

KENTUCKY POWER COMPANY
 DEPRECIATION STUDY AS OF DECEMBER 31, 1989
 CALCULATION OF AVERAGE REMAINING LIFE
 BIG SANDY GENERATING PLANT UNIT 1 ACCOUNT 311.0
 RETIREMENT YEAR 2013

YEAR	AMOUNT RETIRE	REM. LIFE (YEARS)	DOLLAR YEARS	AVERAGE REM. LIFE
1990	3,240	0.5	1,620	
1991	3,240	1.5	4,860	
1992	3,240	2.5	8,100	
1993	3,240	3.5	11,340	
1994	3,240	4.5	14,580	
1995	3,240	5.5	17,820	
1996	3,240	6.5	21,060	
1997	3,240	7.5	24,300	
1998	3,240	8.5	27,540	
1999	3,240	9.5	30,780	
2000	3,240	10.5	34,020	
2001	3,240	11.5	37,260	
2002	3,240	12.5	40,500	
2003	3,240	13.5	43,740	
2004	3,240	14.5	46,980	
2005	3,240	15.5	50,220	
2006	3,240	16.5	53,460	
2007	3,240	17.5	56,700	
2008	3,240	18.5	59,940	
2009	3,240	19.5	63,180	
2010	3,240	20.5	66,420	
2011	3,240	21.5	69,660	
2012	3,240	22.5	72,900	
2013	6,405,535	23.5	150,530,073	
TOTALS	6,480,055		151,387,053	23.36

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 RETIREMENT YEAR 2013

YEAR	AMOUNT RETIRED	REM. LIFE (YEARS)	DOLLAR YEARS	AVERAGE REM. LIFE
1990	101,638	0.5	50,819	
1991	101,638	1.5	152,457	
1992	101,638	2.5	254,095	
1993	101,638	3.5	355,733	
1994	101,638	4.5	457,371	
1995	101,638	5.5	559,009	
1996	101,638	6.5	660,647	
1997	101,638	7.5	762,285	
1998	101,638	8.5	863,923	
1999	101,638	9.5	965,561	
2000	101,638	10.5	1,067,199	
2001	101,638	11.5	1,168,837	
2002	101,638	12.5	1,270,475	
2003	101,638	13.5	1,372,113	
2004	101,638	14.5	1,473,751	
2005	101,638	15.5	1,575,389	
2006	101,638	16.5	1,677,027	
2007	101,638	17.5	1,778,665	
2008	101,638	18.5	1,880,303	
2009	101,638	19.5	1,981,941	
2010	101,638	20.5	2,083,579	
2011	101,638	21.5	2,185,217	
2012	101,638	22.5	2,286,855	
2013	16,484,233	23.5	387,379,476	
TOTALS	18,821,907		414,262,727	22.01

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YEAR	AMOUNT RETIRED	REM. LIFE (YEARS)	DOLLAR YEARS	AVERAGE REM. LIFE
1990	78,214	0.5	39,107	
1991	78,214	1.5	117,321	
1992	78,214	2.5	195,535	
1993	78,214	3.5	273,749	
1994	78,214	4.5	351,963	
1995	78,214	5.5	430,177	
1996	78,214	6.5	508,391	
1997	78,214	7.5	586,605	
1998	78,214	8.5	664,819	
1999	78,214	9.5	743,033	
2000	78,214	10.5	821,247	
2001	78,214	11.5	899,461	
2002	78,214	12.5	977,675	
2003	78,214	13.5	1,055,889	
2004	78,214	14.5	1,134,103	
2005	78,214	15.5	1,212,317	
2006	78,214	16.5	1,290,531	
2007	78,214	17.5	1,368,745	
2008	78,214	18.5	1,446,959	
2009	78,214	19.5	1,525,173	
2010	78,214	20.5	1,603,387	
2011	78,214	21.5	1,681,601	
2012	78,214	22.5	1,759,815	
2013	14,495,736	23.5	340,649,796	
TOTALS	16,294,658		361,337,399	22.18

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 RETIREMENT YEAR 2013

YEAR	AMOUNT RETIRED	REM. LIFE (YEARS)	DOLLAR YEARS	AVERAGE REM. LIFE
1990	2,730	0.5	1,365	
1991	2,730	1.5	4,095	
1992	2,730	2.5	6,825	
1993	2,730	3.5	9,555	
1994	2,730	4.5	12,285	
1995	2,730	5.5	15,015	
1996	2,730	6.5	17,745	
1997	2,730	7.5	20,475	
1998	2,730	8.5	23,205	
1999	2,730	9.5	25,935	
2000	2,730	10.5	28,665	
2001	2,730	11.5	31,395	
2002	2,730	12.5	34,125	
2003	2,730	13.5	36,855	
2004	2,730	14.5	39,585	
2005	2,730	15.5	42,315	
2006	2,730	16.5	45,045	
2007	2,730	17.5	47,775	
2008	2,730	18.5	50,505	
2009	2,730	19.5	53,235	
2010	2,730	20.5	55,965	
2011	2,730	21.5	58,695	
2012	2,730	22.5	61,425	
2013	2,419,094	23.5	56,848,709	
TOTALS	2,481,884		57,570,794	23.20

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 RETIREMENT YEAR 2013

YEAR	AMOUNT RETIRED	REM. LIFE (YEARS)	DOLLAR YEARS	AVERAGE REM. LIFE
1990	5,212	0.5	2,606	
1991	5,212	1.5	7,818	
1992	5,212	2.5	13,030	
1993	5,212	3.5	18,242	
1994	5,212	4.5	23,454	
1995	5,212	5.5	28,666	
1996	5,212	6.5	33,878	
1997	5,212	7.5	39,090	
1998	5,212	8.5	44,302	
1999	5,212	9.5	49,514	
2000	5,212	10.5	54,726	
2001	5,212	11.5	59,938	
2002	5,212	12.5	65,150	
2003	5,212	13.5	70,362	
2004	5,212	14.5	75,574	
2005	5,212	15.5	80,786	
2006	5,212	16.5	85,998	
2007	5,212	17.5	91,210	
2008	5,212	18.5	96,422	
2009	5,212	19.5	101,634	
2010	5,212	20.5	106,846	
2011	5,212	21.5	112,058	
2012	5,212	22.5	117,270	
2013	922,441	23.5	21,677,364	
TOTALS	1,042,317		23,055,938	22.12

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 CALCULATION OF AVERAGE AGE OF SURVIVING PLANT
 BIG SANDY GENERATING PLANT UNIT 1 ACCOUNT 311.0

VINTAGE YEAR	SURVIVING BALANCE	AGE (YEARS)	DOLLAR YEARS	AVERAGE AGE (YRS.)
-----	-----	-----	-----	-----
1963	5,991,019	26.5	158,762,004	
1964	13,194	25.5	336,447	
1965	18,352	24.5	449,624	
1966	3,636	23.5	85,446	
1967	217	22.5	4,883	
1968	21,282	21.5	457,563	
1969	0	20.5	0	
1970	58,205	19.5	1,134,998	
1971	2,971	18.5	54,964	
1972	0	17.5	0	
1973	2,605	16.5	42,983	
1974	4,575	15.5	70,913	
1975	5,976	14.5	86,652	
1976	65,662	13.5	886,437	
1977	17,391	12.5	217,388	
1978	19,837	11.5	228,126	
1979	1,490	10.5	15,645	
1980	24,116	9.5	229,102	
1981	191,116	8.5	1,624,486	
1982	4,359	7.5	32,693	
1983	0	6.5	0	
1984	0	5.5	0	
1985	20,415	4.5	91,868	
1986	0	3.5	0	
1987	0	2.5	0	
1988	2,192	1.5	3,288	
1989	11,445	0.5	5,723	
TOTALS	6,480,055		164,821,228	25.44

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VINTAGE YEAR	SURVIVING BALANCE	AGE (YEARS)	DOLLAR YEARS	AVERAGE AGE (YRS.)
-----	-----	-----	-----	-----
1963	14,808,250	26.5	392,418,625	
1964	108,732	25.5	2,772,666	
1965	31,817	24.5	779,517	
1966	37,503	23.5	881,321	
1967	5,417	22.5	121,883	
1968	37,602	21.5	808,443	
1969	319	20.5	6,540	
1970	863,072	19.5	16,829,904	
1971	5,800	18.5	107,300	
1972	12,074	17.5	211,295	
1973	2,447	16.5	40,376	
1974	4,056	15.5	62,868	
1975	237	14.5	3,437	
1976	44,585	13.5	601,898	
1977	677,553	12.5	8,469,413	
1978	81,786	11.5	940,539	
1979	58,474	10.5	613,977	
1980	14,685	9.5	139,508	
1981	89,287	8.5	758,940	
1982	166,477	7.5	1,248,578	
1983	0	6.5	0	
1984	199,046	5.5	1,094,753	
1985	512,539	4.5	2,306,426	
1986	554,796	3.5	1,941,786	
1987	179,327	2.5	448,318	
1988	135,080	1.5	202,620	
1989	190,946	0.5	95,473	
TOTALS	18,821,907		433,906,398	23.05

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VINTAGE YEAR	SURVIVING BALANCE	AGE (YEARS)	DOLLAR YEARS	AVERAGE AGE (YRS.)
1963	10,630,881	26.5	281,718,347	
1964	17,153	25.5	437,402	
1965	12,601	24.5	308,725	
1966	7,592	23.5	178,412	
1967	7,158	22.5	161,055	
1968	45,513	21.5	978,530	
1969	0	20.5	0	
1970	62,893	19.5	1,226,414	
1971	12,095	18.5	223,758	
1972	185,961	17.5	3,254,318	
1973	0	16.5	0	
1974	0	15.5	0	
1975	0	14.5	0	
1976	5,046	13.5	68,121	
1977	6,440	12.5	80,500	
1978	19,956	11.5	229,494	
1979	333,817	10.5	3,505,079	
1980	53,846	9.5	511,537	
1981	3,512	8.5	29,852	
1982	201,673	7.5	1,512,548	
1983	0	6.5	0	
1984	114,002	5.5	627,011	
1985	468,021	4.5	2,106,095	
1986	51,995	3.5	181,983	
1987	27,714	2.5	69,285	
1988	1,821,713	1.5	2,732,570	
1989	2,205,076	0.5	1,102,538	
TOTALS	16,294,658		301,243,568	18.49

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 BIG SANDY GENERATING PLANT UNIT 1 ACCOUNT 315.0

VINTAGE YEAR -----	SURVIVING BALANCE -----	AGE (YEARS) -----	DOLLAR YEARS -----	AVERAGE AGE (YRS.) -----
1963	2,055,979	26.5	54,483,444	
1964	9,817	25.5	250,334	
1965	2,265	24.5	55,493	
1966	2,950	23.5	69,325	
1967	4,595	22.5	103,388	
1968	947	21.5	20,361	
1969	1,742	20.5	35,711	
1970	2,872	19.5	56,004	
1971	5,124	18.5	94,794	
1972	0	17.5	0	
1973	114,131	16.5	1,883,162	
1974	1,489	15.5	23,080	
1975	0	14.5	0	
1976	0	13.5	0	
1977	0	12.5	0	
1978	21,757	11.5	250,206	
1979	0	10.5	0	
1980	4,383	9.5	41,639	
1981	31	8.5	264	
1982	5,708	7.5	42,810	
1983	0	6.5	0	
1984	61,260	5.5	336,930	
1985	58,341	4.5	262,535	
1986	21,724	3.5	76,034	
1987	50,459	2.5	126,148	
1988	19,306	1.5	28,959	
1989	37,004	0.5	18,502	
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TOTALS	2,481,884		58,259,117	23.47

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VINTAGE YEAR	SURVIVING BALANCE	AGE (YEARS)	DOLLAR YEARS	AVERAGE AGE (YRS.)
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1963	919,009	26.5	24,353,739	
1964	4,644	25.5	118,422	
1965	5,340	24.5	130,830	
1966	8,383	23.5	197,001	
1967	2,344	22.5	52,740	
1968	5,001	21.5	107,522	
1969	1,315	20.5	26,958	
1970	2,289	19.5	44,636	
1971	7,759	18.5	143,542	
1972	586	17.5	10,255	
1973	9,931	16.5	163,862	
1974	480	15.5	7,440	
1975	771	14.5	11,180	
1976	0	13.5	0	
1977	0	12.5	0	
1978	12,788	11.5	147,062	
1979	474	10.5	4,977	
1980	2,441	9.5	23,190	
1981	1,112	8.5	9,452	
1982	2,421	7.5	18,158	
1983	0	6.5	0	
1984	5,934	5.5	32,637	
1985	16,284	4.5	73,278	
1986	22,130	3.5	77,455	
1987	5,662	2.5	14,155	
1988	3,108	1.5	4,662	
1989	2,111	0.5	1,056	
TOTALS	1,042,317		25,774,204	24.73

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 RETIREMENT YEAR 2009

YEAR	AMOUNT RETIRED	REM. LIFE (YEARS)	DOLLAR YEARS	AVERAGE REM. LIFE
1990	22,170	0.5	11,085	
1991	22,170	1.5	33,255	
1992	22,170	2.5	55,425	
1993	22,170	3.5	77,595	
1994	22,170	4.5	99,765	
1995	22,170	5.5	121,935	
1996	22,170	6.5	144,105	
1997	22,170	7.5	166,275	
1998	22,170	8.5	188,445	
1999	22,170	9.5	210,615	
2000	22,170	10.5	232,785	
2001	22,170	11.5	254,955	
2002	22,170	12.5	277,125	
2003	22,170	13.5	299,295	
2004	22,170	14.5	321,465	
2005	22,170	15.5	343,635	
2006	22,170	16.5	365,805	
2007	22,170	17.5	387,975	
2008	22,170	18.5	410,145	
2009	18,050,895	19.5	351,992,453	
TOTALS	18,472,125		355,994,138	19.27

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 RETIREMENT YEAR 2009

YEAR	AMOUNT RETIRED	REM. LIFE (YEARS)	DOLLAR YEARS	AVERAGE REM. LIFE
1990	763,291	0.5	381,646	
1991	763,291	1.5	1,144,937	
1992	763,291	2.5	1,908,228	
1993	763,291	3.5	2,671,519	
1994	763,291	4.5	3,434,810	
1995	763,291	5.5	4,198,101	
1996	763,291	6.5	4,961,392	
1997	763,291	7.5	5,724,683	
1998	763,291	8.5	6,487,974	
1999	763,291	9.5	7,251,265	
2000	763,291	10.5	8,014,556	
2001	763,291	11.5	8,777,847	
2002	763,291	12.5	9,541,138	
2003	763,291	13.5	10,304,429	
2004	763,291	14.5	11,067,720	
2005	763,291	15.5	11,831,011	
2006	763,291	16.5	12,594,302	
2007	763,291	17.5	13,357,593	
2008	763,291	18.5	14,120,884	
2009	72,235,140	19.5	1,408,585,230	
TOTALS	86,737,669		1,546,359,256	17.83

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 RETIREMENT YEAR 2009

YEAR	AMOUNT RETIRED	REM. LIFE (YEARS)	DOLLAR YEARS	AVERAGE REM. LIFE
1990	302,980	0.5	151,490	
1991	302,980	1.5	454,470	
1992	302,980	2.5	757,450	
1993	302,980	3.5	1,060,430	
1994	302,980	4.5	1,363,410	
1995	302,980	5.5	1,666,390	
1996	302,980	6.5	1,969,370	
1997	302,980	7.5	2,272,350	
1998	302,980	8.5	2,575,330	
1999	302,980	9.5	2,878,310	
2000	302,980	10.5	3,181,290	
2001	302,980	11.5	3,484,270	
2002	302,980	12.5	3,787,250	
2003	302,980	13.5	4,090,230	
2004	302,980	14.5	4,393,210	
2005	302,980	15.5	4,696,190	
2006	302,980	16.5	4,999,170	
2007	302,980	17.5	5,302,150	
2008	302,980	18.5	5,605,130	
2009	28,286,078	19.5	551,578,521	
TOTALS	34,042,698		606,266,411	17.81

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 RETIREMENT YEAR 2009

YEAR	AMOUNT RETIRED	REM. LIFE (YEARS)	DOLLAR YEARS	AVERAGE REM. LIFE
1990	18,803	0.5	9,402	
1991	18,803	1.5	28,205	
1992	18,803	2.5	47,008	
1993	18,803	3.5	65,811	
1994	18,803	4.5	84,614	
1995	18,803	5.5	103,417	
1996	18,803	6.5	122,220	
1997	18,803	7.5	141,023	
1998	18,803	8.5	159,826	
1999	18,803	9.5	178,629	
2000	18,803	10.5	197,432	
2001	18,803	11.5	216,235	
2002	18,803	12.5	235,038	
2003	18,803	13.5	253,841	
2004	18,803	14.5	272,644	
2005	18,803	15.5	291,447	
2006	18,803	16.5	310,250	
2007	18,803	17.5	329,053	
2008	18,803	18.5	347,856	
2009	9,044,258	19.5	176,363,031	
TOTALS	9,401,515		179,756,973	19.12

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 RETIREMENT YEAR 2009

YEAR	AMOUNT RETIRED	REM. LIFE (YEARS)	DOLLAR YEARS	AVERAGE REM. LIFE
1990	10,357	0.5	5,179	
1991	10,357	1.5	15,536	
1992	10,357	2.5	25,893	
1993	10,357	3.5	36,250	
1994	10,357	4.5	46,607	
1995	10,357	5.5	56,964	
1996	10,357	6.5	67,321	
1997	10,357	7.5	77,678	
1998	10,357	8.5	88,035	
1999	10,357	9.5	98,392	
2000	10,357	10.5	108,749	
2001	10,357	11.5	119,106	
2002	10,357	12.5	129,463	
2003	10,357	13.5	139,820	
2004	10,357	14.5	150,177	
2005	10,357	15.5	160,534	
2006	10,357	16.5	170,891	
2007	10,357	17.5	181,248	
2008	10,357	18.5	191,605	
2009	2,762,495	19.5	53,868,653	
TOTALS	2,959,278		55,738,091	18.84

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 CALCULATION OF AVERAGE AGE OF SURVIVING PLANT
 BIG SANDY GENERATING PLANT UNIT 2 ACCOUNT 311.0

VINTAGE YEAR	SURVIVING BALANCE	AGE (YEARS)	DOLLAR YEARS	AVERAGE AGE (YRS.)
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1969	15,406,591	20.5	315,835,116	
1970	740,851	19.5	14,446,595	
1971	160,072	18.5	2,961,332	
1972	56,780	17.5	993,650	
1973	0	16.5	0	
1974	61,515	15.5	953,483	
1975	22,413	14.5	324,989	
1976	0	13.5	0	
1977	67,723	12.5	846,538	
1978	271,845	11.5	3,126,218	
1979	212,821	10.5	2,234,621	
1980	2,891	9.5	27,465	
1981	21,685	8.5	184,323	
1982	711,754	7.5	5,338,155	
1983	388,885	6.5	2,527,753	
1984	81,115	5.5	446,133	
1985	43,820	4.5	197,190	
1986	0	3.5	0	
1987	34,955	2.5	87,388	
1988	169,492	1.5	254,238	
1989	16,917	0.5	8,459	
TOTALS	18,472,125		350,793,640	18.99

KENTUCKY POWER COMPANY
 DEPRECIATION STUDY AS OF DECEMBER 31, 1989
 CALCULATION OF AVERAGE AGE OF SURVIVING PLANT
 BIG SANDY GENERATING PLANT UNIT 2 ACCOUNT 312.0

VINTAGE YEAR -----	SURVIVING BALANCE -----	AGE (YEARS) -----	DOLLAR YEARS -----	AVERAGE AGE (YRS.) -----
1969	49,813,335	20.5	1,021,173,368	
1970	1,603,709	19.5	31,272,326	
1971	1,657,770	18.5	30,668,745	
1972	693,992	17.5	12,144,860	
1973	56,548	16.5	933,042	
1974	739,102	15.5	11,456,081	
1975	1,168,254	14.5	16,939,683	
1976	4,513,716	13.5	60,935,166	
1977	308,619	12.5	3,857,738	
1978	3,451,613	11.5	39,693,550	
1979	2,839,014	10.5	29,809,647	
1980	1,557,472	9.5	14,795,984	
1981	2,057,140	8.5	17,485,690	
1982	4,031,951	7.5	30,239,633	
1983	1,996,198	6.5	12,975,287	
1984	1,377,831	5.5	7,578,071	
1985	1,216,753	4.5	5,475,389	
1986	747,753	3.5	2,617,136	
1987	2,691,500	2.5	6,728,750	
1988	2,631,931	1.5	3,947,897	
1989	1,583,468	0.5	791,734	
TOTALS	86,737,669		1,361,519,773	15.70

KENTUCKY POWER COMPANY
 DEPRECIATION STUDY AS OF DECEMBER 31, 1989
 CALCULATION OF AVERAGE AGE OF SURVIVING PLANT
 BIG SANDY GENERATING PLANT UNIT 2 ACCOUNT 314.0

VINTAGE YEAR -----	SURVIVING BALANCE -----	AGE (YEARS) -----	DOLLAR YEARS -----	AVERAGE AGE (YRS.) -----
1969	24,208,045	20.5	496,264,923	
1970	944,057	19.5	18,409,112	
1971	699,341	18.5	12,937,809	
1972	84,954	17.5	1,486,695	
1973	63,669	16.5	1,050,539	
1974	58,218	15.5	902,379	
1975	237,908	14.5	3,449,666	
1976	8,895	13.5	120,083	
1977	19,565	12.5	244,563	
1978	13,504	11.5	155,296	
1979	649,107	10.5	6,815,624	
1980	10,214	9.5	97,033	
1981	1,907,630	8.5	16,214,855	
1982	752,830	7.5	5,646,225	
1983	1,066,888	6.5	6,934,772	
1984	110,706	5.5	608,883	
1985	58,866	4.5	264,897	
1986	399,507	3.5	1,398,275	
1987	201,969	2.5	504,923	
1988	1,833,991	1.5	2,750,987	
1989	712,834	0.5	356,417	
TOTALS	34,042,698		576,613,951	16.94

KENTUCKY POWER COMPANY
 DEPRECIATION STUDY AS OF DECEMBER 31, 1989
 CALCULATION OF AVERAGE AGE OF SURVIVING PLANT
 BIG SANDY GENERATING PLANT UNIT 2 ACCOUNT 315.0

VINTAGE YEAR	SURVIVING BALANCE	AGE (YEARS)	DOLLAR YEARS	AVERAGE AGE (YRS.)
1969	6,243,453	20.5	127,990,787	
1970	552,824	19.5	10,780,068	
1971	351,195	18.5	6,497,108	
1972	13,318	17.5	233,065	
1973	0	16.5	0	
1974	0	15.5	0	
1975	0	14.5	0	
1976	351,746	13.5	4,748,571	
1977	113,934	12.5	1,424,175	
1978	200,895	11.5	2,310,293	
1979	40,978	10.5	430,269	
1980	76,765	9.5	729,268	
1981	607,804	8.5	5,166,334	
1982	360,395	7.5	2,702,963	
1983	92,707	6.5	602,596	
1984	27,042	5.5	148,731	
1985	50,622	4.5	227,799	
1986	17,214	3.5	60,249	
1987	69,333	2.5	173,333	
1988	168,070	1.5	252,105	
1989	63,220	0.5	31,610	
TOTALS	9,401,515		164,509,321	17.50

KENTUCKY POWER COMPANY
 DEPRECIATION STUDY AS OF DECEMBER 31, 1989
 CALCULATION OF AVERAGE AGE OF SURVIVING PLANT
 BIG SANDY GENERATING PLANT UNIT 2 ACCOUNT 316.0

VINTAGE YEAR -----	SURVIVING BALANCE -----	AGE (YEARS) -----	DOLLAR YEARS -----	AVERAGE AGE (YRS.) -----
1969	1,580,499	20.5	32,400,230	
1970	200,611	19.5	3,911,915	
1971	81,195	18.5	1,502,108	
1972	48,002	17.5	840,035	
1973	80,448	16.5	1,327,392	
1974	0	15.5	0	
1975	128,843	14.5	1,868,224	
1976	18,611	13.5	251,249	
1977	59,317	12.5	741,463	
1978	22,190	11.5	255,185	
1979	24,791	10.5	260,306	
1980	15,427	9.5	146,557	
1981	112,560	8.5	956,760	
1982	118,608	7.5	889,560	
1983	5,865	6.5	38,123	
1984	72,115	5.5	396,633	
1985	84,910	4.5	382,095	
1986	86,565	3.5	302,978	
1987	26,350	2.5	65,875	
1988	26,216	1.5	39,324	
1989	166,155	0.5	83,078	
TOTALS	2,959,278		46,659,084	15.77

KENTUCKY POWER COMPANY
 DEPRECIATION STUDY AS OF DECEMBER 31, 1969
 CALCULATED DEPRECIATION RESERVE
 BIG SANDY GENERATING PLANT

ACCOUNT	PLANT BALANCE AT 12-31-69	AVERAGE AGE	AVERAGE REM. LIFE	AVERAGE LIFE	NET SALVAGE	% REM. LIFE TO AVG. LIFE	CALCULATED RESERVE %	CALCULATED RESERVE W/O NET SALVAGE	CALCULATED RESERVE WITH NET SALVAGE
UNIT 1									
311	6,480,055	25.44	23.36	48.80	-22%	47.87%	52.13%	3,378,127	4,121,315
312	18,821,907	23.05	22.01	45.06	-22%	48.85%	51.15%	9,628,161	11,746,357
314	16,294,658	18.49	22.18	40.67	-22%	54.54%	45.46%	7,408,120	9,037,906
315	2,481,884	23.47	23.20	46.67	-22%	49.71%	50.29%	1,248,121	1,522,708
316	1,042,317	24.73	22.12	46.85	-22%	47.21%	52.79%	550,192	671,234
TOTAL	45,120,821							22,212,721	27,099,520
UNIT 2									
311	18,472,125	18.99	19.27	38.26	-22%	50.37%	49.63%	9,168,470	11,185,533
312	86,737,669	15.70	17.83	33.53	-22%	53.18%	46.82%	40,613,821	49,548,861
314	34,042,698	16.94	17.81	34.75	-22%	51.25%	48.75%	16,595,203	20,246,148
315	9,401,515	17.50	19.12	36.62	-22%	52.21%	47.79%	4,492,805	5,481,222
316	2,959,278	15.77	18.84	34.61	-22%	54.44%	45.56%	1,348,391	1,645,037
TOTAL	151,613,285							72,218,689	88,106,801
	196,734,106							94,431,411	115,206,321

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 3502000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		THEORETICAL RESERVE
			ASL CURVE 75.0 R4.0	RESERVE RATIO	
0.5	1989	187371.	74.5008	0.00666	1247.
2.5	1987	1327.	72.5028	0.03330	44.
3.5	1986	36790.	71.5041	0.04661	1715.
4.5	1985	176572.	70.5057	0.05992	10581.
5.5	1984	12230139.	69.5076	0.07323	895638.
6.5	1983	83862.	68.5098	0.08654	7257.
7.5	1982	368924.	67.5124	0.09983	36831.
8.5	1981	724179.	66.5155	0.11313	81924.
9.5	1980	7729.	65.5191	0.12641	977.
10.5	1979	568376.	64.5233	0.13969	79396.
11.5	1978	19600.	63.5281	0.15296	2998.
12.5	1977	328902.	62.5337	0.16622	54669.
13.5	1976	264424.	61.5402	0.17946	47455.
14.5	1975	107484.	60.5476	0.19270	20712.
15.5	1974	25858.	59.5561	0.20592	5325.
16.5	1973	23365.	58.5659	0.21912	5120.
17.5	1972	32466.	57.5770	0.23231	7542.
18.5	1971	35366.	56.5896	0.24547	8681.
19.5	1970	814113.	55.6038	0.25862	210542.
20.5	1969	405384.	54.6199	0.27173	110157.
21.5	1968	2802.	53.6381	0.28483	798.
22.5	1967	222091.	52.6584	0.29789	66158.
23.5	1966	74068.	51.6812	0.31092	23029.
24.5	1965	150529.	50.7067	0.32391	48758.
25.5	1964	233764.	49.7351	0.33687	78747.
26.5	1963	25525.	48.7666	0.34978	8928.
27.5	1962	305263.	47.8015	0.36265	110703.
28.5	1961	6096.	46.8401	0.37547	2289.
29.5	1960	2909.	45.8827	0.38823	1129.
30.5	1959	15704.	44.9295	0.40094	6296.
31.5	1958	49104.	43.9808	0.41359	20309.
32.5	1957	16714.	43.0370	0.42617	7123.
33.5	1956	2389.	42.0984	0.43869	1048.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALGO1 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 35020000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		THEORETICAL RESERVE
			ASL CURVE 75.0 R4.0	RESERVE RATIO	
34.5	1955	3706.	41.1652	0.45113	1672.
35.5	1954	6978.	40.2379	0.46350	3234.
36.5	1953	35998.	39.3166	0.47578	17127.
37.5	1952	15412.	38.4018	0.48798	7521.
38.5	1951	7061.	37.4938	0.50008	3531.
39.5	1950	915.	36.5928	0.51210	469.
40.5	1949	34523.	35.6993	0.52401	18090.
41.5	1948	10292.	34.8134	0.53582	5515.
42.5	1947	3959.	33.9355	0.54753	2168.
43.5	1946	7693.	33.0660	0.55912	4301.
44.5	1945	71397.	32.2050	0.57060	40739.
46.5	1943	472571.	30.5097	0.59320	280331.
47.5	1942	122785.	29.6758	0.60432	74202.
48.5	1941	206.	28.8514	0.61531	127.
51.5	1938	1156.	26.4369	0.64751	749.
52.5	1937	91.	25.6519	0.65797	60.
		-----			-----
		18343932.			2423961.
		=====			=====
		NET SALVAGE VALUE(%)			0.

		RESERVE AFTER SALVAGE			2423961.
					=====
		REMAINING LIFE (YRS)			65.09

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

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AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 35020000

AGE	VINTAGE YEAR	SURVIVING	REMAINING LIFE	
		BALANCE 12/31/1989	ASL	CURVE LIMIT
			75.0	90.0
0.5	1989	187371.		74.50
2.5	1987	1327.		72.50
3.5	1986	36790.		71.50
4.5	1985	176572.		70.51
5.5	1984	12230139.		69.51
6.5	1983	83862.		68.51
7.5	1982	368924.		67.51
8.5	1981	724179.		66.52
9.5	1980	7729.		65.52
10.5	1979	568376.		64.52
11.5	1978	19600.		63.53
12.5	1977	328902.		62.53
13.5	1976	264424.		61.54
14.5	1975	107484.		60.55
15.5	1974	25858.		59.56
16.5	1973	23365.		58.57
17.5	1972	32466.		57.58
18.5	1971	35366.		56.59
19.5	1970	814113.		55.60
20.5	1969	405384.		54.62
21.5	1968	2802.		53.64
22.5	1967	222091.		52.66
23.5	1966	74068.		51.68
24.5	1965	150529.		50.71
25.5	1964	233764.		49.74
26.5	1963	25525.		48.77
27.5	1962	305263.		47.80
28.5	1961	6096.		46.84
29.5	1960	2909.		45.88
30.5	1959	15704.		44.93
31.5	1958	49104.		43.98
32.5	1957	16714.		43.04
33.5	1956	2389.		42.10
34.5	1955	3706.		41.17
35.5	1954	6978.		40.24

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

11- 2-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 35020000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			75.0	R4.0	90.0
36.5	1953	35998.			39.32
37.5	1952	15412.			38.40
38.5	1951	7061.			37.49
39.5	1950	915.			36.59
40.5	1949	34523.			35.70
41.5	1948	10292.			34.81
42.5	1947	3959.			33.94
43.5	1946	7693.			33.07
44.5	1945	71397.			32.20
46.5	1943	472571.			30.51
47.5	1942	122785.			29.68
48.5	1941	206.			28.85
51.5	1938	1156.			26.44
52.5	1937	91.			25.65

		18343932.			
		=====			

THE WEIGHTED AVERAGE REMAINING LIFE IS 65.09

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 35200000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		THEORETICAL RESERVE
			ASL CURVE 55.0 S1.5	RESERVE RATIO	
0.5	1989	1746.	54.5001	0.00909	16.
1.5	1988	5196.	53.5012	0.02725	142.
2.5	1987	131.	52.5048	0.04537	6.
3.5	1986	167147.	51.5121	0.06342	10600.
4.5	1985	35467.	50.5241	0.08138	2886.
5.5	1984	116395.	49.5418	0.09924	11551.
6.5	1983	135868.	48.5660	0.11698	15894.
7.5	1982	82437.	47.5976	0.13459	11095.
8.5	1981	717104.	46.6371	0.15205	109037.
9.5	1980	1019452.	45.6855	0.16936	172649.
10.5	1979	1214.	44.7432	0.18649	226.
11.5	1978	716.	43.8111	0.20344	146.
12.5	1977	76646.	42.8895	0.22019	16877.
13.5	1976	126792.	41.9792	0.23674	30017.
14.5	1975	4735.	41.0806	0.25308	1198.
15.5	1974	937629.	40.1941	0.26920	252408.
16.5	1973	41332.	39.3202	0.28509	11783.
17.5	1972	7198.	38.4593	0.30074	2165.
18.5	1971	29431.	37.6117	0.31615	9305.
19.5	1970	45545.	36.7777	0.33132	15090.
20.5	1969	201289.	35.9575	0.34623	68692.
21.5	1968	27794.	35.1514	0.36088	10030.
22.5	1967	5920.	34.3595	0.37528	2222.
23.5	1966	28401.	33.5820	0.38942	11060.
24.5	1965	11946.	32.8188	0.40329	4818.
25.5	1964	25542.	32.0702	0.41691	10649.
26.5	1963	32194.	31.3360	0.43025	13852.
27.5	1962	5647.	30.6163	0.44334	2504.
28.5	1961	7661.	29.9111	0.45616	3495.
29.5	1960	2464.	29.2201	0.46873	1155.
30.5	1959	167.	28.5433	0.48103	80.
32.5	1957	3727.	27.2319	0.50488	1882.
33.5	1956	1054.	26.5968	0.51642	544.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 35200000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		RESERVE RATIO	THEORETICAL RESERVE
			ASL CURVE 55.0	S1.5		
34.5	1955	1619.	25.9754		0.52772	854.
35.5	1954	1269.	25.3672		0.53878	684.
36.5	1953	4330.	24.7721		0.54960	2380.
37.5	1952	40653.	24.1899		0.56018	22773.
38.5	1951	9092.	23.6203		0.57054	5187.
39.5	1950	546.	23.0631		0.58067	317.
40.5	1949	6105.	22.5179		0.59058	3606.
41.5	1948	1085.	21.9846		0.60028	651.
42.5	1947	243.	21.4629		0.60977	148.
43.5	1946	641.	20.9524		0.61905	397.
44.5	1945	11202.	20.4528		0.62813	7036.
45.5	1944	695.	19.9640		0.63702	443.
46.5	1943	41487.	19.4856		0.64572	26789.
47.5	1942	8384.	19.0173		0.65423	5485.
48.5	1941	1855.	18.5589		0.66256	1229.
49.5	1940	4802.	18.1101		0.67072	3221.
50.5	1939	30.	17.6707		0.67872	20.
58.5	1931	5602.	14.4579		0.73713	4129.
59.5	1930	18871.	14.0905		0.74381	14036.
60.5	1929	32745.	13.7298		0.75037	24571.
		4097243.				929029.
		NET SALVAGE VALUE(%)				0.
		RESERVE AFTER SALVAGE				929029.
		REMAINING LIFE (YRS)				42.53

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

11- 2-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 35200000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			55.0	51.5	90.0
0.5	1989	1746.			54.50
1.5	1988	5196.			53.50
2.5	1987	131.			52.50
3.5	1986	167147.			51.51
4.5	1985	35467.			50.52
5.5	1984	116395.			49.54
6.5	1983	135868.			48.57
7.5	1982	82437.			47.60
8.5	1981	717104.			46.64
9.5	1980	1019452.			45.69
10.5	1979	1214.			44.74
11.5	1978	716.			43.81
12.5	1977	76646.			42.89
13.5	1976	126792.			41.98
14.5	1975	4735.			41.08
15.5	1974	937629.			40.19
16.5	1973	41332.			39.32
17.5	1972	7198.			38.46
18.5	1971	29431.			37.61
19.5	1970	45545.			36.78
20.5	1969	201289.			35.96
21.5	1968	27794.			35.15
22.5	1967	5920.			34.36
23.5	1966	28401.			33.58
24.5	1965	11946.			32.82
25.5	1964	25542.			32.07
26.5	1963	32194.			31.34
27.5	1962	5647.			30.62
28.5	1961	7661.			29.91
29.5	1960	2464.			29.22
30.5	1959	167.			28.54
32.5	1957	3727.			27.23
33.5	1956	1054.			26.60
34.5	1955	1619.			25.98
35.5	1954	1269.			25.37

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

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AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 35200000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			55.0	51.5	90.0
36.5	1953	4330.			24.77
37.5	1952	40653.			24.19
38.5	1951	9092.			23.62
39.5	1950	546.			23.06
40.5	1949	6105.			22.52
41.5	1948	1085.			21.98
42.5	1947	243.			21.46
43.5	1946	641.			20.95
44.5	1945	11202.			20.45
45.5	1944	695.			19.96
46.5	1943	41487.			19.49
47.5	1942	8384.			19.02
48.5	1941	1855.			18.56
49.5	1940	4802.			18.11
50.5	1939	30.			17.67
58.5	1931	5602.			14.46
59.5	1930	18871.			14.09
60.5	1929	32745.			13.73

		4097243.			
		=====			

THE WEIGHTED AVERAGE REMAINING LIFE IS 42.53

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 35300000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		THEORETICAL RESERVE
			ASL CURVE 50.0 RO.5	RESERVE RATIO	
0.5	1989	1247738.	49.6904	0.00619	7725.
1.5	1988	574176.	49.0704	0.01859	10675.
2.5	1987	893616.	48.4521	0.03096	27665.
3.5	1986	1139198.	47.8355	0.04329	49316.
4.5	1985	1686248.	47.2206	0.05559	93733.
5.5	1984	78286.	46.6075	0.06785	5312.
6.5	1983	1200975.	45.9960	0.08008	96175.
7.5	1982	8064.	45.3860	0.09228	744.
8.5	1981	640224.	44.7777	0.10445	66869.
9.5	1980	15638250.	44.1709	0.11658	1823146.
10.5	1979	917014.	43.5655	0.12869	118010.
11.5	1978	88898.	42.9616	0.14077	12514.
12.5	1977	1186500.	42.3591	0.15282	181319.
13.5	1976	391512.	41.7579	0.16484	64538.
15.5	1974	1037.	40.5593	0.18881	196.
16.5	1973	16220.	39.9619	0.20076	3256.
17.5	1972	379846.	39.3658	0.21268	80787.
18.5	1971	402046.	38.7711	0.22458	90290.
19.5	1970	682067.	38.1780	0.23644	161268.
20.5	1969	9870865.	37.5865	0.24827	2450635.
21.5	1968	509774.	36.9969	0.26006	132573.
22.5	1967	237071.	36.4092	0.27182	64440.
23.5	1966	236739.	35.8237	0.28353	67122.
24.5	1965	494885.	35.2405	0.29519	146085.
25.5	1964	350263.	34.6598	0.30680	107462.
26.5	1963	957722.	34.0818	0.31836	304904.
27.5	1962	467496.	33.5066	0.32987	154212.
28.5	1961	188471.	32.9345	0.34131	64327.
29.5	1960	36134.	32.3654	0.35269	12744.
30.5	1959	109152.	31.7998	0.36400	39732.
31.5	1958	102410.	31.2376	0.37525	38429.
32.5	1957	6362.	30.6790	0.38642	2458.
33.5	1956	58095.	30.1241	0.39752	23491.

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 35300000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		THEORETICAL RESERVE
			ASL CURVE 50.0 RO.5	RESERVE RATIO	
34.5	1955	107920.	29.5731	0.40854	44089.
35.5	1954	10322.	29.0261	0.41948	4330.
36.5	1953	94036.	28.4832	0.43034	40467.
37.5	1952	511233.	27.9445	0.44111	225510.
38.5	1951	244718.	27.4101	0.45180	110563.
39.5	1950	10028.	26.8801	0.46240	4637.
40.5	1949	102150.	26.3545	0.47291	48308.
41.5	1948	39284.	25.8333	0.48333	18987.
42.5	1947	3620.	25.3168	0.49366	1787.
43.5	1946	42757.	24.8048	0.50390	21545.
44.5	1945	201906.	24.2974	0.51405	103790.
45.5	1944	78195.	23.7946	0.52411	40983.
46.5	1943	8615.	23.2965	0.53407	4601.
47.5	1942	264003.	22.8030	0.54394	143602.
48.5	1941	31105.	22.3143	0.55371	17223.
49.5	1940	23256.	21.8301	0.56340	13102.
50.5	1939	32393.	21.3506	0.57299	18561.
51.5	1938	33393.	20.8756	0.58249	19451.
52.5	1937	156492.	20.4052	0.59190	92627.
53.5	1936	63281.	19.9393	0.60121	38045.
54.5	1935	10727.	19.4779	0.61044	6548.
55.5	1934	2984.	19.0208	0.61958	1849.
57.5	1932	6986.	18.1194	0.63761	4454.
59.5	1930	424895.	17.2348	0.65530	278436.
60.5	1929	136693.	16.7984	0.66403	90768.
		43439346.			7896418.
		NET SALVAGE VALUE(%)			25.
		RESERVE AFTER SALVAGE			5922313.
		REMAINING LIFE (YRS)			40.91

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

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KENTUCKY POWER COMPANY

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AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 35300000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			50.0	80.5	90.0
0.5	1989	1247738.			49.69
1.5	1988	574176.			49.07
2.5	1987	893616.			48.45
3.5	1986	1139198.			47.84
4.5	1985	1686248.			47.22
5.5	1984	78286.			46.61
6.5	1983	1200975.			46.00
7.5	1982	8064.			45.39
8.5	1981	640224.			44.78
9.5	1980	15638250.			44.17
10.5	1979	917014.			43.57
11.5	1978	88898.			42.96
12.5	1977	1186500.			42.36
13.5	1976	391512.			41.76
15.5	1974	1037.			40.56
16.5	1973	16220.			39.96
17.5	1972	379846.			39.37
18.5	1971	402046.			38.77
19.5	1970	682067.			38.18
20.5	1969	9870865.			37.59
21.5	1968	509774.			37.00
22.5	1967	237071.			36.41
23.5	1966	236739.			35.82
24.5	1965	494885.			35.24
25.5	1964	350263.			34.66
26.5	1963	957722.			34.08
27.5	1962	467496.			33.51
28.5	1961	188471.			32.93
29.5	1960	36134.			32.37
30.5	1959	109152.			31.80
31.5	1958	102410.			31.24
32.5	1957	6362.			30.68
33.5	1956	59095.			30.12
34.5	1955	107920.			29.57
35.5	1954	10322.			29.03

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

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KENTUCKY POWER COMPANY

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AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 35300000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE	
			ASL	CURVE LIMIT 50.0 90.5 90.0
36.5	1953	94036.	28.48	
37.5	1952	511233.	27.94	
38.5	1951	244718.	27.41	
39.5	1950	10028.	26.88	
40.5	1949	102150.	26.35	
41.5	1948	39284.	25.83	
42.5	1947	3620.	25.32	
43.5	1946	42757.	24.80	
44.5	1945	201906.	24.30	
45.5	1944	78195.	23.79	
46.5	1943	8615.	23.30	
47.5	1942	264003.	22.80	
48.5	1941	31105.	22.31	
49.5	1940	23256.	21.83	
50.5	1939	32393.	21.35	
51.5	1938	33393.	20.88	
52.5	1937	156492.	20.41	
53.5	1936	63281.	19.94	
54.5	1935	10727.	19.48	
55.5	1934	2984.	19.02	
57.5	1932	6986.	18.12	
59.5	1930	424895.	17.23	
60.5	1929	136693.	16.80	

 43439346.
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THE WEIGHTED AVERAGE REMAINING LIFE IS 40.91

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 35400000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE ASL CURVE 55.0 R4.0	RESERVE RATIO	THEORETICAL RESERVE
3.5	1986	783128.	51.5045	0.06356	49772.
5.5	1984	59889894.	49.5090	0.09984	5979159.
11.5	1978	13146.	43.5423	0.20832	2739.
13.5	1976	144480.	41.5647	0.24428	35293.
14.5	1975	69425.	40.5791	0.26220	18203.
15.5	1974	10043.	39.5962	0.28007	2813.
17.5	1972	1368971.	37.6394	0.31565	432112.
18.5	1971	19404.	36.6664	0.33334	6468.
19.5	1970	7737648.	35.6977	0.35095	2715538.
20.5	1969	3295176.	34.7336	0.36848	1214207.
21.5	1968	7544.	33.7747	0.38591	2911.
22.5	1967	808250.	32.8215	0.40325	325923.
23.5	1966	19067.	31.8746	0.42046	8017.
24.5	1965	84800.	30.9346	0.43755	37105.
25.5	1964	14936.	30.0019	0.45451	6789.
26.5	1963	91826.	29.0773	0.47132	43280.
27.5	1962	569738.	28.1614	0.48798	278018.
31.5	1958	385661.	24.5956	0.55281	213196.
37.5	1952	65847.	19.5985	0.64366	42383.
59.5	1930	190478.	6.2277	0.88677	168910.
		75569462.			11582836.
		NET SALVAGE VALUE(%)			0.
		RESERVE AFTER SALVAGE			11582836.
		REMAINING LIFE (YRS)			46.57

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

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AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 35400000

AGE	VINTAGE YEAR	SURVIVING	REMAINING LIFE	
		BALANCE 12/31/1989	ASL	CURVE LIMIT
			55.0	R4.0 90.0
3.5	1986	783128.		51.50
5.5	1984	59889894.		49.51
11.5	1978	13146.		43.54
13.5	1976	144480.		41.56
14.5	1975	69425.		40.58
15.5	1974	10043.		39.60
17.5	1972	1368971.		37.64
18.5	1971	19404.		36.67
19.5	1970	7737648.		35.70
20.5	1969	3295176.		34.73
21.5	1968	7544.		33.77
22.5	1967	808250.		32.82
23.5	1966	19067.		31.87
24.5	1965	84800.		30.93
25.5	1964	14936.		30.00
26.5	1963	91826.		29.08
27.5	1962	569738.		28.16
31.5	1958	385661.		24.60
37.5	1952	65847.		19.60
59.5	1930	190478.		6.23

		75569462.		

THE WRIGHTED AVERAGE REMAINING LIFE IS 46.57

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 35410000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		THEORETICAL RESERVE
			ASL CURVE 32.0 R4.0	RESERVE RATIO	
7.5	1982	150383.	24.5332	0.23334	35090.
11.5	1978	22536.	20.6204	0.35561	8014.
12.5	1977	14439.	19.6595	0.38564	5568.
13.5	1976	75817.	18.7085	0.41536	31491.
16.5	1973	57720.	15.9314	0.50214	28984.
17.5	1972	43618.	15.0368	0.53010	23122.
24.5	1965	160047.	9.3610	0.70747	113228.
25.5	1964	98618.	8.6423	0.72993	71984.
26.5	1963	27975.	7.9456	0.75170	21029.
27.5	1962	76801.	7.2703	0.77280	59352.
28.5	1961	270.	6.6220	0.79306	214.
33.5	1956	6682.	4.0501	0.87343	5836.
45.5	1944	8.	0.7792	0.97565	8.
		-----			-----
		734914.			403920.
		=====			=====
		NET SALVAGE VALUE(%)			0.
		-----			-----
		RESERVE AFTER SALVAGE			403920.
		=====			=====
		REMAINING LIFE (YRS)			14.41
		-----			-----

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

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AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 35410000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			32.0	R4.0	90.0
7.5	1982	150383.			24.53
11.5	1978	22536.			20.62
12.5	1977	14439.			19.66
13.5	1976	75817.			18.71
16.5	1973	57720.			15.93
17.5	1972	43618.			15.04
24.5	1965	160047.			9.36
25.5	1964	98618.			8.64
26.5	1963	27975.			7.95
27.5	1962	76801.			7.27
28.5	1961	270.			6.62
33.5	1956	6682.			4.05
45.5	1944	8.			0.78

		734914.			
		=====			

THE WEIGHTED AVERAGE REMAINING LIFE IS 14.41

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALGO1 RELEASE 5.0

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AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 35500000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		THEORETICAL RESERVE
			ASL CURVE 45.0 R3.0	RESERVE RATIO	
0.5	1989	560777.	44.5074	0.01095	6139.
1.5	1988	293189.	43.5249	0.03278	9611.
2.5	1987	59219.	42.5454	0.05455	3230.
3.5	1986	192666.	41.5693	0.07624	14688.
4.5	1985	415049.	40.5969	0.09785	40611.
5.5	1984	316249.	39.6287	0.11936	37748.
6.5	1983	192468.	38.6650	0.14078	27095.
7.5	1982	124625.	37.7062	0.16208	20200.
8.5	1981	193369.	36.7528	0.18327	35439.
9.5	1980	179294.	35.8053	0.20433	36634.
10.5	1979	8207.	34.8641	0.22524	1849.
11.5	1978	45263.	33.9295	0.24601	11135.
12.5	1977	42195.	33.0021	0.26662	11250.
13.5	1976	550909.	32.0822	0.28706	158145.
14.5	1975	136534.	31.1703	0.30733	41960.
16.5	1973	280665.	29.3721	0.34729	97471.
19.5	1970	1042.	26.7439	0.40569	423.
20.5	1969	4895.	25.8877	0.42472	2079.
21.5	1968	4657.	25.0418	0.44351	2065.
22.5	1967	8940.	24.2067	0.46207	4131.
23.5	1966	5861.	23.3824	0.48039	2816.
25.5	1964	41285.	21.7679	0.51627	21314.
26.5	1963	6929.	20.9781	0.53382	3699.
27.5	1962	420.	20.2005	0.55110	231.
28.5	1961	604.	19.4352	0.56811	343.
30.5	1959	3349.	17.9437	0.60125	2014.
31.5	1958	3837.	17.2183	0.61737	2369.
32.5	1957	611.	16.5071	0.63318	387.
33.5	1956	2337.	15.8108	0.64865	1516.
34.5	1955	2916.	15.1299	0.66378	1936.
35.5	1954	11132.	14.4652	0.67855	7554.
37.5	1952	3631.	13.1870	0.70695	2567.
38.5	1951	4771.	12.5750	0.72056	3438.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 35500000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		THEORETICAL RESERVE
			ASL CURVE 45.0 R3.0	RESERVE RATIO	
39.5	1950	1629.	11.9819	0.73374	1195.
40.5	1949	9982.	11.4084	0.74648	7451.
42.5	1947	1664.	10.3223	0.77062	1282.
43.5	1946	1482.	9.8105	0.78199	1159.
44.5	1945	472.	9.3199	0.79289	374.
45.5	1944	150432.	8.8504	0.80332	120846.
46.5	1943	696.	8.4022	0.81328	566.
47.5	1942	205259.	7.9748	0.82278	168883.
49.5	1940	3018.	7.1808	0.84043	2536.
50.5	1939	141.	6.8126	0.84861	120.
51.5	1938	129.	6.4625	0.85639	110.
52.5	1937	1480.	6.1292	0.86380	1278.
59.5	1930	56669.	4.1318	0.90818	51466.
		-----			-----
		4130948.			969355.
		=====			=====
		NET SALVAGE VALUE(%)			0.
		-----			-----
		RESERVE AFTER SALVAGE			969355.
		-----			-----
		REMAINING LIFE (YRS)			34.44
		-----			-----

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

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KENTUCKY POWER COMPANY

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AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 35500000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			45.0	R3.0	90.0
0.5	1989	560777.			44.51
1.5	1988	293189.			43.52
2.5	1987	59219.			42.55
3.5	1986	192666.			41.57
4.5	1985	415049.			40.60
5.5	1984	316249.			39.63
6.5	1983	192468.			38.66
7.5	1982	124625.			37.71
8.5	1981	193369.			36.75
9.5	1980	179294.			35.81
10.5	1979	8207.			34.86
11.5	1978	45263.			33.93
12.5	1977	42195.			33.00
13.5	1976	550909.			32.08
14.5	1975	136534.			31.17
16.5	1973	280665.			29.37
19.5	1970	1042.			26.74
20.5	1969	4895.			25.89
21.5	1968	4657.			25.04
22.5	1967	8940.			24.21
23.5	1966	5861.			23.38
25.5	1964	41285.			21.77
26.5	1963	6929.			20.98
27.5	1962	420.			20.20
28.5	1961	604.			19.44
30.5	1959	3349.			17.94
31.5	1958	3837.			17.22
32.5	1957	611.			16.51
33.5	1956	2337.			15.81
34.5	1955	2916.			15.13
35.5	1954	11132.			14.47
37.5	1952	3631.			13.19
38.5	1951	4771.			12.57
39.5	1950	1629.			11.98
40.5	1949	9982.			11.41

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

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AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 35500000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE	
			ASL	CURVE LIMIT
			45.0	R3.0 90.0
42.5	1947	1664.	10.32	
43.5	1946	1482.	9.81	
44.5	1945	472.	9.32	
45.5	1944	150432.	8.85	
46.5	1943	696.	8.40	
47.5	1942	205259.	7.97	
49.5	1940	3018.	7.18	
50.5	1939	141.	6.81	
51.5	1938	129.	6.46	
52.5	1937	1480.	6.13	
59.5	1930	56669.	4.13	

		4130948.		
		=====		

THE WEIGHTED AVERAGE REMAINING LIFE IS 34.44

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 35510000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		THEORETICAL RESERVE
			ASL CURVE 25.0 SG.0	RESERVE RATIO	
0.5	1989	289196.	24.4999	0.02000	5785.
1.5	1988	457600.	23.4999	0.06000	27457.
2.5	1987	103304.	22.4999	0.10000	10331.
3.5	1986	67319.	21.4999	0.14000	9425.
4.5	1985	123500.	20.4999	0.18000	22230.
5.5	1984	97518.	19.4999	0.22000	21454.
6.5	1983	504482.	18.4999	0.26000	131167.
7.5	1982	969643.	17.4999	0.30000	290896.
8.5	1981	690830.	16.4999	0.34000	234884.
9.5	1980	1023747.	15.4999	0.38000	389027.
10.5	1979	167792.	14.4999	0.42000	70473.
11.5	1978	393705.	13.4999	0.46000	181105.
12.5	1977	52142.	12.4999	0.50000	26071.
13.5	1976	108880.	11.4999	0.54000	58796.
14.5	1975	316315.	10.4999	0.58000	183464.
15.5	1974	100324.	9.4999	0.62000	62201.
16.5	1973	82092.	8.4999	0.66000	54181.
17.5	1972	196548.	7.5001	0.70000	130583.
18.5	1971	284676.	6.5013	0.73995	210645.
20.5	1969	464372.	4.5421	0.81832	380004.
21.5	1968	352694.	3.6397	0.85441	301345.
22.5	1967	458652.	2.8532	0.88587	406308.
23.5	1966	614508.	2.2172	0.91131	560007.
24.5	1965	325660.	1.7339	0.93064	303073.
25.5	1964	48644.	1.3803	0.94479	45958.
26.5	1963	5198.	1.1255	0.95498	4964.
27.5	1962	10128.	0.9421	0.96232	9746.
28.5	1961	2245.	0.8093	0.96763	2172.
29.5	1960	855.	0.7126	0.97149	831.
30.5	1959	152.	0.6420	0.97432	148.
31.5	1958	9.	0.5906	0.97638	9.
32.5	1957	1.	0.5512	0.97795	1.
		8302731.			4134743.
		NET SALVAGE VALUE(%)			0.
		RESERVE AFTER SALVAGE			4134742.
		REMAINING LIFE (YRS)			12.55

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

11- 2-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 35510000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			25.0	56.0	90.0
0.5	1989	289196.			24.50
1.5	1988	457600.			23.50
2.5	1987	103304.			22.50
3.5	1986	67319.			21.50
4.5	1985	123500.			20.50
5.5	1984	97518.			19.50
6.5	1983	504482.			18.50
7.5	1982	969643.			17.50
8.5	1981	690830.			16.50
9.5	1980	1023747.			15.50
10.5	1979	167792.			14.50
11.5	1978	393705.			13.50
12.5	1977	52142.			12.50
13.5	1976	108880.			11.50
14.5	1975	316315.			10.50
15.5	1974	100324.			9.50
16.5	1973	82092.			8.50
17.5	1972	186548.			7.50
18.5	1971	284676.			6.50
20.5	1969	464372.			4.54
21.5	1968	352694.			3.64
22.5	1967	458652.			2.85
23.5	1966	614508.			2.22
24.5	1965	325660.			1.73
25.5	1964	48644.			1.38
26.5	1963	5198.			1.13
27.5	1962	10128.			0.94
28.5	1961	2245.			0.81
29.5	1960	855.			0.71
30.5	1959	152.			0.64
31.5	1958	9.			0.59
32.5	1957	1.			0.55

8302731.

THE WEIGHTED AVERAGE REMAINING LIFE IS 12.55

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 35600000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		RESERVE RATIO	THEORETICAL RESERVE
			ASL CURVE 50.0 R3.0			
0.5	1989	449752.	49.5073		0.00985	4432.
1.5	1988	173340.	48.5245		0.02951	5115.
2.5	1987	59870.	47.5444		0.04911	2940.
3.5	1986	211292.	46.5672		0.06866	14506.
5.5	1984	46679336.	44.6229		0.10754	5019960.
6.5	1983	154261.	43.6564		0.12687	19571.
7.5	1982	156044.	42.6942		0.14612	22801.
8.5	1981	113283.	41.7365		0.16527	18722.
9.5	1980	22414.	40.7837		0.18433	4132.
10.5	1979	130707.	39.8361		0.20328	26570.
11.5	1978	141237.	38.8942		0.22212	31371.
12.5	1977	226344.	37.9583		0.24083	54512.
13.5	1976	254435.	37.0286		0.25943	66007.
14.5	1975	149695.	36.1057		0.27789	41598.
15.5	1974	11804.	35.1898		0.29620	3496.
16.5	1973	15857.	34.2812		0.31438	4985.
18.5	1971	116425.	32.4873		0.35025	40778.
19.5	1970	5785784.	31.6026		0.36795	2128869.
20.5	1969	3320804.	30.7264		0.38547	1280075.
21.5	1968	145380.	29.8591		0.40282	58562.
22.5	1967	443634.	29.0008		0.41998	186320.
23.5	1966	1706.	28.1517		0.43697	745.
24.5	1965	33472.	27.3122		0.45376	15188.
25.5	1964	366450.	26.4825		0.47035	172360.
26.5	1963	89323.	25.6627		0.48675	43478.
27.5	1962	525912.	24.8531		0.50294	264501.
30.5	1959	155108.	22.4876		0.55025	85348.
31.5	1958	368348.	21.7211		0.56558	208329.
34.5	1955	10.	19.4919		0.61016	6.
35.5	1954	142.	18.7735		0.62453	89.
37.5	1952	30982.	17.3763		0.65247	20215.
38.5	1951	3262.	16.6986		0.66603	2173.
39.5	1950	14.	16.0355		0.67929	10.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 35600000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE ASL CURVE 50.0 R3.0	RESERVE RATIO	THEORETICAL RESERVE
40.5	1949	9.	15.3876	0.69225	6.
42.5	1947	70.	14.1397	0.71721	50.
43.5	1946	342.	13.5408	0.72918	249.
45.5	1944	290814.	12.3958	0.75208	218717.
46.5	1943	21.	11.8505	0.76299	16.
47.5	1942	477756.	11.3239	0.77352	369554.
49.5	1940	1668.	10.3277	0.79345	1323.
50.5	1939	36.	9.8582	0.80284	29.
51.5	1938	5.	9.4077	0.81185	4.
59.5	1930	299569.	6.4375	0.87125	260999.

					61406717.
					=====
					NET SALVAGE VALUE(%) 10.

					RESERVE AFTER SALVAGE 9628842.
					=====
					REMAINING LIFE (YRS) 41.29

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

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KENTUCKY POWER COMPANY

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AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 35600000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			50.0	R3.0	90.0
0.5	1989	449752.			49.51
1.5	1988	173340.			48.52
2.5	1987	59870.			47.54
3.5	1986	211292.			46.57
5.5	1984	46679336.			44.62
6.5	1983	154261.			43.66
7.5	1982	156044.			42.69
8.5	1981	113283.			41.74
9.5	1980	22414.			40.78
10.5	1979	130707.			39.84
11.5	1978	141237.			38.89
12.5	1977	226344.			37.96
13.5	1976	254435.			37.03
14.5	1975	149695.			36.11
15.5	1974	11804.			35.19
16.5	1973	15857.			34.28
18.5	1971	116425.			32.49
19.5	1970	5785784.			31.60
20.5	1969	3320804.			30.73
21.5	1968	145380.			29.86
22.5	1967	443634.			29.00
23.5	1966	1706.			28.15
24.5	1965	33472.			27.31
25.5	1964	366450.			26.48
26.5	1963	89323.			25.66
27.5	1962	525912.			24.85
30.5	1959	155108.			22.49
31.5	1958	368348.			21.72
34.5	1955	10.			19.49
35.5	1954	142.			18.77
37.5	1952	30982.			17.38
38.5	1951	3262.			16.70
39.5	1950	14.			16.04
40.5	1949	9.			15.39
42.5	1947	70.			14.14

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALGO2 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 35600000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			50.0	83.0	90.0
43.5	1946	342.			13.54
45.5	1944	290814.			12.40
46.5	1943	21.			11.85
47.5	1942	477756.			11.32
49.5	1940	1668.			10.33
50.5	1939	36.			9.86
51.5	1938	5.			9.41
59.5	1930	299569.			6.44

		61406717.			
		=====			

THE WEIGHTED AVERAGE REMAINING LIFE IS 41.29

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 35610000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		RESERVE RATIO	THEORETICAL RESERVE
			ASL	SL		
0.5	1989	50112.	34.4999	35.0	0.01429	716.
1.5	1988	148248.	33.4999	S6.0	0.04286	6354.
2.5	1987	12874.	32.4999		0.07143	920.
3.5	1986	6317.	31.4999		0.10000	632.
4.5	1985	92070.	30.4999		0.12857	11838.
5.5	1984	72265.	29.4999		0.15714	11356.
6.5	1983	24709.	28.4999		0.18572	4589.
7.5	1982	1226764.	27.4999		0.21429	262880.
8.5	1981	586282.	26.4999		0.24286	142384.
9.5	1980	478848.	25.4999		0.27143	129974.
10.5	1979	56351.	24.4999		0.30000	16905.
11.5	1978	295704.	23.4999		0.32857	97160.
12.5	1977	102104.	22.4999		0.35714	36466.
13.5	1976	279412.	21.4999		0.38572	107774.
14.5	1975	238723.	20.4999		0.41429	98900.
15.5	1974	65089.	19.4999		0.44286	28825.
16.5	1973	51509.	18.4999		0.47143	24283.
17.5	1972	134124.	17.4999		0.50000	67062.
18.5	1971	307842.	16.4999		0.52857	162717.
19.5	1970	139144.	15.4999		0.55714	77523.
20.5	1969	429637.	14.4999		0.58572	251645.
21.5	1968	156372.	13.4999		0.61429	96057.
22.5	1967	791996.	12.4999		0.64286	509141.
23.5	1966	420746.	11.5000		0.67143	282501.
24.5	1965	778333.	10.5001		0.70000	544830.
25.5	1964	549100.	9.5010		0.72854	400043.
26.5	1963	9572.	8.5045		0.75702	7246.
27.5	1962	160691.	7.5161		0.78525	126183.
28.5	1961	70490.	6.5478		0.81292	57303.
29.5	1960	61702.	5.6200		0.83943	51794.
30.5	1959	56174.	4.7587		0.86404	48536.
31.5	1958	2174.	3.9889		0.88603	1926.
32.5	1957	21725.	3.3266		0.90495	19660.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 35610000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		RESERVE RATIO	THEORETICAL RESERVE
			ASL CURVE 35.0	S6.0		
33.5	1956	63950.	2.7749		0.92072	58880.
34.5	1955	11680.	2.3260		0.93354	10904.
35.5	1954	8963.	1.9658		0.94383	8460.
36.5	1953	51368.	1.6783		0.95205	48905.
37.5	1952	8144.	1.4487		0.95861	7807.
38.5	1951	3102.	1.2646		0.96387	2990.
39.5	1950	520.	1.1159		0.96812	503.
40.5	1949	3721.	0.9948		0.97158	3615.
41.5	1948	211.	0.8957		0.97441	206.
42.5	1947	37.	0.8138		0.97675	36.
43.5	1946	11.	0.7459		0.97869	11.
44.5	1945	11.	0.6889		0.98032	11.
		8028921.				3828452.
		NET SALVAGE VALUE(%)				10.
		RESERVE AFTER SALVAGE				3445607.
		REMAINING LIFE (YRS)				18.31

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

11- 2-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 35610000

AGE	VINTAGE YEAR	SURVIVING	REMAINING LIFE	
		BALANCE 12/31/1989	ASL	CURVE LIMIT
			35.0	90.0
0.5	1989	50112.		34.50
1.5	1988	148248.		33.50
2.5	1987	12874.		32.50
3.5	1986	6317.		31.50
4.5	1985	92070.		30.50
5.5	1984	72265.		29.50
6.5	1983	24709.		28.50
7.5	1982	1226764.		27.50
8.5	1981	586282.		26.50
9.5	1980	478848.		25.50
10.5	1979	56351.		24.50
11.5	1978	295704.		23.50
12.5	1977	102104.		22.50
13.5	1976	279412.		21.50
14.5	1975	238723.		20.50
15.5	1974	65089.		19.50
16.5	1973	51509.		18.50
17.5	1972	134124.		17.50
18.5	1971	307842.		16.50
19.5	1970	139144.		15.50
20.5	1969	429637.		14.50
21.5	1968	156372.		13.50
22.5	1967	791996.		12.50
23.5	1966	420746.		11.50
24.5	1965	778333.		10.50
25.5	1964	549100.		9.50
26.5	1963	9572.		8.50
27.5	1962	160691.		7.52
28.5	1961	70490.		6.55
29.5	1960	61702.		5.62
30.5	1959	56174.		4.76
31.5	1958	2174.		3.99
32.5	1957	21725.		3.33
33.5	1956	63950.		2.77
34.5	1955	11680.		2.33

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALGO2 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 35610000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE	
			ASL	CURVE LIMIT
35.5	1954	8963.	35.0	90.0
36.5	1953	51368.	56.0	90.0
37.5	1952	8144.		
38.5	1951	3102.		
39.5	1950	520.		
40.5	1949	3721.		
41.5	1948	211.		
42.5	1947	37.		
43.5	1946	11.		
44.5	1945	11.		
		8028921.		
		=====		

THE WEIGHTED AVERAGE REMAINING LIFE IS 18.31

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALGO2 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 35700000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE ASL CURVE LIMIT
7.5	1982	11590.	30.40
		11590.	

THE WEIGHTED AVERAGE REMAINING LIFE IS 30.40

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 35800000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE ASL CURVE 44.0 R1.0	RESERVE RATIO	THEORETICAL RESERVE
7.5	1982	106066.	38.5661	0.12350	13099.
		106066.			13099.
		NET SALVAGE VALUE(*)			0.
		RESERVE AFTER SALVAGE			13099.
		REMAINING LIFE (YRS)			38.57

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALGO2 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

11- 2-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 35800000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE ASL CURVE LIMIT 44.0 R1.0 90.0
7.5	1982	106066.	38.57
		106066.	

THE WEIGHTED AVERAGE REMAINING LIFE IS 38.57

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGR01 RELEASE 5.0

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KENTUCKY POWER COMPANY

8-29-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 35400000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1985	0.	2026.	-2026.
1982	142553.	28980.	113573.
1981	0.	17522.	-17522.
1978	21447.	0.	21447.
1977	13768.	0.	13768.
1976	72477.	0.	72477.
1974	0.	5157.	-5157.
1973	55899.	1601.	54298.
1972	42530.	24248.	18282.
1965	175069.	10587.	164482.
1964	111298.	0.	111298.
1963	32748.	0.	32748.
1962	93828.	27455.	66371.
1961	347.	0.	347.
1960	0.	3130.	-3130.
1958	0.	6008.	-6008.
1956	13914.	0.	13914.
1953	0.	108.	-108.
1944	2477.	1308.	1169.
1942	2675.	0.	2675.
1941	0.	10920.	-10920.
1940	5598.	630.	4968.
1939	1841.	0.	1841.
1938	0.	1974.	-1974.
1937	3.	0.	3.
1936	88098.	0.	88098.
TOTALS	876568.	141654.	734914.

ACTUAL INPUT BALANCE 734914.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE02 RELEASE 5.0

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KENTUCKY POWER COMPANY 8-29-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 35400000
 32.0 R4.0

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1982	142553.	0.9988	142376.	8007.	150383.
1978	21447.	0.9948	21336.	1200.	22536.
1977	13768.	0.9929	13670.	769.	14439.
1976	72477.	0.9904	71780.	4037.	75817.
1973	55899.	0.9776	54647.	3073.	57720.
1972	42530.	0.9710	41295.	2322.	43618.
1965	175069.	0.8655	151526.	8521.	160047.
1964	111298.	0.8389	93367.	5251.	98618.
1963	32748.	0.8068	26485.	1489.	27975.
1962	93826.	0.7750	72712.	4089.	76801.
1961	347.	0.7367	256.	14.	270.
1956	13914.	0.4547	6327.	356.	6682.
1944	2477.	0.0029	7.	0.	8.
1942	2675.	0.0001	0.	0.	0.
1940	5598.	0.0000	0.	0.	0.
1939	1841.	0.0000	0.	0.	0.
1937	3.	0.0000	0.	0.	0.
1936	88098.	0.0000	0.	0.	0.
TOTALS	876568.		695785.	39129.	734914.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

8-29-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 35500000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1989	268738.	80733.	188005.
1988	425229.	42054.	383175.
1987	95996.	15471.	80525.
1986	62557.	1355.	61202.
1985	114763.	11143.	103620.
1984	90619.	94774.	-4155.
1983	468794.	93244.	375550.
1982	901049.	10152.	890897.
1981	641959.	79254.	562705.
1980	951325.	21156.	930169.
1979	155922.	17794.	138128.
1978	365854.	101742.	264112.
1977	48453.	0.	48453.
1976	101178.	18038.	83140.
1975	293938.	39260.	254678.
1974	93227.	54531.	38696.
1973	76285.	66201.	10084.
1972	173354.	49009.	124345.
1971	264589.	51834.	212755.
1970	0.	8694.	-8694.
1969	435009.	136015.	298994.
1968	338377.	76817.	261560.
1967	469944.	105393.	364551.
1966	727060.	71600.	655460.
1965	501239.	104023.	397216.
1964	114086.	13494.	100592.
1963	22513.	23029.	-516.
1962	101130.	17465.	83665.
1961	66391.	6579.	59812.
1960	99123.	61305.	37818.
1959	94562.	18586.	75976.
1958	42097.	24003.	18094.
1957	30005.	29763.	242.
1956	87901.	8039.	79862.
1955	24697.	16415.	8282.
1954	42283.	23588.	18695.
1953	220636.	22904.	197732.
1952	50648.	10929.	39719.
1951	23506.	7729.	15777.
1950	21740.	13047.	8693.
1949	160457.	23711.	136746.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGR01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

8-29-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 35500000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1948	20395.	2362.	18033.
1947	12428.	2430.	9998.
1946	25163.	4578.	20585.
1945	99715.	11956.	87759.
1944	17608.	10932.	6676.
1943	26793.	19833.	6960.
1942	44919.	17554.	27365.
1941	42037.	19923.	22114.
1940	12097.	74613.	-62516.
1939	2691.	13182.	-10491.
1938	0.	24564.	-24564.
1937	40180.	18686.	21494.
1936	582958.	0.	582958.
TOTALS	10194217.	1891486.	8302731.

ACTUAL INPUT BALANCE 8302731.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE02 RELEASE 5.0

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KENTUCKY POWER COMPANY 8-29-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 35500000
 25.0 S6.0

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1989	268738.	1.0000	268738.	20458.	289196.
1988	425229.	1.0000	425229.	32371.	457600.
1987	95996.	1.0000	95996.	7308.	103304.
1986	62557.	1.0000	62557.	4762.	67319.
1985	114763.	1.0000	114763.	8737.	123500.
1984	90619.	1.0000	90619.	6899.	97518.
1983	468794.	1.0000	468794.	35688.	504482.
1982	901049.	1.0000	901049.	68594.	969643.
1981	641959.	1.0000	641959.	48871.	690830.
1980	951325.	1.0000	951325.	72422.	1023747.
1979	155922.	1.0000	155922.	11870.	167792.
1978	365854.	1.0000	365854.	27851.	393705.
1977	48453.	1.0000	48453.	3689.	52142.
1976	101178.	1.0000	101178.	7702.	108880.
1975	293938.	1.0000	293938.	22377.	316315.
1974	93227.	1.0000	93227.	7097.	100324.
1973	76285.	1.0000	76285.	5807.	82092.
1972	173354.	1.0000	173354.	13197.	186548.
1971	264589.	0.9998	264538.	20139.	284676.
1969	435009.	0.9920	431522.	32851.	464372.
1968	338377.	0.9686	327743.	24950.	352694.
1967	469944.	0.9069	426206.	32446.	458652.
1966	727060.	0.7854	571037.	43471.	614508.
1965	501239.	0.6037	302622.	23038.	325660.
1964	114086.	0.3962	45203.	3441.	48644.
1963	22513.	0.2146	4831.	368.	5198.
1962	101130.	0.0931	9412.	716.	10128.
1961	66391.	0.0314	2086.	159.	2245.
1960	99123.	0.0080	795.	60.	855.
1959	94562.	0.0015	141.	11.	152.
1958	42097.	0.0002	8.	1.	9.
1957	30005.	0.0000	1.	0.	1.
1956	87901.	0.0000	0.	0.	0.
1955	24697.	0.0000	0.	0.	0.
1954	42283.	0.0000	0.	0.	0.
1953	220636.	0.0000	0.	0.	0.
1952	50648.	0.0000	0.	0.	0.
1951	23506.	0.0000	0.	0.	0.
1950	21740.	0.0000	0.	0.	0.
1949	160457.	0.0000	0.	0.	0.
1948	20395.	0.0000	0.	0.	0.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGR01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

8-28-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 35600000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1989	47167.	34427.	12740.
1988	139536.	8873.	130663.
1987	12117.	0.	12117.
1986	5946.	0.	5946.
1985	86659.	1416.	85243.
1984	68018.	46061.	21957.
1983	23257.	60347.	-37090.
1982	1154668.	328.	1154340.
1981	551827.	53987.	497840.
1980	450706.	0.	450706.
1979	53039.	0.	53039.
1978	278326.	19207.	259119.
1977	96103.	0.	96103.
1976	262991.	5734.	257257.
1975	224693.	25985.	198708.
1974	61264.	28798.	32466.
1973	48482.	17994.	30488.
1972	126242.	25212.	101030.
1971	289750.	57148.	232602.
1970	130967.	7519.	123448.
1969	404388.	120303.	284085.
1968	147182.	103046.	44136.
1967	745451.	102406.	643045.
1966	396020.	64144.	331876.
1965	732603.	110258.	622345.
1964	516882.	12373.	504509.
1963	9014.	13476.	-4462.
1962	151541.	33216.	118325.
1961	66777.	2682.	64095.
1960	59149.	37958.	21191.
1959	55309.	5195.	50114.
1958	2256.	11372.	-9116.
1957	24729.	30174.	-5445.
1956	84338.	2043.	82295.
1955	19135.	10571.	8564.
1954	19828.	13112.	6716.
1953	168879.	7644.	161235.
1952	44283.	10064.	34219.
1951	31368.	21951.	9417.
1950	11115.	8883.	2232.
1949	193053.	23932.	169121.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGR01 RELEASE 5.0

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KENTUCKY POWER COMPANY

8-28-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 35600000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1948	30827.	19064.	11763.
1947	17802.	13765.	4037.
1946	20267.	6073.	14194.
1945	99658.	3942.	95716.
1944	10522.	8148.	2374.
1943	15682.	4458.	11224.
1942	39590.	6656.	32934.
1941	24429.	37812.	-13383.
1940	10685.	42514.	-31829.
1939	1606.	16468.	-14862.
1938	372.	10266.	-9894.
1937	38555.	22301.	16254.
1936	1053172.	0.	1053172.
TOTALS	9358225.	1329306.	8028919.

ACTUAL INPUT BALANCE 8028919.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE02 RELEASE 5.0

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KENTUCKY POWER COMPANY 8-28-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 35600000
 35.0 S6.0

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1989	47167.	1.0000	47167.	2945.	50112.
1988	139536.	1.0000	139536.	8712.	148248.
1987	12117.	1.0000	12117.	757.	12874.
1986	5946.	1.0000	5946.	371.	6317.
1985	86659.	1.0000	86659.	5411.	92070.
1984	68018.	1.0000	68018.	4247.	72265.
1983	23257.	1.0000	23257.	1452.	24709.
1982	1154668.	1.0000	1154668.	72096.	1226764.
1981	551827.	1.0000	551827.	34455.	586282.
1980	450706.	1.0000	450706.	28142.	478848.
1979	53039.	1.0000	53039.	3312.	56351.
1978	278326.	1.0000	278326.	17378.	295704.
1977	96103.	1.0000	96103.	6001.	102104.
1976	262991.	1.0000	262991.	16421.	279412.
1975	224693.	1.0000	224693.	14030.	238723.
1974	61264.	1.0000	61264.	3825.	65089.
1973	48482.	1.0000	48482.	3027.	51509.
1972	126242.	1.0000	126242.	7882.	134124.
1971	289750.	1.0000	289750.	18092.	307842.
1970	130967.	1.0000	130967.	8177.	139144.
1969	404388.	1.0000	404388.	25249.	429637.
1968	147182.	1.0000	147182.	9190.	156372.
1967	745451.	1.0000	745451.	46545.	791996.
1966	396020.	1.0000	396019.	24727.	420746.
1965	732603.	1.0000	732591.	45742.	778333.
1964	516882.	0.9999	516830.	32270.	549100.
1963	9014.	0.9995	9010.	563.	9572.
1962	151541.	0.9981	151247.	9444.	160691.
1961	66777.	0.9936	66347.	4143.	70490.
1960	59149.	0.9819	58076.	3626.	61702.
1959	55309.	0.9560	52873.	3301.	56174.
1958	2256.	0.9069	2046.	128.	2174.
1957	24729.	0.8269	20448.	1277.	21725.
1956	84338.	0.7137	60191.	3758.	63950.
1955	19135.	0.5745	10994.	686.	11680.
1954	19828.	0.4255	8436.	527.	8963.
1953	168879.	0.2863	48349.	3019.	51368.
1952	44283.	0.1731	7666.	479.	8144.
1951	31368.	0.0931	2919.	182.	3102.
1950	11115.	0.0440	489.	31.	520.
1949	193053.	0.0181	3503.	219.	3721.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGR02 RELEASE 5.0

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KENTUCKY POWER COMPANY

8-28-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 35600000
 35.0 S6.0

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1948	30827.	0.0064	198.	12.	211.
1947	17802.	0.0019	34.	2.	37.
1946	20267.	0.0005	10.	1.	11.
1945	99658.	0.0001	10.	1.	11.
1944	10522.	0.0000	0.	0.	0.
1943	15682.	0.0000	0.	0.	0.
1942	39590.	0.0000	0.	0.	0.
1941	24429.	0.0000	0.	0.	0.
1940	10685.	0.0000	0.	0.	0.
1939	1606.	0.0000	0.	0.	0.
1938	372.	0.0000	0.	0.	0.
1937	38555.	0.0000	0.	0.	0.
1936	1053172.	0.0000	0.	0.	0.
TOTALS	9358225.		7557066.	471853.	8028919.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 36020000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		RESERVE RATIO	THEORETICAL RESERVE
			ASL	CURVE 75.0 R4.0		
0.5	1989	31178.	74.5008	0.00666	208.	
1.5	1988	26380.	73.5017	0.01998	527.	
2.5	1987	19016.	72.5028	0.03330	633.	
3.5	1986	47212.	71.5041	0.04661	2201.	
4.5	1985	15670.	70.5057	0.05992	939.	
5.5	1984	32618.	69.5076	0.07323	2389.	
6.5	1983	61965.	68.5098	0.08654	5362.	
7.5	1982	28617.	67.5124	0.09983	2857.	
8.5	1981	47948.	66.5155	0.11313	5424.	
9.5	1980	29181.	65.5191	0.12641	3689.	
10.5	1979	13506.	64.5233	0.13969	1887.	
11.5	1978	26054.	63.5281	0.15296	3985.	
12.5	1977	22793.	62.5337	0.16622	3789.	
13.5	1976	41525.	61.5402	0.17946	7452.	
14.5	1975	15107.	60.5476	0.19270	2911.	
15.5	1974	13592.	59.5561	0.20592	2799.	
16.5	1973	24296.	58.5659	0.21912	5324.	
18.5	1971	14047.	56.5896	0.24547	3448.	
19.5	1970	387.	55.6038	0.25862	100.	
20.5	1969	7115.	54.6199	0.27173	1933.	
21.5	1968	37437.	53.6381	0.28483	10663.	
22.5	1967	44071.	52.6584	0.29789	13128.	
23.5	1966	9263.	51.6812	0.31092	2880.	
24.5	1965	9653.	50.7067	0.32391	3127.	
25.5	1964	6951.	49.7351	0.33687	2342.	
26.5	1963	9451.	48.7666	0.34978	3306.	
27.5	1962	9239.	47.8015	0.36265	3350.	
28.5	1961	23561.	46.8401	0.37547	8846.	
29.5	1960	17991.	45.8827	0.38823	6985.	
30.5	1959	19195.	44.9295	0.40094	7696.	
31.5	1958	40375.	43.9808	0.41359	16699.	
32.5	1957	21488.	43.0370	0.42617	9158.	
33.5	1956	28409.	42.0984	0.43869	12463.	

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 36020000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		RESERVE RATIO	THEORETICAL RESERVE
			ASL	CURVE 75.0 R4.0		
34.5	1955	21993.	41.1652		0.45113	9922.
35.5	1954	44376.	40.2379		0.46350	20568.
36.5	1953	39460.	39.3166		0.47578	18774.
37.5	1952	54416.	38.4018		0.48798	26554.
38.5	1951	136000.	37.4938		0.50008	68011.
39.5	1950	109582.	36.5928		0.51210	56116.
40.5	1949	160886.	35.6993		0.52401	84306.
41.5	1948	284139.	34.8134		0.53582	152248.
42.5	1947	245866.	33.9355		0.54753	134618.
43.5	1946	156952.	33.0660		0.55912	87755.
44.5	1945	17358.	32.2050		0.57060	9904.
45.5	1944	6818.	31.3528		0.58196	3968.
46.5	1943	48163.	30.5097		0.59320	28571.
47.5	1942	17131.	29.6758		0.60432	10353.
48.5	1941	24131.	28.8514		0.61531	14848.
49.5	1940	23518.	28.0367		0.62618	14726.
50.5	1939	33725.	27.2318		0.63691	21480.
51.5	1938	27712.	26.4369		0.64751	17944.
52.5	1937	9623.	25.6519		0.65797	6332.
		2257140.				945495.
		NET SALVAGE VALUE(%)				0.
		RESERVE AFTER SALVAGE				945495.
		REMAINING LIFE (YRS)				43.58

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

11- 2-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 36020000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			75.0	R4.0	90.0
0.5	1989	31178.			74.50
1.5	1988	26380.			73.50
2.5	1987	19016.			72.50
3.5	1986	47212.			71.50
4.5	1985	15670.			70.51
5.5	1984	32618.			69.51
6.5	1983	61965.			68.51
7.5	1982	28617.			67.51
8.5	1981	47948.			66.52
9.5	1980	29181.			65.52
10.5	1979	13506.			64.52
11.5	1978	26054.			63.53
12.5	1977	22793.			62.53
13.5	1976	41525.			61.54
14.5	1975	15107.			60.55
15.5	1974	13592.			59.56
16.5	1973	24296.			58.57
18.5	1971	14047.			56.59
19.5	1970	387.			55.60
20.5	1969	7115.			54.62
21.5	1968	37437.			53.64
22.5	1967	44071.			52.66
23.5	1966	9263.			51.68
24.5	1965	9653.			50.71
25.5	1964	6951.			49.74
26.5	1963	9451.			48.77
27.5	1962	9239.			47.80
28.5	1961	23561.			46.84
29.5	1960	17991.			45.88
30.5	1959	19195.			44.93
31.5	1958	40375.			43.98
32.5	1957	21488.			43.04
33.5	1956	28409.			42.10
34.5	1955	21993.			41.17
35.5	1954	44376.			40.24

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

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KENTUCKY POWER COMPANY

11- 2-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 36020000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE	
			ASL	CURVE LIMIT
			75.0	R4.0 90.0
36.5	1953	39460.	39.32	
37.5	1952	54416.	38.40	
38.5	1951	136000.	37.49	
39.5	1950	109582.	36.59	
40.5	1949	160886.	35.70	
41.5	1948	284139.	34.81	
42.5	1947	245866.	33.94	
43.5	1946	156952.	33.07	
44.5	1945	17358.	32.20	
45.5	1944	6818.	31.35	
46.5	1943	48163.	30.51	
47.5	1942	17131.	29.68	
48.5	1941	24131.	28.85	
49.5	1940	23518.	28.04	
50.5	1939	33725.	27.23	
51.5	1938	27712.	26.44	
52.5	1937	9623.	25.65	

		2257140.		
		=====		

THE WEIGHTED AVERAGE REMAINING LIFE IS 43.58

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSA1G01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 36100000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		RESERVE RATIO	THEORETICAL RESERVE
			ASL	CURVE 65.0 LO.5		
0.5	1989	36076.	64.5641	0.00671	242.	
2.5	1987	40426.	62.8542	0.03301	1335.	
3.5	1986	207163.	62.0450	0.04546	9418.	
4.5	1985	127970.	61.2353	0.05792	7412.	
5.5	1984	47376.	60.4689	0.06971	3303.	
6.5	1983	7140.	59.7218	0.08120	580.	
7.5	1982	47620.	58.9923	0.09243	4401.	
8.5	1981	145824.	58.2503	0.10384	15143.	
9.5	1980	415969.	57.5532	0.11457	47656.	
10.5	1979	13336.	56.8718	0.12505	1668.	
11.5	1978	34183.	56.1733	0.13580	4642.	
12.5	1977	302.	55.5218	0.14582	44.	
13.5	1976	104079.	54.8858	0.15560	16195.	
14.5	1975	68055.	54.2640	0.16517	11241.	
15.5	1974	42955.	53.6216	0.17505	7519.	
16.5	1973	72413.	53.0278	0.18419	13338.	
17.5	1972	40068.	52.4483	0.19310	7737.	
18.5	1971	38876.	51.8827	0.20180	7845.	
19.5	1970	22411.	51.2950	0.21085	4725.	
20.5	1969	45658.	50.7562	0.21914	10005.	
21.5	1968	8134.	50.2307	0.22722	1848.	
22.5	1967	22361.	49.7184	0.23510	5257.	
23.5	1966	8320.	49.1807	0.24337	2025.	
24.5	1965	13317.	48.6929	0.25088	3341.	
25.5	1964	9362.	48.2185	0.25818	2417.	
27.5	1962	787.	47.2634	0.27287	215.	
28.5	1961	1157.	46.8212	0.27967	324.	
29.5	1960	489.	46.3895	0.28632	140.	
30.5	1959	1658.	45.9277	0.29342	486.	
32.5	1957	4958.	45.1108	0.30599	1517.	
33.5	1956	5736.	44.7141	0.31209	1790.	
34.5	1955	90.	44.2842	0.31870	29.	
35.5	1954	4701.	43.9007	0.32460	1526.	

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 36100000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		RESERVE RATIO	THEORETICAL RESERVE
			ASL	LO.5		
36.5	1953	2033.	43.5235		0.33041	672.
37.5	1952	5461.	43.1517		0.33613	1836.
38.5	1951	4343.	42.7449		0.34239	1487.
39.5	1950	2806.	42.3808		0.34799	976.
40.5	1949	9452.	42.0203		0.35353	3342.
41.5	1948	8581.	41.6633		0.35903	3081.
42.5	1947	650.	41.2678		0.36511	237.
43.5	1946	1820.	40.9166		0.37051	674.
44.5	1945	14316.	40.5705		0.37584	5380.
45.5	1944	37.	40.2263		0.38113	14.
46.5	1943	959.	39.8427		0.38704	371.
47.5	1942	680.	39.5040		0.39225	267.
48.5	1941	1766.	39.1686		0.39741	702.
49.5	1940	1576.	38.8366		0.40251	634.
50.5	1939	1846.	38.4644		0.40824	754.
52.5	1937	82.	37.8159		0.41822	34.
53.5	1936	5294.	37.4517		0.42382	2244.
54.5	1935	10216.	37.1333		0.42872	4380.
56.5	1933	1050.	36.5062		0.43837	460.
58.5	1931	6261.	35.8472		0.44850	2808.
59.5	1930	40751.	35.5432		0.45318	18468.
60.5	1929	19715.	35.2423		0.45781	9026.
		-----				-----
		1778665.				253210.
		=====				=====
		NET SALVAGE VALUE(%)				0.
		-----				-----
		RESERVE AFTER SALVAGE				253210.
		=====				=====
		REMAINING LIFE (YRS)				55.75
		-----				-----

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

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KENTUCKY POWER COMPANY

11- 2-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 36100000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			65.0	LO.5	90.0
0.5	1989	36076.	64.56		
2.5	1987	40426.	62.85		
3.5	1986	207163.	62.04		
4.5	1985	127970.	61.24		
5.5	1984	47376.	60.47		
6.5	1983	7140.	59.72		
7.5	1982	47620.	58.99		
8.5	1981	145824.	58.25		
9.5	1980	415969.	57.55		
10.5	1979	13336.	56.87		
11.5	1978	34183.	56.17		
12.5	1977	302.	55.52		
13.5	1976	104079.	54.89		
14.5	1975	68055.	54.26		
15.5	1974	42955.	53.62		
16.5	1973	72413.	53.03		
17.5	1972	40068.	52.45		
18.5	1971	38876.	51.88		
19.5	1970	22411.	51.29		
20.5	1969	45658.	50.76		
21.5	1968	8134.	50.23		
22.5	1967	22361.	49.72		
23.5	1966	8320.	49.18		
24.5	1965	13317.	48.69		
25.5	1964	9362.	48.22		
27.5	1962	787.	47.26		
28.5	1961	1157.	46.82		
29.5	1960	489.	46.39		
30.5	1959	1658.	45.93		
32.5	1957	4958.	45.11		
33.5	1956	5736.	44.71		
34.5	1955	90.	44.28		
35.5	1954	4701.	43.90		
36.5	1953	2033.	43.52		
37.5	1952	5461.	43.15		

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

11- 2-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 36100000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			65.0	LO.5	90.0
38.5	1951	4343.	42.74		
39.5	1950	2806.	42.38		
40.5	1949	9452.	42.02		
41.5	1948	8581.	41.66		
42.5	1947	650.	41.27		
43.5	1946	1820.	40.92		
44.5	1945	14316.	40.57		
45.5	1944	37.	40.23		
46.5	1943	959.	39.84		
47.5	1942	680.	39.50		
48.5	1941	1766.	39.17		
49.5	1940	1576.	38.84		
50.5	1939	1846.	38.46		
52.5	1937	82.	37.82		
53.5	1936	5294.	37.45		
54.5	1935	10216.	37.13		
56.5	1933	1050.	36.51		
58.5	1931	6261.	35.85		
59.5	1930	40751.	35.54		
60.5	1929	19715.	35.24		

		1778665.			
		=====			

THE WEIGHTED AVERAGE REMAINING LIFE IS 55.75

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 36200000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		RESERVE RATIO	THEORETICAL RESERVE
			ASL	CURVE 25.0 LO.0		
0.5	1989	287106.	24.5802		0.01679	4822.
1.5	1988	326326.	23.8510		0.04596	14998.
2.5	1987	415826.	23.2048		0.07181	29859.
3.5	1986	1717021.	22.6146		0.09542	163834.
4.5	1985	1604734.	22.0668		0.11733	188283.
5.5	1984	796107.	21.5532		0.13787	109761.
6.5	1983	572364.	21.0682		0.15727	90017.
7.5	1982	477609.	20.6074		0.17571	83919.
8.5	1981	1743921.	20.1673		0.19331	337114.
9.5	1980	3236955.	19.7451		0.21019	680391.
10.5	1979	1273150.	19.3381		0.22647	288335.
11.5	1978	579358.	18.9438		0.24225	140347.
12.5	1977	594966.	18.5597		0.25761	153271.
13.5	1976	493254.	18.1836		0.27266	134486.
14.5	1975	494659.	17.8153		0.28739	142160.
15.5	1974	524410.	17.4544		0.30182	158280.
16.5	1973	285445.	17.1008		0.31597	90191.
17.5	1972	415974.	16.7544		0.32982	137198.
18.5	1971	548239.	16.4149		0.34340	188268.
19.5	1970	172282.	16.0822		0.35671	61455.
20.5	1969	192021.	15.7560		0.36976	71001.
21.5	1968	405795.	15.4363		0.38255	155235.
22.5	1967	61337.	15.1229		0.39508	24233.
23.5	1966	290892.	14.8156		0.40738	118503.
24.5	1965	297490.	14.5142		0.41943	124777.
25.5	1964	140865.	14.2186		0.43126	60749.
26.5	1963	80958.	13.9286		0.44286	35853.
27.5	1962	42936.	13.6441		0.45424	19503.
28.5	1961	8985.	13.3649		0.46540	4182.
29.5	1960	69935.	13.0909		0.47636	33314.
30.5	1959	125051.	12.8220		0.48712	60915.
31.5	1958	990.	12.5580		0.49768	493.
32.5	1957	148406.	12.2989		0.50805	75397.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 36200000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		RESERVE RATIO	THEORETICAL RESERVE
			ASL	CURVE 25.0 LO.0		
33.5	1956	157063.	12.0444		0.51823	81394.
34.5	1955	7859.	11.7944		0.52822	4151.
35.5	1954	122074.	11.5488		0.53805	65682.
36.5	1953	167666.	11.3075		0.54770	91830.
37.5	1952	234307.	11.0704		0.55718	130552.
38.5	1951	54395.	10.8375		0.56650	30815.
39.5	1950	95508.	10.6085		0.57566	54980.
40.5	1949	257689.	10.3834		0.58466	150662.
41.5	1948	96487.	10.1621		0.59352	57267.
42.5	1947	12307.	9.9445		0.60222	7412.
43.5	1946	41568.	9.7304		0.61079	25389.
44.5	1945	107532.	9.5197		0.61921	66585.
45.5	1944	11136.	9.3125		0.62750	6988.
46.5	1943	54954.	9.1087		0.63565	34932.
47.5	1942	52236.	8.9081		0.64368	33623.
48.5	1941	25651.	8.7107		0.65157	16713.
49.5	1940	40880.	8.5165		0.65934	26954.
50.5	1939	53095.	8.3253		0.66699	35414.
51.5	1938	20073.	8.1371		0.67452	13540.
52.5	1937	117468.	7.9517		0.68193	80105.
53.5	1936	109173.	7.7692		0.68923	75246.
54.5	1935	21976.	7.5895		0.69642	15305.
55.5	1934	43171.	7.4126		0.70350	30371.
56.5	1933	29297.	7.2385		0.71046	20814.
57.5	1932	21436.	7.0672		0.71731	15376.
58.5	1931	99197.	6.8986		0.72406	71824.
59.5	1930	22382.	6.7327		0.73069	16354.
60.5	1929	111090.	6.5694		0.73723	81898.
61.5	1928	32683.	6.4087		0.74365	24305.
62.5	1927	46715.	6.2508		0.74997	35035.
63.5	1926	56406.	6.0958		0.75617	42652.
64.5	1925	18592.	5.9437		0.76225	14172.
65.5	1924	2096.	5.7946		0.76822	1610.
66.5	1923	7947.	5.6486		0.77405	6151.
67.5	1922	43807.	5.5061		0.77976	34159.
		20821283.				5481405.
		=====				=====
		NET SALVAGE VALOR(%)				25.

		RESERVE AFTER SALVAGE				4111054.

		REMAINING LIFE (YRS)				18.42

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 36200000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE	
			ASL	CURVE LIMIT
			25.0	LO.0 90.0
0.5	1989	287106.	24.58	
1.5	1988	326326.	23.85	
2.5	1987	415826.	23.20	
3.5	1986	1717021.	22.61	
4.5	1985	1604734.	22.07	
5.5	1984	796107.	21.55	
6.5	1983	572364.	21.07	
7.5	1982	477609.	20.61	
8.5	1981	1743921.	20.17	
9.5	1980	3236955.	19.75	
10.5	1979	1273150.	19.34	
11.5	1978	579358.	18.94	
12.5	1977	594966.	18.56	
13.5	1976	493254.	18.18	
14.5	1975	494659.	17.82	
15.5	1974	524410.	17.45	
16.5	1973	285445.	17.10	
17.5	1972	415974.	16.75	
18.5	1971	548239.	16.41	
19.5	1970	172282.	16.08	
20.5	1969	192021.	15.76	
21.5	1968	405795.	15.44	
22.5	1967	61337.	15.12	
23.5	1966	290892.	14.82	
24.5	1965	297490.	14.51	
25.5	1964	140865.	14.22	
26.5	1963	80958.	13.93	
27.5	1962	42936.	13.64	
28.5	1961	8985.	13.36	
29.5	1960	69935.	13.09	
30.5	1959	125051.	12.82	
31.5	1958	990.	12.56	
32.5	1957	148406.	12.30	
33.5	1956	157063.	12.04	
34.5	1955	7859.	11.79	

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

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KENTUCKY POWER COMPANY

11- 2-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 36200000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			25.0	LO.0	90.0
35.5	1954	122074.			11.55
36.5	1953	167666.			11.31
37.5	1952	234307.			11.07
38.5	1951	54395.			10.84
39.5	1950	95508.			10.61
40.5	1949	257689.			10.38
41.5	1948	96487.			10.16
42.5	1947	12307.			9.94
43.5	1946	41568.			9.73
44.5	1945	107532.			9.52
45.5	1944	11136.			9.31
46.5	1943	54954.			9.11
47.5	1942	52236.			8.91
48.5	1941	25651.			8.71
49.5	1940	40880.			8.52
50.5	1939	53095.			8.33
51.5	1938	20073.			8.14
52.5	1937	117468.			7.95
53.5	1936	109173.			7.77
54.5	1935	21976.			7.59
55.5	1934	43171.			7.41
56.5	1933	29297.			7.24
57.5	1932	21436.			7.07
58.5	1931	99197.			6.90
59.5	1930	22382.			6.73
60.5	1929	111090.			6.57
61.5	1928	32683.			6.41
62.5	1927	46715.			6.25
63.5	1926	56406.			6.10
64.5	1925	18592.			5.94
65.5	1924	2096.			5.79
66.5	1923	7947.			5.65
67.5	1922	43807.			5.51

 20821283.
 =====

THE WEIGHTED AVERAGE REMAINING LIFE IS 18.42

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 36400000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE ASL CURVE 28.0 LO.0	RESERVE RATIO	THEORETICAL RESERVE
0.5	1989	5038913.	27.5779	0.01507	75959.
1.5	1988	4539752.	26.8368	0.04154	188602.
2.5	1987	4946143.	26.1760	0.06514	322212.
3.5	1986	4909847.	25.5697	0.08679	426149.
4.5	1985	4412821.	25.0050	0.10696	472010.
5.5	1984	3804395.	24.4740	0.12593	479086.
6.5	1983	3835641.	23.9711	0.14389	551914.
7.5	1982	3943175.	23.4926	0.16098	634774.
8.5	1981	4792144.	23.0350	0.17732	849757.
9.5	1980	3871368.	22.5956	0.19301	747224.
10.5	1979	3049819.	22.1721	0.20814	634789.
11.5	1978	2485484.	21.7626	0.22276	553674.
12.5	1977	2275874.	21.3650	0.23696	539300.
13.5	1976	1639505.	20.9772	0.25081	411210.
14.5	1975	1129228.	20.5970	0.26439	298558.
15.5	1974	1055285.	20.2241	0.27771	293065.
16.5	1973	997850.	19.8579	0.29079	290163.
17.5	1972	800179.	19.4984	0.30363	242956.
18.5	1971	757866.	19.1452	0.31624	239671.
19.5	1970	500611.	18.7985	0.32862	164513.
20.5	1969	446073.	18.4581	0.34078	152014.
21.5	1968	431912.	18.1237	0.35272	152345.
22.5	1967	393058.	17.7951	0.36446	143255.
23.5	1966	320322.	17.4724	0.37598	120436.
24.5	1965	308972.	17.1555	0.38730	119666.
25.5	1964	242389.	16.8441	0.39843	96574.
26.5	1963	187627.	16.5378	0.40936	76808.
27.5	1962	163464.	16.2370	0.42011	68672.
28.5	1961	208498.	15.9415	0.43066	89792.
29.5	1960	140060.	15.6510	0.44104	61771.
30.5	1959	159100.	15.3651	0.45125	71793.
31.5	1958	167282.	15.0842	0.46128	77163.
32.5	1957	145855.	14.8081	0.47114	68718.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 36400000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE ASL CURVE 28.0 LO.0	RESERVE RATIO	THEORETICAL RESERVE
33.5	1956	120154.	14.5366	0.48084	57774.
34.5	1955	94049.	14.2692	0.49039	46120.
35.5	1954	85307.	14.0064	0.49977	42634.
36.5	1953	88658.	13.7480	0.50900	45127.
37.5	1952	94041.	13.4937	0.51808	48721.
38.5	1951	134972.	13.2431	0.52703	71134.
39.5	1950	154718.	12.9968	0.53583	82902.
40.5	1949	160949.	12.7544	0.54449	87635.
41.5	1948	196060.	12.5158	0.55301	108422.
42.5	1947	201881.	12.2805	0.56141	113338.
43.5	1946	156129.	12.0491	0.56968	88943.
44.5	1945	30865.	11.8213	0.57781	17834.
45.5	1944	10034.	11.5970	0.58582	5878.
46.5	1943	6004.	11.3756	0.59373	3565.
47.5	1942	16796.	11.1578	0.60151	10103.
48.5	1941	15710.	10.9433	0.60917	9570.
49.5	1940	25548.	10.7320	0.61671	15756.
50.5	1939	20857.	10.5232	0.62417	13018.
51.5	1938	17062.	10.3179	0.63151	10775.
52.5	1937	14419.	10.1155	0.63873	9210.
53.5	1936	78119.	9.9162	0.64585	50453.
		63822844.			10653509.
		NET SALVAGE VALUE(%)			0.
		RESERVE AFTER SALVAGE			10653509.
		REMAINING LIFE (YRS)			23.33

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

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KENTUCKY POWER COMPANY

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AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 36400000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE	
			ASL	CURVE LIMIT
			28.0	90.0
0.5	1989	5038913.	27.58	
1.5	1988	4539752.	26.84	
2.5	1987	4946143.	26.18	
3.5	1986	4909847.	25.57	
4.5	1985	4412821.	25.01	
5.5	1984	3804395.	24.47	
6.5	1983	3835641.	23.97	
7.5	1982	3943175.	23.49	
8.5	1981	4792144.	23.03	
9.5	1980	3871368.	22.60	
10.5	1979	3049819.	22.17	
11.5	1978	2485484.	21.76	
12.5	1977	2275874.	21.37	
13.5	1976	1639505.	20.98	
14.5	1975	1129228.	20.60	
15.5	1974	1055285.	20.22	
16.5	1973	997850.	19.86	
17.5	1972	800179.	19.50	
18.5	1971	757866.	19.15	
19.5	1970	500611.	18.80	
20.5	1969	446073.	18.46	
21.5	1968	431912.	18.12	
22.5	1967	393058.	17.80	
23.5	1966	320322.	17.47	
24.5	1965	308972.	17.16	
25.5	1964	242389.	16.84	
26.5	1963	187627.	16.54	
27.5	1962	163464.	16.24	
28.5	1961	208498.	15.94	
29.5	1960	140060.	15.65	
30.5	1959	159100.	15.37	
31.5	1958	187282.	15.08	
32.5	1957	145855.	14.81	
33.5	1956	120154.	14.54	
34.5	1955	94049.	14.27	

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALGO2 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 36400000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE	
			ASL	CURVE LIMIT
			28.0	LO.0 90.0
35.5	1954	85307.	14.01	
36.5	1953	88658.	13.75	
37.5	1952	94041.	13.49	
38.5	1951	134972.	13.24	
39.5	1950	154718.	13.00	
40.5	1949	160949.	12.75	
41.5	1948	196060.	12.52	
42.5	1947	201881.	12.28	
43.5	1946	156129.	12.05	
44.5	1945	30865.	11.82	
45.5	1944	10034.	11.60	
46.5	1943	6004.	11.38	
47.5	1942	16796.	11.16	
48.5	1941	15710.	10.94	
49.5	1940	25548.	10.73	
50.5	1939	20857.	10.52	
51.5	1938	17062.	10.32	
52.5	1937	14419.	10.12	
53.5	1936	78119.	9.92	

		63822844.		
		=====		

THE WEIGHTED AVERAGE REMAINING LIFE IS 23.33

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 1

KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 36500000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		RESERVE RATIO	THEORETICAL RESERVE
			ASL	CURVE 26.0 R1.5		
0.5	1989	3577866.	25.5891	0.01580	56548.	
1.5	1988	3176946.	24.7727	0.04721	149969.	
2.5	1987	3673644.	23.9651	0.07827	287520.	
3.5	1986	3232190.	23.1665	0.10898	352249.	
4.5	1985	2497262.	22.3769	0.13935	347997.	
5.5	1984	2259559.	21.5963	0.16937	382711.	
6.5	1983	2405717.	20.8248	0.19904	478845.	
7.5	1982	2659631.	20.0626	0.22836	607360.	
8.5	1981	4072384.	19.3097	0.25732	1047909.	
9.5	1980	3246959.	18.5664	0.28591	928324.	
10.5	1979	2851038.	17.8336	0.31409	895490.	
11.5	1978	2397967.	17.1118	0.34186	819757.	
12.5	1977	2709584.	16.4018	0.36916	1000272.	
13.5	1976	1507977.	15.7045	0.39598	597127.	
14.5	1975	850621.	15.0207	0.42228	359200.	
15.5	1974	882074.	14.3513	0.44803	395194.	
16.5	1973	876349.	13.6969	0.47320	414686.	
17.5	1972	886623.	13.0584	0.49776	441322.	
18.5	1971	1083890.	12.4364	0.52168	565439.	
19.5	1970	831673.	11.8318	0.54493	453204.	
20.5	1969	692227.	11.2451	0.56749	392835.	
21.5	1968	636725.	10.6771	0.58934	375250.	
22.5	1967	558208.	10.1281	0.61046	340763.	
23.5	1966	445712.	9.5986	0.63082	281165.	
24.5	1965	399825.	9.0891	0.65042	260054.	
25.5	1964	274210.	8.5997	0.66924	183513.	
26.5	1963	176229.	8.1306	0.68729	121120.	
27.5	1962	171243.	7.6816	0.70455	120650.	
28.5	1961	191817.	7.2525	0.72106	138311.	
29.5	1960	126583.	6.8429	0.73681	93268.	
30.5	1959	124188.	6.4520	0.75185	93370.	
31.5	1958	138930.	6.0788	0.76620	106448.	
32.5	1957	112189.	5.7222	0.77992	87498.	

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 36500000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		RESERVE RATIO	THEORETICAL RESERVE
			ASL	CURVE 26.0 R1.5		
33.5	1956	90106.	5.3806		0.79305	71459.
34.5	1955	58528.	5.0524		0.80568	47155.
35.5	1954	48777.	4.7362		0.81784	39892.
36.5	1953	44931.	4.4302		0.82961	37275.
37.5	1952	43549.	4.1332		0.84103	36626.
38.5	1951	49286.	3.8445		0.85213	41998.
39.5	1950	52471.	3.5640		0.86292	45278.
40.5	1949	49241.	3.2922		0.87338	43006.
41.5	1948	51360.	3.0304		0.88345	45374.
42.5	1947	42920.	2.7798		0.89309	38331.
43.5	1946	20600.	2.5410		0.90227	18587.
44.5	1945	2979.	2.3125		0.91106	2714.
45.5	1944	676.	2.0874		0.91972	622.
46.5	1943	187.	1.8505		0.92883	174.
47.5	1942	605.	1.5859		0.93900	568.
48.5	1941	473.	1.2573		0.95164	450.
49.5	1940	355.	0.9026		0.96528	343.
50.5	1939	151.	0.5000		0.98077	148.
		50285235.				13645365.
		NET SALVAGE VALUE(%)				25.
		RESERVE AFTER SALVAGE				10234024.
		REMAINING LIFE (YRS)				18.94

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

11- 2-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 36500000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			26.0	R1.5	90.0
0.5	1989	3577866.			25.59
1.5	1988	3176946.			24.77
2.5	1987	3673644.			23.97
3.5	1986	3232190.			23.17
4.5	1985	2497262.			22.38
5.5	1984	2259559.			21.60
6.5	1983	2405717.			20.82
7.5	1982	2659631.			20.06
8.5	1981	4072384.			19.31
9.5	1980	3246959.			18.57
10.5	1979	2851038.			17.83
11.5	1978	2397967.			17.11
12.5	1977	2709584.			16.40
13.5	1976	1507977.			15.70
14.5	1975	850621.			15.02
15.5	1974	882074.			14.35
16.5	1973	876349.			13.70
17.5	1972	886623.			13.06
18.5	1971	1083890.			12.44
19.5	1970	831673.			11.83
20.5	1969	692227.			11.25
21.5	1968	636725.			10.68
22.5	1967	558208.			10.13
23.5	1966	445712.			9.60
24.5	1965	399825.			9.09
25.5	1964	274210.			8.60
26.5	1963	176229.			8.13
27.5	1962	171243.			7.68
28.5	1961	191817.			7.25
29.5	1960	126583.			6.84
30.5	1959	124188.			6.45
31.5	1958	138930.			6.08
32.5	1957	112189.			5.72
33.5	1956	90106.			5.38
34.5	1955	58528.			5.05

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALGO2 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

11- 2-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 36500000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			26.0	R1.5	90.0
35.5	1954	48777.			4.74
36.5	1953	44931.			4.43
37.5	1952	43549.			4.13
38.5	1951	49286.			3.84
39.5	1950	52471.			3.56
40.5	1949	49241.			3.29
41.5	1948	51360.			3.03
42.5	1947	42920.			2.78
43.5	1946	20600.			2.54
44.5	1945	2979.			2.31
45.5	1944	676.			2.09
46.5	1943	187.			1.85
47.5	1942	605.			1.59
48.5	1941	473.			1.26
49.5	1940	355.			0.90
50.5	1939	151.			0.50

		50285235.			
		=====			

THE WEIGHTED AVERAGE REMAINING LIFE IS 18.94

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 36600000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		RESERVE RATIO	THEORETICAL RESERVE
			ASL	CURVE 37.0 R2.0		
0.5	1989	49157.	36.5477	0.01222	601.	
1.5	1988	25074.	35.6477	0.03655	916.	
2.5	1987	9638.	34.7546	0.06069	585.	
3.5	1986	35482.	33.8688	0.08463	3003.	
4.5	1985	74746.	32.9904	0.10837	8100.	
5.5	1984	4542.	32.1199	0.13189	599.	
6.5	1983	39119.	31.2574	0.15521	6072.	
7.5	1982	47560.	30.4031	0.17829	8480.	
8.5	1981	77005.	29.5575	0.20115	15489.	
9.5	1980	44570.	28.7206	0.22377	9973.	
10.5	1979	7879.	27.8928	0.24614	1939.	
11.5	1978	26885.	27.0743	0.26826	7212.	
12.5	1977	35345.	26.2654	0.29012	10254.	
13.5	1976	48170.	25.4664	0.31172	15016.	
14.5	1975	29241.	24.6774	0.33304	9738.	
15.5	1974	49607.	23.8989	0.35408	17565.	
16.5	1973	55231.	23.1309	0.37484	20703.	
17.5	1972	25206.	22.3739	0.39530	9964.	
18.5	1971	33178.	21.6281	0.41546	13784.	
19.5	1970	27006.	20.8939	0.43530	11756.	
20.5	1969	2735.	20.1714	0.45483	1244.	
21.5	1968	705.	19.4611	0.47402	334.	
22.5	1967	5547.	18.7632	0.49289	2734.	
23.5	1966	3454.	18.0781	0.51140	1766.	
42.5	1947	21.	7.8636	0.78747	17.	
47.5	1942	35.	6.0770	0.83576	29.	
49.5	1940	15.	5.4384	0.85302	13.	
50.5	1939	52.	5.1306	0.86134	45.	
53.5	1936	146.	4.2372	0.88548	129.	
		757351.			178061.	
		=====			=====	
		NET SALVAGE VALUE(%)			0.	
		RESERVE AFTER SALVAGE			178061.	
		=====			=====	
		REMAINING LIFE (YRS)			28.30	
		=====			=====	

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 36600000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			37.0	R2.0	90.0
0.5	1989	49157.	36.55		
1.5	1988	25074.	35.65		
2.5	1987	9638.	34.75		
3.5	1986	35482.	33.87		
4.5	1985	74746.	32.99		
5.5	1984	4542.	32.12		
6.5	1983	39119.	31.26		
7.5	1982	47560.	30.40		
8.5	1981	77005.	29.56		
9.5	1980	44570.	28.72		
10.5	1979	7879.	27.89		
11.5	1978	26885.	27.07		
12.5	1977	35345.	26.27		
13.5	1976	48170.	25.47		
14.5	1975	29241.	24.68		
15.5	1974	49607.	23.90		
16.5	1973	55231.	23.13		
17.5	1972	25206.	22.37		
18.5	1971	33178.	21.63		
19.5	1970	27006.	20.89		
20.5	1969	2735.	20.17		
21.5	1968	705.	19.46		
22.5	1967	5547.	18.76		
23.5	1966	3454.	18.08		
42.5	1947	21.	7.86		
47.5	1942	35.	6.08		
49.5	1940	15.	5.44		
50.5	1939	52.	5.13		
53.5	1936	146.	4.24		

 757351.

THE WEIGHTED AVERAGE REMAINING LIFE IS 28.30

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 36700000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		RESERVE RATIO	THEORETICAL RESERVE
			ASL	CURVE 44.0 R1.0		
0.5	1989	117488.	43.6298		0.00841	988.
1.5	1988	77816.	42.8915		0.02519	1960.
2.5	1987	107730.	42.1584		0.04186	4509.
3.5	1986	78231.	41.4303		0.05840	4569.
4.5	1985	117068.	40.7072		0.07484	8761.
5.5	1984	20889.	39.9890		0.09116	1904.
6.5	1983	97185.	39.2753		0.10738	10436.
7.5	1982	251319.	38.5661		0.12350	31037.
8.5	1981	106622.	37.8612		0.13952	14876.
9.5	1980	81252.	37.1604		0.15544	12630.
10.5	1979	42363.	36.4637		0.17128	7256.
11.5	1978	77016.	35.7706		0.18703	14404.
12.5	1977	48484.	35.0811		0.20270	9828.
13.5	1976	61093.	34.3951		0.21829	13336.
14.5	1975	21478.	33.7124		0.23381	5022.
15.5	1974	67802.	33.0332		0.24925	16899.
16.5	1973	121732.	32.3576		0.26460	32210.
17.5	1972	95701.	31.6858		0.27987	26784.
18.5	1971	74669.	31.0183		0.29504	22030.
19.5	1970	65378.	30.3552		0.31011	20274.
20.5	1969	9948.	29.6967		0.32508	3234.
21.5	1968	4155.	29.0433		0.33992	1412.
22.5	1967	12598.	28.3954		0.35465	4468.
23.5	1966	3867.	27.7530		0.36925	1428.
24.5	1965	1690.	27.1166		0.38371	648.
26.5	1963	1281.	25.8628		0.41221	528.
32.5	1957	335.	22.2694		0.49388	165.
42.5	1947	302.	16.8983		0.61595	186.
47.5	1942	144.	14.5060		0.67032	97.
49.5	1940	86.	13.6013		0.69088	59.
50.5	1939	633.	13.1599		0.70091	444.
53.5	1936	613.	11.8773		0.73006	448.
		1766968.				272832.
		=====				=====
		NET SALVAGE VALUE(%)				0.
		=====				=====
		RESERVE AFTER SALVAGE				272832.
		=====				=====
		REMAINING LIFE (YRS)				37.21
		=====				=====

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 36700000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			44.0	R1.0	90.0
0.5	1989	117488.	43.63		
1.5	1988	77816.	42.89		
2.5	1987	107730.	42.16		
3.5	1986	78231.	41.43		
4.5	1985	117068.	40.71		
5.5	1984	20889.	39.99		
6.5	1983	97185.	39.28		
7.5	1982	251319.	38.57		
8.5	1981	106622.	37.86		
9.5	1980	81252.	37.16		
10.5	1979	42363.	36.46		
11.5	1978	77016.	35.77		
12.5	1977	48484.	35.08		
13.5	1976	61093.	34.40		
14.5	1975	21478.	33.71		
15.5	1974	67802.	33.03		
16.5	1973	121732.	32.36		
17.5	1972	95701.	31.69		
18.5	1971	74669.	31.02		
19.5	1970	65378.	30.36		
20.5	1969	9948.	29.70		
21.5	1968	4155.	29.04		
22.5	1967	12598.	28.40		
23.5	1966	3867.	27.75		
24.5	1965	1690.	27.12		
26.5	1963	1281.	25.86		
32.5	1957	335.	22.27		
42.5	1947	302.	16.90		
47.5	1942	144.	14.51		
49.5	1940	86.	13.60		
50.5	1939	633.	13.16		
53.5	1936	613.	11.88		

1766968.

THE WEIGHTED AVERAGE REMAINING LIFE IS 37.21

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 36800000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		RESERVE RATIO	THEORETICAL RESERVE
			ASL CURVE 25.0	R1.5		
0.5	1989	3770978.	24.5891		0.01644	61976.
1.5	1988	2296494.	23.7731		0.04908	112707.
2.5	1987	3104457.	22.9662		0.08135	252552.
3.5	1986	3559581.	22.1687		0.11325	403134.
4.5	1985	2808005.	21.3805		0.14478	406545.
5.5	1984	3112571.	20.6017		0.17593	547596.
6.5	1983	2387834.	19.8325		0.20670	493565.
7.5	1982	2056594.	19.0729		0.23709	487589.
8.5	1981	2748944.	18.3230		0.26708	734189.
9.5	1980	3296069.	17.5834		0.29666	977821.
10.5	1979	2544428.	16.8549		0.32580	828985.
11.5	1978	3377703.	16.1382		0.35447	1197297.
12.5	1977	3047853.	15.4343		0.38263	1166198.
13.5	1976	1443445.	14.7439		0.41024	592164.
14.5	1975	1327576.	14.0680		0.43728	580521.
15.5	1974	1185229.	13.4075		0.46370	549589.
16.5	1973	1098004.	12.7632		0.48947	537442.
17.5	1972	827709.	12.1360		0.51456	425907.
18.5	1971	829112.	11.5265		0.53894	446843.
19.5	1970	676349.	10.9354		0.56258	380502.
20.5	1969	431540.	10.3636		0.58546	252648.
21.5	1968	647836.	9.8115		0.60754	393586.
22.5	1967	510578.	9.2798		0.62881	321056.
23.5	1966	410538.	8.7686		0.64926	266544.
24.5	1965	262245.	8.2785		0.66886	175406.
25.5	1964	194875.	7.8094		0.68763	134001.
26.5	1963	153119.	7.3612		0.70555	108033.
27.5	1962	129258.	6.9338		0.72265	93408.
28.5	1961	157318.	6.5265		0.73894	116248.
29.5	1960	139407.	6.1386		0.75446	105177.
30.5	1959	154077.	5.7688		0.76925	118523.
31.5	1958	146044.	5.4159		0.78336	114405.
32.5	1957	74162.	5.0783		0.79687	59097.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 36800000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		RESERVE RATIO	THEORETICAL RESERVE
			ASL CURVE 25.0	R1.5		
33.5	1956	157823.	4.7542		0.80983	127810.
34.5	1955	85768.	4.4419		0.82233	70529.
35.5	1954	44160.	4.1397		0.83441	36848.
36.5	1953	41060.	3.8464		0.84614	34743.
37.5	1952	25508.	3.5616		0.85753	21874.
38.5	1951	46372.	3.2855		0.86858	40278.
39.5	1950	34027.	3.0192		0.87923	29918.
40.5	1949	24588.	2.7640		0.88944	21870.
41.5	1948	20772.	2.5209		0.89917	18677.
42.5	1947	15130.	2.2892		0.90843	13745.
43.5	1946	7134.	2.0638		0.91745	6545.
44.5	1945	2330.	1.8307		0.92677	2159.
45.5	1944	282.	1.5799		0.93680	264.
46.5	1943	35.	1.2551		0.94980	33.
47.5	1942	78.	0.9015		0.96394	75.
48.5	1941	155.	0.5000		0.98000	152.
		49415154.				13866774.
		NET SALVAGE VALUE(%)				15.
		RESERVE AFTER SALVAGE				11786758.
		REMAINING LIFE (YRS)				17.98

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 1

KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 36800000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			25.0	R1.5	90.0
0.5	1989	3770978.	24.59		
1.5	1988	2296494.	23.77		
2.5	1987	3104457.	22.97		
3.5	1986	3559581.	22.17		
4.5	1985	2808005.	21.38		
5.5	1984	3112571.	20.60		
6.5	1983	2387834.	19.83		
7.5	1982	2056594.	19.07		
8.5	1981	2748944.	18.32		
9.5	1980	3296069.	17.58		
10.5	1979	2544428.	16.85		
11.5	1978	3377703.	16.14		
12.5	1977	3047853.	15.43		
13.5	1976	1443445.	14.74		
14.5	1975	1327576.	14.07		
15.5	1974	1185229.	13.41		
16.5	1973	1098004.	12.76		
17.5	1972	827709.	12.14		
18.5	1971	829112.	11.53		
19.5	1970	676349.	10.94		
20.5	1969	431540.	10.36		
21.5	1968	647836.	9.81		
22.5	1967	510578.	9.28		
23.5	1966	410538.	8.77		
24.5	1965	262245.	8.28		
25.5	1964	194875.	7.81		
26.5	1963	153119.	7.36		
27.5	1962	129258.	6.93		
28.5	1961	157318.	6.53		
29.5	1960	139407.	6.14		
30.5	1959	154077.	5.77		
31.5	1958	146044.	5.42		
32.5	1957	74162.	5.08		
33.5	1956	157823.	4.75		
34.5	1955	85768.	4.44		

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

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KENTUCKY POWER COMPANY

11- 2-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 36800000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			25.0	R1.5	90.0
35.5	1954	44160.			4.14
36.5	1953	41060.			3.85
37.5	1952	25508.			3.56
38.5	1951	46372.			3.29
39.5	1950	34027.			3.02
40.5	1949	24588.			2.76
41.5	1948	20772.			2.52
42.5	1947	15130.			2.29
43.5	1946	7134.			2.06
44.5	1945	2330.			1.83
45.5	1944	282.			1.58
46.5	1943	35.			1.26
47.5	1942	78.			0.90
48.5	1941	155.			0.50

		49415154.			
		=====			

THE WEIGHTED AVERAGE REMAINING LIFE IS 17.98

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 36900000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		RESERVE RATIO	THEORETICAL RESERVE
			ASL	R2.0		
0.5	1989	1197088.	17.5486		0.02508	30023.
1.5	1988	893766.	16.6560		0.07467	66735.
2.5	1987	928770.	15.7786		0.12341	114742.
3.5	1986	725713.	14.9176		0.17124	124274.
4.5	1985	697263.	14.0740		0.21811	152080.
5.5	1984	780201.	13.2490		0.26395	205932.
6.5	1983	922870.	12.4435		0.30869	284885.
7.5	1982	669575.	11.6588		0.35229	235885.
8.5	1981	795225.	10.8959		0.39467	313854.
9.5	1980	772128.	10.1561		0.43577	336472.
10.5	1979	617306.	9.4407		0.47552	293540.
11.5	1978	696023.	8.7509		0.51384	357642.
12.5	1977	582745.	8.0883		0.55065	320888.
13.5	1976	458781.	7.4542		0.58588	268789.
14.5	1975	381254.	6.8501		0.61944	236164.
15.5	1974	328394.	6.2771		0.65127	214525.
16.5	1973	413166.	5.7364		0.68131	281494.
17.5	1972	394200.	5.2288		0.70951	279690.
18.5	1971	264546.	4.7544		0.73587	194670.
19.5	1970	194313.	4.3131		0.76039	147753.
20.5	1969	148562.	3.9037		0.78313	116343.
21.5	1968	110362.	3.5244		0.80420	88753.
22.5	1967	82778.	3.1722		0.82377	68190.
23.5	1966	51258.	2.8433		0.84204	43161.
24.5	1965	31842.	2.5324		0.85931	27362.
25.5	1964	20484.	2.2343		0.87587	17941.
26.5	1963	11349.	1.9435		0.89203	10124.
27.5	1962	7786.	1.6561		0.90799	7070.
28.5	1961	6220.	1.3710		0.92383	5746.
29.5	1960	2908.	1.0894		0.93948	2732.
30.5	1959	1363.	0.8103		0.95499	1302.
31.5	1958	482.	0.5000		0.97222	469.
		-----				-----
		13190721.				4849229.
		=====				=====
		NET SALVAGE VALUE(%)				0.
		-----				-----
		RESERVE AFTER SALVAGE				4849229.
		=====				=====
		REMAINING LIFE (YRS)				11.38
		-----				-----

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 36900000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			18.0	R2.0	90.0
0.5	1989	1197088.			17.55
1.5	1988	893766.			16.66
2.5	1987	929770.			15.78
3.5	1986	725713.			14.92
4.5	1985	697263.			14.07
5.5	1984	780201.			13.25
6.5	1983	922870.			12.44
7.5	1982	669575.			11.66
8.5	1981	795225.			10.90
9.5	1980	772128.			10.16
10.5	1979	617306.			9.44
11.5	1978	696023.			8.75
12.5	1977	582745.			8.09
13.5	1976	458781.			7.45
14.5	1975	381254.			6.85
15.5	1974	329394.			6.28
16.5	1973	413166.			5.74
17.5	1972	394200.			5.23
18.5	1971	264546.			4.75
19.5	1970	194313.			4.31
20.5	1969	148562.			3.90
21.5	1968	110362.			3.52
22.5	1967	82778.			3.17
23.5	1966	51258.			2.84
24.5	1965	31842.			2.53
25.5	1964	20484.			2.23
26.5	1963	11349.			1.94
27.5	1962	7786.			1.66
28.5	1961	6220.			1.37
29.5	1960	2908.			1.09
30.5	1959	1363.			0.81
31.5	1958	482.			0.50

 13190721.

THE WEIGHTED AVERAGE REMAINING LIFE IS 11.38

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 37000000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE ASL CURVE 27.0 RO.5	RESERVE RATIO	THEORETICAL RESERVE
0.5	1989	1097144.	26.6911	0.01144	12552.
1.5	1988	1204890.	26.0726	0.03435	41388.
2.5	1987	1040911.	25.4572	0.05714	59477.
3.5	1986	1160678.	24.8450	0.07982	92640.
4.5	1985	989814.	24.2357	0.10238	101337.
5.5	1984	1135144.	23.6293	0.12484	141711.
6.5	1983	1396163.	23.0256	0.14720	205514.
7.5	1982	1062316.	22.4244	0.16947	180026.
8.5	1981	977341.	21.8256	0.19165	187303.
9.5	1980	743213.	21.2290	0.21374	158854.
10.5	1979	666929.	20.6352	0.23573	157218.
11.5	1978	743510.	20.0444	0.25761	191538.
12.5	1977	738887.	19.4573	0.27936	206414.
13.5	1976	512969.	18.8744	0.30095	154377.
14.5	1975	373680.	18.2963	0.32236	120460.
15.5	1974	352610.	17.7235	0.34358	121148.
16.5	1973	302829.	17.1566	0.36457	110402.
17.5	1972	259424.	16.5962	0.38533	99963.
18.5	1971	189690.	16.0427	0.40582	76981.
19.5	1970	168568.	15.4966	0.42605	71819.
20.5	1969	131337.	14.9582	0.44599	58575.
21.5	1968	112413.	14.4277	0.46564	52344.
22.5	1967	108605.	13.9056	0.48498	52671.
23.5	1966	84315.	13.3918	0.50401	42495.
24.5	1965	116564.	12.8866	0.52272	60930.
25.5	1964	98686.	12.3900	0.54111	53400.
26.5	1963	86769.	11.9021	0.55918	48520.
27.5	1962	68548.	11.4227	0.57694	39548.
28.5	1961	57134.	10.9517	0.59438	33959.
29.5	1960	57022.	10.4892	0.61151	34870.
30.5	1959	66010.	10.0347	0.62835	41477.
31.5	1958	52473.	9.5881	0.64489	33639.
32.5	1957	57641.	9.1490	0.66115	38109.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 37000000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE ASL CURVE 27.0 R0.5	RESERVE RATIO	THEORETICAL RESERVE
33.5	1956	45336.	8.7171	0.67714	30699.
34.5	1955	38882.	8.2921	0.69289	26941.
35.5	1954	24873.	7.8733	0.70840	17620.
36.5	1953	34028.	7.4603	0.72369	24626.
37.5	1952	24834.	7.0525	0.73880	18347.
38.5	1951	37312.	6.6491	0.75374	28123.
39.5	1950	38692.	6.2493	0.76854	29737.
40.5	1949	38642.	5.8522	0.78325	30266.
41.5	1948	46330.	5.4568	0.79790	36967.
42.5	1947	42985.	5.0617	0.81253	34927.
43.5	1946	19514.	4.6657	0.82720	16142.
44.5	1945	7411.	4.2670	0.84196	6240.
45.5	1944	2660.	3.8640	0.85689	2279.
46.5	1943	902.	3.4546	0.87205	787.
47.5	1942	1383.	3.0368	0.88753	1227.
48.5	1941	5167.	2.6086	0.90339	4668.
49.5	1940	2875.	2.1684	0.91969	2644.
50.5	1939	1750.	1.7165	0.93643	1639.
51.5	1938	1325.	1.2593	0.95336	1263.
52.5	1937	738.	0.8095	0.97002	716.
53.5	1936	1674.	0.5000	0.98148	1643.
		16631540.			3399360.
		NET SALVAGE VALUE(%)			0.
		RESERVE AFTER SALVAGE			3399360.
		REMAINING LIFE (YRS)			21.48

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

11- 2-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 37000000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE	
			ASL	CURVE LIMIT
			27.0	RO.5 90.0
0.5	1989	1097144.	26.69	
1.5	1988	1204890.	26.07	
2.5	1987	1040911.	25.46	
3.5	1986	1160678.	24.84	
4.5	1985	989814.	24.24	
5.5	1984	1135144.	23.63	
6.5	1983	1396163.	23.03	
7.5	1982	1062316.	22.42	
8.5	1981	977341.	21.83	
9.5	1980	743213.	21.23	
10.5	1979	666929.	20.64	
11.5	1978	743510.	20.04	
12.5	1977	738887.	19.46	
13.5	1976	512969.	18.87	
14.5	1975	373680.	18.30	
15.5	1974	352610.	17.72	
16.5	1973	302829.	17.16	
17.5	1972	259424.	16.60	
18.5	1971	189690.	16.04	
19.5	1970	168568.	15.50	
20.5	1969	131337.	14.96	
21.5	1968	112413.	14.43	
22.5	1967	108605.	13.91	
23.5	1966	84315.	13.39	
24.5	1965	116564.	12.89	
25.5	1964	98686.	12.39	
26.5	1963	86769.	11.90	
27.5	1962	68548.	11.42	
28.5	1961	57134.	10.95	
29.5	1960	57022.	10.49	
30.5	1959	66010.	10.03	
31.5	1958	52473.	9.59	
32.5	1957	57641.	9.15	
33.5	1956	45336.	8.72	
34.5	1955	38882.	8.29	

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 37000000

AGE	VINTAGE YEAR	SURVIVING	REMAINING LIFE	
		BALANCE 12/31/1989	ASL	CURVE LIMIT
			27.0	90.0
35.5	1954	24873.	7.87	
36.5	1953	34028.	7.46	
37.5	1952	24834.	7.05	
38.5	1951	37312.	6.65	
39.5	1950	38692.	6.25	
40.5	1949	38642.	5.85	
41.5	1948	46330.	5.46	
42.5	1947	42985.	5.06	
43.5	1946	19514.	4.67	
44.5	1945	7411.	4.27	
45.5	1944	2660.	3.86	
46.5	1943	902.	3.45	
47.5	1942	1383.	3.04	
48.5	1941	5167.	2.61	
49.5	1940	2875.	2.17	
50.5	1939	1750.	1.72	
51.5	1938	1325.	1.26	
52.5	1937	738.	0.81	
53.5	1936	1674.	0.50	

		16631540.		
		=====		

THE WEIGHTED AVERAGE REMAINING LIFE IS 21.48

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 37100000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE ASL CURVE 11.0 LO.0	RESERVE RATIO	THEORETICAL RESERVE
0.5	1989	663693.	10.6077	0.03567	23672.
1.5	1988	441219.	9.9760	0.09309	41074.
2.5	1987	432975.	9.4473	0.14116	61117.
3.5	1986	427714.	8.9823	0.18343	78455.
4.5	1985	344531.	8.5617	0.22166	76370.
5.5	1984	338420.	8.1713	0.25715	87026.
6.5	1983	247183.	7.8005	0.29087	71897.
7.5	1982	163667.	7.4467	0.32303	52869.
8.5	1981	173930.	7.1088	0.35374	61527.
9.5	1980	113668.	6.7861	0.38308	43544.
10.5	1979	92261.	6.4775	0.41113	37932.
11.5	1978	77368.	6.1823	0.43797	33885.
12.5	1977	45973.	5.8999	0.46365	21315.
13.5	1976	80888.	5.6291	0.48826	39494.
14.5	1975	52441.	5.3696	0.51186	26842.
15.5	1974	49626.	5.1207	0.53449	26524.
16.5	1973	48569.	4.8815	0.55623	27016.
17.5	1972	35257.	4.6516	0.57712	20348.
18.5	1971	18154.	4.4307	0.59721	10842.
19.5	1970	15126.	4.2179	0.61656	9326.
20.5	1969	14154.	4.0131	0.63517	8990.
21.5	1968	8062.	3.8156	0.65313	5266.
22.5	1967	7744.	3.6251	0.67044	5192.
23.5	1966	4540.	3.4416	0.68713	3120.
24.5	1965	4846.	3.2643	0.70325	3408.
25.5	1964	3145.	3.0934	0.71878	2261.
26.5	1963	2916.	2.9288	0.73375	2140.
27.5	1962	2871.	2.7703	0.74816	2148.
28.5	1961	1796.	2.6185	0.76196	1368.
29.5	1960	498.	2.4732	0.77516	386.
30.5	1959	21.	2.3358	0.78766	17.
		3913256.			885370.
		=====			=====
		NET SALVAGE VALUE(%)			30.
		RESERVE AFTER SALVAGE			619759.
		=====			=====
		REMAINING LIFE (YRS)			8.51
		=====			=====

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 37100000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE	
			ASL	CURVE LIMIT
			11.0 LO.0	90.0
0.5	1989	663693.	10.61	
1.5	1988	441219.	9.98	
2.5	1987	432975.	9.45	
3.5	1986	427714.	8.98	
4.5	1985	344531.	8.56	
5.5	1984	338420.	8.17	
6.5	1983	247183.	7.80	
7.5	1982	163667.	7.45	
8.5	1981	173930.	7.11	
9.5	1980	113668.	6.79	
10.5	1979	92261.	6.48	
11.5	1978	77368.	6.18	
12.5	1977	45973.	5.90	
13.5	1976	80888.	5.63	
14.5	1975	52441.	5.37	
15.5	1974	49626.	5.12	
16.5	1973	48569.	4.88	
17.5	1972	35257.	4.65	
18.5	1971	18154.	4.43	
19.5	1970	15126.	4.22	
20.5	1969	14154.	4.01	
21.5	1968	8062.	3.82	
22.5	1967	7744.	3.63	
23.5	1966	4540.	3.44	
24.5	1965	4846.	3.26	
25.5	1964	3145.	3.09	
26.5	1963	2916.	2.93	
27.5	1962	2871.	2.77	
28.5	1961	1796.	2.62	
29.5	1960	498.	2.47	
30.5	1959	21.	2.34	

		3913256.		

THE WEIGHTED AVERAGE REMAINING LIFE IS 8.51

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 37300000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE ASL CURVE 15.0 L0.0	RESERVE RATIO	THEORETICAL RESERVE
0.5	1989	362870.	14.5960	0.02693	9774.
1.5	1988	210213.	13.9245	0.07170	15072.
2.5	1987	201533.	13.3490	0.11007	22182.
3.5	1986	199133.	12.8353	0.14431	28738.
4.5	1985	110478.	12.3668	0.17555	19394.
5.5	1984	44114.	11.9331	0.20446	9019.
6.5	1983	77141.	11.5261	0.23159	17865.
7.5	1982	144429.	11.1388	0.25741	37178.
8.5	1981	105697.	10.7654	0.28230	29839.
9.5	1980	56033.	10.4047	0.30635	17166.
10.5	1979	14511.	10.0562	0.32958	4783.
11.5	1978	34735.	9.7191	0.35206	12229.
12.5	1977	11105.	9.3931	0.37379	4151.
13.5	1976	8928.	9.0778	0.39482	3525.
14.5	1975	20348.	8.7726	0.41516	8448.
15.5	1974	16724.	8.4773	0.43484	7272.
16.5	1973	32788.	8.1912	0.45392	14883.
17.5	1972	6768.	7.9139	0.47241	3197.
18.5	1971	10109.	7.6452	0.49032	4957.
19.5	1970	25712.	7.3846	0.50769	13054.
20.5	1969	15464.	7.1320	0.52453	8111.
21.5	1968	15706.	6.8867	0.54089	8495.
22.5	1967	33497.	6.6484	0.55677	18650.
23.5	1966	13184.	6.4170	0.57220	7544.
24.5	1965	13177.	6.1921	0.58719	7737.
25.5	1964	5291.	5.9738	0.60175	3184.
26.5	1963	8225.	5.7611	0.61593	5066.
27.5	1962	5608.	5.5541	0.62972	3531.
28.5	1961	4877.	5.3527	0.64315	3137.
29.5	1960	3026.	5.1567	0.65622	1986.
30.5	1959	3668.	4.9658	0.66895	2454.
31.5	1958	2357.	4.7800	0.68133	1606.
32.5	1957	1348.	4.5987	0.69342	935.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 2

KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 37300000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE ASL CURVE 15.0 LO.0	RESERVE RATIO	THEORETICAL RESERVE
33.5	1956	726.	4.4222	0.70519	512.
34.5	1955	478.	4.2503	0.71665	343.
35.5	1954	664.	4.0829	0.72781	483.
36.5	1953	772.	3.9202	0.73866	570.
37.5	1952	620.	3.7617	0.74922	465.
38.5	1951	701.	3.6079	0.75947	532.
39.5	1950	414.	3.4591	0.76939	319.
40.5	1949	264.	3.3156	0.77896	206.
41.5	1948	169.	3.1780	0.78813	133.
42.5	1947	57.	3.0467	0.79689	45.
43.5	1946	25.	2.9233	0.80512	20.
44.5	1945	6.	2.8095	0.81270	5.
45.5	1944	10.	2.7082	0.81946	8.
46.5	1943	2.	2.6230	0.82513	2.
47.5	1942	14.	2.5592	0.82939	12.
48.5	1941	9.	2.5250	0.83167	7.
49.5	1940	5.	2.5315	0.83123	4.
50.5	1939	2.	2.5928	0.82715	2.
51.5	1938	2.	2.7226	0.81849	2.
52.5	1937	2.	2.9240	0.80507	2.
53.5	1936	11.	3.1683	0.78878	9.
		-----			-----
		1823750.			358841.
		=====			=====
		NET SALVAGE VALUE(%)			15.
		-----			-----
		RESERVE AFTER SALVAGE			305015.
		=====			=====
		REMAINING LIFE (YRS)			12.05
		-----			-----

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

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KENTUCKY POWER COMPANY

11- 2-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 37300000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE	
			ASL	CURVE LIMIT
			15.0	L0.0 90.0
0.5	1989	362870.	14.60	
1.5	1988	210213.	13.92	
2.5	1987	201533.	13.35	
3.5	1986	199133.	12.84	
4.5	1985	110478.	12.37	
5.5	1984	44114.	11.93	
6.5	1983	77141.	11.53	
7.5	1982	144429.	11.14	
8.5	1981	105697.	10.77	
9.5	1980	56033.	10.40	
10.5	1979	14511.	10.06	
11.5	1978	34735.	9.72	
12.5	1977	11105.	9.39	
13.5	1976	8928.	9.08	
14.5	1975	20348.	8.77	
15.5	1974	16724.	8.48	
16.5	1973	32788.	8.19	
17.5	1972	6768.	7.91	
18.5	1971	10109.	7.65	
19.5	1970	25712.	7.38	
20.5	1969	15464.	7.13	
21.5	1968	15706.	6.89	
22.5	1967	33497.	6.65	
23.5	1966	13184.	6.42	
24.5	1965	13177.	6.19	
25.5	1964	5291.	5.97	
26.5	1963	8225.	5.76	
27.5	1962	5608.	5.55	
28.5	1961	4877.	5.35	
29.5	1960	3026.	5.16	
30.5	1959	3668.	4.97	
31.5	1958	2357.	4.78	
32.5	1957	1348.	4.60	
33.5	1956	726.	4.42	
34.5	1955	478.	4.25	

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 2

KENTUCKY POWER COMPANY 11- 2-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 37300000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			15.0	LO.0	90.0
35.5	1954	664.	4.08		
36.5	1953	772.	3.92		
37.5	1952	620.	3.76		
38.5	1951	701.	3.61		
39.5	1950	414.	3.46		
40.5	1949	264.	3.32		
41.5	1948	169.	3.18		
42.5	1947	57.	3.05		
43.5	1946	25.	2.92		
44.5	1945	6.	2.81		
45.5	1944	10.	2.71		
46.5	1943	2.	2.62		
47.5	1942	14.	2.56		
48.5	1941	9.	2.52		
49.5	1940	5.	2.53		
50.5	1939	2.	2.59		
51.5	1938	2.	2.72		
52.5	1937	2.	2.92		
53.5	1936	11.	3.17		

1823750.

THE WEIGHTED AVERAGE REMAINING LIFE IS 12.05

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

10-31-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 36400000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1989	5307552.	3823950.	1483602.
1988	4827488.	1966798.	2860690.
1987	5327380.	1607747.	3719633.
1986	5369391.	1438007.	3931384.
1985	4909635.	937730.	3971905.
1984	4313710.	808923.	3504787.
1983	4439316.	768785.	3670531.
1982	4665175.	635786.	4029389.
1981	5803340.	1253167.	4550173.
1980	4804915.	714013.	4090902.
1979	3884010.	638797.	3245213.
1978	3251569.	541825.	2709744.
1977	3061702.	378298.	2683404.
1976	2270319.	328987.	1941332.
1975	1611041.	258071.	1352970.
1974	1552522.	299128.	1253394.
1973	1515199.	360031.	1155168.
1972	1255246.	292633.	962613.
1971	1229340.	314758.	914582.
1970	840500.	269359.	571141.
1969	775929.	321093.	454836.
1968	779145.	366869.	412276.
1967	736064.	292779.	443285.
1966	623348.	243858.	379490.
1965	625458.	234974.	390484.
1964	510960.	197965.	312995.
1963	412308.	173515.	238793.
1962	374871.	151846.	223025.
1961	499550.	198316.	301234.
1960	350996.	152841.	198155.
1959	417502.	179999.	237503.
1958	460209.	145963.	314246.
1957	421180.	101977.	319203.
1956	364630.	98076.	266554.
1955	300304.	83548.	216756.
1954	286975.	69917.	217058.
1953	314622.	80158.	234464.
1952	352512.	62890.	289622.
1951	535120.	86968.	448152.
1950	649686.	74781.	574905.
1949	716821.	84381.	632440.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 2

KENTUCKY POWER COMPANY 10-31-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 36400000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1948	927453.	64525.	862928.
1947	1015765.	52850.	962915.
1946	836816.	19182.	817634.
1945	176492.	14956.	161536.
1944	61306.	15239.	46067.
1943	39257.	42381.	-3124.
1942	117724.	4914.	112810.
1941	118223.	48820.	69403.
1940	206783.	83909.	122874.
1939	181871.	88380.	93491.
1938	160568.	160633.	-65.
1937	146719.	139472.	7247.
1936	861093.	0.	861093.
TOTALS	85597610.	21774768.	63822842.

ACTUAL INPUT BALANCE 63822842.
 =====

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE02 RELEASE 5.0

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KENTUCKY POWER COMPANY 10-31-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 36400000
 28.0 L0.0

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1989	5307552.	0.9972	5292930.	-254017.	5038913.
1988	4827488.	0.9878	4768605.	-228853.	4539752.
1987	5327380.	0.9752	5195482.	-249340.	4946143.
1986	5369391.	0.9605	5157357.	-247510.	4909847.
1985	4909635.	0.9441	4635275.	-222455.	4412821.
1984	4313710.	0.9264	3996178.	-191783.	3804395.
1983	4439316.	0.9076	4029000.	-193358.	3835641.
1982	4665175.	0.8878	4141954.	-198779.	3943175.
1981	5803340.	0.8674	5033720.	-241577.	4792144.
1980	4804915.	0.8463	4066527.	-195159.	3871368.
1979	3884010.	0.8248	3203563.	-153744.	3049819.
1978	3251569.	0.8029	2610779.	-125296.	2485484.
1977	3061702.	0.7808	2390603.	-114729.	2275874.
1976	2270319.	0.7586	1722154.	-82649.	1639505.
1975	1611041.	0.7363	1186154.	-56925.	1129228.
1974	1552522.	0.7140	1108483.	-53198.	1055285.
1973	1515199.	0.6918	1048152.	-50303.	997850.
1972	1255246.	0.6696	840517.	-40338.	800179.
1971	1229340.	0.6476	796071.	-38205.	757866.
1970	840500.	0.6256	525848.	-25236.	500611.
1969	775929.	0.6039	468560.	-22487.	446073.
1968	779145.	0.5823	453685.	-21773.	431912.
1967	736064.	0.5609	412873.	-19814.	393058.
1966	623348.	0.5398	336470.	-16148.	320322.
1965	625458.	0.5189	324548.	-15576.	308972.
1964	510960.	0.4983	254608.	-12219.	242389.
1963	412308.	0.4780	197086.	-9458.	187627.
1962	374871.	0.4580	171704.	-8240.	163464.
1961	499550.	0.4384	219008.	-10511.	208498.
1960	350996.	0.4192	147121.	-7061.	140060.
1959	417502.	0.4003	167120.	-8020.	159100.
1958	460209.	0.3818	175714.	-8433.	167282.
1957	421180.	0.3638	153208.	-7353.	145855.
1956	364630.	0.3461	126211.	-6057.	120154.
1955	300304.	0.3290	98790.	-4741.	94049.
1954	286975.	0.3122	89607.	-4300.	85307.
1953	314622.	0.2960	93127.	-4469.	88658.
1952	352512.	0.2802	98782.	-4741.	94041.
1951	535120.	0.2649	141776.	-6804.	134972.
1950	649686.	0.2501	162518.	-7799.	154718.
1949	716821.	0.2359	169062.	-8114.	160949.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 2

KENTUCKY POWER COMPANY 10-31-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 36400000
 28.0 L0.0

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1948	927453.	0.2221	205943.	-9884.	196060.
1947	1015765.	0.2088	212058.	-10177.	201881.
1946	836816.	0.1960	164000.	-7871.	156129.
1945	176492.	0.1837	32421.	-1556.	30865.
1944	61306.	0.1719	10540.	-506.	10034.
1943	39257.	0.1606	6307.	-303.	6004.
1942	117724.	0.1499	17643.	-847.	16796.
1941	118223.	0.1396	16502.	-792.	15710.
1940	206783.	0.1298	26836.	-1288.	25548.
1939	181871.	0.1205	21909.	-1051.	20857.
1938	160568.	0.1116	17922.	-860.	17062.
1937	146719.	0.1032	15146.	-727.	14419.
1936	861093.	0.0953	82057.	-3938.	78119.
TOTALS	85597610.		67040214.	-3217372.	63822842.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

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ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 36500000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1989	3611129.	899096.	2712033.
1988	3229945.	1188810.	2041135.
1987	3764540.	1004247.	2760293.
1986	3340589.	919744.	2420845.
1985	2604969.	519259.	2085710.
1984	2380654.	517838.	1862816.
1983	2562107.	598823.	1963284.
1982	2865659.	452557.	2413102.
1981	4443270.	876800.	3566470.
1980	3591035.	532297.	3058738.
1979	3199783.	516238.	2683545.
1978	2734482.	472645.	2261837.
1977	3143781.	369728.	2774053.
1976	1782930.	302893.	1480037.
1975	1026632.	230227.	796405.
1974	1088826.	298710.	790116.
1973	1108750.	379766.	728984.
1972	1152475.	309059.	843416.
1971	1451307.	334232.	1117075.
1970	1150481.	281292.	869189.
1969	992508.	307427.	685081.
1968	949626.	293616.	656010.
1967	869418.	235317.	634101.
1966	728131.	219295.	508836.
1965	688379.	182223.	506156.
1964	500173.	118173.	382000.
1963	342519.	115279.	227240.
1962	356863.	110412.	246451.
1961	431518.	83006.	348512.
1960	309663.	119535.	190128.
1959	332979.	86363.	246616.
1958	411734.	100947.	310787.
1957	370826.	75501.	295325.
1956	335384.	67420.	267964.
1955	247836.	54244.	193592.
1954	237566.	58761.	178805.
1953	254683.	55985.	198698.
1952	291012.	43132.	247880.
1951	393824.	52380.	341444.
1950	509472.	43539.	465933.
1949	591741.	38785.	552956.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE01 RELEASE 5.0

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KENTUCKY POWER COMPANY 10-31-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 36500000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1948	780371.	33031.	747340.
1947	845275.	23250.	822025.
1946	541149.	8911.	532238.
1945	107824.	7008.	100816.
1944	34927.	8392.	26535.
1943	14300.	15652.	-1352.
1942	71460.	1863.	69597.
1941	90549.	26224.	64325.
1940	125801.	56768.	69033.
1939	132698.	43031.	89667.
1938	124001.	56193.	67808.
1937	120859.	109143.	11716.
1936	771885.	0.	771885.
TOTALS	64140298.	13855067.	50285231.

ACTUAL INPUT BALANCE 50285231.
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DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE02 RELEASE 5.0

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KENTUCKY POWER COMPANY 10-31-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 36500000
 26.0 R1.5

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1989	3611129.	0.9966	3598766.	-20901.	3577866.
1988	3229945.	0.9893	3195504.	-18559.	3176946.
1987	3764540.	0.9816	3695104.	-21460.	3673644.
1986	3340589.	0.9732	3251071.	-18881.	3232190.
1985	2604969.	0.9643	2511850.	-14588.	2497262.
1984	2380654.	0.9547	2272758.	-13199.	2259559.
1983	2562107.	0.9444	2419771.	-14053.	2405717.
1982	2865659.	0.9335	2675168.	-15537.	2659631.
1981	4443270.	0.9219	4096173.	-23789.	4072384.
1980	3591035.	0.9095	3265926.	-18968.	3246959.
1979	3199783.	0.8962	2867693.	-16655.	2851038.
1978	2734482.	0.8821	2411975.	-14008.	2397967.
1977	3143781.	0.8669	2725412.	-15828.	2709584.
1976	1782930.	0.8507	1516786.	-8809.	1507977.
1975	1026632.	0.8334	855590.	-4969.	850621.
1974	1088826.	0.8148	887227.	-5153.	882074.
1973	1108750.	0.7950	881469.	-5119.	876349.
1972	1152475.	0.7738	891802.	-5179.	886623.
1971	1451307.	0.7512	1090221.	-6332.	1083890.
1970	1150481.	0.7271	836531.	-4858.	831673.
1969	992508.	0.7015	696271.	-4044.	692227.
1968	949626.	0.6744	640444.	-3720.	636725.
1967	869418.	0.6458	561469.	-3261.	558208.
1966	728131.	0.6157	448316.	-2604.	445712.
1965	688379.	0.5842	402161.	-2336.	399825.
1964	500173.	0.5514	275812.	-1602.	274210.
1963	342519.	0.5175	177258.	-1029.	176229.
1962	356863.	0.4827	172243.	-1000.	171243.
1961	431518.	0.4471	192937.	-1121.	191817.
1960	309663.	0.4112	127322.	-739.	126583.
1959	332979.	0.3751	124914.	-725.	124188.
1958	411734.	0.3394	139741.	-812.	138930.
1957	370826.	0.3043	112845.	-655.	112189.
1956	335384.	0.2702	90632.	-526.	90106.
1955	247836.	0.2375	58870.	-342.	58528.
1954	237566.	0.2065	49062.	-285.	48777.
1953	254683.	0.1774	45193.	-262.	44931.
1952	291012.	0.1505	43804.	-254.	43549.
1951	393824.	0.1259	49574.	-288.	49286.
1950	509472.	0.1036	52778.	-307.	52471.
1949	591741.	0.0837	49528.	-288.	49241.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE02 RELEASE 5.0

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KENTUCKY POWER COMPANY 10-31-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 36500000
 26.0 R1.5

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1948	780371.	0.0662	51660.	-300.	51360.
1947	845275.	0.0511	43171.	-251.	42920.
1946	541149.	0.0383	20720.	-120.	20600.
1945	107824.	0.0278	2996.	-17.	2979.
1944	34927.	0.0195	680.	-4.	676.
1943	14300.	0.0131	188.	-1.	187.
1942	71460.	0.0085	608.	-4.	605.
1941	90549.	0.0053	476.	-3.	473.
1940	125801.	0.0028	357.	-2.	355.
1939	132698.	0.0011	152.	-1.	151.
1938	124001.	0.0000	0.	0.	0.
1937	120859.	0.0000	0.	0.	0.
1936	771885.	0.0000	0.	0.	0.
TOTALS	64140298.		50578978.	-293747.	50285231.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

10-31-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 36600000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1989	49004.	3823.	45181.
1988	25065.	172.	24893.
1987	9664.	6968.	2696.
1986	35696.	896.	34800.
1985	75471.	5819.	69652.
1984	4604.	3998.	606.
1983	39828.	78.	39750.
1982	48652.	0.	48652.
1981	79179.	71.	79108.
1980	46085.	13388.	32697.
1979	8197.	0.	8197.
1978	28154.	216.	27938.
1977	37280.	0.	37280.
1976	51203.	138.	51065.
1975	31345.	0.	31345.
1974	53663.	352.	53311.
1973	60340.	679.	59661.
1972	27833.	104.	27729.
1971	37062.	83.	36979.
1970	30547.	34.	30513.
1969	3136.	0.	3136.
1968	820.	0.	820.
1967	6556.	0.	6556.
1966	4153.	237.	3916.
1965	0.	18.	-18.
1964	0.	78.	-78.
1963	55.	259.	-204.
1962	0.	107.	-107.
1961	0.	389.	-389.
1960	0.	122.	-122.
1959	0.	14.	-14.
1958	144.	0.	144.
1957	77.	115.	-38.
1956	315.	0.	315.
1955	1383.	0.	1383.
TOTALS	795511.	38158.	757353.

ACTUAL INPUT BALANCE 757353.
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DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 1

KENTUCKY POWER COMPANY 10-31-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 36600000
 37.0 R2.0

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1989	49004.	0.9987	48941.	217.	49157.
1988	25065.	0.9959	24963.	110.	25074.
1987	9664.	0.9929	9596.	42.	9638.
1986	35696.	0.9896	35326.	156.	35482.
1985	75471.	0.9860	74417.	329.	74746.
1984	4604.	0.9821	4522.	20.	4542.
1983	39828.	0.9779	38947.	172.	39119.
1982	48652.	0.9733	47351.	209.	47560.
1981	79179.	0.9683	76666.	339.	77005.
1980	46085.	0.9629	44373.	196.	44570.
1979	8197.	0.9570	7845.	35.	7879.
1978	28154.	0.9507	26766.	118.	26885.
1977	37280.	0.9439	35190.	156.	35345.
1976	51203.	0.9366	47958.	212.	48170.
1975	31345.	0.9288	29112.	129.	29241.
1974	53663.	0.9203	49388.	219.	49607.
1973	60340.	0.9113	54988.	243.	55231.
1972	27833.	0.9016	25095.	111.	25206.
1971	37062.	0.8913	33032.	146.	33178.
1970	30547.	0.8802	26887.	119.	27006.
1969	3136.	0.8684	2723.	12.	2735.
1968	820.	0.8558	702.	3.	705.
1967	6556.	0.8424	5522.	24.	5547.
1966	4153.	0.8281	3439.	15.	3454.
1947	55.	0.3808	21.	0.	21.
1942	144.	0.2388	34.	0.	35.
1940	77.	0.1884	15.	0.	15.
1939	315.	0.1653	52.	0.	52.
1936	1383.	0.1052	145.	1.	146.
TOTALS	795511.		754017.	3336.	757353.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 1

KENTUCKY POWER COMPANY 10-31-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 36700000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1989	117298.	8169.	109129.
1988	78161.	12299.	65862.
1987	108890.	20306.	88584.
1986	79589.	8069.	71520.
1985	119906.	5814.	114092.
1984	21545.	1761.	19784.
1983	100965.	8742.	92223.
1982	263053.	5334.	257719.
1981	112466.	6687.	105779.
1980	86392.	18792.	67600.
1979	45415.	8720.	36695.
1978	83270.	175.	83095.
1977	52882.	3175.	49707.
1976	67240.	2083.	65157.
1975	23860.	1477.	22383.
1974	76050.	2226.	73824.
1973	137903.	8385.	129518.
1972	109531.	60.	109471.
1971	86370.	0.	86370.
1970	76458.	927.	75531.
1969	11767.	0.	11767.
1968	4973.	0.	4973.
1967	15264.	0.	15264.
1966	4745.	60.	4685.
1965	2102.	0.	2102.
1963	1638.	0.	1638.
1957	474.	58.	416.
1951	0.	513.	-513.
1948	0.	26.	-26.
1947	543.	48.	495.
1946	0.	39.	-39.
1945	0.	851.	-851.
1944	0.	116.	-116.
1943	0.	11.	-11.
1942	306.	0.	306.
1940	198.	563.	-365.
1939	1515.	0.	1515.
1936	1683.	0.	1683.
TOTALS	1892452.	125486.	1766966.

ACTUAL INPUT BALANCE 1766966.
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DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE02 RELEASE 5.0

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KENTUCKY POWER COMPANY 10-31-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 36700000
 44.0 R1.0

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1989	117298.	0.9971	116954.	534.	117488.
1988	78161.	0.9911	77462.	354.	77816.
1987	108890.	0.9849	107241.	490.	107730.
1986	79589.	0.9785	77875.	356.	78231.
1985	119906.	0.9719	116535.	532.	117068.
1984	21545.	0.9651	20794.	95.	20889.
1983	100965.	0.9582	96743.	442.	97185.
1982	263053.	0.9510	250176.	1143.	251319.
1981	112466.	0.9437	106138.	485.	106622.
1980	86392.	0.9362	80883.	369.	81252.
1979	45415.	0.9286	42170.	193.	42363.
1978	83270.	0.9207	76666.	350.	77016.
1977	52882.	0.9127	48263.	220.	48484.
1976	67240.	0.9044	60815.	278.	61093.
1975	23860.	0.8961	21380.	98.	21478.
1974	76050.	0.8875	67493.	308.	67802.
1973	137903.	0.8787	121179.	554.	121732.
1972	109531.	0.8698	95266.	435.	95701.
1971	86370.	0.8606	74329.	340.	74669.
1970	76458.	0.8512	65081.	297.	65378.
1969	11767.	0.8416	9903.	45.	9948.
1968	4973.	0.8317	4136.	19.	4155.
1967	15264.	0.8216	12540.	57.	12598.
1966	4745.	0.8112	3849.	18.	3867.
1965	2102.	0.8005	1683.	8.	1690.
1963	1638.	0.7782	1275.	6.	1281.
1957	474.	0.7039	334.	2.	335.
1947	543.	0.5539	301.	1.	302.
1942	306.	0.4689	143.	1.	144.
1940	198.	0.4337	86.	0.	86.
1939	1515.	0.4160	630.	3.	633.
1936	1683.	0.3626	610.	3.	613.
TOTALS	1892452.		1758931.	8035.	1766966.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

10-31-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 36800000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1989	3776952.	1161193.	2615759.
1988	2317695.	601750.	1715945.
1987	3159121.	784243.	2374878.
1986	3654901.	714994.	2939907.
1985	2911382.	640462.	2270920.
1984	3261356.	509740.	2751616.
1983	2530699.	816897.	1713802.
1982	2206738.	667258.	1539480.
1981	2989360.	1160266.	1829094.
1980	3636711.	707768.	2928943.
1979	2852002.	411317.	2440685.
1978	3851592.	627160.	3224432.
1977	3541256.	312212.	3229044.
1976	1711891.	265974.	1445917.
1975	1610300.	253830.	1356470.
1974	1473612.	242975.	1230637.
1973	1402782.	229211.	1173571.
1972	1089601.	396582.	693019.
1971	1128076.	205337.	922739.
1970	954361.	193411.	760950.
1969	653909.	349749.	284160.
1968	994850.	191068.	803782.
1967	823498.	131999.	691499.
1966	699015.	131560.	567455.
1965	474052.	144033.	330019.
1964	376312.	57553.	318759.
1963	318004.	67861.	250143.
1962	290851.	71202.	219649.
1961	386601.	64955.	321646.
1960	377379.	69198.	308181.
1959	463712.	81628.	382084.
1958	493518.	64683.	428835.
1957	284379.	51169.	233210.
1956	694523.	48821.	645702.
1955	438445.	52899.	385546.
1954	265710.	32894.	232816.
1953	295026.	43675.	251351.
1952	222457.	24126.	198331.
1951	500026.	34643.	465383.
1950	463556.	55812.	407744.
1949	433985.	39333.	394652.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE01 RELEASE 5.0

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KENTUCKY POWER COMPANY 10-31-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 36800000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1948	489204.	27858.	461346.
1947	491803.	12232.	479571.
1946	332267.	10975.	321292.
1945	161745.	5865.	155880.
1944	30578.	7340.	23238.
1943	6171.	9985.	-3814.
1942	25547.	505.	25042.
1941	126413.	23827.	102586.
1940	83745.	28729.	55016.
1939	107763.	36711.	71052.
1938	101940.	37399.	64541.
1937	94566.	84031.	10535.
1936	370113.	0.	370113.
TOTALS	62412051.	12976898.	49415153.

ACTUAL INPUT BALANCE 49415153.
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DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE02 RELEASE 5.0

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KENTUCKY POWER COMPANY 10-31-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 36800000
 25.0 R1,5

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1989	3776952.	0.9964	3763493.	7485.	3770978.
1988	2317695.	0.9889	2291936.	4559.	2296494.
1987	3159121.	0.9807	3098295.	6162.	3104457.
1986	3654901.	0.9720	3552515.	7066.	3559581.
1985	2911382.	0.9626	2802431.	5574.	2808005.
1984	3261356.	0.9525	3106392.	6179.	3112571.
1983	2530699.	0.9417	2383094.	4740.	2387834.
1982	2206738.	0.9301	2052511.	4082.	2056594.
1981	2989360.	0.9178	2743487.	5457.	2748944.
1980	3636711.	0.9045	3289527.	6543.	3296069.
1979	2852002.	0.8904	2539378.	5051.	2544428.
1978	3851592.	0.8752	3370998.	6705.	3377703.
1977	3541256.	0.8590	3041802.	6050.	3047853.
1976	1711891.	0.8415	1440580.	2865.	1443445.
1975	1610300.	0.8228	1324940.	2635.	1327576.
1974	1473612.	0.8027	1182877.	2353.	1185229.
1973	1402782.	0.7812	1095825.	2180.	1098004.
1972	1089601.	0.7581	826066.	1643.	827709.
1971	1128076.	0.7335	827466.	1646.	829112.
1970	954361.	0.7073	675006.	1343.	676349.
1969	633909.	0.6794	430684.	857.	431540.
1968	994850.	0.6499	646550.	1286.	647836.
1967	823498.	0.6188	509565.	1014.	510578.
1966	699015.	0.5861	409723.	815.	410538.
1965	474052.	0.5521	261725.	521.	262245.
1964	376312.	0.5168	194488.	387.	194875.
1963	318004.	0.4805	152815.	304.	153119.
1962	290851.	0.4435	129002.	257.	129258.
1961	386601.	0.4061	157006.	312.	157318.
1960	377379.	0.3687	139130.	277.	139407.
1959	463712.	0.3316	153771.	306.	154077.
1958	493518.	0.2953	145754.	290.	146044.
1957	284379.	0.2603	74015.	147.	74162.
1956	694523.	0.2268	157510.	313.	157823.
1955	438445.	0.1952	85598.	170.	85768.
1954	265710.	0.1659	44073.	88.	44160.
1953	295026.	0.1389	40978.	82.	41060.
1952	222457.	0.1144	25457.	51.	25508.
1951	500026.	0.0926	46280.	92.	46372.
1950	463556.	0.0733	33960.	68.	34027.
1949	433985.	0.0565	24539.	49.	24588.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 2

KENTUCKY POWER COMPANY 10-31-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 36B00000
 25.0 R1.5

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1948	489204.	0.0424	20730.	41.	20772.
1947	491803.	0.0307	15099.	30.	15130.
1946	332267.	0.0214	7119.	14.	7134.
1945	161745.	0.0144	2325.	5.	2330.
1944	30578.	0.0092	281.	1.	282.
1943	6171.	0.0057	35.	0.	35.
1942	25547.	0.0030	78.	0.	78.
1941	126413.	0.0012	155.	0.	155.
1940	83745.	0.0000	0.	0.	0.
1939	107763.	0.0000	0.	0.	0.
1938	101940.	0.0000	0.	0.	0.
1937	94566.	0.0000	0.	0.	0.
1936	370113.	0.0000	0.	0.	0.
TOTALS	62412051.		49317063.	98090.	49415153.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

10-31-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 36900000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1989	1182480.	374843.	807637.
1988	888422.	392321.	496101.
1987	931227.	429089.	502138.
1986	733462.	304874.	428588.
1985	712353.	281524.	430829.
1984	807358.	304542.	502816.
1983	969567.	319764.	649803.
1982	716135.	166004.	550131.
1981	868594.	281371.	587223.
1980	864476.	216061.	648415.
1979	711506.	322670.	388836.
1978	830075.	201569.	628506.
1977	723397.	177138.	546259.
1976	596974.	176814.	420160.
1975	524332.	168457.	355875.
1974	483476.	160110.	323366.
1973	654650.	163509.	491141.
1972	683325.	158801.	524524.
1971	509551.	118146.	391405.
1970	423419.	108673.	314746.
1969	373867.	126343.	247524.
1968	328382.	128889.	199493.
1967	299067.	97914.	201153.
1966	231692.	101048.	130644.
1965	186261.	91455.	94806.
1964	161204.	84465.	76739.
1963	125832.	81492.	44340.
1962	128946.	70456.	58490.
1961	166728.	71168.	95560.
1960	142251.	71016.	71235.
1959	148227.	65607.	82620.
1958	169015.	72705.	96310.
1957	144373.	61021.	83352.
1956	136713.	54615.	82098.
1955	113139.	50921.	62218.
1954	115530.	47791.	67739.
1953	124065.	43728.	80337.
1952	128566.	36275.	92291.
1951	139833.	35506.	104327.
1950	161544.	24246.	137298.
1949	219751.	29813.	189938.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE01 RELEASE 5.0

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KENTUCKY POWER COMPANY 10-31-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 36900000-

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1948	243279.	16194.	227085.
1947	218255.	11858.	206397.
1946	112216.	6923.	105293.
1945	39254.	4137.	35117.
1944	14444.	3671.	10773.
1943	11021.	8861.	2160.
1942	29900.	971.	28929.
1941	25996.	10956.	15040.
1940	54016.	15722.	38294.
1939	45804.	12835.	32969.
1938	46593.	14239.	32354.
1937	37203.	11112.	26091.
1936	143212.	0.	143212.
TOTALS	19580958.	6390233.	13190725.

ACTUAL INPUT BALANCE 13190725.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

10-31-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 36900000
 18.0 R2.0

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1989	1182480.	0.9973	1179269.	17819.	1197088.
1988	888422.	0.9910	880462.	13304.	893766.
1987	931227.	0.9836	915930.	13840.	929770.
1986	733462.	0.9747	714911.	10803.	725713.
1985	712353.	0.9642	686884.	10379.	697263.
1984	807358.	0.9520	768587.	11614.	780201.
1983	969567.	0.9377	909133.	13737.	922870.
1982	716135.	0.9211	659609.	9967.	669575.
1981	868594.	0.9019	783388.	11837.	795225.
1980	864476.	0.8799	760634.	11493.	772128.
1979	711506.	0.8547	608118.	9189.	617306.
1978	830075.	0.8260	685663.	10361.	696023.
1977	723397.	0.7936	574071.	8674.	582745.
1976	596974.	0.7571	451952.	6829.	458781.
1975	524332.	0.7163	375579.	5675.	381254.
1974	483476.	0.6712	324491.	4903.	329394.
1973	654650.	0.6217	407016.	6150.	413166.
1972	683325.	0.5683	388332.	5868.	394200.
1971	509551.	0.5114	260608.	3938.	264546.
1970	423419.	0.4521	191421.	2892.	194313.
1969	373867.	0.3915	146351.	2211.	148562.
1968	328382.	0.3311	108720.	1643.	110362.
1967	299067.	0.2727	81546.	1232.	82778.
1966	231692.	0.2179	50495.	763.	51258.
1965	186261.	0.1684	31368.	474.	31842.
1964	161204.	0.1252	20179.	305.	20484.
1963	125832.	0.0888	11180.	169.	11349.
1962	128946.	0.0595	7670.	116.	7786.
1961	166728.	0.0368	6128.	93.	6220.
1960	142251.	0.0201	2865.	43.	2908.
1959	148227.	0.0091	1343.	20.	1363.
1958	169015.	0.0028	475.	7.	482.
1957	144373.	0.0000	0.	0.	0.
1956	136713.	0.0000	0.	0.	0.
1955	113139.	0.0000	0.	0.	0.
1954	115530.	0.0000	0.	0.	0.
1953	124065.	0.0000	0.	0.	0.
1952	128566.	0.0000	0.	0.	0.
1951	139833.	0.0000	0.	0.	0.
1950	161544.	0.0000	0.	0.	0.
1949	219751.	0.0000	0.	0.	0.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE02 RELEASE 5.0

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KENTUCKY POWER COMPANY 10-31-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 36900000
 18.0 R2.0

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1948	243279.	0.0000	0.	0.	0.
1947	218255.	0.0000	0.	0.	0.
1946	112216.	0.0000	0.	0.	0.
1945	39254.	0.0000	0.	0.	0.
1944	14444.	0.0000	0.	0.	0.
1943	11021.	0.0000	0.	0.	0.
1942	29900.	0.0000	0.	0.	0.
1941	25996.	0.0000	0.	0.	0.
1940	54016.	0.0000	0.	0.	0.
1939	45804.	0.0000	0.	0.	0.
1938	46593.	0.0000	0.	0.	0.
1937	37203.	0.0000	0.	0.	0.
1936	143212.	0.0000	0.	0.	0.
TOTALS	19580958.		12994376.	196349.	13190725.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

10-31-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 37000000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1989	1133142.	320905.	812237.
1988	1262548.	409799.	852749.
1987	1107129.	373822.	733307.
1986	1253695.	350900.	902795.
1985	1086299.	388485.	697814.
1984	1266454.	385107.	881347.
1983	1584355.	279281.	1305074.
1982	1226850.	248786.	978064.
1981	1149365.	261646.	887719.
1980	890564.	217875.	672689.
1979	814814.	196583.	618231.
1978	926839.	174912.	751927.
1977	940534.	249384.	691150.
1976	667327.	144244.	523083.
1975	497286.	105836.	391450.
1974	480510.	105229.	375281.
1973	423051.	70531.	352520.
1972	371979.	61436.	310543.
1971	279535.	60702.	218833.
1970	255663.	51994.	203669.
1969	205326.	114258.	91068.
1968	181449.	84855.	96594.
1967	181316.	37032.	144284.
1966	145871.	55662.	90209.
1965	209404.	56012.	153392.
1964	184491.	72715.	111776.
1963	169199.	68235.	100964.
1962	139771.	47026.	92745.
1961	122140.	44649.	77491.
1960	128169.	41245.	86924.
1959	156474.	47096.	109378.
1958	131604.	40319.	91285.
1957	153490.	46355.	107135.
1956	128652.	31269.	97383.
1955	118059.	31785.	86274.
1954	81155.	31742.	49413.
1953	119866.	34715.	85151.
1952	94922.	32524.	62398.
1951	155600.	36312.	119288.
1950	177105.	31485.	145620.
1949	195423.	35189.	160234.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 2

KENTUCKY POWER COMPANY 10-31-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 37000000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1948	260771.	12529.	248242.
1947	271471.	12466.	259005.
1946	139554.	8366.	131188.
1945	60653.	9191.	51462.
1944	25218.	4542.	20676.
1943	10056.	9581.	475.
1942	18454.	460.	17994.
1941	84476.	19344.	65132.
1940	59490.	13467.	46023.
1939	48100.	15560.	32540.
1938	52663.	14262.	38401.
1937	50591.	20604.	29987.
1936	370928.	0.	370928.
TOTALS	22249850.	5618309.	16631541.

ACTUAL INPUT BALANCE 16631541.
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DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE02 RELEASE 5.0

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KENTUCKY POWER COMPANY 10-31-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 37000000
 27.0 RO.5

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1989	1133142.	0.9930	1125172.	-28028.	1097144.
1988	1262548.	0.9787	1235671.	-30781.	1204890.
1987	1107129.	0.9642	1067503.	-26592.	1040911.
1986	1253695.	0.9495	1190329.	-29651.	1160678.
1985	1086299.	0.9345	1015101.	-25286.	989814.
1984	1266454.	0.9192	1164144.	-28999.	1135144.
1983	1584355.	0.9037	1431831.	-35667.	1396163.
1982	1226850.	0.8880	1089454.	-27139.	1062316.
1981	1149365.	0.8721	1002308.	-24968.	977341.
1980	890564.	0.8559	762199.	-18987.	743213.
1979	814814.	0.8394	683966.	-17038.	666929.
1978	926839.	0.8227	762504.	-18994.	743510.
1977	940534.	0.8057	757763.	-18876.	738887.
1976	667327.	0.7883	526073.	-13105.	512969.
1975	497286.	0.7706	383226.	-9546.	373680.
1974	480510.	0.7526	361618.	-9008.	352610.
1973	423051.	0.7341	310565.	-7736.	302829.
1972	371979.	0.7152	266051.	-6627.	259424.
1971	279535.	0.6959	194536.	-4846.	189690.
1970	255663.	0.6762	172874.	-4306.	168568.
1969	205326.	0.6560	134692.	-3355.	131337.
1968	181449.	0.6354	115285.	-2872.	112413.
1967	181316.	0.6143	111379.	-2774.	108605.
1966	145871.	0.5928	86469.	-2154.	84315.
1965	209404.	0.5709	119542.	-2978.	116564.
1964	184491.	0.5486	101207.	-2521.	98686.
1963	169199.	0.5259	88986.	-2217.	86769.
1962	139771.	0.5030	70299.	-1751.	68548.
1961	122140.	0.4797	58593.	-1460.	57134.
1960	128169.	0.4563	58479.	-1457.	57022.
1959	156474.	0.4326	67696.	-1686.	66010.
1958	131604.	0.4089	53813.	-1341.	52473.
1957	153490.	0.3851	59114.	-1473.	57641.
1956	128652.	0.3614	46494.	-1158.	45336.
1955	118059.	0.3378	39876.	-993.	38882.
1954	81155.	0.3143	25508.	-635.	24873.
1953	119866.	0.2911	34897.	-869.	34028.
1952	94922.	0.2683	25468.	-634.	24834.
1951	155600.	0.2459	38265.	-953.	37312.
1950	177105.	0.2241	39680.	-988.	38692.
1949	195423.	0.2028	39629.	-987.	38642.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE02 RELEASE 5.0

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KENTUCKY POWER COMPANY 10-31-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 37000000
 27.0 R0.5

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1948	260771.	0.1822	47514.	-1184.	46330.
1947	271471.	0.1624	44083.	-1098.	42985.
1946	139554.	0.1434	20012.	-499.	19514.
1945	60653.	0.1253	7600.	-189.	7411.
1944	25218.	0.1082	2728.	-68.	2660.
1943	10056.	0.0920	925.	-23.	902.
1942	18454.	0.0769	1419.	-35.	1383.
1941	84476.	0.0627	5299.	-132.	5167.
1940	59490.	0.0496	2949.	-73.	2875.
1939	48100.	0.0373	1795.	-45.	1750.
1938	52663.	0.0258	1359.	-34.	1325.
1937	50591.	0.0150	757.	-19.	738.
1936	370928.	0.0046	1717.	-43.	1674.
TOTALS	22249850.		17056420.	-424879.	16631541.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 1

KENTUCKY POWER COMPANY 10-31-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 37100000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1989	673733.	291379.	382354.
1988	464215.	257746.	206469.
1987	478198.	421123.	57075.
1986	500633.	195928.	304705.
1985	430816.	184064.	246752.
1984	455174.	152915.	302259.
1983	359728.	156108.	203620.
1982	259270.	102664.	156606.
1981	301789.	124056.	177733.
1980	217442.	114552.	102890.
1979	195902.	87903.	107999.
1978	183648.	67643.	116005.
1977	122908.	58498.	64410.
1976	245454.	66077.	179377.
1975	182106.	64832.	117274.
1974	198910.	65653.	133257.
1973	226725.	64412.	162313.
1972	193516.	65976.	127540.
1971	118336.	55327.	63009.
1970	118346.	59938.	58408.
1969	134430.	67189.	67241.
1968	94059.	73277.	20782.
1967	112403.	61218.	51185.
1966	83111.	59600.	23511.
1965	113528.	57173.	56355.
1964	95784.	49581.	46203.
1963	117412.	40351.	77061.
1962	155649.	36416.	119233.
1961	133773.	7257.	126516.
1960	52064.	513.	51551.
1959	3085.	0.	3085.
1957	62.	0.	62.
1956	46.	0.	46.
1953	45.	0.	45.
1950	323.	0.	323.
TOTALS	7022623.	3109369.	3913254.

ACTUAL INPUT BALANCE 3913254.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE02 RELEASE 5.0

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KENTUCKY POWER COMPANY 10-31-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 37100000
 11.0 LO,0

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1989	673733.	0.9903	667176.	-3483.	663693.
1988	464215.	0.9555	443535.	-2316.	441219.
1987	478198.	0.9102	435247.	-2272.	432975.
1986	500633.	0.8588	429958.	-2245.	427714.
1985	430816.	0.8039	346340.	-1808.	344531.
1984	455174.	0.7474	340196.	-1776.	338420.
1983	359728.	0.6907	248481.	-1297.	247183.
1982	259270.	0.6346	164526.	-859.	163667.
1981	301789.	0.5794	174843.	-913.	173930.
1980	217442.	0.5255	114265.	-597.	113668.
1979	195902.	0.4734	92745.	-484.	92261.
1978	183648.	0.4235	77774.	-406.	77368.
1977	122908.	0.3760	46215.	-241.	45973.
1976	245454.	0.3313	81312.	-425.	80888.
1975	182106.	0.2895	52717.	-275.	52441.
1974	198910.	0.2508	49887.	-260.	49626.
1973	226725.	0.2153	48824.	-255.	48569.
1972	193516.	0.1831	35442.	-185.	35257.
1971	118336.	0.1542	18249.	-95.	18154.
1970	118346.	0.1285	15205.	-79.	15126.
1969	134430.	0.1058	14228.	-74.	14154.
1968	94059.	0.0862	8104.	-42.	8062.
1967	112403.	0.0693	7784.	-41.	7744.
1966	83111.	0.0549	4563.	-24.	4540.
1965	113528.	0.0429	4871.	-25.	4846.
1964	95784.	0.0330	3162.	-17.	3145.
1963	117412.	0.0250	2931.	-15.	2916.
1962	155649.	0.0185	2886.	-15.	2871.
1961	133773.	0.0135	1806.	-9.	1796.
1960	52064.	0.0096	501.	-3.	498.
1959	3085.	0.0067	21.	0.	21.
1957	62.	0.0030	0.	0.	0.
1956	46.	0.0019	0.	0.	0.
1953	45.	0.0004	0.	0.	0.
1950	323.	0.0001	0.	0.	0.
TOTALS	7022623.		3933793.	-20539.	3913254.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

10-31-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 37300000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1989	347755.	109998.	237757.
1988	206152.	110040.	96112.
1987	203890.	73264.	130626.
1986	209086.	40399.	168687.
1985	120997.	37932.	83065.
1984	50621.	13841.	36780.
1983	93110.	28192.	64918.
1982	184014.	44775.	139239.
1981	142598.	53310.	89288.
1980	80303.	37188.	43115.
1979	22164.	17100.	5064.
1978	56734.	28008.	28726.
1977	19464.	15865.	3599.
1976	16853.	4177.	12676.
1975	41522.	16546.	24976.
1974	37035.	11431.	25604.
1973	79104.	21009.	58095.
1972	17862.	9816.	8046.
1971	29314.	6397.	22917.
1970	82272.	25322.	56950.
1969	54853.	89346.	-34493.
1968	62051.	77466.	-15415.
1967	148123.	120454.	27669.
1966	65587.	65904.	-317.
1965	74139.	46345.	27794.
1964	33854.	25886.	7968.
1963	60199.	31558.	28641.
1962	47237.	20015.	27222.
1961	47565.	20623.	26942.
1960	34406.	16536.	17870.
1959	48955.	20071.	28884.
1958	37190.	33373.	3817.
1957	25341.	9172.	16169.
1956	16379.	6068.	10311.
1955	13067.	8335.	4732.
1954	22190.	6972.	15218.
1953	31804.	20003.	11801.
1952	31861.	10628.	21233.
1951	45371.	20307.	25064.
1950	34099.	7081.	27018.
1949	28081.	11552.	16529.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE01 RELEASE 5.0

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KENTUCKY POWER COMPANY 10-31-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 37300000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1948	23457.	5209.	18248.
1947	10446.	4660.	5786.
1946	6221.	663.	5558.
1945	2011.	568.	1443.
1944	4620.	2723.	1897.
1943	1495.	4124.	-2629.
1942	13088.	182.	12906.
1941	12616.	9319.	3297.
1940	10369.	8981.	1388.
1939	6365.	4357.	2008.
1938	9692.	5960.	3732.
1937	16031.	3042.	12989.
1936	126232.	0.	126232.
TOTALS	3245845.	1422093.	1823752.

ACTUAL INPUT BALANCE 1823752.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE02 RELEASE 5.0

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KENTUCKY POWER COMPANY 10-31-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 37300000
 15.0 L0.0

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1989	347755.	0.9936	345546.	17324.	362870.
1988	206152.	0.9710	200177.	10036.	210213.
1987	203890.	0.9413	191912.	9622.	201533.
1986	209086.	0.9069	189626.	9507.	199133.
1985	120997.	0.8695	105203.	5274.	110478.
1984	50621.	0.8299	42008.	2106.	44114.
1983	93110.	0.7889	73458.	3683.	77141.
1982	184014.	0.7474	137534.	6895.	144429.
1981	142598.	0.7058	100651.	5046.	105697.
1980	80303.	0.6645	53358.	2675.	56033.
1979	22164.	0.6234	13818.	693.	14511.
1978	56734.	0.5830	33076.	1658.	34735.
1977	19464.	0.5433	10575.	530.	11105.
1976	16853.	0.5045	8502.	426.	8928.
1975	41522.	0.4667	19376.	971.	20348.
1974	37035.	0.4300	15926.	798.	16724.
1973	79104.	0.3947	31222.	1565.	32788.
1972	17862.	0.3608	6445.	323.	6768.
1971	29314.	0.3284	9627.	483.	10109.
1970	82272.	0.2976	24485.	1228.	25712.
1969	54853.	0.2685	14726.	738.	15464.
1968	62051.	0.2410	14956.	750.	15706.
1967	148123.	0.2153	31898.	1599.	33497.
1966	65587.	0.1914	12555.	629.	13184.
1965	74139.	0.1692	12548.	629.	13177.
1964	33854.	0.1488	5038.	253.	5291.
1963	60199.	0.1301	7832.	393.	8225.
1962	47237.	0.1131	5341.	268.	5608.
1961	47565.	0.0976	4644.	233.	4877.
1960	34406.	0.0838	2882.	144.	3026.
1959	48955.	0.0714	3493.	175.	3668.
1958	37190.	0.0604	2245.	113.	2357.
1957	25341.	0.0507	1284.	64.	1348.
1956	16379.	0.0422	691.	35.	726.
1955	13067.	0.0348	455.	23.	478.
1954	22190.	0.0285	633.	32.	664.
1953	31804.	0.0231	735.	37.	772.
1952	31861.	0.0185	591.	30.	620.
1951	45371.	0.0147	668.	33.	701.
1950	34099.	0.0116	394.	20.	414.
1949	28081.	0.0090	252.	13.	264.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 2

KENTUCKY POWER COMPANY 10-31-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 37300000
 15.0 L0.0

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1948	23457.	0.0069	161.	8.	169.
1947	10446.	0.0052	54.	3.	57.
1946	6221.	0.0039	24.	1.	25.
1945	2011.	0.0028	6.	0.	6.
1944	4620.	0.0020	9.	0.	10.
1943	1495.	0.0014	2.	0.	2.
1942	13088.	0.0010	13.	1.	14.
1941	12616.	0.0007	9.	0.	9.
1940	10369.	0.0005	5.	0.	5.
1939	6365.	0.0003	2.	0.	2.
1938	9692.	0.0002	2.	0.	2.
1937	16031.	0.0001	2.	0.	2.
1936	126232.	0.0001	10.	1.	11.
TOTALS	3245845.		1736681.	87071.	1823752.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALGO2 RELEASE 5.0

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KENTUCKY POWER COMPANY

11- 5-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 38920000

AGE	VINTAGE YEAR	SURVIVING	REMAINING LIFE	
		BALANCE 12/31/1989	ASL	CURVE LIMIT
			75.0	84.0 90.0
3.5	1986	22442.	71.50	
5.5	1984	2935.	69.51	
7.5	1982	534.	67.51	
11.5	1978	227.	63.53	
15.5	1974	1570.	59.56	
21.5	1968	3627.	53.64	
37.5	1952	500.	38.40	
39.5	1950	45.	36.59	
42.5	1947	84.	33.94	
		31964.		

THE WEIGHTED AVERAGE REMAINING LIFE IS 67.92

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 5-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 39010000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE ASL CURVE 45.0 L3.0	RESERVE RATIO	THEORETICAL RESERVE
0.5	1989	12679.	44.4998	0.01112	141.
1.5	1988	37091.	43.4998	0.03334	1237.
2.5	1987	32697.	42.4998	0.05556	1817.
3.5	1986	72153.	41.4998	0.07778	5612.
4.5	1985	100323.	40.4999	0.10000	10033.
5.5	1984	31065.	39.5009	0.12220	3796.
6.5	1983	516574.	38.5040	0.14435	74570.
7.5	1982	2746.	37.5105	0.16643	457.
8.5	1981	11930.	36.5217	0.18841	2248.
9.5	1980	3765204.	35.5389	0.21025	791622.
10.5	1979	93768.	34.5632	0.23193	21748.
11.5	1978	9174865.	33.5955	0.25343	2325209.
12.5	1977	933.	32.6368	0.27474	256.
13.5	1976	7040.	31.6878	0.29583	2083.
14.5	1975	10178.	30.7488	0.31669	3223.
15.5	1974	352223.	29.8205	0.33732	118813.
16.5	1973	9146.	28.9032	0.35771	3272.
17.5	1972	1210.	27.9973	0.37784	457.
18.5	1971	1340.	27.1037	0.39769	533.
20.5	1969	74637.	25.3573	0.43650	32579.
21.5	1968	21174.	24.5079	0.45538	9642.
22.5	1967	1798.	23.6771	0.47384	852.
23.5	1966	19121.	22.8681	0.49182	9404.
24.5	1965	11006.	22.0837	0.50925	5605.
25.5	1964	33444.	21.3270	0.52607	17594.
26.5	1963	3657.	20.6014	0.54219	1983.
27.5	1962	9331.	19.9093	0.55757	5203.
29.5	1960	2677.	18.6368	0.58585	1568.
30.5	1959	10645.	18.0594	0.59868	6373.
31.5	1958	20824.	17.5226	0.61061	12715.
32.5	1957	30.	17.0262	0.62164	19.
33.5	1956	13387.	16.5704	0.63177	8457.
34.5	1955	2494.	16.1535	0.64103	1599.

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KENTUCKY POWER COMPANY 11- 5-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 39010000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE ASL CURVE 45.0 L3.0	RESERVE RATIO	THEORETICAL RESERVE
35.5	1954	12443.	15.7743	0.64946	8081.
36.5	1953	7521.	15.4306	0.65710	4942.
37.5	1952	7627.	15.1198	0.66400	5064.
38.5	1951	7510.	14.8395	0.67023	5033.
39.5	1950	10104.	14.5860	0.67587	6829.
40.5	1949	19295.	14.3563	0.68097	13139.
41.5	1948	1867.	14.1465	0.68563	1280.
42.5	1947	11660.	13.9530	0.68993	8045.
43.5	1946	65.	13.7720	0.69396	45.
44.5	1945	3584.	13.5997	0.69778	2501.
45.5	1944	1090.	13.4327	0.70150	765.
47.5	1942	9369.	13.1005	0.70888	6641.
48.5	1941	91526.	12.9298	0.71267	65228.
50.5	1939	12.	12.5685	0.72070	9.
51.5	1938	21038.	12.3749	0.72500	15253.
52.5	1937	90008.	12.1721	0.72951	65662.
53.5	1936	457.	11.9597	0.73423	336.
57.5	1932	46623.	11.0255	0.75499	35200.
59.5	1930	39218.	10.5215	0.76619	30048.
60.5	1929	102698.	10.2645	0.77190	79272.
67.5	1922	59.	8.4561	0.81209	48.
71.5	1918	12375.	7.4639	0.83414	10322.
		14953539.			3844462.
		NET SALVAGE VALUE(%)			0.
		RESERVE AFTER SALVAGE			3844462.
		REMAINING LIFE (YRS)			33.43

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

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KENTUCKY POWER COMPANY

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AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 39010000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			45.0	43.0	90.0
0.5	1989	12679.			44.50
1.5	1988	37091.			43.50
2.5	1987	32697.			42.50
3.5	1986	72153.			41.50
4.5	1985	100323.			40.50
5.5	1984	31065.			39.50
6.5	1983	516574.			38.50
7.5	1982	2746.			37.51
8.5	1981	11930.			36.52
9.5	1980	3765204.			35.54
10.5	1979	93766.			34.56
11.5	1978	9174865.			33.60
12.5	1977	933.			32.64
13.5	1976	7040.			31.69
14.5	1975	10178.			30.75
15.5	1974	352223.			29.82
16.5	1973	9146.			28.90
17.5	1972	1210.			28.00
18.5	1971	1340.			27.10
20.5	1969	74637.			25.36
21.5	1968	21174.			24.51
22.5	1967	1798.			23.68
23.5	1966	19121.			22.87
24.5	1965	11006.			22.08
25.5	1964	33444.			21.33
26.5	1963	3657.			20.60
27.5	1962	9331.			19.91
29.5	1960	2677.			18.64
30.5	1959	10645.			18.06
31.5	1958	20824.			17.52
32.5	1957	30.			17.03
33.5	1956	13387.			16.57
34.5	1955	2494.			16.15
35.5	1954	12443.			15.77
36.5	1953	7521.			15.43

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

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KENTUCKY POWER COMPANY

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AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 39010000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			45.0	13.0	90.0
37.5	1952	7627.			15.12
38.5	1951	7510.			14.84
39.5	1950	10104.			14.59
40.5	1949	19295.			14.36
41.5	1948	1867.			14.15
42.5	1947	11660.			13.95
43.5	1946	65.			13.77
44.5	1945	3584.			13.60
45.5	1944	1090.			13.43
47.5	1942	9369.			13.10
48.5	1941	91526.			12.93
50.5	1939	12.			12.57
51.5	1938	21038.			12.37
52.5	1937	90008.			12.17
53.5	1936	457.			11.96
57.5	1932	46623.			11.03
59.5	1930	39218.			10.52
60.5	1929	102698.			10.26
67.5	1922	59.			8.46
71.5	1918	12375.			7.46

14953539.

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THE WEIGHTED AVERAGE REMAINING LIFE IS 33.43

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 39100000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE ASL CURVE 35.0 RO.5	RESERVE RATIO	THEORETICAL RESERVE
2.5	1987	2686.	33.4547	0.04415	119.
3.5	1986	5743.	32.8403	0.06171	354.
4.5	1985	40753.	32.2283	0.07919	3227.
5.5	1984	14706.	31.6186	0.09661	1421.
6.5	1983	35446.	31.0112	0.11397	4040.
7.5	1982	12796.	30.4059	0.13126	1680.
8.5	1981	18718.	29.8026	0.14850	2780.
9.5	1980	162206.	29.2012	0.16568	26874.
10.5	1979	77762.	28.6017	0.18281	14216.
11.5	1978	314895.	28.0039	0.19989	62944.
12.5	1977	25927.	27.4080	0.21691	5624.
13.5	1976	14001.	26.8142	0.23388	3275.
14.5	1975	12338.	26.2227	0.25078	3094.
15.5	1974	12283.	25.6340	0.26760	3287.
16.5	1973	11762.	25.0482	0.28434	3344.
17.5	1972	17875.	24.4657	0.30098	5380.
18.5	1971	5449.	23.8869	0.31752	1730.
19.5	1970	17380.	23.3122	0.33394	5804.
20.5	1969	39480.	22.7419	0.35023	13827.
21.5	1968	5786.	22.1762	0.36639	2120.
22.5	1967	17146.	21.6156	0.38241	6557.
23.5	1966	18305.	21.0602	0.39828	7291.
24.5	1965	5822.	20.5104	0.41399	2410.
25.5	1964	11778.	19.9664	0.42953	5059.
26.5	1963	29572.	19.4283	0.44491	13157.
27.5	1962	2168.	18.8964	0.46010	998.
28.5	1961	1746.	18.3709	0.47512	830.
29.5	1960	9607.	17.8518	0.48995	4707.
30.5	1959	2636.	17.3391	0.50460	1330.
31.5	1958	1883.	16.8331	0.51905	977.
32.5	1957	3424.	16.3338	0.53332	1826.
33.5	1956	4530.	15.8410	0.54740	2480.
34.5	1955	3832.	15.3550	0.56129	2151.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 5-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 39100000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE ASL CURVE 35.0 RO.5	RESERVE RATIO	THEORETICAL RESERVE
35.5	1954	2004.	14.8754	0.57499	1152.
36.5	1953	2656.	14.4025	0.58850	1563.
37.5	1952	3244.	13.9360	0.60183	1952.
38.5	1951	4070.	13.4759	0.61497	2503.
39.5	1950	3675.	13.0220	0.62794	2308.
40.5	1949	4058.	12.5741	0.64074	2600.
41.5	1948	4264.	12.1322	0.65336	2786.
42.5	1947	3896.	11.6960	0.66583	2594.
43.5	1946	763.	11.2651	0.67814	517.
44.5	1945	176.	10.8396	0.69030	121.
45.5	1944	182.	10.4189	0.70232	128.
46.5	1943	351.	10.0029	0.71420	251.
47.5	1942	3462.	9.5911	0.72597	2513.
48.5	1941	1902.	9.1832	0.73762	1403.
49.5	1940	2342.	8.7788	0.74918	1755.
50.5	1939	2642.	8.3773	0.76065	2010.
51.5	1938	1178.	7.9783	0.77205	909.
53.5	1936	2527.	7.1854	0.79470	2008.
		-----			-----
		1003833.			243985.
		=====			=====
		NET SALVAGE VALUE(%)			10.
		-----			-----
		RESERVE AFTER SALVAGE			219586.
		=====			=====
		REMAINING LIFE (YRS)			26.49
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DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

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KENTUCKY POWER COMPANY

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AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 39100000

AGE	VINTAGE YEAR	SORVIVING	REMAINING LIFE	
		BALANCE 12/31/1989	ASL CURVE LIMIT	35.0 90.0
2.5	1987	2686.	33.45	
3.5	1986	5743.	32.84	
4.5	1985	40753.	32.23	
5.5	1984	14706.	31.62	
6.5	1983	35446.	31.01	
7.5	1982	12796.	30.41	
8.5	1981	18718.	29.80	
9.5	1980	162206.	29.20	
10.5	1979	77762.	28.60	
11.5	1978	314895.	28.00	
12.5	1977	25927.	27.41	
13.5	1976	14001.	26.81	
14.5	1975	12338.	26.22	
15.5	1974	12283.	25.63	
16.5	1973	11762.	25.05	
17.5	1972	17875.	24.47	
18.5	1971	5449.	23.89	
19.5	1970	17380.	23.31	
20.5	1969	39480.	22.74	
21.5	1968	5786.	22.18	
22.5	1967	17146.	21.62	
23.5	1966	18305.	21.06	
24.5	1965	5822.	20.51	
25.5	1964	11778.	19.97	
26.5	1963	29572.	19.43	
27.5	1962	2168.	18.90	
28.5	1961	1746.	18.37	
29.5	1960	9607.	17.85	
30.5	1959	2636.	17.34	
31.5	1958	1883.	16.83	
32.5	1957	3424.	16.33	
33.5	1956	4530.	15.84	
34.5	1955	3832.	15.35	
35.5	1954	2004.	14.88	
36.5	1953	2656.	14.40	

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KENTUCKY POWER COMPANY 11- 5-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 39100000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			35.0	RO.5	90.0
37.5	1952	3244.			13.94
38.5	1951	4070.			13.48
39.5	1950	3675.			13.02
40.5	1949	4058.			12.57
41.5	1948	4264.			12.13
42.5	1947	3896.			11.70
43.5	1946	763.			11.27
44.5	1945	176.			10.84
45.5	1944	182.			10.42
46.5	1943	351.			10.00
47.5	1942	3462.			9.59
48.5	1941	1902.			9.18
49.5	1940	2342.			8.78
50.5	1939	2642.			8.38
51.5	1938	1178.			7.98
53.5	1936	2527.			7.19

		1003833.			

THE WEIGHTED AVERAGE REMAINING LIFE IS 26.49

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KENTUCKY POWER COMPANY 11- 5-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 39200000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		RESERVE RATIO	THEORETICAL RESERVE
			ASL 30.0	R3.0		
3.5	1986	1762.	26.5798	0.11401	201.	
8.5	1981	20087.	21.8473	0.27176	5459.	
10.5	1979	760.	20.0279	0.33240	253.	
11.5	1978	9.	19.1378	0.36207	3.	
12.5	1977	2670.	18.2617	0.39128	1045.	
13.5	1976	2203.	17.4004	0.41999	925.	
15.5	1974	10932.	15.7250	0.47583	5202.	
17.5	1972	20122.	14.1165	0.52945	10654.	
20.5	1969	2343.	11.8411	0.60530	1418.	
22.5	1967	1312.	10.4268	0.65244	856.	
23.5	1966	241.	9.7541	0.67486	163.	
25.5	1964	3019.	8.4856	0.71715	2165.	
26.5	1963	166.	7.8928	0.73691	122.	
27.5	1962	226.	7.3297	0.75568	171.	
28.5	1961	328.	6.7973	0.77342	254.	
30.5	1959	182.	5.8276	0.80575	147.	
34.5	1955	556.	4.2573	0.85809	477.	
38.5	1951	100.	3.0696	0.89768	90.	
39.5	1950	79.	2.8054	0.90649	72.	
40.5	1949	65.	2.5457	0.91514	59.	
42.5	1947	10.	2.0279	0.93240	9.	
46.5	1943	1.	0.9196	0.96935	1.	
		-----			-----	
		67173.			29745.	
		=====			=====	
		NET SALVAGE VALUE(%)			0.	
		-----			-----	
		RESERVE AFTER SALVAGE			29745.	
		=====			=====	
		REMAINING LIFE (YRS)			16.72	
		-----			-----	

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 5-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 39200000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			30.0	R3.0	90.0
3.5	1986	1762.			26.58
8.5	1981	20087.			21.85
10.5	1979	760.			20.03
11.5	1978	9.			19.14
12.5	1977	2670.			18.26
13.5	1976	2203.			17.40
15.5	1974	10932.			15.72
17.5	1972	20122.			14.12
20.5	1969	2343.			11.84
22.5	1967	1312.			10.43
23.5	1966	241.			9.75
25.5	1964	3019.			8.49
26.5	1963	166.			7.89
27.5	1962	226.			7.33
28.5	1961	328.			6.80
30.5	1959	182.			5.83
34.5	1955	556.			4.26
38.5	1951	100.			3.07
39.5	1950	79.			2.81
40.5	1949	65.			2.55
42.5	1947	10.			2.03
46.5	1943	1.			0.92

		67173.			
		=====			

THE WEIGHTED AVERAGE REMAINING LIFE IS 16.72

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 5-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 39300000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		RESERVE RATIO	THEORETICAL RESERVE
			ASL CURVE 30.0 R1.0			
4.5	1985	693.	26.7304		0.10899	76.
5.5	1984	12943.	26.0227		0.13258	1716.
7.5	1982	11266.	24.6254		0.17915	2018.
8.5	1981	48955.	23.9350		0.20217	9897.
9.5	1980	32896.	23.2496		0.22501	7402.
10.5	1979	15649.	22.5693		0.24769	3876.
13.5	1976	12709.	20.5622		0.31459	3998.
15.5	1974	10799.	19.2585		0.35805	3867.
16.5	1973	952.	18.6190		0.37937	361.
17.5	1972	624.	17.9885		0.40038	250.
18.5	1971	141.	17.3675		0.42108	59.
19.5	1970	158.	16.7567		0.44144	70.
20.5	1969	2905.	16.1565		0.46145	1341.
21.5	1968	87.	15.5671		0.48110	42.
22.5	1967	1541.	14.9888		0.50037	771.
23.5	1966	179.	14.4219		0.51927	93.
24.5	1965	13380.	13.8666		0.53778	7195.
27.5	1962	294.	12.2707		0.59098	174.
30.5	1959	182.	10.7787		0.64071	117.
33.5	1956	354.	9.3874		0.68709	243.
34.5	1955	122.	8.9452		0.70183	86.
36.5	1953	193.	8.0914		0.73029	141.
37.5	1952	329.	7.6794		0.74402	245.
38.5	1951	209.	7.2770		0.75743	158.
39.5	1950	122.	6.8840		0.77053	94.
40.5	1949	42.	6.5004		0.78332	33.
42.5	1947	14.	5.7594		0.80802	11.
43.5	1946	28.	5.4017		0.81994	23.
44.5	1945	46.	5.0524		0.83159	38.
45.5	1944	40.	4.7112		0.84296	34.
47.5	1942	22.	4.0524		0.86492	19.
48.5	1941	8.	3.7342		0.87553	7.
49.5	1940	22.	3.4230		0.88590	19.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 39300000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		RESERVE RATIO	THEORETICAL RESERVE
			ASL	CURVE R1.0		
50.5	1939	2.	3.1180		0.89607	2.
51.5	1938	7.	2.8183		0.90606	6.
52.5	1937	41.	2.5218		0.91594	38.
		-----				-----
		167954.				44519.
		=====				=====
		NET SALVAGE VALUE(%)				0.
		-----				-----
		RESERVE AFTER SALVAGE				44519.
		=====				=====
		REMAINING LIFE (YRS)				22.05
		-----				-----

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

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KENTUCKY POWER COMPANY

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AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 39300000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURYR	LIMIT
			30.0	R1.0	90.0
4.5	1985	693.			26.73
5.5	1984	12943.			26.02
7.5	1982	11266.			24.63
8.5	1981	48955.			23.93
9.5	1980	32896.			23.25
10.5	1979	15649.			22.57
13.5	1976	12709.			20.56
15.5	1974	10799.			19.26
16.5	1973	952.			18.62
17.5	1972	624.			17.99
18.5	1971	141.			17.37
19.5	1970	158.			16.76
20.5	1969	2905.			16.16
21.5	1968	87.			15.57
22.5	1967	1541.			14.99
23.5	1966	179.			14.42
24.5	1965	13380.			13.87
27.5	1962	294.			12.27
30.5	1959	182.			10.78
33.5	1956	354.			9.39
34.5	1955	122.			8.95
36.5	1953	193.			8.09
37.5	1952	329.			7.68
38.5	1951	209.			7.28
39.5	1950	122.			6.88
40.5	1949	42.			6.50
42.5	1947	14.			5.76
43.5	1946	28.			5.40
44.5	1945	46.			5.05
45.5	1944	40.			4.71
47.5	1942	22.			4.05
48.5	1941	8.			3.73
49.5	1940	22.			3.42
50.5	1939	2.			3.12
51.5	1938	7.			2.82

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 2

KENTUCKY POWER COMPANY 11- 5-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 39300000

AGE	VINTAGE YEAR	SURVIVING	REMAINING LIFE	
		BALANCE 12/31/1989	ASL	CURVE LIMIT
52.5	1937	41.	2.52	90.0
		167954.		

THE WRIGHTED AVERAGE REMAINING LIFE IS 22.05

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 1

KENTUCKY POWER COMPANY 11- 5-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 39400000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		RESERVE RATIO	THEORETICAL RESERVE
			ASL	RO.5		
0.5	1989	1977.	29.6910	0.01030	20.	
2.5	1987	14563.	28.4561	0.05146	749.	
3.5	1986	17920.	27.8429	0.07190	1288.	
4.5	1985	61156.	27.2325	0.09225	5642.	
5.5	1984	22885.	26.6247	0.11251	2575.	
6.5	1983	76183.	26.0194	0.13269	10109.	
7.5	1982	8407.	25.4164	0.15279	1284.	
8.5	1981	85357.	24.8157	0.17281	14751.	
9.5	1980	100137.	24.2170	0.19277	19303.	
10.5	1979	12806.	23.6205	0.21265	2723.	
11.5	1978	5793.	23.0264	0.23245	1347.	
12.5	1977	9713.	22.4349	0.25217	2449.	
13.5	1976	4909.	21.8467	0.27178	1334.	
14.5	1975	7423.	21.2620	0.29127	2162.	
15.5	1974	6551.	20.6813	0.31062	2035.	
16.5	1973	14571.	20.1052	0.32983	4806.	
17.5	1972	47313.	19.5342	0.34886	16506.	
18.5	1971	3797.	18.9685	0.36772	1396.	
19.5	1970	3014.	18.4088	0.38637	1165.	
20.5	1969	2400.	17.8553	0.40482	972.	
21.5	1968	2615.	17.3084	0.42305	1106.	
22.5	1967	8180.	16.7683	0.44106	3608.	
23.5	1966	4798.	16.2354	0.45882	2201.	
24.5	1965	4230.	15.7099	0.47634	2015.	
25.5	1964	1002.	15.1919	0.49360	495.	
26.5	1963	590.	14.6815	0.51062	301.	
27.5	1962	407.	14.1789	0.52737	215.	
28.5	1961	805.	13.6840	0.54387	438.	
29.5	1960	1098.	13.1968	0.56011	615.	
30.5	1959	1239.	12.7174	0.57609	714.	
31.5	1958	4008.	12.2456	0.59181	2372.	
32.5	1957	513.	11.7813	0.60729	312.	
33.5	1956	163.	11.3243	0.62252	101.	

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

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KENTUCKY POWER COMPANY 11- 5-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 39400000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE ASL CURVE 30.0 RO.5	RESERVE RATIO	THEORETICAL RESERVE
34.5	1955	614.	10.8746	0.63751	391.
35.5	1954	97.	10.4317	0.65228	63.
36.5	1953	582.	9.9955	0.66682	388.
37.5	1952	814.	9.5657	0.68114	554.
38.5	1951	230.	9.1418	0.69527	160.
39.5	1950	1106.	8.7236	0.70921	784.
40.5	1949	630.	8.3106	0.72298	455.
41.5	1948	120.	7.9022	0.73659	88.
43.5	1946	93.	7.0970	0.76343	71.
44.5	1945	107.	6.6988	0.77671	83.
45.5	1944	191.	6.3025	0.78992	151.
46.5	1943	87.	5.9072	0.80309	70.
47.5	1942	313.	5.5119	0.81627	255.
48.5	1941	8.	5.1153	0.82949	7.
49.5	1940	114.	4.7161	0.84280	96.
50.5	1939	43.	4.3129	0.85624	37.
51.5	1938	38.	3.9039	0.86987	33.
52.5	1937	33.	3.4876	0.88375	29.
53.5	1936	28.	3.0622	0.89793	25.
		541771.			110850.
		NET SALVAGE VALUE(%)			0.
		RESERVE AFTER SALVAGE			110850.
		REMAINING LIFE (YRS)			23.86

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 1

KENTUCKY POWER COMPANY 11- 5-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 39400000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			30.0	RO.5	90.0
0.5	1989	1977.			29.69
2.5	1987	14563.			28.46
3.5	1986	17920.			27.84
4.5	1985	61156.			27.23
5.5	1984	22885.			26.62
6.5	1983	76183.			26.02
7.5	1982	8407.			25.42
8.5	1981	85357.			24.82
9.5	1980	100137.			24.22
10.5	1979	12806.			23.62
11.5	1978	5793.			23.03
12.5	1977	9713.			22.43
13.5	1976	4909.			21.85
14.5	1975	7423.			21.26
15.5	1974	6551.			20.68
16.5	1973	14571.			20.11
17.5	1972	47313.			19.53
18.5	1971	3797.			18.97
19.5	1970	3014.			18.41
20.5	1969	2400.			17.86
21.5	1968	2615.			17.31
22.5	1967	8180.			16.77
23.5	1966	4798.			16.24
24.5	1965	4230.			15.71
25.5	1964	1002.			15.19
26.5	1963	590.			14.68
27.5	1962	407.			14.18
28.5	1961	805.			13.68
29.5	1960	1098.			13.20
30.5	1959	1239.			12.72
31.5	1958	4008.			12.25
32.5	1957	513.			11.78
33.5	1956	163.			11.32
34.5	1955	614.			10.87
35.5	1954	97.			10.43

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 2

KENTUCKY POWER COMPANY 11- 5-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 39400000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			30.0	RO.5	90.0
36.5	1953	582.			10.00
37.5	1952	814.			9.57
38.5	1951	230.			9.14
39.5	1950	1106.			8.72
40.5	1949	630.			8.31
41.5	1948	120.			7.90
43.5	1946	93.			7.10
44.5	1945	107.			6.70
45.5	1944	191.			6.30
46.5	1943	87.			5.91
47.5	1942	313.			5.51
48.5	1941	8.			5.12
49.5	1940	114.			4.72
50.5	1939	43.			4.31
51.5	1938	38.			3.90
52.5	1937	33.			3.49
53.5	1936	28.			3.06

		541771.			
		=====			

THE WEIGHTED AVERAGE REMAINING LIFE IS 23.86

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 1

KENTUCKY POWER COMPANY 11- 5-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 39500000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE ASL CURVE 30.0 L5.0	RESERVE RATIO	THEORETICAL RESERVE
1.5	1988	59480.	28.5001	0.05000	2974.
4.5	1985	21248.	25.5001	0.15000	3187.
5.5	1984	3877.	24.5001	0.18333	711.
6.5	1983	10478.	23.5001	0.21666	2270.
7.5	1982	96199.	22.5001	0.25000	24050.
8.5	1981	35786.	21.5001	0.28333	10139.
9.5	1980	4648.	20.5001	0.31666	1472.
10.5	1979	22828.	19.5001	0.35000	7990.
11.5	1978	118582.	18.5001	0.38333	45456.
12.5	1977	7679.	17.5001	0.41666	3200.
13.5	1976	7564.	16.5001	0.45000	3404.
14.5	1975	105.	15.5005	0.48332	51.
15.5	1974	4733.	14.5031	0.51656	2445.
16.5	1973	4801.	13.5123	0.54959	2639.
17.5	1972	8047.	12.5346	0.58218	4685.
18.5	1971	2451.	11.5771	0.61410	1505.
19.5	1970	5861.	10.6466	0.64511	3781.
20.5	1969	8363.	9.7476	0.67508	5646.
21.5	1968	3469.	8.8825	0.70392	2442.
22.5	1967	4675.	8.0523	0.73159	3420.
23.5	1966	965.	7.2605	0.75798	731.
24.5	1965	2449.	6.5177	0.78274	1917.
25.5	1964	2681.	5.8422	0.80526	2159.
26.5	1963	703.	5.2542	0.82486	580.
27.5	1962	1131.	4.7690	0.84103	951.
28.5	1961	3104.	4.3922	0.85359	2650.
29.5	1960	877.	4.1191	0.86270	757.
30.5	1959	563.	3.9352	0.86883	489.
31.5	1958	544.	3.8168	0.87277	475.
32.5	1957	372.	3.7320	0.87560	326.
33.5	1956	1310.	3.6476	0.87841	1151.
34.5	1955	147.	3.5387	0.88204	130.
35.5	1954	278.	3.3974	0.88675	247.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 1

KENTUCKY POWER COMPANY 11- 5-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 39500000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			30.0	15.0	90.0
1.5	1988	59480.			28.50
4.5	1985	21248.			25.50
5.5	1984	3877.			24.50
6.5	1983	10478.			23.50
7.5	1982	96199.			22.50
8.5	1981	35786.			21.50
9.5	1980	4648.			20.50
10.5	1979	22828.			19.50
11.5	1978	118582.			18.50
12.5	1977	7679.			17.50
13.5	1976	7564.			16.50
14.5	1975	105.			15.50
15.5	1974	4733.			14.50
16.5	1973	4801.			13.51
17.5	1972	8047.			12.53
18.5	1971	2451.			11.58
19.5	1970	5861.			10.65
20.5	1969	8363.			9.75
21.5	1968	3469.			8.88
22.5	1967	4675.			8.05
23.5	1966	965.			7.26
24.5	1965	2449.			6.52
25.5	1964	2681.			5.84
26.5	1963	703.			5.25
27.5	1962	1131.			4.77
28.5	1961	3104.			4.39
29.5	1960	877.			4.12
30.5	1959	563.			3.94
31.5	1958	544.			3.82
32.5	1957	372.			3.73
33.5	1956	1310.			3.65
34.5	1955	147.			3.54
35.5	1954	278.			3.40
36.5	1953	98.			3.23
37.5	1952	42.			3.05

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 2

KENTUCKY POWER COMPANY 11- 5-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 39500000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			30.0	15.0	90.0
38.5	1951	40.			2.87
39.5	1950	45.			2.70
40.5	1949	43.			2.53
41.5	1948	22.			2.38
42.5	1947	92.			2.23
43.5	1946	18.			2.08
44.5	1945	4.			1.95
45.5	1944	4.			1.82
		446406.			

THE WEIGHTED AVERAGE REMAINING LIFE IS 20.30

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 1

KENTUCKY POWER COMPANY 11- 5-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 39700000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE ASL CURVE 22.0 L3.0	RESERVE RATIO	THEORETICAL RESERVE
0.5	1989	214750.	21.5001	0.02272	4879.
1.5	1988	187163.	20.5001	0.06818	12760.
2.5	1987	181437.	19.5004	0.11362	20614.
3.5	1986	303550.	18.5041	0.15891	48236.
4.5	1985	349810.	17.5165	0.20380	71290.
5.5	1984	18351.	16.5427	0.24806	4552.
6.5	1983	41944.	15.5867	0.29151	12227.
7.5	1982	124016.	14.6513	0.33403	41425.
8.5	1981	174901.	13.7383	0.37553	65681.
9.5	1980	59308.	12.8502	0.41590	24666.
10.5	1979	42029.	11.9920	0.45491	19119.
11.5	1978	512809.	11.1725	0.49216	252384.
12.5	1977	73956.	10.4036	0.52711	38983.
13.5	1976	24799.	9.6985	0.55916	13867.
14.5	1975	16977.	9.0680	0.58782	9979.
15.5	1974	356818.	8.5192	0.61277	218646.
16.5	1973	131054.	8.0528	0.63396	83084.
17.5	1972	44335.	7.6659	0.65155	28886.
18.5	1971	7258.	7.3500	0.66591	4833.
19.5	1970	4020.	7.0931	0.67758	2724.
20.5	1969	6466.	6.8820	0.68718	4443.
21.5	1968	92885.	6.7002	0.69545	64597.
22.5	1967	6398.	6.5331	0.70304	4498.
23.5	1966	5827.	6.3658	0.71065	4141.
24.5	1965	6834.	6.1884	0.71871	4912.
25.5	1964	2192.	5.9935	0.72757	1595.
26.5	1963	11373.	5.7797	0.73729	8385.
27.5	1962	1858.	5.5477	0.74783	1389.
28.5	1961	489.	5.3023	0.75899	371.
29.5	1960	270.	5.0474	0.77057	208.
30.5	1959	902.	4.7886	0.78234	706.
31.5	1958	1179.	4.5296	0.79411	936.
32.5	1957	895.	4.2724	0.80580	721.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 2

KENTUCKY POWER COMPANY 11- 5-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 39700000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE ASL CURVE 22.0 L3.0	RESERVE RATIO	THEORETICAL RESERVE
33.5	1956	626.	4.0201	0.81727	512.
34.5	1955	313.	3.7727	0.82851	259.
35.5	1954	374.	3.5318	0.83947	314.
36.5	1953	204.	3.2963	0.85017	173.
37.5	1952	451.	3.0672	0.86058	388.
38.5	1951	211.	2.8434	0.87075	184.
39.5	1950	167.	2.6255	0.88066	147.
40.5	1949	568.	2.4126	0.89033	506.
41.5	1948	51.	2.2052	0.89977	46.
42.5	1947	48.	2.0027	0.90897	44.
43.5	1946	4.	1.8056	0.91793	4.
46.5	1943	1.	1.2532	0.94304	1.
47.5	1942	2.	1.0877	0.95056	2.
		3009873.			1078317.
		NET SALVAGE VALUE(%)			0.
		RESERVE AFTER SALVAGE			1078317.
		REMAINING LIFE (YRS)			14.12

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 1

KENTUCKY POWER COMPANY 11- 5-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 39700000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			22.0	13.0	90.0
0.5	1989	214750.			21.50
1.5	1988	187163.			20.50
2.5	1987	181437.			19.50
3.5	1986	303550.			18.50
4.5	1985	349810.			17.52
5.5	1984	18351.			16.54
6.5	1983	41944.			15.59
7.5	1982	124016.			14.65
8.5	1981	174901.			13.74
9.5	1980	59308.			12.85
10.5	1979	42029.			11.99
11.5	1978	512809.			11.17
12.5	1977	73956.			10.40
13.5	1976	24799.			9.70
14.5	1975	16977.			9.07
15.5	1974	356818.			8.52
16.5	1973	131054.			8.05
17.5	1972	44335.			7.67
18.5	1971	7258.			7.35
19.5	1970	4020.			7.09
20.5	1969	6466.			6.88
21.5	1968	92885.			6.70
22.5	1967	6398.			6.53
23.5	1966	5827.			6.37
24.5	1965	6834.			6.19
25.5	1964	2192.			5.99
26.5	1963	11373.			5.78
27.5	1962	1858.			5.55
28.5	1961	489.			5.30
29.5	1960	270.			5.05
30.5	1959	902.			4.79
31.5	1958	1179.			4.53
32.5	1957	895.			4.27
33.5	1956	626.			4.02
34.5	1955	313.			3.77

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALGO2 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 2

KENTUCKY POWER COMPANY 11- 5-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 39700000

AGE	VINTAGE YEAR	SURVIVING	REMAINING LIFE	
		BALANCE 12/31/1989	ASL	CURVE LIMIT
			22.0	90.0
35.5	1954	374.	3.53	
36.5	1953	204.	3.30	
37.5	1952	451.	3.07	
38.5	1951	211.	2.84	
39.5	1950	167.	2.63	
40.5	1949	568.	2.41	
41.5	1948	51.	2.21	
42.5	1947	48.	2.00	
43.5	1946	4.	1.81	
46.5	1943	1.	1.25	
47.5	1942	2.	1.09	

		3009873.		
		=====		

THE WEIGHTED AVERAGE REMAINING LIFE IS 14.12

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSA1G01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 1

KENTUCKY POWER COMPANY 11- 5-1990

AVERAGE LIFE GROUP METHOD THEORETICAL RESERVE
 ACCOUNT 39800000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		RESERVE RATIO	THEORETICAL RESERVE
			ASL	CURVE 20.0 55.0		
1.5	1988	4714.	18.5001		0.07500	354.
2.5	1987	4720.	17.5001		0.12500	590.
3.5	1986	7728.	16.5001		0.17500	1352.
4.5	1985	14234.	15.5001		0.22500	3203.
5.5	1984	13496.	14.5001		0.27500	3711.
6.5	1983	233174.	13.5001		0.32500	75780.
7.5	1982	19840.	12.5001		0.37500	7440.
8.5	1981	29827.	11.5001		0.42500	12676.
9.5	1980	52094.	10.5001		0.47500	24744.
10.5	1979	82408.	9.5001		0.52499	43264.
11.5	1978	6841.	8.5007		0.57497	3933.
12.5	1977	4967.	7.5038		0.62481	3103.
13.5	1976	2659.	6.5170		0.67415	1793.
14.5	1975	4961.	5.5579		0.72210	3582.
15.5	1974	1148.	4.6559		0.76720	881.
16.5	1973	5162.	3.8444		0.80778	4170.
17.5	1972	1178.	3.1479		0.84260	993.
18.5	1971	1909.	2.5742		0.87129	1663.
19.5	1970	5337.	2.1148		0.89426	4773.
20.5	1969	738.	1.7528		0.91236	673.
21.5	1968	526.	1.4688		0.92656	487.
22.5	1967	475.	1.2454		0.93773	445.
23.5	1966	181.	1.0685		0.94657	171.
24.5	1965	20.	0.9273		0.95364	19.
25.5	1964	24.	0.8140		0.95930	23.
26.5	1963	36.	0.7227		0.96387	35.
27.5	1962	1.	0.6485		0.96757	1.
		498398.				199861.
		NET SALVAGE VALUE(%)				0.
		RESERVE AFTER SALVAGE				199861.
		REMAINING LIFE (YRS)				11.98

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSALG02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 1

KENTUCKY POWER COMPANY 11- 5-1990

AVERAGE LIFE GROUP METHOD LIMITED REMAINING LIFE

ACCOUNT 39800000

AGE	VINTAGE YEAR	SURVIVING BALANCE 12/31/1989	REMAINING LIFE		
			ASL	CURVE	LIMIT
			20.0	55.0	90.0
1.5	1988	4714.			18.50
2.5	1987	4720.			17.50
3.5	1986	7728.			16.50
4.5	1985	14234.			15.50
5.5	1984	13496.			14.50
6.5	1983	233174.			13.50
7.5	1982	19840.			12.50
8.5	1981	29827.			11.50
9.5	1980	52094.			10.50
10.5	1979	82408.			9.50
11.5	1978	6841.			8.50
12.5	1977	4967.			7.50
13.5	1976	2659.			6.52
14.5	1975	4961.			5.56
15.5	1974	1148.			4.66
16.5	1973	5162.			3.84
17.5	1972	1178.			3.15
18.5	1971	1909.			2.57
19.5	1970	5337.			2.11
20.5	1969	738.			1.75
21.5	1968	526.			1.47
22.5	1967	475.			1.25
23.5	1966	181.			1.07
24.5	1965	20.			0.93
25.5	1964	24.			0.81
26.5	1963	36.			0.72
27.5	1962	1.			0.65

 498398.
 =====

THE WEIGHTED AVERAGE REMAINING LIFE IS 11.98

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1969

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KENTUCKY POWER COMPANY

8-29-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 39100000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1989	0.	6542.	-6542.
1988	0.	14529.	-14529.
1987	2805.	9297.	-6492.
1986	6069.	43634.	-37565.
1985	43580.	15247.	28333.
1984	15920.	13057.	2863.
1983	38855.	3043.	35812.
1982	14208.	34292.	-20084.
1981	21059.	8892.	12167.
1980	184978.	10465.	174513.
1979	89916.	28046.	61870.
1978	369325.	8925.	360400.
1977	30855.	12529.	18326.
1976	16914.	17009.	-95.
1975	15136.	2692.	12444.
1974	15310.	3481.	11829.
1973	14902.	3175.	11727.
1972	23032.	6647.	16385.
1971	7144.	3484.	3660.
1970	23202.	2297.	20905.
1969	53699.	4578.	49121.
1968	8024.	3097.	4927.
1967	24258.	4762.	19496.
1966	26444.	6368.	20076.
1965	8594.	3642.	4952.
1964	17783.	2420.	15363.
1963	45709.	727.	44982.
1962	3434.	523.	2911.
1961	2837.	213.	2624.
1960	16029.	13505.	2524.
1959	4521.	510.	4011.
1958	3324.	810.	2514.
1957	6231.	1183.	5048.
1956	8508.	2596.	5912.
1955	7438.	3112.	4326.
1954	4026.	303.	3723.
1953	5531.	0.	5531.
1952	7015.	0.	7015.
1951	9156.	0.	9156.
1950	8615.	0.	8615.
1949	9933.	0.	9933.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 2

KENTUCKY POWER COMPANY 8-29-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 39100000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1948	10920.	0.	10920.
1947	10461.	0.	10461.
1946	2152.	0.	2152.
1945	524.	0.	524.
1944	571.	0.	571.
1943	1166.	0.	1166.
1942	12215.	0.	12215.
1941	7148.	0.	7148.
1940	9407.	0.	9407.
1939	11380.	0.	11380.
1938	5462.	0.	5462.
1936	13739.	0.	13739.
TOTALS	1299464.	295632.	1003832.

ACTUAL INPUT BALANCE 1003832.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 1

KENTUCKY POWER COMPANY 8-29-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 39100000
 35.0 RO.5

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1987	2805.	0.9725	2728.	-42.	2686.
1986	6069.	0.9613	5834.	-91.	5743.
1985	43580.	0.9499	41396.	-643.	40753.
1984	15920.	0.9383	14938.	-232.	14706.
1983	38855.	0.9266	36005.	-559.	35446.
1982	14208.	0.9148	12998.	-202.	12796.
1981	21059.	0.9028	19013.	-295.	18718.
1980	184978.	0.8907	164784.	-2558.	162206.
1979	89916.	0.8785	78988.	-1226.	77762.
1978	369325.	0.8661	319861.	-4966.	314895.
1977	30855.	0.8535	26336.	-409.	25927.
1976	16914.	0.8408	14222.	-221.	14001.
1975	15136.	0.8280	12532.	-195.	12338.
1974	15310.	0.8150	12477.	-194.	12283.
1973	14902.	0.8017	11948.	-185.	11762.
1972	23032.	0.7883	18157.	-282.	17875.
1971	7144.	0.7747	5535.	-86.	5449.
1970	23202.	0.7609	17654.	-274.	17380.
1969	53699.	0.7468	40103.	-623.	39480.
1968	8024.	0.7325	5878.	-91.	5786.
1967	24258.	0.7180	17416.	-270.	17146.
1966	26444.	0.7031	18594.	-289.	18305.
1965	8594.	0.6881	5913.	-92.	5822.
1964	17783.	0.6728	11964.	-186.	11778.
1963	45709.	0.6572	30038.	-466.	29572.
1962	3434.	0.6413	2202.	-34.	2168.
1961	2837.	0.6252	1774.	-28.	1746.
1960	16029.	0.6088	9758.	-151.	9607.
1959	4521.	0.5922	2677.	-42.	2636.
1958	3324.	0.5753	1912.	-30.	1883.
1957	6231.	0.5582	3478.	-54.	3424.
1956	8508.	0.5408	4602.	-71.	4530.
1955	7438.	0.5233	3892.	-60.	3832.
1954	4026.	0.5056	2036.	-32.	2004.
1953	5531.	0.4877	2698.	-42.	2656.
1952	7015.	0.4697	3295.	-51.	3244.
1951	9156.	0.4516	4134.	-64.	4070.
1950	8615.	0.4333	3733.	-58.	3675.
1949	9933.	0.4150	4122.	-64.	4058.
1948	10920.	0.3967	4332.	-67.	4264.
1947	10461.	0.3783	3958.	-61.	3896.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 2

KENTUCKY POWER COMPANY 8-29-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 39100000
 35.0 R0.5

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1946	2152.	0.3600	775.	-12.	763.
1945	524.	0.3418	179.	-3.	176.
1944	571.	0.3237	185.	-3.	182.
1943	1166.	0.3057	356.	-6.	351.
1942	12215.	0.2879	3516.	-55.	3462.
1941	7148.	0.2702	1932.	-30.	1902.
1940	9407.	0.2529	2379.	-37.	2342.
1939	11380.	0.2359	2684.	-42.	2642.
1938	5462.	0.2191	1197.	-19.	1178.
1936	13739.	0.1868	2567.	-40.	2527.
TOTALS	1299464.		1019662.	-15830.	1003832.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGR01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

8-29-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 39200000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1987	0.	1158.	-1158.
1986	1762.	300.	1462.
1985	0.	238.	-238.
1983	0.	2051.	-2051.
1982	0.	894.	-894.
1981	20315.	231.	20084.
1980	0.	1732.	-1732.
1979	775.	245.	530.
1978	9.	0.	9.
1977	2757.	0.	2757.
1976	2293.	0.	2293.
1974	11603.	1049.	10554.
1973	0.	641.	-641.
1972	21926.	2136.	19790.
1969	2701.	0.	2701.
1967	1594.	0.	1594.
1966	302.	216.	86.
1964	4107.	0.	4107.
1963	238.	0.	238.
1962	342.	0.	342.
1961	530.	0.	530.
1959	347.	0.	347.
1958	0.	367.	-367.
1955	1732.	0.	1732.
1954	0.	300.	-300.
1951	683.	0.	683.
1950	693.	0.	693.
1949	755.	0.	755.
1947	218.	0.	218.
1943	127.	0.	127.
1942	60.	0.	60.
1940	209.	0.	209.
1938	1240.	0.	1240.
1937	867.	0.	867.
1936	544.	0.	544.
TOTALS	78729.	11558.	67171.

ACTUAL INPUT BALANCE 67171.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGR02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 1

KENTUCKY POWER COMPANY 8-29-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 39200000
 30.0 R3.0

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1986	1762.	0.9971	1757.	5.	1762.
1981	20315.	0.9860	20030.	57.	20087.
1979	775.	0.9775	758.	2.	760.
1978	9.	0.9720	9.	0.	9.
1977	2757.	0.9656	2662.	8.	2670.
1976	2293.	0.9581	2197.	6.	2203.
1974	11603.	0.9395	10901.	31.	10932.
1972	21926.	0.9151	20065.	57.	20122.
1969	2701.	0.8651	2337.	7.	2343.
1967	1594.	0.8207	1308.	4.	1312.
1966	302.	0.7945	240.	1.	241.
1964	4107.	0.7330	3011.	9.	3019.
1963	238.	0.6975	166.	0.	166.
1962	342.	0.6585	225.	1.	226.
1961	530.	0.6163	327.	1.	328.
1959	347.	0.5231	182.	1.	182.
1955	1732.	0.3198	554.	2.	556.
1951	683.	0.1461	100.	0.	100.
1950	693.	0.1136	79.	0.	79.
1949	755.	0.0860	65.	0.	65.
1947	218.	0.0446	10.	0.	10.
1943	127.	0.0056	1.	0.	1.
1942	60.	0.0024	0.	0.	0.
1940	209.	0.0000	0.	0.	0.
1938	1240.	0.0000	0.	0.	0.
1937	867.	0.0000	0.	0.	0.
1936	544.	0.0000	0.	0.	0.
TOTALS	78729.		66982.	189.	67171.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGK01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

8-29-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 39300000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1988	0.	2235.	-2235.
1987	0.	5503.	-5503.
1985	712.	0.	712.
1984	13448.	686.	12762.
1983	0.	1439.	-1439.
1982	11988.	3557.	8431.
1981	52760.	0.	52760.
1980	35929.	0.	35929.
1979	17332.	5992.	11340.
1977	0.	325.	-325.
1976	14740.	5571.	9169.
1975	0.	1386.	-1386.
1974	12970.	125.	12845.
1973	1165.	294.	871.
1972	779.	67.	712.
1971	180.	47.	133.
1970	206.	0.	206.
1969	3886.	273.	3613.
1968	119.	0.	119.
1967	2175.	0.	2175.
1966	260.	0.	260.
1965	20069.	222.	19847.
1964	0.	12.	-12.
1962	491.	0.	491.
1959	347.	0.	347.
1956	792.	0.	792.
1955	290.	307.	-17.
1953	524.	0.	524.
1952	964.	0.	964.
1951	664.	0.	664.
1950	421.	0.	421.
1949	161.	0.	161.
1947	67.	0.	67.
1946	145.	0.	145.
1945	272.	0.	272.
1944	272.	0.	272.
1942	203.	0.	203.
1941	86.	0.	86.
1940	293.	0.	293.
1939	27.	0.	27.
1938	137.	0.	137.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGR01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 2

KENTUCKY POWER COMPANY 8-29-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
ACCOUNT 39300000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1937	1121.	0.	1121.
TOTALS	195995.	28041.	167954.

ACTUAL INPUT BALANCE 167954.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 1

KENTUCKY POWER COMPANY 8-29-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 39300000
 30.0 R1.0

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1985	712.	0.9575	682.	11.	693.
1984	13448.	0.9469	12734.	209.	12943.
1982	11988.	0.9246	11085.	182.	11266.
1981	52760.	0.9129	48166.	789.	48955.
1980	35929.	0.9008	32366.	530.	32896.
1979	17332.	0.8884	15397.	252.	15649.
1976	14740.	0.8483	12504.	205.	12709.
1974	12970.	0.8192	10624.	174.	10799.
1973	1165.	0.8037	936.	15.	952.
1972	779.	0.7877	614.	10.	624.
1971	180.	0.7709	139.	2.	141.
1970	206.	0.7536	155.	3.	158.
1969	3886.	0.7355	2858.	47.	2905.
1968	119.	0.7167	85.	1.	87.
1967	2175.	0.6972	1516.	25.	1541.
1966	260.	0.6769	176.	3.	179.
1965	20069.	0.6560	13165.	216.	13380.
1962	491.	0.5890	289.	5.	294.
1959	347.	0.5166	179.	3.	182.
1956	792.	0.4402	349.	6.	354.
1955	290.	0.4142	120.	2.	122.
1953	524.	0.3620	190.	3.	193.
1952	964.	0.3359	324.	5.	329.
1951	664.	0.3101	206.	3.	209.
1950	421.	0.2846	120.	2.	122.
1949	161.	0.2596	42.	1.	42.
1947	67.	0.2113	14.	0.	14.
1946	145.	0.1883	27.	0.	28.
1945	272.	0.1662	45.	1.	46.
1944	272.	0.1452	39.	1.	40.
1942	203.	0.1068	22.	0.	22.
1941	86.	0.0896	8.	0.	8.
1940	293.	0.0739	22.	0.	22.
1939	27.	0.0597	2.	0.	2.
1938	137.	0.0471	6.	0.	7.
1937	1121.	0.0361	40.	1.	41.
TOTALS	195995.		165247.	2707.	167954.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGR01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY

8-29-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 39400000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1989	2098.	20344.	-18246.
1988	0.	29896.	-29896.
1987	15868.	3838.	12030.
1986	19796.	6863.	12933.
1985	68520.	3502.	65018.
1984	26017.	1310.	24707.
1983	87918.	17260.	70658.
1982	9853.	30693.	-20840.
1981	101640.	9537.	92103.
1980	121208.	2627.	118581.
1979	15765.	922.	14843.
1978	7257.	0.	7257.
1977	12388.	1944.	10444.
1976	6378.	351.	6027.
1975	9832.	2230.	7602.
1974	8852.	342.	8510.
1973	20104.	2402.	17702.
1972	66706.	848.	65858.
1971	5476.	1884.	3592.
1970	4450.	0.	4450.
1969	3632.	890.	2742.
1968	4060.	539.	3521.
1967	13049.	0.	13049.
1966	7874.	282.	7592.
1965	7151.	638.	6513.
1964	1748.	282.	1466.
1963	1063.	204.	859.
1962	760.	0.	760.
1961	1557.	714.	843.
1960	2206.	183.	2023.
1959	2592.	1333.	1259.
1958	8748.	1523.	7225.
1957	1170.	0.	1170.
1956	389.	0.	389.
1955	1544.	1085.	459.
1954	258.	270.	-12.
1953	1628.	0.	1628.
1952	2414.	0.	2414.
1951	725.	0.	725.
1950	3724.	0.	3724.
1949	2273.	0.	2273.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 2

KENTUCKY POWER COMPANY 8-29-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 39400000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1948	467.	0.	467.
1946	423.	0.	423.
1945	531.	0.	531.
1944	1042.	0.	1042.
1943	521.	0.	521.
1942	2094.	0.	2094.
1941	62.	0.	62.
1940	966.	0.	966.
1939	412.	0.	412.
1938	425.	0.	425.
1937	431.	0.	431.
1936	442.	0.	442.
TOTALS	686507.	144736.	541771.

ACTUAL INPUT BALANCE 541771.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGR02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 1

KENTUCKY POWER COMPANY 8-29-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 39400000
 30.0 RO.5

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1989	2098.	0.9937	2085.	-108.	1977.
1987	15868.	0.9679	15358.	-795.	14563.
1986	19796.	0.9546	18898.	-978.	17920.
1985	68520.	0.9412	64494.	-3338.	61156.
1984	26017.	0.9276	24134.	-1249.	22885.
1983	87918.	0.9138	80342.	-4158.	76183.
1982	9853.	0.8998	8866.	-459.	8407.
1981	101640.	0.8856	90016.	-4659.	85357.
1980	121208.	0.8713	105603.	-5466.	100137.
1979	15765.	0.8567	13506.	-699.	12806.
1978	7257.	0.8419	6110.	-316.	5793.
1977	12388.	0.8269	10244.	-530.	9713.
1976	6378.	0.8117	5177.	-268.	4909.
1975	9832.	0.7962	7828.	-405.	7423.
1974	8852.	0.7804	6908.	-358.	6551.
1973	20104.	0.7644	15367.	-795.	14571.
1972	66706.	0.7480	49896.	-2582.	47313.
1971	5476.	0.7313	4005.	-207.	3797.
1970	4450.	0.7143	3179.	-165.	3014.
1969	3632.	0.6969	2531.	-131.	2400.
1968	4060.	0.6792	2757.	-143.	2615.
1967	13049.	0.6611	8626.	-446.	8180.
1966	7874.	0.6426	5060.	-262.	4798.
1965	7151.	0.6238	4461.	-231.	4230.
1964	1748.	0.6047	1057.	-55.	1002.
1963	1063.	0.5852	622.	-32.	590.
1962	760.	0.5653	430.	-22.	407.
1961	1557.	0.5452	849.	-44.	805.
1960	2206.	0.5248	1158.	-60.	1098.
1959	2592.	0.5041	1307.	-68.	1239.
1958	8748.	0.4832	4227.	-219.	4008.
1957	1170.	0.4621	541.	-28.	513.
1956	389.	0.4409	172.	-9.	163.
1955	1544.	0.4196	648.	-34.	614.
1954	258.	0.3982	103.	-5.	97.
1953	1628.	0.3768	613.	-32.	582.
1952	2414.	0.3555	858.	-44.	814.
1951	725.	0.3342	242.	-13.	230.
1950	3724.	0.3131	1166.	-60.	1106.
1949	2273.	0.2923	664.	-34.	630.
1948	467.	0.2717	127.	-7.	120.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAG02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 2

KENTUCKY POWER COMPANY 8-29-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 39400000
 30.0 RO.5

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1946	423.	0.2316	98.	-5.	93.
1945	531.	0.2123	113.	-6.	107.
1944	1042.	0.1934	202.	-10.	191.
1943	521.	0.1752	91.	-5.	87.
1942	2094.	0.1576	330.	-17.	313.
1941	62.	0.1406	9.	0.	8.
1940	966.	0.1244	120.	-6.	114.
1939	412.	0.1090	45.	-2.	43.
1938	425.	0.0944	40.	-2.	38.
1937	431.	0.0806	35.	-2.	33.
1936	442.	0.0676	30.	-2.	28.
TOTALS	686507.		571343.	-29572.	541771.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

PAGE 1

KENTUCKY POWER COMPANY

8-29-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 39500000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1989	0.	4712.	-4712.
1988	63078.	6705.	56373.
1987	0.	2217.	-2217.
1985	22533.	4749.	17784.
1984	4112.	0.	4112.
1983	11112.	7984.	3128.
1982	102019.	10243.	91776.
1981	37951.	567.	37384.
1980	4929.	426.	4503.
1979	24209.	3291.	20918.
1978	125756.	6756.	119000.
1977	8144.	2311.	5833.
1976	8022.	2459.	5563.
1975	111.	0.	111.
1974	5020.	2201.	2819.
1973	5096.	176.	4920.
1972	8556.	358.	8198.
1971	2615.	1026.	1589.
1970	6293.	225.	6068.
1969	9069.	769.	8300.
1968	3816.	454.	3362.
1967	5248.	4684.	564.
1966	1113.	2165.	-1052.
1965	2932.	177.	2755.
1964	3383.	47.	3336.
1963	955.	107.	848.
1962	1704.	32.	1672.
1961	5358.	5.	5353.
1960	1797.	170.	1627.
1959	1414.	81.	1333.
1958	1715.	133.	1582.
1957	1497.	691.	806.
1956	6767.	0.	6767.
1955	974.	321.	653.
1954	2360.	0.	2360.
1953	1077.	0.	1077.
1952	596.	0.	596.
1951	755.	0.	755.
1950	1152.	0.	1152.
1949	1504.	0.	1504.
1948	1080.	0.	1080.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGK01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 2

KENTUCKY POWER COMPANY 8-29-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 39500000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
	-----	-----	-----
1947	6604.	0.	6604.
1946	1895.	0.	1895.
1945	605.	0.	605.
1944	1068.	0.	1068.
1943	20.	0.	20.
1942	217.	0.	217.
1941	590.	0.	590.
1940	503.	0.	503.
1939	1216.	0.	1216.
1938	1022.	0.	1022.
1937	12621.	0.	12621.
1936	10466.	0.	10466.
	-----	-----	-----
TOTALS	532649.	66242.	466407.
	=====	=====	=====

ACTUAL INPUT BALANCE 446407.
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DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGR02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 1

KENTUCKY POWER COMPANY 8-29-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 39500000
 30.0 L5.0

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1988	63078.	1.0000	63078.	-3598.	59480.
1985	22533.	1.0000	22533.	-1285.	21248.
1984	4112.	1.0000	4112.	-235.	3877.
1983	11112.	1.0000	11112.	-634.	10478.
1982	102019.	1.0000	102019.	-5820.	96199.
1981	37951.	1.0000	37951.	-2165.	35786.
1980	4929.	1.0000	4929.	-281.	4648.
1979	24209.	1.0000	24209.	-1381.	22828.
1978	125756.	1.0000	125756.	-7174.	118582.
1977	8144.	1.0000	8144.	-465.	7679.
1976	8022.	1.0000	8022.	-458.	7564.
1975	111.	1.0000	111.	-6.	105.
1974	5020.	0.9998	5019.	-286.	4733.
1973	5096.	0.9991	5092.	-290.	4801.
1972	8556.	0.9974	8534.	-487.	8047.
1971	2615.	0.9939	2599.	-148.	2451.
1970	6293.	0.9877	6216.	-355.	5861.
1969	9069.	0.9780	8869.	-506.	8363.
1968	3816.	0.9639	3678.	-210.	3469.
1967	5248.	0.9448	4958.	-283.	4675.
1966	1113.	0.9195	1023.	-58.	965.
1965	2932.	0.8857	2597.	-148.	2449.
1964	3383.	0.8404	2843.	-162.	2681.
1963	955.	0.7803	745.	-43.	703.
1962	1704.	0.7040	1200.	-68.	1131.
1961	5358.	0.6143	3292.	-188.	3104.
1960	1797.	0.5177	930.	-53.	877.
1959	1414.	0.4224	597.	-34.	563.
1958	1715.	0.3361	576.	-33.	544.
1957	1497.	0.2634	394.	-22.	372.
1956	6767.	0.2053	1389.	-79.	1310.
1955	974.	0.1600	156.	-9.	147.
1954	2360.	0.1247	294.	-17.	278.
1953	1077.	0.0969	104.	-6.	98.
1952	596.	0.0745	44.	-3.	42.
1951	755.	0.0564	43.	-2.	40.
1950	1152.	0.0418	48.	-3.	45.
1949	1504.	0.0303	46.	-3.	43.
1948	1080.	0.0214	23.	-1.	22.
1947	6604.	0.0147	97.	-6.	92.
1946	1895.	0.0098	19.	-1.	18.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 2

KENTUCKY POWER COMPANY 8-29-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 39500000
 30.0 L5.0

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1945	605.	0.0064	4.	0.	4.
1944	1068.	0.0040	4.	0.	4.
1943	20.	0.0024	0.	0.	0.
1942	217.	0.0014	0.	0.	0.
1941	590.	0.0008	0.	0.	0.
1940	503.	0.0004	0.	0.	0.
1939	1216.	0.0002	0.	0.	0.
1938	1022.	0.0001	0.	0.	0.
1937	12621.	0.0000	0.	0.	0.
1936	10466.	0.0000	0.	0.	0.
TOTALS	532649.		473413.	-27006.	446407.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 1

KENTUCKY POWER COMPANY 8-29-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 39700000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1989	210921.	36936.	173985.
1988	183826.	2396.	181430.
1987	178205.	28250.	149955.
1986	298200.	8289.	289911.
1985	343881.	131086.	212795.
1984	18068.	10296.	7772.
1983	41410.	21624.	19786.
1982	122961.	14212.	108749.
1981	174479.	54217.	120262.
1980	59665.	0.	59665.
1979	42767.	28536.	14231.
1978	530015.	3716.	526299.
1977	78092.	5630.	72462.
1976	26966.	13865.	13101.
1975	19202.	5998.	13204.
1974	424832.	22798.	402034.
1973	166418.	7247.	159171.
1972	60869.	2651.	58218.
1971	10916.	0.	10916.
1970	6702.	544.	6158.
1969	12069.	1584.	10485.
1968	195609.	661.	194948.
1967	15283.	1154.	14129.
1966	15840.	0.	15840.
1965	21185.	0.	21185.
1964	7758.	1253.	6505.
1963	46002.	24161.	21841.
1962	8607.	4484.	4123.
1961	2607.	1644.	963.
1960	1664.	570.	1094.
1959	6453.	280.	6173.
1958	9894.	4999.	4895.
1957	8894.	8547.	347.
1956	7452.	9934.	-2482.
1955	4521.	6106.	-1585.
1954	6665.	958.	5707.
1953	4559.	0.	4559.
1952	12820.	0.	12820.
1951	7812.	0.	7812.
1950	8230.	0.	8230.
1949	38466.	0.	38466.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGRO1 RELEASE 5.0
 STUDY AS OF DECEMBER 31, 1989 PAGE 2

KENTUCKY POWER COMPANY 8-29-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 39700000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1948	4927.	0.	4927.
1947	6770.	0.	6770.
1946	813.	0.	813.
1945	103.	0.	103.
1944	117.	0.	117.
1943	610.	0.	610.
1942	5181.	0.	5181.
1941	544.	0.	544.
1940	6464.	0.	6464.
1939	2265.	0.	2265.
1938	498.	0.	498.
1937	5423.	0.	5423.
TOTALS	3474500.	464626.	3009874.

ACTUAL INPUT BALANCE 3009874.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 1

KENTUCKY POWER COMPANY 8-29-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 39700000
 22.0 L3.0

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1989	210921.	1.0000	210921.	3829.	214750.
1988	183826.	1.0000	183826.	3337.	187163.
1987	178205.	1.0000	178202.	3235.	181437.
1986	298200.	0.9998	298138.	5412.	303550.
1985	343881.	0.9991	343573.	6237.	349810.
1984	18068.	0.9976	18024.	327.	18351.
1983	41410.	0.9948	41196.	748.	41944.
1982	122961.	0.9906	121805.	2211.	124016.
1981	174479.	0.9845	171782.	3118.	174901.
1980	59665.	0.9763	58250.	1057.	59308.
1979	42767.	0.9652	41279.	749.	42029.
1978	530015.	0.9503	503666.	9143.	512809.
1977	78092.	0.9301	72637.	1319.	73956.
1976	26966.	0.9032	24357.	442.	24799.
1975	19202.	0.8684	16674.	303.	16977.
1974	424832.	0.8249	350456.	6362.	356818.
1973	166418.	0.7735	128718.	2337.	131054.
1972	60869.	0.7154	43545.	790.	44335.
1971	10916.	0.6530	7129.	129.	7258.
1970	6702.	0.5891	3948.	72.	4020.
1969	12069.	0.5262	6350.	115.	6466.
1968	195609.	0.4664	91229.	1656.	92885.
1967	15283.	0.4111	6284.	114.	6398.
1966	15840.	0.3613	5723.	104.	5827.
1965	21185.	0.3168	6712.	122.	6834.
1964	7758.	0.2776	2153.	39.	2192.
1963	46002.	0.2428	11170.	203.	11373.
1962	8607.	0.2120	1825.	33.	1858.
1961	2607.	0.1844	481.	9.	489.
1960	1664.	0.1596	266.	5.	270.
1959	6453.	0.1373	886.	16.	902.
1958	9894.	0.1170	1158.	21.	1179.
1957	8894.	0.0988	879.	16.	895.
1956	7452.	0.0825	615.	11.	626.
1955	4521.	0.0680	307.	6.	313.
1954	6665.	0.0552	368.	7.	374.
1953	4559.	0.0441	201.	4.	204.
1952	12820.	0.0345	443.	8.	451.
1951	7812.	0.0265	207.	4.	211.
1950	8230.	0.0199	164.	3.	167.
1949	38466.	0.0145	558.	10.	568.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 2

KENTUCKY POWER COMPANY 8-29-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 39700000
 22.0 L3.0

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1948	4927.	0.0103	51.	1.	51.
1947	6770.	0.0070	47.	1.	48.
1946	813.	0.0046	4.	0.	4.
1945	103.	0.0028	0.	0.	0.
1944	117.	0.0016	0.	0.	0.
1943	610.	0.0009	1.	0.	1.
1942	5181.	0.0004	2.	0.	2.
1941	544.	0.0002	0.	0.	0.
1940	6464.	0.0001	0.	0.	0.
1939	2265.	0.0000	0.	0.	0.
1938	498.	0.0000	0.	0.	0.
1937	5423.	0.0000	0.	0.	0.
TOTALS	3474500.		2956209.	53665.	3009874.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGR01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

PAGE 1

KENTUCKY POWER COMPANY

8-29-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 39800000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1989	0.	12293.	-12293.
1988	4764.	6132.	-1368.
1987	4770.	254.	4516.
1986	7809.	0.	7809.
1985	14384.	4185.	10199.
1984	13638.	3561.	10077.
1983	235624.	1769.	233855.
1982	20048.	11220.	8828.
1981	30140.	66.	30074.
1980	52641.	2367.	50274.
1979	83274.	4645.	78629.
1978	6913.	780.	6133.
1977	5021.	2007.	3014.
1976	2693.	336.	2357.
1975	5059.	743.	4316.
1974	1193.	1064.	129.
1973	5609.	174.	5435.
1972	1396.	1093.	303.
1971	2627.	1279.	1348.
1970	9259.	221.	9038.
1969	1787.	1724.	63.
1968	2001.	756.	1245.
1967	3256.	1179.	2077.
1966	2605.	0.	2605.
1965	740.	0.	740.
1964	2704.	252.	2452.
1963	15388.	0.	15388.
1962	2346.	0.	2346.
1961	761.	693.	68.
1960	1263.	0.	1263.
1959	3041.	75.	2966.
1958	714.	215.	499.
1957	272.	46.	226.
1956	1287.	0.	1287.
1955	700.	336.	364.
1954	1198.	0.	1198.
1953	334.	0.	334.
1952	1721.	0.	1721.
1951	274.	0.	274.
1950	1892.	0.	1892.
1949	44.	0.	44.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGRO1 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 2

KENTUCKY POWER COMPANY 8-29-1990

ANNUAL GROSS ADDITIONS AND RETIREMENTS
 ACCOUNT 39800000

YEAR	GROSS ADDITIONS	GROSS RETIREMENTS	NET
1948	264.	0.	264.
1947	1719.	0.	1719.
1946	631.	0.	631.
1945	207.	0.	207.
1944	165.	0.	165.
1943	459.	0.	459.
1942	234.	0.	234.
1941	639.	0.	639.
1940	435.	0.	435.
1939	65.	0.	65.
1938	309.	0.	309.
1937	946.	0.	946.
1936	599.	0.	599.
TOTALS	557862.	59465.	498397.

ACTUAL INPUT BALANCE 498397.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 1

KENTUCKY POWER COMPANY 8-29-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 39800000
 20.0 SS.0

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1988	4764.	1.0000	4764.	-50.	4714.
1987	4770.	1.0000	4770.	-50.	4720.
1986	7809.	1.0000	7809.	-81.	7728.
1985	14384.	1.0000	14384.	-150.	14234.
1984	13638.	1.0000	13638.	-142.	13496.
1983	235624.	1.0000	235624.	-2450.	233174.
1982	20048.	1.0000	20048.	-208.	19840.
1981	30140.	1.0000	30140.	-313.	29827.
1980	52641.	1.0000	52641.	-547.	52094.
1979	83274.	1.0000	83274.	-866.	82408.
1978	6913.	0.9999	6913.	-72.	6841.
1977	5021.	0.9995	5019.	-52.	4967.
1976	2693.	0.9977	2687.	-28.	2659.
1975	5059.	0.9909	5013.	-52.	4961.
1974	1193.	0.9721	1160.	-12.	1148.
1973	5609.	0.9299	5216.	-54.	5162.
1972	1396.	0.8525	1190.	-12.	1178.
1971	2627.	0.7343	1929.	-20.	1909.
1970	9259.	0.5825	5393.	-56.	5337.
1969	1787.	0.4175	746.	-8.	738.
1968	2001.	0.2657	532.	-6.	526.
1967	3256.	0.1475	480.	-5.	475.
1966	2605.	0.0701	183.	-2.	181.
1965	740.	0.0279	21.	0.	20.
1964	2704.	0.0091	25.	0.	24.
1963	15388.	0.0023	36.	0.	36.
1962	2346.	0.0005	1.	0.	1.
1961	761.	0.0001	0.	0.	0.
1960	1263.	0.0000	0.	0.	0.
1959	3041.	0.0000	0.	0.	0.
1958	714.	0.0000	0.	0.	0.
1957	272.	0.0000	0.	0.	0.
1956	1287.	0.0000	0.	0.	0.
1955	700.	0.0000	0.	0.	0.
1954	1198.	0.0000	0.	0.	0.
1953	334.	0.0000	0.	0.	0.
1952	1721.	0.0000	0.	0.	0.
1951	274.	0.0000	0.	0.	0.
1950	1892.	0.0000	0.	0.	0.
1949	44.	0.0000	0.	0.	0.
1948	264.	0.0000	0.	0.	0.

DELOITTE HASKINS & SELLS DEPRECIATION SYSTEM - DSAGE02 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989 PAGE 2

KENTUCKY POWER COMPANY 8-29-1990

SURVIVOR AGING USING GROSS ADDITIONS
 ACCOUNT 39800000
 20.0 55.0

VINTAGE YEAR	GROSS ADDITIONS BY VINTAGE	SURVIVOR RATIO	CALCULATED SURVIVORS	ADJUSTMENT	ADJUSTED SURVIVORS
1947	1719.	0.0000	0.	0.	0.
1946	631.	0.0000	0.	0.	0.
1945	207.	0.0000	0.	0.	0.
1944	165.	0.0000	0.	0.	0.
1943	459.	0.0000	0.	0.	0.
1942	234.	0.0000	0.	0.	0.
1941	639.	0.0000	0.	0.	0.
1940	435.	0.0000	0.	0.	0.
1939	65.	0.0000	0.	0.	0.
1938	309.	0.0000	0.	0.	0.
1937	946.	0.0000	0.	0.	0.
1936	599.	0.0000	0.	0.	0.
TOTALS	557862.		503634.	-5237.	498397.

KENTUCKY POWER COMPANY
CALCULATION OF NET SALVAGE FACTOR FOR STEAM PRODUCTION PLANT

TOTAL DEPRECIABLE STEAM PRODUCTION PLANT BALANCE AT 12-31-89	\$196,734,10
TOTAL REMOVAL COSTS ESTIMATED BY SARGENT & LUNDY	\$43,157,00
NET SALVAGE PERCENTAGE = $\$43,157,000 / \$196,734,106$	2

SARGENT & LUNDY
ENGINEERS

FOUNDED 1891
55 EAST MONROE STREET
CHICAGO, ILLINOIS 60603
(312) 269-2000

ALAN W. WENDORF
ASSOCIATE
312-269-6551

October 12, 1990
Project No. 8840-00

American Electric Power
Service Corporation

Demolition Cost Estimates

Mr. R. I. Pawliger, Group Manager
Mechanical Engineering
American Electric Power
Service Corporation
One Riverside Plaza
Columbus, OH 43215

Dear Mr. Pawliger:

In accordance with your authorization, Sargent & Lundy conducted a site-specific conceptual cost study to estimate the cost of dismantling Kentucky Power Company's (KP) Big Sandy coal-fired generating station.

The method used to prepare this conceptual cost estimate consisted of standard and accepted techniques. It consisted of reviewing general arrangement drawings of the plant site which showed the location of major structures on site and the arrangement of equipment inside the power block buildings. We were also provided with the weights of certain major pieces of equipment and the amount of asbestos to be removed. In order to confirm certain information and to gather additional data, we visited the Big Sandy plant site. We have also incorporated information from demolition and asbestos removal contractors.

The major assumptions used in preparing the cost estimate are stated in the estimate and include assumptions such as the only activities necessary to decommission an ash pond are to pump it dry and to cover the ash pond with two feet of soil. We also assumed it would not be necessary to remove the thousands of feet of underground piping and wiring and that there would be sufficient room on site to dispose of all the non-hazardous debris. In our opinion, assumptions such as these are conservative and minimize the dismantling cost estimate which results in a cost estimate at the lower range of potential dismantling costs.

SARGENT & LUNDY
ENGINEERS
CHICAGO

Mr. R. I. Pawliger
American Electric Power Service Corp.

October 12, 1990
Page 2

We estimated the salvage value for the amounts of recoverable steel in the plant and showed the salvage value as a reduction to the estimated cost for dismantling the plant.

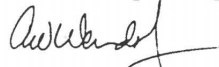
We included a 10% factor for indirect expenses in the cost estimate which is intended to provide for KP's administrative and overhead costs such as obtaining permits, construction services such as water and electricity, security facilities, environmental monitoring and the cost of construction management which includes scheduling, monitoring and supervising the contractors who will be doing the actual dismantling work. It is also intended to cover such additional expenses as engineering assistance for particularly complex dismantling work.

Considering the above and given the magnitude of the project and the uncertainties and unplanned occurrences which can be encountered, we included a 25% contingency on the labor, material and indirect portions of the estimate. We believe that this contingency factor is reasonable.

Our estimate of the cost to dismantle the Big Sandy generating station is \$43,157,000 in current (1990) dollars.

If we can be of any further assistance, please do not hesitate to call.

Yours very truly,



A. W. Wendorf
Project Manager

AWW:JMK:ch
In duplicate
Copies:
W. C. Cleff
J. M. Kutin
AEPDemo.ch

DEMOLITION OF POWER BLOCK
AND SITE FACILITIES

CONCEPTUAL COST ESTIMATE

PREPARED FOR
KENTUCKY POWER COMPANY
BIG SANDY PLANT UNITS 1 & 2

SARGENT & LUNDY

ESTIMATE NO. 14106
PROJECT NO. 8840-00
October 12, 1990

REVIEWED BY: 

APPROVED BY: 

Estimate No: 14100

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Sargent & Lundy
Chicago

B A S I S of E S T I M A T E

KENTUCKY POWER COMPANY
BIG SANDY PLANT UNITS 1 & 2
CONCEPTUAL COST ESTIMATE
DEMOLITION OF POWER BLOCK
AND SITE FACILITIES

Page: 1
Estimate No: 14106
Project No: 8848-00
Prepared by: AIS/
Estimate Date: 12OCT90

Price level: 1990

Scope

DEMOLITION OF BIG SANDY POWER PLANT UNITS 1 & 2
DEMOLITION OF THE FOLLOWING IS NOT INCLUDED:

- PUMPHOUSES IN THE BIG SANDY RIVER.
- SWITCHYARDS.

Technical Basis

SEE ASSUMPTIONS BELOW

Assumptions

- ALL COAL, FUEL OIL, AND CHEMICALS WILL BE CONSUMED PRIOR TO DEMOLITION
- NO EXTRAORDINARY ENVIRONMENTAL COSTS FOR DEMOLITION HAVE BEEN INCLUDED EXCEPT FOR ASBESTOS REMOVAL AND DISPOSAL; THERE IS NO PCB ON THE SITE
- ALL ITEMS AT THE SITE ABOVE GRADE, AND TO A DEPTH OF 2 FEET (ITEMS BURIED MORE THAN 2 FEET ARE NOT DEMOLISHED) ARE DEMOLISHED EXCEPT FOR:
 - ITEMS LISTED IN THE ABOVE SCOPE
 - THE POWER BLOCK THICK MAT FOUNDATIONS AT GRADE WILL HAVE 2 FEET OF SOIL PLACED OVER THE TOP OF THEM AND GRADED INTO THE SURROUNDING AREA
- ALL DEMOLITION IS CONSIDERED DEBRIS EXCEPT FOR THE FOLLOWING LARGE QUANTITIES OF STEEL WHICH HAVE BEEN CONSIDERED TO HAVE A SCRAP VALUE (TRANSPORTATION TO A SCRAP PROCESSOR HAS NOT BEEN INCLUDED):
 - BOILER
 - TURBINE-GENERATOR
 - PRECIPITATOR
 - GAS DUCTWORK
- THERE WILL BE SUFFICIENT VOLUME IN BASEMENTS, HOPPERS BELOW GRADE, WATER PONDS, OR THE ASH STORAGE AREA TO DISPOSE OF ALL DEBRIS
- THE ASH PONDS WILL BE FILLED WITH ASH AND ONLY NEED TO BE PUMPED DRY AND TWO FEET OF SOIL COVER FROM ON-SITE PLACED OVER THE ASH IN THE ASH POND AND SEEDED
- ALL SOIL BORROW MATERIAL IS FROM AN ON-SITE BORROW AREA 2 MILES AWAY
- ALL WORK BASED ON A 40 HOUR WORKWEEK

Commercial Basis

1. Equipment/Material Cost

STEEL SCRAP VALUE = \$80/TON

2. Labor Wage Rates

THE FOLLOWING VALUES INCLUDE WAGES, DEMOLITION EQUIPMENT, ON-SITE TRANSPORTATION, DISPOSAL, INSURANCE COSTS, OVERHEAD & PROFIT:

- WRECKING WORK = \$50/HR
- ASBESTOS WORK = \$62.50/HR
- EARTHWORK = \$99/HR
- SEEDING = \$30/HR

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Chicago

B A S I S o f E S T I M A T E

Page: 2
Estimate No: 14106

Commercial Basis continued

3. Labor Crews

S & L STANDARD FOR THIS TYPE OF WORK

4. Productivity

NORMAL UNION PRODUCTIVITY

5. Quantity Sources

BASED ON GENERAL ARRANGEMENT DRAWINGS, CLIENT SUPPLIED INFORMATION AND SITE VISIT

6. Project Schedule

NOT PROVIDED

7. Indirect Expenses

CLIENT'S INDIRECT EXPENSES - 10% OF TOTAL DIRECT CONSTRUCTION COST

8. Escalation Rates (See Cost Summary for rates)

NOT INCLUDED

9. Sales/Use Taxes (See Cost Summary for rates)

NOT INCLUDED

10. Contingency (See Cost Summary for rates)

SEE COST SUMMARY (Page 3) FOR RATES

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 Chicago

C O S T S U M M A R Y R E P O R T

KENTUCKY POWER COMPANY
 BIG SANDY PLANT UNITS 1 & 2
 CONCEPTUAL COST ESTIMATE
 DEMOLITION OF POWER BLOCK
 AND SITE FACILITIES

Page: 3
 Estimate No: 14106
 Project No: 8840-00
 Prepared by: AIS/
 Estimate Date: 12OCT90

Price level: 1990

ACCT.NO.	DESCRIPTION	TOTAL EQUIPMENT COST	TOTAL MATERIAL COST	TOTAL LABOR COST	TOTAL COST
311	STRUCTURES AND IMPROVEMENTS - DEMOLITION AND MODIFICATIONS		120,000	17,610,000	17,730,000
312	BOILER PLANT			10,870,000	10,870,000
314	TURBINE PLANT			5,071,000	5,071,000
316	MISCELLANEOUS POWER PLANT EQUIP.			807,000	807,000
317	SCRAP VALUE		-3,100,000		-3,100,000
353	ELECTRICAL SWITCHYARDS				NOT INCLUDED
TOTAL CONSTRUCTION COSTS			-2,980,000	34,366,000	31,386,000
INDIRECT EXPENSES					3,139,000
ESCALATION					
SALES/USE TAX					8,632,000
CONTINGENCY					
TOTAL PROJECT COST AFUDC					43,157,000
GRAND TOTAL COST					43,157,000

FINANCIAL ASSUMPTIONS:

ESCALATION RATES: Equipment 0.000%
 Material 0.000%
 Labor 0.000%
 Indirects 0.000%
 SALES/USE TAX RATES: Equipment 0.000% Material 0.000%
 CONTINGENCY RATES: Equipment 0.0% Material 25.0% Labor 25.0% Indirects 25.0%
 AFUDC RATE 0.000%

Sargent & Lundy
 Chicago

ESTIMATE WORKSHEET

KENTUCKY POWER COMPANY
 BIG SANDY PLANT UNITS 1 & 2
 CONCEPTUAL COST ESTIMATE
 DEMOLITION OF POWER BLOCK
 AND SITE FACILITIES

Page: 4
 Estimate No: 14106
 Project No: 8840-00
 Prepared by: AIS/ /
 Estimate Date: 12OCT90

Price level: 1990

Note: Extended costs are rounded up to next thousand dollars

ACCOUNT NO.	WORK PACKAGE	DESCRIPTION	*** MATERIAL ***			*** LABOR **				
			QTY	UM	RATE	MATERIAL COST	EQUIPMENT COST	MATERIAL COST	MNHR RATE	MNHR RATE
311		STRUCTURES AND IMPROVEMENTS - DEMOLITION AND MODIFICATIONS								
311.1		SITE STRUCTURES DEMOLITION								
311.11		R/R TRACKS	28000	TF			0.300	8400	50.00	420
311.12		PAVED SURFACES	18800	SY			0.180	3384	50.00	170
311.13		FENCES AND GATES	5500	LF			0.040	220	50.00	11
311.14		COVER DISTURBED AREAS INCL. WATER & ASH PONDS, COAL PILE, AND ENTIRE PLANT SITE WITH 2' OF SOIL	900000	CY			0.066	59400	99.00	5,881
311.15		SEED & MULCH SITE	300	AC	400.00	120,000	60.000	18000	30.00	540
		SUB TOTAL 311.1				120,000		89,404		7,021
311.2		OUTLYING STRUCTURES DEMOLITION								
311.21		WAREHOUSES NUMBER 1, 2 & 3.	352000	CF			0.006	2112	50.00	106
311.22		MISCELLANEOUS OUTLYING BUILDINGS	564000	CF			0.006	3384	50.00	170
311.23		PRECIPITATOR CONTROL BUILDING	288700	CF			0.006	1732	50.00	87
311.24		MISCELLANEOUS EQUIPMENT PADS AND SITE BUILDINGS FOUNDATIONS	25220	CY			1.000	25220	50.00	1,261
311.25		TANK FOUNDATIONS	2200	CY			1.000	2200	50.00	110
		SUB TOTAL 311.2						34,648		1,734
311.3		MAIN POWER BLOCK DEMOLITION (15,841,000 CF)								
311.31		BOILER ROOM	1	LS			158400	50.00		7,920
311.32		TURBINE ROOM								INCL. ACCT. 311.31
311.33		CONTROL HOUSE								INCL. ACCT. 311.31

Sargent & Lundy
 Chicago

ESTIMATE WORKSHEET

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 Estimate No: 14106

Note: Extended costs are rounded up to next thousand dollars

ACCOUNT NO.	WORK PACKAGE	DESCRIPTION	QTY	UM	*** MATERIAL ***		*** LABOR **				
					MATERIAL RATE	EQUIPMENT COST	MATERIAL COST	MNHR RATE	MNHR	WAGE RATE	L
312		BOILER PLANT									
312.11		REMOVAL OF ALL ASBESTOS INSULATION (252,000 SF)	1	LS				40000	62.50	2,500	
312.12		BOILERS AND EQUIPMENT	26250	TN				4.000105000	50.00	5,250	
		SUB TOTAL 312.1						145,000		7,750	
312.21		DEMOLITION OF THE CONCRETE CHIMNEY AND THE STEEL STACK	1	LT				25140	25140	50.00	1,257
312.22		DRAFT EQUIPMENT									INCL. ACCT. 312.12
312.24		FLUES AND DUCTS	3578	TN				4.000	14312	50.00	716
312.25		PRECIPITATORS	3100	TN				4.000	12400	50.00	620
		SUB TOTAL 312.2						51,852		2,593	
312.41		PULVERIZED FUEL EQUIPMENT									INCL. ACCT. 312.12
312.44		DEMOLISH COAL HANDLING STRUCTURES									
312.441		CONVEYORS INCLUDING TRUSSES, BENTS, EQUIPMENT	800	TN				3.000	2400	50.00	120
312.442		BUILDINGS AND TOWERS	620000	CF				0.010	6200	50.00	310
312.443		FOUNDATIONS (2 FT BELOW GRADE)	1400	CY				1.500	2100	50.00	105
		SUB TOTAL 312.44						10,700		535	
		SUB TOTAL 312.4						10,700		535	
		TOTAL 312						207,552		10,878	

Sargent & Lundy
Chicago

E S T I M A T E W O R K S H E E T

Page: 7
Estimate No: 14106

Note: Extended costs are rounded up to next thousand dollars

ACCOUNT NO.	WORK PACKAGE	DESCRIPTION	*** MATERIAL ***			*** LABOR **		
			QTY UM	RATE	EQUIPMENT COST	MATERIAL COST	MANHR RATE	WAGE RATE
314		TURBINE PLANT						
314.11		TURBINE GENERATOR UNITS	2054				4.000 8216 50.00	411
314.111		GENERATORS						INCL. ACCT. 314.11
		SUB TOTAL 314.11					8,216	411
		SUB TOTAL 314.1					8,216	411
314.21		CONDENSERS						INCL. ACCT. 316.11
314.26		CIRCULATING WATER PUMPS	350	TN			2.000 700 50.00	35
		SUB TOTAL 314.2					700	35
314.T41		COOLING TOWERS DEMOLITION	33000	CY			2.500 82500 50.00	4,125
314.T42		BASINS	4000	CY			2.500 10000 50.00	500
		SUB TOTAL 314.T4					92,500	4,625
		SUB TOTAL 314.T					92,500	4,625
		TOTAL 314					101,416	5,071

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Chicago

E S T I M A T E W O R K S H E E T

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Estimate No: 14106

Note: Extended costs are rounded up to next thousand dollars

ACCOUNT NO.	WORK PACKAGE	DESCRIPTION	QTY	UM	*** MATERIAL ***		*** LABOR **		L	
					MATERIAL RATE	EQUIPMENT COST	MATERIAL COST	MNHR RATE		WAGE MNHRS RATE
316		MISCELLANEOUS POWER PLANT EQUIP.								
316.11		MISCELLANEOUS POWER PLANT EQUIPMENT	3775	TN			3.000	11325	50.00	567
316.111		TURBINE ROOM CRANE								INCL. ACCT. 316.11
		SUB TOTAL 316.11						11,325		567
316.12		TANKS	600	TN			3.000	1800	50.00	90
316.13		PIPINGS AND HANGERS	1	LT			3000.000	3000	50.00	150
		SUB TOTAL 316.1						16,125		807
		TOTAL 316						16,125		807

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 Chicago

E S T I M A T E W O R K S H E E T

Page: 10
 Estimate No: 14106

Note: Extended costs are rounded up to next thousand dollars

ACCOUNT NO.	WORK PACKAGE	DESCRIPTION	*** MATERIAL ***			*** LABOR *	
			QTY UM	RATE	EQUIPMENT COST	MATERIAL COST	MMHR RATE
353		ELECTRICAL SWITCHYARDS					NOT INCLUDED

Sargent & Lundy
 Chicago

ESTIMATE WORKSHEET

Page: 11
 Estimate No: 14106

Note: Extended costs are rounded up to next thousand dollars

ACCOUNT NO.	WORK PACKAGE	DESCRIPTION	*** MATERIAL ***			*** LABOR **				
			QTY	UM	RATE	EQUIPMENT COST	MATERIAL COST	MINHR RATE	WAGE RATE	L
900		INDIRECT EXPENSES								
900.1		CLIENT INDIRECT EXPENSES								3,139
		TOTAL 900								3,139
		TOTAL DIRECT & INDIRECT COSTS				-2,988,000		626,220		37,505

KENTUCKY POWER COMPANY
 Transmission Plant Net Salvage Test

Year	Retirements										Total	Net Salvage %	Weighted
	352	353	354.0	354.1	355.0	355.1	356.0	356.1	357	358			
1975	34,092	9,141	0	3,317	39,260	1,856	25,985	2,437	0	0	116,088	44	5,108
1976	9,994	653,079	0	9,324	18,038	91,810	5,734	0	0	0	787,979	14	11,032
1977	0	224,382	0	0	0	0	0	0	0	0	224,382	89	19,970
1978	0	419,245	0	0	101,742	0	19,207	0	0	0	540,194	-5	(2,701)
1979	241	39,790	0	0	17,794	2,975	0	28	0	0	60,828	-61	(3,711)
1980	3,004	657,972	0	15,975	21,156	6,242	0	31,345	0	0	735,694	25	18,392
1981	37,248	1,020,203	17,522	0	79,254	661	53,987	489	0	0	1,209,364	5	6,047
1982	1,544	247,227	28,980	17,051	10,152	14,204	328	78,806	0	0	398,292	46	18,321
1983	2,978	18,248	0	11,161	93,244	207	60,347	0	0	0	186,185	43	8,006
1984	0	108,082	0	43,412	94,774	5,073	46,061	26,128	0	0	323,530	-7	(2,265)
1985	4,677	419,485	2,026	0	11,143	11,886	1,416	6,075	0	0	456,708	66	30,143
1986	4,865	529,269	0	193,909	1,355	0	0	73,842	0	0	803,240	-25	(20,081)
1987	3,012	226,872	0	0	15,471	6,838	0	0	0	0	252,193	62	15,636
1988	4,729	392,502	0	0	42,054	3,739	8,873	71	0	0	451,968	51	23,050
1989	0	848,566	14,276	14,276	80,733	0	34,427	28,688	0	0	1,020,966	26	26,545
TOTAL	106,384	5,814,063	62,804	308,425	628,170	145,491	256,365	247,909	0	0	7,567,611	20	153,493

EVALUATION BASED ON 1975-1989 ACTUAL

	352	353	354.1	354.2	355.1	355.2	356.1	356.2	357	358	Total
Total Retmts	106,384	5,814,063	62,804	308,425	628,170	145,491	256,365	247,909	0	0	7,567,611
Net Salvage, %	0	25	0	0	0	0	10	10	0	0	20
Net Salvage, \$	0	1,453,516	0	0	0	0	25,637	24,791	0	0	1,503,943

DELOITTE HASKINS & SELLS

DEPRECIATION SYSTEM - DSALVG01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

PAGE 1

KENTUCKY POWER COMPANY
 ACCOUNT NO. : 10850000
 TRANSMISSION PLANT

10-24-1990

YEAR	ADDITIONS	RETIREMENTS	REIMBURSEMENTS		SALVAGE		COST OF REMOVAL		NET SALVAGE	
			AMOUNT	RATIO	AMOUNT	RATIO	AMOUNT	RATIO	W/REIMB.	W/O REIMB.
1954	0.	34583.	0.	0.%	15298.	44.%	7180.	21.%	23.%	23.%
1955	0.	47135.	0.	0.%	23025.	49.%	7889.	17.%	32.%	32.%
1956	0.	22861.	0.	0.%	5024.	22.%	5258.	23.%	-1.%	-1.%
1957	0.	134912.	0.	0.%	42741.	32.%	10113.	7.%	24.%	24.%
1958	0.	89413.	0.	0.%	39278.	44.%	23451.	26.%	18.%	18.%
1959	0.	109562.	0.	0.%	56914.	52.%	10968.	10.%	42.%	42.%
1960	0.	120308.	0.	0.%	25114.	21.%	12000.	10.%	11.%	11.%
1961	0.	97570.	0.	0.%	58122.	60.%	19975.	20.%	39.%	39.%
1962	0.	105122.	0.	0.%	48139.	46.%	35762.	34.%	12.%	12.%
1963	0.	81024.	0.	0.%	76939.	95.%	10727.	13.%	82.%	82.%
1964	0.	44999.	0.	0.%	2529.	6.%	8623.	19.%	-14.%	-14.%
1965	0.	456939.	0.	0.%	129041.	28.%	138735.	30.%	-2.%	-2.%
1966	0.	202844.	0.	0.%	54393.	27.%	73574.	36.%	-9.%	-9.%
1967	0.	378070.	0.	0.%	64988.	17.%	112497.	30.%	-13.%	-13.%
1968	0.	241351.	0.	0.%	13413.	6.%	57522.	24.%	-18.%	-18.%
1969	0.	600025.	0.	0.%	103002.	17.%	103107.	17.%	0.%	0.%
1970	0.	52004.	0.	0.%	17779.	34.%	12589.	24.%	10.%	10.%
1971	0.	153003.	0.	0.%	55726.	36.%	28344.	19.%	18.%	18.%
1972	0.	166793.	0.	0.%	56538.	34.%	36030.	22.%	12.%	12.%
1973	0.	238120.	0.	0.%	192316.	81.%	49235.	21.%	60.%	60.%
1974	0.	230313.	0.	0.%	339163.	147.%	45869.	20.%	127.%	127.%
1975	0.	137446.	0.	0.%	129176.	94.%	69379.	50.%	44.%	44.%
1976	0.	789389.	0.	0.%	143997.	18.%	32216.	4.%	14.%	14.%
1977	0.	250212.	0.	0.%	225156.	90.%	1431.	1.%	89.%	89.%
1978	0.	422125.	0.	0.%	-37889.	-9.%	-17686.	-4.%	-5.%	-5.%
1979	0.	138790.	0.	0.%	60197.	43.%	145231.	105.%	-61.%	-61.%
1980	0.	740426.	0.	0.%	303867.	41.%	118565.	16.%	25.%	25.%
1981	0.	1235156.	0.	0.%	137039.	11.%	72785.	6.%	5.%	5.%
1982	0.	348126.	0.	0.%	306936.	88.%	146727.	42.%	46.%	46.%
1983	0.	133764.	0.	0.%	137997.	103.%	79939.	60.%	43.%	43.%
1984	0.	248203.	0.	0.%	51497.	21.%	68152.	27.%	-7.%	-7.%
1985	0.	407649.	0.	0.%	306076.	75.%	38164.	9.%	66.%	66.%
1986	0.	620920.	0.	0.%	22842.	4.%	175660.	28.%	-25.%	-25.%
1987	0.	205446.	0.	0.%	197229.	96.%	69955.	34.%	62.%	62.%
1988	0.	325128.	0.	0.%	276527.	85.%	110394.	34.%	51.%	51.%
1989	0.	950539.	0.	0.%	370387.	39.%	122039.	13.%	26.%	26.%
	0.	10560270.	0.	0.%	4050516.	38.%	2042399.	19.%	19.%	19.%
ROLLING BAND										
1954-1958	0.	328904.	0.	0.%	125366.	38.%	53891.	16.%	22.%	22.%

DELOITTE HASKINS & SELLS

DEPRECIATION SYSTEM - DSALVG01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

PAGE 2

KENTUCKY POWER COMPANY
 ACCOUNT NO.: 10850000
 TRANSMISSION PLANT

10-24-1990

YEAR	ADDITIONS	RETIREMENTS	REIMBURSEMENTS		SALVAGE		COST OF REMOVAL		NET SALVAGE	
			AMOUNT	RATIO	AMOUNT	RATIO	AMOUNT	RATIO	W/REIMB.	W/O REIMB.
1955-1959	0.	403883.	0.	0.%	166982.	41.%	57679.	14.%	27.%	27.%
1956-1960	0.	477056.	0.	0.%	169071.	35.%	61790.	13.%	22.%	22.%
1957-1961	0.	551765.	0.	0.%	222169.	40.%	76507.	14.%	26.%	26.%
1958-1962	0.	521975.	0.	0.%	227567.	44.%	102156.	20.%	24.%	24.%
1959-1963	0.	513586.	0.	0.%	265228.	52.%	89432.	17.%	34.%	34.%
1960-1964	0.	449023.	0.	0.%	210843.	47.%	87087.	19.%	28.%	28.%
1961-1965	0.	785654.	0.	0.%	314770.	40.%	213822.	27.%	13.%	13.%
1962-1966	0.	890928.	0.	0.%	311041.	35.%	267421.	30.%	5.%	5.%
1963-1967	0.	1163876.	0.	0.%	327890.	28.%	344156.	30.%	-1.%	-1.%
1964-1968	0.	1324203.	0.	0.%	264364.	20.%	390951.	30.%	-10.%	-10.%
1965-1969	0.	1879229.	0.	0.%	364837.	19.%	485435.	26.%	-6.%	-6.%
1966-1970	0.	1474294.	0.	0.%	253575.	17.%	359289.	24.%	-7.%	-7.%
1967-1971	0.	1424453.	0.	0.%	254908.	18.%	314059.	22.%	-4.%	-4.%
1968-1972	0.	1213176.	0.	0.%	246458.	20.%	237592.	20.%	1.%	1.%
1969-1973	0.	1209945.	0.	0.%	425361.	35.%	229305.	19.%	16.%	16.%
1970-1974	0.	840233.	0.	0.%	661522.	79.%	172067.	20.%	58.%	58.%
1971-1975	0.	925675.	0.	0.%	772919.	83.%	228857.	25.%	59.%	59.%
1972-1976	0.	1562061.	0.	0.%	861190.	55.%	232729.	15.%	40.%	40.%
1973-1977	0.	1645480.	0.	0.%	1029808.	63.%	198130.	12.%	51.%	51.%
1974-1978	0.	1829485.	0.	0.%	799603.	44.%	131209.	7.%	37.%	37.%
1975-1979	0.	1737962.	0.	0.%	520637.	30.%	230571.	13.%	17.%	17.%
1976-1980	0.	2340942.	0.	0.%	695328.	30.%	279757.	12.%	18.%	18.%
1977-1981	0.	2786709.	0.	0.%	688370.	25.%	320326.	11.%	13.%	13.%
1978-1982	0.	2884623.	0.	0.%	770150.	27.%	465622.	16.%	11.%	11.%
1979-1983	0.	2596262.	0.	0.%	946036.	36.%	563247.	22.%	15.%	15.%
1980-1984	0.	2705675.	0.	0.%	937336.	35.%	486168.	18.%	17.%	17.%
1981-1985	0.	2372898.	0.	0.%	939545.	40.%	405767.	17.%	22.%	22.%
1982-1986	0.	1758662.	0.	0.%	825348.	47.%	508642.	29.%	18.%	18.%
1983-1987	0.	1615982.	0.	0.%	715641.	44.%	431870.	27.%	18.%	18.%
1984-1988	0.	1807346.	0.	0.%	854171.	47.%	462325.	26.%	22.%	22.%
1985-1989	0.	2509682.	0.	0.%	1173061.	47.%	516212.	21.%	26.%	26.%

KENTUCKY POWER COMPANY
 Distribution Plant Net Salvage Test

Year	Retirements											Total	Net Salvage %	Weighted
	361	362	364	365	366	367	368	369	370	371	373			
1975	4,142	325,372	258,071	230,227	0	1,477	253,830	168,457	105,836	64,832	16,546	1,428,790	10	14,288
1976	744	482,265	328,987	302,893	138	2,083	265,974	176,814	144,244	66,077	4,177	1,774,396	13	23,067
1977	0	252,200	378,298	369,728	0	3,175	312,212	177,138	249,384	58,498	15,865	1,816,498	6	10,899
1978	1,144	600,488	541,825	472,645	216	175	627,160	201,569	174,912	67,643	28,008	2,715,785	24	65,179
1979	(99)	283,011	638,797	516,238	0	8,720	411,317	322,670	196,583	87,903	17,100	2,402,240	13	31,229
1980	5,482	489,660	714,013	532,297	13,388	18,792	707,768	216,061	217,875	114,552	37,188	3,067,076	1	3,067
1981	11,139	961,140	1,253,167	876,800	71	6,687	1,160,266	281,371	261,646	124,056	53,310	4,989,653	3	14,969
1982	0	196,065	635,786	452,557	0	5,334	667,256	166,004	248,786	102,664	44,775	2,519,249	3	7,558
1983	489	128,249	768,785	588,823	78	8,742	816,897	319,764	279,281	156,108	28,192	3,105,408	5	15,527
1984	15,027	293,708	808,923	517,838	3,998	1,761	509,740	304,542	385,107	152,915	13,841	3,007,400	-8	(24,059)
1985	159	376,843	937,730	519,259	5,819	5,814	640,462	281,524	388,485	184,064	37,932	3,378,091	-8	(27,025)
1986	2,048	199,948	1,438,007	919,744	896	8,069	714,994	304,874	350,900	195,928	40,399	4,175,807	-3	(12,527)
1987	4,659	331,975	1,607,747	1,004,247	6,968	20,306	784,243	429,089	373,822	421,123	73,264	5,057,443	13	65,747
1988	3,211	151,011	1,966,798	1,118,810	172	12,299	601,750	392,321	409,799	257,746	110,040	5,023,957	3	15,072
1989	6,295	259,802	3,823,950	899,096	3,823	8,169	1,161,193	374,843	320,905	291,379	109,998	7,259,453	53	384,751
TOTAL	54,440	5,251,757	16,100,884	9,331,202	35,567	111,603	9,635,064	4,117,041	4,107,565	2,345,488	630,635	51,721,246	11	587,741

EVALUATION BASED ON 1975-1989 ACTUAL

	361	362	364	365	366	367	368	369	370	371	373	Total
Total Retmts	54,440	5,251,757	16,100,884	9,331,202	35,567	111,603	9,635,064	4,117,041	4,107,565	2,345,488	630,635	51,721,246
Net Salvage, %	0	25	0	25	0	0	15	0	0	30	15	11
Net Salvage, \$	0	1,312,939	0	2,332,801	0	0	1,445,260	0	0	703,646	94,595	5,889,241

DELOITTE HASKINS & SELLS

DEPRECIATION SYSTEM - DSALV601 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY
 ACCOUNT NO. : 10860000
 DISTRIBUTION PLANT

10-24-1990

YEAR	ADDITIONS	RETIREMENTS	REIMBURSEMENTS		SALVAGE		COST OF REMOVAL		NET SALVAGE	
			AMOUNT	RATIO	AMOUNT	RATIO	AMOUNT	RATIO	W/REIMB.	W/O REIMB.
1954	0.	345614.	0.	0.%	164293.	48.%	66201.	19.%	28.%	28.%
1955	0.	329795.	0.	0.%	163818.	50.%	68960.	21.%	29.%	29.%
1956	0.	340400.	0.	0.%	175639.	52.%	81844.	24.%	28.%	28.%
1957	0.	560530.	0.	0.%	243234.	43.%	141931.	25.%	18.%	18.%
1958	0.	505375.	0.	0.%	206808.	41.%	144792.	29.%	12.%	12.%
1959	0.	624939.	0.	0.%	259031.	41.%	152087.	24.%	17.%	17.%
1960	0.	492849.	0.	0.%	271181.	55.%	161636.	33.%	22.%	22.%
1961	0.	819969.	0.	0.%	381111.	46.%	170331.	21.%	26.%	26.%
1962	0.	558196.	0.	0.%	299388.	54.%	192682.	35.%	19.%	19.%
1963	0.	706977.	0.	0.%	279116.	39.%	194420.	28.%	12.%	12.%
1964	0.	773027.	0.	0.%	304668.	39.%	189822.	25.%	15.%	15.%
1965	0.	1012221.	0.	0.%	374123.	37.%	239135.	24.%	13.%	13.%
1966	0.	1071099.	0.	0.%	450349.	42.%	285103.	27.%	15.%	15.%
1967	0.	1463163.	0.	0.%	413889.	28.%	342901.	23.%	5.%	5.%
1968	0.	1330710.	0.	0.%	670448.	50.%	479783.	36.%	14.%	14.%
1969	0.	1560135.	0.	0.%	646533.	41.%	347617.	22.%	19.%	19.%
1970	0.	1143715.	0.	0.%	400222.	35.%	357897.	31.%	4.%	4.%
1971	0.	1315603.	0.	0.%	543957.	41.%	401721.	31.%	11.%	11.%
1972	0.	1475429.	0.	0.%	752589.	51.%	490837.	33.%	18.%	18.%
1973	0.	1773250.	0.	0.%	703812.	40.%	491738.	28.%	12.%	12.%
1974	0.	1273997.	0.	0.%	921165.	72.%	527796.	41.%	31.%	31.%
1975	0.	1413889.	0.	0.%	633350.	45.%	485488.	34.%	10.%	10.%
1976	0.	1770503.	0.	0.%	905056.	51.%	680443.	38.%	13.%	13.%
1977	0.	1790525.	0.	0.%	1032217.	58.%	928730.	52.%	6.%	6.%
1978	0.	2839810.	0.	0.%	1622814.	57.%	952797.	34.%	24.%	24.%
1979	0.	2379695.	0.	0.%	1368931.	58.%	1048294.	44.%	13.%	13.%
1980	0.	3067886.	0.	0.%	1455926.	47.%	1423814.	46.%	1.%	1.%
1981	0.	4492306.	0.	0.%	1883382.	42.%	1737241.	39.%	3.%	3.%
1982	0.	2552584.	0.	0.%	1586478.	62.%	1503023.	59.%	3.%	3.%
1983	0.	3917704.	0.	0.%	1560432.	40.%	1361570.	35.%	5.%	5.%
1984	0.	2274942.	0.	0.%	1275047.	56.%	1464480.	64.%	-8.%	-8.%
1985	0.	3390814.	0.	0.%	1033246.	30.%	1315547.	39.%	-8.%	-8.%
1986	0.	4122421.	0.	0.%	1703914.	41.%	1814294.	44.%	-3.%	-3.%
1987	0.	5062869.	0.	0.%	2341368.	46.%	1686747.	33.%	13.%	13.%
1988	0.	5092695.	0.	0.%	2009198.	39.%	1881879.	37.%	3.%	3.%
1989	0.	7285672.	0.	0.%	5727263.	79.%	1888999.	26.%	53.%	53.%
	0.	70931308.	0.	0.%	34763996.	49.%	25702580.	36.%	13.%	13.%
ROLLING BAND										
1954-1958	0.	2081714.	0.	0.%	953792.	46.%	503728.	24.%	22.%	22.%

DELOITTE HASKINS & SELLS

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STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY
 ACCOUNT NO.: 10860000
 DISTRIBUTION PLANT

10-24-1990

YEAR	ADDITIONS	RETIREMENTS	REIMBURSEMENTS		SALVAGE		COST OF REMOVAL		NET SALVAGE	
			AMOUNT	RATIO	AMOUNT	RATIO	AMOUNT	RATIO	W/REIMB.	W/O REIMB.
1955-1959	0.	2361039.	0.	0.%	1048530.	44.%	589614.	25.%	19.%	19.%
1956-1960	0.	2524093.	0.	0.%	1155893.	46.%	682290.	27.%	19.%	19.%
1957-1961	0.	3003662.	0.	0.%	1361365.	45.%	770777.	26.%	20.%	20.%
1958-1962	0.	3001328.	0.	0.%	1417519.	47.%	821528.	27.%	20.%	20.%
1959-1963	0.	3202930.	0.	0.%	1489827.	47.%	871156.	27.%	19.%	19.%
1960-1964	0.	3351018.	0.	0.%	1535464.	46.%	908891.	27.%	19.%	19.%
1961-1965	0.	3870390.	0.	0.%	1638406.	42.%	986390.	25.%	17.%	17.%
1962-1966	0.	4121520.	0.	0.%	1707644.	41.%	1101162.	27.%	15.%	15.%
1963-1967	0.	5026487.	0.	0.%	1822145.	36.%	1251381.	25.%	11.%	11.%
1964-1968	0.	5650220.	0.	0.%	2213477.	39.%	1536744.	27.%	12.%	12.%
1965-1969	0.	6437328.	0.	0.%	2555342.	40.%	1694539.	26.%	13.%	13.%
1966-1970	0.	6568822.	0.	0.%	2581441.	39.%	1813301.	28.%	12.%	12.%
1967-1971	0.	6813326.	0.	0.%	2675049.	39.%	1929919.	28.%	11.%	11.%
1968-1972	0.	6825592.	0.	0.%	3013749.	44.%	2077855.	30.%	14.%	14.%
1969-1973	0.	7268132.	0.	0.%	3047113.	42.%	2089810.	29.%	13.%	13.%
1970-1974	0.	6981994.	0.	0.%	3321745.	48.%	2269989.	33.%	15.%	15.%
1971-1975	0.	7252168.	0.	0.%	3554873.	49.%	2397580.	33.%	16.%	16.%
1972-1976	0.	7707068.	0.	0.%	3915972.	51.%	2676302.	35.%	16.%	16.%
1973-1977	0.	8022164.	0.	0.%	4195600.	52.%	3114195.	39.%	13.%	13.%
1974-1978	0.	9088724.	0.	0.%	5114602.	56.%	3575254.	39.%	17.%	17.%
1975-1979	0.	10194422.	0.	0.%	5562368.	55.%	4095752.	40.%	14.%	14.%
1976-1980	0.	11848419.	0.	0.%	6384944.	54.%	5034078.	42.%	11.%	11.%
1977-1981	0.	14570222.	0.	0.%	7363270.	51.%	6090876.	42.%	9.%	9.%
1978-1982	0.	15332281.	0.	0.%	7917531.	52.%	6665169.	43.%	8.%	8.%
1979-1983	0.	16410175.	0.	0.%	7855149.	48.%	7073942.	43.%	5.%	5.%
1980-1984	0.	16305422.	0.	0.%	7761265.	48.%	7490128.	46.%	2.%	2.%
1981-1985	0.	16628350.	0.	0.%	7338585.	44.%	7381861.	44.%	0.%	0.%
1982-1986	0.	16258465.	0.	0.%	7159117.	44.%	7458914.	46.%	-2.%	-2.%
1983-1987	0.	18768750.	0.	0.%	7914007.	42.%	7642638.	41.%	1.%	1.%
1984-1988	0.	19943741.	0.	0.%	8362773.	42.%	8162947.	41.%	1.%	1.%
1985-1989	0.	24954471.	0.	0.%	12814989.	51.%	8587466.	34.%	17.%	17.%

DELOITTE HASKINS & SELLS

DEPRECIATION SYSTEM - DSALVG01 RELEASE 5.0

STUDY AS OF DECEMBER 31, 1989

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KENTUCKY POWER COMPANY
 ACCOUNT NO.: 10872000
 GENERAL PLANT

10-24-1990

YEAR	ADDITIONS	RETIREMENTS	REIMBURSEMENTS		SALVAGE		COST OF REMOVAL		NET SALVAGE	
			AMOUNT	RATIO	AMOUNT	RATIO	AMOUNT	RATIO	W/REIMB.	W/O REIMB.
1954	0.	6604.	0.	0.%	1932.	29.%	857.	13.%	16.%	16.%
1955	0.	4156.	0.	0.%	1153.	28.%	296.	7.%	21.%	21.%
1956	0.	11547.	0.	0.%	1175.	10.%	56.	0.%	10.%	10.%
1957	0.	17234.	0.	0.%	741.	4.%	261.	2.%	3.%	3.%
1958	0.	15852.	0.	0.%	631.	4.%	1442.	9.%	-5.%	-5.%
1959	0.	7961.	0.	0.%	315.	4.%	238.	3.%	1.%	1.%
1960	0.	35975.	0.	0.%	3171.	9.%	2193.	6.%	3.%	3.%
1961	0.	32219.	0.	0.%	1414.	4.%	949.	3.%	1.%	1.%
1962	0.	5803.	0.	0.%	3494.	60.%	1607.	28.%	33.%	33.%
1963	0.	29313.	0.	0.%	2469.	8.%	3333.	11.%	-3.%	-3.%
1964	0.	66108.	0.	0.%	570.	1.%	4221.	6.%	-6.%	-6.%
1965	0.	162447.	0.	0.%	888.	1.%	3091.	2.%	-1.%	-1.%
1966	0.	2451.	0.	0.%	342.	14.%	9583.	391.%	-377.%	-377.%
1967	0.	12153.	0.	0.%	3237.	27.%	-2422.	-20.%	47.%	47.%
1968	0.	24450.	0.	0.%	1281.	5.%	623.	3.%	3.%	3.%
1969	0.	97196.	0.	0.%	-3795.	-4.%	2768.	3.%	-7.%	-7.%
1970	0.	11186.	0.	0.%	2888.	26.%	103.	1.%	25.%	25.%
1971	0.	2926.	0.	0.%	-2089.	-71.%	71.	2.%	-74.%	-74.%
1972	0.	11324.	0.	0.%	514.	5.%	348.	3.%	1.%	1.%
1973	0.	16756.	0.	0.%	1921.	11.%	255.	2.%	10.%	10.%
1974	0.	36359.	0.	0.%	5212.	14.%	1097.	3.%	11.%	11.%
1975	0.	16603.	0.	0.%	747.	4.%	162.	1.%	4.%	4.%
1976	0.	43932.	0.	0.%	2256.	5.%	63.	0.%	5.%	5.%
1977	0.	20375.	0.	0.%	848.	4.%	206.	1.%	3.%	3.%
1978	0.	29848.	0.	0.%	449.	2.%	947.	3.%	-2.%	-2.%
1979	0.	110455.	0.	0.%	38474.	35.%	1771.	2.%	33.%	33.%
1980	0.	26283.	0.	0.%	379792.	1445.%	-193.	-1.%	1446.%	1446.%
1981	0.	62146.	0.	0.%	2204.	4.%	0.	0.%	4.%	4.%
1982	0.	114845.	0.	0.%	37.	0.%	-300.	0.%	0.%	0.%
1983	0.	56853.	0.	0.%	69.	0.%	-624.	-1.%	1.%	1.%
1984	0.	28929.	0.	0.%	1152.	4.%	624.	2.%	2.%	2.%
1985	0.	180319.	0.	0.%	1726.	1.%	-635.	0.%	1.%	1.%
1986	0.	61942.	0.	0.%	603.	1.%	3785.	6.%	-5.%	-5.%
1987	0.	65632.	0.	0.%	4797.	7.%	2604.	4.%	3.%	3.%
1988	0.	66486.	0.	0.%	1612.	2.%	0.	0.%	2.%	2.%
1989	0.	80142.	0.	0.%	51.	0.%	11628.	15.%	-14.%	-14.%
	0.	1574810.	0.	0.%	462281.	29.%	51008.	3.%	26.%	26.%

ROLLING BAND

1954-1958	0.	55393.	0.	0.%	5632.	10.%	2912.	5.%	5.%	5.%
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DELOITTE HASKINS & SELLS
 STUDY AS OF DECEMBER 31, 1989

DEPRECIATION SYSTEM - DSALV601 RELEASE 5.0

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KENTUCKY POWER COMPANY
 ACCOUNT NO.: 10872000
 GENERAL PLANT

10-24-1990

YEAR	ADDITIONS	RETIREMENTS	REIMBURSEMENTS		SALVAGE		COST OF REMOVAL		NET SALVAGE	
			AMOUNT	RATIO	AMOUNT	RATIO	AMOUNT	RATIO	W/REIMB.	W/O REIMB.
1955-1959	0.	56750.	0.	0.%	4015.	7.%	2293.	4.%	3.%	3.%
1956-1960	0.	88569.	0.	0.%	6033.	7.%	4190.	5.%	2.%	2.%
1957-1961	0.	109241.	0.	0.%	6272.	6.%	5083.	5.%	1.%	1.%
1958-1962	0.	97810.	0.	0.%	9025.	9.%	6429.	7.%	3.%	3.%
1959-1963	0.	111271.	0.	0.%	10863.	10.%	8320.	7.%	2.%	2.%
1960-1964	0.	169418.	0.	0.%	11118.	7.%	12303.	7.%	-1.%	-1.%
1961-1965	0.	295890.	0.	0.%	8835.	3.%	13201.	4.%	-1.%	-1.%
1962-1966	0.	266122.	0.	0.%	7763.	3.%	21835.	8.%	-5.%	-5.%
1963-1967	0.	272472.	0.	0.%	7506.	3.%	17806.	7.%	-4.%	-4.%
1964-1968	0.	267609.	0.	0.%	6318.	2.%	15096.	6.%	-3.%	-3.%
1965-1969	0.	298697.	0.	0.%	1953.	1.%	13643.	5.%	-4.%	-4.%
1966-1970	0.	147436.	0.	0.%	3953.	3.%	10655.	7.%	-5.%	-5.%
1967-1971	0.	147911.	0.	0.%	1522.	1.%	1143.	1.%	0.%	0.%
1968-1972	0.	147082.	0.	0.%	-1201.	-1.%	3913.	3.%	-3.%	-3.%
1969-1973	0.	139388.	0.	0.%	-561.	0.%	3545.	3.%	-3.%	-3.%
1970-1974	0.	78551.	0.	0.%	8446.	11.%	1874.	2.%	8.%	8.%
1971-1975	0.	83968.	0.	0.%	6305.	8.%	1933.	2.%	5.%	5.%
1972-1976	0.	124974.	0.	0.%	10650.	9.%	1925.	2.%	7.%	7.%
1973-1977	0.	134025.	0.	0.%	10984.	8.%	1783.	1.%	7.%	7.%
1974-1978	0.	147117.	0.	0.%	9512.	6.%	2475.	2.%	5.%	5.%
1975-1979	0.	221213.	0.	0.%	42774.	19.%	3149.	1.%	18.%	18.%
1976-1980	0.	230893.	0.	0.%	421819.	183.%	2794.	1.%	181.%	181.%
1977-1981	0.	249107.	0.	0.%	421767.	169.%	2731.	1.%	168.%	168.%
1978-1982	0.	343577.	0.	0.%	420956.	123.%	2225.	1.%	122.%	122.%
1979-1983	0.	370582.	0.	0.%	420576.	113.%	654.	0.%	113.%	113.%
1980-1984	0.	289056.	0.	0.%	383254.	133.%	-493.	0.%	133.%	133.%
1981-1985	0.	443092.	0.	0.%	5188.	1.%	-935.	0.%	1.%	1.%
1982-1986	0.	442888.	0.	0.%	3587.	1.%	2850.	1.%	0.%	0.%
1983-1987	0.	393675.	0.	0.%	8347.	2.%	5754.	1.%	1.%	1.%
1984-1988	0.	403308.	0.	0.%	9890.	2.%	6378.	2.%	1.%	1.%
1985-1989	0.	454521.	0.	0.%	8789.	2.%	17382.	4.%	-2.%	-2.%