

KENTUCKY POWER COMPANY

DEPRECIATION STUDY AS OF DECEMBER 31, 2013

DISTRIBUTION PLANT

COMPUTED AGE DISTRIBUTION REPORT

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

COMPUTED AGE DISTRIBUTION REPORT - EXPLANATION

Theoretical Survivor: Amount is equal to the theoretical surviving percent multiplied by the additions for the particular vintage. This theoretical surviving amount represents a simulated plant age distribution for the given analysis account based on the curve type, average service life and historical additions. The theoretical surviving amount does not take into consideration the actual recorded plant balance for the account.

The sum of the theoretical survivors is then compared to the actual recorded plant balance for this account and the difference is allocated in proportion to the theoretical surviving amounts by vintage to determine the *Computed Survivors: Amount*. The PowerPlant program, however, will not permit a computed surviving amount to exceed an original vintage addition if a recorded account balance is greater than the sum of the theoretical surviving amounts. The *Computed Survivors: Percent* is equal to the computed survivor amount divided by the additions for that vintage.

Theoretical Survivors: Percent shows the percent surviving as a function of age for the given dispersion.

The *Computed Survivors: Percent* is equal to the computed survivor amount divided by the additions for that vintage. The computed surviving amount is a theoretical vintage distribution of plant in service.

The computed *Computed Survivors: Percent* is calculated within the PowerPlant Depreciation Studies module. The calculation of the Computed Survivors percent column is best explained by referencing the other columns displayed on the *Computed Age Distribution Report*.

The percent surviving for a particular age interval of a specific curve / average service life combination is determined by first calculating the vintage's age as a percent of average service life. This percent of average service life is then compared to the table containing surviving percentages for each curve. If the percent of average service life is a round number it is simply read off the table of surviving curve percentages. If the percent of average service life is not a round number, the percentage is extrapolated from the nearest two whole number surviving percentages stored in the table.

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

Account 364, Poles, Towers and Fixtures

Computed Age Distribution Report

Account: KEPCo 101/6 364 - KY

Version: KEPCo Distribution 2013

Dispersion: 28 - R0.5

Vintage	Additions	Age 2014	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
2013	6,777,119	0.5	99.32	6,731,146	100.00	6,777,120	0.50
2012	6,855,399	1.5	97.95	6,714,731	100.00	6,855,400	1.50
2011	6,561,019	2.5	96.55	6,334,739	100.00	6,561,020	2.50
2010	6,617,904	3.5	95.13	6,295,711	100.00	6,617,905	3.50
2009	10,565,669	4.5	93.69	9,898,749	100.00	10,565,670	4.50
2008	9,453,590	5.5	92.22	8,718,337	100.00	9,453,591	5.50
2007	9,180,344	6.5	90.73	8,329,693	99.39	9,124,432	6.48
2006	7,010,130	7.5	89.22	6,254,723	97.74	6,851,489	7.42
2005	5,940,057	8.5	87.69	5,208,938	96.06	5,705,924	8.33
2004	7,915,242	9.5	86.14	6,818,048	94.36	7,468,560	9.23
2003	5,498,184	10.5	84.56	4,649,292	92.63	5,092,882	10.11
2002	5,817,651	11.5	82.96	4,826,302	90.87	5,286,782	10.98
2001	6,120,711	12.5	81.33	4,977,992	89.09	5,452,944	11.82
2000	9,744,236	13.5	79.67	7,763,476	87.27	8,504,192	12.64
1999	6,225,361	14.5	77.98	4,854,799	85.42	5,317,997	13.44
1998	3,895,481	15.5	76.26	2,970,736	83.54	3,254,175	14.22
1997	3,681,213	16.5	74.50	2,742,630	81.61	3,004,305	14.98
1996	11,574,084	17.5	72.71	8,415,169	79.64	9,218,063	15.72
1995	6,905,835	18.5	70.87	4,894,358	77.63	5,361,330	16.43
1994	5,943,724	19.5	69.00	4,101,008	75.58	4,492,287	17.12
1993	6,097,045	20.5	67.08	4,089,985	73.48	4,480,211	17.78
1992	7,124,702	21.5	65.12	4,639,855	71.34	5,082,545	18.42
1991	7,126,300	22.5	63.12	4,498,421	69.15	4,927,616	19.03
1990	7,678,250	23.5	61.09	4,690,265	66.91	5,137,764	19.61
1989	5,311,355	24.5	59.01	3,133,992	64.64	3,433,007	20.17
1988	5,164,641	25.5	56.89	2,938,124	62.32	3,218,451	20.70
1987	5,291,383	26.5	54.74	2,896,333	59.96	3,172,673	21.19
1986	5,673,479	27.5	52.55	2,981,470	57.56	3,265,933	21.67
1985	5,060,325	28.5	50.34	2,547,190	55.14	2,790,218	22.11
1984	4,266,713	29.5	48.10	2,052,161	52.69	2,247,958	22.52
1983	3,872,045	30.5	45.84	1,774,804	50.21	1,944,139	22.91
1982	3,917,914	31.5	43.56	1,706,624	47.72	1,869,453	23.27
1981	4,999,687	32.5	41.27	2,063,478	45.21	2,260,354	23.60
1980	3,654,119	33.5	38.98	1,424,373	42.70	1,560,272	23.90
1979	2,847,798	34.5	36.69	1,044,847	40.19	1,144,536	24.18
1978	2,193,233	35.5	34.41	754,637	37.69	826,637	24.44
1977	1,759,206	36.5	32.14	565,414	35.21	619,360	24.68
1976	1,225,243	37.5	29.90	366,295	32.75	401,243	24.89
1975	802,810	38.5	27.68	222,238	30.32	243,442	25.09
1974	721,005	39.5	25.51	183,892	27.94	201,438	25.27
1973	723,202	40.5	23.37	169,042	25.60	185,170	25.43
1972	552,936	41.5	21.30	117,750	23.33	128,985	25.59
1971	453,076	42.5	19.28	87,338	21.12	95,670	25.74
1970	375,966	43.5	17.33	65,138	18.98	71,353	25.88
1969	396,695	44.5	15.45	61,281	16.92	67,128	26.02

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

Account 364, Poles, Towers and Fixtures

Computed Age Distribution Report

Account: KEPCo 101/6 364 - KY
 Version: KEPCo Distribution 2013
 Dispersion: 28 - R0.5

Vintage	Additions	Age 2014	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
1968	420,314	45.5	13.65	57,377	14.95	62,851	26.15
1967	327,256	46.5	11.94	39,067	13.08	42,795	26.29
1966	263,321	47.5	10.32	27,164	11.30	29,755	26.43
1965	246,673	48.5	8.79	21,671	9.62	23,739	26.58
1964	202,720	49.5	7.35	14,898	8.05	16,320	26.74
1963	175,931	50.5	6.01	10,567	6.58	11,576	26.91
1962	151,846	51.5	4.75	7,218	5.21	7,906	27.09
1961	198,316	52.5	3.58	7,106	3.92	7,783	27.28
1960	152,841	53.5	2.48	3,790	2.72	4,151	27.48
1959	179,999	54.5	1.44	2,591	1.58	2,837	27.68
1958	145,963	55.5	0.00		-0.00	(1)	27.75
1957	101,977	56.5	0.00		0.00		0.00
1956	98,076	57.5	0.00		0.00		0.00
1955	83,548	58.5	0.00		0.00		0.00
1954	73,657	59.5	0.00		0.00		0.00
1953	80,158	60.5	0.00		0.00		0.00
1952	62,890	61.5	0.00		0.00		0.00
1951	86,968	62.5	0.00		0.00		0.00
1950	74,781	63.5	0.00		0.00		0.00
1949	84,381	64.5	0.00		0.00		0.00
1948	64,525	65.5	0.00		0.00		0.00
1947	52,850	66.5	0.00		0.00		0.00
1946	19,182	67.5	0.00		0.00		0.00
1945	14,956	68.5	0.00		0.00		0.00
1944	15,239	69.5	0.00		0.00		0.00
1943	42,381	70.5	0.00		0.00		0.00
1942	4,914	71.5	0.00		0.00		0.00
1941	48,820	72.5	0.00		0.00		0.00
1940	83,909	73.5	0.00		0.00		0.00
1939	88,380	74.5	0.00		0.00		0.00
1938	160,633	75.5	0.00		0.00		0.00
1937	139,472	76.5	0.00		0.00		0.00
	233,518,958			166,766,972		180,551,331 *	

* Recorded Balance January 1, 2014: 180,551,331

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

Account 365, Overhead Conductor & Devices

Computed Age Distribution Report

Account: KEPCo 101/6 365 - KY
 Version: KEPCo Distribution 2013
 Dispersion: 26 - L0

Vintage	Additions	Age 2014	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
2013	17,072,957	0.5	99.70	17,021,502	100.00	17,072,958	0.50
2012	15,045,076	1.5	98.65	14,841,875	100.00	15,045,077	1.50
2011	8,097,753	2.5	97.26	7,875,594	100.00	8,097,754	2.50
2010	7,810,858	3.5	95.63	7,469,193	100.00	7,810,859	3.50
2009	13,439,606	4.5	93.81	12,608,139	98.56	13,246,280	4.47
2008	14,706,949	5.5	91.86	13,509,328	96.51	14,193,081	5.40
2007	15,063,456	6.5	89.78	13,524,423	94.33	14,208,940	6.32
2006	9,504,395	7.5	87.61	8,327,195	92.05	8,748,663	7.20
2005	9,563,911	8.5	85.37	8,164,696	89.69	8,577,939	8.06
2004	4,383,143	9.5	83.07	3,640,888	87.27	3,825,166	8.90
2003	4,131,369	10.5	80.72	3,334,736	84.80	3,503,519	9.70
2002	5,267,425	11.5	78.34	4,126,472	82.30	4,335,327	10.48
2001	4,858,134	12.5	75.94	3,689,413	79.79	3,876,147	11.24
2000	8,750,440	13.5	73.54	6,435,336	77.27	6,761,050	11.97
1999	5,348,247	14.5	71.14	3,804,945	74.74	3,997,526	12.67
1998	3,533,295	15.5	68.75	2,429,184	72.23	2,552,133	13.35
1997	9,208,201	16.5	66.37	6,111,278	69.73	6,420,590	14.00
1996	4,756,188	17.5	64.00	3,043,821	67.24	3,197,880	14.63
1995	7,885,951	18.5	61.64	4,861,082	64.76	5,107,118	15.24
1994	5,216,261	19.5	59.31	3,093,608	62.31	3,250,186	15.83
1993	3,337,773	20.5	57.00	1,902,364	59.88	1,998,649	16.39
1992	3,819,532	21.5	54.71	2,089,622	57.48	2,195,385	16.93
1991	4,368,299	22.5	52.45	2,291,220	55.11	2,407,186	17.45
1990	4,454,819	23.5	50.23	2,237,443	52.77	2,350,688	17.95
1989	4,021,068	24.5	48.03	1,931,514	50.47	2,029,274	18.43
1988	3,896,286	25.5	45.88	1,787,670	48.20	1,878,150	18.90
1987	4,111,825	26.5	43.77	1,799,660	45.98	1,890,747	19.34
1986	3,621,113	27.5	41.70	1,509,904	43.81	1,586,325	19.77
1985	2,512,246	28.5	39.67	996,643	41.68	1,047,086	20.19
1984	2,277,627	29.5	37.69	858,495	39.60	901,947	20.59
1983	2,380,110	30.5	35.76	851,191	37.57	894,273	20.98
1982	2,406,277	31.5	33.88	815,319	35.60	856,585	21.36
1981	3,951,396	32.5	32.06	1,266,660	33.68	1,330,769	21.72
1980	2,880,386	33.5	30.28	872,243	31.81	916,390	22.08
1979	2,507,101	34.5	28.56	716,138	30.01	752,384	22.43
1978	2,043,982	35.5	26.90	549,875	28.26	577,706	22.77
1977	2,377,496	36.5	25.30	601,419	26.58	631,858	23.10
1976	880,673	37.5	23.75	209,143	24.95	219,728	23.43
1975	745,846	38.5	22.26	166,010	23.38	174,412	23.75
1974	818,663	39.5	20.83	170,497	21.88	179,126	24.07
1973	897,032	40.5	19.45	174,509	20.44	183,341	24.39
1972	943,280	41.5	18.14	171,110	19.06	179,770	24.70
1971	753,553	42.5	16.88	127,228	17.74	133,667	25.02
1970	599,955	43.5	15.69	94,108	16.48	98,871	25.33
1969	584,452	44.5	14.55	85,013	15.28	89,315	25.65

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

Account 365, Overhead Conductor & Devices

Computed Age Distribution Report

Account: KEPCo 101/6 365 - KY
 Version: KEPCo Distribution 2013
 Dispersion: 26 - L0

Vintage	Additions	Age 2014	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
1968	494,234	45.5	13.46	66,534	14.14	69,901	25.97
1967	362,354	46.5	12.43	45,056	13.06	47,336	26.29
1966	312,914	47.5	11.46	35,866	12.04	37,681	26.61
1965	232,939	48.5	10.54	24,561	11.08	25,804	26.94
1964	139,151	49.5	9.68	13,467	10.17	14,149	27.27
1963	129,161	50.5	8.86	11,449	9.31	12,028	27.60
1962	120,422	51.5	0.00		-0.00	(1)	25.75
1961	86,705	52.5	0.00		0.00		0.00
1960	121,675	53.5	0.00		0.00		0.00
1959	87,437	54.5	0.00		0.00		0.00
1958	101,280	55.5	0.00		0.00		0.00
1957	75,583	56.5	0.00		0.00		0.00
1956	67,436	57.5	0.00		0.00		0.00
1955	54,245	58.5	0.00		0.00		0.00
1954	60,584	59.5	0.00		0.00		0.00
1953	55,985	60.5	0.00		0.00		0.00
1952	43,132	61.5	0.00		0.00		0.00
1951	52,380	62.5	0.00		0.00		0.00
1950	43,539	63.5	0.00		0.00		0.00
1949	38,785	64.5	0.00		0.00		0.00
1948	33,031	65.5	0.00		0.00		0.00
1947	23,250	66.5	0.00		0.00		0.00
1946	8,911	67.5	0.00		0.00		0.00
1945	7,008	68.5	0.00		0.00		0.00
1944	8,392	69.5	0.00		0.00		0.00
1943	15,652	70.5	0.00		0.00		0.00
1942	1,863	71.5	0.00		0.00		0.00
1941	26,224	72.5	0.00		0.00		0.00
1940	56,768	73.5	0.00		0.00		0.00
1939	43,031	74.5	0.00		0.00		0.00
1938	56,193	75.5	0.00		0.00		0.00
1937	109,143	76.5	0.00		0.00		0.00
	237,903,812			172,384,636		179,538,721 *	

* Recorded Balance January 1, 2014: 179,538,721

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

Account 366, Underground Conduit

Computed Age Distribution Report

Account: KEPCo 101/6 366 - KY
 Version: KEPCo Distribution 2013
 Dispersion: 45 - R3

Vintage	Additions	Age 2014	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
2013	536,151	0.5	99.98	536,060	100.00	536,152	0.50
2012	351,630	1.5	99.94	351,428	100.00	351,631	1.50
2011	267,790	2.5	99.90	267,509	100.00	267,791	2.50
2010	229,271	3.5	99.84	228,900	100.00	229,272	3.50
2009	607,754	4.5	99.77	606,362	100.00	607,755	4.50
2008	372,994	5.5	99.69	371,846	100.00	372,995	5.50
2007	356,644	6.5	99.60	355,217	100.00	356,645	6.50
2006	418,687	7.5	99.49	416,561	100.00	418,688	7.50
2005	297,990	8.5	99.37	296,105	100.00	297,991	8.50
2004	147,253	9.5	99.22	146,110	100.00	147,254	9.50
2003	177,610	10.5	99.06	175,939	100.00	177,611	10.50
2002	128,026	11.5	98.87	126,581	100.00	128,027	11.50
2001	101,646	12.5	98.66	100,280	100.00	101,647	12.50
2000	268,983	13.5	98.42	264,720	100.00	268,984	13.50
1999	84,566	14.5	98.14	82,993	100.00	84,567	14.50
1998	339,495	15.5	97.83	332,134	99.84	338,936	15.49
1997	234,780	16.5	97.49	228,881	99.48	233,569	16.46
1996	169,510	17.5	97.10	164,599	99.09	167,970	17.42
1995	164,908	18.5	96.68	159,425	98.66	162,690	18.38
1994	149,372	19.5	96.20	143,697	98.17	146,640	19.32
1993	163,725	20.5	95.68	156,645	97.64	159,853	20.26
1992	121,553	21.5	95.10	115,595	97.05	117,963	21.18
1991	99,504	22.5	94.47	93,997	96.40	95,923	22.10
1990	74,205	23.5	93.77	69,582	95.69	71,007	22.99
1989	77,116	24.5	93.01	71,725	94.91	73,194	23.88
1988	41,448	25.5	92.18	38,207	94.07	38,989	24.74
1987	46,248	26.5	91.28	42,214	93.15	43,079	25.59
1986	26,705	27.5	90.30	24,114	92.15	24,608	26.42
1985	44,303	28.5	89.23	39,533	91.06	40,343	27.23
1984	21,215	29.5	88.08	18,686	89.89	19,069	28.01
1983	25,141	30.5	86.84	21,831	88.62	22,279	28.76
1982	21,772	31.5	85.49	18,613	87.24	18,995	29.49
1981	23,371	32.5	84.04	19,641	85.76	20,043	30.19
1980	41,114	33.5	82.47	33,908	84.16	34,602	30.85
1979	36,879	34.5	80.79	29,794	82.44	30,404	31.47
1978	29,131	35.5	78.98	23,008	80.60	23,479	32.06
1977	18,825	36.5	77.04	14,502	78.62	14,799	32.60
1976	1,472	37.5	74.95	1,103	76.52	1,126	33.10
1975	32,025	38.5	72.73	23,292	74.22	23,768	33.54
1974	44,029	39.5	70.36	30,979	71.80	31,612	33.93
1973	29,747	40.5	67.84	20,181	69.23	20,594	34.27
1972	42,937	41.5	65.17	27,982	66.50	28,554	34.55
1971	21,619	42.5	62.36	13,481	63.63	13,756	34.77
1970	18,523	43.5	59.40	11,003	60.62	11,228	34.93
1969	1,545	44.5	56.33	870	57.48	888	35.04

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

Account 366, Underground Conduit

Computed Age Distribution Report

Account: KEPCo 101/6 366 - KY
 Version: KEPCo Distribution 2013
 Dispersion: 45 - R3

Vintage	Additions	Age 2014	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
1966	237	47.5	46.47	110	47.42	112	35.01
1951	18	62.5	5.98	1	8.65	2	33.95
1948	78	65.5	2.81	2	3.30	3	33.83
1947	259	66.5	2.07	5	2.06	5	33.94
1946	107	67.5	1.47	2	1.68	2	34.32
1945	389	68.5	1.00	4	0.85	3	34.54
1944	122	69.5	0.64	1	0.50	1	34.92
1943	14	70.5	0.38		1.51		35.78
1940	115	73.5	0.03		-0.17	0	36.69
				6,510,551	6,315,963	6,377,092 *	

* Recorded Balance January 1, 2014: 6,377,092

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

Account 367, Underground Conductor

Computed Age Distribution Report

Account: KEPCo 101/6 367 - KY
 Version: KEPCo Distribution 2013
 Dispersion: 44 - R0.5

Vintage	Additions	Age 2014	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
2013	883,749	0.5	99.57	879,940	99.60	880,207	0.50
2012	440,370	1.5	98.70	434,645	98.73	434,777	1.49
2011	477,784	2.5	97.82	467,377	97.85	467,519	2.47
2010	329,971	3.5	96.93	319,857	96.96	319,954	3.45
2009	391,689	4.5	96.04	376,169	96.07	376,284	4.41
2008	590,272	5.5	95.13	561,535	95.16	561,705	5.37
2007	795,469	6.5	94.22	749,458	94.24	749,685	6.31
2006	897,713	7.5	93.29	837,480	93.32	837,734	7.25
2005	530,458	8.5	92.36	489,913	92.38	490,062	8.18
2004	700,648	9.5	91.41	640,488	91.44	640,682	9.09
2003	272,181	10.5	90.46	246,218	90.49	246,293	10.00
2002	258,941	11.5	89.50	231,752	89.53	231,823	10.90
2001	213,885	12.5	88.53	189,353	88.56	189,411	11.78
2000	450,434	13.5	87.55	394,362	87.58	394,481	12.66
1999	178,122	14.5	86.56	154,189	86.59	154,236	13.53
1998	638,660	15.5	85.57	546,481	85.59	546,646	14.38
1997	327,725	16.5	84.56	277,126	84.59	277,210	15.23
1996	261,872	17.5	83.54	218,780	83.57	218,847	16.06
1995	230,441	18.5	82.52	190,156	82.54	190,214	16.89
1994	211,899	19.5	81.48	172,655	81.50	172,707	17.70
1993	223,777	20.5	80.43	179,983	80.45	180,038	18.50
1992	251,172	21.5	79.37	199,350	79.39	199,410	19.28
1991	177,137	22.5	78.29	138,688	78.32	138,730	20.06
1990	111,773	23.5	77.20	86,294	77.23	86,320	20.82
1989	152,963	24.5	76.10	116,409	76.13	116,445	21.58
1988	119,795	25.5	74.99	89,830	75.01	89,857	22.31
1987	103,807	26.5	73.85	76,667	73.88	76,690	23.04
1986	63,631	27.5	72.71	46,264	72.73	46,278	23.75
1985	89,942	28.5	71.54	64,348	71.57	64,368	24.45
1984	60,553	29.5	70.37	42,608	70.39	42,621	25.13
1983	69,812	30.5	69.17	48,289	69.19	48,303	25.80
1982	62,024	31.5	67.96	42,150	67.98	42,163	26.46
1981	73,297	32.5	66.73	48,910	66.75	48,924	27.10
1980	103,277	33.5	65.48	67,628	65.50	67,648	27.72
1979	108,169	34.5	64.22	69,466	64.24	69,486	28.33
1978	55,341	35.5	62.94	34,832	62.96	34,842	28.93
1977	57,386	36.5	61.65	35,376	61.66	35,386	29.50
1976	35,750	37.5	60.33	21,569	60.35	21,575	30.07
1975	27,864	38.5	59.01	16,441	59.02	16,446	30.61
1974	2,226	39.5	57.66	1,284	57.69	1,284	31.14
1973	8,385	40.5	56.31	4,721	56.32	4,722	31.65
1972	60	41.5	54.93	33	55.74	33	32.32
1970	927	43.5	52.15	483	52.15	483	33.09
1966	60	47.5	46.45	28	47.19	28	34.96
1957	58	56.5	33.37	19	34.12	20	37.89

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

Account 367, Underground Conductor

Computed Age Distribution Report

Account: KEPCo 101/6 367 - KY

Version: KEPCo Distribution 2013

Dispersion: 44 - R0.5

Vintage	Additions	Age 2014	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
1951	513	62.5	24.92	128	24.90	128	39.03
1948	26	65.5	20.92	5	22.71	6	40.19
1947	48	66.5	19.64	9	20.51	10	40.07
1946	39	67.5	18.38	7	19.46	8	40.32
1945	851	68.5	17.15	146	16.99	145	40.07
1944	116	69.5	15.95	19	16.08	19	40.34
1943	11	70.5	14.79	2	18.94	2	41.93
1940	563	73.5	11.49	65	11.18	63	40.86
11,043,636				9,809,985		9,812,956 *	

* Recorded Balance January 1, 2014: 9,812,956

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

Account 368, Line Transformers

Computed Age Distribution Report

Account: KEPCo 101/6 368 - KY
 Version: KEPCo Distribution 2013
 Dispersion: 25 - L0

Vintage	Additions	Age 2014	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
2013	6,250,125	0.5	99.68	6,230,375	100.00	6,250,126	0.50
2012	6,866,180	1.5	98.58	6,768,406	100.00	6,866,181	1.50
2011	5,259,595	2.5	97.11	5,107,330	100.00	5,259,596	2.50
2010	4,377,369	3.5	95.38	4,175,310	100.00	4,377,370	3.50
2009	5,022,504	4.5	93.47	4,694,635	100.00	5,022,505	4.50
2008	9,265,330	5.5	91.41	8,469,438	99.11	9,183,093	5.48
2007	9,991,242	6.5	89.23	8,914,985	96.75	9,666,183	6.39
2006	6,450,630	7.5	86.95	5,608,694	94.27	6,081,295	7.29
2005	3,900,775	8.5	84.59	3,299,783	91.72	3,577,830	8.15
2004	3,667,701	9.5	82.18	3,014,043	89.10	3,268,014	8.98
2003	3,396,828	10.5	79.72	2,708,019	86.44	2,936,203	9.79
2002	3,228,270	11.5	77.24	2,493,451	83.75	2,703,555	10.57
2001	3,489,283	12.5	74.74	2,607,995	81.04	2,827,751	11.32
2000	5,404,170	13.5	72.25	3,904,351	78.33	4,233,340	12.04
1999	4,644,204	14.5	69.76	3,239,565	75.63	3,512,538	12.73
1998	12,057,720	15.5	67.27	8,111,469	72.94	8,794,960	13.40
1997	5,189,433	16.5	64.80	3,362,804	70.26	3,646,162	14.05
1996	4,626,891	17.5	62.35	2,884,728	67.60	3,127,802	14.67
1995	4,489,286	18.5	59.91	2,689,621	64.96	2,916,255	15.26
1994	3,839,834	19.5	57.50	2,207,943	62.35	2,393,989	15.83
1993	3,603,667	20.5	55.12	1,986,269	59.76	2,153,637	16.38
1992	4,476,665	21.5	52.77	2,362,112	57.21	2,561,149	16.90
1991	3,665,129	22.5	50.45	1,848,911	54.70	2,004,704	17.40
1990	3,306,670	23.5	48.17	1,592,658	52.22	1,726,859	17.89
1989	4,235,279	24.5	45.92	1,945,010	49.79	2,108,900	18.35
1988	2,887,100	25.5	43.73	1,262,413	47.41	1,368,787	18.79
1987	3,134,235	26.5	41.57	1,303,027	45.08	1,412,823	19.22
1986	3,336,286	27.5	39.47	1,316,865	42.80	1,427,827	19.63
1985	2,851,768	28.5	37.42	1,067,103	40.57	1,157,019	20.03
1984	2,193,874	29.5	35.42	777,070	38.40	842,548	20.41
1983	2,003,506	30.5	33.48	670,694	36.30	727,208	20.79
1982	1,796,348	31.5	31.59	567,448	34.25	615,263	21.14
1981	3,049,691	32.5	29.76	907,619	32.27	984,096	21.49
1980	2,333,298	33.5	27.99	653,137	30.35	708,171	21.83
1979	2,096,195	34.5	26.28	550,964	28.50	597,389	22.17
1978	2,024,044	35.5	24.64	498,704	26.72	540,726	22.49
1977	1,335,407	36.5	23.06	307,878	25.00	333,820	22.81
1976	962,186	37.5	21.54	207,207	23.35	224,666	23.13
1975	568,968	38.5	20.08	114,237	21.77	123,863	23.44
1974	1,527,175	39.5	18.68	285,337	20.26	309,380	23.75
1973	1,025,850	40.5	17.35	178,026	18.82	193,026	24.06
1972	396,582	41.5	16.09	63,794	17.44	69,170	24.37
1971	205,337	42.5	14.88	30,556	16.13	33,131	24.68
1970	193,411	43.5	13.74	26,571	14.90	28,810	24.99
1969	349,749	44.5	12.66	44,261	13.72	47,990	25.30

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

Account 368, Line Transformers

Computed Age Distribution Report

Account: KEPCo 101/6 368 - KY
 Version: KEPCo Distribution 2013
 Dispersion: 25 - L0

Vintage	Additions	Age 2014	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
1968	191,068	45.5	11.63	22,227	12.61	24,100	25.62
1967	131,999	46.5	10.67	14,083	11.57	15,270	25.94
1966	131,560	47.5	9.76	12,843	10.58	13,925	26.26
1965	144,033	48.5	8.91	12,835	9.66	13,916	26.59
1964	57,553	49.5	0.00		-0.00	(1)	24.75
1963	67,861	50.5	0.00		0.00		0.00
1962	71,202	51.5	0.00		0.00		0.00
1961	64,955	52.5	0.00		0.00		0.00
1960	69,198	53.5	0.00		0.00		0.00
1959	81,628	54.5	0.00		0.00		0.00
1958	64,683	55.5	0.00		0.00		0.00
1957	51,169	56.5	0.00		0.00		0.00
1956	48,821	57.5	0.00		0.00		0.00
1955	52,899	58.5	0.00		0.00		0.00
1954	32,894	59.5	0.00		0.00		0.00
1953	43,675	60.5	0.00		0.00		0.00
1952	24,126	61.5	0.00		0.00		0.00
1951	34,643	62.5	0.00		0.00		0.00
1950	55,812	63.5	0.00		0.00		0.00
1949	39,333	64.5	0.00		0.00		0.00
1948	27,858	65.5	0.00		0.00		0.00
1947	12,232	66.5	0.00		0.00		0.00
1946	10,975	67.5	0.00		0.00		0.00
1945	5,865	68.5	0.00		0.00		0.00
1944	7,340	69.5	0.00		0.00		0.00
1943	9,985	70.5	0.00		0.00		0.00
1942	505	71.5	0.00		0.00		0.00
1941	23,827	72.5	0.00		0.00		0.00
1940	28,729	73.5	0.00		0.00		0.00
1939	36,711	74.5	0.00		0.00		0.00
1938	37,399	75.5	0.00		0.00		0.00
1937	84,031	76.5	0.00		0.00		0.00
	166,720,359			111,122,803		119,012,919 *	

* Recorded Balance January 1, 2014: 119,012,919

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

Account 369, Services

Computed Age Distribution Report

Account: KEPCo 101/6 369 - KY
 Version: KEPCo Distribution 2013
 Dispersion: 20 - L0

Vintage	Additions	Age 2014	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
2013	4,374,646	0.5	99.57	4,355,748	100.00	4,374,647	0.50
2012	3,616,172	1.5	98.06	3,545,892	100.00	3,616,173	1.50
2011	2,800,153	2.5	96.05	2,689,603	100.00	2,800,154	2.50
2010	2,894,736	3.5	93.72	2,712,903	100.00	2,894,737	3.50
2009	3,908,839	4.5	91.14	3,562,614	100.00	3,908,840	4.50
2008	3,479,348	5.5	88.38	3,075,135	100.00	3,479,349	5.50
2007	3,387,206	6.5	85.48	2,895,502	100.00	3,387,207	6.50
2006	3,744,014	7.5	82.48	3,088,138	99.26	3,716,182	7.47
2005	2,992,225	8.5	79.41	2,376,201	95.56	2,859,456	8.31
2004	2,507,457	9.5	76.30	1,913,265	91.82	2,302,372	9.11
2003	2,691,243	10.5	73.18	1,969,532	88.07	2,370,083	9.87
2002	1,777,959	11.5	70.07	1,245,745	84.32	1,499,096	10.60
2001	1,885,834	12.5	66.96	1,262,802	80.58	1,519,622	11.29
2000	3,907,302	13.5	63.88	2,495,945	76.87	3,003,554	11.94
1999	1,921,799	14.5	60.82	1,168,896	73.19	1,406,618	12.56
1998	1,136,601	15.5	57.80	656,972	69.56	790,583	13.14
1997	2,733,681	16.5	54.82	1,498,672	65.97	1,803,462	13.69
1996	1,159,031	17.5	51.89	601,439	62.44	723,755	14.21
1995	1,424,505	18.5	49.02	698,235	58.98	840,238	14.71
1994	1,552,700	19.5	46.20	717,378	55.60	863,274	15.17
1993	2,022,598	20.5	43.45	878,910	52.29	1,057,656	15.61
1992	1,350,873	21.5	40.78	550,886	49.07	662,921	16.03
1991	1,417,657	22.5	38.18	541,297	45.95	651,382	16.42
1990	1,116,119	23.5	35.67	398,092	42.92	479,053	16.79
1989	1,253,496	24.5	33.24	416,631	40.00	501,362	17.15
1988	1,027,306	25.5	30.90	317,412	37.18	381,965	17.49
1987	1,092,777	26.5	28.65	313,070	34.48	376,740	17.82
1986	808,160	27.5	26.50	214,122	31.88	257,669	18.13
1985	750,007	28.5	24.44	183,287	29.41	220,562	18.44
1984	813,317	29.5	22.48	182,817	27.05	219,997	18.74
1983	895,494	30.5	20.62	184,624	24.81	222,171	19.03
1982	567,110	31.5	18.86	106,931	22.69	128,678	19.32
1981	666,472	32.5	17.19	114,583	20.69	137,886	19.61
1980	635,195	33.5	15.63	99,265	18.81	119,453	19.90
1979	635,570	34.5	14.16	89,997	17.04	108,299	20.19
1978	530,746	35.5	12.79	67,869	15.39	81,672	20.48
1977	414,846	36.5	11.51	47,747	13.85	57,457	20.78
1976	344,635	37.5	10.32	35,575	12.42	42,810	21.08
1975	299,389	38.5	9.22	27,616	11.10	33,232	21.39
1974	244,294	39.5	0.00		-0.00	(1)	19.75
1973	266,443	40.5	0.00		0.00		0.00
1972	237,550	41.5	0.00		0.00		0.00
1971	160,508	42.5	0.00		0.00		0.00
1970	132,407	43.5	0.00		0.00		0.00
1969	139,276	44.5	0.00		0.00		0.00

Account 369, Services

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

Computed Age Distribution Report

Account: KEPCo 101/6 369 - KY
 Version: KEPCo Distribution 2013
 Dispersion: 20 - L0

Vintage	Additions	Age 2014	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
1968	135,216	45.5	0.00		0.00		0.00
1967	101,360	46.5	0.00		0.00		0.00
1966	101,048	47.5	0.00		0.00		0.00
1965	91,455	48.5	0.00		0.00		0.00
1964	84,465	49.5	0.00		0.00		0.00
1963	81,492	50.5	0.00		0.00		0.00
1962	70,456	51.5	0.00		0.00		0.00
1961	71,168	52.5	0.00		0.00		0.00
1960	71,016	53.5	0.00		0.00		0.00
1959	65,607	54.5	0.00		0.00		0.00
1958	72,705	55.5	0.00		0.00		0.00
1957	61,021	56.5	0.00		0.00		0.00
1956	54,615	57.5	0.00		0.00		0.00
1955	50,921	58.5	0.00		0.00		0.00
1954	47,791	59.5	0.00		0.00		0.00
1953	43,728	60.5	0.00		0.00		0.00
1952	36,275	61.5	0.00		0.00		0.00
1951	35,506	62.5	0.00		0.00		0.00
1950	24,246	63.5	0.00		0.00		0.00
1949	29,813	64.5	0.00		0.00		0.00
1948	16,194	65.5	0.00		0.00		0.00
1947	11,858	66.5	0.00		0.00		0.00
1946	6,923	67.5	0.00		0.00		0.00
1945	4,137	68.5	0.00		0.00		0.00
1944	3,671	69.5	0.00		0.00		0.00
1943	8,861	70.5	0.00		0.00		0.00
1942	971	71.5	0.00		0.00		0.00
1941	10,956	72.5	0.00		0.00		0.00
1940	15,722	73.5	0.00		0.00		0.00
1939	12,835	74.5	0.00		0.00		0.00
1938	14,239	75.5	0.00		0.00		0.00
1937	11,112	76.5	0.00		0.00		0.00
	73,165,079			47,301,347		53,900,363 *	

* Recorded Balance January 1, 2014: 53,900,363

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

Account 370, Meters

Computed Age Distribution Report

Account: KEPCo 101/6 370 - KY
 Version: KEPCo Distribution 2013
 Dispersion: 17 - R4

Vintage	Additions	Age 2014	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
2013	864,498	0.5	100.00	864,473	43.77	378,359	0.36
2012	2,283,522	1.5	99.99	2,283,210	43.76	999,307	1.08
2011	879,045	2.5	99.96	878,715	43.75	384,593	1.80
2010	972,378	3.5	99.91	971,541	43.73	425,221	2.52
2009	1,155,502	4.5	99.82	1,153,423	43.69	504,826	3.23
2008	3,942,236	5.5	99.65	3,928,369	43.61	1,719,352	3.95
2007	12,087,751	6.5	99.35	12,008,846	43.48	5,255,982	4.66
2006	22,920,300	7.5	98.84	22,655,557	43.26	9,915,790	5.37
2005	2,577,033	8.5	98.04	2,526,549	42.91	1,105,810	6.07
2004	1,514,109	9.5	96.80	1,465,692	42.37	641,498	6.76
2003	731,564	10.5	94.97	694,780	41.57	304,089	7.43
2002	1,613,217	11.5	92.37	1,490,119	40.43	652,189	8.07
2001	947,222	12.5	88.81	841,238	38.87	368,190	8.68
2000	1,737,317	13.5	84.13	1,461,657	36.82	639,732	9.24
1999	1,119,924	14.5	78.22	876,010	34.24	383,409	9.73
1998	1,102,277	15.5	70.76	779,980	30.97	341,378	10.15
1997	1,198,164	16.5	61.08	731,857	26.73	320,316	10.46
1996	640,746	17.5	49.24	315,497	21.55	138,085	10.64
1995	726,674	18.5	36.48	265,106	15.97	116,030	10.73
1994	653,647	19.5	24.56	160,539	10.75	70,264	10.80
1993	586,263	20.5	14.82	86,856	6.48	38,014	10.91
1992	419,959	21.5	7.78	32,658	3.40	14,293	11.12
1991	313,422	22.5	3.31	10,387	1.45	4,546	11.41
1990	421,246	23.5	0.98	4,117	0.43	1,802	11.80
1989	360,004	24.5	0.13	478	0.06	209	12.26
1988	434,134	25.5	0.00	6	0.00	3	12.75
1987	388,612	26.5	0.00		-0.00	(1)	13.25
1986	361,159	27.5	0.00		0.00		0.00
1985	409,173	28.5	0.00		0.00		0.00
1984	389,118	29.5	0.00		0.00		0.00
1983	282,782	30.5	0.00		0.00		0.00
1982	250,853	31.5	0.00		0.00		0.00
1981	262,506	32.5	0.00		0.00		0.00
1980	226,210	33.5	0.00		0.00		0.00
1979	196,583	34.5	0.00		0.00		0.00
1978	174,912	35.5	0.00		0.00		0.00
1977	249,384	36.5	0.00		0.00		0.00
1976	144,244	37.5	0.00		0.00		0.00
1975	105,836	38.5	0.00		0.00		0.00
1974	105,229	39.5	0.00		0.00		0.00
1973	70,531	40.5	0.00		0.00		0.00
1972	61,436	41.5	0.00		0.00		0.00
1971	60,702	42.5	0.00		0.00		0.00
1970	51,994	43.5	0.00		0.00		0.00
1969	114,258	44.5	0.00		0.00		0.00

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

Account 370, Meters

Computed Age Distribution Report

Account: KEPCo 101/6 370 - KY
 Version: KEPCo Distribution 2013
 Dispersion: 17 - R4

Vintage	Additions	Age 2014	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
1968	84,855	45.5	0.00		0.00		0.00
1967	37,032	46.5	0.00		0.00		0.00
1966	55,662	47.5	0.00		0.00		0.00
1965	56,012	48.5	0.00		0.00		0.00
1964	72,715	49.5	0.00		0.00		0.00
1963	68,235	50.5	0.00		0.00		0.00
1962	47,026	51.5	0.00		0.00		0.00
1961	44,649	52.5	0.00		0.00		0.00
1960	41,245	53.5	0.00		0.00		0.00
1959	47,096	54.5	0.00		0.00		0.00
1958	40,319	55.5	0.00		0.00		0.00
1957	46,355	56.5	0.00		0.00		0.00
1956	31,269	57.5	0.00		0.00		0.00
1955	31,785	58.5	0.00		0.00		0.00
1954	31,742	59.5	0.00		0.00		0.00
1953	34,715	60.5	0.00		0.00		0.00
1952	32,524	61.5	0.00		0.00		0.00
1951	36,312	62.5	0.00		0.00		0.00
1950	31,485	63.5	0.00		0.00		0.00
1949	35,189	64.5	0.00		0.00		0.00
1948	12,529	65.5	0.00		0.00		0.00
1947	12,466	66.5	0.00		0.00		0.00
1946	8,366	67.5	0.00		0.00		0.00
1945	9,191	68.5	0.00		0.00		0.00
1944	4,542	69.5	0.00		0.00		0.00
1943	9,581	70.5	0.00		0.00		0.00
1942	460	71.5	0.00		0.00		0.00
1941	19,344	72.5	0.00		0.00		0.00
1940	13,467	73.5	0.00		0.00		0.00
1939	15,560	74.5	0.00		0.00		0.00
1938	14,262	75.5	0.00		0.00		0.00
1937	20,604	76.5	0.00		0.00		0.00
	67,154,270			56,487,661		24,723,286 *	

* Recorded Balance January 1, 2014: 24,723,286

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

Account 371, Installations on Customers' Premises

Computed Age Distribution Report

Account: KEPCo 101/6 371 - KY
 Version: KEPCo Distribution 2013
 Dispersion: 11 - L0

Vintage	Additions	Age 2014	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
2013	2,196,680	0.5	99.03	2,175,310	100.00	2,196,681	0.50
2012	1,563,941	1.5	95.55	1,494,303	100.00	1,563,942	1.50
2011	1,406,708	2.5	91.02	1,280,398	97.38	1,369,858	2.47
2010	1,315,616	3.5	85.89	1,129,926	91.89	1,208,873	3.36
2009	1,543,447	4.5	80.39	1,240,853	86.01	1,327,549	4.19
2008	2,523,913	5.5	74.74	1,886,448	79.97	2,018,251	4.95
2007	2,356,534	6.5	69.08	1,627,834	73.90	1,741,568	5.65
2006	2,602,520	7.5	63.46	1,651,573	67.89	1,766,966	6.30
2005	2,497,991	8.5	57.94	1,447,288	61.99	1,548,408	6.88
2004	1,598,223	9.5	52.55	839,914	56.22	898,597	7.42
2003	1,538,621	10.5	47.35	728,469	50.65	779,365	7.91
2002	1,927,906	11.5	42.35	816,500	45.31	873,547	8.36
2001	1,521,980	12.5	37.60	572,321	40.23	612,308	8.76
2000	1,937,437	13.5	33.13	641,855	35.44	686,700	9.14
1999	1,315,566	14.5	28.95	380,853	30.97	407,462	9.50
1998	960,227	15.5	25.08	240,837	26.83	257,664	9.83
1997	1,537,880	16.5	21.54	331,182	23.04	354,321	10.15
1996	515,040	17.5	18.32	94,332	19.60	100,923	10.46
1995	627,614	18.5	15.42	96,788	16.50	103,551	10.78
1994	897,426	19.5	12.85	115,299	13.75	123,354	11.09
1993	1,030,226	20.5	10.58	109,046	11.32	116,664	11.41
1992	623,991	21.5	0.00		-0.00	(1)	10.75
1991	615,856	22.5	0.00		0.00		0.00
1990	448,849	23.5	0.00		0.00		0.00
1989	475,541	24.5	0.00		0.00		0.00
1988	356,708	25.5	0.00		0.00		0.00
1987	487,208	26.5	0.00		0.00		0.00
1986	225,228	27.5	0.00		0.00		0.00
1985	191,392	28.5	0.00		0.00		0.00
1984	157,353	29.5	0.00		0.00		0.00
1983	156,851	30.5	0.00		0.00		0.00
1982	102,664	31.5	0.00		0.00		0.00
1981	124,056	32.5	0.00		0.00		0.00
1980	114,552	33.5	0.00		0.00		0.00
1979	87,903	34.5	0.00		0.00		0.00
1978	67,643	35.5	0.00		0.00		0.00
1977	58,498	36.5	0.00		0.00		0.00
1976	66,077	37.5	0.00		0.00		0.00
1975	64,832	38.5	0.00		0.00		0.00
1974	65,653	39.5	0.00		0.00		0.00
1973	64,412	40.5	0.00		0.00		0.00
1972	65,976	41.5	0.00		0.00		0.00
1971	55,327	42.5	0.00		0.00		0.00
1970	59,938	43.5	0.00		0.00		0.00
1969	67,189	44.5	0.00		0.00		0.00

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

Account 371, Installations on Customers' Premises

Computed Age Distribution Report

Account: KEPCo 101/6 371 - KY
 Version: KEPCo Distribution 2013
 Dispersion: 11 - L0

Vintage	Additions	Age 2014	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
1968	73,277	45.5	0.00		0.00		0.00
1967	61,218	46.5	0.00		0.00		0.00
1966	59,600	47.5	0.00		0.00		0.00
1965	57,173	48.5	0.00		0.00		0.00
1964	49,581	49.5	0.00		0.00		0.00
1963	40,351	50.5	0.00		0.00		0.00
1962	36,416	51.5	0.00		0.00		0.00
1961	7,257	52.5	0.00		0.00		0.00
1960	513	53.5	0.00		0.00		0.00
38,604,579				18,901,331		20,056,550 *	

* Recorded Balance January 1, 2014: 20,056,550

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

Account 373, Street Lighting & Signal Systems

Computed Age Distribution Report

Account: KEPCo 101/6 373 - KY
 Version: KEPCo Distribution 2013
 Dispersion: 20 - LO

Vintage	Additions	Age 2014	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
2013	245,179	0.5	99.57	244,120	100.00	245,180	0.50
2012	197,610	1.5	98.06	193,769	100.00	197,611	1.50
2011	91,331	2.5	96.05	87,725	100.00	91,332	2.50
2010	80,856	3.5	93.72	75,777	100.00	80,857	3.50
2009	80,828	4.5	91.14	73,669	100.00	80,829	4.50
2008	227,858	5.5	88.38	201,387	100.00	227,859	5.50
2007	211,836	6.5	85.48	181,085	100.00	211,837	6.50
2006	196,359	7.5	82.48	161,961	100.00	196,360	7.50
2005	125,350	8.5	79.41	99,544	100.00	125,351	8.50
2004	97,053	9.5	76.30	74,054	100.00	97,054	9.50
2003	123,973	10.5	73.18	90,727	100.00	123,974	10.50
2002	33,974	11.5	70.07	23,804	99.20	33,701	11.45
2001	80,893	12.5	66.96	54,168	94.80	76,687	12.18
2000	159,705	13.5	63.88	102,018	90.44	144,429	12.85
1999	77,325	14.5	60.82	47,031	86.11	66,584	13.49
1998	65,039	15.5	57.80	37,594	81.83	53,222	14.09
1997	65,962	16.5	54.82	36,162	77.61	51,196	14.65
1996	67,065	17.5	51.89	34,801	73.46	49,269	15.18
1995	93,043	18.5	49.02	45,606	69.39	64,566	15.67
1994	132,169	19.5	46.20	61,065	65.41	86,451	16.13
1993	203,804	20.5	43.45	88,562	61.52	125,379	16.56
1992	33,931	21.5	40.78	13,837	57.73	19,590	16.96
1991	108,274	22.5	38.18	41,342	54.06	58,529	17.33
1990	285,269	23.5	35.67	101,748	50.50	144,047	17.68
1989	420,090	24.5	33.24	139,627	47.05	197,673	18.01
1988	289,680	25.5	30.90	89,504	43.74	126,712	18.33
1987	234,347	26.5	28.65	67,138	40.56	95,049	18.62
1986	196,003	27.5	26.50	51,931	37.51	73,520	18.91
1985	127,953	28.5	24.44	31,269	34.60	44,268	19.18
1984	48,799	29.5	22.48	10,969	31.82	15,529	19.44
1983	87,213	30.5	20.62	17,981	29.19	25,456	19.70
1982	157,992	31.5	18.86	29,790	26.69	42,174	19.95
1981	137,961	32.5	17.19	23,719	24.34	33,579	20.21
1980	81,971	33.5	15.63	12,810	22.12	18,135	20.46
1979	29,053	34.5	14.16	4,114	20.05	5,824	20.71
1978	54,952	35.5	12.79	7,027	18.10	9,948	20.96
1977	22,935	36.5	11.51	2,640	16.29	3,737	21.22
1976	10,922	37.5	10.32	1,127	14.62	1,596	21.49
1975	32,583	38.5	9.22	3,006	13.06	4,254	21.76
1974	33,097	39.5	0.00		-0.00	(1)	19.75
1973	47,265	40.5	0.00		0.00		0.00
1972	14,948	41.5	0.00		0.00		0.00
1971	14,738	42.5	0.00		0.00		0.00
1970	47,507	43.5	0.00		0.00		0.00
1969	101,291	44.5	0.00		0.00		0.00

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

Account 373, Street Lighting & Signal Systems

Computed Age Distribution Report

Account: KEPCo 101/6 373 - KY
 Version: KEPCo Distribution 2013
 Dispersion: 20 - L0

Vintage	Additions	Age 2014	Theoretical Survivors		Computed Survivors		Realized Life
			Percent	Amount	Percent	Amount	
1968	90,411	45.5	0.00		0.00		0.00
1967	139,545	46.5	0.00		0.00		0.00
1966	75,138	47.5	0.00		0.00		0.00
1965	53,561	48.5	0.00		0.00		0.00
1964	26,121	49.5	0.00		0.00		0.00
1963	33,866	50.5	0.00		0.00		0.00
1962	20,295	51.5	0.00		0.00		0.00
1961	20,623	52.5	0.00		0.00		0.00
1960	16,536	53.5	0.00		0.00		0.00
1959	20,071	54.5	0.00		0.00		0.00
1958	33,373	55.5	0.00		0.00		0.00
1957	9,172	56.5	0.00		0.00		0.00
1956	6,068	57.5	0.00		0.00		0.00
1955	8,335	58.5	0.00		0.00		0.00
1954	6,972	59.5	0.00		0.00		0.00
1953	20,003	60.5	0.00		0.00		0.00
1952	10,628	61.5	0.00		0.00		0.00
1951	20,307	62.5	0.00		0.00		0.00
1950	7,081	63.5	0.00		0.00		0.00
1949	11,552	64.5	0.00		0.00		0.00
1948	5,209	65.5	0.00		0.00		0.00
1947	4,660	66.5	0.00		0.00		0.00
1946	663	67.5	0.00		0.00		0.00
1945	568	68.5	0.00		0.00		0.00
1944	2,723	69.5	0.00		0.00		0.00
1943	4,124	70.5	0.00		0.00		0.00
1942	182	71.5	0.00		0.00		0.00
1941	9,319	72.5	0.00		0.00		0.00
1940	8,981	73.5	0.00		0.00		0.00
1939	4,357	74.5	0.00		0.00		0.00
1938	5,960	75.5	0.00		0.00		0.00
1937	3,042	76.5	0.00		0.00		0.00
	5,955,432			2,664,207		3,349,341 *	

* Recorded Balance January 1, 2014: 3,349,341