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March 5, 2010

HAND DELIVERED

Jeff R. Derouen
Executive Director
Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, KY 40602-0615

RECEIVED

MAR 05 2010

PUBLIC SERVICE
COMMISSION

Mark R. Overstreet
(502) 209-1219
(502) 223-4387 FAX
moverstreet@stites.com

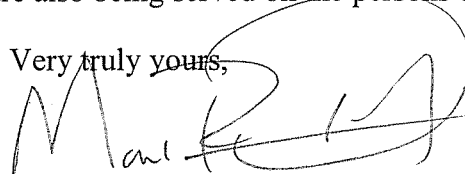
RE: P.S.C. Case No. 2009-00459

Dear Mr. Derouen:

Enclosed please find and accept for filing the original and ten copies of Kentucky Power Company's February, 2010 Supplemental Responses to Data Request Nos. 43 and 55 of the Commission's First Set of Data Requests.

By copy of this letter the responses are also being served on the persons below.

Very truly yours,



Mark R. Overstreet

Enclosure

cc: Michael L. Kurtz
Lane Kollen
Dennis G. Howard, II
Holly Rachel Smith
Richard Hopgood



**KENTUCKY
POWER®**

A unit of American Electric Power

Kentucky Power
P O Box 5190
101A Enterprise Drive
Frankfort, KY 40602
KentuckyPower.com

March 5, 2010

Jeff Derouen
Executive Director
Kentucky Public Service Commission
211 Sower Blvd
P.O. Box 615
Frankfort, KY 40601

Re: Case No. 2009-00459

Dear Mr. Deuron

Pursuant to the Commission's Order dated December 23, 2009, please find enclosed Kentucky Power's updated information to the PSC First Set of Data Request Item No. 44 and Item No. 55.

If you have any questions, please let me know.

Sincerely,

Errol K. Wagner
Director Regulatory Services

Enclosure

cc: Parties of Record

Kentucky Power Company

REQUEST

Provide detailed monthly income statements for each month after the test year, including the month in which the hearing ends, as they become available.

RESPONSE

Attached is a copy of the monthly income statements for the month of January 2010.

WITNESS: Errol K. Wagner



American Electric Power
1 Riverside Plaza
Columbus, OH 43215
AEP.com

February 23, 2010

Commonwealth of Kentucky
Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, KY 40602-0615

MAR - 1 2010

Please find enclosed January 2010 Financial Report pages for Kentucky Power Company consisting of the following:

<u>Page Nos.</u>	<u>Description</u>
1	Income Statement
2	Balance Sheet – Assets & Other Debits
3	Balance Sheet – Liabilities & Other Credits
4	Statement of Retained Earnings
5	Deferred Credits
6-7	Details of Operating Revenues
8	Operating Expenses – Functional Expenses
9-10	Detail Statement of Taxes
11-12	Electric Property & Accum Prov for Depr & Amrtz

Sincerely,

A handwritten signature in cursive script that reads 'Andrea M. Wallace'.

Andrea M. Wallace
Administrator –Regulated Accounting

AMW/lck

Enclosure
Cc: Errol Wagner (w/pages)
Kathy Potts

Kentucky Power Company
 Comparative Income Statement
 January 31, 2010

DESCRIPTION	ONE MONTH ENDED	THREE MONTHS ENDED	YEAR TO DATE	TWELVE MONTHS ENDED
	January 31, 2010	January 31, 2010	January 31, 2010	January 31, 2010
OPERATING REVENUES				
SALES TO NON AFFILIATES	62,925,023.74	159,443,224.01	62,925,023.74	586,969,686.68
SALES TO AFFILIATES	5,610,178.66	16,835,134.60	5,610,178.66	64,990,325.04
GROSS OPERATING REVENUES	68,535,202.40	175,278,358.61	68,535,202.40	651,950,010.62
PROVISION FOR RATE REFUND	0.00	0.00	0.00	0.00
TOTAL OPERATING REVENUES, NET	68,535,202.40	175,278,358.61	68,535,202.40	651,950,010.62
OPERATING EXPENSES				
OPERATIONS				
FUEL	18,610,908.65	47,415,928.89	18,610,908.65	181,465,156.54
PURCHASED POWER NON AFFIL	8,583,962.66	21,760,888.80	8,583,962.66	77,077,237.53
PURCHASE POWER AFFILIATED	15,951,876.83	43,474,778.17	15,951,876.83	166,972,469.29
OTHER OPERATION	6,365,001.01	18,418,870.03	6,365,001.01	57,877,250.46
MAINTENANCE	2,156,055.14	109,180.05	2,156,055.14	36,135,194.69
TOTAL OPER/MAINT EXPENSES	51,667,794.29	131,179,645.94	51,667,794.29	619,627,308.50
DEPRECIATION AND AMORTIZATION	4,338,601.72	13,094,399.82	4,338,601.72	52,129,593.90
TAXES OTHER THAN INCOME TAXES	1,052,373.68	2,987,375.33	1,052,373.68	12,336,640.58
STATE, LOCAL & FOREIGN INCOME TAXES	299,819.15	(2,849,987.57)	299,819.15	(3,571,395.37)
FEDERAL INCOME TAXES	3,101,140.94	9,272,272.70	3,101,140.94	14,841,970.62
TOTAL OPERATING EXPENSES	60,459,729.78	153,683,706.22	60,459,729.78	595,264,118.23
NET OPERATING INCOME	8,075,472.62	21,594,652.39	8,075,472.62	56,685,892.39
OTHER INCOME AND DEDUCTIONS				
OTHER INCOME	104,201.41	349,373.33	104,201.41	1,378,722.77
OTHER INCOME DEDUCTIONS	(171,668.32)	(252,955.58)	(171,668.32)	(671,407.86)
INC TAXES APPL TO OTH INC&DED	43,391.09	860,221.98	43,391.09	731,319.10
NET OTHR INCOME AND DEDUCTIONS	(24,075.82)	956,639.73	(24,075.82)	1,438,634.01
INCOME BEFORE INTEREST CHARGES	8,051,396.80	22,561,292.12	8,051,396.80	58,124,526.40
INTEREST CHARGES				
INTEREST ON LONG-TERM DEBT	2,920,725.52	8,762,176.55	2,920,725.52	31,171,986.77
INT SHORT TERM DEBT - AFFIL	376.55	493.31	376.55	764,647.50
INT SHORT TERM DEBT - NON-AFFL	4,806.32	44,205.79	4,806.32	158,190.43
AMORT OF DEBT DISC, PREM & EXP	39,265.54	117,796.62	39,265.54	460,172.00
AMORT LOSS ON REACQUIRED DEBT	2,804.05	8,412.15	2,804.05	33,648.60
AMORT GAIN ON REACQUIRED DEBT	0.00	0.00	0.00	0.00
OTHER INTEREST EXPENSE	92,796.98	1,201,202.90	92,796.98	2,181,942.02
TOTAL INTEREST CHARGES	3,060,774.96	10,134,287.32	3,060,774.96	34,770,687.32
AFUDC BORROWED FUNDS - CR	(66,767.74)	(174,878.22)	(66,767.74)	(403,419.86)
NET INTEREST CHARGES	2,994,007.22	9,969,409.10	2,994,007.22	34,367,167.36
NET EXTRAORDINARY ITEMS	0.00	0.00	0.00	0.00
NET INCOME BEFORE PREF DIV	5,057,389.58	12,591,883.02	5,057,389.58	23,767,359.04
PREF STK DIVIDEND REQUIREMENT	0.00	0.00	0.00	0.00
NET INCOME - EARN FOR COMMON STK	5,057,389.58	12,591,883.02	5,057,389.58	23,767,359.04

GLRT100S

Kentucky Power Company
 Balance Sheet - Assets
 January 31, 2010

DESCRIPTION	MONTH END BALANCES	
	January 31, 2010	DECEMBER BALANCES December 31, 2009
GLLR1500S		
ELECTRIC UTILITY PLANT		
PRODUCTION	549,333,991.08	547,378,371.72
TRANSMISSION	439,357,403.33	438,775,460.03
DISTRIBUTION	573,215,714.19	569,389,341.37
GENERAL	57,934,561.61	53,503,408.89
CONSTRUCTION WORK IN PROGRESS	24,479,605.01	28,408,970.43
TOTAL ELECTRIC UTILITY PLANT	1,644,321,275.22	1,637,455,452.44
LESS ACCUM PRV-DEPR,DEPL,AMORT	(537,181,274.09)	(533,597,370.71)
NET ELECTRIC UTILITY PLANT	1,107,140,001.12	1,103,858,081.72
OTHER PROPERTY AND INVESTMENT		
NET NONUTILITY PROPERTY	5,309,265.22	5,309,821.03
INVEST IN SUBSIDIARY & ASSOC	0.00	0.00
TOTAL OTHER INVESTMENTS	306,226.22	306,477.22
TOTAL OTHER SPECIAL FUNDS	0.00	0.00
ALLOWANCES-NON CURRENT	5,997,049.57	5,997,049.57
L/T ENERGY TRADING CONTRACTS	11,048,598.58	9,497,826.87
TOTAL OTHER PROP AND INVESTMNTS	22,661,139.59	21,111,174.69
CURRENT AND ACCRUED ASSETS		
CASH AND CASH EQUIVALENTS	1,801,226.55	1,307,918.64
ADVANCES TO AFFILIATES	0.00	0.00
ACCOUNTS RECEIVABLE-CUSTOMERS	16,613,559.53	13,069,005.58
ACCOUNTS RECEIVABLE - MISC	6,045,778.63	5,215,372.24
A/P FOR UNCOLLECTIBLE ACCOUNTS	(853,738.73)	(851,318.63)
ACCOUNTS RECEIVABLE- ASSOC COS	3,692,688.13	7,866,549.59
FUEL STOCK	29,498,574.72	36,167,832.09
MATERIALS & SUPPLIES	17,767,021.92	18,247,649.54
ACCRUED UTILITY REVENUES	8,291,223.78	4,805,704.73
ENERGY TRADING CONT CURR ASSET	15,035,698.84	13,687,209.48
PREPAYMENTS	1,677,051.46	1,281,855.05
OTHER CURRENT ASSETS	6,795,416.34	6,243,382.46
TOTAL CURRENT ASSETS	106,364,501.16	107,041,160.77
REGULATORY ASSETS		
TOTAL REGULATORY ASSETS	207,845,072.56	208,216,466.37
DEFERRED CHARGES		
TOTAL DEFERRED CHARGES	64,328,383.44	64,107,217.14
TOTAL ASSETS	1,508,339,097.88	1,504,334,100.70

Kentucky Power Company
 Balance Sheet - Capitalization and Liabilities
 January 31, 2010

DESCRIPTION	MONTH END BALANCES	
	January 31, 2010	December 31, 2009
CAPITALIZATION		
COMMON STOCK		
Authorized: 2,000,000 Shares		
Outstanding: 1,009,000 Shares	50,450,000.00	50,450,000.00
COMMON STOCK	0.00	0.00
PREMIUM ON CAPITAL STOCK	237,942,242.38	238,149,058.31
PAID-IN CAPITAL	148,242,028.55	148,194,688.96
RETAINED EARNINGS	436,634,270.93	431,788,697.27
COMMON SHAREHOLDERS' EQUITY		
CUMULATIVE PREFERRED STOCK	0.00	0.00
PS SUBJECT TO MANDATORY REDEMP	0.00	0.00
PS NOT SUBJ MANDATORY REDEMP	0.00	0.00
TRUST PREFERRED SECURITIES		
TRUST PREFER SECURITIES	0.00	0.00
LT DEBT (LESS AMT DUE IN 1 YR)	548,735,666.75	548,721,775.00
LONG-TERM DEBT LESS AMT DUE 1 YR		
TOTAL CAPITALIZATION	985,369,939.68	980,505,472.27
OTHER NONCURRENT LIABILITIES		
OBLIGATIONS UNDER CAP LEASE	4,045,055.99	1,113,101.95
ACCUM PROVISIONS-RATE REFUND	0.00	0.00
ACCUMULATED PROVISIONS - MISC	53,396,772.66	53,348,601.76
TOTAL OTH NONCURRENT LIAB'S	57,441,828.65	54,461,703.71
CURRENT LIABILITIES		
PREFERRED STOCK DUE WITHIN 1 YR	0.00	0.00
LONG-TERM DEBT DUE WITHIN 1 YR	0.00	0.00
ACCUM PROVISION DUE ONE YEAR	0.00	0.00
SHORT-TERM DEBT	0.00	0.00
ADVANCES FROM AFFILIATES	805,285.95	485,336.84
A/P - GENERAL	36,033,126.71	42,594,630.80
A/P- ASSOC. COS.	23,550,393.93	27,428,099.09
CUSTOMER DEPOSITS	18,299,613.93	18,258,329.38
TAXES ACCRUED	(14,122,923.37)	(16,776,979.47)
INTEREST ACCRUED	9,756,448.11	7,767,326.43
DIVIDENDS PAYABLE	0.00	0.00
OBLIG UNDER CAP LEASES- CURR	1,639,455.91	639,702.88
ENERGY TRADING CONT CURR LIAB	5,272,307.37	5,180,295.74
OTHR CURR & ACCRUED LIAB	15,377,135.20	15,859,055.46
TOTAL CURRENT LIABILITIES	98,610,643.39	101,445,798.95
DEF CREDITS & REGULATORY LIAB		
DEFERRED INCOME TAXES	345,135,876.29	343,965,387.54
DEF INVESTMENT TAX CREDITS	1,639,677.00	1,697,364.00
REGULATORY LIABILITIES	12,909,139.16	12,930,017.95
DEFERRED CREDITS		
LT ENERGY TRADING CONTRACTS	4,715,899.91	4,101,373.01
CUSTOMER ADVANCES FOR CONSTR	54,545.97	55,422.52
DEF GAINS ON SALE/LEASEBACK	0.00	0.00
DEF GAINS-DISP OF UTILITY PLT	0.00	0.00
OTHER DEFERRED CREDITS	4,462,407.83	5,171,562.74
TOTAL OTHER DEFERRED CREDITS	9,232,793.71	9,328,358.27
TOTAL DEF CREDITS & REG LIAB'S	386,916,486.15	367,921,127.76
TOTAL CAPITAL & LIABILITIES	1,508,339,997.88	1,504,334,100.70

Kentucky Power Company
 Statement of Retained Earnings
 January 31, 2010

GLR1710S ACCOUNT NUMBER	DESCRIPTION	MONTH END BALANCES	
		January 31, 2010	December 31, 2009
	BALANCE AT BEGINNING OF YEAR	143,184,638.96	138,749,088.79
	NET INCOME (LOSS)	5,057,389.58	23,935,550.17
	TOTAL	148,242,028.55	162,684,638.96
	DEDUCTIONS:		
4380001	Div Declrd - Common Stk - Asso	0.00	(19,500,000.00)
	DIVIDEND DECLARED ON COMMON	0.00	(19,500,000.00)
	DIVIDEND DECLARED ON PREFERRED	0.00	0.00
	ADJUSTMENT RETAINED EARNINGS	0.00	0.00
	TOTAL DEDUCTIONS	0.00	(19,500,000.00)
	BALANCE AT END OF PERIOD (A)	148,242,028.55	143,184,638.96
	(A) REPRESENTS THE FOLLOWING -		
	BALANCE AT END OF PERIOD		
2150000	Appropriated Retained Earnings	0.00	0.00
2151000	Appr Retnd Erngs - Amrt Rsv, Fed	0.00	0.00
	TOTAL APPR RETND ERNGS	0.00	0.00
2160001	Unapprp Retained Earnings Unrestr	143,184,638.96	138,749,088.79
2160002	Unapprp Retained Earnings Restr	0.00	0.00
	Net Income Transferred	5,057,389.58	4,435,550.17
	TOTAL UNAPPR RETND ERNGS	148,242,028.55	143,184,638.96
216.1	Unapprp Undistribtd Sub Erngs	0.00	0.00
	Equity Erngs of Subsidiary Co	0.00	0.00
	TOTAL UNAPPR UNDISTR SUB ERNGS	0.00	0.00
	TOTAL RETAINED EARNINGS	148,242,028.55	143,184,638.96

Kentucky Power Company
 Deferred Credits
 January 31, 2010

GLR1860S ACCOUNT NUMBER	DESCRIPTION	MONTH END BALANCES	
		January 31, 2010	December 31, 2009
	ENERGY TRADING CONTRACTS		
2440002	LT Unreal Losses - Non Affil	8,065,534.10	6,097,603.01
2440004	LT Unreal Losses - Affil	255,108.00	287,532.00
2440022	LT Liability MTM Collateral	(3,753,792.00)	(2,310,049.00)
2450011	LT Liability-Commodity Hedges	148,989.81	16,187.00
	LT ENERGY TRADING CONTRACTS	4,715,839.91	4,101,373.01
	CUSTOMR ADVANCES FOR CONSTRUCTN		
2520000	Customer Adv for Construction	54,545.97	55,422.52
	TOTAL CUST ADVANCES FOR CONSTR	54,545.97	55,422.52
	DEFERD GAIN ON SALE/LEASEBACK		
	TOTAL DEF GAIN ON SALE/LEASEBACK	0.00	0.00
	DEFERD GAIN ON DISP OF UTIL PLT		
	TOTAL DEF GAINS-DISP UTIL PLT	0.00	0.00
	OTHER DEFERRED CREDITS		
2530000	Other Deferred Credits	292,918.33	295,032.14
2530022	Customer Advance Receipts	1,174,761.41	1,816,076.08
2530050	Deferred Rev -Pole Attachments	0.00	49,051.52
2530067	IPP - System Upgrade Credits	236,854.71	236,193.37
2530092	Fbr Opt Lns-In Kind Sv-Dfd Gns	176,030.21	176,281.21
2530101	MACSS Unidentified EDI Cash	0.00	170.00
2530112	Other Deferred Credits-Curr	14,903.40	30,689.00
2530113	State Mitigation Deferral (NSR)	651,840.00	651,840.00
2530114	Federl Mitigation Deferral(NSR)	1,425,492.60	1,425,492.60
2530137	Fbr Opt Lns-Sold-Defd Rev	156,267.17	157,396.82
2530148	Accrued Penalties-Tax Reserves	333,340.00	333,340.00
	TOTAL OTHER DEFERRED CREDITS	4,462,407.83	5,171,562.74
	ACCUM DEFERRED INCOME TAXES		
2811001	Acc Dfd FIT - Accel Amort Prop	31,231,638.90	31,362,188.90
2821001	Accum Dfd FIT - Utility Prop	163,244,341.74	162,165,879.69
2823001	Acc Dfd FIT FAS 109 Flow Thru	51,401,328.08	51,641,596.78
2824001	Acc Dfd FIT - SFAS 109 Excess	(787,655.00)	(798,259.00)
2830006	ADIT Federal - SFAS 133 Nonaff	191,840.45	178,797.73
2831001	Accum Deferred FIT - Other	22,108,366.43	21,654,672.13
2832001	Accum Dfd FIT - Oth Inc & Ded	261,306.19	292,452.69
2833001	Acc Dfd FIT FAS 109 Flow Thru	40,537,475.50	40,623,807.62
2833002	Acc Dfd SIT FAS 109 Flow Thru	36,947,232.00	36,824,251.00
	TOTAL ACCUM DEF INC TAX-CREDIT	345,135,876.29	343,965,387.54
	ACCUM DEFERD INVEST TAX CREDITS		
2550001	Accum Deferred ITC - Federal	1,638,677.00	1,697,364.00
	TOTAL ACCUM DEF INVEST TAX CR	1,638,677.00	1,697,364.00
	REGULATORY LIAB'S		
	TOTAL DEFERD CREDITS & REG LIAB	12,909,139.16	12,930,017.95
	TOTAL DEFERD CREDITS & REG LIAB	368,916,486.16	367,921,127.76

Kentucky Power Company
Operating Revenues
January 31, 2010

ACCOUNT NUMBER	DESCRIPTION	OPERATING REVENUES			
		ONE MONTH ENDED January 31, 2010	THREE MONTHS ENDED January 31, 2010	YEAR TO DATE January 31, 2010	TWELVE MONTHS ENDED January 31, 2010
SALES OF ELECTRICITY					
RETAIL SALES					
4400001	Residential Sales-W/Space Htg	13,053,042.87	29,359,442.87	13,053,042.87	84,943,360.57
4400002	Residential Sales-W/O Space Ht	4,939,132.95	12,070,027.62	4,939,132.95	40,923,248.15
4400005	Residential Fuel Rev	9,878,173.00	21,170,001.57	9,878,173.00	69,252,188.69
	Residential Sales	27,864,348.82	62,599,472.15	27,864,348.82	194,510,797.41
4420001	Commercial Sales	5,247,531.36	14,491,150.92	5,247,531.36	55,330,400.46
4420002	Industrial Sales (Excl Mines)	3,966,404.97	12,434,505.67	3,966,404.97	49,326,562.66
4420004	Ind Sales-NonAffil(Incl Mines)	2,777,525.05	8,686,900.38	2,777,525.05	35,737,489.09
4420006	Sales to Pub Auth - Schools	923,804.32	2,618,563.03	923,804.32	9,881,847.41
4420007	Sales to Pub Auth - Ex Schools	881,188.91	2,554,032.47	881,188.91	9,881,945.96
4420013	Commercial Fuel Rev	3,739,814.45	9,508,462.27	3,739,814.45	40,712,386.74
4420016	Industrial Fuel Rev	6,505,808.08	19,686,024.28	6,505,808.08	90,749,130.73
	COMMERCIAL & INDUSTRIAL SALES	24,040,877.14	69,789,639.02	24,040,877.14	291,439,763.05
SALES - AFFILIATED					
4440000	Public Street/Highway Lighting	0.00	0.00	0.00	0.00
4440002	Public St & Hwy Light Fuel Rev	67,402.03	227,809.78	67,402.03	1,014,925.05
	Public & Other Sales	89,436.89	72,166.34	22,033.86	284,582.42
	TOTAL RETAIL SALES	51,994,661.85	132,689,087.30	51,994,661.85	487,266,067.93
SALES FOR RESALE					
4470002	Sales for Resale - NonAssoc	1,113,200.34	3,453,280.58	1,113,200.34	14,434,884.16
4470004	Sales for Resale-NonAff-Ancill	777.85	10,887.85	777.85	67,042.78
4470005	Sales for Resale-NonAff-Transm	31,050.34	170,139.50	31,050.34	752,746.85
4470006	Sales for Resale-Bookout Sales	5,059,983.22	14,522,680.70	5,059,983.22	58,792,680.10
4470010	Sales for Resale-Bookout Purch	(4,341,739.53)	(13,049,464.08)	(4,341,739.53)	(52,087,084.30)
4470027	Whsal/Munij/Pb Ath Fuel Rev	286,581.07	876,493.55	286,581.07	2,740,337.28
4470028	Sale/Resale - NA - Fuel Rev	2,300,369.33	7,122,360.27	2,300,369.33	28,354,632.05
4470033	Whsal/Munij/Pub Auth Base Rev	291,548.41	756,316.43	291,548.41	3,412,700.17
4470064	Purch Pwr Phys Trad - Non Assoc	0.00	0.00	0.00	0.00
4470066	PWR Trding Trans Exp-NonAssoc	(9,583.00)	(5,873.15)	(9,583.00)	(87,817.32)
4470081	Financial Spark Gas - Realized	(8,008.36)	(40,185.27)	(8,008.36)	(282,809.86)
4470092	Financial Electric Realized	(683,225.46)	(1,318,567.84)	(683,225.46)	(9,133,831.89)
4470089	PJM Energy Sales Margin	901,805.09	435,314.93	901,805.09	(1,731,745.47)
4470091	PJM Explicit Congestion OSS	0.00	94.29	0.00	36,365.74
4470093	PJM Implicit Congestion-LSE	(3,510,562.17)	(4,364,791.76)	(3,510,562.17)	(9,412,544.64)
4470098	PJM Oper Reserve Rev-OSS	21,753.64	78,657.71	21,753.64	891,869.55
4470099	Capacity Cr. Net Sales	224,080.26	683,908.95	224,080.26	2,008,689.59
4470100	PJM FTR Revenue-OSS	366,378.91	509,837.81	366,378.91	1,813,469.44
4470101	PJM FTR Revenue-LSE	3,480,685.15	4,130,565.93	3,480,685.15	9,642,924.21
4470103	PJM Energy Sales Cost	4,101,918.03	9,267,247.20	4,101,918.03	25,301,254.54
4470108	PJM P2P2 Trans.Purch-NonAff.	(1.80)	(456.55)	(1.80)	(4,080.70)
4470107	PJM NITS Purch-NonAff.	187.42	1,197.25	187.42	10,557.78
4470109	PJM FTR Revenue-Spec	102,288.15	(16,494.22)	102,288.15	(314,077.41)
4470110	PJM TO Admin. Exp.-NonAff.	(1,052.88)	(2,546.27)	(1,052.88)	7,300.03
4470112	Non-ECR Phys. Sales-OSS	205,065.55	240,058.93	205,065.55	547,532.74
4470115	PJM Meter Corrections-OSS	(15,597.06)	(19,928.27)	(15,597.06)	(176,988.67)
4470116	PJM Meter Corrections-LSE	(1,813.33)	9,644.31	(1,813.33)	(6,149.22)
4470124	PJM Incremental Spot-OSS	(4,189.79)	(476.72)	(4,189.79)	(84,208.66)

Kentucky Power Company
Operating Revenues
January 31, 2010

ACCOUNT NUMBER	DESCRIPTION	OPERATING REVENUES			
		ONE MONTH ENDED January 31, 2010	THREE MONTHS ENDED January 31, 2010	YEAR TO DATE January 31, 2010	TWELVE MONTHS ENDED January 31, 2010
4470125	PJM Incremental Exp Cong-OSS	0.00	(148.93)	0.00	(19,328.82)
4470126	PJM Incremental Imp Cong-OSS	(293,418.20)	(494,214.10)	(293,418.20)	(1,041,783.99)
4470131	Non ECR Purchased Power OSS	(12,728.61)	(13,673.35)	(12,728.61)	(137,330.16)
4470141	PJM Contract Net Charge Credit	(0.08)	(0.11)	(0.08)	(0.08)
4470143	Financial Hedge Realized	37,978.52	460,432.94	37,978.52	2,921,415.49
4470144	Realiz.Sharing - 08 SIA	0.00	0.00	0.00	(6,305.00)
4470150	Transm. Rev-Dedic. Whisli/Muni	56,822.22	174,355.32	56,822.22	677,182.12
4470155	OSS Physical Margin Reclass	(522,742.28)	(2,228,699.32)	(522,742.28)	(10,895,973.69)
4470156	OSS Optim. Margin Reclass	534,892.55	2,240,649.58	534,892.55	10,908,123.90
4470166	Marginal Explicit Losses	0.00	34.33	0.00	3,760.51
4470167	MISO FTR Revenues OSS	(35.39)	(959.35)	(35.39)	2,278.19
4470168	Interest Rate Swaps-Power	(3,322.10)	(11,486.48)	(3,322.10)	(38,457.20)
4470169	Capacity Sales Trading	9,075.97	17,877.60	9,075.97	(521.06)
4470170	Non-ECR Auction Sales-OSS	1,373,992.46	3,455,036.02	1,373,992.46	16,667,293.92
4470174	PJM Whisli FTR Rev - OSS	284,688.16	447,613.29	284,688.16	434,457.92
4470175	OSS Sharing Reclass - Retail	41,893.34	41,893.34	41,893.34	41,893.34
4470176	OSS Sharing Reclass-Reduction	(41,893.34)	(41,893.34)	(41,893.34)	(41,893.34)
4470202	PJM OpRes-LSE-Credit	105,487.58	240,578.60	105,487.58	2,414,237.67
4470203	PJM OpRes-LSE-Charge	(321,381.45)	(790,522.58)	(321,381.45)	(3,418,110.03)
4470204	PJM Spinning-Credit	0.00	234.18	0.00	79,428.90
4470205	PJM Spinning-Charge	0.00	(46.30)	0.00	(13,436.41)
4470206	PJM Trans loss credits-OSS	181,150.14	299,764.19	181,150.14	1,207,571.86
4470207	PJM transn loss charges - LSE	(2,458,182.92)	(4,860,402.05)	(2,458,182.92)	(13,608,716.43)
4470208	PJM Transn loss credits-LSE	1,113,565.93	2,041,144.58	1,113,565.93	6,477,828.18
4470209	PJM transn loss charges-OSS	(416,572.46)	(920,415.01)	(416,572.46)	(2,398,307.23)
4470210	PJM ML OSS 3 Pct Rev	0.00	0.00	0.00	0.00
4470211	PJM ML OSS 3 Pct Fuel	0.00	0.00	0.00	0.00
4470212	PJM ML OSS 3 Pct NonFuel	0.00	0.00	0.00	0.00
4470214	PJM 30m Suppl Reserve CR OSS	3,982.73	7,054.14	3,982.73	57,563.48
4470215	PJM 30m Suppl Reserve CH OSS	(2,566.98)	(4,008.18)	(2,566.98)	(16,874.35)
4470216	PJM Explicit Loss not in ECR	0.00	(712.38)	0.00	(73,292.60)
	SALES FOR RESALE-NONAFFILIATED	9,582,567.19	23,335,668.91	9,582,567.19	85,676,295.12
4470001	Sales for Resale - Assoc Cos	18,812.60	18,098.28	18,812.60	(87,757.42)
4470035	Sls for Rsl - Fuel Rev - Assoc	153,210.27	342,174.16	153,210.27	710,032.42
4470128	Sales for Res-Aff. Pool Energy	5,417,186.00	15,412,755.84	5,417,186.00	64,120,828.84
	SALES FOR RESALE-AFFILIATED CO	5,589,208.87	16,773,028.39	5,589,208.87	64,743,104.94
	TOTAL SALES FOR RESALE	15,171,776.06	39,108,697.30	15,171,776.06	150,419,400.06
	TOTAL SALES OF ELECTRICITY	67,166,437.91	174,797,774.60	67,166,437.91	637,677,467.99
4491003	Prov Rate Refund - Retail	0.00	0.00	0.00	0.00
	PROVISION FOR RATE REFUND	0.00	0.00	0.00	0.00
	TOTAL SLS OF ELECT AFT RFD PROV	67,166,437.91	174,797,774.60	67,166,437.91	637,677,467.99
	OTHER OPERATING REVENUE				
4560007	Oth Elect Rev - DSM Program	166,550.17	328,651.85	166,550.17	1,207,063.71
4560012	Oth Elect Rev - Nonaffiliated	6,910.95	6,904.44	6,910.95	6,878.97
4560013	Oth Elect Rev-Trans-Nonaffil	0.00	0.00	0.00	0.00
4560015	Other Electric Revenues - ABD	11,119.05	19,350.15	11,119.05	528,306.35
4560016	Financial Trading Rev-Unreal	1,759.26	(2,231.63)	1,759.26	86,847.33
4560041	Miscellaneous Revenue-NonAffil	0.00	0.00	0.00	0.66
4560049	Merch Generation Finan-Realizd	(6.17)	(22.89)	(6.17)	(80.70)

Kentucky Power Company
Operating Revenues
January 31, 2010

ACCOUNT NUMBER	DESCRIPTION	OPERATING REVENUES			
		ONE MONTH ENDED January 31, 2010	THREE MONTHS ENDED January 31, 2010	YEAR TO DATE January 31, 2010	TWELVE MONTHS ENDED January 31, 2010
4560050	Oth Elec Rev-Coal Trd Rizd G-L	243,375.30	366,620.57	243,375.30	1,217,936.06
4560109	Interest Rate Swaps-Coal	(192.77)	(512.66)	(192.77)	(1,845.47)
4560111	MTM Afif GL Coal Trading	(1,759.26)	2,231.63	(1,759.26)	(66,947.33)
4560112	Realized GL Coal Trading-Affil	(60,456.07)	(117,679.55)	(60,456.07)	(346,634.51)
4561002	RTO Formation Cost Recovery	899.53	3,817.14	899.53	14,968.73
4561003	PJM Expansion Cost Recov	6,165.30	19,264.18	6,165.30	77,008.33
4561005	PJM Point to Point Trans Svc	99,528.86	196,069.88	99,528.86	637,259.00
4561006	PJM Trans Owner Admin Rev	16,306.51	43,253.97	16,306.51	155,376.24
4561007	PJM Network Integ Trans Svc	352,908.36	1,045,455.07	352,908.36	3,943,634.35
4561019	Oth Elec Rev Trans Non Affil	6,480.00	16,468.00	6,480.00	66,240.00
4561030	PJM TO Serv Rev Whls Cus-NAff	0.00	0.00	0.00	(0.02)
	OTHER ELECTRIC REVENUES	799,689.13	1,926,629.93	799,689.13	7,703,901.70
4540001	Rent From Elect Property - Af	20,969.79	62,106.21	20,969.79	247,220.10
4540002	Rent From Elect Property-NAC	341,314.05	977,034.60	341,314.05	4,095,246.57
4540004	Rent From Elect Prop-ABD-Nonaf	2,300.00	18,708.93	2,300.00	83,131.67
	RENT FROM ELEC PROPERTY	364,583.84	1,057,849.74	364,583.84	4,425,600.64
4500000	Forfeited Discounts	183,664.44	428,717.95	183,664.44	1,707,242.89
4510001	Misc Service Rev - Nonaffil	21,004.54	67,464.15	21,004.54	397,245.64
	MISC REVENUES	204,668.28	496,182.10	204,668.28	2,104,488.33
4118002	Comp. Allow. Gains SO2	(77.76)	(77.76)	(77.76)	36,651.96
4118003	Comp. Allow. Gains-Sees NOx	0.00	0.00	0.00	0.00
4119000	Loss Disposition of Allowances	0.00	0.00	0.00	0.00
	GAIN (LOSS) DISPOS ALLOWANCES	(77.76)	(77.76)	(77.76)	36,651.96
	TOTAL OTHER OPERATING REVENUE	1,368,764.49	3,480,584.01	1,368,764.49	14,272,542.63
	GROSS OPERATING REVENUES	68,635,202.40	175,278,358.61	68,635,202.40	651,950,010.62
	NET OPERATING REVENUES	68,635,202.40	175,278,358.61	68,635,202.40	651,950,010.62

GLR1110S

Kentucky Power Company
 Operating Expenses - Functional
 January 31, 2010

DESCRIPTION	ONE MONTH ENDED		THREE MONTHS ENDED		YEAR TO DATE		TWELVE MONTHS ENDED	
	January 31, 2010	January 31, 2010	January 31, 2010	January 31, 2010	January 31, 2010	January 31, 2010	January 31, 2010	January 31, 2010
POWER PRODUCTION EXPENSES								
STEAM POWER GENERATION								
FUEL	18,610,808.85	47,415,928.89	18,610,808.65	181,465,156.54				
Operation - Other Than Fuel	1,716,146.52	5,712,521.81	1,716,146.52	16,028,568.02				
Steam Power Operation	20,327,055.17	53,128,450.70	20,327,055.17	197,486,722.56				
Steam Power Maintenance	554,806.22	3,930,942.41	554,806.22	11,561,837.22				
TOTAL STEAM POWER GENERATION	20,981,661.39	57,059,393.11	20,981,661.39	209,060,559.78				
OTHER POWER GENERATION								
OTHER POWER - OPERATION	0.00	0.00	0.00	0.00				
OTHER POWER - MAINTENANCE	0.00	0.00	0.00	0.00				
TOTAL OTHER POWER GENERATION	0.00	0.00	0.00	0.00				
OTHER POWER SUPPLY EXPENSES								
PURCHASED POWER	24,535,828.49	65,235,888.97	24,535,828.49	244,049,706.82				
System Control & load Dispatch	36,328.99	121,088.37	36,328.89	418,815.99				
Other Expenses	228,516.82	699,476.57	228,516.82	2,850,075.67				
TOTAL OTHER POWER SUPPLY EXPS	24,798,673.30	66,065,211.91	24,798,673.30	247,118,698.49				
TOTAL POWER PROD EXPS-OPER	45,125,728.47	119,183,662.81	45,125,728.47	444,607,321.04				
TOTAL POWER PROD EXPS-MAINT	654,806.22	3,930,942.41	654,806.22	11,561,837.22				
TOTAL POWER PROD EXPENSES	45,780,534.69	123,114,605.02	45,780,534.69	456,169,158.26				
TRANSMISSION EXPENSES								
Transmission - Operation	(192,004.80)	(579,843.28)	(192,004.80)	(4,331,754.77)				
Transmission - Maintenance	485,054.91	1,178,176.36	485,054.81	3,565,448.88				
TOTAL TRANSMISSION EXPENSES	293,050.11	598,333.08	293,050.11	(766,305.89)				
REGIONAL MARKET EXPENSES								
REGIONAL MARKET OPERATION EXP	141,148.22	281,468.48	141,148.22	1,176,683.15				
TOTAL REGIONAL MARKET EXPENSES	141,148.22	281,468.48	141,148.22	1,176,683.15				
DISTRIBUTION EXPENSES								
DISTRIBUTION - OPERATION	1,209,365.74	2,992,361.29	1,209,365.74	8,983,083.11				
DISTRIBUTION - MAINTENANCE	906,556.17	(5,454,683.36)	906,556.17	18,466,828.58				
TOTAL DISTRIBUTION EXPENSES	2,116,921.91	(2,462,322.07)	2,116,921.91	28,449,922.69				
TOTAL CUSTOMER ACCT EXPENSES	560,803.47	1,524,887.90	560,803.47	6,688,616.90				
TOTAL CUST SERV&INFO EXPENSES	207,907.34	604,997.89	207,907.34	1,821,539.10				
TOTAL SALES EXPENSES	0.00	0.00	0.00	4.87				
ADMINISTRATIVE & GENERAL EXPS								
Admins & General - Operations	2,257,783.42	6,528,816.84	2,257,783.42	22,210,275.49				
Admin & General - Maintenance	108,637.84	454,744.64	108,637.84	1,541,079.01				
TOTAL ADMIN & GENERAL EXPS	2,367,421.26	6,981,561.48	2,367,421.26	23,751,354.50				
TOTAL FACTORED ACCTS REC EXP'S	201,162.30	536,650.16	201,162.30	2,236,921.11				
TOTAL ACCRETION EXPENSE	0.00	0.00	0.00	1,274.82				
(GAIN) LOSS								
GAINS FROM DISPOSAL OF UT PLT	(156.00)	(466.00)	(156.00)	(1,861.00)				
LOSSES FROM DISP. OF UTIL PLT	0.00	0.00	0.00	0.00				
TOTAL (GAIN) LOSS	(156.00)	(466.00)	(156.00)	(1,861.00)				
TOTAL OPERATION EXPENSES	49,511,739.15	131,070,465.99	49,511,739.15	483,392,113.82				
TOTAL MAINTENANCE EXPENSES	2,156,055.14	109,180.06	2,156,055.14	36,135,194.69				
TOTAL OPERATION & MAINT EXPS	51,667,794.29	131,179,645.94	51,667,794.29	519,527,308.50				

Kentucky Power Company
Taxes Applicable To Operating Income
January 31, 2010

GLR#1705 ACCOUNT NUMBER	DESCRIPTION	ONE MONTH ENDED		THREE MONTHS ENDED		YEAR TO DATE		TWELVE MONTHS ENDED	
		January 31, 2010	January 31, 2010	January 31, 2010	January 31, 2010	January 31, 2010	January 31, 2010	January 31, 2010	January 31, 2010
OTHER TAXES-FEDERAL & STATE									
4081002	FICA	225,842.81	665,533.02	225,842.81	2,693,665.81	225,842.81	2,693,665.81	225,842.81	2,693,665.81
4081003	Federal Unemployment Tax	20,764.32	25,751.00	20,764.32	25,740.88	20,764.32	25,740.88	20,764.32	25,740.88
408100504	Real & Personal Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
408100505	Real & Personal Property Taxes	0.00	0.00	0.00	1,815.37	0.00	1,815.37	0.00	1,815.37
408100506	Real & Personal Property Taxes	0.00	0.00	0.00	(11,197.35)	0.00	(11,197.35)	0.00	(11,197.35)
408100507	Real & Personal Property Taxes	0.00	0.00	0.00	856,472.07	0.00	856,472.07	0.00	856,472.07
408100508	Real & Personal Property Taxes	0.00	1,500,164.00	0.00	7,995,248.34	0.00	7,995,248.34	0.00	7,995,248.34
408100509	Real & Personal Property Taxes	748,818.00	749,015.45	748,818.00	749,016.37	748,818.00	749,016.37	748,818.00	749,016.37
408100607	State Gross Receipts Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
408100608	State Gross Receipts Tax	0.00	0.00	0.00	(16,746.00)	0.00	(16,746.00)	0.00	(16,746.00)
408100609	State Gross Receipts Tax	0.00	51,919.00	0.00	209,234.00	0.00	209,234.00	0.00	209,234.00
408100610	State Gross Receipts Tax	21,572.00	21,572.00	21,572.00	21,572.00	21,572.00	21,572.00	21,572.00	21,572.00
4081007	State Unemployment Tax	30,850.07	35,559.23	30,850.07	53,253.05	30,850.07	53,253.05	30,850.07	53,253.05
408100807	State Franchise Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
408100808	State Franchise Taxes	0.00	(5,085.00)	0.00	(5,085.00)	0.00	(5,085.00)	0.00	(5,085.00)
408100809	State Franchise Taxes	0.00	2,050.00	0.00	37,950.00	0.00	37,950.00	0.00	37,950.00
408101407	Federal Excise Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
408101408	Federal Excise Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
408101409	Federal Excise Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
408101708	St Lic/Rgs/Inl Tax/Fees	0.00	0.00	0.00	4,262.08	0.00	4,262.08	0.00	4,262.08
408101709	St Lic/Rgs/Inl Tax/Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
408101807	St Publ Serv Comm Tax/Fees	0.00	15.00	0.00	225.00	0.00	225.00	0.00	225.00
408101808	St Publ Serv Comm Tax/Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
408101809	St Publ Serv Comm Tax/Fees	62,479.56	187,438.68	62,479.56	279,319.04	62,479.56	279,319.04	62,479.56	279,319.04
408101900	State Sales and Use Taxes	0.00	0.00	0.00	437,365.92	0.00	437,365.92	0.00	437,365.92
408101908	State Sales and Use Taxes	0.00	0.00	0.00	(227,000.00)	0.00	(227,000.00)	0.00	(227,000.00)
408101909	State Sales and Use Taxes	1,513.34	3,504.49	1,513.34	164,843.83	1,513.34	164,843.83	1,513.34	164,843.83
408102208	Municipal License Fees	0.00	0.00	0.00	16,558.32	0.00	16,558.32	0.00	16,558.32
408102209	Municipal License Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
408102506	Real/Pers Prop Tax-Cap Leases	0.00	0.00	0.00	100.00	0.00	100.00	0.00	100.00
408102907	Real/Pers Prop Tax-Cap Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
408102908	Real/Pers Prop Tax-Cap Leases	0.00	0.00	0.00	103.72	0.00	103.72	0.00	103.72
408102909	Real/Pers Prop Tax-Cap Leases	0.00	0.00	0.00	81.13	0.00	81.13	0.00	81.13
408102910	Real/Pers Prop Tax-Cap Leases	26.75	5,564.01	26.75	42,443.44	26.75	42,443.44	26.75	42,443.44
4081033	Fringe Benefit Loading - FICA	8,859.00	8,859.00	8,859.00	8,859.00	8,859.00	8,859.00	8,859.00	8,859.00
4081034	Fringe Benefit Loading - FUTA	(69,093.95)	(69,093.95)	(69,093.95)	(991,182.37)	(69,093.95)	(991,182.37)	(69,093.95)	(991,182.37)
4081035	Fringe Benefit Loading - SUT	(741.66)	(2,749.15)	(741.66)	(11,019.30)	(741.66)	(11,019.30)	(741.66)	(11,019.30)
408103607	Real Prop Tax-Cap Leases	0.00	0.00	0.00	(11,528.33)	0.00	(11,528.33)	0.00	(11,528.33)
408103608	Real Prop Tax-Cap Leases	0.00	0.00	0.00	(864.43)	0.00	(864.43)	0.00	(864.43)
408103609	Real Prop Tax-Cap Leases	0.00	2,000.00	0.00	11,019.00	0.00	11,019.00	0.00	11,019.00
408103610	Real Prop Tax-Cap Leases	2,225.00	2,225.00	2,225.00	2,225.00	2,225.00	2,225.00	2,225.00	2,225.00
	TOTAL OTHER TAXES-FED & STATE	1,052,373.68	2,987,373.33	1,052,373.68	12,335,640.68	1,052,373.68	12,335,640.68	1,052,373.68	12,335,640.68
STATE, LOCAL & FOREIGN INC TAX									
408100200	Income Taxes, UOI - State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
408100207	Income Taxes, UOI - State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
408100208	Income Taxes, UOI - State	0.00	(546,981.10)	0.00	(546,981.10)	0.00	(546,981.10)	0.00	(546,981.10)
408100209	Income Taxes, UOI - State	0.00	(2,602,825.62)	0.00	(3,324,233.42)	0.00	(3,324,233.42)	0.00	(3,324,233.42)
408100210	Income Taxes UOI - State	299,819.15	299,819.15	299,819.15	299,819.15	299,819.15	299,819.15	299,819.15	299,819.15
	TOTAL ST, LOG & FOR INC TAXES	299,819.15	(2,849,987.57)	299,819.15	(3,571,355.37)	299,819.15	(3,571,355.37)	299,819.15	(3,571,355.37)
FEDERAL INCOME TAXES									
4091001	Income Taxes, UOI - Federal	2,262,901.48	(19,158,147.44)	2,262,901.48	(29,296,410.57)	2,262,901.48	(29,296,410.57)	2,262,901.48	(29,296,410.57)
4101001	Prov Def I/T Util Op Inc-Fed	3,069,059.00	60,792,080.70	3,069,059.00	105,211,902.77	3,069,059.00	105,211,902.77	3,069,059.00	105,211,902.77
4111001	Prv Def I/T-Cr Util Op Inc-Fed	(2,171,132.54)	(33,165,977.56)	(2,171,132.54)	(60,261,374.58)	(2,171,132.54)	(60,261,374.58)	(2,171,132.54)	(60,261,374.58)
4114001	ITC Adj, Utility Oper - Fed	(59,687.00)	(199,683.00)	(59,687.00)	(812,147.00)	(59,687.00)	(812,147.00)	(59,687.00)	(812,147.00)
	TOTAL FEDERAL INCOME TAXES	3,101,140.94	9,272,272.70	3,101,140.94	14,844,970.62	3,101,140.94	14,844,970.62	3,101,140.94	14,844,970.62
	TOTAL TAXES APPLIC TO OPER INC	4,453,333.77	9,409,660.46	4,453,333.77	25,607,215.93	4,453,333.77	25,607,215.93	4,453,333.77	25,607,215.93

Kentucky Power Company
 Taxes Applicable to Other Income & Deductions
 January 31, 2010

ACCOUNT NUMBER	DESCRIPTION	ONE MONTH ENDED January 31, 2010	THREE MONTHS ENDED January 31, 2010	YEAR TO DATE January 31, 2010	TWELVE MONTHS ENDED January 31, 2010
TAXES OTHER THAN INC TAX					
408200508	Real & Personal Property Taxes	0.00	9,170.00	0.00	50,417.00
408200509	Real & Personal Property Taxes	4,716.00	4,716.00	4,716.00	4,716.00
	TOTAL TAXES OTHER THAN INC TAX	4,716.00	13,886.00	4,716.00	55,133.00
FEDERAL INC TAXES - OI&D					
4092001	Inc Tax, Oth Inc&Ded-Federal	(14,847.61)	(47,773.78)	(14,847.61)	194,603.62
4102001	Prov Def /T Oth I&D - Federal	9,419.90	831,238.47	9,419.90	950,706.07
4112001	Piv Def /T-Cr Oth I&D-Fed	(35,763.00)	(1,638,202.27)	(35,763.00)	(1,905,837.74)
	TOTAL FEDERAL INC TAXES - OI&D	(41,190.71)	(854,737.58)	(41,190.71)	(760,528.05)
STATE INC TAXES - OI&D					
409200207	Inc Tax, Oth Inc & Ded - State	0.00	0.00	0.00	0.00
409200208	Inc Tax, Oth Inc & Ded - State	0.00	(5,460.84)	0.00	(5,460.84)
409200209	Inc Tax, Oth Inc & Ded - State	0.00	2,176.82	0.00	36,870.17
409200210	Inc Tax Oth Inc Ded - State	(2,200.38)	(2,200.38)	(2,200.38)	(2,200.38)
	TOTAL STATE INC TAXES - OI&D	(2,200.38)	(5,484.40)	(2,200.38)	28,208.86
LOCAL INC TAXES - OI&D					
	TOTAL LOCAL INC TAXES - OI&D	0.00	0.00	0.00	0.00
FOREIGN INC TAXES - OI&D					
	TOTAL FOREIGN INC TAXES - OI&D	0.00	0.00	0.00	0.00
	TOTAL TAXES APPLICABLE TO OI&D	(38,675.09)	(846,335.98)	(38,675.09)	(676,186.10)

GLR1210S

KENTUCKY POWER COMPANY
 DETAIL OF ELECTRIC UTILITY PROPERTY
 YEAR TO DATE - January, 2010

GLR7210V	BEGINNING BALANCE	ADDITIONS	ORIGINAL COST RETIREMENTS	ADJUSTMENTS	TRANSFERS	ENDING BALANCE
UTILITY PLANT						
101106 GENERATION	551,090,891.17	2,215,668.54	(95,770.96)	0.00	0.00	553,210,668.75
TOTAL PRODUCTION	551,090,891.17	2,215,668.54	(95,770.96)	0.00	0.00	553,210,668.75
101106 TRANSMISSION	441,120,489.16	688,158.83	(43,025.75)	0.00	0.00	441,765,618.04
101106 DISTRIBUTION	605,018,531.23	4,440,417.60	(442,027.53)	0.00	0.00	610,016,921.30
TOTAL (ACCOUNTS 101 & 106)	1,596,229,901.56	7,344,432.77	(660,825.24)	0.00	0.00	1,634,995,608.09
1011001/12 CAPITAL LEASES	3,380,129.72	0.00	0.00	4,031,480.67	0.00	7,411,610.39
102 ELECTRIC PLT PURCHASED OR SOLD	0.00	0.00	0.00	0.00	0.00	0.00
1140001 ELECTRIC PLANT ACQUISITION	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ELECTRIC PLANT IN SERVICE	1,601,610,031.28	7,344,432.77	(660,825.24)	4,031,480.67	0.00	1,612,405,118.48
1050001 PLANT HELD FOR FUTURE USE	7,436,550.73	0.00	0.00	0.00	0.00	7,436,550.73
107000X CONSTRUCTION WORK IN PROGRESS:						
107000X BEG. BAL.	28,408,870.43	3,415,167.35				
107000X ADDITIONS		(7,344,432.77)				
107000X TRANSFERS		(3,929,265.42)				
107000X END. BAL.						24,479,605.01
TOTAL ELECTRIC UTILITY PLANT	1,637,456,452.44	3,415,167.35	(660,825.24)	4,031,480.67	0.00	1,644,321,275.22
NONUTILITY PLANT						
1210001 NONUTILITY PROPERTY-OWNED	864,528.00	0.00	0.00	0.00	0.00	864,528.00
1210002 NONUTILITY PROPERTY-LEASED	0.00	0.00	0.00	0.00	0.00	0.00
1240025-28 OTHER INVESTMENTS	4,533,569.90	0.00	0.00	0.00	0.00	4,533,569.90
TOTAL NONUTILITY PLANT	5,498,097.90	0.00	0.00	0.00	0.00	5,498,097.90

KENTUCKY POWER COMPANY
 ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION, & DEPLETION
 YEAR TO DATE - January, 2010

GLR7410V	BEGINNING BALANCE	PROVISION TO DATE	ORIGINAL COST	NET REIM/ SALV COST	TRANSFER/ ADJUSTMENTS	ENDING BALANCE
UTILITY PLANT						
NUCLEAR						
1080001/11 OTHER					0.00	
1080009/10 DECOMMISSIONING COSTS					0.00	
TOTAL NUCLEAR						
1080001/11 PRODUCTION	230,793,441.70	1,661,062.41	(95,770.96)	(2,591,261.21)	0.00	229,767,461.94
1080001/11 TRANSMISSION	141,314,461.45	622,674.61	(43,026.75)	(6,334.42)	0.00	141,667,805.08
1080001/11 DISTRIBUTION	147,903,718.91	1,723,956.95	(442,027.63)	(69,684.47)	0.00	149,116,053.88
1080013 PRODUCTION	(1,566,334.08)	0.00	0.00	0.00	(40,491.72)	(1,605,765.60)
1080013 TRANSMISSION	0.00	0.00	0.00	0.00	0.00	0.00
1080013 DISTRIBUTION	0.00	0.00	0.00	0.00	0.00	0.00
RETIREMENT WORK IN PROGRESS	(3,767,366.26)	0.00	0.00	(216,996.42)	2,667,160.10	(1,319,172.58)
TOTAL (108X accounts)	614,676,961.73	4,027,714.17	(680,825.24)	(2,885,165.62)	2,626,768.39	517,686,412.52
NUCLEAR						
1110001 PRODUCTION	9,576,397.84	176,612.69	0.00	0.00	0.00	9,755,010.43
1110001 TRANSMISSION	1,261,537.14	31,274.61	0.00	0.00	0.00	1,322,811.95
1110001 DISTRIBUTION	6,421,159.11	88,761.59	0.00	0.00	0.00	6,509,940.70
TOTAL (111X accounts)	17,261,094.09	296,668.89	0.00	0.00	0.00	17,667,763.08
CAPITAL LEASES						
1011006	1,627,324.69	0.00	0.00	0.00	99,773.60	1,727,098.49
ACQUISITION ADJUSTMENT AMORT						
11450001	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ACCUM DEPR & AMORT.	633,697,370.71	4,324,383.16	(680,825.24)	(2,885,165.62)	2,726,531.99	537,181,274.09
NONUTILITY PLANT						
1220001 Depr&Amrt of Nonutil Prop-Ovnd	189,276.67	555.81	0.00	0.00	0.00	189,832.68
TOTAL NONUTILITY PLANT	189,276.67	555.81	0.00	0.00	0.00	189,832.68

Kentucky Power Company

REQUEST

Provide the following information concerning the costs for the preparation of this case:

- a. A detailed schedule of expenses incurred to date for the following categories:
 - (1) Accounting;
 - (2) Engineering;
 - (3) Legal;
 - (4) Consultants; and
 - (5) Other Expenses (identify separately).

For each category, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of any invoices, contracts, or other documentation that support charges incurred in the preparation of this rate case. Indicate any costs incurred for this case that occurred during the test year.

- b. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in (a) above, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.
- c. During the course of this proceeding, provide monthly updates of the actual costs incurred, in the manner requested in (a) above. Updates will be due the last business day of each month, through the month of the public hearing.

RESPONSE

- a, b & c. Please refer to the attached pages as of February 28, 2010.

WITNESS: Errol K. Wagner

Kentucky Power Company
PSC Case No. 2009-00459
As of January 31, 2010

Line No (1)	Vendor (2)	Date (3)	Purchase or Check Number (4)	Voucher ID (5)	Vendor ID (6)	Invoice ID (7)	Amount (8)	Description (9)
1	Brandenburg Industrial Services Company	10/30/2009	3000025740	79702	201456	67859A	<u>\$5,000.00</u>	Update Demolition Study
2	Subtotal						<u>\$5,000.00</u>	
3	Financial Concepts Applic.	11/17/2009	3000026099	167964	191902	1836	\$1,300.00	Cost of Equity
4	Financial Concepts Applic.	12/28/2009	3000027012	169522	191902	1836	\$6,775.00	Cost of Equity
5	Financial Concepts Applic.	01/05/2010	3000027493	170403	191902	1836	<u>\$1,650.00</u>	Cost of Equity
6	Subtotal						<u>\$9,725.00</u>	
7	Advanced Applications	12/14/2009	3000027122	169041	5100590601	278066	\$11,092.50	Tree Inventory
8	Advanced Applications	12/14/2009	3000027122	169041	5100590601	278066	<u>\$62,857.50</u>	Tree Inventory
9	Subtotal						<u>\$73,950.00</u>	
10	Stites & Harbison	11/13/2009	3000244191	1255201	6872	793493	\$945.00	Legal
11	Stites & Harbison	12/18/2009	300247687	1268351	6872	800138	\$9,223.50	Legal
12	Stites & Harbison	02/01/2010	3000251390	1280384	6872	809225	\$43,191.18	Legal*
13	Stites & Harbison	02/17/2010	3000252858	1285217	6872	813710	<u>\$8,540.50</u>	Legal
14	Subtotal						<u>\$61,900.18</u>	
15	Office Max	Various					\$5,395.49	Office Supplies*
16	UPS	Various					\$108.41	Shipping
17	Car Rental	12/28/2009					\$55.00	Transportation Cost
18	Associated Gas	12/28/2009					\$39.80	Transportation Cost
19	Postmaster	Various					\$34,832.58	Notice Postage
20	Kentucky Press	Various					\$243,567.45	Newspaper Notice
21	UPS	Various					\$321.09	Mailing Rate Case Information*
22	Kinko's	Various					<u>\$678.40</u>	Data Request Copies
23	Total						<u><u>\$435,573.40</u></u>	

* Revised March 05, 2010

**Kentucky Power Company
PSC Case No. 2009-00459
Summary of Legal Fees and Expenses
Stites & Haribson, PLLC**

<u>Line No</u> (1)	<u>Thru Date</u> (2)	<u>Timekeeper</u> (3)	<u>Rate</u> (4)	<u>Hours</u> (5)	<u>Fee</u> (6)	<u>Expenses</u> (7)	<u>Grand Total</u> (8)
1	10/31/2009	M R Overstreet	\$270.00	3.5	\$945.00	\$0.00	\$945.00
2	11/30/2009	B F Clark	\$345.00	10.3	\$3,553.50	\$0.00	\$3,553.50
3	11/30/2009	M R Overstreet	\$270.00	21.0	\$5,670.00	\$0.00	\$5,670.00
4	12/31/2009	B F Clark	\$345.00	58.3	\$20,113.50	\$11.68	\$20,125.18
5	12/31/2009	M R Overstreet	\$270.00	82.1	\$22,167.00	\$0.00	\$22,167.00
6	12/31/2009	R B Crittenden	\$175.00	5.0	\$875.00	\$0.00	\$875.00
7	12/31/2009	P J Tipton	\$60.00	0.4	\$24.00	\$0.00	\$24.00
8	01/31/2010	B F Clark	\$345.00	7.2	\$2,484.00	\$128.00	\$2,612.00
9	01/31/2010	M R Overstreet	\$270.00	15.8	\$4,266.00	\$0.00	\$4,266.00
10	01/31/2010	R B Crittenden	\$175.00	9.5	\$1,662.50	\$0.00	\$1,662.50
Subtotal							\$61,900.18

STITES & HARBISON PLLC

ATTORNEYS

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JANUARY 19, 2010

KENTUCKY POWER COMPANY
MR. ERROL K. WAGNER
PO BOX 5190
FRANKFORT, KY 40602-5190

2009 RATE CASE
AEP LAW PACK MATTER: ABP0020620

INVOICE NO. 809225

KE057-KE221

TAX ID: 61-0680249

MRO

TERMS: PAYABLE UPON RECEIPT

PROFESSIONAL SERVICES, for the period ended DECEMBER 31, 2009

Fees for legal services rendered in connection with the above captioned matter through DECEMBER 31, 2009 and as reflected by the attached summary	\$43,179.50
Additional Services	<u>\$11.68</u>
<i>Subtotal</i>	\$43,191.18
Prior Balance	\$0.00
TOTAL BALANCE DUE	\$43,191.18

STITES & HARBISON PLLC

ATTORNEYS

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FEBRUARY 8, 2010

KENTUCKY POWER COMPANY
MR. ERROL K. WAGNER
PO BOX 5190
FRANKFORT, KY 40602-5190

2009 RATE CASE
AEP LAW PACK MATTER: AEP0020620

INVOICE NO. 813710

KE057-KE221

TAX ID: 61-0680249

MRO

TERMS: PAYABLE UPON RECEIPT

PROFESSIONAL SERVICES, for the period ended JANUARY 31, 2010

Fees for legal services rendered in connection with the above captioned matter through JANUARY 31, 2010 and as reflected by the attached summary	\$8,412.50
Additional Services	<u>\$128.00</u>
Subtotal	\$8,540.50
Prior Balance	\$0.00
TOTAL BALANCE DUE	\$8,540.50