Attachment 2 Page 1 of 6

PowerTax Form 4562 - Depreciation and Amortization

2/5/2015 Rpt # 1

9:58 AM

Kentucky Power - Transm 1. 2014 Accrual Update East

Federal

2014

Special Depreciation Allowance for Property Acquired after September 10, 2001, Excluding Listed Property

\$0.00

\$11,441,976.88

MACRS Depreciation for Assets Placed i	in Service During the Current	Tax Year Excluding Listed Property

MACRS

Classification of Property	Basis for Depreciation	Recovery Period	Convention	Method	Depreciation Deduction
MACRS					
15 - Year Property	\$55,100,000.00	15 Years	Half	DB 1.50	\$2,755,000.00
Total for Recovery Period :	\$55,100,000.00				\$2,755,000.00
84 - Year ROW	\$900,000.00	84 Years	Half	SL	\$5,355.00
Total for Recovery Period :	\$900,000.00				\$5,355.00
Total for Summary Group :	\$56,000,000.00			-	\$2,760,355.00
urrent Year Total	\$56,000,000.00			-	\$2,760,355.00
ACRS and Other					\$67.47

Total Depreciation \$14,202,399.35

Attachment 2 Page 2 of 6

PowerTax Form 4562 - Depreciation and Amortization Rpt # 1 10:04 AM

2/5/2015

2014

Kentucky Power - Gen 1. 2014 Accrual Update East **Federal**

Special Depreciation Allowance for Prope	rty Acquired after September	[.] 10, 2001, Excluding I	isted Property		\$0.00
MACRS Depreciation for Assets Placed in	Service During the Current	Гах Year, Excluding Li	sted Property		
Classification of Property	Basis for Depreciation	Recovery Period	Convention	Method	Depreciation Deduction
MACRS					
20 - Year Property	\$85,600,000.00	20 Years	Half	DB 1.50	\$3,210,000.00
Total for Recovery Period :	\$85,600,000.00				\$3,210,000.00
Total for Summary Group :	\$85,600,000.00			-	\$3,210,000.00
Current Year Total	\$85,600,000.00			-	\$3,210,000.00
ACRS and Other					\$16.06
Amortization					\$0.00
MACRS					\$7,744,545.33

Total Depreciation \$10,954,561.39

Attachment 2 Page 3 of 6

PowerTax Form 4562 - Depreciation and Amortization 10:09 AM Rpt # 1

2/5/2015

Kentucky Power - Distr 1. 2014 Accrual Update East

Federal

2014

Special Depreciation Allowance for Property Acquired after September 10, 2001, Excluding Listed Property

\$0.00

Classification of Property	Basis for Depreciation	Recovery Period	Convention	Method	Depreciation Deduction
MACRS					
7 - Year Property	\$1,200,000.00	7 Years	Half	DB 2.00	\$171,432.00
Total for Recovery Period :	\$1,200,000.00				\$171,432.00
20 - Year Property	\$45,794,700.00	20 Years	Half	DB 1.50	\$1,717,301.25
Total for Recovery Period :	\$45,794,700.00			-	\$1,717,301.25
Non-Residential Real Property	\$500,000.00	39 Years	Half	SL	\$6,410.00
Total for Recovery Period :	\$500,000.00			_	\$6,410.00
Total for Summary Group :	\$47,494,700.00			-	\$1,895,143.25
urrent Year Total	\$47,494,700.00			-	\$1,895,143.25
ACRS and Other					\$258,415.49
MACRS					\$18,256,982.14

Total Depreciation \$20,410,540.88

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\$40,369,544.35

PowerTax Form 4562 - Depreciation and Amortization Rpt # 1 1/16/2015 4:28 PM Kentucky Power - Transm

1. 2014 Accrual Update East w Bonus

Federal 2014

Special Depreciation Allowance for Property Acquired after September 10, 2001, Excluding Listed Property	rty Acquired after Septembe	r 10, 2001, Excluding	Listed Property	¥I.	\$27,550,000.00
MACRS Depreciation for Assets Placed in	in Service During the Current Tax Year, Excluding Listed Property	Tax Year, Excluding L	isted Property		
Classification of Property	Basis for Depreciation	Recovery Period Convention	Convention	Method	Depreciation Deduction
MACRS					
15 - Year Property	\$27,550,000.00	15 Years	Hak	DB 1.60	£4 177 £00 00
Total for Recovery Period :	\$27,550,000.00				\$1,377,500,00
Total for Summary Group :	\$27,550,000.00			•	\$1.377.500.00
Current Year Total	\$27,550,000.00			ľ	64 377 600 00
ACRS and Other					00.000,750,19
MACDA					\$67.47
					\$11,441,976.88

Total Depreciation

PowerTax Form 4562 - Depreciation and Amortization Rpt # 1 1/16/2015 4:28 PM

Kentucky Power - Gen

1. 2014 Accrual Update East w Bonus

Federal 2014

Special Depreciation Allowance for Property Acquired after September 10, 2001, Excluding Listed Property	erty Acquired after Septembe	r 10, 2001, Excluding	Listed Property		\$42,800,000.00
MACRS Depreciation for Assets Placed in	In Service During the Current Tax Year, Excluding Listed Property	Tax Year, Excluding L	Istad Property		
Classification of Property	Basis for Depreciation	Recovery Period Convention	Convention	Method	Depreciation Deduction
MACRS					
20 - Year Property	\$42,800,000.00	20 Years	Haff	08 1.60	\$1.605.000.00
Total for Recovery Period:	\$42,800,000.00				\$1,605,000.00
Total for Summary Group:	\$42,800,000.00			•	\$1,605,000.00
Current Year Total	\$42,800,000.00			•	\$1,605,000.00
ACRS and Other Amortization					\$16.08
MACRS					\$7,744,646.33

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- Depreciation	1/15/2016
PowerTax Form 4562	Rpt # 1

Kentucky Power - Distr 1. 2014 Accrual Update East w Bonus

Federal 2014

Special Depreciation Allowance for Property Acquired after September 10, 2001, Excluding Listed Property	rty Acquired after Septembe	r 10, 2001, Ex	ccluding L	isted Property		\$23,497,350.00
MACRS Depreciation for Assets Placed in	n Service During the Current Tax Year, Excluding Listed Property	Tax Year, Exc	luding Li	sted Property		
Classification of Property	Basis for Depreciation	Recovery	Period	Recovery Period Convention	Method	Depreciation Deduction
MACRS						
7 - Year Property	\$600,000.00	7 Ye	Years	Half	DB 2.00	\$8K 718 00
Total for Recovery Period :	\$600,000.00				•	¢80,710.00
20 - Year Property	\$22,897,350.00	20 Ye	Years	Half	DB 1.50	455,7 10.00 4858 850 63
Total for Recovery Period :	\$22,897,350.00					4959 450 63
Non-Residential Real Property	\$500,000.00	39 Ye	Years	Haff	5	4050,650.65
Total for Recovery Period:	\$500,000.00				,	\$6.410.00
Total for Summary Group :	\$23,997,350.00				•	\$950 776 63
Current Year Total	\$23,997,350.00				'	\$950 776 63
ACRS and Other						\$258,415.49
MACRS						\$18,256,982.14

\$42,963,524.26