

KENTUCKY POWER COMPANY

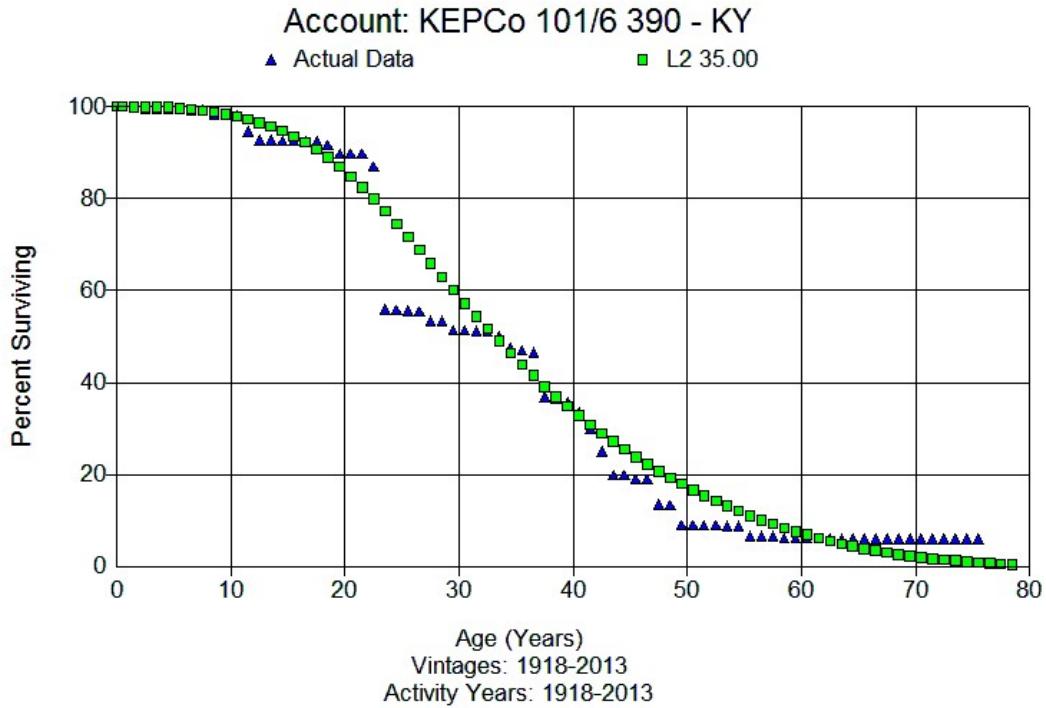
DEPRECIATION STUDY AS OF DECEMBER 31, 2013

GENERAL PLANT ACCOUNT 390

ACTUARIAL ANALYSIS – GRAPH

**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.