	71,957	71,691	55,582	58,646	63,093	68,599	91,192	68,553	73,804	58,783	64,602	811,444
FUEL & PURCHASED POWER EXPENSES													
Total Fuel for Electric Generation	15,316	15,401	14,421	3,430	8,273	10,283	14,774	19,046	10,421	7,253	5,286	12,317	136,219
Total Purchased Power	6,642	7,099	6,956	13,518	10,393	8,977	8,616	17,783	15,748	15,808	11,912	6,687	130,138
Total Cost of Sales	21,957	22,500	21,376	16,949	18,666	19,259	23,389	36,830	26,169	23,061	17,198	19,004	266,358
GROSS MARGIN	38,200	44,500	41,900	33,000	33,500	36,800	44,900	50,700	33,300	41,700	36,172	38,286	472,958
OPERATING EXPENSES													
Total Operational and Maintenance Expenses	17,500	17,200	19,500	21,300	21,000	16,900	11,900	22,700	24,300	11,000	18,944	18,436	220,680
Depreciation & Amortization	10,500	12,000	11,000	10,600	11,600	7,400	11,400	11,900	12,100	9,100	10,553	10,743	128,896
Taxes Other Than Income Taxes	3,000	2,900	2,400	2,900	2,800	2,800	(5,400)	1,800	2,300	2,400	1,589	2,709	22,198
TOTAL OPERATING EXPENSES	31,000	32,100	32,900	34,800	35,400	27,100	17,900	36,400	38,700	22,500	31,086	31,887	371,773
OPERATING INCOME	7,200	12,400	9,000	(1,800)	(1,900)	9,700	27,000	14,300	(5,400)	19,200	5,086	6,399	101,185
NON-OPERATING INCOME/(EXPENSES)													
Total Interest & Dividend Income		(0)				800	100	0					900
Interest & Dividend Carrying Charges		0						0			2	2	5
Other Pension Components	500	600	600	600	500	(1,200)	554	500	400	400	455	455	4,365
AFUDC Equity	200	200	200	200	100	100			200	300	269	275	2,045
Gain on Disposition of Equity Investment													
INTEREST EXPENSE													
Total Interest Charges	4,700	4,600	4,500	4,600	4,700	5,700	4,546	4,900	4,600	5,000	6,512	5,801	60,160
INCOME BEFORE INCOME TAXES and EQUITY EARNINGS	2,700	8,000	4,700	(6,200)	(6,500)	4,100	22,454	9,400	(9,800)	14,500	(1,155)	875	43,074
INCOME TAXES and EQUITY EARNINGS													
Total Income Taxes	100	1,600	900	(2,800)	(6,300)	193	7,269	1,800	(1,900)	2,800	(669)	(163)	2,830
Equity Earnings of Subs													
INCOME AFTER INCOME TAXES and EQUITY EARNINGS	2,600	6,400	3,800	(3,400)	(200)	3,907	15,184	7,600	(7,900)	11,700	(486)	1,038	40,244
Extraordinary Income / (Expenses)													
NET INCOME	2,600	6,400	3,800	(3,400)	(200)	3,907	15,184	7,600	(7,900)	11,700	(486)	1,038	40,244

Income Statement - Detail
2025-2026 Operating Budget
($000)

2025 Current Operating Budget	Jun - 2025	Jul - 2025	Aug - 2025	Sep - 2025	Oct - 2025	Nov - 2025	Dec - 2025	Pro-forma Period total
Kentucky Power								
REVENUES								
TOTAL OPERATING REVENUES								
Revenue - Retail Sales	52,779	61,037	59,421	52,362	53,388	58,271	69,300	406,557
Revenue - Transmission	3,591	4,283	4,228	4,072	4,242	4,100	(946)	23,568
Revenue - Sales for Resale	1,478	2,413	2,250	695	972	1,657	970	10,435
Revenue - Other Operating	800	800	800	800	800	792	792	5,586
Provision for Rate Refund								
Goal Seek Rate Relief								
TOTAL OPERATING REVENUES	58,648	68,532	66,699	57,929	59,402	64,819	70,116	446,146
FUEL & PURCHASED POWER EXPENSES								
Total Fuel for Electric Generation	13,183	16,988	16,544	9,771	10,782	10,782	11,287	89,337
Total Purchased Power	6,844	5,349	5,380	7,938	7,955	9,511	14,661	57,637
Total Cost of Sales	20,027	22,337	21,924	17,708	18,736	20,293	25,949	146,973
GROSS MARGIN	38,622	46,196	44,775	40,221	40,666	44,526	44,167	299,173
OPERATING EXPENSES								
Total Operational and Maintenance Expenses								
Depreciation & Amortization	18,091	18,835	19,111	17,937	17,797	17,426	16,571	125,769
Taxes Other Than Income Taxes	11,009	11,930	11,908	11,998	11,936	12,061	12,123	82,965
TOTAL OPERATING EXPENSES	2,708	2,718	2,715	2,709	2,709	2,705	2,713	18,978
OPERATING INCOME	31,808	33,483	33,734	32,644	32,442	32,193	31,407	227,712
	6,814	12,712	11,041	7,577	8,223	12,333	12,761	71,461
NON-OPERATING INCOME/(EXPENSES)								
Total Interest & Dividend Income								
Interest & Dividend Carrying Charges	2	2	2	2	2	2	2	17
Other Pension Components	455	455	455	455	455	455	455	3,188
AFUDC Equity	281	281	298	314	331	321	316	2,142
Gain on Disposition of Equity Investment								
INTEREST EXPENSE								
Total Interest Charges	6,358	6,747	6,692	6,698	6,644	6,716	6,865	46,719
INCOME BEFORE INCOME TAXES and EQUITY EARNINGS	1,195	6,704	5,105	1,651	2,369	6,396	6,674	30,094
INCOME TAXES and EQUITY EARNINGS								
Total Income Taxes	(5)	1,369	970	108	286	1,291	1,368	5,387
Equity Earnings of Subs								
INCOME AFTER INCOME TAXES and EQUITY EARNINGS	1,199	5,336	4,135	1,544	2,082	5,105	5,306	24,706
Extraordinary Income / (Expenses)								
NET INCOME	1,199	5,336	4,135	1,544	2,082	5,105	5,306	24,706