KENTUCKY POWER COMPANY

KENTUCKY POWER COMPANY
Selected Financial Data

	2001	2000	1999	1998	1997
			Year Ended December 31, (in thousands)		
INCOME STATEMENTS DATA:					
Operating Revenues	$1,659,395	$1,176,867	$918,121	$705,562	$359,543
Operating Expenses	1,611,717	1,127,129	863,446	653,669	312,687
Operating Income	47,678	49,738	54,675	51,893	46,856
Nonoperating Income (Loss)	1,248	2,070	(327)	(1,726)	(464)
Interest Charges	27,361	31,045	28,918	28,491	25,646
Net Income	$ 21,565	$ 20,763	$ 25,430	$ 21,676	$ 20,746

	2001	2000	1999	1998	1997
			Year Ended December 31, (in thousands)		
BALANCE SHEETS DATA:					
Electric Utility Plant	$1,128,415	$1,103,064	$1,079,048	$1,043,711	$1,006,955
Accumulated Depreciation and Amortization	384,104	360,648	340,008	315,546	296,318
Net Electric Utility Plant	$744,311	$742,416	$739,040	$728,165	$710,637
Total Assets	$1,153,243	$1,509,064	$986,638	$921,847	$886,671
Common Stock and Paid-in Capital	$209,200	$209,200	$209,200	$199,200	$179,200
Accumulated Other Comprehensive Income (Loss)	(1,903)				
Retained Earnings	48,833	57,513	67,110	71,452	78,076
Total Common Shareholder's Equity	$256,130	$266,713	$276,310	$270,652	$257,276
Long-term Debt (a)	$346,093	$330,880	$365,782	$368,838	$341,051
Obligations Under Capital Leases(a)	$ 9,583	$ 14,184	$ 15,141	$ 18,977	$ 18,725
Total Capitalization and Liabilities	$1,153,243	$1,509,064	$986,638	$921,847	$886,671

(a) Including portion due within one year.

KENTUCKY POWER COMPANY
Management's Narrative Analysis of Results of Operations

KPCo is a public utility engaged in the generation, purchase, sale, transmission and distribution of electric power serving 172,000 retail customers in eastern Kentucky. KPCo as a member of the AEP Power Pool shares in the revenues and costs of the AEP Power Pool's wholesale sales to neighboring utility systems and power marketers including power trading transactions. KPCo also sells wholesale power to municipalities.

The cost of the AEP Power Pool's generating capacity is allocated among the Pool members based on their relative peak demands and generating reserves through the payment of capacity charges and the receipt of capacity credits. AEP Power Pool members are also compensated for their out-of-pocket costs of energy delivered to the AEP Power Pool and charged for energy received from the AEP Power Pool. The AEP Power Pool calculates each company's prior twelve month peak demand relative to the total peak demand of all member companies as a basis for sharing revenues and costs. The result of this calculation is the member load ratio (MLR) which determines each company's percentage share of AEP Power Pool revenues and costs.

Critical Accounting Policies - Revenue Recognition

Regulatory Accounting - As a cost-based rate-regulated electric public utility company, KPCo's financial statements reflect the actions of regulators that can result in the recognition of revenues and expenses in different time periods than enterprises that are not rate regulated. In accordance with SFAS 71, regulatory assets (deferred expenses) and regulatory liabilities (future revenue reductions or refunds) are recorded to reflect the economic effects of regulation by matching expenses with their recovery through regulated revenues in the same accounting period.

When regulatory assets are probable of recovery through regulated rates, we record them as assets on the balance sheet. We test for probability of recovery whenever new events occur, for example a regulatory commission order or passage of new legislation. If we determine that recovery of a regulatory asset is no longer probable, we write off that regulatory asset as a charge against net income. A write off of regulatory assets may also reduce future cash flows since there may be no recovery through regulated rates.

Traditional Electricity Supply and Delivery Activities - We recognize revenues on an accrual basis for electricity supply sales and electricity transmission and distribution delivery services. The revenues are recognized in our income statement when the energy is delivered to the customer and include unbilled as well as billed amounts. In general expenses are recorded when incurred.

Energy Marketing and Trading Activities - AEP engages in wholesale electricity marketing and trading transactions (trading activities). A portion of the revenues and costs of AEP's trading activities are allocated to KPCO as a member of the AEP Power Pool. Trading activities involve the purchase and sale of energy under physical forward contracts at fixed and variable prices and buying and selling financial energy contracts which includes exchange traded futures and options and over-the-counter options and swaps. The majority of trading activities represent physical forward electricity contracts that are typically settled by entering into offsetting physical contracts. Although trading contracts are generally short-term, there are also long-term trading contracts.

Accounting standards applicable to trading activities require that changes in the fair value of trading contacts be recognized in revenues prior to settlement and is commonly referred to as mark-to-market (MTM) accounting. Since KPCO is a cost-based rate-regulated entity, changes in the fair value of physical forward sale and purchase contracts in AEP's traditional marketing area are deferred as regulatory liabilities (gains) or regulatory assets (losses). AEP's traditional marketing area is up to two transmission systems from the AEP Service territory. The change in the fair value of physical forward sale and purchase contracts outside AEP's traditional marketing area is included in nonoperating income on a net basis.

Mark-to-market accounting represents the change in the unrealized gain or loss throughout the contract's term. When the contract actually settles, that is, the energy is actually delivered in a sale or received in a purchase or the parties agree to forego delivery and receipt of electricity and net settle in cash, the unrealized gain or loss is reversed and the actual realized cash gain or loss is recognized in the income statement. Therefore, as the contract's market value changes over the contract's term an unrealized gain or loss is deferred for contracts with delivery points in AEP's traditional marketing area and for contracts with delivery points outside of AEP's traditional marketing area the unrealized gain or loss is recognized as nonoperating income. When the contract settles the total gain or loss is realized in cash and the impact on the income statement depends on whether the contract's delivery points are within or outside of AEP's traditional marketing area. For contracts with delivery points in AEP's traditional marketing area, the total gain or loss realized in cash is recognized in the income statement. Physical forward trading sale contracts with delivery points in AEP's traditional marketing area are included in revenues when the contracts settle. Physical forward trading purchase contracts with delivery points in AEP's traditional marketing area are included in purchased power expense when they settle. Prior to settlement, changes in the fair value of physical forward sale and purchase contracts in AEP's traditional marketing area are deferred as regulatory liabilities (gains) or regulatory assets (losses). For contacts with delivery points outside of AEP's traditional marketing area only the difference between the accumulated unrealized net gains or losses recorded in prior months and the cash proceeds is recognized in the income statement. Physical forward sales contracts for delivery outside of AEP's traditional marketing area are included in nonoperating income when the contract settles. Physical forward purchase contracts for delivery outside of AEP's traditional marketing area are included in nonoperating expenses when the contract settles. Prior to settlement, changes in the fair value of physical forward sale and purchase contracts with delivery points outside of AEP's traditional marketing area are included in nonoperating income on a net basis. Unrealized mark-to-market gains and losses are included in the Balance Sheet as energy trading assets or liabilities as appropriate.

Trading of electricity options, futures and swaps, represents financial transactions with unrealized gains and losses from changes in fair values reported net in nonoperating income until the contracts settle. When these financial contracts settle, we record our share of the net proceeds in nonoperating income and reverse to nonoperating income the prior unrealized gain or loss.

The fair value of open short-term trading contracts are based on exchange prices and broker quotes. We mark-to-market open long-term trading contracts based mainly on AEP-developed valuation models. These models estimate future energy prices based on existing market and broker quotes and supply and demand market data and assumptions. The fair values determined are reduced by reserves to adjust for credit risk and liquidity risk. Credit risk is the risk that the counterparty to the contract will fail to perform or fail to pay amounts due AEP. Liquidity risk represents the risk that imperfections in the market will cause the price to be less than or more than what the price should be based purely on supply and demand. There are inherent risks related to the underlying assumptions in models used to fair value open long-term trading contracts. AEP has independent controls to evaluate the reasonableness of our valuation models. However, energy markets, especially electricity markets, are imperfect and volatile and unforeseen events can and will cause reasonable price curves to differ from actual prices throughout a contract's term and when contracts settle. Therefore, there could be significant adverse or favorable effects on future results of operations and cash flows if market prices do not correlate with the AEP-developed price models.

Volatility in commodities markets affects the fair values of all of our open trading contracts exposing KPCO to market risk. See "Market Risks" section of MD&A for a discussion of the policies and procedures used to manage exposure to risk from trading activities.

Net Income Increases

Net income increased $802 thousand or 4% in 2001 primarily due to the effect of a court decision related to a corporate owned life insurance (COLI) program recorded in 2000. In February 2001 the U.S. District Court for the Southern District of Ohio ruled against AEP and certain of its subsidiaries, including KPCo, in a suit over deductibility of interest claimed in AEP's consolidated tax return related to COLI. In 1998 and 1999 KPCo paid the disputed taxes and interest attributable to the COLI interest deductions for taxable years 1992-98. The payments were included in Other Property and Investments pending the resolution of this matter.

Operating Revenues Increase

Operating revenues increased $482.5 million or 41% in 2001 as a result of significant increases in trading activities in AEP's traditional marketing area. Changes in the components of operating revenues were as follows:

	Increase (Decrease) From Previous Year (dollars in millions)	
	Amount	%
Retail*	$(13.5)	(9)
Wholesale Marketing and Trading	486.4	57
Other	(0.7)	(4)
Subtotal	472.2	47
Energy Delivery*	9.8	8
Sales to AEP Affiliates	0.5	1
Total	$482.5	41

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*Reflects the allocation of certain transmission and distribution revenues included in bundled retail rates to energy delivery.

Retail revenues decreased as a result of mild weather conditions. Usage by residential customers declined in response to warmer temperatures during November and December 2001. Commercial and industrial sales were stable.

The increase in wholesale marketing and trading revenues is driven by increased trading volume. The maturing of the Intercontinental Exchange, the development of propriety tools, and increased staffing of energy traders have resulted in an increase in the number of forward electricity purchase and sale contracts in AEP's traditional marketing area.

Energy delivery revenues rose largely from providing additional transmission services as a result of increased wholesale marketing and trading transactions and from increased assignment of fees for transmission and distribution delivery services.

Operating Expenses Increase

Operating expenses increased $484.6 million in 2001 primarily due to increases in purchased power for trading activity. Changes in the components of operating expenses were as follows:

	Increase (Decrease) From Previous Year) (dollars in millions) Amount	%
Fuel	$ (4.0)	(5)
Marketing and Trading Purchases	491.4	62
AEP Affiliate Purchases	2.5	2
Other Operation	5.9	11
Maintenance	(3.4)	(13)
Depreciation and Amortization	1.5	5
Taxes Other Than Income Taxes	0.6	8
Income Taxes	(9.9)	(51)
Total	$484.6	43

The decrease in fuel expense is a result of sharing profits from the trading of power with customers in accordance with the Kentucky Public Service Commission's fuel clause mechanism. Under this mechanism, the profits from KPCo's portion of AEP's wholesale marketing and trading activities are shared with retail customers. This sharing is recognized through credits to fuel expense, thus reducing fuel expense.

Increases in wholesale marketing and trading volume accounted for the significant increase in purchased power expense.

The increase in other operation expense is attributable to increased trading incentive compensation expense, reduced AEP transmission equalization credits and expenses for a full year of factoring accounts receivable. Under the AEP East Region Transmission Agreement, KPCo and certain affiliates share the costs associated with the ownership of their transmission system based upon each company's peak demand and investment. An increase in KPCo's peak demand relative to its affiliates' peak demand was the main reason for the decline in transmission equalization credits. Factoring of accounts receivable began in June 2000. In 2001 we incurred a full year of factoring expenses compared with a partial year in 2000.

Lower maintenance expense in 2001 is a result of performing significant planned maintenance at the Big Sandy Plant in 2000 for which there was no comparable activity in the current year.

Additions to property, plant and equipment accounted for the increase in depreciation expense. These additions included capitalized software and general distribution equipment upgrades and improvements.

Taxes other than income taxes rose as a result of increases in real and personal property tax accruals reflecting higher taxable property values.

The decrease in income tax expense was primarily due to a decrease in pre-tax book income and the effect of an unfavorable ruling in 2000 in AEP's suit against the government over interest deductions claimed in prior years related to AEP's COLI program.

Nonoperating Income and Nonoperating Expenses Increase

The increase in nonoperating income and nonoperating expenses was due to an increase in nonregulated electric trading activities outside AEP's traditional marketing area.

Interest Charges Decrease

The decline in interest expense was due to the effect of recognizing in 2000 previously deferred interest payments to the IRS related to the COLI disallowances and interest on resultant state income tax deficiencies.

KENTUCKY POWER COMPANY
Statements of Income

	Year Ended December 31,		
	2001	2000	1999
		(in thousands)	
OPERATING REVENUES:			
Electricity Marketing and Trading	$1,485,846	$1,013,700	$744,706
Energy Delivery	131,183	121,346	129,113
Sales to AEP Affiliates	42,366	41,821	44,302
TOTAL REVENUES	1,659,395	1,176,867	918,121
OPERATING EXPENSES:			
Fuel	70,635	74,638	84,369
Purchased Power:			
Electricity Marketing and Trading	1,279,556	788,102	567,902
AEP Affiliates	130,204	127,707	84,000
Other Operation	59,175	53,325	52,468
Maintenance	22,444	25,866	21,452
Depreciation and Amortization	32,491	31,028	29,221
Taxes Other Than Income Taxes	7,854	7,251	8,091
Income Taxes	9,358	19,212	15,943
TOTAL OPERATING EXPENSES	1,611,717	1,127,129	863,446
OPERATING INCOME	47,678	49,738	54,675
NONOPERATING INCOME	569,603	334,950	156,783
NONOPERATING EXPENSES	567,679	331,751	157,276
NONOPERATING INCOME TAX EXPENSE (CREDIT)	684	1,129	(166)
INTEREST CHARGES	27,361	31,045	28,918
NET INCOME	$ 21,565	$ 20,763	$ 25,430

Statements of Comprehensive Income

	Year Ended December 31,		
	2001	2000	1999
		(in thousands)	
NET INCOME	$21,565	$20,763	$25,430
OTHER COMPREHENSIVE INCOME (LOSS)			
Cash Flow Interest Rate Hedge	(1,903)	-	-
COMPREHENSIVE INCOME	$19,662	$20,763	$25,430

Statements of Retained Earnings

	Year Ended December 31,		
	2001	2000	1999
		(in thousands)	
RETAINED EARNINGS JANUARY 1	$57,513	$67,110	$71,452
NET INCOME	21,565	20,763	25,430
CASH DIVIDENDS DECLARED	30,245	30,360	29,772
RETAINED EARNINGS DECEMBER 31	$48,833	$57,513	$67,110

See Notes to Financial Statements Beginning on Page L-1.

KENTUCKY POWER COMPANY
Balance Sheets

	December 31, 2001	December 31, 2000
	(in thousands)	
ASSETS		
ELECTRIC UTILITY PLANT:		
Production	$271,070	$271,107
Transmission	374,116	360,563
Distribution	402,537	387,499
General	65,059	67,476
Construction Work in Progress	15,633	16,419
Total Electric Utility Plant	1,128,415	1,103,064
Accumulated Depreciation and Amortization	384,104	360,648
NET ELECTRIC UTILITY PLANT	744,311	742,416
OTHER PROPERTY AND INVESTMENTS	6,492	6,559
LONG-TERM ENERGY TRADING CONTRACTS	77,972	76,503
CURRENT ASSETS:		
Cash and Cash Equivalents	1,947	2,270
Accounts Receivable:		
Customers	20,036	34,555
Affiliated Companies	16,012	22,119
Miscellaneous	3,333	6,419
Allowance for Uncollectible Accounts	(264)	(282)
Fuel - at average cost	12,060	4,760
Materials and Supplies - at average cost	15,766	15,408
Accrued Utility Revenues	5,395	6,500
Energy Trading Contracts	139,605	480,739
Prepayments	1,314	766
TOTAL CURRENT ASSETS	215,204	573,254
REGULATORY ASSETS	97,692	98,515
DEFERRED CHARGES	11 572	11,817
TOTAL	$1,153,243	$1,509,064

See Notes to Financial Statements beginning on page L-1.

KENTUCKY POWER COMPANY

	December 31, 2001	December 31, 2000
	(in thousands)	
CAPITALIZATION AND LIABILITIES		
CAPITALIZATION:		
Common Stock - Par Value $50:		
Authorized - 2,000,000 Shares		
Outstanding - 1,009,000 Shares	$ 50,450	$ 50,450
Paid-in Capital	158,750	158,750
Accumulated Other Comprehensive Income (Loss)	(1,903)	-
Retained Earnings	48,833	57,513
Total Common Shareholder's Equity	256,130	266,713
Long-term Debt	251,093	270,880
TOTAL CAPITALIZATION	507,223	537,593
OTHER NONCURRENT LIABILITIES	11,929	18,348
CURRENT LIABILITIES:		
Long-term Debt Due Within One Year	95,000	60,000
Advances from Affiliates	66,200	47,636
Accounts Payable - General	24,050	32,043
Accounts Payable - Affiliated Companies	22,557	37,506
Customer Deposits	4,461	4,389
Taxes Accrued	10,305	11,885
Interest Accrued	5,269	5,610
Energy Trading and Derivative Contracts	144,364	494,086
Other	12,296	14,517
Total CURRENT LIABILITIES	384,502	707,672
DEFERRED INCOME TAXES	168,304	165,935
DEFERRED INVESTMENT TAX CREDITS	10,405	11,656
LONG-TERM ENERGY TRADING CONTRACTS	63,412	61,478
DEFERRED CREDITS	7,468	6,382
COMMITMENTS AND CONTINGENCIES (Note 8)		
TOTAL	$1,153,243	$1,509,064

See Notes to Financial Statements beginning on page L-1.

KENTUCKY POWER COMPANY
Statements of Cash Flows

	Year Ended December 31,		
	2001	2000	1999
		(in thousands)	
OPERATING ACTIVITIES:			
Net Income	$ 21,565	$20,763	$25,430
Adjustments for Noncash Items:			
Depreciation and Amortization	32,491	31,034	29,228
Deferred Income Taxes	6,293	3,765	2,596
Deferred Investment Tax Credits	(1,251)	(1,252)	(1,292)
Deferred Fuel Costs (net)	(4,707)	2,948	828
Mark-to-Market of Energy Trading Contracts	(1,454)	(4,376)	(863)
Change in Certain Current Assets and Liabilities:			
Accounts Receivable (net)	23,694	(20,930)	(6,618)
Fuel, Materials and Supplies	(7,658)	8,386	(7,014)
Accrued Utility Revenues	1,105	7,237	(177)
Accounts Payable	(22,942)	39,883	4,935
Taxes Accrued	(1,580)	2,025	2,604
Disputed Tax and Interest Related to COLI	-	5,943	(567)
Change in Other Assets	(2,762)	62,653	11,547
Change in Other Liabilities	(9,446)	(62,702)	(13,837)
Net Cash Flows From Operating Activities	33,348	95,377	46,800
INVESTING ACTIVITIES:			
Construction Expenditures	(37,206)	(36,209)	(44,339)
Proceeds From Sales of Property	216	266	168
Net Cash Flows Used For Investing Activities	(36,990)	(35,943)	(44,171)
FINANCING ACTIVITIES:			
Capital Contributions from Parent Company	-	-	10,000
Issuance of Long-term Debt	75,000	69,685	79,740
Retirement of Long-term Debt	(60,000)	(105,000)	(83,307)
Change in Short-term Debt (net)	-	(39,665)	19,315
Change in Advances From Affiliates (net)	18,564	47,636	-
Dividends Paid	(30,245)	(30,360)	(29,772)
Net Cash Flows From (Used For) Financing Activities	3,319	(57,704)	(4,024)
Net Increase (Decrease) in Cash and Cash Equivalents	(323)	1,730	(1,395)
Cash and Cash Equivalents January 1	2,270	540	1,935
Cash and Cash Equivalents December 31	$1,947	$ 2,270	$ 540

Supplemental Disclosure:
Cash paid for interest net of capitalized amounts was $27,090,000, $28,619,000 and $29,845,000 and for income taxes was $7,549,000, $7,923,000 and $12,050,000 in 2001, 2000 and 1999, respectively. Noncash acquisitions under capital leases were $817,000, $2,817,000 and $2,219,000 in 2001, 2000 and 1999, respectively.

See Notes to Financial Statements beginning on page L-1.

KENTUCKY POWER COMPANY
Statements of Capitalization

	December 31, 2001	December 31, 2000
	(in thousands)	
COMMON SHAREHOLDER'S EQUITY	$256,130	$266,713
LONG-TERM DEBT (See Schedule of Long-term Debt):		
First Mortgage Bonds	59,383	119,341
Senior Unsecured Notes	147,625	147,490
Notes Payable	100,000	25,000
Junior Debentures	39,085	39,049
Less Portion Due Within One Year	(95,000)	(60,000)
Long-term Debt Excluding Portion Due Within One Year	251,093	270,880
TOTAL CAPITALIZATION	$507,223	$537,593

See Notes to Financial Statements beginning on page L-1.

KENTUCKY POWER COMPANY
Schedule of Long-term Debt

First mortgage bonds outstanding were as follows:

% Rate	Due	December 31, 2001	December 31, 2000
		(in thousands)	
8.95	2001 - May 10	$ -	$ 20,000
8.90	2001 - May 21	-	40,000
6.65	2003 - May 1	15,000	15,000
6.70	2003 - June 1	15,000	15,000
6.70	2003 - July 1	15,000	15,000
7.90	2023 - June 1	14,500	14,500
Unamortized Discount		(117)	(159)
		$ 59,383	$119,341

First mortgage bonds are secured by first mortgage liens on electric utility plant. Certain indentures relating to the first mortgage bonds contain improvement, maintenance and replacement provisions requiring the deposit of cash or bonds with the trustee, or in lieu thereof, certification of unfunded property additions.

Senior unsecured notes outstanding were as follows:

% Rate	Due	December 31, 2001	December 31, 2000
		(in thousands)	
(a)	2002 - November 19	$ 70,000	$ 70,000
6.91	2007 - October 1	48,000	48,000
6.45	2008 - November 10	30,000	30,000
Unamortized Discount		(375)	(510)
		147,625	147,490
Less Portion Due Within One Year		70,000	-
Total		$ 77,625	$147,490

(a) A floating interest rate is determined monthly. The rate on December 31, 2001 was 4.3% and on December 31, 2000 was 7.4%.

Notes payable to parent company were as follows:

% Rate	Due	December 31, 2001	December 31, 2000
		(in thousands)	
4.336	2003 - May 15	$15,000	$ -
6.501	2006 - May 15	60,000	-
		$75,000	$ -

Notes payable to banks outstandings were as follows:

% Rate	Due	December 31, 2001	December 31, 2000
		(in thousands)	
7.45	2002 - September 20	$25,000	$25,000

Junior debentures outstanding were as follows:

% Rate	Due	December 31, 2001	December 31, 2000
		(in thousands)	
8.72	2025 - June 30	$40,000	$40,000

Unamortized Discount	(915)	(951)
Total	$39,085	$39,049

Interest may be deferred and payment of principal and interest on the junior debentures is subordinated and subject in right to the prior payment in full of all senior indebtedness of the Company.

At December 31, 2001, future annual long-term debt payments are as follows:

	Amount (in thousands)
2002	$ 95,000
2003	60,000
2004	-
2005	-
2006	60,000
Later Years	132,500
Total Principal Amount	347,500
Unamortized Discount	1,407
Total	$346,093

KENTUCKY POWER COMPANY
Index to Notes to Financial Statements

The notes to KPCo's financial statements are combined with the notes to financial statements for AEP and its other subisidiary registrants. Listed below are the combined notes that apply to KPCo. The combined footnotes begin on page L-1.

INDEPENDENT AUDITORS' REPORT

To the Shareholder and Board of
Directors of Kentucky Power Company:

We have audited the accompanying balance sheets and statements of capitalization of Kentucky Power Company as of December 31, 2001 and 2000, and the related statements of income, comprehensive income, retained earnings, and cash flows for each of the three years in the period ended December 31, 2001. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, such financial statements present fairly, in all material respects, the financial position of Kentucky Power Company as of December 31, 2001 and 2000, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2001 in conformity with accounting principles generally accepted in the United States of America.

DELOITTE & TOUCHE LLP
Columbus, Ohio
February 22, 2002