

KPSC Case No. 2014-00396
 Commission Staff's 2nd Set of Data Requests
 Dated January 29, 2015
 Item No. 27
 Attachment 2
 Page 1

OHIO POWER COMPANY
 CALCULATION OF DEPRECIATION RATES BY THE REMAINING LIFE METHOD
 BASED ON PLANT IN SERVICE AT DECEMBER 31, 2007
 AVERAGE LIFE GROUP (ALG) METHOD ACCRUAL RATES

| ACCOUNT | | ORIGINAL | AVERAGE LIFE | TERMINAL | NET | TOTAL | CALCULATED | ALLOCATED | REMAINING | AVERAGE | RECOMMENDED | |
|-----------------|--------------------------------|----------------------|--------------|------------|---------|----------------------|--------------------|--------------------|----------------------|-----------|-------------------|---------|
| NO. | TITLE | COST AT | & | RETIREMENT | SALVAGE | TO BE | DEPRECIATION | ACCUMULATED | TO BE | REMAINING | ANNUAL ACCRUAL | PERCENT |
| (I) | (II) | (III) | (IV) | (V) | (VI) | (VII) | (VIII) | (IX) | (X) | (XI) | (XII) | (XIII) |
| <u>MITCHELL</u> | | | | 2031 | | | | | | | | |
| 311.0 | Structures & Improvements | 66,016,489 | FCST. | | 1.00 | 66,016,489 | 27,677,304 | 22,643,930 | 43,372,559 | 22.87 | 1,896,483 | 2.87% |
| 312.0 | Boiler Plant Equipment | 1,383,624,321 | FCST. | | 0.99 | 1,369,788,078 | 291,652,212 | 238,612,555 | 1,131,175,523 | 20.96 | 53,968,298 | 3.90% |
| 314.0 | Turbogenerator Units | 100,421,956 | FCST. | | 0.99 | 99,417,736 | 52,994,224 | 43,356,733 | 56,061,003 | 19.50 | 2,874,923 | 2.86% |
| 315.0 | Accessory Electrical Equipment | 28,172,176 | FCST. | | 1.00 | 28,172,176 | 15,817,492 | 12,940,935 | 15,231,241 | 22.62 | 673,353 | 2.39% |
| 316.0 | Misc. Power Plant Equip. | 8,672,043 | FCST. | | 1.00 | 8,672,043 | 4,377,861 | 3,581,706 | 5,090,337 | 21.04 | 241,936 | 2.79% |
| Total | | <u>1,586,906,985</u> | | | | <u>1,572,066,522</u> | <u>392,519,093</u> | <u>321,135,859</u> | <u>1,250,930,663</u> | | <u>59,654,993</u> | 3.76% |