

PowerTax Form 4562 - Depreciation and Amortization
 Rpt # 1 2/27/2015 3:40 PM

Kentucky Power - Distr
 1. 2013 Tax Return East
 Federal
 2013

2013 Bonus DEPRECIATION

\$25,560,552.12

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

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

Classification of Property	Basis for Depreciation	Recovery Period	Convention	Method	Depreciation Deduction
MACRS					
3 - Year Property	\$2,677.72	3 Years	Half	SL	\$446.30
Total for Recovery Period :	\$2,677.72				\$446.30
5 - Year Property	\$169,544.15	5 Years	Half	DB 2.00	\$33,908.83
Total for Recovery Period :	\$169,544.15				\$33,908.83
7 - Year Property	\$940,769.20	7 Years	Half	DB 2.00	\$120,112.28
Total for Recovery Period :	\$940,769.20				\$120,112.28
20 - Year Property	\$24,494,998.66	20 Years	Half	DB 1.50	\$916,187.07
Total for Recovery Period :	\$24,494,998.66				\$916,187.07
Non-Residential Real Property	\$546,564.49	39 Years	Half	SL	\$7,006.96
Total for Recovery Period :	\$546,564.49				\$7,006.96
46 - Year Property	\$164,515.90	46 Years	Half	SL	\$1,788.29
Total for Recovery Period :	\$164,515.90				\$1,788.29
Total for Summary Group :	\$28,209,060.12				\$1,081,449.73
Current Year Total	\$28,209,060.12				\$1,081,449.73
ACRS and Other					\$258,415.59
MACRS					\$17,480,895.10
Total Depreciation					\$44,381,312.54

PowerTax Form 4562 - Depreciation and Amortization
 Rpt # 1 2/27/2015 3:40 PM

Kentucky Power - Gen
 1. 2013 Tax Return East
 Federal
 2013

2013 BONUS DEPRECIATION

\$783,421.18

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

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

Classification of Property	Basis for Depreciation	Recovery Period	Convention	Method	Depreciation Deduction
5 - Year Property	\$170,558.99	5 Years	Half	DB 2.00	\$34,111.80
Total for Recovery Period :	\$170,558.99				\$34,111.80
7 - Year Property	\$287,257.42	7 Years	Half	DB 2.00	\$41,037.60
Total for Recovery Period :	\$287,257.42				\$41,037.60
20 - Year Property	\$527,028.60	20 Years	Half	DB 1.50	\$19,763.57
Total for Recovery Period :	\$527,028.60				\$19,763.57
Total for Summary Group :	\$984,845.01				\$94,912.97
Current Year Total	\$984,845.01				\$94,912.97

ACRS and Other
 Amortization
 MACRS

\$16.04
 \$0.00
 \$8,045,163.91

Total Depreciation \$8,933,514.10

2013 BONUS DEPRECIATION

PowerTax Form 4562 - Depreciation and Amortization
 Rpt # 1 2/27/2015 3:40 PM

Kentucky Power - Transm

1. 2013 Tax Return East

Federal
 2013

\$6,715,113.44

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

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

Classification of Property	Base for Depreciation	Recovery Period	Convention	Method	Depreciation Deduction
MACRS					
3 - Year Property	\$208.50	3 Years	Half	SL	\$34.75
Total for Recovery Period :	\$208.50				\$34.75
5 - Year Property	\$99,854.50	5 Years	Half	DB 2.00	\$19,970.90
Total for Recovery Period :	\$99,854.50				\$19,970.90
7 - Year Property	\$65,192.79	7 Years	Half	DB 2.00	\$7,884.84
Total for Recovery Period :	\$65,192.79				\$7,884.84
15 - Year Property	\$6,559,857.65	15 Years	Half	DB 1.50	\$327,992.88
Total for Recovery Period :	\$6,559,857.65				\$327,992.88
84 - Year ROW	\$578,698.92	84 Years	Half	SL	\$3,443.26
Total for Recovery Period :	\$578,698.92				\$3,443.26
Total for Summary Group :	\$7,283,812.36				\$359,328.63
Current Year Total	\$7,283,812.36				\$359,328.63
ACRS and Other					
MACRS					\$67.47
					\$11,400,916.91

Total Depreciation

\$18,476,424.45