

KENTUCKY POWER COMPANY  
DEPRECIATION STUDY AS OF DECEMBER 31, 2013  
DEPRECIATION STUDY WORKPAPERS  
TRANSMISSION PLANT  
COMPUTED AGE DISTRIBUTION REPORT

**KENTUCKY POWER COMPANY  
 DEPRECIATION STUDY AS OF DECEMBER 31, 2013  
 COMPUTED AGE DISTRIBUTION REPORT**

**Account 354, Towers and Fixtures**

Computed Age Distribution Report

Account: KEPCo 101/6 354 - KY

Version: KEPCo Transmission SPR 2013

Dispersion: -

Vintage	Additions	Age 2014	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
2013	43,039	0.5	100.00	43,039	100.00	43,040	0.50
2012	37,852	1.5	100.00	37,852	100.00	37,853	1.50
2010	25,112	3.5	100.00	25,112	100.00	25,113	3.50
2009	143,884	4.5	100.00	143,884	100.00	143,885	4.50
2008	2,734,526	5.5	100.00	2,734,526	100.00	2,734,527	5.50
2005	16,025	8.5	100.00	16,025	100.00	16,026	8.50
2004	5,437	9.5	100.00	5,437	100.01	5,438	9.50
2003	27,462	10.5	100.00	27,462	100.00	27,463	10.50
2002	96,142	11.5	100.00	96,142	100.00	96,143	11.50
2001	998,859	12.5	100.00	998,859	100.00	998,860	12.50
2000	657,177	13.5	100.00	657,177	100.00	657,178	13.50
1999	4,771,185	14.5	100.00	4,771,185	100.00	4,771,186	14.50
1998	6,759,531	15.5	100.00	6,759,531	100.00	6,759,532	15.50
1997	860,276	16.5	100.00	860,276	100.00	860,277	16.50
1996	363,575	17.5	100.00	363,575	100.00	363,576	17.50
1995	315,635	18.5	100.00	315,635	100.00	315,636	18.50
1993	182,665	20.5	100.00	182,665	100.00	182,666	20.50
1992	41,132	21.5	100.00	41,132	100.00	41,133	21.50
1991	15	22.5	100.00	15	103.33	16	22.88
1990	427,812	23.5	100.00	427,812	100.00	427,813	23.50
1986	783,128	27.5	100.00	783,128	100.00	783,129	27.50
1985	59,889,883	28.5	100.00	59,889,883	100.00	59,889,884	28.50
1984	177,806	29.5	100.00	177,806	100.00	177,807	29.50
1982	273,723	31.5	100.00	273,723	100.00	273,724	31.50
1978	81,431	35.5	100.00	81,430	100.00	81,432	35.50
1977	28,623	36.5	100.00	28,622	100.00	28,624	36.50
1976	158,516	37.5	99.98	158,492	100.00	158,517	37.50
1975	72,763	38.5	99.96	72,730	100.00	72,764	38.50
1974	20,383	39.5	99.88	20,359	100.00	20,384	39.50
1973	112,943	40.5	99.71	112,619	100.00	112,944	40.50
1972	8,467,428	41.5	99.36	8,413,280	100.00	8,467,429	41.50
1971	26,158	42.5	98.68	25,812	99.32	25,981	42.36
1970	4,036,456	43.5	97.46	3,933,735	98.09	3,959,404	43.08
1968	768,389	45.5	92.29	709,145	92.89	713,773	43.88
1967	370,618	46.5	87.77	325,303	88.35	327,426	43.79
1966	19,067	47.5	81.70	15,577	82.23	15,679	43.28
1965	450,199	48.5	74.06	333,401	74.54	335,576	42.33
1964	97,303	49.5	65.06	63,302	65.48	63,715	40.96
1963	681,030	50.5	55.13	375,448	55.49	377,897	39.26
1962	115,749	51.5	44.87	51,937	45.16	52,276	37.38
1961	227	52.5	34.94	79	35.39	80	35.54
1959	376,337	54.5	18.30	68,877	18.42	69,326	32.27
1958	9,324	55.5	12.23	1,140	12.31	1,148	31.17
1956	8,760	57.5	4.57	401	4.61	404	30.07
1954	65,848	59.5	1.32	871	1.33	876	30.15

**KENTUCKY POWER COMPANY  
 DEPRECIATION STUDY AS OF DECEMBER 31, 2013  
 COMPUTED AGE DISTRIBUTION REPORT**

**Account 354, Towers and Fixtures**

Computed Age Distribution Report

Account: KEPCo 101/6 354 - KY

Version: KEPCo Transmission SPR 2013

Dispersion: -

Vintage	Additions	Age 2014	Theoretical Survivors		Computed Survivors		Realized Life	
			Percent	Amount	Percent	Amount		
1944	1,370	69.5	0.00		-0.04	(1)	34.74	
1942	184,841	71.5	0.00		0.00		0.00	
1940	2,636	73.5	0.00		0.00		0.00	
1939	848	74.5	0.00		0.00		0.00	
1938	7,093	75.5	0.00		0.00		0.00	
1936	462	77.5	0.00		0.00		0.00	
1933	45	80.5	0.00		0.00		0.00	
1932	539	81.5	0.00		0.00		0.00	
1930	2,645	83.5	0.00		0.00		0.00	
1929	18,866	84.5	0.00		0.00		0.00	
1928	5,349	85.5	0.00		0.00		0.00	
1927	722	86.5	0.00		0.00		0.00	
			95,824,849		94,424,441		94,517,543 *	

\* Recorded Balance January 1, 2014: 94,517,543

**KENTUCKY POWER COMPANY  
 DEPRECIATION STUDY AS OF DECEMBER 31, 2013  
 COMPUTED AGE DISTRIBUTION REPORT**

**Account 355, Poles and Fixtures**

Computed Age Distribution Report

Account: KEPCo 101/6 355 - KY

Version: KEPCo Transmission SPR 2013

Dispersion: -

Vintage	Additions	Age 2014	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
2013	2,200,443	0.5	100.00	2,200,443	100.00	2,200,444	0.50
2012	13,191,070	1.5	100.00	13,191,070	100.00	13,191,071	1.50
2011	8,724,172	2.5	100.00	8,724,172	100.00	8,724,173	2.50
2010	1,605,744	3.5	100.00	1,605,744	100.00	1,605,745	3.50
2009	1,549,668	4.5	100.00	1,549,661	100.00	1,549,669	4.50
2008	7,989,470	5.5	100.00	7,989,121	100.00	7,989,471	5.50
2007	542,429	6.5	99.99	542,348	100.00	542,430	6.50
2006	1,905,171	7.5	99.96	1,904,471	100.00	1,905,172	7.50
2005	1,398,678	8.5	99.93	1,397,635	100.00	1,398,679	8.50
2004	1,450,693	9.5	99.87	1,448,749	100.00	1,450,694	9.50
2003	725,129	10.5	99.78	723,548	100.00	725,130	10.50
2002	2,112,728	11.5	99.67	2,105,694	100.00	2,112,729	11.50
2001	2,296,623	12.5	99.52	2,285,571	100.00	2,296,624	12.50
2000	2,016,920	13.5	99.33	2,003,407	100.00	2,016,921	13.50
1999	7,268,033	14.5	99.10	7,202,611	100.00	7,268,034	14.50
1998	231,513	15.5	98.82	228,788	100.00	231,514	15.50
1997	2,198,839	16.5	98.49	2,165,718	100.00	2,198,840	16.50
1996	966,626	17.5	98.11	948,349	100.00	966,627	17.50
1995	502,094	18.5	97.66	490,355	99.61	500,140	18.46
1994	2,853,694	19.5	97.14	2,772,056	99.08	2,827,372	19.41
1993	2,024,333	20.5	96.53	1,954,160	98.46	1,993,154	20.34
1992	1,980,376	21.5	95.83	1,897,814	97.74	1,935,684	21.26
1991	1,225,759	22.5	95.01	1,164,549	96.90	1,187,787	22.15
1990	379,655	23.5	94.05	357,052	95.92	364,177	23.02
1989	526,772	24.5	92.93	489,543	94.79	499,312	23.86
1988	501,637	25.5	91.63	459,666	93.46	468,838	24.67
1987	208,776	26.5	90.14	188,192	91.94	191,947	25.43
1986	743,795	27.5	88.44	657,808	90.20	670,935	26.15
1985	286,320	28.5	86.51	247,695	88.24	252,638	26.82
1984	129,011	29.5	84.36	108,831	86.04	111,003	27.44
1983	472,313	30.5	81.99	387,246	83.63	394,973	28.00
1982	1,190,639	31.5	79.40	945,424	80.99	964,289	28.51
1981	831,647	32.5	76.63	637,291	78.16	650,008	28.95
1980	971,066	33.5	73.69	715,603	75.16	729,882	29.34
1979	163,523	34.5	70.62	115,473	72.02	117,777	29.67
1978	400,964	35.5	67.44	270,398	68.78	275,794	29.96
1977	372,517	36.5	64.19	239,134	65.47	243,906	30.20
1976	465,134	37.5	60.92	283,361	62.14	289,015	30.40
1975	413,881	38.5	57.65	238,618	58.80	243,379	30.57
1974	343,018	39.5	54.42	186,686	55.51	190,411	30.71
1973	125,643	40.5	51.27	64,412	52.29	65,697	30.84
1972	154,289	41.5	48.20	74,367	49.16	75,851	30.95
1971	241,075	42.5	45.24	109,074	46.15	111,250	31.06
1970	5,279	43.5	42.42	2,239	43.27	2,284	31.16
1969	331,594	44.5	39.73	131,748	40.52	134,376	31.27

**KENTUCKY POWER COMPANY  
 DEPRECIATION STUDY AS OF DECEMBER 31, 2013  
 COMPUTED AGE DISTRIBUTION REPORT**

**Account 355, Poles and Fixtures**

Computed Age Distribution Report

Account: KEPCo 101/6 355 - KY

Version: KEPCo Transmission SPR 2013

Dispersion: -

Vintage	Additions	Age 2014	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
1968	245,350	45.5	37.18	91,232	37.93	93,052	31.38
1967	434,577	46.5	34.78	151,156	35.48	154,172	31.50
1966	672,143	47.5	32.52	218,610	33.17	222,971	31.63
1965	586,942	48.5	30.40	178,433	31.01	181,993	31.77
1964	116,699	49.5	28.41	33,151	28.97	33,813	31.92
1963	40,074	50.5	26.54	10,635	27.07	10,848	32.09
1962	83,740	51.5	24.78	20,752	25.28	21,166	32.26
1961	51,754	52.5	23.13	11,970	23.59	12,209	32.44
1960	78,181	53.5	21.57	16,867	22.00	17,203	32.64
1959	72,567	54.5	20.11	14,590	20.51	14,881	32.84
1958	31,500	55.5	18.72	5,896	19.09	6,013	33.05
1957	12,090	56.5	17.40	2,104	17.75	2,146	33.27
1956	56,867	57.5	16.16	9,188	16.48	9,371	33.49
1955	11,102	58.5	14.97	1,662	15.28	1,696	33.72
1954	159,727	59.5	13.85	22,125	14.13	22,565	33.95
1953	59,562	60.5	12.79	7,615	13.04	7,767	34.19
1952	9,028	61.5	11.77	1,063	12.01	1,084	34.44
1951	4,317	62.5	10.81	467	11.04	477	34.70
1950	2,849	63.5	9.90	282	10.12	288	34.96
1949	16,466	64.5	9.04	1,489	9.22	1,519	35.22
1948	2,881	65.5	8.23	237	8.41	242	35.50
1947	802	66.5	7.47	60	7.68	62	35.80
1946	1,398	67.5	6.75	94	6.92	97	36.08
1945	11,785	68.5	6.08	716	6.20	731	36.37
1944	76,227	69.5	5.45	4,153	5.55	4,234	36.68
1942	164,194	71.5	4.32	7,096	4.41	7,235	37.33
1941	2,006	72.5	3.82	77	3.92	79	37.67
1938	113,662	75.5	2.56	2,909	2.61	2,965	38.73
	79,337,243			74,220,521		74,696,721 *	

\* Recorded Balance January 1, 2014: 74,696,721

**KENTUCKY POWER COMPANY  
 DEPRECIATION STUDY AS OF DECEMBER 31, 2013  
 COMPUTED AGE DISTRIBUTION REPORT**

**Account 356, Overhead Conductor and Devices**

Computed Age Distribution Report

Account: KEPCo 101/6 356 - KY

Version: KEPCo Transmission SPR 2013

Dispersion: -

Vintage	Additions	Age 2014	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
2013	1,533,388	0.5	100.00	1,533,388	100.00	1,533,389	0.50
2012	5,966,116	1.5	100.00	5,966,116	100.00	5,966,117	1.50
2011	4,345,590	2.5	100.00	4,345,590	100.00	4,345,591	2.50
2010	1,016,757	3.5	100.00	1,016,757	100.00	1,016,758	3.50
2009	816,705	4.5	100.00	816,705	100.00	816,706	4.50
2008	7,753,817	5.5	100.00	7,753,817	100.00	7,753,818	5.50
2007	388,254	6.5	100.00	388,254	100.00	388,255	6.50
2006	278,715	7.5	100.00	278,715	100.00	278,716	7.50
2005	743,702	8.5	100.00	743,702	100.00	743,703	8.50
2004	244,994	9.5	100.00	244,994	100.00	244,995	9.50
2003	653,964	10.5	100.00	653,964	100.00	653,965	10.50
2002	422,998	11.5	100.00	422,998	100.00	422,999	11.50
2001	992,260	12.5	100.00	992,260	100.00	992,261	12.50
2000	1,907,562	13.5	100.00	1,907,562	100.00	1,907,563	13.50
1999	11,988,857	14.5	100.00	11,988,857	100.00	11,988,858	14.50
1998	4,961,737	15.5	100.00	4,961,737	100.00	4,961,738	15.50
1997	712,207	16.5	100.00	712,207	100.00	712,208	16.50
1996	1,377,964	17.5	100.00	1,377,964	100.00	1,377,965	17.50
1995	1,023,703	18.5	100.00	1,023,703	100.00	1,023,704	18.50
1994	3,258,061	19.5	100.00	3,258,061	100.00	3,258,062	19.50
1993	1,695,512	20.5	100.00	1,695,512	100.00	1,695,513	20.50
1992	2,234,318	21.5	100.00	2,234,318	100.00	2,234,319	21.50
1991	697,545	22.5	100.00	697,545	100.00	697,546	22.50
1990	430,845	23.5	100.00	430,845	100.00	430,846	23.50
1989	273,872	24.5	100.00	273,872	100.00	273,873	24.50
1988	187,297	25.5	100.00	187,297	100.00	187,298	25.50
1987	131,020	26.5	100.00	131,020	100.00	131,021	26.50
1986	838,491	27.5	100.00	838,491	100.00	838,492	27.50
1985	46,009,402	28.5	100.00	46,009,402	100.00	46,009,403	28.50
1984	171,899	29.5	100.00	171,899	100.00	171,900	29.50
1983	35,130	30.5	100.00	35,130	100.00	35,131	30.50
1982	1,834,406	31.5	100.00	1,834,406	100.00	1,834,407	31.50
1981	694,030	32.5	100.00	694,030	100.00	694,031	32.50
1980	452,257	33.5	100.00	452,257	100.00	452,258	33.50
1979	91,746	34.5	100.00	91,745	100.00	91,747	34.50
1978	2,009,798	35.5	100.00	2,009,738	100.00	2,009,799	35.50
1977	512,195	36.5	99.99	512,139	100.00	512,196	36.50
1976	229,904	37.5	99.97	229,826	100.00	229,905	37.50
1975	299,105	38.5	99.91	298,827	100.00	299,106	38.50
1974	44,958	39.5	99.77	44,852	100.00	44,959	39.50
1973	72,762	40.5	99.46	72,367	100.00	72,763	40.50
1972	158,182	41.5	98.84	156,347	100.00	158,183	41.50
1971	1,144,131	42.5	97.70	1,117,862	100.00	1,144,132	42.50
1970	8,258,592	43.5	95.77	7,909,501	100.00	8,258,593	43.50
1969	306,367	44.5	92.73	284,091	100.00	306,368	44.50

**KENTUCKY POWER COMPANY  
 DEPRECIATION STUDY AS OF DECEMBER 31, 2013  
 COMPUTED AGE DISTRIBUTION REPORT**

**Account 356, Overhead Conductor and Devices**

Computed Age Distribution Report

Account: KEPCo 101/6 356 - KY

Version: KEPCo Transmission SPR 2013

Dispersion: -

Vintage	Additions	Age 2014	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
1968	1,214,668	45.5	88.27	1,072,212	100.00	1,214,669	45.50
1967	622,934	46.5	82.20	512,052	100.00	622,935	46.50
1966	235,126	47.5	74.49	175,143	93.90	220,787	46.05
1965	750,174	48.5	65.35	490,231	82.38	617,988	44.23
1964	332,032	49.5	55.23	183,388	69.63	231,180	41.98
1963	516,316	50.5	44.77	231,144	56.43	291,382	39.50
1962	116,770	51.5	34.65	40,462	43.68	51,007	37.00
1961	35,760	52.5	25.51	9,123	32.16	11,501	34.69
1960	34,229	53.5	17.80	6,093	22.44	7,681	32.75
1959	203,931	54.5	11.73	23,917	14.78	30,150	31.28
1958	363,538	55.5	7.27	26,434	9.17	33,322	30.29
1957	9,636	56.5	4.23	407	5.33	514	29.76
1956	41,375	57.5	2.30	950	2.89	1,198	29.58
1955	4,298	58.5	1.16	50	1.47	63	29.68
1954	318,755	59.5	0.54	1,731	0.68	2,182	29.95
1953	63,843	60.5	0.23	150	0.30	189	30.34
1952	15,004	61.5	0.09	14	0.12	18	30.79
1951	13,420	62.5	0.03	5	0.04	6	31.26
1950	4,533	63.5	0.01	1	0.02	1	31.76
1949	63,340	64.5	0.00	2	0.00	2	32.25
1948	14,823	65.5	0.00		0.00		32.75
1947	11,563	66.5	0.00		-0.00	(1)	33.25
1946	5,928	67.5	0.00		0.00		0.00
1945	27,492	68.5	0.00		0.00		0.00
1944	5,349	69.5	0.00		0.00		0.00
1943	5,002	70.5	0.00		0.00		0.00
1942	378,305	71.5	0.00		0.00		0.00
1941	6,577	72.5	0.00		0.00		0.00
1940	101,822	73.5	0.00		0.00		0.00
1939	476	74.5	0.00		0.00		0.00
1938	129,975	75.5	0.00		0.00		0.00
1937	8,842	76.5	0.00		0.00		0.00
1936	9,973	77.5	0.00		0.00		0.00
1935	1,327	78.5	0.00		0.00		0.00
1934	2,159	79.5	0.00		0.00		0.00
1933	1,642	80.5	0.00		0.00		0.00
1932	2,108	81.5	0.00		0.00		0.00
1931	2,112	82.5	0.00		0.00		0.00
1930	4,553	83.5	0.00		0.00		0.00
1929	15,583	84.5	0.00		0.00		0.00
1928	3,395	85.5	0.00		0.00		0.00
1927	4,792	86.5	0.00		0.00		0.00
1926	8,394	87.5	0.00		0.00		0.00
1925	1,862	88.5	0.00		0.00		0.00
1924	369	89.5	0.00		0.00		0.00

**KENTUCKY POWER COMPANY  
 DEPRECIATION STUDY AS OF DECEMBER 31, 2013  
 COMPUTED AGE DISTRIBUTION REPORT**

**Account 356, Overhead Conductor and Devices**

Computed Age Distribution Report

Account: KEPCo 101/6 356 - KY

Version: KEPCo Transmission SPR 2013

Dispersion: -

Vintage	Additions	Age 2014	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
1923	1,121	90.5	0.00		0.00		0.00
1922	1,393	91.5	0.00		0.00		0.00
	124,917,734			121,574,177		122,537,908 *	

\* Recorded Balance January 1, 2014: 122,537,908