KPSC Case No. 2014-00396 KIUC's First Set of Data Requests Dated January 29, 2015 Item No. 17 Attachment 11 Page 1 of 2

## **KENTUCKY POWER COMPANY**

## **DEPRECIATION STUDY AS OF DECEMBER 31, 2013**

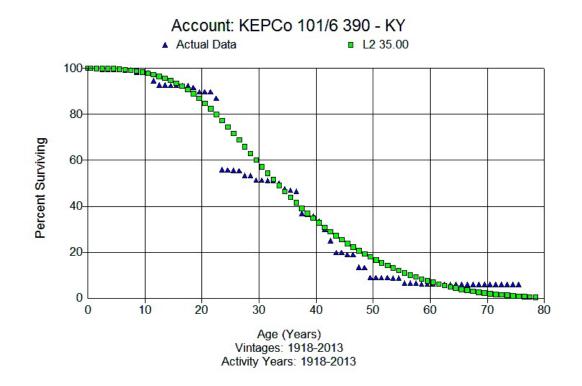
**GENERAL PLANT ACCOUNT 390** 

**ACTUARIAL ANALYSIS – GRAPH** 

## Dated January 29, 2015 Item No. 17 Attachment 11 Page 2 of 2

## KENTUCKY POWER COMPANY DEPRECIATION STUDY AT DECEMBER 31, 2013 GENERAL PLANT – ACCOUNT 390 GRAPH

Account 390, Structures & Improvements - L2.0, 35



An actuarial analysis was performed for Account 390. The analysis for the entire time period from 1918 to 2013 indicates that the average age of the property in this account is declining and that the 45 year average service life currently included in rates should be changed to use a 35 year life with an L2.0 dispersion.