

Kentucky Power Company  
KPSC Case No. 2018-00035  
Commission Staff's First Set of Data Requests  
Dated April 2, 2018

**DATA REQUEST**

1-001                      Provide Kentucky Power 's income statement, balance sheet, and statement of retained earnings for the calendar year ending December 31, 2017.

**RESPONSE**

Please see KPCO\_R\_KPSC\_1\_1\_Attachment1.xls and KPCO\_R\_KPSC\_1\_1\_Attachment2.xls for Kentucky Power's income statement and balance sheet, respectively, for the year ending December 31, 2017. For Kentucky Power's statement of retained earnings for the year ending December 31, 2017, please see Excel lines 821 through 826 of KPCO\_R\_KPSC\_1\_1\_Attachment2.xls.

Witness:              Tyler H. Ross

Kentucky Power Company  
KPSC Case No. 2018-00035  
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**DATA REQUEST**

1-002                      Provide a schedule of Kentucky Power's Excess Accumulated Deferred Income Tax ("ADIT"), broken down between protected and unprotected Excess ADIT, for the 12-month period ending February 28, 2017, and for the calendar year ended December 31, 2017.

**RESPONSE**

The amount of excess protected and unprotected ADIT for Kentucky Power at February 28, 2017 was \$482,323 and \$0, respectively, which was related to years prior to the Tax Cuts and Jobs Act (TCJA) that was signed into law in December 2017. After the Tax Cuts and Jobs Act (TCJA) was signed into law in December 2017, the estimated total amount of excess protected and unprotected ADIT for Kentucky Power at December 31, 2017 is \$115,229,585 and \$96,733,426 respectively. Please see KPCO\_R\_KPSC\_1\_5\_Attachment\_1.xlsx for a detailed schedule.

Please note that excess protected ADIT will not be finally determined until the 2017 federal income tax return is completed and filed in the fourth quarter of 2018 and the required complex and detailed depreciation calculations are made. Kentucky Power anticipates filing its 2017 federal income tax return on or before October 15, 2018. Until the 2017 return is filed, and the depreciation calculations are completed, Kentucky Power is able only to provide estimated values. The Average Rate Assumption Method (ARAM) will be utilized to amortize the excess protected ADIT over the remaining useful life of the associated assets as prescribed by the IRS. The remaining useful life for certain Kentucky Power assets, and the amortization period for the related excess ADIT, is more than 50 years.

Witness:                Michael N. Kelly

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**DATA REQUEST**

1-003                      State whether Kentucky Power has received any letter or written opinion from the Internal Revenue Service since January 1, 2010, regarding the treatment of Kentucky Power's excess ADIT or determining how the excess ADIT may be reimbursed to ratepayers under federal law, and, if so provide a copy of the letter or written opinion.

**RESPONSE**

The Company has not received any such letter or written opinion. Please see Kentucky Power's response to KIUC\_1\_5 data request filed on April 5, 2018 in this proceeding for further information.

Witness:                Michael N. Kelly

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**DATA REQUEST**

1-004                      If Kentucky Power's fiscal year is different from the calendar year ending December 31, 2017, provide the dates of the fiscal year and identify and describe any effect that a non-calendar fiscal year has on the calculation of excess ADIT.

**RESPONSE**

Not applicable. Kentucky Power reports on a calendar year basis.

Witness:                Michael N. Kelly

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**DATA REQUEST**

1-005                    Provide the maximum total amount of excess protected ADIT that Kentucky Power contends may be reimbursed to ratepayers annually in the calendar year ending December 31, 2017, and for each calendar year thereafter through 2033 using the "average assumption method" ("ARAM") method. If Kentucky Power is not able to apply the ARAM method because it lacks the relevant information, please separately provide the maximum total amount of excess protected ADIT that Kentucky Power contends may be reimbursed to ratepayers annually in 2018 and for each year thereafter through 2033 using the Reverse South Georgia Method.

**RESPONSE**

The amount of excess protected ADIT that Kentucky Power amortized in 2017 was \$30,154. Please see KPCO\_R\_KPSC\_1\_5\_Attachment 1.xlsx for the estimated amount of annual amortization of excess ADIT subsequent to the TCJA for the calendar years 2018 through 2033.

Please note that excess protected ADIT will not be finally determined until the 2017 federal income tax return is completed and filed in the fourth quarter of 2018 and the required complex and detailed depreciation calculations are made. Kentucky Power anticipates filing its 2017 federal income tax return on or before October 15, 2018. Until the 2017 return is filed, and the depreciation calculations are completed, Kentucky Power is able only to provide estimated values. The Average Rate Assumption Method (ARAM) will be utilized to amortize the excess protected ADIT over the remaining useful life of the associated assets as prescribed by the IRS. The remaining useful life for certain Kentucky Power assets, and the amortization period for the related excess ADIT, is more than 50 years.

Witness:            Michael N. Kelly

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**DATA REQUEST**

1-006

- a. Provide the amortization rates for the protected excess ADIT under the **ARAM** annually for the calendar year ending December 31, 2017, and for each calendar year thereafter through 2033.
  
- b. If Kentucky Power is not able to apply the **ARAM** method because it lacks the relevant information, provide the amortization for the protected excess ADIT using the Reverse South Georgia Method annually for the calendar year ending December 31, 2017, and for each calendar year thereafter through 2033.

**RESPONSE**

(a) Please see response with KPCO\_R\_KPSC\_1\_5\_Attachment 1.xlsx for the 2017 amortization of the protected excess ADIT under ARAM and for the estimated amortization of the protected excess ADIT under ARAM for the calendar years 2018 through 2033.

Please note that excess protected ADIT will not be finally determined until the 2017 federal income tax return is completed and filed in the fourth quarter of 2018 and the required complex and detailed depreciation calculations are made. Kentucky Power anticipates filing its 2017 federal income tax return on or before October 15, 2018. Until the 2017 return is filed, and the depreciation calculations are completed, Kentucky Power is able only to provide estimated values. The Average Rate Assumption Method (ARAM) will be utilized to amortize the excess protected ADIT over the remaining useful life of the associated assets as prescribed by the IRS. The remaining useful life for certain Kentucky Power assets, and the amortization period for the related excess ADIT, is more than 50 years.

(b) Not applicable.

Witness:           Michael N. Kelly

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**DATA REQUEST**

- 1-007 Identify any assets, property, and accounts, the depreciation of which gave rise to protected excess ADIT , and:
- a. Provide the extent to which such assets, property, and accounts were depreciated as of December 31, 2017, in terms of percentage and total value;
  - b. Provide the annual depreciation schedule for tax and regulatory purposes for each such asset, piece of property, and account through 2034;
  - c. Provide the excess ADIT that arose from the depreciation of each such asset, property, and account as of January 1, 2018;
  - d. Provide the total ADIT , including excess ADIT and ADIT that is not excess, attributable to each such property or vintage account as of December 31, 2017;
  - e. Identify and provide any other information used to calculate the maximum protected excess ADIT that may be reimbursed to ratepayers in 2018 through 2033 using the ARAM method;
  - f. If the information necessary to use the ARAM method is not available, please explain the method and basis for your calculation in response to the preceding Item; and
  - g. If estimates and assumptions were made to calculate the response to the preceding Item, please identify and describe any estimates and assumptions.

**RESPONSE**

The Company does not have the requested information at the detailed level requested. The book depreciation records are not maintained at a level of detail that allows the Company to compare book depreciation expense to tax depreciation expense. Book depreciation expense is recorded using the group composite method of depreciation. Plant information within the tax depreciation software is maintained by tax class, by vintage, and by function.

a. and b. Please see [KPCO\\_R\\_KPSC\\_1\\_7\\_Attachment 2.pdf](#) for the detailed information the Company has available to identify asset balances and reserves and tax depreciable bases by tax class, related to the calculations of the excess protected ADIT balance and annual amortization.

c. and d. Please see [KPCO\\_R\\_KPSC\\_1\\_7\\_Attachment 1.xlsx](#) for the detailed information the Company has available to identify the excess protected ADIT balance and the calculations of the excess protected ADIT annual amortization.

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e. Please see the Company's responses to subparts a., b., c. and d of this data request.

f. and g. Not applicable.

Please note that excess protected ADIT will not be finally determined until the 2017 federal income tax return is completed and filed in the fourth quarter of 2018 and the required complex and detailed depreciation calculations are made. Kentucky Power anticipates filing its 2017 federal income tax return on or before October 15, 2018. Until the 2017 return is filed, and the depreciation calculations are completed, Kentucky Power is able only to provide estimated values. The Average Rate Assumption Method (ARAM) will be utilized to amortize the excess protected ADIT over the remaining useful life of the associated assets as prescribed by the IRS. The remaining useful life for certain Kentucky Power assets, and the amortization period for the related excess ADIT, is more than 50 years.

Witness: Michael N. Kelly



**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2018**

<b>Tax Class</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirement</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
20 Yr Lead/Lag Bundled	\$1,634,000.02	\$0.00	\$1,634,000.02	\$1,454,362.65	\$72,909.08	\$0.00	\$0.00	\$0.00	\$0.00	\$1,634,000.02	\$1,527,271.73
20 Yr Lead/Lag Bundled Mitcl	\$4,647,902.10	\$0.00	\$4,647,902.10	\$4,086,346.09	\$207,389.39	\$0.00	\$0.00	\$0.00	\$0.00	\$4,647,902.10	\$4,293,735.48
20 Yr Lead/Lag Distr	(\$1,510,933.00)	\$0.00	(\$1,510,933.00)	(\$1,206,137.17)	(\$67,414.58)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,510,933.00)	(\$1,273,551.75)
20 Yr Lead/Lag Gen Mitchell	(\$4,848,707.26)	\$0.00	(\$4,848,707.26)	(\$3,033,186.60)	(\$216,300.74)	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,848,707.26)	(\$3,249,487.34)
20 Yr Lead/Lag Generation	\$11,878.51	\$0.00	\$11,878.51	\$1,771,770.01	\$703.62	\$0.00	\$0.00	\$0.00	\$0.00	\$11,878.51	\$1,772,473.63
20 Yr Lead/Lag Transm	(\$195,909.00)	\$0.00	(\$195,909.00)	(\$220,331.42)	(\$8,765.75)	\$0.00	\$0.00	\$0.00	\$0.00	(\$195,909.00)	(\$229,097.17)
39 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$2,788.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,788.78
39 Yr Lead/Lag Mitchell	(\$13,988.30)	\$0.00	(\$13,988.30)	(\$4,717.44)	(\$358.66)	\$0.00	\$0.00	\$0.00	\$0.00	(\$13,988.30)	(\$5,076.10)
5 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5 Yr Lead/Lag Mitchell	(\$5,373.48)	\$0.00	(\$5,373.48)	(\$5,373.48)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,373.48)	(\$5,373.48)
7 Yr Lead/Lag Bundled	\$1,811.00	\$0.00	\$1,811.00	\$1,811.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,811.00	\$1,811.00
7 Yr Lead/Lag Bundled Mitche	\$3,418.12	\$0.00	\$3,418.12	\$3,418.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,418.12	\$3,418.12
7 Yr Lead/Lag Transm	(\$1,811.00)	\$0.00	(\$1,811.00)	(\$1,811.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,811.00)	(\$1,811.00)
Cap Lease 1011 5 Yr Assets	\$1,348,454.18	\$0.00	\$1,348,454.18	\$1,066,689.06	\$137,060.88	\$0.00	\$0.00	\$0.00	\$0.00	\$1,348,454.18	\$1,203,749.94
Cap Lease 1011 5 Yr Mitchell	\$66,903.00	\$0.00	\$66,903.00	\$66,903.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,903.00	\$66,903.00
Cap Lease 1011 7 Yr Assets	\$624,280.31	\$0.00	\$624,280.31	\$479,836.23	\$50,449.63	\$0.00	\$0.00	\$0.00	\$0.00	\$624,280.31	\$530,285.86
Cap Lease 1011 7 Yr Mitchell	\$66,690.31	\$0.00	\$66,690.31	\$66,663.61	\$26.70	\$0.00	\$0.00	\$0.00	\$0.00	\$66,690.31	\$66,690.31
Cap Retires 09	\$428,092.51	\$0.00	\$428,092.51	\$251,380.25	\$25,367.28	\$0.00	\$0.00	\$0.00	\$0.00	\$428,092.51	\$276,747.53
Cap Retires 09 Mitchell	\$755,766.12	\$0.00	\$755,766.12	\$443,793.51	\$44,784.09	\$0.00	\$0.00	\$0.00	\$0.00	\$755,766.12	\$488,577.60
Cap Retires 09 Sec 481a	\$6,422,767.96	\$0.00	\$6,422,767.96	\$3,771,514.34	\$380,591.01	\$0.00	\$0.00	\$0.00	\$0.00	\$6,422,767.96	\$4,152,105.35
Cap Retires 09 Sec 481a Mitc	\$2,863,885.68	\$0.00	\$2,863,885.68	\$1,681,702.64	\$169,703.95	\$0.00	\$0.00	\$0.00	\$0.00	\$2,863,885.68	\$1,851,406.59
NonUtil Ge Land Rights Mitch	\$807,670.85	\$0.00	\$807,670.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$807,670.85	\$0.00
NonUtil SYD Prop Improv Mit	(\$57.40)	\$0.00	\$0.00	(\$57.40)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$57.40)	(\$57.40)
NonUtility General Mitchell	\$19,185.39	\$0.00	\$6,655.26	\$19,084.75	\$30.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,185.39	\$19,114.75
Software	\$136,728.38	\$0.00	\$136,728.38	\$131,335.75	\$3,059.57	\$0.00	\$0.00	\$0.00	\$0.00	\$136,728.38	\$134,395.32
Software Mitchell	\$16,761.25	\$0.00	\$16,761.25	\$16,761.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,761.25	\$16,761.25
Synthetic Railcars	\$214,122.80	\$0.00	\$214,122.80	\$162,983.16	\$19,658.15	\$0.00	\$0.00	\$0.00	\$0.00	\$214,122.80	\$182,641.31
Synthetic Railcars Mitchell	\$216,325.39	\$0.00	\$216,325.39	\$206,509.52	\$4,450.94	\$0.00	\$0.00	\$0.00	\$0.00	\$216,325.39	\$210,960.46
Synthetic Vehicles & IT	\$1,839,953.16	\$0.00	\$1,839,953.16	\$1,739,431.76	\$49,926.91	\$0.00	\$0.00	\$0.00	\$0.00	\$1,839,953.16	\$1,789,358.67
Synthetic Vehicles IT Mitchell	\$1,354,055.99	\$0.00	\$1,354,055.99	\$1,350,638.32	\$3,417.67	\$0.00	\$0.00	\$0.00	\$0.00	\$1,354,055.99	\$1,354,055.99
Tugboats Mitchell	\$1,772,552.82	\$0.00	\$1,772,552.82	\$1,714,466.27	\$58,086.55	\$0.00	\$0.00	\$0.00	\$0.00	\$1,772,552.82	\$1,772,552.82
Util 169 Poll Contr-Apr Mitche	\$156,678,432.80	\$0.00	\$156,678,432.80	\$156,678,432.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156,678,432.80	\$156,678,432.80
Util 169 Poll Contr-Jan Mitche	\$68,615,356.80	\$0.00	\$68,615,356.80	\$68,615,356.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,615,356.80	\$68,615,356.80
Util 169 Poll Contr-Jun Mitche	\$33,086.36	\$0.00	\$33,086.36	\$23,491.30	\$1,476.31	\$0.00	\$0.00	\$0.00	\$0.00	\$33,086.36	\$24,967.61

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**PowerTax Depreciation Summary Report 6**  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2018**

Tax Class	Beginning Asset Balance	Additions/Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
Util BuckeyeCntrbWallbrd Mit	\$2,896,125.51	\$0.00	\$2,896,125.51	\$2,896,125.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,896,125.51	\$2,896,125.51
Util Declining Bal Furn Mitche	(\$358.97)	\$0.00	\$0.00	(\$358.97)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$358.97)	(\$358.97)
Util Emergency Facil Mitchell	\$100,396.30	\$0.00	\$100,396.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,396.30	\$0.00
Util Gen Comm Mitchell	\$11,477.40	\$0.00	\$0.00	\$11,477.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,477.40	\$11,477.40
Util Gen Data Handling Mitche	\$2,151.28	\$0.00	\$0.00	\$2,151.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,151.28	\$2,151.28
Util Gen Equipment Mitchell	(\$216.34)	\$0.00	(\$216.34)	(\$216.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$216.34)	(\$216.34)
Util Gen Furniture Mitchell	\$23,015.07	\$0.00	\$4,952.42	\$23,015.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,015.07	\$23,015.07
Util Gen Land Rights Mitchell	\$86,305.15	\$0.00	\$86,305.15	\$61,603.68	\$1,796.85	\$0.00	\$0.00	\$0.00	\$0.00	\$86,305.15	\$63,400.53
Util Gen Transp Mitchell	\$47,176.86	\$0.00	\$18.32	\$47,176.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,176.86	\$47,176.86
Util RiverTransDryDocks Mitc	\$124,987.97	\$0.00	\$124,987.97	\$124,987.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$124,987.97	\$124,987.97
Util RvrTransVesselsOPCO N	\$41,929.43	\$0.00	\$41,929.43	\$41,929.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,929.43	\$41,929.43
Util Steam Improv Mitchell	\$14,324,778.89	\$0.00	\$9,044,776.32	\$13,071,149.32	\$202,946.03	\$0.00	\$0.00	\$0.00	\$0.00	\$14,324,778.89	\$13,274,095.35
Util Transm Plant 15 YR Mitc	\$2,819,346.80	\$0.00	\$2,819,346.80	\$1,986,965.42	\$167,215.34	\$0.00	\$0.00	\$0.00	\$0.00	\$2,819,346.80	\$2,154,180.76
Utility ♦169 Poll Contr-May	\$19,869,528.99	\$0.00	\$19,869,528.99	\$19,869,528.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,869,528.99	\$19,869,528.99
Utility CIAC	\$18,274,490.75	\$0.00	\$18,274,490.75	\$14,106,589.77	\$513,008.33	\$0.00	\$0.00	\$0.00	\$0.00	\$18,274,490.75	\$14,619,598.10
Utility CIAC T & D	\$352,603.00	\$0.00	\$352,603.00	\$352,603.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$352,603.00	\$352,603.00
Utility DB Utility Property	\$55,259,639.76	\$0.00	\$55,259,639.76	\$55,259,639.76	\$3,858.09	\$0.00	\$0.00	(\$3,858.09)	\$0.00	\$55,259,639.76	\$55,259,639.76
Utility Declining Balance Builc	\$207,081.27	\$0.00	\$0.00	\$207,081.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$207,081.27	\$207,081.27
Utility Declining Balance Furn	\$97,570.00	\$0.00	\$0.00	\$97,570.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,570.00	\$97,570.00
Utility Declining Balance Othe	\$1,582,484.39	\$0.00	\$1,582,484.39	\$1,582,484.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,582,484.39	\$1,582,484.39
Utility Distr Land Rights	\$3,679,287.77	\$0.00	\$3,679,287.77	\$1,402,229.28	\$83,212.98	\$0.00	\$0.00	\$0.00	\$0.00	\$3,679,287.77	\$1,485,442.25
Utility Distribution Improve	\$947,486.30	\$0.00	\$947,486.30	\$947,486.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$947,486.30	\$947,486.30
Utility Distribution Plant	\$516,077,533.42	\$0.00	\$516,077,533.42	\$347,018,402.87	\$17,041,824.78	\$0.00	\$0.00	\$0.00	\$0.00	\$516,077,533.42	\$364,060,227.65
Utility General Buildings	\$9,797,436.56	\$0.00	\$9,349,995.04	\$4,595,536.32	\$240,325.37	\$0.00	\$0.00	\$106.93	\$0.00	\$9,797,436.56	\$4,835,968.62
Utility General Buildings 78-81	\$12,283,474.00	\$0.00	\$1,402,839.40	\$10,880,634.60	\$255,061.46	\$0.00	\$0.00	\$0.00	\$0.00	\$12,283,474.00	\$11,135,696.06
Utility General Data Handling	\$53,652.00	\$0.00	\$0.00	\$53,652.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,652.00	\$53,652.00
Utility General Equip Mitchell	\$1.42	\$0.00	\$1.42	\$1.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.42	\$1.42
Utility General Equipment	\$542.00	\$0.00	\$542.00	\$542.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$542.00	\$542.00
Utility General Furniture	\$718,510.00	\$0.00	\$0.00	\$718,510.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$718,510.00	\$718,510.00
Utility General Land Mitchell	\$121,060.68	\$0.00	\$121,060.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$121,060.68	\$0.00
Utility General Land Rights	(\$173,374.16)	\$0.00	(\$173,374.16)	(\$19,059.42)	(\$3,585.87)	\$0.00	\$0.00	\$0.00	\$0.00	(\$173,374.16)	(\$22,645.29)
Utility General Plant	\$12,944,365.15	\$0.00	\$12,944,365.15	\$11,390,948.52	\$478,088.94	\$0.00	\$0.00	\$0.00	\$0.00	\$12,944,365.15	\$11,869,037.46
Utility General Plant Mitchell	(\$92,311.06)	\$0.00	(\$92,311.06)	(\$64,157.19)	(\$10,542.93)	\$0.00	\$0.00	\$0.00	\$0.00	(\$92,311.06)	(\$74,700.12)
Utility H R Jeff Land Rights	\$268,539.61	\$0.00	\$268,539.61	\$238,793.10	\$799.89	\$0.00	\$0.00	\$0.00	\$0.00	\$268,539.61	\$239,592.99

**Kentucky Power Integrat Consol**  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2018**

Tax Class	Beginning Asset Balance	Additions/Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
Utility Hanging Rock Jeffersor	\$62,157,387.58	\$0.00	\$34,626,804.58	\$62,157,387.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,157,387.58	\$62,157,387.58
Utility Mining Equipment Mitcl	\$619,363.47	\$0.00	\$619,363.47	\$619,363.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$619,363.47	\$619,363.47
Utility Mining Fuel	\$25,009.00	\$0.00	\$25,009.00	\$25,009.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,009.00	\$25,009.00
Utility Mining Other Mitchell	\$423,483.62	\$0.00	\$423,483.62	\$423,483.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$423,483.62	\$423,483.62
Utility Mitchell Wallboard Mitc	\$17,371,854.50	\$0.00	\$17,371,854.50	\$17,371,854.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,371,854.50	\$17,371,854.50
Utility Steam Improvements	\$3,321,927.00	\$0.00	\$0.00	\$3,321,927.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,321,927.00	\$3,321,927.00
Utility Steam Production	\$148,418,007.25	\$0.00	\$123,889,645.25	\$52,931,653.00	\$6,463,712.21	\$0.00	\$0.00	\$0.00	\$0.00	\$148,418,007.25	\$59,395,365.21
Utility Steam Production Mitcl	\$479,616,653.36	\$0.00	\$311,497,948.30	\$353,934,622.47	\$12,951,546.15	\$0.00	\$0.00	(\$1,841.04)	\$0.00	\$479,616,653.36	\$366,884,327.58
Utility Straight Line Buildings	\$233,691.43	\$0.00	\$0.00	\$233,691.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$233,691.43	\$233,691.43
Utility Straight Line Furniture	(\$8,226.00)	\$0.00	(\$8,226.00)	(\$8,226.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,226.00)	(\$8,226.00)
Utility Straight Line Other	\$5,311,828.00	\$0.00	\$0.00	\$5,311,828.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,311,828.00	\$5,311,828.00
Utility Straight Line Utility Proj	\$9,071,474.21	\$0.00	\$9,071,474.21	\$9,071,474.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,071,474.21	\$9,071,474.21
Utility Street Lighting	\$579,116.22	\$0.00	\$579,116.22	\$357,564.57	\$70,630.61	\$0.00	\$0.00	\$0.00	\$0.00	\$579,116.22	\$428,195.18
Utility Trans & Dist Clear & Gr	\$7,808,859.45	\$0.00	\$7,808,859.45	\$7,808,859.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,808,859.45	\$7,808,859.45
Utility Trans & Dist Impr	\$2,619,119.00	\$0.00	\$0.00	\$2,619,119.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,619,119.00	\$2,619,119.00
Utility Trans & Distribution Pla	\$117,088,288.00	\$0.00	\$0.00	\$117,088,288.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$117,088,288.00	\$117,088,288.00
Utility Trans Land Rights	\$13,459,795.83	\$0.00	\$13,459,795.83	\$4,228,080.27	\$225,881.34	\$0.00	\$0.00	\$0.00	\$0.00	\$13,459,795.83	\$4,453,961.61
Utility Transmission - A/C 102	\$232,779.00	\$0.00	\$232,779.00	\$232,779.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$232,779.00	\$232,779.00
Utility Transmission Improverr	\$231,004.92	\$0.00	\$231,004.92	\$231,004.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$231,004.92	\$231,004.92
Utility Transmission Plant	\$151,500,688.13	\$0.00	\$151,500,688.13	\$143,447,734.71	\$2,951,418.04	\$0.00	\$0.00	\$0.00	\$0.00	\$151,500,688.13	\$146,399,152.75
Utility Transmission Plant 15 `	\$114,766,853.05	\$0.00	\$114,766,853.05	\$57,071,723.57	\$7,353,438.05	\$0.00	\$0.00	\$0.00	\$0.00	\$114,766,853.05	\$64,425,161.62
Vehicles & Computers	\$9,656.70	\$0.00	\$9,656.70	\$9,656.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,656.70	\$9,656.70
Vehicles and Computers Mitcl	\$2,720.01	\$0.00	\$2,720.01	\$2,804.63	(\$84.62)	\$0.00	\$0.00	\$0.00	\$0.00	\$2,720.01	\$2,720.01
<b>Total Tax Classes</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>685,082,994.22</b>	<b>566,732,563.17</b>	<b>\$49,926,803.04</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$5,592.20)</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,616,653,774.00</b>
<b>Kentucky Power Integrat Co</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>685,082,994.22</b>	<b>566,732,563.17</b>	<b>\$49,926,803.04</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$5,592.20)</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,616,653,774.00</b>
<b>Federal</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>685,082,994.22</b>	<b>566,732,563.17</b>	<b>\$49,926,803.04</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$5,592.20)</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,616,653,774.00</b>

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2019**

Tax Class	Beginning Asset Balance	Additions/Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
20 Yr Lead/Lag Bundled	\$1,634,000.02	\$0.00	\$1,634,000.02	\$1,527,271.73	\$72,892.74	\$0.00	\$0.00	\$0.00	\$0.00	\$1,634,000.02	\$1,600,164.47
20 Yr Lead/Lag Bundled Mitcl	\$4,647,902.10	\$0.00	\$4,647,902.10	\$4,293,735.48	\$207,342.91	\$0.00	\$0.00	\$0.00	\$0.00	\$4,647,902.10	\$4,501,078.39
20 Yr Lead/Lag Distr	(\$1,510,933.00)	\$0.00	(\$1,510,933.00)	(\$1,273,551.75)	(\$67,405.97)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,510,933.00)	(\$1,340,957.72)
20 Yr Lead/Lag Gen Mitchell	(\$4,848,707.26)	\$0.00	(\$4,848,707.26)	(\$3,249,487.34)	(\$216,349.41)	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,848,707.26)	(\$3,465,836.75)
20 Yr Lead/Lag Generation	\$11,878.51	\$0.00	\$11,878.51	\$1,772,473.63	\$356.31	\$0.00	\$0.00	\$0.00	\$0.00	\$11,878.51	\$1,772,829.94
20 Yr Lead/Lag Transm	(\$195,909.00)	\$0.00	(\$195,909.00)	(\$229,097.17)	(\$8,715.20)	\$0.00	\$0.00	\$0.00	\$0.00	(\$195,909.00)	(\$237,812.37)
39 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$2,788.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,788.78
39 Yr Lead/Lag Mitchell	(\$13,988.30)	\$0.00	(\$13,988.30)	(\$5,076.10)	(\$358.66)	\$0.00	\$0.00	\$0.00	\$0.00	(\$13,988.30)	(\$5,434.76)
5 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5 Yr Lead/Lag Mitchell	(\$5,373.48)	\$0.00	(\$5,373.48)	(\$5,373.48)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,373.48)	(\$5,373.48)
7 Yr Lead/Lag Bundled	\$1,811.00	\$0.00	\$1,811.00	\$1,811.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,811.00	\$1,811.00
7 Yr Lead/Lag Bundled Mitche	\$3,418.12	\$0.00	\$3,418.12	\$3,418.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,418.12	\$3,418.12
7 Yr Lead/Lag Transm	(\$1,811.00)	\$0.00	(\$1,811.00)	(\$1,811.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,811.00)	(\$1,811.00)
Cap Lease 1011 5 Yr Assets	\$1,348,454.18	\$0.00	\$1,348,454.18	\$1,203,749.94	\$72,771.87	\$0.00	\$0.00	\$0.00	\$0.00	\$1,348,454.18	\$1,276,521.81
Cap Lease 1011 5 Yr Mitchell	\$66,903.00	\$0.00	\$66,903.00	\$66,903.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,903.00	\$66,903.00
Cap Lease 1011 7 Yr Assets	\$624,280.31	\$0.00	\$624,280.31	\$530,285.86	\$40,549.79	\$0.00	\$0.00	\$0.00	\$0.00	\$624,280.31	\$570,835.65
Cap Lease 1011 7 Yr Mitchell	\$66,690.31	\$0.00	\$66,690.31	\$66,690.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,690.31	\$66,690.31
Cap Retires 09	\$428,092.51	\$0.00	\$428,092.51	\$276,747.53	\$25,070.21	\$0.00	\$0.00	\$0.00	\$0.00	\$428,092.51	\$301,817.74
Cap Retires 09 Mitchell	\$755,766.12	\$0.00	\$755,766.12	\$488,577.60	\$44,259.62	\$0.00	\$0.00	\$0.00	\$0.00	\$755,766.12	\$532,837.22
Cap Retires 09 Sec 481a	\$6,422,767.96	\$0.00	\$6,422,767.96	\$4,152,105.35	\$376,133.93	\$0.00	\$0.00	\$0.00	\$0.00	\$6,422,767.96	\$4,528,239.28
Cap Retires 09 Sec 481a Mitc	\$2,863,885.68	\$0.00	\$2,863,885.68	\$1,851,406.59	\$167,716.57	\$0.00	\$0.00	\$0.00	\$0.00	\$2,863,885.68	\$2,019,123.16
NonUtil Ge Land Rights Mitch	\$807,670.85	\$0.00	\$807,670.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$807,670.85	\$0.00
NonUtil SYD Prop Improv Mit	(\$57.40)	\$0.00	\$0.00	(\$57.40)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$57.40)	(\$57.40)
NonUtility General Mitchell	\$19,185.39	\$0.00	\$6,655.26	\$19,114.75	\$30.01	\$0.00	\$0.00	\$0.00	\$0.00	\$19,185.39	\$19,144.76
Software	\$136,728.38	\$0.00	\$136,728.38	\$134,395.32	\$1,768.18	\$0.00	\$0.00	\$0.00	\$0.00	\$136,728.38	\$136,163.50
Software Mitchell	\$16,761.25	\$0.00	\$16,761.25	\$16,761.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,761.25	\$16,761.25
Synthetic Railcars	\$214,122.80	\$0.00	\$214,122.80	\$182,641.31	\$19,044.84	\$0.00	\$0.00	\$0.00	\$0.00	\$214,122.80	\$201,686.15
Synthetic Railcars Mitchell	\$216,325.39	\$0.00	\$216,325.39	\$210,960.46	\$3,844.52	\$0.00	\$0.00	\$0.00	\$0.00	\$216,325.39	\$214,804.98
Synthetic Vehicles & IT	\$1,839,953.16	\$0.00	\$1,839,953.16	\$1,789,358.67	\$25,053.30	\$0.00	\$0.00	\$0.00	\$0.00	\$1,839,953.16	\$1,814,411.97
Synthetic Vehicles IT Mitchell	\$1,354,055.99	\$0.00	\$1,354,055.99	\$1,354,055.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,354,055.99	\$1,354,055.99
Tugboats Mitchell	\$1,772,552.82	\$0.00	\$1,772,552.82	\$1,772,552.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,772,552.82	\$1,772,552.82
Util 169 Poll Contr-Apr Mitche	\$156,678,432.80	\$0.00	\$156,678,432.80	\$156,678,432.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156,678,432.80	\$156,678,432.80
Util 169 Poll Contr-Jan Mitche	\$68,615,356.80	\$0.00	\$68,615,356.80	\$68,615,356.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,615,356.80	\$68,615,356.80
Util 169 Poll Contr-Jun Mitche	\$33,086.36	\$0.00	\$33,086.36	\$24,967.61	\$1,475.98	\$0.00	\$0.00	\$0.00	\$0.00	\$33,086.36	\$26,443.59

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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2019**

Tax Class	Beginning Asset Balance	Additions/Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
Util BuckeyeCntrbWallbrd Mit	\$2,896,125.51	\$0.00	\$2,896,125.51	\$2,896,125.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,896,125.51	\$2,896,125.51
Util Declining Bal Furn Mitche	(\$358.97)	\$0.00	\$0.00	(\$358.97)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$358.97)	(\$358.97)
Util Emergency Facil Mitchell	\$100,396.30	\$0.00	\$100,396.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,396.30	\$0.00
Util Gen Comm Mitchell	\$11,477.40	\$0.00	\$0.00	\$11,477.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,477.40	\$11,477.40
Util Gen Data Handling Mitche	\$2,151.28	\$0.00	\$0.00	\$2,151.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,151.28	\$2,151.28
Util Gen Equipment Mitchell	(\$216.34)	\$0.00	(\$216.34)	(\$216.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$216.34)	(\$216.34)
Util Gen Furniture Mitchell	\$23,015.07	\$0.00	\$4,952.42	\$23,015.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,015.07	\$23,015.07
Util Gen Land Rights Mitchell	\$86,305.15	\$0.00	\$86,305.15	\$63,400.53	\$1,699.80	\$0.00	\$0.00	\$0.00	\$0.00	\$86,305.15	\$65,100.33
Util Gen Transp Mitchell	\$47,176.86	\$0.00	\$18.32	\$47,176.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,176.86	\$47,176.86
Util RiverTransDryDocks Mitc	\$124,987.97	\$0.00	\$124,987.97	\$124,987.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$124,987.97	\$124,987.97
Util RvrTransVesselsOPCO M	\$41,929.43	\$0.00	\$41,929.43	\$41,929.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,929.43	\$41,929.43
Util Steam Improv Mitchell	\$14,324,778.89	\$0.00	\$9,044,776.32	\$13,274,095.35	\$201,030.40	\$0.00	\$0.00	\$0.00	\$0.00	\$14,324,778.89	\$13,475,125.75
Util Transm Plant 15 YR Mitc	\$2,819,346.80	\$0.00	\$2,819,346.80	\$2,154,180.76	\$166,482.43	\$0.00	\$0.00	\$0.00	\$0.00	\$2,819,346.80	\$2,320,663.19
Utility ♦169 Poll Contr-May	\$19,869,528.99	\$0.00	\$19,869,528.99	\$19,869,528.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,869,528.99	\$19,869,528.99
Utility CIAC	\$18,274,490.75	\$0.00	\$18,274,490.75	\$14,619,598.10	\$483,211.79	\$0.00	\$0.00	\$0.00	\$0.00	\$18,274,490.75	\$15,102,809.89
Utility CIAC T & D	\$352,603.00	\$0.00	\$352,603.00	\$352,603.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$352,603.00	\$352,603.00
Utility DB Utility Property	\$55,259,639.76	\$0.00	\$55,259,639.76	\$55,259,639.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,259,639.76	\$55,259,639.76
Utility Declining Balance Builc	\$207,081.27	\$0.00	\$0.00	\$207,081.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$207,081.27	\$207,081.27
Utility Declining Balance Furn	\$97,570.00	\$0.00	\$0.00	\$97,570.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,570.00	\$97,570.00
Utility Declining Balance Othe	\$1,582,484.39	\$0.00	\$1,582,484.39	\$1,582,484.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,582,484.39	\$1,582,484.39
Utility Distr Land Rights	\$3,679,287.77	\$0.00	\$3,679,287.77	\$1,485,442.25	\$82,470.88	\$0.00	\$0.00	\$0.00	\$0.00	\$3,679,287.77	\$1,567,913.13
Utility Distribution Improve	\$947,486.30	\$0.00	\$947,486.30	\$947,486.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$947,486.30	\$947,486.30
Utility Distribution Plant	\$516,077,533.42	\$0.00	\$516,077,533.42	\$364,060,227.65	\$15,983,638.97	\$0.00	\$0.00	\$0.00	\$0.00	\$516,077,533.42	\$380,043,866.62
Utility General Buildings	\$9,797,436.56	\$0.00	\$9,346,892.63	\$4,835,968.62	\$238,959.18	\$0.00	\$0.00	\$0.00	\$0.00	\$9,797,436.56	\$5,074,927.80
Utility General Buildings 78-81	\$12,283,474.00	\$0.00	\$1,147,777.94	\$11,135,696.06	\$255,061.50	\$0.00	\$0.00	\$0.00	\$0.00	\$12,283,474.00	\$11,390,757.56
Utility General Data Handling	\$53,652.00	\$0.00	\$0.00	\$53,652.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,652.00	\$53,652.00
Utility General Equip Mitchell	\$1.42	\$0.00	\$1.42	\$1.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.42	\$1.42
Utility General Equipment	\$542.00	\$0.00	\$542.00	\$542.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$542.00	\$542.00
Utility General Furniture	\$718,510.00	\$0.00	\$0.00	\$718,510.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$718,510.00	\$718,510.00
Utility General Land Mitchell	\$121,060.68	\$0.00	\$121,060.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$121,060.68	\$0.00
Utility General Land Rights	(\$173,374.16)	\$0.00	(\$173,374.16)	(\$22,645.29)	(\$3,585.87)	\$0.00	\$0.00	\$0.00	\$0.00	(\$173,374.16)	(\$26,231.16)
Utility General Plant	\$12,944,365.15	\$0.00	\$12,944,365.15	\$11,869,037.46	\$372,377.50	\$0.00	\$0.00	\$0.00	\$0.00	\$12,944,365.15	\$12,241,414.96
Utility General Plant Mitchell	(\$92,311.06)	\$0.00	(\$92,311.06)	(\$74,700.12)	(\$11,611.22)	\$0.00	\$0.00	\$0.00	\$0.00	(\$92,311.06)	(\$86,311.34)
Utility H R Jeff Land Rights	\$268,539.61	\$0.00	\$268,539.61	\$239,592.99	\$800.06	\$0.00	\$0.00	\$0.00	\$0.00	\$268,539.61	\$240,393.05

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

KPSC Case No. 2018-00035  
 Commission Staff's First Set of Data Requests  
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**Grouped By: Total Tax Classes**

<b>Tax Book : Federal</b>											
<b>Tax Year : 2019</b>											
<b>Tax Class</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirement</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
Utility Hanging Rock Jeffersor	\$62,157,387.58	\$0.00	\$34,626,804.58	\$62,157,387.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,157,387.58	\$62,157,387.58
Utility Mining Equipment Mitcl	\$619,363.47	\$0.00	\$619,363.47	\$619,363.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$619,363.47	\$619,363.47
Utility Mining Fuel	\$25,009.00	\$0.00	\$25,009.00	\$25,009.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,009.00	\$25,009.00
Utility Mining Other Mitchell	\$423,483.62	\$0.00	\$423,483.62	\$423,483.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$423,483.62	\$423,483.62
Utility Mitchell Wallboard Mitc	\$17,371,854.50	\$0.00	\$17,371,854.50	\$17,371,854.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,371,854.50	\$17,371,854.50
Utility Steam Improvements	\$3,321,927.00	\$0.00	\$0.00	\$3,321,927.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,321,927.00	\$3,321,927.00
Utility Steam Production	\$148,418,007.25	\$0.00	\$123,889,645.25	\$59,395,365.21	\$6,036,823.91	\$0.00	\$0.00	\$0.00	\$0.00	\$148,418,007.25	\$65,432,189.12
Utility Steam Production Mitcl	\$479,616,653.36	\$0.00	\$311,496,107.26	\$366,884,327.58	\$12,821,027.66	\$0.00	\$0.00	\$0.00	\$0.00	\$479,616,653.36	\$379,705,355.24
Utility Straight Line Buildings	\$233,691.43	\$0.00	\$0.00	\$233,691.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$233,691.43	\$233,691.43
Utility Straight Line Furniture	(\$8,226.00)	\$0.00	(\$8,226.00)	(\$8,226.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,226.00)	(\$8,226.00)
Utility Straight Line Other	\$5,311,828.00	\$0.00	\$0.00	\$5,311,828.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,311,828.00	\$5,311,828.00
Utility Straight Line Utility Proj	\$9,071,474.21	\$0.00	\$9,071,474.21	\$9,071,474.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,071,474.21	\$9,071,474.21
Utility Street Lighting	\$579,116.22	\$0.00	\$579,116.22	\$428,195.18	\$54,698.48	\$0.00	\$0.00	\$0.00	\$0.00	\$579,116.22	\$482,893.66
Utility Trans & Dist Clear & Gr	\$7,808,859.45	\$0.00	\$7,808,859.45	\$7,808,859.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,808,859.45	\$7,808,859.45
Utility Trans & Dist Impr	\$2,619,119.00	\$0.00	\$0.00	\$2,619,119.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,619,119.00	\$2,619,119.00
Utility Trans & Distribution Pla	\$117,088,288.00	\$0.00	\$0.00	\$117,088,288.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$117,088,288.00	\$117,088,288.00
Utility Trans Land Rights	\$13,459,795.83	\$0.00	\$13,459,795.83	\$4,453,961.61	\$225,922.73	\$0.00	\$0.00	\$0.00	\$0.00	\$13,459,795.83	\$4,679,884.34
Utility Transmission - A/C 102	\$232,779.00	\$0.00	\$232,779.00	\$232,779.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$232,779.00	\$232,779.00
Utility Transmission Improverr	\$231,004.92	\$0.00	\$231,004.92	\$231,004.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$231,004.92	\$231,004.92
Utility Transmission Plant	\$151,500,688.13	\$0.00	\$151,500,688.13	\$146,399,152.75	\$1,887,769.74	\$0.00	\$0.00	\$0.00	\$0.00	\$151,500,688.13	\$148,286,922.49
Utility Transmission Plant 15 `	\$114,766,853.05	\$0.00	\$114,766,853.05	\$64,425,161.62	\$7,067,226.65	\$0.00	\$0.00	\$0.00	\$0.00	\$114,766,853.05	\$71,492,388.27
Vehicles & Computers	\$9,656.70	\$0.00	\$9,656.70	\$9,656.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,656.70	\$9,656.70
Vehicles and Computers Mitcl	\$2,720.01	\$0.00	\$2,720.01	\$2,720.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,720.01	\$2,720.01
<b>Total Tax Classes</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>684,822,989.31</b>	<b>616,653,774.00</b>	<b>\$46,629,486.13</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>663,283,260.13</b>
<b>Kentucky Power Integrat Co</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>684,822,989.31</b>	<b>616,653,774.00</b>	<b>\$46,629,486.13</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>663,283,260.13</b>
<b>Federal</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>684,822,989.31</b>	<b>616,653,774.00</b>	<b>\$46,629,486.13</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>663,283,260.13</b>

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

KPSC Case No. 2018-00035  
 Commission Staff's First Set of Data Requests  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2020**

Tax Class	Beginning Asset Balance	Additions/Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
20 Yr Lead/Lag Bundled	\$1,634,000.02	\$0.00	\$1,634,000.02	\$1,600,164.47	\$33,835.55	\$0.00	\$0.00	\$0.00	\$0.00	\$1,634,000.02	\$1,634,000.02
20 Yr Lead/Lag Bundled Mitcl	\$4,647,902.10	\$0.00	\$4,647,902.10	\$4,501,078.39	\$146,823.71	\$0.00	\$0.00	\$0.00	\$0.00	\$4,647,902.10	\$4,647,902.10
20 Yr Lead/Lag Distr	(\$1,510,933.00)	\$0.00	(\$1,510,933.00)	(\$1,340,957.72)	(\$67,414.58)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,510,933.00)	(\$1,408,372.30)
20 Yr Lead/Lag Gen Mitchell	(\$4,848,707.26)	\$0.00	(\$4,848,707.26)	(\$3,465,836.75)	(\$259,681.06)	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,848,707.26)	(\$3,725,517.81)
20 Yr Lead/Lag Generation	\$11,878.51	\$0.00	\$11,878.51	\$1,772,829.94	(\$59,065.93)	\$0.00	\$0.00	\$0.00	\$0.00	\$11,878.51	\$1,713,764.01
20 Yr Lead/Lag Transm	(\$195,909.00)	\$0.00	(\$195,909.00)	(\$237,812.37)	(\$8,765.75)	\$0.00	\$0.00	\$0.00	\$0.00	(\$195,909.00)	(\$246,578.12)
39 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$2,788.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,788.78
39 Yr Lead/Lag Mitchell	(\$13,988.30)	\$0.00	(\$13,988.30)	(\$5,434.76)	(\$358.66)	\$0.00	\$0.00	\$0.00	\$0.00	(\$13,988.30)	(\$5,793.42)
5 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5 Yr Lead/Lag Mitchell	(\$5,373.48)	\$0.00	(\$5,373.48)	(\$5,373.48)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,373.48)	(\$5,373.48)
7 Yr Lead/Lag Bundled	\$1,811.00	\$0.00	\$1,811.00	\$1,811.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,811.00	\$1,811.00
7 Yr Lead/Lag Bundled Mitcl	\$3,418.12	\$0.00	\$3,418.12	\$3,418.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,418.12	\$3,418.12
7 Yr Lead/Lag Transm	(\$1,811.00)	\$0.00	(\$1,811.00)	(\$1,811.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,811.00)	(\$1,811.00)
Cap Lease 1011 5 Yr Assets	\$1,348,454.18	\$0.00	\$1,348,454.18	\$1,276,521.81	\$36,602.82	\$0.00	\$0.00	\$0.00	\$0.00	\$1,348,454.18	\$1,313,124.63
Cap Lease 1011 5 Yr Mitchell	\$66,903.00	\$0.00	\$66,903.00	\$66,903.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,903.00	\$66,903.00
Cap Lease 1011 7 Yr Assets	\$624,280.31	\$0.00	\$624,280.31	\$570,835.65	\$22,301.84	\$0.00	\$0.00	\$0.00	\$0.00	\$624,280.31	\$593,137.49
Cap Lease 1011 7 Yr Mitchell	\$66,690.31	\$0.00	\$66,690.31	\$66,690.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,690.31	\$66,690.31
Cap Retires 09	\$428,092.51	\$0.00	\$428,092.51	\$301,817.74	\$24,496.95	\$0.00	\$0.00	\$0.00	\$0.00	\$428,092.51	\$326,314.69
Cap Retires 09 Mitchell	\$755,766.12	\$0.00	\$755,766.12	\$532,837.22	\$43,247.58	\$0.00	\$0.00	\$0.00	\$0.00	\$755,766.12	\$576,084.80
Cap Retires 09 Sec 481a	\$6,422,767.96	\$0.00	\$6,422,767.96	\$4,528,239.28	\$367,533.26	\$0.00	\$0.00	\$0.00	\$0.00	\$6,422,767.96	\$4,895,772.54
Cap Retires 09 Sec 481a Mitc	\$2,863,885.68	\$0.00	\$2,863,885.68	\$2,019,123.16	\$163,881.56	\$0.00	\$0.00	\$0.00	\$0.00	\$2,863,885.68	\$2,183,004.72
NonUtil Ge Land Rights Mitch	\$807,670.85	\$0.00	\$807,670.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$807,670.85	\$0.00
NonUtil SYD Prop Improv Mit	(\$57.40)	\$0.00	\$0.00	(\$57.40)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$57.40)	(\$57.40)
NonUtility General Mitchell	\$19,185.39	\$0.00	\$6,655.26	\$19,144.76	\$30.01	\$0.00	\$0.00	\$0.00	\$0.00	\$19,185.39	\$19,174.77
Software	\$136,728.38	\$0.00	\$136,728.38	\$136,163.50	\$564.88	\$0.00	\$0.00	\$0.00	\$0.00	\$136,728.38	\$136,728.38
Software Mitchell	\$16,761.25	\$0.00	\$16,761.25	\$16,761.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,761.25	\$16,761.25
Synthetic Railcars	\$214,122.80	\$0.00	\$214,122.80	\$201,686.15	\$10,256.30	\$0.00	\$0.00	\$0.00	\$0.00	\$214,122.80	\$211,942.45
Synthetic Railcars Mitchell	\$216,325.39	\$0.00	\$216,325.39	\$214,804.98	\$1,520.41	\$0.00	\$0.00	\$0.00	\$0.00	\$216,325.39	\$216,325.39
Synthetic Vehicles & IT	\$1,839,953.16	\$0.00	\$1,839,953.16	\$1,814,411.97	\$18,917.39	\$0.00	\$0.00	\$0.00	\$0.00	\$1,839,953.16	\$1,833,329.36
Synthetic Vehicles IT Mitchell	\$1,354,055.99	\$0.00	\$1,354,055.99	\$1,354,055.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,354,055.99	\$1,354,055.99
Tugboats Mitchell	\$1,772,552.82	\$0.00	\$1,772,552.82	\$1,772,552.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,772,552.82	\$1,772,552.82
Util 169 Poll Contr-Apr Mitche	\$156,678,432.80	\$0.00	\$156,678,432.80	\$156,678,432.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156,678,432.80	\$156,678,432.80
Util 169 Poll Contr-Jan Mitche	\$68,615,356.80	\$0.00	\$68,615,356.80	\$68,615,356.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,615,356.80	\$68,615,356.80
Util 169 Poll Contr-Jun Mitche	\$33,086.36	\$0.00	\$33,086.36	\$26,443.59	\$1,476.31	\$0.00	\$0.00	\$0.00	\$0.00	\$33,086.36	\$27,919.90

**Kentucky Power Integrat Consol**  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2020**

Tax Class	Beginning Asset Balance	Additions/Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
Util BuckeyeCntrbWallbrd Mit	\$2,896,125.51	\$0.00	\$2,896,125.51	\$2,896,125.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,896,125.51	\$2,896,125.51
Util Declining Bal Furn Mitche	(\$358.97)	\$0.00	\$0.00	(\$358.97)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$358.97)	(\$358.97)
Util Emergency Facil Mitchell	\$100,396.30	\$0.00	\$100,396.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,396.30	\$0.00
Util Gen Comm Mitchell	\$11,477.40	\$0.00	\$0.00	\$11,477.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,477.40	\$11,477.40
Util Gen Data Handling Mitche	\$2,151.28	\$0.00	\$0.00	\$2,151.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,151.28	\$2,151.28
Util Gen Equipment Mitchell	(\$216.34)	\$0.00	(\$216.34)	(\$216.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$216.34)	(\$216.34)
Util Gen Furniture Mitchell	\$23,015.07	\$0.00	\$4,952.42	\$23,015.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,015.07	\$23,015.07
Util Gen Land Rights Mitchell	\$86,305.15	\$0.00	\$86,305.15	\$65,100.33	\$1,651.68	\$0.00	\$0.00	\$0.00	\$0.00	\$86,305.15	\$66,752.01
Util Gen Transp Mitchell	\$47,176.86	\$0.00	\$18.32	\$47,176.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,176.86	\$47,176.86
Util RiverTransDryDocks Mitc	\$124,987.97	\$0.00	\$124,987.97	\$124,987.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$124,987.97	\$124,987.97
Util RvrTransVesselsOPCO M	\$41,929.43	\$0.00	\$41,929.43	\$41,929.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,929.43	\$41,929.43
Util Steam Improv Mitchell	\$14,324,778.89	\$0.00	\$9,044,776.32	\$13,475,125.75	\$179,299.73	\$0.00	\$0.00	\$0.00	\$0.00	\$14,324,778.89	\$13,654,425.48
Util Transm Plant 15 YR Mitc	\$2,819,346.80	\$0.00	\$2,819,346.80	\$2,320,663.19	\$166,482.43	\$0.00	\$0.00	\$0.00	\$0.00	\$2,819,346.80	\$2,487,145.62
Utility ♦169 Poll Contr-May	\$19,869,528.99	\$0.00	\$19,869,528.99	\$19,869,528.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,869,528.99	\$19,869,528.99
Utility CIAC	\$18,274,490.75	\$0.00	\$18,274,490.75	\$15,102,809.89	\$456,890.30	\$0.00	\$0.00	\$0.00	\$0.00	\$18,274,490.75	\$15,559,700.19
Utility CIAC T & D	\$352,603.00	\$0.00	\$352,603.00	\$352,603.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$352,603.00	\$352,603.00
Utility DB Utility Property	\$55,259,639.76	\$0.00	\$55,259,639.76	\$55,259,639.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,259,639.76	\$55,259,639.76
Utility Declining Balance Builc	\$207,081.27	\$0.00	\$0.00	\$207,081.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$207,081.27	\$207,081.27
Utility Declining Balance Furn	\$97,570.00	\$0.00	\$0.00	\$97,570.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,570.00	\$97,570.00
Utility Declining Balance Othe	\$1,582,484.39	\$0.00	\$1,582,484.39	\$1,582,484.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,582,484.39	\$1,582,484.39
Utility Distr Land Rights	\$3,679,287.77	\$0.00	\$3,679,287.77	\$1,567,913.13	\$81,840.30	\$0.00	\$0.00	\$0.00	\$0.00	\$3,679,287.77	\$1,649,753.42
Utility Distribution Improve	\$947,486.30	\$0.00	\$947,486.30	\$947,486.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$947,486.30	\$947,486.30
Utility Distribution Plant	\$516,077,533.42	\$0.00	\$516,077,533.42	\$380,043,866.62	\$14,625,903.72	\$0.00	\$0.00	\$0.00	\$0.00	\$516,077,533.42	\$394,669,770.34
Utility General Buildings	\$9,797,436.56	\$0.00	\$9,344,534.01	\$5,074,927.80	\$237,436.20	\$0.00	\$0.00	\$0.00	\$0.00	\$9,797,436.56	\$5,312,364.00
Utility General Buildings 78-81	\$12,283,474.00	\$0.00	\$892,716.44	\$11,390,757.56	\$255,062.49	\$0.00	\$0.00	\$0.00	\$0.00	\$12,283,474.00	\$11,645,820.05
Utility General Data Handling	\$53,652.00	\$0.00	\$0.00	\$53,652.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,652.00	\$53,652.00
Utility General Equip Mitchell	\$1.42	\$0.00	\$1.42	\$1.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.42	\$1.42
Utility General Equipment	\$542.00	\$0.00	\$542.00	\$542.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$542.00	\$542.00
Utility General Furniture	\$718,510.00	\$0.00	\$0.00	\$718,510.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$718,510.00	\$718,510.00
Utility General Land Mitchell	\$121,060.68	\$0.00	\$121,060.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$121,060.68	\$0.00
Utility General Land Rights	(\$173,374.16)	\$0.00	(\$173,374.16)	(\$26,231.16)	(\$3,585.41)	\$0.00	\$0.00	\$0.00	\$0.00	(\$173,374.16)	(\$29,816.57)
Utility General Plant	\$12,944,365.15	\$0.00	\$12,944,365.15	\$12,241,414.96	\$278,005.46	\$0.00	\$0.00	\$0.00	\$0.00	\$12,944,365.15	\$12,519,420.42
Utility General Plant Mitchell	(\$92,311.06)	\$0.00	(\$92,311.06)	(\$86,311.34)	(\$5,999.72)	\$0.00	\$0.00	\$0.00	\$0.00	(\$92,311.06)	(\$92,311.06)
Utility H R Jeff Land Rights	\$268,539.61	\$0.00	\$268,539.61	\$240,393.05	\$799.89	\$0.00	\$0.00	\$0.00	\$0.00	\$268,539.61	\$241,192.94



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**Grouped By: Total Tax Classes**

<b>Tax Book : Federal</b>											
<b>Tax Year : 2020</b>											
<b>Tax Class</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirement</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
Utility Hanging Rock Jeffersor	\$62,157,387.58	\$0.00	\$34,626,804.58	\$62,157,387.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,157,387.58	\$62,157,387.58
Utility Mining Equipment Mitcl	\$619,363.47	\$0.00	\$619,363.47	\$619,363.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$619,363.47	\$619,363.47
Utility Mining Fuel	\$25,009.00	\$0.00	\$25,009.00	\$25,009.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,009.00	\$25,009.00
Utility Mining Other Mitchell	\$423,483.62	\$0.00	\$423,483.62	\$423,483.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$423,483.62	\$423,483.62
Utility Mitchell Wallboard Mitc	\$17,371,854.50	\$0.00	\$17,371,854.50	\$17,371,854.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,371,854.50	\$17,371,854.50
Utility Steam Improvements	\$3,321,927.00	\$0.00	\$0.00	\$3,321,927.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,321,927.00	\$3,321,927.00
Utility Steam Production	\$148,418,007.25	\$0.00	\$123,889,645.25	\$65,432,189.12	\$5,651,754.50	\$0.00	\$0.00	\$0.00	\$0.00	\$148,418,007.25	\$71,083,943.62
Utility Steam Production Mitcl	\$479,616,653.36	\$0.00	\$311,496,107.26	\$379,705,355.24	\$12,617,357.14	\$0.00	\$0.00	\$0.00	\$0.00	\$479,616,653.36	\$392,322,712.38
Utility Straight Line Buildings	\$233,691.43	\$0.00	\$0.00	\$233,691.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$233,691.43	\$233,691.43
Utility Straight Line Furniture	(\$8,226.00)	\$0.00	(\$8,226.00)	(\$8,226.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,226.00)	(\$8,226.00)
Utility Straight Line Other	\$5,311,828.00	\$0.00	\$0.00	\$5,311,828.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,311,828.00	\$5,311,828.00
Utility Straight Line Utility Proj	\$9,071,474.21	\$0.00	\$9,071,474.21	\$9,071,474.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,071,474.21	\$9,071,474.21
Utility Street Lighting	\$579,116.22	\$0.00	\$579,116.22	\$482,893.66	\$38,569.41	\$0.00	\$0.00	\$0.00	\$0.00	\$579,116.22	\$521,463.07
Utility Trans & Dist Clear & Gr	\$7,808,859.45	\$0.00	\$7,808,859.45	\$7,808,859.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,808,859.45	\$7,808,859.45
Utility Trans & Dist Impr	\$2,619,119.00	\$0.00	\$0.00	\$2,619,119.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,619,119.00	\$2,619,119.00
Utility Trans & Distribution Pla	\$117,088,288.00	\$0.00	\$0.00	\$117,088,288.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$117,088,288.00	\$117,088,288.00
Utility Trans Land Rights	\$13,459,795.83	\$0.00	\$13,459,795.83	\$4,679,884.34	\$225,900.41	\$0.00	\$0.00	\$0.00	\$0.00	\$13,459,795.83	\$4,905,784.75
Utility Transmission - A/C 102	\$232,779.00	\$0.00	\$232,779.00	\$232,779.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$232,779.00	\$232,779.00
Utility Transmission Improverr	\$231,004.92	\$0.00	\$231,004.92	\$231,004.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$231,004.92	\$231,004.92
Utility Transmission Plant	\$151,500,688.13	\$0.00	\$151,500,688.13	\$148,286,922.49	\$1,179,179.65	\$0.00	\$0.00	\$0.00	\$0.00	\$151,500,688.13	\$149,466,102.14
Utility Transmission Plant 15 `	\$114,766,853.05	\$0.00	\$114,766,853.05	\$71,492,388.27	\$6,868,238.11	\$0.00	\$0.00	\$0.00	\$0.00	\$114,766,853.05	\$78,360,626.38
Vehicles & Computers	\$9,656.70	\$0.00	\$9,656.70	\$9,656.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,656.70	\$9,656.70
Vehicles and Computers Mitcl	\$2,720.01	\$0.00	\$2,720.01	\$2,720.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,720.01	\$2,720.01
<b>Total Tax Classes</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>684,565,569.19</b>	<b>663,283,260.13</b>	<b>\$43,330,988.88</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,706,614,249.00</b>
<b>Kentucky Power Integrat Co</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>684,565,569.19</b>	<b>663,283,260.13</b>	<b>\$43,330,988.88</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,706,614,249.00</b>
<b>Federal</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>684,565,569.19</b>	<b>663,283,260.13</b>	<b>\$43,330,988.88</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,706,614,249.00</b>

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

KPSC Case No. 2018-00035  
 Commission Staff's First Set of Data Requests  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2021**

Tax Class	Beginning Asset Balance	Additions/Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
20 Yr Lead/Lag Bundled	\$1,634,000.02	\$0.00	\$1,634,000.02	\$1,634,000.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,634,000.02	\$1,634,000.02
20 Yr Lead/Lag Bundled Mitcl	\$4,647,902.10	\$0.00	\$4,647,902.10	\$4,647,902.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,647,902.10	\$4,647,902.10
20 Yr Lead/Lag Distr	(\$1,510,933.00)	\$0.00	(\$1,510,933.00)	(\$1,408,372.30)	(\$64,138.86)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,510,933.00)	(\$1,472,511.16)
20 Yr Lead/Lag Gen Mitchell	(\$4,848,707.26)	\$0.00	(\$4,848,707.26)	(\$3,725,517.81)	(\$262,794.99)	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,848,707.26)	(\$3,988,312.80)
20 Yr Lead/Lag Generation	\$11,878.51	\$0.00	\$11,878.51	\$1,713,764.01	(\$59,817.11)	\$0.00	\$0.00	\$0.00	\$0.00	\$11,878.51	\$1,653,946.90
20 Yr Lead/Lag Transm	(\$195,909.00)	\$0.00	(\$195,909.00)	(\$246,578.12)	(\$19,876.79)	\$0.00	\$0.00	\$0.00	\$0.00	(\$195,909.00)	(\$266,454.91)
39 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$2,788.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,788.78
39 Yr Lead/Lag Mitchell	(\$13,988.30)	\$0.00	(\$13,988.30)	(\$5,793.42)	(\$358.66)	\$0.00	\$0.00	\$0.00	\$0.00	(\$13,988.30)	(\$6,152.08)
5 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5 Yr Lead/Lag Mitchell	(\$5,373.48)	\$0.00	(\$5,373.48)	(\$5,373.48)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,373.48)	(\$5,373.48)
7 Yr Lead/Lag Bundled	\$1,811.00	\$0.00	\$1,811.00	\$1,811.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,811.00	\$1,811.00
7 Yr Lead/Lag Bundled Mitche	\$3,418.12	\$0.00	\$3,418.12	\$3,418.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,418.12	\$3,418.12
7 Yr Lead/Lag Transm	(\$1,811.00)	\$0.00	(\$1,811.00)	(\$1,811.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,811.00)	(\$1,811.00)
Cap Lease 1011 5 Yr Assets	\$1,348,454.18	\$0.00	\$1,348,454.18	\$1,313,124.63	\$26,497.15	\$0.00	\$0.00	\$0.00	\$0.00	\$1,348,454.18	\$1,339,621.78
Cap Lease 1011 5 Yr Mitchell	\$66,903.00	\$0.00	\$66,903.00	\$66,903.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,903.00	\$66,903.00
Cap Lease 1011 7 Yr Assets	\$624,280.31	\$0.00	\$624,280.31	\$593,137.49	\$12,805.79	\$0.00	\$0.00	\$0.00	\$0.00	\$624,280.31	\$605,943.27
Cap Lease 1011 7 Yr Mitchell	\$66,690.31	\$0.00	\$66,690.31	\$66,690.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,690.31	\$66,690.31
Cap Retires 09	\$428,092.51	\$0.00	\$428,092.51	\$326,314.69	\$21,890.88	\$0.00	\$0.00	\$0.00	\$0.00	\$428,092.51	\$348,205.57
Cap Retires 09 Mitchell	\$755,766.12	\$0.00	\$755,766.12	\$576,084.80	\$38,646.76	\$0.00	\$0.00	\$0.00	\$0.00	\$755,766.12	\$614,731.56
Cap Retires 09 Sec 481a	\$6,422,767.96	\$0.00	\$6,422,767.96	\$4,895,772.54	\$328,433.76	\$0.00	\$0.00	\$0.00	\$0.00	\$6,422,767.96	\$5,224,206.30
Cap Retires 09 Sec 481a Mitc	\$2,863,885.68	\$0.00	\$2,863,885.68	\$2,183,004.72	\$146,447.26	\$0.00	\$0.00	\$0.00	\$0.00	\$2,863,885.68	\$2,329,451.98
NonUtil Ge Land Rights Mitch	\$807,670.85	\$0.00	\$807,670.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$807,670.85	\$0.00
NonUtil SYD Prop Improv Mit	(\$57.40)	\$0.00	\$0.00	(\$57.40)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$57.40)	(\$57.40)
NonUtility General Mitchell	\$19,185.39	\$0.00	\$6,655.26	\$19,174.77	\$10.62	\$0.00	\$0.00	\$0.00	\$0.00	\$19,185.39	\$19,185.39
Software	\$136,728.38	\$0.00	\$136,728.38	\$136,728.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$136,728.38	\$136,728.38
Software Mitchell	\$16,761.25	\$0.00	\$16,761.25	\$16,761.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,761.25	\$16,761.25
Synthetic Railcars	\$214,122.80	\$0.00	\$214,122.80	\$211,942.45	\$1,453.29	\$0.00	\$0.00	\$0.00	\$0.00	\$214,122.80	\$213,395.74
Synthetic Railcars Mitchell	\$216,325.39	\$0.00	\$216,325.39	\$216,325.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$216,325.39	\$216,325.39
Synthetic Vehicles & IT	\$1,839,953.16	\$0.00	\$1,839,953.16	\$1,833,329.36	\$6,623.80	\$0.00	\$0.00	\$0.00	\$0.00	\$1,839,953.16	\$1,839,953.16
Synthetic Vehicles IT Mitchell	\$1,354,055.99	\$0.00	\$1,354,055.99	\$1,354,055.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,354,055.99	\$1,354,055.99
Tugboats Mitchell	\$1,772,552.82	\$0.00	\$1,772,552.82	\$1,772,552.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,772,552.82	\$1,772,552.82
Util 169 Poll Contr-Apr Mitche	\$156,678,432.80	\$0.00	\$156,678,432.80	\$156,678,432.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156,678,432.80	\$156,678,432.80
Util 169 Poll Contr-Jan Mitche	\$68,615,356.80	\$0.00	\$68,615,356.80	\$68,615,356.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,615,356.80	\$68,615,356.80
Util 169 Poll Contr-Jun Mitche	\$33,086.36	\$0.00	\$33,086.36	\$27,919.90	\$1,475.98	\$0.00	\$0.00	\$0.00	\$0.00	\$33,086.36	\$29,395.88

**Kentucky Power Integrat Consol**  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2021**

Tax Class	Beginning Asset Balance	Additions/Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
Util BuckeyeCntrbWallbrd Mit	\$2,896,125.51	\$0.00	\$2,896,125.51	\$2,896,125.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,896,125.51	\$2,896,125.51
Util Declining Bal Furn Mitche	(\$358.97)	\$0.00	\$0.00	(\$358.97)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$358.97)	(\$358.97)
Util Emergency Facil Mitchell	\$100,396.30	\$0.00	\$100,396.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,396.30	\$0.00
Util Gen Comm Mitchell	\$11,477.40	\$0.00	\$0.00	\$11,477.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,477.40	\$11,477.40
Util Gen Data Handling Mitche	\$2,151.28	\$0.00	\$0.00	\$2,151.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,151.28	\$2,151.28
Util Gen Equipment Mitchell	(\$216.34)	\$0.00	(\$216.34)	(\$216.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$216.34)	(\$216.34)
Util Gen Furniture Mitchell	\$23,015.07	\$0.00	\$4,952.42	\$23,015.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,015.07	\$23,015.07
Util Gen Land Rights Mitchell	\$86,305.15	\$0.00	\$86,305.15	\$66,752.01	\$1,594.34	\$0.00	\$0.00	\$0.00	\$0.00	\$86,305.15	\$68,346.35
Util Gen Transp Mitchell	\$47,176.86	\$0.00	\$18.32	\$47,176.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,176.86	\$47,176.86
Util RiverTransDryDocks Mitc	\$124,987.97	\$0.00	\$124,987.97	\$124,987.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$124,987.97	\$124,987.97
Util RvrTransVesselsOPCO M	\$41,929.43	\$0.00	\$41,929.43	\$41,929.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,929.43	\$41,929.43
Util Steam Improv Mitchell	\$14,324,778.89	\$0.00	\$9,044,776.32	\$13,654,425.48	\$145,463.95	\$0.00	\$0.00	\$0.00	\$0.00	\$14,324,778.89	\$13,799,889.43
Util Transm Plant 15 YR Mitc	\$2,819,346.80	\$0.00	\$2,819,346.80	\$2,487,145.62	\$151,969.22	\$0.00	\$0.00	\$0.00	\$0.00	\$2,819,346.80	\$2,639,114.84
Utility ♦169 Poll Contr-May	\$19,869,528.99	\$0.00	\$19,869,528.99	\$19,869,528.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,869,528.99	\$19,869,528.99
Utility CIAC	\$18,274,490.75	\$0.00	\$18,274,490.75	\$15,559,700.19	\$428,375.41	\$0.00	\$0.00	\$0.00	\$0.00	\$18,274,490.75	\$15,988,075.60
Utility CIAC T & D	\$352,603.00	\$0.00	\$352,603.00	\$352,603.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$352,603.00	\$352,603.00
Utility DB Utility Property	\$55,259,639.76	\$0.00	\$55,259,639.76	\$55,259,639.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,259,639.76	\$55,259,639.76
Utility Declining Balance Builc	\$207,081.27	\$0.00	\$0.00	\$207,081.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$207,081.27	\$207,081.27
Utility Declining Balance Furn	\$97,570.00	\$0.00	\$0.00	\$97,570.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,570.00	\$97,570.00
Utility Declining Balance Othe	\$1,582,484.39	\$0.00	\$1,582,484.39	\$1,582,484.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,582,484.39	\$1,582,484.39
Utility Distr Land Rights	\$3,679,287.77	\$0.00	\$3,679,287.77	\$1,649,753.42	\$80,878.94	\$0.00	\$0.00	\$0.00	\$0.00	\$3,679,287.77	\$1,730,632.35
Utility Distribution Improve	\$947,486.30	\$0.00	\$947,486.30	\$947,486.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$947,486.30	\$947,486.30
Utility Distribution Plant	\$516,077,533.42	\$0.00	\$516,077,533.42	\$394,669,770.34	\$13,562,263.79	\$0.00	\$0.00	\$0.00	\$0.00	\$516,077,533.42	\$408,232,034.13
Utility General Buildings	\$9,797,436.56	\$0.00	\$9,342,949.12	\$5,312,364.00	\$236,365.45	\$0.00	\$0.00	\$0.00	\$0.00	\$9,797,436.56	\$5,548,729.45
Utility General Buildings 78-81	\$12,283,474.00	\$0.00	\$637,653.95	\$11,645,820.05	\$255,061.57	\$0.00	\$0.00	\$0.00	\$0.00	\$12,283,474.00	\$11,900,881.62
Utility General Data Handling	\$53,652.00	\$0.00	\$0.00	\$53,652.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,652.00	\$53,652.00
Utility General Equip Mitchell	\$1.42	\$0.00	\$1.42	\$1.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.42	\$1.42
Utility General Equipment	\$542.00	\$0.00	\$542.00	\$542.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$542.00	\$542.00
Utility General Furniture	\$718,510.00	\$0.00	\$0.00	\$718,510.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$718,510.00	\$718,510.00
Utility General Land Mitchell	\$121,060.68	\$0.00	\$121,060.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$121,060.68	\$0.00
Utility General Land Rights	(\$173,374.16)	\$0.00	(\$173,374.16)	(\$29,816.57)	(\$3,585.87)	\$0.00	\$0.00	\$0.00	\$0.00	(\$173,374.16)	(\$33,402.44)
Utility General Plant	\$12,944,365.15	\$0.00	\$12,944,365.15	\$12,519,420.42	\$198,152.41	\$0.00	\$0.00	\$0.00	\$0.00	\$12,944,365.15	\$12,717,572.83
Utility General Plant Mitchell	(\$92,311.06)	\$0.00	(\$92,311.06)	(\$92,311.06)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$92,311.06)	(\$92,311.06)
Utility H R Jeff Land Rights	\$268,539.61	\$0.00	\$268,539.61	\$241,192.94	\$800.30	\$0.00	\$0.00	\$0.00	\$0.00	\$268,539.61	\$241,993.24

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

KPSC Case No. 2018-00035  
 Commission Staff's First Set of Data Requests  
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**Grouped By: Total Tax Classes**

<b>Tax Book : Federal</b>											
<b>Tax Year : 2021</b>											
<b>Tax Class</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirement</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
Utility Hanging Rock Jeffersor	\$62,157,387.58	\$0.00	\$34,626,804.58	\$62,157,387.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,157,387.58	\$62,157,387.58
Utility Mining Equipment Mitcl	\$619,363.47	\$0.00	\$619,363.47	\$619,363.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$619,363.47	\$619,363.47
Utility Mining Fuel	\$25,009.00	\$0.00	\$25,009.00	\$25,009.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,009.00	\$25,009.00
Utility Mining Other Mitchell	\$423,483.62	\$0.00	\$423,483.62	\$423,483.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$423,483.62	\$423,483.62
Utility Mitchell Wallboard Mitc	\$17,371,854.50	\$0.00	\$17,371,854.50	\$17,371,854.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,371,854.50	\$17,371,854.50
Utility Steam Improvements	\$3,321,927.00	\$0.00	\$0.00	\$3,321,927.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,321,927.00	\$3,321,927.00
Utility Steam Production	\$148,418,007.25	\$0.00	\$123,889,645.25	\$71,083,943.62	\$5,259,926.21	\$0.00	\$0.00	\$0.00	\$0.00	\$148,418,007.25	\$76,343,869.83
Utility Steam Production Mitcl	\$479,616,653.36	\$0.00	\$311,496,107.26	\$392,322,712.38	\$12,429,043.97	\$0.00	\$0.00	\$0.00	\$0.00	\$479,616,653.36	\$404,751,756.35
Utility Straight Line Buildings	\$233,691.43	\$0.00	\$0.00	\$233,691.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$233,691.43	\$233,691.43
Utility Straight Line Furniture	(\$8,226.00)	\$0.00	(\$8,226.00)	(\$8,226.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,226.00)	(\$8,226.00)
Utility Straight Line Other	\$5,311,828.00	\$0.00	\$0.00	\$5,311,828.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,311,828.00	\$5,311,828.00
Utility Straight Line Utility Proj	\$9,071,474.21	\$0.00	\$9,071,474.21	\$9,071,474.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,071,474.21	\$9,071,474.21
Utility Street Lighting	\$579,116.22	\$0.00	\$579,116.22	\$521,463.07	\$28,826.84	\$0.00	\$0.00	\$0.00	\$0.00	\$579,116.22	\$550,289.91
Utility Trans & Dist Clear & Gr	\$7,808,859.45	\$0.00	\$7,808,859.45	\$7,808,859.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,808,859.45	\$7,808,859.45
Utility Trans & Dist Impr	\$2,619,119.00	\$0.00	\$0.00	\$2,619,119.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,619,119.00	\$2,619,119.00
Utility Trans & Distribution Pla	\$117,088,288.00	\$0.00	\$0.00	\$117,088,288.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$117,088,288.00	\$117,088,288.00
Utility Trans Land Rights	\$13,459,795.83	\$0.00	\$13,459,795.83	\$4,905,784.75	\$221,734.13	\$0.00	\$0.00	\$0.00	\$0.00	\$13,459,795.83	\$5,127,518.88
Utility Transmission - A/C 102	\$232,779.00	\$0.00	\$232,779.00	\$232,779.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$232,779.00	\$232,779.00
Utility Transmission Improverr	\$231,004.92	\$0.00	\$231,004.92	\$231,004.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$231,004.92	\$231,004.92
Utility Transmission Plant	\$151,500,688.13	\$0.00	\$151,500,688.13	\$149,466,102.14	\$835,348.34	\$0.00	\$0.00	\$0.00	\$0.00	\$151,500,688.13	\$150,301,450.48
Utility Transmission Plant 15 `	\$114,766,853.05	\$0.00	\$114,766,853.05	\$78,360,626.38	\$6,503,369.31	\$0.00	\$0.00	\$0.00	\$0.00	\$114,766,853.05	\$84,863,995.69
Vehicles & Computers	\$9,656.70	\$0.00	\$9,656.70	\$9,656.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,656.70	\$9,656.70
Vehicles and Computers Mitcl	\$2,720.01	\$0.00	\$2,720.01	\$2,720.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,720.01	\$2,720.01
<b>Total Tax Classes</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>684,308,921.81</b>	<b>706,614,249.00</b>	<b>\$40,512,887.19</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,747,127,136.17</b>
<b>Kentucky Power Integrat Co</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>684,308,921.81</b>	<b>706,614,249.00</b>	<b>\$40,512,887.19</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,747,127,136.17</b>
<b>Federal</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>684,308,921.81</b>	<b>706,614,249.00</b>	<b>\$40,512,887.19</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,747,127,136.17</b>

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

KPSC Case No. 2018-00035  
 Commission Staff's First Set of Data Requests  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2022**

<b>Tax Class</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirement</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
20 Yr Lead/Lag Bundled	\$1,634,000.02	\$0.00	\$1,634,000.02	\$1,634,000.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,634,000.02	\$1,634,000.02
20 Yr Lead/Lag Bundled Mitcl	\$4,647,902.10	\$0.00	\$4,647,902.10	\$4,647,902.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,647,902.10	\$4,647,902.10
20 Yr Lead/Lag Distr	(\$1,510,933.00)	\$0.00	(\$1,510,933.00)	(\$1,472,511.16)	(\$34,430.93)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,510,933.00)	(\$1,506,942.09)
20 Yr Lead/Lag Gen Mitchell	(\$4,848,707.26)	\$0.00	(\$4,848,707.26)	(\$3,988,312.80)	(\$214,368.93)	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,848,707.26)	(\$4,202,681.73)
20 Yr Lead/Lag Generation	\$11,878.51	\$0.00	\$11,878.51	\$1,653,946.90	(\$358,321.41)	\$0.00	\$0.00	\$0.00	\$0.00	\$11,878.51	\$1,295,625.49
20 Yr Lead/Lag Transm	(\$195,909.00)	\$0.00	(\$195,909.00)	(\$266,454.91)	\$27,497.16	\$0.00	\$0.00	\$0.00	\$0.00	(\$195,909.00)	(\$238,957.75)
39 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$2,788.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,788.78
39 Yr Lead/Lag Mitchell	(\$13,988.30)	\$0.00	(\$13,988.30)	(\$6,152.08)	(\$358.66)	\$0.00	\$0.00	\$0.00	\$0.00	(\$13,988.30)	(\$6,510.74)
5 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5 Yr Lead/Lag Mitchell	(\$5,373.48)	\$0.00	(\$5,373.48)	(\$5,373.48)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,373.48)	(\$5,373.48)
7 Yr Lead/Lag Bundled	\$1,811.00	\$0.00	\$1,811.00	\$1,811.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,811.00	\$1,811.00
7 Yr Lead/Lag Bundled Mitche	\$3,418.12	\$0.00	\$3,418.12	\$3,418.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,418.12	\$3,418.12
7 Yr Lead/Lag Transm	(\$1,811.00)	\$0.00	(\$1,811.00)	(\$1,811.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,811.00)	(\$1,811.00)
Cap Lease 1011 5 Yr Assets	\$1,348,454.18	\$0.00	\$1,348,454.18	\$1,339,621.78	\$8,832.40	\$0.00	\$0.00	\$0.00	\$0.00	\$1,348,454.18	\$1,348,454.18
Cap Lease 1011 5 Yr Mitchell	\$66,903.00	\$0.00	\$66,903.00	\$66,903.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,903.00	\$66,903.00
Cap Lease 1011 7 Yr Assets	\$624,280.31	\$0.00	\$624,280.31	\$605,943.27	\$10,027.83	\$0.00	\$0.00	\$0.00	\$0.00	\$624,280.31	\$615,971.09
Cap Lease 1011 7 Yr Mitchell	\$66,690.31	\$0.00	\$66,690.31	\$66,690.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,690.31	\$66,690.31
Cap Retires 09	\$428,092.51	\$0.00	\$428,092.51	\$348,205.57	\$19,180.19	\$0.00	\$0.00	\$0.00	\$0.00	\$428,092.51	\$367,385.76
Cap Retires 09 Mitchell	\$755,766.12	\$0.00	\$755,766.12	\$614,731.56	\$33,861.23	\$0.00	\$0.00	\$0.00	\$0.00	\$755,766.12	\$648,592.79
Cap Retires 09 Sec 481a	\$6,422,767.96	\$0.00	\$6,422,767.96	\$5,224,206.30	\$287,764.73	\$0.00	\$0.00	\$0.00	\$0.00	\$6,422,767.96	\$5,511,971.03
Cap Retires 09 Sec 481a Mitc	\$2,863,885.68	\$0.00	\$2,863,885.68	\$2,329,451.98	\$128,313.11	\$0.00	\$0.00	\$0.00	\$0.00	\$2,863,885.68	\$2,457,765.09
NonUtil Ge Land Rights Mitch	\$807,670.85	\$0.00	\$807,670.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$807,670.85	\$0.00
NonUtil SYD Prop Improv Mit	(\$57.40)	\$0.00	\$0.00	(\$57.40)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$57.40)	(\$57.40)
NonUtility General Mitchell	\$19,185.39	\$0.00	\$6,655.26	\$19,185.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,185.39	\$19,185.39
Software	\$136,728.38	\$0.00	\$136,728.38	\$136,728.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$136,728.38	\$136,728.38
Software Mitchell	\$16,761.25	\$0.00	\$16,761.25	\$16,761.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,761.25	\$16,761.25
Synthetic Railcars	\$214,122.80	\$0.00	\$214,122.80	\$213,395.74	\$661.43	\$0.00	\$0.00	\$0.00	\$0.00	\$214,122.80	\$214,057.17
Synthetic Railcars Mitchell	\$216,325.39	\$0.00	\$216,325.39	\$216,325.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$216,325.39	\$216,325.39
Synthetic Vehicles & IT	\$1,839,953.16	\$0.00	\$1,839,953.16	\$1,839,953.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,839,953.16	\$1,839,953.16
Synthetic Vehicles IT Mitchell	\$1,354,055.99	\$0.00	\$1,354,055.99	\$1,354,055.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,354,055.99	\$1,354,055.99
Tugboats Mitchell	\$1,772,552.82	\$0.00	\$1,772,552.82	\$1,772,552.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,772,552.82	\$1,772,552.82
Util 169 Poll Contr-Apr Mitche	\$156,678,432.80	\$0.00	\$156,678,432.80	\$156,678,432.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156,678,432.80	\$156,678,432.80
Util 169 Poll Contr-Jan Mitche	\$68,615,356.80	\$0.00	\$68,615,356.80	\$68,615,356.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,615,356.80	\$68,615,356.80
Util 169 Poll Contr-Jun Mitche	\$33,086.36	\$0.00	\$33,086.36	\$29,395.88	\$1,476.31	\$0.00	\$0.00	\$0.00	\$0.00	\$33,086.36	\$30,872.19

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2022**

Tax Class	Beginning Asset Balance	Additions/Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
Util BuckeyeCntrbWallbrd Mit	\$2,896,125.51	\$0.00	\$2,896,125.51	\$2,896,125.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,896,125.51	\$2,896,125.51
Util Declining Bal Furn Mitche	(\$358.97)	\$0.00	\$0.00	(\$358.97)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$358.97)	(\$358.97)
Util Emergency Facil Mitchell	\$100,396.30	\$0.00	\$100,396.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,396.30	\$0.00
Util Gen Comm Mitchell	\$11,477.40	\$0.00	\$0.00	\$11,477.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,477.40	\$11,477.40
Util Gen Data Handling Mitche	\$2,151.28	\$0.00	\$0.00	\$2,151.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,151.28	\$2,151.28
Util Gen Equipment Mitchell	(\$216.34)	\$0.00	(\$216.34)	(\$216.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$216.34)	(\$216.34)
Util Gen Furniture Mitchell	\$23,015.07	\$0.00	\$4,952.42	\$23,015.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,015.07	\$23,015.07
Util Gen Land Rights Mitchell	\$86,305.15	\$0.00	\$86,305.15	\$68,346.35	\$1,569.50	\$0.00	\$0.00	\$0.00	\$0.00	\$86,305.15	\$69,915.85
Util Gen Transp Mitchell	\$47,176.86	\$0.00	\$18.32	\$47,176.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,176.86	\$47,176.86
Util RiverTransDryDocks Mitc	\$124,987.97	\$0.00	\$124,987.97	\$124,987.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$124,987.97	\$124,987.97
Util RvrTransVesselsOPCO M	\$41,929.43	\$0.00	\$41,929.43	\$41,929.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,929.43	\$41,929.43
Util Steam Improv Mitchell	\$14,324,778.89	\$0.00	\$9,044,776.32	\$13,799,889.43	\$124,000.86	\$0.00	\$0.00	\$0.00	\$0.00	\$14,324,778.89	\$13,923,890.29
Util Transm Plant 15 YR Mitc	\$2,819,346.80	\$0.00	\$2,819,346.80	\$2,639,114.84	\$80,923.35	\$0.00	\$0.00	\$0.00	\$0.00	\$2,819,346.80	\$2,720,038.19
Utility ♦169 Poll Contr-May	\$19,869,528.99	\$0.00	\$19,869,528.99	\$19,869,528.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,869,528.99	\$19,869,528.99
Utility CIAC	\$18,274,490.75	\$0.00	\$18,274,490.75	\$15,988,075.60	\$402,126.78	\$0.00	\$0.00	\$0.00	\$0.00	\$18,274,490.75	\$16,390,202.38
Utility CIAC T & D	\$352,603.00	\$0.00	\$352,603.00	\$352,603.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$352,603.00	\$352,603.00
Utility DB Utility Property	\$55,259,639.76	\$0.00	\$55,259,639.76	\$55,259,639.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,259,639.76	\$55,259,639.76
Utility Declining Balance Builc	\$207,081.27	\$0.00	\$0.00	\$207,081.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$207,081.27	\$207,081.27
Utility Declining Balance Furn	\$97,570.00	\$0.00	\$0.00	\$97,570.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,570.00	\$97,570.00
Utility Declining Balance Othe	\$1,582,484.39	\$0.00	\$1,582,484.39	\$1,582,484.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,582,484.39	\$1,582,484.39
Utility Distr Land Rights	\$3,679,287.77	\$0.00	\$3,679,287.77	\$1,730,632.35	\$79,651.65	\$0.00	\$0.00	\$0.00	\$0.00	\$3,679,287.77	\$1,810,283.99
Utility Distribution Improve	\$947,486.30	\$0.00	\$947,486.30	\$947,486.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$947,486.30	\$947,486.30
Utility Distribution Plant	\$516,077,533.42	\$0.00	\$516,077,533.42	\$408,232,034.13	\$12,787,386.74	\$0.00	\$0.00	\$0.00	\$0.00	\$516,077,533.42	\$421,019,420.87
Utility General Buildings	\$9,797,436.56	\$0.00	\$9,341,569.90	\$5,548,729.45	\$205,466.37	\$0.00	\$0.00	\$0.00	\$0.00	\$9,797,436.56	\$5,754,195.82
Utility General Buildings 78-81	\$12,283,474.00	\$0.00	\$382,592.38	\$11,900,881.62	\$255,061.34	\$0.00	\$0.00	\$0.00	\$0.00	\$12,283,474.00	\$12,155,942.96
Utility General Data Handling	\$53,652.00	\$0.00	\$0.00	\$53,652.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,652.00	\$53,652.00
Utility General Equip Mitchell	\$1.42	\$0.00	\$1.42	\$1.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.42	\$1.42
Utility General Equipment	\$542.00	\$0.00	\$542.00	\$542.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$542.00	\$542.00
Utility General Furniture	\$718,510.00	\$0.00	\$0.00	\$718,510.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$718,510.00	\$718,510.00
Utility General Land Mitchell	\$121,060.68	\$0.00	\$121,060.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$121,060.68	\$0.00
Utility General Land Rights	(\$173,374.16)	\$0.00	(\$173,374.16)	(\$33,402.44)	(\$3,585.85)	\$0.00	\$0.00	\$0.00	\$0.00	(\$173,374.16)	(\$36,988.29)
Utility General Plant	\$12,944,365.15	\$0.00	\$12,944,365.15	\$12,717,572.83	\$133,135.66	\$0.00	\$0.00	\$0.00	\$0.00	\$12,944,365.15	\$12,850,708.49
Utility General Plant Mitchell	(\$92,311.06)	\$0.00	(\$92,311.06)	(\$92,311.06)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$92,311.06)	(\$92,311.06)
Utility H R Jeff Land Rights	\$268,539.61	\$0.00	\$268,539.61	\$241,993.24	\$799.89	\$0.00	\$0.00	\$0.00	\$0.00	\$268,539.61	\$242,793.13

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

KPSC Case No. 2018-00035  
 Commission Staff's First Set of Data Requests  
 April 2, 2018  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2022**

Tax Class	Beginning Asset Balance	Additions/Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
Utility Hanging Rock Jeffersor	\$62,157,387.58	\$0.00	\$34,626,804.58	\$62,157,387.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,157,387.58	\$62,157,387.58
Utility Mining Equipment Mitcl	\$619,363.47	\$0.00	\$619,363.47	\$619,363.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$619,363.47	\$619,363.47
Utility Mining Fuel	\$25,009.00	\$0.00	\$25,009.00	\$25,009.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,009.00	\$25,009.00
Utility Mining Other Mitchell	\$423,483.62	\$0.00	\$423,483.62	\$423,483.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$423,483.62	\$423,483.62
Utility Mitchell Wallboard Mitc	\$17,371,854.50	\$0.00	\$17,371,854.50	\$17,371,854.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,371,854.50	\$17,371,854.50
Utility Steam Improvements	\$3,321,927.00	\$0.00	\$0.00	\$3,321,927.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,321,927.00	\$3,321,927.00
Utility Steam Production	\$148,418,007.25	\$0.00	\$123,889,645.25	\$76,343,869.83	\$5,051,208.61	\$0.00	\$0.00	\$0.00	\$0.00	\$148,418,007.25	\$81,395,078.44
Utility Steam Production Mitcl	\$479,616,653.36	\$0.00	\$311,496,107.26	\$404,751,756.35	\$12,313,670.41	\$0.00	\$0.00	\$0.00	\$0.00	\$479,616,653.36	\$417,065,426.76
Utility Straight Line Buildings	\$233,691.43	\$0.00	\$0.00	\$233,691.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$233,691.43	\$233,691.43
Utility Straight Line Furniture	(\$8,226.00)	\$0.00	(\$8,226.00)	(\$8,226.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,226.00)	(\$8,226.00)
Utility Straight Line Other	\$5,311,828.00	\$0.00	\$0.00	\$5,311,828.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,311,828.00	\$5,311,828.00
Utility Straight Line Utility Proj	\$9,071,474.21	\$0.00	\$9,071,474.21	\$9,071,474.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,071,474.21	\$9,071,474.21
Utility Street Lighting	\$579,116.22	\$0.00	\$579,116.22	\$550,289.91	\$20,503.16	\$0.00	\$0.00	\$0.00	\$0.00	\$579,116.22	\$570,793.07
Utility Trans & Dist Clear & Gr	\$7,808,859.45	\$0.00	\$7,808,859.45	\$7,808,859.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,808,859.45	\$7,808,859.45
Utility Trans & Dist Impr	\$2,619,119.00	\$0.00	\$0.00	\$2,619,119.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,619,119.00	\$2,619,119.00
Utility Trans & Distribution Pla	\$117,088,288.00	\$0.00	\$0.00	\$117,088,288.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$117,088,288.00	\$117,088,288.00
Utility Trans Land Rights	\$13,459,795.83	\$0.00	\$13,459,795.83	\$5,127,518.88	\$217,829.53	\$0.00	\$0.00	\$0.00	\$0.00	\$13,459,795.83	\$5,345,348.41
Utility Transmission - A/C 102	\$232,779.00	\$0.00	\$232,779.00	\$232,779.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$232,779.00	\$232,779.00
Utility Transmission Improverr	\$231,004.92	\$0.00	\$231,004.92	\$231,004.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$231,004.92	\$231,004.92
Utility Transmission Plant	\$151,500,688.13	\$0.00	\$151,500,688.13	\$150,301,450.48	\$511,633.62	\$0.00	\$0.00	\$0.00	\$0.00	\$151,500,688.13	\$150,813,084.10
Utility Transmission Plant 15 `	\$114,766,853.05	\$0.00	\$114,766,853.05	\$84,863,995.69	\$5,960,019.43	\$0.00	\$0.00	\$0.00	\$0.00	\$114,766,853.05	\$90,824,015.12
Vehicles & Computers	\$9,656.70	\$0.00	\$9,656.70	\$9,656.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,656.70	\$9,656.70
Vehicles and Computers Mitcl	\$2,720.01	\$0.00	\$2,720.01	\$2,720.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,720.01	\$2,720.01
<b>Total Tax Classes</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>684,052,481.02</b>	<b>747,127,136.17</b>	<b>\$38,051,535.51</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,785,178,671.66</b>
<b>Kentucky Power Integrat Co</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>684,052,481.02</b>	<b>747,127,136.17</b>	<b>\$38,051,535.51</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,785,178,671.66</b>
<b>Federal</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>684,052,481.02</b>	<b>747,127,136.17</b>	<b>\$38,051,535.51</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,785,178,671.66</b>

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

KPSC Case No. 2018-00035  
 Commission Staff's First Set of Data Requests  
 April 2, 2018  
 Item No. 7  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2023**

Tax Class	Beginning Asset Balance	Additions/Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
20 Yr Lead/Lag Bundled	\$1,634,000.02	\$0.00	\$1,634,000.02	\$1,634,000.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,634,000.02	\$1,634,000.02
20 Yr Lead/Lag Bundled Mitcl	\$4,647,902.10	\$0.00	\$4,647,902.10	\$4,647,902.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,647,902.10	\$4,647,902.10
20 Yr Lead/Lag Distr	(\$1,510,933.00)	\$0.00	(\$1,510,933.00)	(\$1,506,942.09)	(\$3,990.91)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,510,933.00)	(\$1,510,933.00)
20 Yr Lead/Lag Gen Mitchell	(\$4,848,707.26)	\$0.00	(\$4,848,707.26)	(\$4,202,681.73)	(\$204,239.49)	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,848,707.26)	(\$4,406,921.22)
20 Yr Lead/Lag Generation	\$11,878.51	\$0.00	\$11,878.51	\$1,295,625.49	(\$1,210,862.69)	\$0.00	\$0.00	\$0.00	\$0.00	\$11,878.51	\$84,762.80
20 Yr Lead/Lag Transm	(\$195,909.00)	\$0.00	(\$195,909.00)	(\$238,957.75)	\$43,048.75	\$0.00	\$0.00	\$0.00	\$0.00	(\$195,909.00)	(\$195,909.00)
39 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$2,788.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,788.78
39 Yr Lead/Lag Mitchell	(\$13,988.30)	\$0.00	(\$13,988.30)	(\$6,510.74)	(\$358.66)	\$0.00	\$0.00	\$0.00	\$0.00	(\$13,988.30)	(\$6,869.40)
5 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5 Yr Lead/Lag Mitchell	(\$5,373.48)	\$0.00	(\$5,373.48)	(\$5,373.48)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,373.48)	(\$5,373.48)
7 Yr Lead/Lag Bundled	\$1,811.00	\$0.00	\$1,811.00	\$1,811.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,811.00	\$1,811.00
7 Yr Lead/Lag Bundled Mitcl	\$3,418.12	\$0.00	\$3,418.12	\$3,418.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,418.12	\$3,418.12
7 Yr Lead/Lag Transm	(\$1,811.00)	\$0.00	(\$1,811.00)	(\$1,811.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,811.00)	(\$1,811.00)
Cap Lease 1011 5 Yr Assets	\$1,348,454.18	\$0.00	\$1,348,454.18	\$1,348,454.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,348,454.18	\$1,348,454.18
Cap Lease 1011 5 Yr Mitchell	\$66,903.00	\$0.00	\$66,903.00	\$66,903.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,903.00	\$66,903.00
Cap Lease 1011 7 Yr Assets	\$624,280.31	\$0.00	\$624,280.31	\$615,971.09	\$6,230.17	\$0.00	\$0.00	\$0.00	\$0.00	\$624,280.31	\$622,201.26
Cap Lease 1011 7 Yr Mitchell	\$66,690.31	\$0.00	\$66,690.31	\$66,690.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,690.31	\$66,690.31
Cap Retires 09	\$428,092.51	\$0.00	\$428,092.51	\$367,385.76	\$17,063.50	\$0.00	\$0.00	\$0.00	\$0.00	\$428,092.51	\$384,449.26
Cap Retires 09 Mitchell	\$755,766.12	\$0.00	\$755,766.12	\$648,592.79	\$30,124.36	\$0.00	\$0.00	\$0.00	\$0.00	\$755,766.12	\$678,717.15
Cap Retires 09 Sec 481a	\$6,422,767.96	\$0.00	\$6,422,767.96	\$5,511,971.03	\$256,007.48	\$0.00	\$0.00	\$0.00	\$0.00	\$6,422,767.96	\$5,767,978.51
Cap Retires 09 Sec 481a Mitc	\$2,863,885.68	\$0.00	\$2,863,885.68	\$2,457,765.09	\$114,152.68	\$0.00	\$0.00	\$0.00	\$0.00	\$2,863,885.68	\$2,571,917.77
NonUtil Ge Land Rights Mitch	\$807,670.85	\$0.00	\$807,670.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$807,670.85	\$0.00
NonUtil SYD Prop Improv Mit	(\$57.40)	\$0.00	\$0.00	(\$57.40)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$57.40)	(\$57.40)
NonUtility General Mitchell	\$19,185.39	\$0.00	\$6,655.26	\$19,185.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,185.39	\$19,185.39
Software	\$136,728.38	\$0.00	\$136,728.38	\$136,728.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$136,728.38	\$136,728.38
Software Mitchell	\$16,761.25	\$0.00	\$16,761.25	\$16,761.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,761.25	\$16,761.25
Synthetic Railcars	\$214,122.80	\$0.00	\$214,122.80	\$214,057.17	\$65.63	\$0.00	\$0.00	\$0.00	\$0.00	\$214,122.80	\$214,122.80
Synthetic Railcars Mitchell	\$216,325.39	\$0.00	\$216,325.39	\$216,325.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$216,325.39	\$216,325.39
Synthetic Vehicles & IT	\$1,839,953.16	\$0.00	\$1,839,953.16	\$1,839,953.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,839,953.16	\$1,839,953.16
Synthetic Vehicles IT Mitchell	\$1,354,055.99	\$0.00	\$1,354,055.99	\$1,354,055.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,354,055.99	\$1,354,055.99
Tugboats Mitchell	\$1,772,552.82	\$0.00	\$1,772,552.82	\$1,772,552.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,772,552.82	\$1,772,552.82
Util 169 Poll Contr-Apr Mitche	\$156,678,432.80	\$0.00	\$156,678,432.80	\$156,678,432.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156,678,432.80	\$156,678,432.80
Util 169 Poll Contr-Jan Mitche	\$68,615,356.80	\$0.00	\$68,615,356.80	\$68,615,356.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,615,356.80	\$68,615,356.80
Util 169 Poll Contr-Jun Mitche	\$33,086.36	\$0.00	\$33,086.36	\$30,872.19	\$1,475.98	\$0.00	\$0.00	\$0.00	\$0.00	\$33,086.36	\$32,348.17



**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

KPSC Case No. 2018-00035  
 Commission Staff's First Set of Data Requests  
 April 2, 2018  
 Item No. 7  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2023**

Tax Class	Beginning Asset Balance	Additions/Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
Util BuckeyeCntrbWallbrd Mit	\$2,896,125.51	\$0.00	\$2,896,125.51	\$2,896,125.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,896,125.51	\$2,896,125.51
Util Declining Bal Furn Mitche	(\$358.97)	\$0.00	\$0.00	(\$358.97)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$358.97)	(\$358.97)
Util Emergency Facil Mitchell	\$100,396.30	\$0.00	\$100,396.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,396.30	\$0.00
Util Gen Comm Mitchell	\$11,477.40	\$0.00	\$0.00	\$11,477.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,477.40	\$11,477.40
Util Gen Data Handling Mitche	\$2,151.28	\$0.00	\$0.00	\$2,151.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,151.28	\$2,151.28
Util Gen Equipment Mitchell	(\$216.34)	\$0.00	(\$216.34)	(\$216.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$216.34)	(\$216.34)
Util Gen Furniture Mitchell	\$23,015.07	\$0.00	\$4,952.42	\$23,015.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,015.07	\$23,015.07
Util Gen Land Rights Mitchell	\$86,305.15	\$0.00	\$86,305.15	\$69,915.85	\$1,478.68	\$0.00	\$0.00	\$0.00	\$0.00	\$86,305.15	\$71,394.53
Util Gen Transp Mitchell	\$47,176.86	\$0.00	\$18.32	\$47,176.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,176.86	\$47,176.86
Util RiverTransDryDocks Mitc	\$124,987.97	\$0.00	\$124,987.97	\$124,987.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$124,987.97	\$124,987.97
Util RvrTransVesselsOPCO M	\$41,929.43	\$0.00	\$41,929.43	\$41,929.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,929.43	\$41,929.43
Util Steam Improv Mitchell	\$14,324,778.89	\$0.00	\$9,044,776.32	\$13,923,890.29	\$114,528.59	\$0.00	\$0.00	\$0.00	\$0.00	\$14,324,778.89	\$14,038,418.88
Util Transm Plant 15 YR Mitc	\$2,819,346.80	\$0.00	\$2,819,346.80	\$2,720,038.19	\$24,272.26	\$0.00	\$0.00	\$0.00	\$0.00	\$2,819,346.80	\$2,744,310.45
Utility ♦169 Poll Contr-May	\$19,869,528.99	\$0.00	\$19,869,528.99	\$19,869,528.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,869,528.99	\$19,869,528.99
Utility CIAC	\$18,274,490.75	\$0.00	\$18,274,490.75	\$16,390,202.38	\$380,661.62	\$0.00	\$0.00	\$0.00	\$0.00	\$18,274,490.75	\$16,770,864.00
Utility CIAC T & D	\$352,603.00	\$0.00	\$352,603.00	\$352,603.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$352,603.00	\$352,603.00
Utility DB Utility Property	\$55,259,639.76	\$0.00	\$55,259,639.76	\$55,259,639.76	\$7,716.18	\$0.00	\$0.00	(\$7,716.18)	\$0.00	\$55,259,639.76	\$55,259,639.76
Utility Declining Balance Builc	\$207,081.27	\$0.00	\$0.00	\$207,081.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$207,081.27	\$207,081.27
Utility Declining Balance Furn	\$97,570.00	\$0.00	\$0.00	\$97,570.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,570.00	\$97,570.00
Utility Declining Balance Othe	\$1,582,484.39	\$0.00	\$1,582,484.39	\$1,582,484.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,582,484.39	\$1,582,484.39
Utility Distr Land Rights	\$3,679,287.77	\$0.00	\$3,679,287.77	\$1,810,283.99	\$77,285.80	\$0.00	\$0.00	\$0.00	\$0.00	\$3,679,287.77	\$1,887,569.79
Utility Distribution Improve	\$947,486.30	\$0.00	\$947,486.30	\$947,486.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$947,486.30	\$947,486.30
Utility Distribution Plant	\$516,077,533.42	\$0.00	\$516,077,533.42	\$421,019,420.87	\$12,290,269.14	\$0.00	\$0.00	\$0.00	\$0.00	\$516,077,533.42	\$433,309,690.01
Utility General Buildings	\$9,797,436.56	\$0.00	\$9,340,927.56	\$5,754,195.82	\$181,819.84	\$0.00	\$213.86	\$213.86	\$0.00	\$9,797,436.56	\$5,936,015.66
Utility General Buildings 78-81	\$12,283,474.00	\$0.00	\$127,531.04	\$12,155,942.96	\$127,531.04	\$0.00	\$0.00	\$0.00	\$0.00	\$12,283,474.00	\$12,283,474.00
Utility General Data Handling	\$53,652.00	\$0.00	\$0.00	\$53,652.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,652.00	\$53,652.00
Utility General Equip Mitchell	\$1.42	\$0.00	\$1.42	\$1.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.42	\$1.42
Utility General Equipment	\$542.00	\$0.00	\$542.00	\$542.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$542.00	\$542.00
Utility General Furniture	\$718,510.00	\$0.00	\$0.00	\$718,510.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$718,510.00	\$718,510.00
Utility General Land Mitchell	\$121,060.68	\$0.00	\$121,060.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$121,060.68	\$0.00
Utility General Land Rights	(\$173,374.16)	\$0.00	(\$173,374.16)	(\$36,988.29)	(\$3,585.87)	\$0.00	\$0.00	\$0.00	\$0.00	(\$173,374.16)	(\$40,574.16)
Utility General Plant	\$12,944,365.15	\$0.00	\$12,944,365.15	\$12,850,708.49	\$71,346.66	\$0.00	\$0.00	\$0.00	\$0.00	\$12,944,365.15	\$12,922,055.15
Utility General Plant Mitchell	(\$92,311.06)	\$0.00	(\$92,311.06)	(\$92,311.06)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$92,311.06)	(\$92,311.06)
Utility H R Jeff Land Rights	\$268,539.61	\$0.00	\$268,539.61	\$242,793.13	\$800.06	\$0.00	\$0.00	\$0.00	\$0.00	\$268,539.61	\$243,593.19

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

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**Grouped By: Total Tax Classes**

<b>Tax Book : Federal</b>											
<b>Tax Year : 2023</b>											
<b>Tax Class</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirement</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
Utility Hanging Rock Jeffersor	\$62,157,387.58	\$0.00	\$34,626,804.58	\$62,157,387.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,157,387.58	\$62,157,387.58
Utility Mining Equipment Mitcl	\$619,363.47	\$0.00	\$619,363.47	\$619,363.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$619,363.47	\$619,363.47
Utility Mining Fuel	\$25,009.00	\$0.00	\$25,009.00	\$25,009.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,009.00	\$25,009.00
Utility Mining Other Mitchell	\$423,483.62	\$0.00	\$423,483.62	\$423,483.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$423,483.62	\$423,483.62
Utility Mitchell Wallboard Mitc	\$17,371,854.50	\$0.00	\$17,371,854.50	\$17,371,854.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,371,854.50	\$17,371,854.50
Utility Steam Improvements	\$3,321,927.00	\$0.00	\$0.00	\$3,321,927.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,321,927.00	\$3,321,927.00
Utility Steam Production	\$148,418,007.25	\$0.00	\$123,889,645.25	\$81,395,078.44	\$10,878,669.96	\$0.00	\$0.00	\$0.00	\$0.00	\$148,418,007.25	\$92,273,748.40
Utility Steam Production Mitcl	\$479,616,653.36	\$0.00	\$311,499,789.34	\$417,065,426.76	\$12,320,166.82	\$0.00	\$0.00	(\$3,682.08)	\$0.00	\$479,616,653.36	\$429,381,911.50
Utility Straight Line Buildings	\$233,691.43	\$0.00	\$0.00	\$233,691.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$233,691.43	\$233,691.43
Utility Straight Line Furniture	(\$8,226.00)	\$0.00	(\$8,226.00)	(\$8,226.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,226.00)	(\$8,226.00)
Utility Straight Line Other	\$5,311,828.00	\$0.00	\$0.00	\$5,311,828.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,311,828.00	\$5,311,828.00
Utility Straight Line Utility Proj	\$9,071,474.21	\$0.00	\$9,071,474.21	\$9,071,474.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,071,474.21	\$9,071,474.21
Utility Street Lighting	\$579,116.22	\$0.00	\$579,116.22	\$570,793.07	\$8,323.15	\$0.00	\$0.00	\$0.00	\$0.00	\$579,116.22	\$579,116.22
Utility Trans & Dist Clear & Gr	\$7,808,859.45	\$0.00	\$7,808,859.45	\$7,808,859.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,808,859.45	\$7,808,859.45
Utility Trans & Dist Impr	\$2,619,119.00	\$0.00	\$0.00	\$2,619,119.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,619,119.00	\$2,619,119.00
Utility Trans & Distribution Pla	\$117,088,288.00	\$0.00	\$0.00	\$117,088,288.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$117,088,288.00	\$117,088,288.00
Utility Trans Land Rights	\$13,459,795.83	\$0.00	\$13,459,795.83	\$5,345,348.41	\$210,327.52	\$0.00	\$0.00	\$0.00	\$0.00	\$13,459,795.83	\$5,555,675.93
Utility Transmission - A/C 102	\$232,779.00	\$0.00	\$232,779.00	\$232,779.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$232,779.00	\$232,779.00
Utility Transmission Improverr	\$231,004.92	\$0.00	\$231,004.92	\$231,004.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$231,004.92	\$231,004.92
Utility Transmission Plant	\$151,500,688.13	\$0.00	\$151,500,688.13	\$150,813,084.10	\$419,643.95	\$0.00	\$0.00	\$0.00	\$0.00	\$151,500,688.13	\$151,232,728.05
Utility Transmission Plant 15 `	\$114,766,853.05	\$0.00	\$114,766,853.05	\$90,824,015.12	\$4,890,512.45	\$0.00	\$0.00	\$0.00	\$0.00	\$114,766,853.05	\$95,714,527.57
Vehicles & Computers	\$9,656.70	\$0.00	\$9,656.70	\$9,656.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,656.70	\$9,656.70
Vehicles and Computers Mitcl	\$2,720.01	\$0.00	\$2,720.01	\$2,720.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,720.01	\$2,720.01
<b>Total Tax Classes</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,800,459.42</b>	<b>785,178,671.66</b>	<b>\$41,050,484.65</b>	<b>\$0.00</b>	<b>\$213.86</b>	<b>(\$11,184.40)</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,826,217,758.05</b>
<b>Kentucky Power Integrat Co</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,800,459.42</b>	<b>785,178,671.66</b>	<b>\$41,050,484.65</b>	<b>\$0.00</b>	<b>\$213.86</b>	<b>(\$11,184.40)</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,826,217,758.05</b>
<b>Federal</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,800,459.42</b>	<b>785,178,671.66</b>	<b>\$41,050,484.65</b>	<b>\$0.00</b>	<b>\$213.86</b>	<b>(\$11,184.40)</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,826,217,758.05</b>

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

KPSC Case No. 2018-00035  
 Commission Staff's First Set of Data Requests  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2024**

Tax Class	Beginning Asset Balance	Additions/Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
20 Yr Lead/Lag Bundled	\$1,634,000.02	\$0.00	\$1,634,000.02	\$1,634,000.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,634,000.02	\$1,634,000.02
20 Yr Lead/Lag Bundled Mitcl	\$4,647,902.10	\$0.00	\$4,647,902.10	\$4,647,902.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,647,902.10	\$4,647,902.10
20 Yr Lead/Lag Distr	(\$1,510,933.00)	\$0.00	(\$1,510,933.00)	(\$1,510,933.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,510,933.00)	(\$1,510,933.00)
20 Yr Lead/Lag Gen Mitchell	(\$4,848,707.26)	\$0.00	(\$4,848,707.26)	(\$4,406,921.22)	(\$215,676.54)	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,848,707.26)	(\$4,622,597.76)
20 Yr Lead/Lag Generation	\$11,878.51	\$0.00	\$11,878.51	\$84,762.80	(\$37,038.42)	\$0.00	\$0.00	\$0.00	\$0.00	\$11,878.51	\$47,724.38
20 Yr Lead/Lag Transm	(\$195,909.00)	\$0.00	(\$195,909.00)	(\$195,909.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$195,909.00)	(\$195,909.00)
39 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$2,788.78	\$1.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,789.87
39 Yr Lead/Lag Mitchell	(\$13,988.30)	\$0.00	(\$13,988.30)	(\$6,869.40)	(\$358.34)	\$0.00	\$0.00	\$0.00	\$0.00	(\$13,988.30)	(\$7,227.74)
5 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5 Yr Lead/Lag Mitchell	(\$5,373.48)	\$0.00	(\$5,373.48)	(\$5,373.48)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,373.48)	(\$5,373.48)
7 Yr Lead/Lag Bundled	\$1,811.00	\$0.00	\$1,811.00	\$1,811.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,811.00	\$1,811.00
7 Yr Lead/Lag Bundled Mitche	\$3,418.12	\$0.00	\$3,418.12	\$3,418.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,418.12	\$3,418.12
7 Yr Lead/Lag Transm	(\$1,811.00)	\$0.00	(\$1,811.00)	(\$1,811.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,811.00)	(\$1,811.00)
Cap Lease 1011 5 Yr Assets	\$1,348,454.18	\$0.00	\$1,348,454.18	\$1,348,454.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,348,454.18	\$1,348,454.18
Cap Lease 1011 5 Yr Mitchell	\$66,903.00	\$0.00	\$66,903.00	\$66,903.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,903.00	\$66,903.00
Cap Lease 1011 7 Yr Assets	\$624,280.31	\$0.00	\$624,280.31	\$622,201.26	\$2,079.05	\$0.00	\$0.00	\$0.00	\$0.00	\$624,280.31	\$624,280.31
Cap Lease 1011 7 Yr Mitchell	\$66,690.31	\$0.00	\$66,690.31	\$66,690.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,690.31	\$66,690.31
Cap Retires 09	\$428,092.51	\$0.00	\$428,092.51	\$384,449.26	\$14,582.24	\$0.00	\$0.00	\$0.00	\$0.00	\$428,092.51	\$399,031.50
Cap Retires 09 Mitchell	\$755,766.12	\$0.00	\$755,766.12	\$678,717.15	\$25,743.87	\$0.00	\$0.00	\$0.00	\$0.00	\$755,766.12	\$704,461.02
Cap Retires 09 Sec 481a	\$6,422,767.96	\$0.00	\$6,422,767.96	\$5,767,978.51	\$218,780.54	\$0.00	\$0.00	\$0.00	\$0.00	\$6,422,767.96	\$5,986,759.05
Cap Retires 09 Sec 481a Mitc	\$2,863,885.68	\$0.00	\$2,863,885.68	\$2,571,917.77	\$97,553.34	\$0.00	\$0.00	\$0.00	\$0.00	\$2,863,885.68	\$2,669,471.11
NonUtil Ge Land Rights Mitch	\$807,670.85	\$0.00	\$807,670.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$807,670.85	\$0.00
NonUtil SYD Prop Improv Mit	(\$57.40)	\$0.00	\$0.00	(\$57.40)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$57.40)	(\$57.40)
NonUtility General Mitchell	\$19,185.39	\$0.00	\$6,655.26	\$19,185.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,185.39	\$19,185.39
Software	\$136,728.38	\$0.00	\$136,728.38	\$136,728.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$136,728.38	\$136,728.38
Software Mitchell	\$16,761.25	\$0.00	\$16,761.25	\$16,761.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,761.25	\$16,761.25
Synthetic Railcars	\$214,122.80	\$0.00	\$214,122.80	\$214,122.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$214,122.80	\$214,122.80
Synthetic Railcars Mitchell	\$216,325.39	\$0.00	\$216,325.39	\$216,325.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$216,325.39	\$216,325.39
Synthetic Vehicles & IT	\$1,839,953.16	\$0.00	\$1,839,953.16	\$1,839,953.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,839,953.16	\$1,839,953.16
Synthetic Vehicles IT Mitchell	\$1,354,055.99	\$0.00	\$1,354,055.99	\$1,354,055.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,354,055.99	\$1,354,055.99
Tugboats Mitchell	\$1,772,552.82	\$0.00	\$1,772,552.82	\$1,772,552.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,772,552.82	\$1,772,552.82
Util 169 Poll Contr-Apr Mitche	\$156,678,432.80	\$0.00	\$156,678,432.80	\$156,678,432.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156,678,432.80	\$156,678,432.80
Util 169 Poll Contr-Jan Mitche	\$68,615,356.80	\$0.00	\$68,615,356.80	\$68,615,356.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,615,356.80	\$68,615,356.80
Util 169 Poll Contr-Jun Mitche	\$33,086.36	\$0.00	\$33,086.36	\$32,348.17	\$738.19	\$0.00	\$0.00	\$0.00	\$0.00	\$33,086.36	\$33,086.36

**Kentucky Power Integrat Consol**  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2024**

Tax Class	Beginning Asset Balance	Additions/Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
Util BuckeyeCntrbWallbrd Mit	\$2,896,125.51	\$0.00	\$2,896,125.51	\$2,896,125.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,896,125.51	\$2,896,125.51
Util Declining Bal Furn Mitche	(\$358.97)	\$0.00	\$0.00	(\$358.97)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$358.97)	(\$358.97)
Util Emergency Facil Mitchell	\$100,396.30	\$0.00	\$100,396.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,396.30	\$0.00
Util Gen Comm Mitchell	\$11,477.40	\$0.00	\$0.00	\$11,477.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,477.40	\$11,477.40
Util Gen Data Handling Mitche	\$2,151.28	\$0.00	\$0.00	\$2,151.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,151.28	\$2,151.28
Util Gen Equipment Mitchell	(\$216.34)	\$0.00	(\$216.34)	(\$216.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$216.34)	(\$216.34)
Util Gen Furniture Mitchell	\$23,015.07	\$0.00	\$4,952.42	\$23,015.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,015.07	\$23,015.07
Util Gen Land Rights Mitchell	\$86,305.15	\$0.00	\$86,305.15	\$71,394.53	\$1,297.76	\$0.00	\$0.00	\$0.00	\$0.00	\$86,305.15	\$72,692.29
Util Gen Transp Mitchell	\$47,176.86	\$0.00	\$18.32	\$47,176.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,176.86	\$47,176.86
Util RiverTransDryDocks Mitc	\$124,987.97	\$0.00	\$124,987.97	\$124,987.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$124,987.97	\$124,987.97
Util RvrTransVesselsOPCO M	\$41,929.43	\$0.00	\$41,929.43	\$41,929.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,929.43	\$41,929.43
Util Steam Improv Mitchell	\$14,324,778.89	\$0.00	\$9,044,776.32	\$14,038,418.88	\$114,554.26	\$0.00	\$0.00	\$0.00	\$0.00	\$14,324,778.89	\$14,152,973.14
Util Transm Plant 15 YR Mitc	\$2,819,346.80	\$0.00	\$2,819,346.80	\$2,744,310.45	\$23,808.36	\$0.00	\$0.00	\$0.00	\$0.00	\$2,819,346.80	\$2,768,118.81
Utility ♦169 Poll Contr-May	\$19,869,528.99	\$0.00	\$19,869,528.99	\$19,869,528.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,869,528.99	\$19,869,528.99
Utility CIAC	\$18,274,490.75	\$0.00	\$18,274,490.75	\$16,770,864.00	\$357,823.22	\$0.00	\$0.00	\$0.00	\$0.00	\$18,274,490.75	\$17,128,687.22
Utility CIAC T & D	\$352,603.00	\$0.00	\$352,603.00	\$352,603.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$352,603.00	\$352,603.00
Utility DB Utility Property	\$55,259,639.76	\$0.00	\$55,259,639.76	\$55,259,639.76	\$7,716.18	\$0.00	\$0.00	(\$7,716.18)	\$0.00	\$55,259,639.76	\$55,259,639.76
Utility Declining Balance Builc	\$207,081.27	\$0.00	\$0.00	\$207,081.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$207,081.27	\$207,081.27
Utility Declining Balance Furn	\$97,570.00	\$0.00	\$0.00	\$97,570.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,570.00	\$97,570.00
Utility Declining Balance Othe	\$1,582,484.39	\$0.00	\$1,582,484.39	\$1,582,484.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,582,484.39	\$1,582,484.39
Utility Distr Land Rights	\$3,679,287.77	\$0.00	\$3,679,287.77	\$1,887,569.79	\$74,335.38	\$0.00	\$0.00	\$0.00	\$0.00	\$3,679,287.77	\$1,961,905.16
Utility Distribution Improve	\$947,486.30	\$0.00	\$947,486.30	\$947,486.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$947,486.30	\$947,486.30
Utility Distribution Plant	\$516,077,533.42	\$0.00	\$516,077,533.42	\$433,309,690.01	\$11,871,223.97	\$0.00	\$0.00	\$0.00	\$0.00	\$516,077,533.42	\$445,180,913.98
Utility General Buildings	\$9,797,436.56	\$0.00	\$9,340,927.56	\$5,936,015.66	\$176,369.95	\$0.00	\$0.00	\$0.00	\$0.00	\$9,797,436.56	\$6,112,385.61
Utility General Buildings 78-81	\$12,283,474.00	\$0.00	\$0.00	\$12,283,474.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,283,474.00	\$12,283,474.00
Utility General Data Handling	\$53,652.00	\$0.00	\$0.00	\$53,652.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,652.00	\$53,652.00
Utility General Equip Mitchell	\$1.42	\$0.00	\$1.42	\$1.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.42	\$1.42
Utility General Equipment	\$542.00	\$0.00	\$542.00	\$542.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$542.00	\$542.00
Utility General Furniture	\$718,510.00	\$0.00	\$0.00	\$718,510.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$718,510.00	\$718,510.00
Utility General Land Mitchell	\$121,060.68	\$0.00	\$121,060.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$121,060.68	\$0.00
Utility General Land Rights	(\$173,374.16)	\$0.00	(\$173,374.16)	(\$40,574.16)	(\$3,583.68)	\$0.00	\$0.00	\$0.00	\$0.00	(\$173,374.16)	(\$44,157.84)
Utility General Plant	\$12,944,365.15	\$0.00	\$12,944,365.15	\$12,922,055.15	\$22,310.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,944,365.15	\$12,944,365.15
Utility General Plant Mitchell	(\$92,311.06)	\$0.00	(\$92,311.06)	(\$92,311.06)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$92,311.06)	(\$92,311.06)
Utility H R Jeff Land Rights	\$268,539.61	\$0.00	\$268,539.61	\$243,593.19	\$799.89	\$0.00	\$0.00	\$0.00	\$0.00	\$268,539.61	\$244,393.08

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

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**Grouped By: Total Tax Classes**

<b>Tax Book : Federal</b>											
<b>Tax Year : 2024</b>											
<b>Tax Class</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirement</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
Utility Hanging Rock Jeffersor	\$62,157,387.58	\$0.00	\$34,626,804.58	\$62,157,387.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,157,387.58	\$62,157,387.58
Utility Mining Equipment Mitcl	\$619,363.47	\$0.00	\$619,363.47	\$619,363.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$619,363.47	\$619,363.47
Utility Mining Fuel	\$25,009.00	\$0.00	\$25,009.00	\$25,009.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,009.00	\$25,009.00
Utility Mining Other Mitchell	\$423,483.62	\$0.00	\$423,483.62	\$423,483.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$423,483.62	\$423,483.62
Utility Mitchell Wallboard Mitc	\$17,371,854.50	\$0.00	\$17,371,854.50	\$17,371,854.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,371,854.50	\$17,371,854.50
Utility Steam Improvements	\$3,321,927.00	\$0.00	\$0.00	\$3,321,927.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,321,927.00	\$3,321,927.00
Utility Steam Production	\$148,418,007.25	\$0.00	\$123,889,645.25	\$92,273,748.40	\$6,883,886.12	\$0.00	\$0.00	\$0.00	\$0.00	\$148,418,007.25	\$99,157,634.52
Utility Steam Production Mitcl	\$479,616,653.36	\$0.00	\$311,499,789.34	\$429,381,911.50	\$12,200,611.18	\$0.00	\$0.00	(\$3,682.08)	\$0.00	\$479,616,653.36	\$441,578,840.60
Utility Straight Line Buildings	\$233,691.43	\$0.00	\$0.00	\$233,691.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$233,691.43	\$233,691.43
Utility Straight Line Furniture	(\$8,226.00)	\$0.00	(\$8,226.00)	(\$8,226.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,226.00)	(\$8,226.00)
Utility Straight Line Other	\$5,311,828.00	\$0.00	\$0.00	\$5,311,828.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,311,828.00	\$5,311,828.00
Utility Straight Line Utility Proj	\$9,071,474.21	\$0.00	\$9,071,474.21	\$9,071,474.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,071,474.21	\$9,071,474.21
Utility Street Lighting	\$579,116.22	\$0.00	\$579,116.22	\$579,116.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$579,116.22	\$579,116.22
Utility Trans & Dist Clear & Gr	\$7,808,859.45	\$0.00	\$7,808,859.45	\$7,808,859.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,808,859.45	\$7,808,859.45
Utility Trans & Dist Impr	\$2,619,119.00	\$0.00	\$0.00	\$2,619,119.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,619,119.00	\$2,619,119.00
Utility Trans & Distribution Pla	\$117,088,288.00	\$0.00	\$0.00	\$117,088,288.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$117,088,288.00	\$117,088,288.00
Utility Trans Land Rights	\$13,459,795.83	\$0.00	\$13,459,795.83	\$5,555,675.93	\$208,711.40	\$0.00	\$0.00	\$0.00	\$0.00	\$13,459,795.83	\$5,764,387.33
Utility Transmission - A/C 102	\$232,779.00	\$0.00	\$232,779.00	\$232,779.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$232,779.00	\$232,779.00
Utility Transmission Improverr	\$231,004.92	\$0.00	\$231,004.92	\$231,004.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$231,004.92	\$231,004.92
Utility Transmission Plant	\$151,500,688.13	\$0.00	\$151,500,688.13	\$151,232,728.05	\$215,890.84	\$0.00	\$0.00	\$0.00	\$0.00	\$151,500,688.13	\$151,448,618.89
Utility Transmission Plant 15 `	\$114,766,853.05	\$0.00	\$114,766,853.05	\$95,714,527.57	\$3,959,282.62	\$0.00	\$0.00	\$0.00	\$0.00	\$114,766,853.05	\$99,673,810.19
Vehicles & Computers	\$9,656.70	\$0.00	\$9,656.70	\$9,656.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,656.70	\$9,656.70
Vehicles and Computers Mitcl	\$2,720.01	\$0.00	\$2,720.01	\$2,720.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,720.01	\$2,720.01
<b>Total Tax Classes</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,672,928.38</b>	<b>826,217,758.05</b>	<b>\$36,221,442.47</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$11,398.26)</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>862,427,802.25</b>
<b>Kentucky Power Integrat Co</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,672,928.38</b>	<b>826,217,758.05</b>	<b>\$36,221,442.47</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$11,398.26)</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>862,427,802.25</b>
<b>Federal</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,672,928.38</b>	<b>826,217,758.05</b>	<b>\$36,221,442.47</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$11,398.26)</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>862,427,802.25</b>

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

KPSC Case No. 2018-00035  
 Commission Staff's First Set of Data Requests  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2025**

<b>Tax Class</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirement</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
20 Yr Lead/Lag Bundled	\$1,634,000.02	\$0.00	\$1,634,000.02	\$1,634,000.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,634,000.02	\$1,634,000.02
20 Yr Lead/Lag Bundled Mitcl	\$4,647,902.10	\$0.00	\$4,647,902.10	\$4,647,902.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,647,902.10	\$4,647,902.10
20 Yr Lead/Lag Distr	(\$1,510,933.00)	\$0.00	(\$1,510,933.00)	(\$1,510,933.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,510,933.00)	(\$1,510,933.00)
20 Yr Lead/Lag Gen Mitchell	(\$4,848,707.26)	\$0.00	(\$4,848,707.26)	(\$4,622,597.76)	(\$170,994.54)	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,848,707.26)	(\$4,793,592.30)
20 Yr Lead/Lag Generation	\$11,878.51	\$0.00	\$11,878.51	\$47,724.38	(\$22,834.98)	\$0.00	\$0.00	\$0.00	\$0.00	\$11,878.51	\$24,889.40
20 Yr Lead/Lag Transm	(\$195,909.00)	\$0.00	(\$195,909.00)	(\$195,909.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$195,909.00)	(\$195,909.00)
39 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$2,789.87	(\$1.09)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,788.78
39 Yr Lead/Lag Mitchell	(\$13,988.30)	\$0.00	(\$13,988.30)	(\$7,227.74)	(\$359.13)	\$0.00	\$0.00	\$0.00	\$0.00	(\$13,988.30)	(\$7,586.87)
5 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5 Yr Lead/Lag Mitchell	(\$5,373.48)	\$0.00	(\$5,373.48)	(\$5,373.48)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,373.48)	(\$5,373.48)
7 Yr Lead/Lag Bundled	\$1,811.00	\$0.00	\$1,811.00	\$1,811.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,811.00	\$1,811.00
7 Yr Lead/Lag Bundled Mitche	\$3,418.12	\$0.00	\$3,418.12	\$3,418.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,418.12	\$3,418.12
7 Yr Lead/Lag Transm	(\$1,811.00)	\$0.00	(\$1,811.00)	(\$1,811.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,811.00)	(\$1,811.00)
Cap Lease 1011 5 Yr Assets	\$1,348,454.18	\$0.00	\$1,348,454.18	\$1,348,454.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,348,454.18	\$1,348,454.18
Cap Lease 1011 5 Yr Mitchell	\$66,903.00	\$0.00	\$66,903.00	\$66,903.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,903.00	\$66,903.00
Cap Lease 1011 7 Yr Assets	\$624,280.31	\$0.00	\$624,280.31	\$624,280.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$624,280.31	\$624,280.31
Cap Lease 1011 7 Yr Mitchell	\$66,690.31	\$0.00	\$66,690.31	\$66,690.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,690.31	\$66,690.31
Cap Retires 09	\$428,092.51	\$0.00	\$428,092.51	\$399,031.50	\$12,018.01	\$0.00	\$0.00	\$0.00	\$0.00	\$428,092.51	\$411,049.51
Cap Retires 09 Mitchell	\$755,766.12	\$0.00	\$755,766.12	\$704,461.02	\$21,216.92	\$0.00	\$0.00	\$0.00	\$0.00	\$755,766.12	\$725,677.94
Cap Retires 09 Sec 481a	\$6,422,767.96	\$0.00	\$6,422,767.96	\$5,986,759.05	\$180,308.93	\$0.00	\$0.00	\$0.00	\$0.00	\$6,422,767.96	\$6,167,067.98
Cap Retires 09 Sec 481a Mitc	\$2,863,885.68	\$0.00	\$2,863,885.68	\$2,669,471.11	\$80,399.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,863,885.68	\$2,749,870.11
NonUtil Ge Land Rights Mitch	\$807,670.85	\$0.00	\$807,670.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$807,670.85	\$0.00
NonUtil SYD Prop Improv Mit	(\$57.40)	\$0.00	\$0.00	(\$57.40)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$57.40)	(\$57.40)
NonUtility General Mitchell	\$19,185.39	\$0.00	\$6,655.26	\$19,185.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,185.39	\$19,185.39
Software	\$136,728.38	\$0.00	\$136,728.38	\$136,728.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$136,728.38	\$136,728.38
Software Mitchell	\$16,761.25	\$0.00	\$16,761.25	\$16,761.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,761.25	\$16,761.25
Synthetic Railcars	\$214,122.80	\$0.00	\$214,122.80	\$214,122.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$214,122.80	\$214,122.80
Synthetic Railcars Mitchell	\$216,325.39	\$0.00	\$216,325.39	\$216,325.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$216,325.39	\$216,325.39
Synthetic Vehicles & IT	\$1,839,953.16	\$0.00	\$1,839,953.16	\$1,839,953.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,839,953.16	\$1,839,953.16
Synthetic Vehicles IT Mitchell	\$1,354,055.99	\$0.00	\$1,354,055.99	\$1,354,055.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,354,055.99	\$1,354,055.99
Tugboats Mitchell	\$1,772,552.82	\$0.00	\$1,772,552.82	\$1,772,552.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,772,552.82	\$1,772,552.82
Util 169 Poll Contr-Apr Mitche	\$156,678,432.80	\$0.00	\$156,678,432.80	\$156,678,432.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156,678,432.80	\$156,678,432.80
Util 169 Poll Contr-Jan Mitche	\$68,615,356.80	\$0.00	\$68,615,356.80	\$68,615,356.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,615,356.80	\$68,615,356.80
Util 169 Poll Contr-Jun Mitche	\$33,086.36	\$0.00	\$33,086.36	\$33,086.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,086.36	\$33,086.36

**Kentucky Power Integrat Consol**  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2025**

Tax Class	Beginning Asset Balance	Additions/Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
Util BuckeyeCntrbWallbrd Mit	\$2,896,125.51	\$0.00	\$2,896,125.51	\$2,896,125.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,896,125.51	\$2,896,125.51
Util Declining Bal Furn Mitche	(\$358.97)	\$0.00	\$0.00	(\$358.97)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$358.97)	(\$358.97)
Util Emergency Facil Mitchell	\$100,396.30	\$0.00	\$100,396.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,396.30	\$0.00
Util Gen Comm Mitchell	\$11,477.40	\$0.00	\$0.00	\$11,477.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,477.40	\$11,477.40
Util Gen Data Handling Mitche	\$2,151.28	\$0.00	\$0.00	\$2,151.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,151.28	\$2,151.28
Util Gen Equipment Mitchell	(\$216.34)	\$0.00	(\$216.34)	(\$216.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$216.34)	(\$216.34)
Util Gen Furniture Mitchell	\$23,015.07	\$0.00	\$4,952.42	\$23,015.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,015.07	\$23,015.07
Util Gen Land Rights Mitchell	\$86,305.15	\$0.00	\$86,305.15	\$72,692.29	\$1,289.31	\$0.00	\$0.00	\$0.00	\$0.00	\$86,305.15	\$73,981.60
Util Gen Transp Mitchell	\$47,176.86	\$0.00	\$18.32	\$47,176.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,176.86	\$47,176.86
Util RiverTransDryDocks Mitc	\$124,987.97	\$0.00	\$124,987.97	\$124,987.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$124,987.97	\$124,987.97
Util RvrTransVesselsOPCO M	\$41,929.43	\$0.00	\$41,929.43	\$41,929.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,929.43	\$41,929.43
Util Steam Improv Mitchell	\$14,324,778.89	\$0.00	\$9,044,776.32	\$14,152,973.14	\$114,528.59	\$0.00	\$0.00	\$0.00	\$0.00	\$14,324,778.89	\$14,267,501.73
Util Transm Plant 15 YR Mitc	\$2,819,346.80	\$0.00	\$2,819,346.80	\$2,768,118.81	\$18,318.46	\$0.00	\$0.00	\$0.00	\$0.00	\$2,819,346.80	\$2,786,437.27
Utility ♦169 Poll Contr-May	\$19,869,528.99	\$0.00	\$19,869,528.99	\$19,869,528.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,869,528.99	\$19,869,528.99
Utility CIAC	\$18,274,490.75	\$0.00	\$18,274,490.75	\$17,128,687.22	\$288,025.73	\$0.00	\$0.00	\$0.00	\$0.00	\$18,274,490.75	\$17,416,712.95
Utility CIAC T & D	\$352,603.00	\$0.00	\$352,603.00	\$352,603.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$352,603.00	\$352,603.00
Utility DB Utility Property	\$55,259,639.76	\$0.00	\$55,259,639.76	\$55,259,639.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,259,639.76	\$55,259,639.76
Utility Declining Balance Builc	\$207,081.27	\$0.00	\$0.00	\$207,081.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$207,081.27	\$207,081.27
Utility Declining Balance Furn	\$97,570.00	\$0.00	\$0.00	\$97,570.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,570.00	\$97,570.00
Utility Declining Balance Othe	\$1,582,484.39	\$0.00	\$1,582,484.39	\$1,582,484.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,582,484.39	\$1,582,484.39
Utility Distr Land Rights	\$3,679,287.77	\$0.00	\$3,679,287.77	\$1,961,905.16	\$72,716.35	\$0.00	\$0.00	\$0.00	\$0.00	\$3,679,287.77	\$2,034,621.50
Utility Distribution Improve	\$947,486.30	\$0.00	\$947,486.30	\$947,486.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$947,486.30	\$947,486.30
Utility Distribution Plant	\$516,077,533.42	\$0.00	\$516,077,533.42	\$445,180,913.98	\$11,229,853.15	\$0.00	\$0.00	\$0.00	\$0.00	\$516,077,533.42	\$456,410,767.13
Utility General Buildings	\$9,797,436.56	\$0.00	\$9,340,927.56	\$6,112,385.61	\$171,980.30	\$0.00	\$0.00	\$0.00	\$0.00	\$9,797,436.56	\$6,284,365.91
Utility General Buildings 78-81	\$12,283,474.00	\$0.00	\$0.00	\$12,283,474.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,283,474.00	\$12,283,474.00
Utility General Data Handling	\$53,652.00	\$0.00	\$0.00	\$53,652.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,652.00	\$53,652.00
Utility General Equip Mitchell	\$1.42	\$0.00	\$1.42	\$1.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.42	\$1.42
Utility General Equipment	\$542.00	\$0.00	\$542.00	\$542.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$542.00	\$542.00
Utility General Furniture	\$718,510.00	\$0.00	\$0.00	\$718,510.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$718,510.00	\$718,510.00
Utility General Land Mitchell	\$121,060.68	\$0.00	\$121,060.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$121,060.68	\$0.00
Utility General Land Rights	(\$173,374.16)	\$0.00	(\$173,374.16)	(\$44,157.84)	(\$3,587.69)	\$0.00	\$0.00	\$0.00	\$0.00	(\$173,374.16)	(\$47,745.53)
Utility General Plant	\$12,944,365.15	\$0.00	\$12,944,365.15	\$12,944,365.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,944,365.15	\$12,944,365.15
Utility General Plant Mitchell	(\$92,311.06)	\$0.00	(\$92,311.06)	(\$92,311.06)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$92,311.06)	(\$92,311.06)
Utility H R Jeff Land Rights	\$268,539.61	\$0.00	\$268,539.61	\$244,393.08	\$799.89	\$0.00	\$0.00	\$0.00	\$0.00	\$268,539.61	\$245,192.97

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

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**Grouped By: Total Tax Classes**

<b>Tax Book : Federal</b>											
<b>Tax Year : 2025</b>											
<b>Tax Class</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirement</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
Utility Hanging Rock Jeffersor	\$62,157,387.58	\$0.00	\$34,626,804.58	\$62,157,387.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,157,387.58	\$62,157,387.58
Utility Mining Equipment Mitcl	\$619,363.47	\$0.00	\$619,363.47	\$619,363.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$619,363.47	\$619,363.47
Utility Mining Fuel	\$25,009.00	\$0.00	\$25,009.00	\$25,009.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,009.00	\$25,009.00
Utility Mining Other Mitchell	\$423,483.62	\$0.00	\$423,483.62	\$423,483.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$423,483.62	\$423,483.62
Utility Mitchell Wallboard Mitc	\$17,371,854.50	\$0.00	\$17,371,854.50	\$17,371,854.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,371,854.50	\$17,371,854.50
Utility Steam Improvements	\$3,321,927.00	\$0.00	\$0.00	\$3,321,927.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,321,927.00	\$3,321,927.00
Utility Steam Production	\$148,418,007.25	\$0.00	\$123,889,645.25	\$99,157,634.52	\$4,824,819.50	\$0.00	\$0.00	\$0.00	\$0.00	\$148,418,007.25	\$103,982,454.02
Utility Steam Production Mitcl	\$479,616,653.36	\$0.00	\$311,496,107.26	\$441,578,840.60	\$12,049,076.38	\$0.00	\$0.00	\$0.00	\$0.00	\$479,616,653.36	\$453,627,916.98
Utility Straight Line Buildings	\$233,691.43	\$0.00	\$0.00	\$233,691.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$233,691.43	\$233,691.43
Utility Straight Line Furniture	(\$8,226.00)	\$0.00	(\$8,226.00)	(\$8,226.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,226.00)	(\$8,226.00)
Utility Straight Line Other	\$5,311,828.00	\$0.00	\$0.00	\$5,311,828.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,311,828.00	\$5,311,828.00
Utility Straight Line Utility Proj	\$9,071,474.21	\$0.00	\$9,071,474.21	\$9,071,474.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,071,474.21	\$9,071,474.21
Utility Street Lighting	\$579,116.22	\$0.00	\$579,116.22	\$579,116.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$579,116.22	\$579,116.22
Utility Trans & Dist Clear & Gr	\$7,808,859.45	\$0.00	\$7,808,859.45	\$7,808,859.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,808,859.45	\$7,808,859.45
Utility Trans & Dist Impr	\$2,619,119.00	\$0.00	\$0.00	\$2,619,119.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,619,119.00	\$2,619,119.00
Utility Trans & Distribution Pla	\$117,088,288.00	\$0.00	\$0.00	\$117,088,288.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$117,088,288.00	\$117,088,288.00
Utility Trans Land Rights	\$13,459,795.83	\$0.00	\$13,459,795.83	\$5,764,387.33	\$200,709.13	\$0.00	\$0.00	\$0.00	\$0.00	\$13,459,795.83	\$5,965,096.46
Utility Transmission - A/C 102	\$232,779.00	\$0.00	\$232,779.00	\$232,779.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$232,779.00	\$232,779.00
Utility Transmission Improverr	\$231,004.92	\$0.00	\$231,004.92	\$231,004.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$231,004.92	\$231,004.92
Utility Transmission Plant	\$151,500,688.13	\$0.00	\$151,500,688.13	\$151,448,618.89	\$52,069.24	\$0.00	\$0.00	\$0.00	\$0.00	\$151,500,688.13	\$151,500,688.13
Utility Transmission Plant 15 `	\$114,766,853.05	\$0.00	\$114,766,853.05	\$99,673,810.19	\$3,735,300.52	\$0.00	\$0.00	\$0.00	\$0.00	\$114,766,853.05	\$103,409,110.71
Vehicles & Computers	\$9,656.70	\$0.00	\$9,656.70	\$9,656.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,656.70	\$9,656.70
Vehicles and Computers Mitcl	\$2,720.01	\$0.00	\$2,720.01	\$2,720.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,720.01	\$2,720.01
<b>Total Tax Classes</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>862,427,802.25</b>	<b>\$32,855,651.98</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,895,283,454.22</b>
<b>Kentucky Power Integrat Co</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>862,427,802.25</b>	<b>\$32,855,651.98</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,895,283,454.22</b>
<b>Federal</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>862,427,802.25</b>	<b>\$32,855,651.98</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,895,283,454.22</b>



**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

KPSC Case No. 2018-00035  
 Commission Staff's First Set of Data Requests  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2026**

Tax Class	Beginning Asset Balance	Additions/Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
20 Yr Lead/Lag Bundled	\$1,634,000.02	\$0.00	\$1,634,000.02	\$1,634,000.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,634,000.02	\$1,634,000.02
20 Yr Lead/Lag Bundled Mitcl	\$4,647,902.10	\$0.00	\$4,647,902.10	\$4,647,902.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,647,902.10	\$4,647,902.10
20 Yr Lead/Lag Distr	(\$1,510,933.00)	\$0.00	(\$1,510,933.00)	(\$1,510,933.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,510,933.00)	(\$1,510,933.00)
20 Yr Lead/Lag Gen Mitchell	(\$4,848,707.26)	\$0.00	(\$4,848,707.26)	(\$4,793,592.30)	(\$55,114.96)	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,848,707.26)	(\$4,848,707.26)
20 Yr Lead/Lag Generation	\$11,878.51	\$0.00	\$11,878.51	\$24,889.40	(\$13,010.89)	\$0.00	\$0.00	\$0.00	\$0.00	\$11,878.51	\$11,878.51
20 Yr Lead/Lag Transm	(\$195,909.00)	\$0.00	(\$195,909.00)	(\$195,909.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$195,909.00)	(\$195,909.00)
39 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$2,788.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,788.78
39 Yr Lead/Lag Mitchell	(\$13,988.30)	\$0.00	(\$13,988.30)	(\$7,586.87)	(\$358.66)	\$0.00	\$0.00	\$0.00	\$0.00	(\$13,988.30)	(\$7,945.53)
5 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5 Yr Lead/Lag Mitchell	(\$5,373.48)	\$0.00	(\$5,373.48)	(\$5,373.48)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,373.48)	(\$5,373.48)
7 Yr Lead/Lag Bundled	\$1,811.00	\$0.00	\$1,811.00	\$1,811.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,811.00	\$1,811.00
7 Yr Lead/Lag Bundled Mitche	\$3,418.12	\$0.00	\$3,418.12	\$3,418.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,418.12	\$3,418.12
7 Yr Lead/Lag Transm	(\$1,811.00)	\$0.00	(\$1,811.00)	(\$1,811.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,811.00)	(\$1,811.00)
Cap Lease 1011 5 Yr Assets	\$1,348,454.18	\$0.00	\$1,348,454.18	\$1,348,454.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,348,454.18	\$1,348,454.18
Cap Lease 1011 5 Yr Mitchell	\$66,903.00	\$0.00	\$66,903.00	\$66,903.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,903.00	\$66,903.00
Cap Lease 1011 7 Yr Assets	\$624,280.31	\$0.00	\$624,280.31	\$624,280.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$624,280.31	\$624,280.31
Cap Lease 1011 7 Yr Mitchell	\$66,690.31	\$0.00	\$66,690.31	\$66,690.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,690.31	\$66,690.31
Cap Retires 09	\$428,092.51	\$0.00	\$428,092.51	\$411,049.51	\$8,568.19	\$0.00	\$0.00	\$0.00	\$0.00	\$428,092.51	\$419,617.70
Cap Retires 09 Mitchell	\$755,766.12	\$0.00	\$755,766.12	\$725,677.94	\$15,126.51	\$0.00	\$0.00	\$0.00	\$0.00	\$755,766.12	\$740,804.45
Cap Retires 09 Sec 481a	\$6,422,767.96	\$0.00	\$6,422,767.96	\$6,167,067.98	\$128,550.48	\$0.00	\$0.00	\$0.00	\$0.00	\$6,422,767.96	\$6,295,618.46
Cap Retires 09 Sec 481a Mitc	\$2,863,885.68	\$0.00	\$2,863,885.68	\$2,749,870.11	\$57,320.13	\$0.00	\$0.00	\$0.00	\$0.00	\$2,863,885.68	\$2,807,190.24
NonUtil Ge Land Rights Mitch	\$807,670.85	\$0.00	\$807,670.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$807,670.85	\$0.00
NonUtil SYD Prop Improv Mit	(\$57.40)	\$0.00	\$0.00	(\$57.40)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$57.40)	(\$57.40)
NonUtility General Mitchell	\$19,185.39	\$0.00	\$6,655.26	\$19,185.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,185.39	\$19,185.39
Software	\$136,728.38	\$0.00	\$136,728.38	\$136,728.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$136,728.38	\$136,728.38
Software Mitchell	\$16,761.25	\$0.00	\$16,761.25	\$16,761.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,761.25	\$16,761.25
Synthetic Railcars	\$214,122.80	\$0.00	\$214,122.80	\$214,122.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$214,122.80	\$214,122.80
Synthetic Railcars Mitchell	\$216,325.39	\$0.00	\$216,325.39	\$216,325.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$216,325.39	\$216,325.39
Synthetic Vehicles & IT	\$1,839,953.16	\$0.00	\$1,839,953.16	\$1,839,953.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,839,953.16	\$1,839,953.16
Synthetic Vehicles IT Mitchell	\$1,354,055.99	\$0.00	\$1,354,055.99	\$1,354,055.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,354,055.99	\$1,354,055.99
Tugboats Mitchell	\$1,772,552.82	\$0.00	\$1,772,552.82	\$1,772,552.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,772,552.82	\$1,772,552.82
Util 169 Poll Contr-Apr Mitche	\$156,678,432.80	\$0.00	\$156,678,432.80	\$156,678,432.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156,678,432.80	\$156,678,432.80
Util 169 Poll Contr-Jan Mitche	\$68,615,356.80	\$0.00	\$68,615,356.80	\$68,615,356.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,615,356.80	\$68,615,356.80
Util 169 Poll Contr-Jun Mitche	\$33,086.36	\$0.00	\$33,086.36	\$33,086.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,086.36	\$33,086.36

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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2026**

Tax Class	Beginning Asset Balance	Additions/Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
Util BuckeyeCntrbWallbrd Mit	\$2,896,125.51	\$0.00	\$2,896,125.51	\$2,896,125.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,896,125.51	\$2,896,125.51
Util Declining Bal Furn Mitche	(\$358.97)	\$0.00	\$0.00	(\$358.97)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$358.97)	(\$358.97)
Util Emergency Facil Mitchell	\$100,396.30	\$0.00	\$100,396.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,396.30	\$0.00
Util Gen Comm Mitchell	\$11,477.40	\$0.00	\$0.00	\$11,477.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,477.40	\$11,477.40
Util Gen Data Handling Mitche	\$2,151.28	\$0.00	\$0.00	\$2,151.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,151.28	\$2,151.28
Util Gen Equipment Mitchell	(\$216.34)	\$0.00	(\$216.34)	(\$216.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$216.34)	(\$216.34)
Util Gen Furniture Mitchell	\$23,015.07	\$0.00	\$4,952.42	\$23,015.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,015.07	\$23,015.07
Util Gen Land Rights Mitchell	\$86,305.15	\$0.00	\$86,305.15	\$73,981.60	\$1,289.37	\$0.00	\$0.00	\$0.00	\$0.00	\$86,305.15	\$75,270.97
Util Gen Transp Mitchell	\$47,176.86	\$0.00	\$18.32	\$47,176.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,176.86	\$47,176.86
Util RiverTransDryDocks Mitc	\$124,987.97	\$0.00	\$124,987.97	\$124,987.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$124,987.97	\$124,987.97
Util RvrTransVesselsOPCO M	\$41,929.43	\$0.00	\$41,929.43	\$41,929.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,929.43	\$41,929.43
Util Steam Improv Mitchell	\$14,324,778.89	\$0.00	\$9,044,776.32	\$14,267,501.73	\$57,277.16	\$0.00	\$0.00	\$0.00	\$0.00	\$14,324,778.89	\$14,324,778.89
Util Transm Plant 15 YR Mitc	\$2,819,346.80	\$0.00	\$2,819,346.80	\$2,786,437.27	\$13,144.85	\$0.00	\$0.00	\$0.00	\$0.00	\$2,819,346.80	\$2,799,582.12
Utility ♦169 Poll Contr-May	\$19,869,528.99	\$0.00	\$19,869,528.99	\$19,869,528.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,869,528.99	\$19,869,528.99
Utility CIAC	\$18,274,490.75	\$0.00	\$18,274,490.75	\$17,416,712.95	\$208,541.07	\$0.00	\$0.00	\$0.00	\$0.00	\$18,274,490.75	\$17,625,254.02
Utility CIAC T & D	\$352,603.00	\$0.00	\$352,603.00	\$352,603.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$352,603.00	\$352,603.00
Utility DB Utility Property	\$55,259,639.76	\$0.00	\$55,259,639.76	\$55,259,639.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,259,639.76	\$55,259,639.76
Utility Declining Balance Builc	\$207,081.27	\$0.00	\$0.00	\$207,081.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$207,081.27	\$207,081.27
Utility Declining Balance Furn	\$97,570.00	\$0.00	\$0.00	\$97,570.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,570.00	\$97,570.00
Utility Declining Balance Othe	\$1,582,484.39	\$0.00	\$1,582,484.39	\$1,582,484.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,582,484.39	\$1,582,484.39
Utility Distr Land Rights	\$3,679,287.77	\$0.00	\$3,679,287.77	\$2,034,621.50	\$72,466.93	\$0.00	\$0.00	\$0.00	\$0.00	\$3,679,287.77	\$2,107,088.43
Utility Distribution Improve	\$947,486.30	\$0.00	\$947,486.30	\$947,486.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$947,486.30	\$947,486.30
Utility Distribution Plant	\$516,077,533.42	\$0.00	\$516,077,533.42	\$456,410,767.13	\$10,111,329.80	\$0.00	\$0.00	\$0.00	\$0.00	\$516,077,533.42	\$466,522,096.93
Utility General Buildings	\$9,797,436.56	\$0.00	\$9,340,927.56	\$6,284,365.91	\$171,978.82	\$0.00	\$0.00	\$0.00	\$0.00	\$9,797,436.56	\$6,456,344.73
Utility General Buildings 78-81	\$12,283,474.00	\$0.00	\$0.00	\$12,283,474.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,283,474.00	\$12,283,474.00
Utility General Data Handling	\$53,652.00	\$0.00	\$0.00	\$53,652.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,652.00	\$53,652.00
Utility General Equip Mitchell	\$1.42	\$0.00	\$1.42	\$1.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.42	\$1.42
Utility General Equipment	\$542.00	\$0.00	\$542.00	\$542.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$542.00	\$542.00
Utility General Furniture	\$718,510.00	\$0.00	\$0.00	\$718,510.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$718,510.00	\$718,510.00
Utility General Land Mitchell	\$121,060.68	\$0.00	\$121,060.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$121,060.68	\$0.00
Utility General Land Rights	(\$173,374.16)	\$0.00	(\$173,374.16)	(\$47,745.53)	(\$3,585.49)	\$0.00	\$0.00	\$0.00	\$0.00	(\$173,374.16)	(\$51,331.02)
Utility General Plant	\$12,944,365.15	\$0.00	\$12,944,365.15	\$12,944,365.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,944,365.15	\$12,944,365.15
Utility General Plant Mitchell	(\$92,311.06)	\$0.00	(\$92,311.06)	(\$92,311.06)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$92,311.06)	(\$92,311.06)
Utility H R Jeff Land Rights	\$268,539.61	\$0.00	\$268,539.61	\$245,192.97	\$800.06	\$0.00	\$0.00	\$0.00	\$0.00	\$268,539.61	\$245,993.03

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

KPSC Case No. 2018-00035  
 Commission Staff's First Set of Data Requests  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2026**

<b>Tax Class</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirement</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
Utility Hanging Rock Jeffersor	\$62,157,387.58	\$0.00	\$34,626,804.58	\$62,157,387.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,157,387.58	\$62,157,387.58
Utility Mining Equipment Mitcl	\$619,363.47	\$0.00	\$619,363.47	\$619,363.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$619,363.47	\$619,363.47
Utility Mining Fuel	\$25,009.00	\$0.00	\$25,009.00	\$25,009.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,009.00	\$25,009.00
Utility Mining Other Mitchell	\$423,483.62	\$0.00	\$423,483.62	\$423,483.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$423,483.62	\$423,483.62
Utility Mitchell Wallboard Mitc	\$17,371,854.50	\$0.00	\$17,371,854.50	\$17,371,854.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,371,854.50	\$17,371,854.50
Utility Steam Improvements	\$3,321,927.00	\$0.00	\$0.00	\$3,321,927.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,321,927.00	\$3,321,927.00
Utility Steam Production	\$148,418,007.25	\$0.00	\$123,889,645.25	\$103,982,454.02	\$4,814,329.42	\$0.00	\$0.00	\$0.00	\$0.00	\$148,418,007.25	\$108,796,783.44
Utility Steam Production Mitcl	\$479,616,653.36	\$0.00	\$311,496,107.26	\$453,627,916.98	\$11,663,113.96	\$0.00	\$0.00	\$0.00	\$0.00	\$479,616,653.36	\$465,291,030.94
Utility Straight Line Buildings	\$233,691.43	\$0.00	\$0.00	\$233,691.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$233,691.43	\$233,691.43
Utility Straight Line Furniture	(\$8,226.00)	\$0.00	(\$8,226.00)	(\$8,226.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,226.00)	(\$8,226.00)
Utility Straight Line Other	\$5,311,828.00	\$0.00	\$0.00	\$5,311,828.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,311,828.00	\$5,311,828.00
Utility Straight Line Utility Proj	\$9,071,474.21	\$0.00	\$9,071,474.21	\$9,071,474.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,071,474.21	\$9,071,474.21
Utility Street Lighting	\$579,116.22	\$0.00	\$579,116.22	\$579,116.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$579,116.22	\$579,116.22
Utility Trans & Dist Clear & Gr	\$7,808,859.45	\$0.00	\$7,808,859.45	\$7,808,859.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,808,859.45	\$7,808,859.45
Utility Trans & Dist Impr	\$2,619,119.00	\$0.00	\$0.00	\$2,619,119.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,619,119.00	\$2,619,119.00
Utility Trans & Distribution Pla	\$117,088,288.00	\$0.00	\$0.00	\$117,088,288.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$117,088,288.00	\$117,088,288.00
Utility Trans Land Rights	\$13,459,795.83	\$0.00	\$13,459,795.83	\$5,965,096.46	\$199,576.11	\$0.00	\$0.00	\$0.00	\$0.00	\$13,459,795.83	\$6,164,672.57
Utility Transmission - A/C 102	\$232,779.00	\$0.00	\$232,779.00	\$232,779.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$232,779.00	\$232,779.00
Utility Transmission Improverr	\$231,004.92	\$0.00	\$231,004.92	\$231,004.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$231,004.92	\$231,004.92
Utility Transmission Plant	\$151,500,688.13	\$0.00	\$151,500,688.13	\$151,500,688.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$151,500,688.13	\$151,500,688.13
Utility Transmission Plant 15 `	\$114,766,853.05	\$0.00	\$114,766,853.05	\$103,409,110.71	\$3,481,946.60	\$0.00	\$0.00	\$0.00	\$0.00	\$114,766,853.05	\$106,891,057.31
Vehicles & Computers	\$9,656.70	\$0.00	\$9,656.70	\$9,656.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,656.70	\$9,656.70
Vehicles and Computers Mitcl	\$2,720.01	\$0.00	\$2,720.01	\$2,720.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,720.01	\$2,720.01
<b>Total Tax Classes</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>895,283,454.22</b>	<b>\$30,933,289.46</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,926,216,743.68</b>
<b>Kentucky Power Integrat Co</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>895,283,454.22</b>	<b>\$30,933,289.46</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,926,216,743.68</b>
<b>Federal</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>895,283,454.22</b>	<b>\$30,933,289.46</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,926,216,743.68</b>

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

KPSC Case No. 2018-00035  
 Commission Staff's First Set of Data Requests  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2027**

Tax Class	Beginning Asset Balance	Additions/Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
20 Yr Lead/Lag Bundled	\$1,634,000.02	\$0.00	\$1,634,000.02	\$1,634,000.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,634,000.02	\$1,634,000.02
20 Yr Lead/Lag Bundled Mitcl	\$4,647,902.10	\$0.00	\$4,647,902.10	\$4,647,902.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,647,902.10	\$4,647,902.10
20 Yr Lead/Lag Distr	(\$1,510,933.00)	\$0.00	(\$1,510,933.00)	(\$1,510,933.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,510,933.00)	(\$1,510,933.00)
20 Yr Lead/Lag Gen Mitchell	(\$4,848,707.26)	\$0.00	(\$4,848,707.26)	(\$4,848,707.26)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,848,707.26)	(\$4,848,707.26)
20 Yr Lead/Lag Generation	\$11,878.51	\$0.00	\$11,878.51	\$11,878.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,878.51	\$11,878.51
20 Yr Lead/Lag Transm	(\$195,909.00)	\$0.00	(\$195,909.00)	(\$195,909.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$195,909.00)	(\$195,909.00)
39 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$2,788.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,788.78
39 Yr Lead/Lag Mitchell	(\$13,988.30)	\$0.00	(\$13,988.30)	(\$7,945.53)	(\$358.66)	\$0.00	\$0.00	\$0.00	\$0.00	(\$13,988.30)	(\$8,304.19)
5 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5 Yr Lead/Lag Mitchell	(\$5,373.48)	\$0.00	(\$5,373.48)	(\$5,373.48)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,373.48)	(\$5,373.48)
7 Yr Lead/Lag Bundled	\$1,811.00	\$0.00	\$1,811.00	\$1,811.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,811.00	\$1,811.00
7 Yr Lead/Lag Bundled Mitche	\$3,418.12	\$0.00	\$3,418.12	\$3,418.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,418.12	\$3,418.12
7 Yr Lead/Lag Transm	(\$1,811.00)	\$0.00	(\$1,811.00)	(\$1,811.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,811.00)	(\$1,811.00)
Cap Lease 1011 5 Yr Assets	\$1,348,454.18	\$0.00	\$1,348,454.18	\$1,348,454.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,348,454.18	\$1,348,454.18
Cap Lease 1011 5 Yr Mitchell	\$66,903.00	\$0.00	\$66,903.00	\$66,903.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,903.00	\$66,903.00
Cap Lease 1011 7 Yr Assets	\$624,280.31	\$0.00	\$624,280.31	\$624,280.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$624,280.31	\$624,280.31
Cap Lease 1011 7 Yr Mitchell	\$66,690.31	\$0.00	\$66,690.31	\$66,690.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,690.31	\$66,690.31
Cap Retires 09	\$428,092.51	\$0.00	\$428,092.51	\$419,617.70	\$5,659.02	\$0.00	\$0.00	\$0.00	\$0.00	\$428,092.51	\$425,276.72
Cap Retires 09 Mitchell	\$755,766.12	\$0.00	\$755,766.12	\$740,804.45	\$9,990.59	\$0.00	\$0.00	\$0.00	\$0.00	\$755,766.12	\$750,795.04
Cap Retires 09 Sec 481a	\$6,422,767.96	\$0.00	\$6,422,767.96	\$6,295,618.46	\$84,903.53	\$0.00	\$0.00	\$0.00	\$0.00	\$6,422,767.96	\$6,380,521.99
Cap Retires 09 Sec 481a Mitc	\$2,863,885.68	\$0.00	\$2,863,885.68	\$2,807,190.24	\$37,858.13	\$0.00	\$0.00	\$0.00	\$0.00	\$2,863,885.68	\$2,845,048.37
NonUtil Ge Land Rights Mitch	\$807,670.85	\$0.00	\$807,670.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$807,670.85	\$0.00
NonUtil SYD Prop Improv Mit	(\$57.40)	\$0.00	\$0.00	(\$57.40)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$57.40)	(\$57.40)
NonUtility General Mitchell	\$19,185.39	\$0.00	\$6,655.26	\$19,185.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,185.39	\$19,185.39
Software	\$136,728.38	\$0.00	\$136,728.38	\$136,728.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$136,728.38	\$136,728.38
Software Mitchell	\$16,761.25	\$0.00	\$16,761.25	\$16,761.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,761.25	\$16,761.25
Synthetic Railcars	\$214,122.80	\$0.00	\$214,122.80	\$214,122.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$214,122.80	\$214,122.80
Synthetic Railcars Mitchell	\$216,325.39	\$0.00	\$216,325.39	\$216,325.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$216,325.39	\$216,325.39
Synthetic Vehicles & IT	\$1,839,953.16	\$0.00	\$1,839,953.16	\$1,839,953.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,839,953.16	\$1,839,953.16
Synthetic Vehicles IT Mitchell	\$1,354,055.99	\$0.00	\$1,354,055.99	\$1,354,055.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,354,055.99	\$1,354,055.99
Tugboats Mitchell	\$1,772,552.82	\$0.00	\$1,772,552.82	\$1,772,552.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,772,552.82	\$1,772,552.82
Util 169 Poll Contr-Apr Mitche	\$156,678,432.80	\$0.00	\$156,678,432.80	\$156,678,432.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156,678,432.80	\$156,678,432.80
Util 169 Poll Contr-Jan Mitche	\$68,615,356.80	\$0.00	\$68,615,356.80	\$68,615,356.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,615,356.80	\$68,615,356.80
Util 169 Poll Contr-Jun Mitche	\$33,086.36	\$0.00	\$33,086.36	\$33,086.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,086.36	\$33,086.36

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

KPSC Case No. 2018-00035  
 Commission Staff's First Set of Data Requests  
 April 2, 2018  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2027**

<b>Tax Class</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirement</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
Util BuckeyeCntrbWallbrd Mit	\$2,896,125.51	\$0.00	\$2,896,125.51	\$2,896,125.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,896,125.51	\$2,896,125.51
Util Declining Bal Furn Mitche	(\$358.97)	\$0.00	\$0.00	(\$358.97)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$358.97)	(\$358.97)
Util Emergency Facil Mitchell	\$100,396.30	\$0.00	\$100,396.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,396.30	\$0.00
Util Gen Comm Mitchell	\$11,477.40	\$0.00	\$0.00	\$11,477.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,477.40	\$11,477.40
Util Gen Data Handling Mitche	\$2,151.28	\$0.00	\$0.00	\$2,151.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,151.28	\$2,151.28
Util Gen Equipment Mitchell	(\$216.34)	\$0.00	(\$216.34)	(\$216.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$216.34)	(\$216.34)
Util Gen Furniture Mitchell	\$23,015.07	\$0.00	\$4,952.42	\$23,015.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,015.07	\$23,015.07
Util Gen Land Rights Mitchell	\$86,305.15	\$0.00	\$86,305.15	\$75,270.97	\$1,294.40	\$0.00	\$0.00	\$0.00	\$0.00	\$86,305.15	\$76,565.37
Util Gen Transp Mitchell	\$47,176.86	\$0.00	\$18.32	\$47,176.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,176.86	\$47,176.86
Util RiverTransDryDocks Mitc	\$124,987.97	\$0.00	\$124,987.97	\$124,987.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$124,987.97	\$124,987.97
Util RvrTransVesselsOPCO M	\$41,929.43	\$0.00	\$41,929.43	\$41,929.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,929.43	\$41,929.43
Util Steam Improv Mitchell	\$14,324,778.89	\$0.00	\$9,044,776.32	\$14,324,778.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,324,778.89	\$14,324,778.89
Util Transm Plant 15 YR Mitc	\$2,819,346.80	\$0.00	\$2,819,346.80	\$2,799,582.12	\$13,168.52	\$0.00	\$0.00	\$0.00	\$0.00	\$2,819,346.80	\$2,812,750.64
Utility ♦169 Poll Contr-May	\$19,869,528.99	\$0.00	\$19,869,528.99	\$19,869,528.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,869,528.99	\$19,869,528.99
Utility CIAC	\$18,274,490.75	\$0.00	\$18,274,490.75	\$17,625,254.02	\$157,287.87	\$0.00	\$0.00	\$0.00	\$0.00	\$18,274,490.75	\$17,782,541.89
Utility CIAC T & D	\$352,603.00	\$0.00	\$352,603.00	\$352,603.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$352,603.00	\$352,603.00
Utility DB Utility Property	\$55,259,639.76	\$0.00	\$55,259,639.76	\$55,259,639.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,259,639.76	\$55,259,639.76
Utility Declining Balance Builc	\$207,081.27	\$0.00	\$0.00	\$207,081.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$207,081.27	\$207,081.27
Utility Declining Balance Furn	\$97,570.00	\$0.00	\$0.00	\$97,570.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,570.00	\$97,570.00
Utility Declining Balance Othe	\$1,582,484.39	\$0.00	\$1,582,484.39	\$1,582,484.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,582,484.39	\$1,582,484.39
Utility Distr Land Rights	\$3,679,287.77	\$0.00	\$3,679,287.77	\$2,107,088.43	\$72,468.97	\$0.00	\$0.00	\$0.00	\$0.00	\$3,679,287.77	\$2,179,557.39
Utility Distribution Improve	\$947,486.30	\$0.00	\$947,486.30	\$947,486.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$947,486.30	\$947,486.30
Utility Distribution Plant	\$516,077,533.42	\$0.00	\$516,077,533.42	\$466,522,096.93	\$8,661,106.49	\$0.00	\$0.00	\$0.00	\$0.00	\$516,077,533.42	\$475,183,203.42
Utility General Buildings	\$9,797,436.56	\$0.00	\$9,340,927.56	\$6,456,344.73	\$171,976.06	\$0.00	\$0.00	\$0.00	\$0.00	\$9,797,436.56	\$6,628,320.79
Utility General Buildings 78-81	\$12,283,474.00	\$0.00	\$0.00	\$12,283,474.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,283,474.00	\$12,283,474.00
Utility General Data Handling	\$53,652.00	\$0.00	\$0.00	\$53,652.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,652.00	\$53,652.00
Utility General Equip Mitchell	\$1.42	\$0.00	\$1.42	\$1.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.42	\$1.42
Utility General Equipment	\$542.00	\$0.00	\$542.00	\$542.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$542.00	\$542.00
Utility General Furniture	\$718,510.00	\$0.00	\$0.00	\$718,510.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$718,510.00	\$718,510.00
Utility General Land Mitchell	\$121,060.68	\$0.00	\$121,060.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$121,060.68	\$0.00
Utility General Land Rights	(\$173,374.16)	\$0.00	(\$173,374.16)	(\$51,331.02)	(\$3,585.89)	\$0.00	\$0.00	\$0.00	\$0.00	(\$173,374.16)	(\$54,916.91)
Utility General Plant	\$12,944,365.15	\$0.00	\$12,944,365.15	\$12,944,365.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,944,365.15	\$12,944,365.15
Utility General Plant Mitchell	(\$92,311.06)	\$0.00	(\$92,311.06)	(\$92,311.06)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$92,311.06)	(\$92,311.06)
Utility H R Jeff Land Rights	\$268,539.61	\$0.00	\$268,539.61	\$245,993.03	\$799.89	\$0.00	\$0.00	\$0.00	\$0.00	\$268,539.61	\$246,792.92

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

KPSC Case No. 2018-00035  
 Commission Staff's First Set of Data Requests  
 April 2, 2018  
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**Grouped By: Total Tax Classes**

<b>Tax Book : Federal</b>											
<b>Tax Year : 2027</b>											
<b>Tax Class</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirement</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
Utility Hanging Rock Jeffersor	\$62,157,387.58	\$0.00	\$34,626,804.58	\$62,157,387.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,157,387.58	\$62,157,387.58
Utility Mining Equipment Mitcl	\$619,363.47	\$0.00	\$619,363.47	\$619,363.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$619,363.47	\$619,363.47
Utility Mining Fuel	\$25,009.00	\$0.00	\$25,009.00	\$25,009.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,009.00	\$25,009.00
Utility Mining Other Mitchell	\$423,483.62	\$0.00	\$423,483.62	\$423,483.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$423,483.62	\$423,483.62
Utility Mitchell Wallboard Mitc	\$17,371,854.50	\$0.00	\$17,371,854.50	\$17,371,854.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,371,854.50	\$17,371,854.50
Utility Steam Improvements	\$3,321,927.00	\$0.00	\$0.00	\$3,321,927.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,321,927.00	\$3,321,927.00
Utility Steam Production	\$148,418,007.25	\$0.00	\$123,889,645.25	\$108,796,783.44	\$4,806,160.71	\$0.00	\$0.00	\$0.00	\$0.00	\$148,418,007.25	\$113,602,944.15
Utility Steam Production Mitcl	\$479,616,653.36	\$0.00	\$311,496,107.26	\$465,291,030.94	\$6,505,379.25	\$0.00	\$0.00	\$0.00	\$0.00	\$479,616,653.36	\$471,796,410.19
Utility Straight Line Buildings	\$233,691.43	\$0.00	\$0.00	\$233,691.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$233,691.43	\$233,691.43
Utility Straight Line Furniture	(\$8,226.00)	\$0.00	(\$8,226.00)	(\$8,226.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,226.00)	(\$8,226.00)
Utility Straight Line Other	\$5,311,828.00	\$0.00	\$0.00	\$5,311,828.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,311,828.00	\$5,311,828.00
Utility Straight Line Utility Proj	\$9,071,474.21	\$0.00	\$9,071,474.21	\$9,071,474.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,071,474.21	\$9,071,474.21
Utility Street Lighting	\$579,116.22	\$0.00	\$579,116.22	\$579,116.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$579,116.22	\$579,116.22
Utility Trans & Dist Clear & Gr	\$7,808,859.45	\$0.00	\$7,808,859.45	\$7,808,859.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,808,859.45	\$7,808,859.45
Utility Trans & Dist Impr	\$2,619,119.00	\$0.00	\$0.00	\$2,619,119.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,619,119.00	\$2,619,119.00
Utility Trans & Distribution Pla	\$117,088,288.00	\$0.00	\$0.00	\$117,088,288.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$117,088,288.00	\$117,088,288.00
Utility Trans Land Rights	\$13,459,795.83	\$0.00	\$13,459,795.83	\$6,164,672.57	\$199,569.99	\$0.00	\$0.00	\$0.00	\$0.00	\$13,459,795.83	\$6,364,242.56
Utility Transmission - A/C 102	\$232,779.00	\$0.00	\$232,779.00	\$232,779.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$232,779.00	\$232,779.00
Utility Transmission Improverr	\$231,004.92	\$0.00	\$231,004.92	\$231,004.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$231,004.92	\$231,004.92
Utility Transmission Plant	\$151,500,688.13	\$0.00	\$151,500,688.13	\$151,500,688.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$151,500,688.13	\$151,500,688.13
Utility Transmission Plant 15 `	\$114,766,853.05	\$0.00	\$114,766,853.05	\$106,891,057.31	\$3,149,717.96	\$0.00	\$0.00	\$0.00	\$0.00	\$114,766,853.05	\$110,040,775.27
Vehicles & Computers	\$9,656.70	\$0.00	\$9,656.70	\$9,656.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,656.70	\$9,656.70
Vehicles and Computers Mitcl	\$2,720.01	\$0.00	\$2,720.01	\$2,720.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,720.01	\$2,720.01
<b>Total Tax Classes</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>926,216,743.68</b>	<b>\$23,873,396.83</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,950,090,140.50</b>
<b>Kentucky Power Integrat Co</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>926,216,743.68</b>	<b>\$23,873,396.83</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,950,090,140.50</b>
<b>Federal</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>926,216,743.68</b>	<b>\$23,873,396.83</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,950,090,140.50</b>

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

KPSC Case No. 2018-00035  
 Commission Staff's First Set of Data Requests  
 April 2, 2018  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2028**

Tax Class	Beginning Asset Balance	Additions/Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
20 Yr Lead/Lag Bundled	\$1,634,000.02	\$0.00	\$1,634,000.02	\$1,634,000.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,634,000.02	\$1,634,000.02
20 Yr Lead/Lag Bundled Mitcl	\$4,647,902.10	\$0.00	\$4,647,902.10	\$4,647,902.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,647,902.10	\$4,647,902.10
20 Yr Lead/Lag Distr	(\$1,510,933.00)	\$0.00	(\$1,510,933.00)	(\$1,510,933.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,510,933.00)	(\$1,510,933.00)
20 Yr Lead/Lag Gen Mitchell	(\$4,848,707.26)	\$0.00	(\$4,848,707.26)	(\$4,848,707.26)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,848,707.26)	(\$4,848,707.26)
20 Yr Lead/Lag Generation	\$11,878.51	\$0.00	\$11,878.51	\$11,878.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,878.51	\$11,878.51
20 Yr Lead/Lag Transm	(\$195,909.00)	\$0.00	(\$195,909.00)	(\$195,909.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$195,909.00)	(\$195,909.00)
39 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$2,788.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,788.78
39 Yr Lead/Lag Mitchell	(\$13,988.30)	\$0.00	(\$13,988.30)	(\$8,304.19)	(\$358.66)	\$0.00	\$0.00	\$0.00	\$0.00	(\$13,988.30)	(\$8,662.85)
5 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5 Yr Lead/Lag Mitchell	(\$5,373.48)	\$0.00	(\$5,373.48)	(\$5,373.48)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,373.48)	(\$5,373.48)
7 Yr Lead/Lag Bundled	\$1,811.00	\$0.00	\$1,811.00	\$1,811.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,811.00	\$1,811.00
7 Yr Lead/Lag Bundled Mitche	\$3,418.12	\$0.00	\$3,418.12	\$3,418.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,418.12	\$3,418.12
7 Yr Lead/Lag Transm	(\$1,811.00)	\$0.00	(\$1,811.00)	(\$1,811.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,811.00)	(\$1,811.00)
Cap Lease 1011 5 Yr Assets	\$1,348,454.18	\$0.00	\$1,348,454.18	\$1,348,454.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,348,454.18	\$1,348,454.18
Cap Lease 1011 5 Yr Mitchell	\$66,903.00	\$0.00	\$66,903.00	\$66,903.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,903.00	\$66,903.00
Cap Lease 1011 7 Yr Assets	\$624,280.31	\$0.00	\$624,280.31	\$624,280.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$624,280.31	\$624,280.31
Cap Lease 1011 7 Yr Mitchell	\$66,690.31	\$0.00	\$66,690.31	\$66,690.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,690.31	\$66,690.31
Cap Retires 09	\$428,092.51	\$0.00	\$428,092.51	\$425,276.72	\$2,503.78	\$0.00	\$0.00	\$0.00	\$0.00	\$428,092.51	\$427,780.50
Cap Retires 09 Mitchell	\$755,766.12	\$0.00	\$755,766.12	\$750,795.04	\$4,420.24	\$0.00	\$0.00	\$0.00	\$0.00	\$755,766.12	\$755,215.28
Cap Retires 09 Sec 481a	\$6,422,767.96	\$0.00	\$6,422,767.96	\$6,380,521.99	\$37,564.78	\$0.00	\$0.00	\$0.00	\$0.00	\$6,422,767.96	\$6,418,086.77
Cap Retires 09 Sec 481a Mitc	\$2,863,885.68	\$0.00	\$2,863,885.68	\$2,845,048.37	\$16,749.98	\$0.00	\$0.00	\$0.00	\$0.00	\$2,863,885.68	\$2,861,798.35
NonUtil Ge Land Rights Mitch	\$807,670.85	\$0.00	\$807,670.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$807,670.85	\$0.00
NonUtil SYD Prop Improv Mit	(\$57.40)	\$0.00	\$0.00	(\$57.40)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$57.40)	(\$57.40)
NonUtility General Mitchell	\$19,185.39	\$0.00	\$6,655.26	\$19,185.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,185.39	\$19,185.39
Software	\$136,728.38	\$0.00	\$136,728.38	\$136,728.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$136,728.38	\$136,728.38
Software Mitchell	\$16,761.25	\$0.00	\$16,761.25	\$16,761.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,761.25	\$16,761.25
Synthetic Railcars	\$214,122.80	\$0.00	\$214,122.80	\$214,122.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$214,122.80	\$214,122.80
Synthetic Railcars Mitchell	\$216,325.39	\$0.00	\$216,325.39	\$216,325.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$216,325.39	\$216,325.39
Synthetic Vehicles & IT	\$1,839,953.16	\$0.00	\$1,839,953.16	\$1,839,953.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,839,953.16	\$1,839,953.16
Synthetic Vehicles IT Mitchell	\$1,354,055.99	\$0.00	\$1,354,055.99	\$1,354,055.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,354,055.99	\$1,354,055.99
Tugboats Mitchell	\$1,772,552.82	\$0.00	\$1,772,552.82	\$1,772,552.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,772,552.82	\$1,772,552.82
Util 169 Poll Contr-Apr Mitche	\$156,678,432.80	\$0.00	\$156,678,432.80	\$156,678,432.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156,678,432.80	\$156,678,432.80
Util 169 Poll Contr-Jan Mitche	\$68,615,356.80	\$0.00	\$68,615,356.80	\$68,615,356.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,615,356.80	\$68,615,356.80
Util 169 Poll Contr-Jun Mitche	\$33,086.36	\$0.00	\$33,086.36	\$33,086.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,086.36	\$33,086.36

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2028**

Tax Class	Beginning Asset Balance	Additions/Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
Util BuckeyeCntrbWallbrd Mit	\$2,896,125.51	\$0.00	\$2,896,125.51	\$2,896,125.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,896,125.51	\$2,896,125.51
Util Declining Bal Furn Mitche	(\$358.97)	\$0.00	\$0.00	(\$358.97)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$358.97)	(\$358.97)
Util Emergency Facil Mitchell	\$100,396.30	\$0.00	\$100,396.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,396.30	\$0.00
Util Gen Comm Mitchell	\$11,477.40	\$0.00	\$0.00	\$11,477.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,477.40	\$11,477.40
Util Gen Data Handling Mitche	\$2,151.28	\$0.00	\$0.00	\$2,151.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,151.28	\$2,151.28
Util Gen Equipment Mitchell	(\$216.34)	\$0.00	(\$216.34)	(\$216.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$216.34)	(\$216.34)
Util Gen Furniture Mitchell	\$23,015.07	\$0.00	\$4,952.42	\$23,015.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,015.07	\$23,015.07
Util Gen Land Rights Mitchell	\$86,305.15	\$0.00	\$86,305.15	\$76,565.37	\$1,289.79	\$0.00	\$0.00	\$0.00	\$0.00	\$86,305.15	\$77,855.16
Util Gen Transp Mitchell	\$47,176.86	\$0.00	\$18.32	\$47,176.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,176.86	\$47,176.86
Util RiverTransDryDocks Mitc	\$124,987.97	\$0.00	\$124,987.97	\$124,987.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$124,987.97	\$124,987.97
Util RvrTransVesselsOPCO M	\$41,929.43	\$0.00	\$41,929.43	\$41,929.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,929.43	\$41,929.43
Util Steam Improv Mitchell	\$14,324,778.89	\$0.00	\$9,044,776.32	\$14,324,778.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,324,778.89	\$14,324,778.89
Util Transm Plant 15 YR Mitc	\$2,819,346.80	\$0.00	\$2,819,346.80	\$2,812,750.64	\$6,596.16	\$0.00	\$0.00	\$0.00	\$0.00	\$2,819,346.80	\$2,819,346.80
Utility ♦169 Poll Contr-May	\$19,869,528.99	\$0.00	\$19,869,528.99	\$19,869,528.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,869,528.99	\$19,869,528.99
Utility CIAC	\$18,274,490.75	\$0.00	\$18,274,490.75	\$17,782,541.89	\$118,038.71	\$0.00	\$0.00	\$0.00	\$0.00	\$18,274,490.75	\$17,900,580.60
Utility CIAC T & D	\$352,603.00	\$0.00	\$352,603.00	\$352,603.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$352,603.00	\$352,603.00
Utility DB Utility Property	\$55,259,639.76	\$0.00	\$55,259,639.76	\$55,259,639.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,259,639.76	\$55,259,639.76
Utility Declining Balance Builc	\$207,081.27	\$0.00	\$0.00	\$207,081.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$207,081.27	\$207,081.27
Utility Declining Balance Furn	\$97,570.00	\$0.00	\$0.00	\$97,570.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,570.00	\$97,570.00
Utility Declining Balance Othe	\$1,582,484.39	\$0.00	\$1,582,484.39	\$1,582,484.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,582,484.39	\$1,582,484.39
Utility Distr Land Rights	\$3,679,287.77	\$0.00	\$3,679,287.77	\$2,179,557.39	\$72,465.16	\$0.00	\$0.00	\$0.00	\$0.00	\$3,679,287.77	\$2,252,022.54
Utility Distribution Improve	\$947,486.30	\$0.00	\$947,486.30	\$947,486.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$947,486.30	\$947,486.30
Utility Distribution Plant	\$516,077,533.42	\$0.00	\$516,077,533.42	\$475,183,203.42	\$7,484,288.45	\$0.00	\$0.00	\$0.00	\$0.00	\$516,077,533.42	\$482,667,491.87
Utility General Buildings	\$9,797,436.56	\$0.00	\$9,340,927.56	\$6,628,320.79	\$171,981.55	\$0.00	\$0.00	\$0.00	\$0.00	\$9,797,436.56	\$6,800,302.34
Utility General Buildings 78-81	\$12,283,474.00	\$0.00	\$0.00	\$12,283,474.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,283,474.00	\$12,283,474.00
Utility General Data Handling	\$53,652.00	\$0.00	\$0.00	\$53,652.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,652.00	\$53,652.00
Utility General Equip Mitchell	\$1.42	\$0.00	\$1.42	\$1.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.42	\$1.42
Utility General Equipment	\$542.00	\$0.00	\$542.00	\$542.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$542.00	\$542.00
Utility General Furniture	\$718,510.00	\$0.00	\$0.00	\$718,510.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$718,510.00	\$718,510.00
Utility General Land Mitchell	\$121,060.68	\$0.00	\$121,060.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$121,060.68	\$0.00
Utility General Land Rights	(\$173,374.16)	\$0.00	(\$173,374.16)	(\$54,916.91)	(\$3,584.41)	\$0.00	\$0.00	\$0.00	\$0.00	(\$173,374.16)	(\$58,501.32)
Utility General Plant	\$12,944,365.15	\$0.00	\$12,944,365.15	\$12,944,365.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,944,365.15	\$12,944,365.15
Utility General Plant Mitchell	(\$92,311.06)	\$0.00	(\$92,311.06)	(\$92,311.06)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$92,311.06)	(\$92,311.06)
Utility H R Jeff Land Rights	\$268,539.61	\$0.00	\$268,539.61	\$246,792.92	\$800.06	\$0.00	\$0.00	\$0.00	\$0.00	\$268,539.61	\$247,592.98



**Kentucky Power Integrat Consol**  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2028**

<b>Tax Class</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirement</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
Utility Hanging Rock Jeffersor	\$62,157,387.58	\$0.00	\$34,626,804.58	\$62,157,387.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,157,387.58	\$62,157,387.58
Utility Mining Equipment Mitcl	\$619,363.47	\$0.00	\$619,363.47	\$619,363.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$619,363.47	\$619,363.47
Utility Mining Fuel	\$25,009.00	\$0.00	\$25,009.00	\$25,009.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,009.00	\$25,009.00
Utility Mining Other Mitchell	\$423,483.62	\$0.00	\$423,483.62	\$423,483.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$423,483.62	\$423,483.62
Utility Mitchell Wallboard Mitc	\$17,371,854.50	\$0.00	\$17,371,854.50	\$17,371,854.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,371,854.50	\$17,371,854.50
Utility Steam Improvements	\$3,321,927.00	\$0.00	\$0.00	\$3,321,927.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,321,927.00	\$3,321,927.00
Utility Steam Production	\$148,418,007.25	\$0.00	\$123,889,645.25	\$113,602,944.15	\$8,551,222.83	\$0.00	\$0.00	\$0.00	\$0.00	\$148,418,007.25	\$122,154,166.98
Utility Steam Production Mitcl	\$479,616,653.36	\$0.00	\$311,496,107.26	\$471,796,410.19	\$2,369,933.06	\$0.00	\$0.00	\$0.00	\$0.00	\$479,616,653.36	\$474,166,343.25
Utility Straight Line Buildings	\$233,691.43	\$0.00	\$0.00	\$233,691.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$233,691.43	\$233,691.43
Utility Straight Line Furniture	(\$8,226.00)	\$0.00	(\$8,226.00)	(\$8,226.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,226.00)	(\$8,226.00)
Utility Straight Line Other	\$5,311,828.00	\$0.00	\$0.00	\$5,311,828.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,311,828.00	\$5,311,828.00
Utility Straight Line Utility Proj	\$9,071,474.21	\$0.00	\$9,071,474.21	\$9,071,474.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,071,474.21	\$9,071,474.21
Utility Street Lighting	\$579,116.22	\$0.00	\$579,116.22	\$579,116.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$579,116.22	\$579,116.22
Utility Trans & Dist Clear & Gr	\$7,808,859.45	\$0.00	\$7,808,859.45	\$7,808,859.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,808,859.45	\$7,808,859.45
Utility Trans & Dist Impr	\$2,619,119.00	\$0.00	\$0.00	\$2,619,119.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,619,119.00	\$2,619,119.00
Utility Trans & Distribution Pla	\$117,088,288.00	\$0.00	\$0.00	\$117,088,288.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$117,088,288.00	\$117,088,288.00
Utility Trans Land Rights	\$13,459,795.83	\$0.00	\$13,459,795.83	\$6,364,242.56	\$199,563.94	\$0.00	\$0.00	\$0.00	\$0.00	\$13,459,795.83	\$6,563,806.50
Utility Transmission - A/C 102	\$232,779.00	\$0.00	\$232,779.00	\$232,779.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$232,779.00	\$232,779.00
Utility Transmission Improverr	\$231,004.92	\$0.00	\$231,004.92	\$231,004.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$231,004.92	\$231,004.92
Utility Transmission Plant	\$151,500,688.13	\$0.00	\$151,500,688.13	\$151,500,688.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$151,500,688.13	\$151,500,688.13
Utility Transmission Plant 15 `	\$114,766,853.05	\$0.00	\$114,766,853.05	\$110,040,775.27	\$2,286,517.81	\$0.00	\$0.00	\$0.00	\$0.00	\$114,766,853.05	\$112,327,293.08
Vehicles & Computers	\$9,656.70	\$0.00	\$9,656.70	\$9,656.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,656.70	\$9,656.70
Vehicles and Computers Mitcl	\$2,720.01	\$0.00	\$2,720.01	\$2,720.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,720.01	\$2,720.01
<b>Total Tax Classes</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>950,090,140.50</b>	<b>\$21,319,993.23</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>971,410,133.72</b>
<b>Kentucky Power Integrat Co</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>950,090,140.50</b>	<b>\$21,319,993.23</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>971,410,133.72</b>
<b>Federal</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>950,090,140.50</b>	<b>\$21,319,993.23</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>971,410,133.72</b>

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2029**

<b>Tax Class</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirement</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
20 Yr Lead/Lag Bundled	\$1,634,000.02	\$0.00	\$1,634,000.02	\$1,634,000.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,634,000.02	\$1,634,000.02
20 Yr Lead/Lag Bundled Mitcl	\$4,647,902.10	\$0.00	\$4,647,902.10	\$4,647,902.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,647,902.10	\$4,647,902.10
20 Yr Lead/Lag Distr	(\$1,510,933.00)	\$0.00	(\$1,510,933.00)	(\$1,510,933.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,510,933.00)	(\$1,510,933.00)
20 Yr Lead/Lag Gen Mitchell	(\$4,848,707.26)	\$0.00	(\$4,848,707.26)	(\$4,848,707.26)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,848,707.26)	(\$4,848,707.26)
20 Yr Lead/Lag Generation	\$11,878.51	\$0.00	\$11,878.51	\$11,878.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,878.51	\$11,878.51
20 Yr Lead/Lag Transm	(\$195,909.00)	\$0.00	(\$195,909.00)	(\$195,909.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$195,909.00)	(\$195,909.00)
39 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$2,788.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,788.78
39 Yr Lead/Lag Mitchell	(\$13,988.30)	\$0.00	(\$13,988.30)	(\$8,662.85)	(\$358.66)	\$0.00	\$0.00	\$0.00	\$0.00	(\$13,988.30)	(\$9,021.51)
5 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5 Yr Lead/Lag Mitchell	(\$5,373.48)	\$0.00	(\$5,373.48)	(\$5,373.48)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,373.48)	(\$5,373.48)
7 Yr Lead/Lag Bundled	\$1,811.00	\$0.00	\$1,811.00	\$1,811.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,811.00	\$1,811.00
7 Yr Lead/Lag Bundled Mitcl	\$3,418.12	\$0.00	\$3,418.12	\$3,418.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,418.12	\$3,418.12
7 Yr Lead/Lag Transm	(\$1,811.00)	\$0.00	(\$1,811.00)	(\$1,811.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,811.00)	(\$1,811.00)
Cap Lease 1011 5 Yr Assets	\$1,348,454.18	\$0.00	\$1,348,454.18	\$1,348,454.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,348,454.18	\$1,348,454.18
Cap Lease 1011 5 Yr Mitchell	\$66,903.00	\$0.00	\$66,903.00	\$66,903.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,903.00	\$66,903.00
Cap Lease 1011 7 Yr Assets	\$624,280.31	\$0.00	\$624,280.31	\$624,280.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$624,280.31	\$624,280.31
Cap Lease 1011 7 Yr Mitchell	\$66,690.31	\$0.00	\$66,690.31	\$66,690.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,690.31	\$66,690.31
Cap Retires 09	\$428,092.51	\$0.00	\$428,092.51	\$427,780.50	\$312.01	\$0.00	\$0.00	\$0.00	\$0.00	\$428,092.51	\$428,092.51
Cap Retires 09 Mitchell	\$755,766.12	\$0.00	\$755,766.12	\$755,215.28	\$550.84	\$0.00	\$0.00	\$0.00	\$0.00	\$755,766.12	\$755,766.12
Cap Retires 09 Sec 481a	\$6,422,767.96	\$0.00	\$6,422,767.96	\$6,418,086.77	\$4,681.19	\$0.00	\$0.00	\$0.00	\$0.00	\$6,422,767.96	\$6,422,767.96
Cap Retires 09 Sec 481a Mitc	\$2,863,885.68	\$0.00	\$2,863,885.68	\$2,861,798.35	\$2,087.33	\$0.00	\$0.00	\$0.00	\$0.00	\$2,863,885.68	\$2,863,885.68
NonUtil Ge Land Rights Mitch	\$807,670.85	\$0.00	\$807,670.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$807,670.85	\$0.00
NonUtil SYD Prop Improv Mit	(\$57.40)	\$0.00	\$0.00	(\$57.40)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$57.40)	(\$57.40)
NonUtility General Mitchell	\$19,185.39	\$0.00	\$6,655.26	\$19,185.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,185.39	\$19,185.39
Software	\$136,728.38	\$0.00	\$136,728.38	\$136,728.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$136,728.38	\$136,728.38
Software Mitchell	\$16,761.25	\$0.00	\$16,761.25	\$16,761.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,761.25	\$16,761.25
Synthetic Railcars	\$214,122.80	\$0.00	\$214,122.80	\$214,122.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$214,122.80	\$214,122.80
Synthetic Railcars Mitchell	\$216,325.39	\$0.00	\$216,325.39	\$216,325.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$216,325.39	\$216,325.39
Synthetic Vehicles & IT	\$1,839,953.16	\$0.00	\$1,839,953.16	\$1,839,953.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,839,953.16	\$1,839,953.16
Synthetic Vehicles IT Mitchell	\$1,354,055.99	\$0.00	\$1,354,055.99	\$1,354,055.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,354,055.99	\$1,354,055.99
Tugboats Mitchell	\$1,772,552.82	\$0.00	\$1,772,552.82	\$1,772,552.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,772,552.82	\$1,772,552.82
Util 169 Poll Contr-Apr Mitche	\$156,678,432.80	\$0.00	\$156,678,432.80	\$156,678,432.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156,678,432.80	\$156,678,432.80
Util 169 Poll Contr-Jan Mitche	\$68,615,356.80	\$0.00	\$68,615,356.80	\$68,615,356.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,615,356.80	\$68,615,356.80
Util 169 Poll Contr-Jun Mitche	\$33,086.36	\$0.00	\$33,086.36	\$33,086.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,086.36	\$33,086.36

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

KPSC Case No. 2018-00035  
 Commission Staff's First Set of Data Requests  
 April 2, 2018  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2029**

<b>Tax Class</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirement</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
Util BuckeyeCntrbWallbrd Mit	\$2,896,125.51	\$0.00	\$2,896,125.51	\$2,896,125.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,896,125.51	\$2,896,125.51
Util Declining Bal Furn Mitche	(\$358.97)	\$0.00	\$0.00	(\$358.97)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$358.97)	(\$358.97)
Util Emergency Facil Mitchell	\$100,396.30	\$0.00	\$100,396.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,396.30	\$0.00
Util Gen Comm Mitchell	\$11,477.40	\$0.00	\$0.00	\$11,477.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,477.40	\$11,477.40
Util Gen Data Handling Mitche	\$2,151.28	\$0.00	\$0.00	\$2,151.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,151.28	\$2,151.28
Util Gen Equipment Mitchell	(\$216.34)	\$0.00	(\$216.34)	(\$216.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$216.34)	(\$216.34)
Util Gen Furniture Mitchell	\$23,015.07	\$0.00	\$4,952.42	\$23,015.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,015.07	\$23,015.07
Util Gen Land Rights Mitchell	\$86,305.15	\$0.00	\$86,305.15	\$77,855.16	\$1,289.38	\$0.00	\$0.00	\$0.00	\$0.00	\$86,305.15	\$79,144.54
Util Gen Transp Mitchell	\$47,176.86	\$0.00	\$18.32	\$47,176.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,176.86	\$47,176.86
Util RiverTransDryDocks Mitc	\$124,987.97	\$0.00	\$124,987.97	\$124,987.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$124,987.97	\$124,987.97
Util RvrTransVesselsOPCO M	\$41,929.43	\$0.00	\$41,929.43	\$41,929.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,929.43	\$41,929.43
Util Steam Improv Mitchell	\$14,324,778.89	\$0.00	\$9,044,776.32	\$14,324,778.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,324,778.89	\$14,324,778.89
Util Transm Plant 15 YR Mitc	\$2,819,346.80	\$0.00	\$2,819,346.80	\$2,819,346.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,819,346.80	\$2,819,346.80
Utility ♦169 Poll Contr-May	\$19,869,528.99	\$0.00	\$19,869,528.99	\$19,869,528.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,869,528.99	\$19,869,528.99
Utility CIAC	\$18,274,490.75	\$0.00	\$18,274,490.75	\$17,900,580.60	\$90,115.05	\$0.00	\$0.00	\$0.00	\$0.00	\$18,274,490.75	\$17,990,695.65
Utility CIAC T & D	\$352,603.00	\$0.00	\$352,603.00	\$352,603.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$352,603.00	\$352,603.00
Utility DB Utility Property	\$55,259,639.76	\$0.00	\$55,259,639.76	\$55,259,639.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,259,639.76	\$55,259,639.76
Utility Declining Balance Builc	\$207,081.27	\$0.00	\$0.00	\$207,081.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$207,081.27	\$207,081.27
Utility Declining Balance Furn	\$97,570.00	\$0.00	\$0.00	\$97,570.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,570.00	\$97,570.00
Utility Declining Balance Othe	\$1,582,484.39	\$0.00	\$1,582,484.39	\$1,582,484.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,582,484.39	\$1,582,484.39
Utility Distr Land Rights	\$3,679,287.77	\$0.00	\$3,679,287.77	\$2,252,022.54	\$72,470.65	\$0.00	\$0.00	\$0.00	\$0.00	\$3,679,287.77	\$2,324,493.19
Utility Distribution Improve	\$947,486.30	\$0.00	\$947,486.30	\$947,486.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$947,486.30	\$947,486.30
Utility Distribution Plant	\$516,077,533.42	\$0.00	\$516,077,533.42	\$482,667,491.87	\$6,542,107.47	\$0.00	\$0.00	\$0.00	\$0.00	\$516,077,533.42	\$489,209,599.34
Utility General Buildings	\$9,797,436.56	\$0.00	\$9,340,927.56	\$6,800,302.34	\$171,981.80	\$0.00	\$0.00	\$0.00	\$0.00	\$9,797,436.56	\$6,972,284.14
Utility General Buildings 78-81	\$12,283,474.00	\$0.00	\$0.00	\$12,283,474.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,283,474.00	\$12,283,474.00
Utility General Data Handling	\$53,652.00	\$0.00	\$0.00	\$53,652.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,652.00	\$53,652.00
Utility General Equip Mitchell	\$1.42	\$0.00	\$1.42	\$1.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.42	\$1.42
Utility General Equipment	\$542.00	\$0.00	\$542.00	\$542.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$542.00	\$542.00
Utility General Furniture	\$718,510.00	\$0.00	\$0.00	\$718,510.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$718,510.00	\$718,510.00
Utility General Land Mitchell	\$121,060.68	\$0.00	\$121,060.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$121,060.68	\$0.00
Utility General Land Rights	(\$173,374.16)	\$0.00	(\$173,374.16)	(\$58,501.32)	(\$3,585.87)	\$0.00	\$0.00	\$0.00	\$0.00	(\$173,374.16)	(\$62,087.19)
Utility General Plant	\$12,944,365.15	\$0.00	\$12,944,365.15	\$12,944,365.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,944,365.15	\$12,944,365.15
Utility General Plant Mitchell	(\$92,311.06)	\$0.00	(\$92,311.06)	(\$92,311.06)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$92,311.06)	(\$92,311.06)
Utility H R Jeff Land Rights	\$268,539.61	\$0.00	\$268,539.61	\$247,592.98	\$799.89	\$0.00	\$0.00	\$0.00	\$0.00	\$268,539.61	\$248,392.87

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

KPSC Case No. 2018-00035  
 Commission Staff's First Set of Data Requests  
 April 2, 2018  
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**Grouped By: Total Tax Classes**

<b>Tax Book : Federal</b>											
<b>Tax Year : 2029</b>											
<b>Tax Class</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirement</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
Utility Hanging Rock Jeffersor	\$62,157,387.58	\$0.00	\$34,626,804.58	\$62,157,387.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,157,387.58	\$62,157,387.58
Utility Mining Equipment Mitcl	\$619,363.47	\$0.00	\$619,363.47	\$619,363.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$619,363.47	\$619,363.47
Utility Mining Fuel	\$25,009.00	\$0.00	\$25,009.00	\$25,009.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,009.00	\$25,009.00
Utility Mining Other Mitchell	\$423,483.62	\$0.00	\$423,483.62	\$423,483.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$423,483.62	\$423,483.62
Utility Mitchell Wallboard Mitc	\$17,371,854.50	\$0.00	\$17,371,854.50	\$17,371,854.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,371,854.50	\$17,371,854.50
Utility Steam Improvements	\$3,321,927.00	\$0.00	\$0.00	\$3,321,927.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,321,927.00	\$3,321,927.00
Utility Steam Production	\$148,418,007.25	\$0.00	\$123,889,645.25	\$122,154,166.98	\$4,356,614.41	\$0.00	\$0.00	\$0.00	\$0.00	\$148,418,007.25	\$126,510,781.39
Utility Steam Production Mitcl	\$479,616,653.36	\$0.00	\$311,496,107.26	\$474,166,343.25	\$1,594,378.38	\$0.00	\$0.00	\$0.00	\$0.00	\$479,616,653.36	\$475,760,721.63
Utility Straight Line Buildings	\$233,691.43	\$0.00	\$0.00	\$233,691.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$233,691.43	\$233,691.43
Utility Straight Line Furniture	(\$8,226.00)	\$0.00	(\$8,226.00)	(\$8,226.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,226.00)	(\$8,226.00)
Utility Straight Line Other	\$5,311,828.00	\$0.00	\$0.00	\$5,311,828.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,311,828.00	\$5,311,828.00
Utility Straight Line Utility Proj	\$9,071,474.21	\$0.00	\$9,071,474.21	\$9,071,474.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,071,474.21	\$9,071,474.21
Utility Street Lighting	\$579,116.22	\$0.00	\$579,116.22	\$579,116.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$579,116.22	\$579,116.22
Utility Trans & Dist Clear & Gr	\$7,808,859.45	\$0.00	\$7,808,859.45	\$7,808,859.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,808,859.45	\$7,808,859.45
Utility Trans & Dist Impr	\$2,619,119.00	\$0.00	\$0.00	\$2,619,119.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,619,119.00	\$2,619,119.00
Utility Trans & Distribution Pla	\$117,088,288.00	\$0.00	\$0.00	\$117,088,288.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$117,088,288.00	\$117,088,288.00
Utility Trans Land Rights	\$13,459,795.83	\$0.00	\$13,459,795.83	\$6,563,806.50	\$199,566.71	\$0.00	\$0.00	\$0.00	\$0.00	\$13,459,795.83	\$6,763,373.21
Utility Transmission - A/C 102	\$232,779.00	\$0.00	\$232,779.00	\$232,779.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$232,779.00	\$232,779.00
Utility Transmission Improverr	\$231,004.92	\$0.00	\$231,004.92	\$231,004.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$231,004.92	\$231,004.92
Utility Transmission Plant	\$151,500,688.13	\$0.00	\$151,500,688.13	\$151,500,688.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$151,500,688.13	\$151,500,688.13
Utility Transmission Plant 15 `	\$114,766,853.05	\$0.00	\$114,766,853.05	\$112,327,293.08	\$1,433,960.77	\$0.00	\$0.00	\$0.00	\$0.00	\$114,766,853.05	\$113,761,253.85
Vehicles & Computers	\$9,656.70	\$0.00	\$9,656.70	\$9,656.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,656.70	\$9,656.70
Vehicles and Computers Mitcl	\$2,720.01	\$0.00	\$2,720.01	\$2,720.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,720.01	\$2,720.01
<b>Total Tax Classes</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>971,410,133.72</b>	<b>14,466,971.35</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,985,877,105.07</b>
<b>Kentucky Power Integrat Co</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>971,410,133.72</b>	<b>14,466,971.35</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,985,877,105.07</b>
<b>Federal</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>971,410,133.72</b>	<b>14,466,971.35</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,985,877,105.07</b>

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

KPSC Case No. 2018-00035  
 Commission Staff's First Set of Data Requests  
 April 2, 2018  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2030**

<b>Tax Class</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirement</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
20 Yr Lead/Lag Bundled	\$1,634,000.02	\$0.00	\$1,634,000.02	\$1,634,000.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,634,000.02	\$1,634,000.02
20 Yr Lead/Lag Bundled Mitcl	\$4,647,902.10	\$0.00	\$4,647,902.10	\$4,647,902.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,647,902.10	\$4,647,902.10
20 Yr Lead/Lag Distr	(\$1,510,933.00)	\$0.00	(\$1,510,933.00)	(\$1,510,933.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,510,933.00)	(\$1,510,933.00)
20 Yr Lead/Lag Gen Mitchell	(\$4,848,707.26)	\$0.00	(\$4,848,707.26)	(\$4,848,707.26)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,848,707.26)	(\$4,848,707.26)
20 Yr Lead/Lag Generation	\$11,878.51	\$0.00	\$11,878.51	\$11,878.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,878.51	\$11,878.51
20 Yr Lead/Lag Transm	(\$195,909.00)	\$0.00	(\$195,909.00)	(\$195,909.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$195,909.00)	(\$195,909.00)
39 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$2,788.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,788.78
39 Yr Lead/Lag Mitchell	(\$13,988.30)	\$0.00	(\$13,988.30)	(\$9,021.51)	(\$358.66)	\$0.00	\$0.00	\$0.00	\$0.00	(\$13,988.30)	(\$9,380.17)
5 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5 Yr Lead/Lag Mitchell	(\$5,373.48)	\$0.00	(\$5,373.48)	(\$5,373.48)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,373.48)	(\$5,373.48)
7 Yr Lead/Lag Bundled	\$1,811.00	\$0.00	\$1,811.00	\$1,811.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,811.00	\$1,811.00
7 Yr Lead/Lag Bundled Mitche	\$3,418.12	\$0.00	\$3,418.12	\$3,418.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,418.12	\$3,418.12
7 Yr Lead/Lag Transm	(\$1,811.00)	\$0.00	(\$1,811.00)	(\$1,811.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,811.00)	(\$1,811.00)
Cap Lease 1011 5 Yr Assets	\$1,348,454.18	\$0.00	\$1,348,454.18	\$1,348,454.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,348,454.18	\$1,348,454.18
Cap Lease 1011 5 Yr Mitchell	\$66,903.00	\$0.00	\$66,903.00	\$66,903.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,903.00	\$66,903.00
Cap Lease 1011 7 Yr Assets	\$624,280.31	\$0.00	\$624,280.31	\$624,280.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$624,280.31	\$624,280.31
Cap Lease 1011 7 Yr Mitchell	\$66,690.31	\$0.00	\$66,690.31	\$66,690.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,690.31	\$66,690.31
Cap Retires 09	\$428,092.51	\$0.00	\$428,092.51	\$428,092.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$428,092.51	\$428,092.51
Cap Retires 09 Mitchell	\$755,766.12	\$0.00	\$755,766.12	\$755,766.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$755,766.12	\$755,766.12
Cap Retires 09 Sec 481a	\$6,422,767.96	\$0.00	\$6,422,767.96	\$6,422,767.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,422,767.96	\$6,422,767.96
Cap Retires 09 Sec 481a Mitc	\$2,863,885.68	\$0.00	\$2,863,885.68	\$2,863,885.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,863,885.68	\$2,863,885.68
NonUtil Ge Land Rights Mitch	\$807,670.85	\$0.00	\$807,670.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$807,670.85	\$0.00
NonUtil SYD Prop Improv Mit	(\$57.40)	\$0.00	\$0.00	(\$57.40)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$57.40)	(\$57.40)
NonUtility General Mitchell	\$19,185.39	\$0.00	\$6,655.26	\$19,185.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,185.39	\$19,185.39
Software	\$136,728.38	\$0.00	\$136,728.38	\$136,728.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$136,728.38	\$136,728.38
Software Mitchell	\$16,761.25	\$0.00	\$16,761.25	\$16,761.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,761.25	\$16,761.25
Synthetic Railcars	\$214,122.80	\$0.00	\$214,122.80	\$214,122.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$214,122.80	\$214,122.80
Synthetic Railcars Mitchell	\$216,325.39	\$0.00	\$216,325.39	\$216,325.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$216,325.39	\$216,325.39
Synthetic Vehicles & IT	\$1,839,953.16	\$0.00	\$1,839,953.16	\$1,839,953.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,839,953.16	\$1,839,953.16
Synthetic Vehicles IT Mitchell	\$1,354,055.99	\$0.00	\$1,354,055.99	\$1,354,055.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,354,055.99	\$1,354,055.99
Tugboats Mitchell	\$1,772,552.82	\$0.00	\$1,772,552.82	\$1,772,552.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,772,552.82	\$1,772,552.82
Util 169 Poll Contr-Apr Mitche	\$156,678,432.80	\$0.00	\$156,678,432.80	\$156,678,432.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156,678,432.80	\$156,678,432.80
Util 169 Poll Contr-Jan Mitche	\$68,615,356.80	\$0.00	\$68,615,356.80	\$68,615,356.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,615,356.80	\$68,615,356.80
Util 169 Poll Contr-Jun Mitche	\$33,086.36	\$0.00	\$33,086.36	\$33,086.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,086.36	\$33,086.36

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

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 Commission Staff's First Set of Data Requests  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2030**

Tax Class	Beginning Asset Balance	Additions/Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
Util BuckeyeCntrbWallbrd Mit	\$2,896,125.51	\$0.00	\$2,896,125.51	\$2,896,125.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,896,125.51	\$2,896,125.51
Util Declining Bal Furn Mitche	(\$358.97)	\$0.00	\$0.00	(\$358.97)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$358.97)	(\$358.97)
Util Emergency Facil Mitchell	\$100,396.30	\$0.00	\$100,396.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,396.30	\$0.00
Util Gen Comm Mitchell	\$11,477.40	\$0.00	\$0.00	\$11,477.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,477.40	\$11,477.40
Util Gen Data Handling Mitche	\$2,151.28	\$0.00	\$0.00	\$2,151.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,151.28	\$2,151.28
Util Gen Equipment Mitchell	(\$216.34)	\$0.00	(\$216.34)	(\$216.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$216.34)	(\$216.34)
Util Gen Furniture Mitchell	\$23,015.07	\$0.00	\$4,952.42	\$23,015.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,015.07	\$23,015.07
Util Gen Land Rights Mitchell	\$86,305.15	\$0.00	\$86,305.15	\$79,144.54	\$1,288.57	\$0.00	\$0.00	\$0.00	\$0.00	\$86,305.15	\$80,433.11
Util Gen Transp Mitchell	\$47,176.86	\$0.00	\$18.32	\$47,176.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,176.86	\$47,176.86
Util RiverTransDryDocks Mitc	\$124,987.97	\$0.00	\$124,987.97	\$124,987.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$124,987.97	\$124,987.97
Util RvrTransVesselsOPCO M	\$41,929.43	\$0.00	\$41,929.43	\$41,929.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,929.43	\$41,929.43
Util Steam Improv Mitchell	\$14,324,778.89	\$0.00	\$9,044,776.32	\$14,324,778.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,324,778.89	\$14,324,778.89
Util Transm Plant 15 YR Mitc	\$2,819,346.80	\$0.00	\$2,819,346.80	\$2,819,346.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,819,346.80	\$2,819,346.80
Utility ♦169 Poll Contr-May	\$19,869,528.99	\$0.00	\$19,869,528.99	\$19,869,528.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,869,528.99	\$19,869,528.99
Utility CIAC	\$18,274,490.75	\$0.00	\$18,274,490.75	\$17,990,695.65	\$68,930.75	\$0.00	\$0.00	\$0.00	\$0.00	\$18,274,490.75	\$18,059,626.40
Utility CIAC T & D	\$352,603.00	\$0.00	\$352,603.00	\$352,603.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$352,603.00	\$352,603.00
Utility DB Utility Property	\$55,259,639.76	\$0.00	\$55,259,639.76	\$55,259,639.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,259,639.76	\$55,259,639.76
Utility Declining Balance Builc	\$207,081.27	\$0.00	\$0.00	\$207,081.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$207,081.27	\$207,081.27
Utility Declining Balance Furn	\$97,570.00	\$0.00	\$0.00	\$97,570.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,570.00	\$97,570.00
Utility Declining Balance Othe	\$1,582,484.39	\$0.00	\$1,582,484.39	\$1,582,484.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,582,484.39	\$1,582,484.39
Utility Distr Land Rights	\$3,679,287.77	\$0.00	\$3,679,287.77	\$2,324,493.19	\$72,472.76	\$0.00	\$0.00	\$0.00	\$0.00	\$3,679,287.77	\$2,396,965.94
Utility Distribution Improve	\$947,486.30	\$0.00	\$947,486.30	\$947,486.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$947,486.30	\$947,486.30
Utility Distribution Plant	\$516,077,533.42	\$0.00	\$516,077,533.42	\$489,209,599.34	\$5,759,268.29	\$0.00	\$0.00	\$0.00	\$0.00	\$516,077,533.42	\$494,968,867.63
Utility General Buildings	\$9,797,436.56	\$0.00	\$9,340,927.56	\$6,972,284.14	\$171,982.60	\$0.00	\$0.00	\$0.00	\$0.00	\$9,797,436.56	\$7,144,266.74
Utility General Buildings 78-81	\$12,283,474.00	\$0.00	\$0.00	\$12,283,474.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,283,474.00	\$12,283,474.00
Utility General Data Handling	\$53,652.00	\$0.00	\$0.00	\$53,652.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,652.00	\$53,652.00
Utility General Equip Mitchell	\$1.42	\$0.00	\$1.42	\$1.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.42	\$1.42
Utility General Equipment	\$542.00	\$0.00	\$542.00	\$542.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$542.00	\$542.00
Utility General Furniture	\$718,510.00	\$0.00	\$0.00	\$718,510.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$718,510.00	\$718,510.00
Utility General Land Mitchell	\$121,060.68	\$0.00	\$121,060.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$121,060.68	\$0.00
Utility General Land Rights	(\$173,374.16)	\$0.00	(\$173,374.16)	(\$62,087.19)	(\$3,585.41)	\$0.00	\$0.00	\$0.00	\$0.00	(\$173,374.16)	(\$65,672.60)
Utility General Plant	\$12,944,365.15	\$0.00	\$12,944,365.15	\$12,944,365.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,944,365.15	\$12,944,365.15
Utility General Plant Mitchell	(\$92,311.06)	\$0.00	(\$92,311.06)	(\$92,311.06)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$92,311.06)	(\$92,311.06)
Utility H R Jeff Land Rights	\$268,539.61	\$0.00	\$268,539.61	\$248,392.87	\$800.06	\$0.00	\$0.00	\$0.00	\$0.00	\$268,539.61	\$249,192.93

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
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**Grouped By: Total Tax Classes**

<b>Tax Book : Federal</b>											
<b>Tax Year : 2030</b>											
<b>Tax Class</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirement</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
Utility Hanging Rock Jeffersor	\$62,157,387.58	\$0.00	\$34,626,804.58	\$62,157,387.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,157,387.58	\$62,157,387.58
Utility Mining Equipment Mitcl	\$619,363.47	\$0.00	\$619,363.47	\$619,363.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$619,363.47	\$619,363.47
Utility Mining Fuel	\$25,009.00	\$0.00	\$25,009.00	\$25,009.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,009.00	\$25,009.00
Utility Mining Other Mitchell	\$423,483.62	\$0.00	\$423,483.62	\$423,483.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$423,483.62	\$423,483.62
Utility Mitchell Wallboard Mitc	\$17,371,854.50	\$0.00	\$17,371,854.50	\$17,371,854.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,371,854.50	\$17,371,854.50
Utility Steam Improvements	\$3,321,927.00	\$0.00	\$0.00	\$3,321,927.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,321,927.00	\$3,321,927.00
Utility Steam Production	\$148,418,007.25	\$0.00	\$123,889,645.25	\$126,510,781.39	\$4,353,695.99	\$0.00	\$0.00	\$0.00	\$0.00	\$148,418,007.25	\$130,864,477.38
Utility Steam Production Mitcl	\$479,616,653.36	\$0.00	\$311,496,107.26	\$475,760,721.63	\$1,240,768.39	\$0.00	\$0.00	\$0.00	\$0.00	\$479,616,653.36	\$477,001,490.02
Utility Straight Line Buildings	\$233,691.43	\$0.00	\$0.00	\$233,691.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$233,691.43	\$233,691.43
Utility Straight Line Furniture	(\$8,226.00)	\$0.00	(\$8,226.00)	(\$8,226.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,226.00)	(\$8,226.00)
Utility Straight Line Other	\$5,311,828.00	\$0.00	\$0.00	\$5,311,828.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,311,828.00	\$5,311,828.00
Utility Straight Line Utility Proj	\$9,071,474.21	\$0.00	\$9,071,474.21	\$9,071,474.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,071,474.21	\$9,071,474.21
Utility Street Lighting	\$579,116.22	\$0.00	\$579,116.22	\$579,116.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$579,116.22	\$579,116.22
Utility Trans & Dist Clear & Gr	\$7,808,859.45	\$0.00	\$7,808,859.45	\$7,808,859.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,808,859.45	\$7,808,859.45
Utility Trans & Dist Impr	\$2,619,119.00	\$0.00	\$0.00	\$2,619,119.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,619,119.00	\$2,619,119.00
Utility Trans & Distribution Pla	\$117,088,288.00	\$0.00	\$0.00	\$117,088,288.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$117,088,288.00	\$117,088,288.00
Utility Trans Land Rights	\$13,459,795.83	\$0.00	\$13,459,795.83	\$6,763,373.21	\$199,575.44	\$0.00	\$0.00	\$0.00	\$0.00	\$13,459,795.83	\$6,962,948.65
Utility Transmission - A/C 102	\$232,779.00	\$0.00	\$232,779.00	\$232,779.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$232,779.00	\$232,779.00
Utility Transmission Improverr	\$231,004.92	\$0.00	\$231,004.92	\$231,004.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$231,004.92	\$231,004.92
Utility Transmission Plant	\$151,500,688.13	\$0.00	\$151,500,688.13	\$151,500,688.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$151,500,688.13	\$151,500,688.13
Utility Transmission Plant 15 `	\$114,766,853.05	\$0.00	\$114,766,853.05	\$113,761,253.85	\$608,044.85	\$0.00	\$0.00	\$0.00	\$0.00	\$114,766,853.05	\$114,369,298.70
Vehicles & Computers	\$9,656.70	\$0.00	\$9,656.70	\$9,656.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,656.70	\$9,656.70
Vehicles and Computers Mitcl	\$2,720.01	\$0.00	\$2,720.01	\$2,720.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,720.01	\$2,720.01
<b>Total Tax Classes</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>985,877,105.07</b>	<b>\$12,472,883.63</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>998,349,988.69</b>
<b>Kentucky Power Integrat Co</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>985,877,105.07</b>	<b>\$12,472,883.63</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>998,349,988.69</b>
<b>Federal</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>985,877,105.07</b>	<b>\$12,472,883.63</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>998,349,988.69</b>

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

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 Commission Staff's First Set of Data Requests  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2031**

Tax Class	Beginning Asset Balance	Additions/Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
20 Yr Lead/Lag Bundled	\$1,634,000.02	\$0.00	\$1,634,000.02	\$1,634,000.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,634,000.02	\$1,634,000.02
20 Yr Lead/Lag Bundled Mitcl	\$4,647,902.10	\$0.00	\$4,647,902.10	\$4,647,902.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,647,902.10	\$4,647,902.10
20 Yr Lead/Lag Distr	(\$1,510,933.00)	\$0.00	(\$1,510,933.00)	(\$1,510,933.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,510,933.00)	(\$1,510,933.00)
20 Yr Lead/Lag Gen Mitchell	(\$4,848,707.26)	\$0.00	(\$4,848,707.26)	(\$4,848,707.26)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,848,707.26)	(\$4,848,707.26)
20 Yr Lead/Lag Generation	\$11,878.51	\$0.00	\$11,878.51	\$11,878.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,878.51	\$11,878.51
20 Yr Lead/Lag Transm	(\$195,909.00)	\$0.00	(\$195,909.00)	(\$195,909.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$195,909.00)	(\$195,909.00)
39 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$2,788.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,788.78
39 Yr Lead/Lag Mitchell	(\$13,988.30)	\$0.00	(\$13,988.30)	(\$9,380.17)	(\$358.66)	\$0.00	\$0.00	\$0.00	\$0.00	(\$13,988.30)	(\$9,738.83)
5 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5 Yr Lead/Lag Mitchell	(\$5,373.48)	\$0.00	(\$5,373.48)	(\$5,373.48)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,373.48)	(\$5,373.48)
7 Yr Lead/Lag Bundled	\$1,811.00	\$0.00	\$1,811.00	\$1,811.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,811.00	\$1,811.00
7 Yr Lead/Lag Bundled Mitche	\$3,418.12	\$0.00	\$3,418.12	\$3,418.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,418.12	\$3,418.12
7 Yr Lead/Lag Transm	(\$1,811.00)	\$0.00	(\$1,811.00)	(\$1,811.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,811.00)	(\$1,811.00)
Cap Lease 1011 5 Yr Assets	\$1,348,454.18	\$0.00	\$1,348,454.18	\$1,348,454.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,348,454.18	\$1,348,454.18
Cap Lease 1011 5 Yr Mitchell	\$66,903.00	\$0.00	\$66,903.00	\$66,903.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,903.00	\$66,903.00
Cap Lease 1011 7 Yr Assets	\$624,280.31	\$0.00	\$624,280.31	\$624,280.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$624,280.31	\$624,280.31
Cap Lease 1011 7 Yr Mitchell	\$66,690.31	\$0.00	\$66,690.31	\$66,690.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,690.31	\$66,690.31
Cap Retires 09	\$428,092.51	\$0.00	\$428,092.51	\$428,092.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$428,092.51	\$428,092.51
Cap Retires 09 Mitchell	\$755,766.12	\$0.00	\$755,766.12	\$755,766.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$755,766.12	\$755,766.12
Cap Retires 09 Sec 481a	\$6,422,767.96	\$0.00	\$6,422,767.96	\$6,422,767.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,422,767.96	\$6,422,767.96
Cap Retires 09 Sec 481a Mitc	\$2,863,885.68	\$0.00	\$2,863,885.68	\$2,863,885.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,863,885.68	\$2,863,885.68
NonUtil Ge Land Rights Mitch	\$807,670.85	\$0.00	\$807,670.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$807,670.85	\$0.00
NonUtil SYD Prop Improv Mit	(\$57.40)	\$0.00	\$0.00	(\$57.40)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$57.40)	(\$57.40)
NonUtility General Mitchell	\$19,185.39	\$0.00	\$6,655.26	\$19,185.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,185.39	\$19,185.39
Software	\$136,728.38	\$0.00	\$136,728.38	\$136,728.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$136,728.38	\$136,728.38
Software Mitchell	\$16,761.25	\$0.00	\$16,761.25	\$16,761.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,761.25	\$16,761.25
Synthetic Railcars	\$214,122.80	\$0.00	\$214,122.80	\$214,122.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$214,122.80	\$214,122.80
Synthetic Railcars Mitchell	\$216,325.39	\$0.00	\$216,325.39	\$216,325.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$216,325.39	\$216,325.39
Synthetic Vehicles & IT	\$1,839,953.16	\$0.00	\$1,839,953.16	\$1,839,953.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,839,953.16	\$1,839,953.16
Synthetic Vehicles IT Mitchell	\$1,354,055.99	\$0.00	\$1,354,055.99	\$1,354,055.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,354,055.99	\$1,354,055.99
Tugboats Mitchell	\$1,772,552.82	\$0.00	\$1,772,552.82	\$1,772,552.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,772,552.82	\$1,772,552.82
Util 169 Poll Contr-Apr Mitche	\$156,678,432.80	\$0.00	\$156,678,432.80	\$156,678,432.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156,678,432.80	\$156,678,432.80
Util 169 Poll Contr-Jan Mitche	\$68,615,356.80	\$0.00	\$68,615,356.80	\$68,615,356.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,615,356.80	\$68,615,356.80
Util 169 Poll Contr-Jun Mitche	\$33,086.36	\$0.00	\$33,086.36	\$33,086.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,086.36	\$33,086.36



**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2031**

Tax Class	Beginning Asset Balance	Additions/Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
Util BuckeyeCntrbWallbrd Mit	\$2,896,125.51	\$0.00	\$2,896,125.51	\$2,896,125.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,896,125.51	\$2,896,125.51
Util Declining Bal Furn Mitche	(\$358.97)	\$0.00	\$0.00	(\$358.97)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$358.97)	(\$358.97)
Util Emergency Facil Mitchell	\$100,396.30	\$0.00	\$100,396.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,396.30	\$0.00
Util Gen Comm Mitchell	\$11,477.40	\$0.00	\$0.00	\$11,477.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,477.40	\$11,477.40
Util Gen Data Handling Mitche	\$2,151.28	\$0.00	\$0.00	\$2,151.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,151.28	\$2,151.28
Util Gen Equipment Mitchell	(\$216.34)	\$0.00	(\$216.34)	(\$216.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$216.34)	(\$216.34)
Util Gen Furniture Mitchell	\$23,015.07	\$0.00	\$4,952.42	\$23,015.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,015.07	\$23,015.07
Util Gen Land Rights Mitchell	\$86,305.15	\$0.00	\$86,305.15	\$80,433.11	\$1,289.36	\$0.00	\$0.00	\$0.00	\$0.00	\$86,305.15	\$81,722.47
Util Gen Transp Mitchell	\$47,176.86	\$0.00	\$18.32	\$47,176.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,176.86	\$47,176.86
Util RiverTransDryDocks Mitc	\$124,987.97	\$0.00	\$124,987.97	\$124,987.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$124,987.97	\$124,987.97
Util RvrTransVesselsOPCO M	\$41,929.43	\$0.00	\$41,929.43	\$41,929.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,929.43	\$41,929.43
Util Steam Improv Mitchell	\$14,324,778.89	\$0.00	\$9,044,776.32	\$14,324,778.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,324,778.89	\$14,324,778.89
Util Transm Plant 15 YR Mitc	\$2,819,346.80	\$0.00	\$2,819,346.80	\$2,819,346.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,819,346.80	\$2,819,346.80
Utility ♦169 Poll Contr-May	\$19,869,528.99	\$0.00	\$19,869,528.99	\$19,869,528.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,869,528.99	\$19,869,528.99
Utility CIAC	\$18,274,490.75	\$0.00	\$18,274,490.75	\$18,059,626.40	\$63,208.06	\$0.00	\$0.00	\$0.00	\$0.00	\$18,274,490.75	\$18,122,834.46
Utility CIAC T & D	\$352,603.00	\$0.00	\$352,603.00	\$352,603.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$352,603.00	\$352,603.00
Utility DB Utility Property	\$55,259,639.76	\$0.00	\$55,259,639.76	\$55,259,639.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,259,639.76	\$55,259,639.76
Utility Declining Balance Builc	\$207,081.27	\$0.00	\$0.00	\$207,081.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$207,081.27	\$207,081.27
Utility Declining Balance Furn	\$97,570.00	\$0.00	\$0.00	\$97,570.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,570.00	\$97,570.00
Utility Declining Balance Othe	\$1,582,484.39	\$0.00	\$1,582,484.39	\$1,582,484.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,582,484.39	\$1,582,484.39
Utility Distr Land Rights	\$3,679,287.77	\$0.00	\$3,679,287.77	\$2,396,965.94	\$72,470.81	\$0.00	\$0.00	\$0.00	\$0.00	\$3,679,287.77	\$2,469,436.74
Utility Distribution Improve	\$947,486.30	\$0.00	\$947,486.30	\$947,486.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$947,486.30	\$947,486.30
Utility Distribution Plant	\$516,077,533.42	\$0.00	\$516,077,533.42	\$494,968,867.63	\$5,502,304.08	\$0.00	\$0.00	\$0.00	\$0.00	\$516,077,533.42	\$500,471,171.71
Utility General Buildings	\$9,797,436.56	\$0.00	\$9,340,927.56	\$7,144,266.74	\$171,997.27	\$0.00	\$0.00	\$0.00	\$0.00	\$9,797,436.56	\$7,316,264.01
Utility General Buildings 78-81	\$12,283,474.00	\$0.00	\$0.00	\$12,283,474.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,283,474.00	\$12,283,474.00
Utility General Data Handling	\$53,652.00	\$0.00	\$0.00	\$53,652.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,652.00	\$53,652.00
Utility General Equip Mitchell	\$1.42	\$0.00	\$1.42	\$1.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.42	\$1.42
Utility General Equipment	\$542.00	\$0.00	\$542.00	\$542.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$542.00	\$542.00
Utility General Furniture	\$718,510.00	\$0.00	\$0.00	\$718,510.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$718,510.00	\$718,510.00
Utility General Land Mitchell	\$121,060.68	\$0.00	\$121,060.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$121,060.68	\$0.00
Utility General Land Rights	(\$173,374.16)	\$0.00	(\$173,374.16)	(\$65,672.60)	(\$3,585.87)	\$0.00	\$0.00	\$0.00	\$0.00	(\$173,374.16)	(\$69,258.47)
Utility General Plant	\$12,944,365.15	\$0.00	\$12,944,365.15	\$12,944,365.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,944,365.15	\$12,944,365.15
Utility General Plant Mitchell	(\$92,311.06)	\$0.00	(\$92,311.06)	(\$92,311.06)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$92,311.06)	(\$92,311.06)
Utility H R Jeff Land Rights	\$268,539.61	\$0.00	\$268,539.61	\$249,192.93	\$800.13	\$0.00	\$0.00	\$0.00	\$0.00	\$268,539.61	\$249,993.06

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2031**

<b>Tax Class</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirement</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
Utility Hanging Rock Jeffersor	\$62,157,387.58	\$0.00	\$34,626,804.58	\$62,157,387.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,157,387.58	\$62,157,387.58
Utility Mining Equipment Mitcl	\$619,363.47	\$0.00	\$619,363.47	\$619,363.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$619,363.47	\$619,363.47
Utility Mining Fuel	\$25,009.00	\$0.00	\$25,009.00	\$25,009.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,009.00	\$25,009.00
Utility Mining Other Mitchell	\$423,483.62	\$0.00	\$423,483.62	\$423,483.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$423,483.62	\$423,483.62
Utility Mitchell Wallboard Mitc	\$17,371,854.50	\$0.00	\$17,371,854.50	\$17,371,854.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,371,854.50	\$17,371,854.50
Utility Steam Improvements	\$3,321,927.00	\$0.00	\$0.00	\$3,321,927.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,321,927.00	\$3,321,927.00
Utility Steam Production	\$148,418,007.25	\$0.00	\$123,889,645.25	\$130,864,477.38	\$4,226,666.56	\$0.00	\$0.00	\$0.00	\$0.00	\$148,418,007.25	\$135,091,143.94
Utility Steam Production Mitcl	\$479,616,653.36	\$0.00	\$311,496,107.26	\$477,001,490.02	\$1,157,543.83	\$0.00	\$0.00	\$0.00	\$0.00	\$479,616,653.36	\$478,159,033.85
Utility Straight Line Buildings	\$233,691.43	\$0.00	\$0.00	\$233,691.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$233,691.43	\$233,691.43
Utility Straight Line Furniture	(\$8,226.00)	\$0.00	(\$8,226.00)	(\$8,226.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,226.00)	(\$8,226.00)
Utility Straight Line Other	\$5,311,828.00	\$0.00	\$0.00	\$5,311,828.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,311,828.00	\$5,311,828.00
Utility Straight Line Utility Proj	\$9,071,474.21	\$0.00	\$9,071,474.21	\$9,071,474.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,071,474.21	\$9,071,474.21
Utility Street Lighting	\$579,116.22	\$0.00	\$579,116.22	\$579,116.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$579,116.22	\$579,116.22
Utility Trans & Dist Clear & Gr	\$7,808,859.45	\$0.00	\$7,808,859.45	\$7,808,859.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,808,859.45	\$7,808,859.45
Utility Trans & Dist Impr	\$2,619,119.00	\$0.00	\$0.00	\$2,619,119.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,619,119.00	\$2,619,119.00
Utility Trans & Distribution Pla	\$117,088,288.00	\$0.00	\$0.00	\$117,088,288.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$117,088,288.00	\$117,088,288.00
Utility Trans Land Rights	\$13,459,795.83	\$0.00	\$13,459,795.83	\$6,962,948.65	\$199,558.93	\$0.00	\$0.00	\$0.00	\$0.00	\$13,459,795.83	\$7,162,507.58
Utility Transmission - A/C 102	\$232,779.00	\$0.00	\$232,779.00	\$232,779.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$232,779.00	\$232,779.00
Utility Transmission Improverr	\$231,004.92	\$0.00	\$231,004.92	\$231,004.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$231,004.92	\$231,004.92
Utility Transmission Plant	\$151,500,688.13	\$0.00	\$151,500,688.13	\$151,500,688.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$151,500,688.13	\$151,500,688.13
Utility Transmission Plant 15 `	\$114,766,853.05	\$0.00	\$114,766,853.05	\$114,369,298.70	\$308,994.35	\$0.00	\$0.00	\$0.00	\$0.00	\$114,766,853.05	\$114,678,293.05
Vehicles & Computers	\$9,656.70	\$0.00	\$9,656.70	\$9,656.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,656.70	\$9,656.70
Vehicles and Computers Mitcl	\$2,720.01	\$0.00	\$2,720.01	\$2,720.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,720.01	\$2,720.01
<b>Total Tax Classes</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>998,349,988.69</b>	<b>\$11,700,888.85</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>2,010,050,877.53</b>
<b>Kentucky Power Integrat Co</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>998,349,988.69</b>	<b>\$11,700,888.85</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>2,010,050,877.53</b>
<b>Federal</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>998,349,988.69</b>	<b>\$11,700,888.85</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>2,010,050,877.53</b>

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

KPSC Case No. 2018-00035  
 Commission Staff's First Set of Data Requests  
 April 2, 2018  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2032**

Tax Class	Beginning Asset Balance	Additions/Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
20 Yr Lead/Lag Bundled	\$1,634,000.02	\$0.00	\$1,634,000.02	\$1,634,000.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,634,000.02	\$1,634,000.02
20 Yr Lead/Lag Bundled Mitcl	\$4,647,902.10	\$0.00	\$4,647,902.10	\$4,647,902.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,647,902.10	\$4,647,902.10
20 Yr Lead/Lag Distr	(\$1,510,933.00)	\$0.00	(\$1,510,933.00)	(\$1,510,933.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,510,933.00)	(\$1,510,933.00)
20 Yr Lead/Lag Gen Mitchell	(\$4,848,707.26)	\$0.00	(\$4,848,707.26)	(\$4,848,707.26)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,848,707.26)	(\$4,848,707.26)
20 Yr Lead/Lag Generation	\$11,878.51	\$0.00	\$11,878.51	\$11,878.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,878.51	\$11,878.51
20 Yr Lead/Lag Transm	(\$195,909.00)	\$0.00	(\$195,909.00)	(\$195,909.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$195,909.00)	(\$195,909.00)
39 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$2,788.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,788.78
39 Yr Lead/Lag Mitchell	(\$13,988.30)	\$0.00	(\$13,988.30)	(\$9,738.83)	(\$358.66)	\$0.00	\$0.00	\$0.00	\$0.00	(\$13,988.30)	(\$10,097.49)
5 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5 Yr Lead/Lag Mitchell	(\$5,373.48)	\$0.00	(\$5,373.48)	(\$5,373.48)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,373.48)	(\$5,373.48)
7 Yr Lead/Lag Bundled	\$1,811.00	\$0.00	\$1,811.00	\$1,811.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,811.00	\$1,811.00
7 Yr Lead/Lag Bundled Mitche	\$3,418.12	\$0.00	\$3,418.12	\$3,418.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,418.12	\$3,418.12
7 Yr Lead/Lag Transm	(\$1,811.00)	\$0.00	(\$1,811.00)	(\$1,811.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,811.00)	(\$1,811.00)
Cap Lease 1011 5 Yr Assets	\$1,348,454.18	\$0.00	\$1,348,454.18	\$1,348,454.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,348,454.18	\$1,348,454.18
Cap Lease 1011 5 Yr Mitchell	\$66,903.00	\$0.00	\$66,903.00	\$66,903.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,903.00	\$66,903.00
Cap Lease 1011 7 Yr Assets	\$624,280.31	\$0.00	\$624,280.31	\$624,280.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$624,280.31	\$624,280.31
Cap Lease 1011 7 Yr Mitchell	\$66,690.31	\$0.00	\$66,690.31	\$66,690.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,690.31	\$66,690.31
Cap Retires 09	\$428,092.51	\$0.00	\$428,092.51	\$428,092.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$428,092.51	\$428,092.51
Cap Retires 09 Mitchell	\$755,766.12	\$0.00	\$755,766.12	\$755,766.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$755,766.12	\$755,766.12
Cap Retires 09 Sec 481a	\$6,422,767.96	\$0.00	\$6,422,767.96	\$6,422,767.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,422,767.96	\$6,422,767.96
Cap Retires 09 Sec 481a Mitc	\$2,863,885.68	\$0.00	\$2,863,885.68	\$2,863,885.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,863,885.68	\$2,863,885.68
NonUtil Ge Land Rights Mitch	\$807,670.85	\$0.00	\$807,670.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$807,670.85	\$0.00
NonUtil SYD Prop Improv Mit	(\$57.40)	\$0.00	\$0.00	(\$57.40)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$57.40)	(\$57.40)
NonUtility General Mitchell	\$19,185.39	\$0.00	\$6,655.26	\$19,185.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,185.39	\$19,185.39
Software	\$136,728.38	\$0.00	\$136,728.38	\$136,728.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$136,728.38	\$136,728.38
Software Mitchell	\$16,761.25	\$0.00	\$16,761.25	\$16,761.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,761.25	\$16,761.25
Synthetic Railcars	\$214,122.80	\$0.00	\$214,122.80	\$214,122.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$214,122.80	\$214,122.80
Synthetic Railcars Mitchell	\$216,325.39	\$0.00	\$216,325.39	\$216,325.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$216,325.39	\$216,325.39
Synthetic Vehicles & IT	\$1,839,953.16	\$0.00	\$1,839,953.16	\$1,839,953.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,839,953.16	\$1,839,953.16
Synthetic Vehicles IT Mitchell	\$1,354,055.99	\$0.00	\$1,354,055.99	\$1,354,055.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,354,055.99	\$1,354,055.99
Tugboats Mitchell	\$1,772,552.82	\$0.00	\$1,772,552.82	\$1,772,552.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,772,552.82	\$1,772,552.82
Util 169 Poll Contr-Apr Mitche	\$156,678,432.80	\$0.00	\$156,678,432.80	\$156,678,432.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156,678,432.80	\$156,678,432.80
Util 169 Poll Contr-Jan Mitche	\$68,615,356.80	\$0.00	\$68,615,356.80	\$68,615,356.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,615,356.80	\$68,615,356.80
Util 169 Poll Contr-Jun Mitche	\$33,086.36	\$0.00	\$33,086.36	\$33,086.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,086.36	\$33,086.36

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

KPSC Case No. 2018-00035  
 Commission Staff's First Set of Data Requests  
 April 2, 2018  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2032**

Tax Class	Beginning Asset Balance	Additions/Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
Util BuckeyeCntrbWallbrd Mit	\$2,896,125.51	\$0.00	\$2,896,125.51	\$2,896,125.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,896,125.51	\$2,896,125.51
Util Declining Bal Furn Mitche	(\$358.97)	\$0.00	\$0.00	(\$358.97)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$358.97)	(\$358.97)
Util Emergency Facil Mitchell	\$100,396.30	\$0.00	\$100,396.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,396.30	\$0.00
Util Gen Comm Mitchell	\$11,477.40	\$0.00	\$0.00	\$11,477.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,477.40	\$11,477.40
Util Gen Data Handling Mitche	\$2,151.28	\$0.00	\$0.00	\$2,151.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,151.28	\$2,151.28
Util Gen Equipment Mitchell	(\$216.34)	\$0.00	(\$216.34)	(\$216.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$216.34)	(\$216.34)
Util Gen Furniture Mitchell	\$23,015.07	\$0.00	\$4,952.42	\$23,015.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,015.07	\$23,015.07
Util Gen Land Rights Mitchell	\$86,305.15	\$0.00	\$86,305.15	\$81,722.47	\$1,280.58	\$0.00	\$0.00	\$0.00	\$0.00	\$86,305.15	\$83,003.05
Util Gen Transp Mitchell	\$47,176.86	\$0.00	\$18.32	\$47,176.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,176.86	\$47,176.86
Util RiverTransDryDocks Mitc	\$124,987.97	\$0.00	\$124,987.97	\$124,987.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$124,987.97	\$124,987.97
Util RvrTransVesselsOPCO M	\$41,929.43	\$0.00	\$41,929.43	\$41,929.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,929.43	\$41,929.43
Util Steam Improv Mitchell	\$14,324,778.89	\$0.00	\$9,044,776.32	\$14,324,778.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,324,778.89	\$14,324,778.89
Util Transm Plant 15 YR Mitc	\$2,819,346.80	\$0.00	\$2,819,346.80	\$2,819,346.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,819,346.80	\$2,819,346.80
Utility ♦169 Poll Contr-May	\$19,869,528.99	\$0.00	\$19,869,528.99	\$19,869,528.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,869,528.99	\$19,869,528.99
Utility CIAC	\$18,274,490.75	\$0.00	\$18,274,490.75	\$18,122,834.46	\$54,935.96	\$0.00	\$0.00	\$0.00	\$0.00	\$18,274,490.75	\$18,177,770.42
Utility CIAC T & D	\$352,603.00	\$0.00	\$352,603.00	\$352,603.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$352,603.00	\$352,603.00
Utility DB Utility Property	\$55,259,639.76	\$0.00	\$55,259,639.76	\$55,259,639.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,259,639.76	\$55,259,639.76
Utility Declining Balance Builc	\$207,081.27	\$0.00	\$0.00	\$207,081.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$207,081.27	\$207,081.27
Utility Declining Balance Furn	\$97,570.00	\$0.00	\$0.00	\$97,570.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,570.00	\$97,570.00
Utility Declining Balance Othe	\$1,582,484.39	\$0.00	\$1,582,484.39	\$1,582,484.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,582,484.39	\$1,582,484.39
Utility Distr Land Rights	\$3,679,287.77	\$0.00	\$3,679,287.77	\$2,469,436.74	\$72,470.93	\$0.00	\$0.00	\$0.00	\$0.00	\$3,679,287.77	\$2,541,907.66
Utility Distribution Improve	\$947,486.30	\$0.00	\$947,486.30	\$947,486.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$947,486.30	\$947,486.30
Utility Distribution Plant	\$516,077,533.42	\$0.00	\$516,077,533.42	\$500,471,171.71	\$5,063,312.54	\$0.00	\$0.00	\$0.00	\$0.00	\$516,077,533.42	\$505,534,484.25
Utility General Buildings	\$9,797,436.56	\$0.00	\$9,340,927.56	\$7,316,264.01	\$172,933.81	\$0.00	\$0.00	\$0.00	\$0.00	\$9,797,436.56	\$7,489,197.82
Utility General Buildings 78-81	\$12,283,474.00	\$0.00	\$0.00	\$12,283,474.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,283,474.00	\$12,283,474.00
Utility General Data Handling	\$53,652.00	\$0.00	\$0.00	\$53,652.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,652.00	\$53,652.00
Utility General Equip Mitchell	\$1.42	\$0.00	\$1.42	\$1.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.42	\$1.42
Utility General Equipment	\$542.00	\$0.00	\$542.00	\$542.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$542.00	\$542.00
Utility General Furniture	\$718,510.00	\$0.00	\$0.00	\$718,510.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$718,510.00	\$718,510.00
Utility General Land Mitchell	\$121,060.68	\$0.00	\$121,060.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$121,060.68	\$0.00
Utility General Land Rights	(\$173,374.16)	\$0.00	(\$173,374.16)	(\$69,258.47)	(\$3,585.87)	\$0.00	\$0.00	\$0.00	\$0.00	(\$173,374.16)	(\$72,844.34)
Utility General Plant	\$12,944,365.15	\$0.00	\$12,944,365.15	\$12,944,365.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,944,365.15	\$12,944,365.15
Utility General Plant Mitchell	(\$92,311.06)	\$0.00	(\$92,311.06)	(\$92,311.06)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$92,311.06)	(\$92,311.06)
Utility H R Jeff Land Rights	\$268,539.61	\$0.00	\$268,539.61	\$249,993.06	\$800.06	\$0.00	\$0.00	\$0.00	\$0.00	\$268,539.61	\$250,793.12

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

KPSC Case No. 2018-00035  
 Commission Staff's First Set of Data Requests  
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**Grouped By: Total Tax Classes**

<b>Tax Book : Federal</b>											
<b>Tax Year : 2032</b>											
<b>Tax Class</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirement</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
Utility Hanging Rock Jeffersor	\$62,157,387.58	\$0.00	\$34,626,804.58	\$62,157,387.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,157,387.58	\$62,157,387.58
Utility Mining Equipment Mitcl	\$619,363.47	\$0.00	\$619,363.47	\$619,363.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$619,363.47	\$619,363.47
Utility Mining Fuel	\$25,009.00	\$0.00	\$25,009.00	\$25,009.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,009.00	\$25,009.00
Utility Mining Other Mitchell	\$423,483.62	\$0.00	\$423,483.62	\$423,483.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$423,483.62	\$423,483.62
Utility Mitchell Wallboard Mitc	\$17,371,854.50	\$0.00	\$17,371,854.50	\$17,371,854.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,371,854.50	\$17,371,854.50
Utility Steam Improvements	\$3,321,927.00	\$0.00	\$0.00	\$3,321,927.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,321,927.00	\$3,321,927.00
Utility Steam Production	\$148,418,007.25	\$0.00	\$123,889,645.25	\$135,091,143.94	\$4,055,324.59	\$0.00	\$0.00	\$0.00	\$0.00	\$148,418,007.25	\$139,146,468.53
Utility Steam Production Mitcl	\$479,616,653.36	\$0.00	\$311,496,107.26	\$478,159,033.85	\$1,023,679.49	\$0.00	\$0.00	\$0.00	\$0.00	\$479,616,653.36	\$479,182,713.34
Utility Straight Line Buildings	\$233,691.43	\$0.00	\$0.00	\$233,691.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$233,691.43	\$233,691.43
Utility Straight Line Furniture	(\$8,226.00)	\$0.00	(\$8,226.00)	(\$8,226.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,226.00)	(\$8,226.00)
Utility Straight Line Other	\$5,311,828.00	\$0.00	\$0.00	\$5,311,828.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,311,828.00	\$5,311,828.00
Utility Straight Line Utility Proj	\$9,071,474.21	\$0.00	\$9,071,474.21	\$9,071,474.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,071,474.21	\$9,071,474.21
Utility Street Lighting	\$579,116.22	\$0.00	\$579,116.22	\$579,116.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$579,116.22	\$579,116.22
Utility Trans & Dist Clear & Gr	\$7,808,859.45	\$0.00	\$7,808,859.45	\$7,808,859.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,808,859.45	\$7,808,859.45
Utility Trans & Dist Impr	\$2,619,119.00	\$0.00	\$0.00	\$2,619,119.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,619,119.00	\$2,619,119.00
Utility Trans & Distribution Pla	\$117,088,288.00	\$0.00	\$0.00	\$117,088,288.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$117,088,288.00	\$117,088,288.00
Utility Trans Land Rights	\$13,459,795.83	\$0.00	\$13,459,795.83	\$7,162,507.58	\$199,566.66	\$0.00	\$0.00	\$0.00	\$0.00	\$13,459,795.83	\$7,362,074.24
Utility Transmission - A/C 102	\$232,779.00	\$0.00	\$232,779.00	\$232,779.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$232,779.00	\$232,779.00
Utility Transmission Improverr	\$231,004.92	\$0.00	\$231,004.92	\$231,004.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$231,004.92	\$231,004.92
Utility Transmission Plant	\$151,500,688.13	\$0.00	\$151,500,688.13	\$151,500,688.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$151,500,688.13	\$151,500,688.13
Utility Transmission Plant 15 `	\$114,766,853.05	\$0.00	\$114,766,853.05	\$114,678,293.05	\$88,560.00	\$0.00	\$0.00	\$0.00	\$0.00	\$114,766,853.05	\$114,766,853.05
Vehicles & Computers	\$9,656.70	\$0.00	\$9,656.70	\$9,656.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,656.70	\$9,656.70
Vehicles and Computers Mitcl	\$2,720.01	\$0.00	\$2,720.01	\$2,720.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,720.01	\$2,720.01
<b>Total Tax Classes</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>2,010,050,877.53</b>	<b>\$10,728,920.09</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>2,020,779,797.61</b>
<b>Kentucky Power Integrat Co</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>2,010,050,877.53</b>	<b>\$10,728,920.09</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>2,020,779,797.61</b>
<b>Federal</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>2,010,050,877.53</b>	<b>\$10,728,920.09</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>2,020,779,797.61</b>

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

KPSC Case No. 2018-00035  
 Commission Staff's First Set of Data Requests  
 April 2, 2018  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2033**

Tax Class	Beginning Asset Balance	Additions/Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
20 Yr Lead/Lag Bundled	\$1,634,000.02	\$0.00	\$1,634,000.02	\$1,634,000.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,634,000.02	\$1,634,000.02
20 Yr Lead/Lag Bundled Mitcl	\$4,647,902.10	\$0.00	\$4,647,902.10	\$4,647,902.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,647,902.10	\$4,647,902.10
20 Yr Lead/Lag Distr	(\$1,510,933.00)	\$0.00	(\$1,510,933.00)	(\$1,510,933.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,510,933.00)	(\$1,510,933.00)
20 Yr Lead/Lag Gen Mitchell	(\$4,848,707.26)	\$0.00	(\$4,848,707.26)	(\$4,848,707.26)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,848,707.26)	(\$4,848,707.26)
20 Yr Lead/Lag Generation	\$11,878.51	\$0.00	\$11,878.51	\$11,878.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,878.51	\$11,878.51
20 Yr Lead/Lag Transm	(\$195,909.00)	\$0.00	(\$195,909.00)	(\$195,909.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$195,909.00)	(\$195,909.00)
39 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$2,788.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,788.78
39 Yr Lead/Lag Mitchell	(\$13,988.30)	\$0.00	(\$13,988.30)	(\$10,097.49)	(\$358.66)	\$0.00	\$0.00	\$0.00	\$0.00	(\$13,988.30)	(\$10,456.15)
5 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5 Yr Lead/Lag Mitchell	(\$5,373.48)	\$0.00	(\$5,373.48)	(\$5,373.48)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,373.48)	(\$5,373.48)
7 Yr Lead/Lag Bundled	\$1,811.00	\$0.00	\$1,811.00	\$1,811.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,811.00	\$1,811.00
7 Yr Lead/Lag Bundled Mitche	\$3,418.12	\$0.00	\$3,418.12	\$3,418.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,418.12	\$3,418.12
7 Yr Lead/Lag Transm	(\$1,811.00)	\$0.00	(\$1,811.00)	(\$1,811.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,811.00)	(\$1,811.00)
Cap Lease 1011 5 Yr Assets	\$1,348,454.18	\$0.00	\$1,348,454.18	\$1,348,454.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,348,454.18	\$1,348,454.18
Cap Lease 1011 5 Yr Mitchell	\$66,903.00	\$0.00	\$66,903.00	\$66,903.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,903.00	\$66,903.00
Cap Lease 1011 7 Yr Assets	\$624,280.31	\$0.00	\$624,280.31	\$624,280.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$624,280.31	\$624,280.31
Cap Lease 1011 7 Yr Mitchell	\$66,690.31	\$0.00	\$66,690.31	\$66,690.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,690.31	\$66,690.31
Cap Retires 09	\$428,092.51	\$0.00	\$428,092.51	\$428,092.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$428,092.51	\$428,092.51
Cap Retires 09 Mitchell	\$755,766.12	\$0.00	\$755,766.12	\$755,766.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$755,766.12	\$755,766.12
Cap Retires 09 Sec 481a	\$6,422,767.96	\$0.00	\$6,422,767.96	\$6,422,767.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,422,767.96	\$6,422,767.96
Cap Retires 09 Sec 481a Mitc	\$2,863,885.68	\$0.00	\$2,863,885.68	\$2,863,885.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,863,885.68	\$2,863,885.68
NonUtil Ge Land Rights Mitch	\$807,670.85	\$0.00	\$807,670.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$807,670.85	\$0.00
NonUtil SYD Prop Improv Mit	(\$57.40)	\$0.00	\$0.00	(\$57.40)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$57.40)	(\$57.40)
NonUtility General Mitchell	\$19,185.39	\$0.00	\$6,655.26	\$19,185.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,185.39	\$19,185.39
Software	\$136,728.38	\$0.00	\$136,728.38	\$136,728.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$136,728.38	\$136,728.38
Software Mitchell	\$16,761.25	\$0.00	\$16,761.25	\$16,761.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,761.25	\$16,761.25
Synthetic Railcars	\$214,122.80	\$0.00	\$214,122.80	\$214,122.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$214,122.80	\$214,122.80
Synthetic Railcars Mitchell	\$216,325.39	\$0.00	\$216,325.39	\$216,325.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$216,325.39	\$216,325.39
Synthetic Vehicles & IT	\$1,839,953.16	\$0.00	\$1,839,953.16	\$1,839,953.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,839,953.16	\$1,839,953.16
Synthetic Vehicles IT Mitchell	\$1,354,055.99	\$0.00	\$1,354,055.99	\$1,354,055.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,354,055.99	\$1,354,055.99
Tugboats Mitchell	\$1,772,552.82	\$0.00	\$1,772,552.82	\$1,772,552.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,772,552.82	\$1,772,552.82
Util 169 Poll Contr-Apr Mitche	\$156,678,432.80	\$0.00	\$156,678,432.80	\$156,678,432.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156,678,432.80	\$156,678,432.80
Util 169 Poll Contr-Jan Mitche	\$68,615,356.80	\$0.00	\$68,615,356.80	\$68,615,356.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,615,356.80	\$68,615,356.80
Util 169 Poll Contr-Jun Mitche	\$33,086.36	\$0.00	\$33,086.36	\$33,086.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,086.36	\$33,086.36

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

KPSC Case No. 2018-00035  
 Commission Staff's First Set of Data Requests  
 April 2, 2018  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2033**

Tax Class	Beginning Asset Balance	Additions/Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
Util BuckeyeCntrbWallbrd Mit	\$2,896,125.51	\$0.00	\$2,896,125.51	\$2,896,125.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,896,125.51	\$2,896,125.51
Util Declining Bal Furn Mitche	(\$358.97)	\$0.00	\$0.00	(\$358.97)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$358.97)	(\$358.97)
Util Emergency Facil Mitchell	\$100,396.30	\$0.00	\$100,396.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,396.30	\$0.00
Util Gen Comm Mitchell	\$11,477.40	\$0.00	\$0.00	\$11,477.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,477.40	\$11,477.40
Util Gen Data Handling Mitche	\$2,151.28	\$0.00	\$0.00	\$2,151.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,151.28	\$2,151.28
Util Gen Equipment Mitchell	(\$216.34)	\$0.00	(\$216.34)	(\$216.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$216.34)	(\$216.34)
Util Gen Furniture Mitchell	\$23,015.07	\$0.00	\$4,952.42	\$23,015.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,015.07	\$23,015.07
Util Gen Land Rights Mitchell	\$86,305.15	\$0.00	\$86,305.15	\$83,003.05	\$1,258.81	\$0.00	\$0.00	\$0.00	\$0.00	\$86,305.15	\$84,261.86
Util Gen Transp Mitchell	\$47,176.86	\$0.00	\$18.32	\$47,176.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,176.86	\$47,176.86
Util RiverTransDryDocks Mitc	\$124,987.97	\$0.00	\$124,987.97	\$124,987.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$124,987.97	\$124,987.97
Util RvrTransVesselsOPCO M	\$41,929.43	\$0.00	\$41,929.43	\$41,929.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,929.43	\$41,929.43
Util Steam Improv Mitchell	\$14,324,778.89	\$0.00	\$9,044,776.32	\$14,324,778.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,324,778.89	\$14,324,778.89
Util Transm Plant 15 YR Mitc	\$2,819,346.80	\$0.00	\$2,819,346.80	\$2,819,346.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,819,346.80	\$2,819,346.80
Utility ♦169 Poll Contr-May	\$19,869,528.99	\$0.00	\$19,869,528.99	\$19,869,528.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,869,528.99	\$19,869,528.99
Utility CIAC	\$18,274,490.75	\$0.00	\$18,274,490.75	\$18,177,770.42	\$40,080.92	\$0.00	\$0.00	\$0.00	\$0.00	\$18,274,490.75	\$18,217,851.34
Utility CIAC T & D	\$352,603.00	\$0.00	\$352,603.00	\$352,603.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$352,603.00	\$352,603.00
Utility DB Utility Property	\$55,259,639.76	\$0.00	\$55,259,639.76	\$55,259,639.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,259,639.76	\$55,259,639.76
Utility Declining Balance Builc	\$207,081.27	\$0.00	\$0.00	\$207,081.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$207,081.27	\$207,081.27
Utility Declining Balance Furn	\$97,570.00	\$0.00	\$0.00	\$97,570.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,570.00	\$97,570.00
Utility Declining Balance Othe	\$1,582,484.39	\$0.00	\$1,582,484.39	\$1,582,484.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,582,484.39	\$1,582,484.39
Utility Distr Land Rights	\$3,679,287.77	\$0.00	\$3,679,287.77	\$2,541,907.66	\$72,264.20	\$0.00	\$0.00	\$0.00	\$0.00	\$3,679,287.77	\$2,614,171.86
Utility Distribution Improve	\$947,486.30	\$0.00	\$947,486.30	\$947,486.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$947,486.30	\$947,486.30
Utility Distribution Plant	\$516,077,533.42	\$0.00	\$516,077,533.42	\$505,534,484.25	\$3,905,800.31	\$0.00	\$0.00	\$0.00	\$0.00	\$516,077,533.42	\$509,440,284.56
Utility General Buildings	\$9,797,436.56	\$0.00	\$9,340,927.56	\$7,489,197.82	\$174,271.65	\$0.00	\$0.00	\$0.00	\$0.00	\$9,797,436.56	\$7,663,469.47
Utility General Buildings 78-81	\$12,283,474.00	\$0.00	\$0.00	\$12,283,474.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,283,474.00	\$12,283,474.00
Utility General Data Handling	\$53,652.00	\$0.00	\$0.00	\$53,652.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,652.00	\$53,652.00
Utility General Equip Mitchell	\$1.42	\$0.00	\$1.42	\$1.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.42	\$1.42
Utility General Equipment	\$542.00	\$0.00	\$542.00	\$542.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$542.00	\$542.00
Utility General Furniture	\$718,510.00	\$0.00	\$0.00	\$718,510.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$718,510.00	\$718,510.00
Utility General Land Mitchell	\$121,060.68	\$0.00	\$121,060.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$121,060.68	\$0.00
Utility General Land Rights	(\$173,374.16)	\$0.00	(\$173,374.16)	(\$72,844.34)	(\$3,585.85)	\$0.00	\$0.00	\$0.00	\$0.00	(\$173,374.16)	(\$76,430.19)
Utility General Plant	\$12,944,365.15	\$0.00	\$12,944,365.15	\$12,944,365.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,944,365.15	\$12,944,365.15
Utility General Plant Mitchell	(\$92,311.06)	\$0.00	(\$92,311.06)	(\$92,311.06)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$92,311.06)	(\$92,311.06)
Utility H R Jeff Land Rights	\$268,539.61	\$0.00	\$268,539.61	\$250,793.12	\$799.89	\$0.00	\$0.00	\$0.00	\$0.00	\$268,539.61	\$251,593.01

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

KPSC Case No. 2018-00035  
 Commission Staff's First Set of Data Requests  
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**Grouped By: Total Tax Classes**

<b>Tax Book : Federal</b>											
<b>Tax Year : 2033</b>											
<b>Tax Class</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirement</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
Utility Hanging Rock Jeffersor	\$62,157,387.58	\$0.00	\$34,626,804.58	\$62,157,387.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,157,387.58	\$62,157,387.58
Utility Mining Equipment Mitcl	\$619,363.47	\$0.00	\$619,363.47	\$619,363.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$619,363.47	\$619,363.47
Utility Mining Fuel	\$25,009.00	\$0.00	\$25,009.00	\$25,009.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,009.00	\$25,009.00
Utility Mining Other Mitchell	\$423,483.62	\$0.00	\$423,483.62	\$423,483.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$423,483.62	\$423,483.62
Utility Mitchell Wallboard Mitc	\$17,371,854.50	\$0.00	\$17,371,854.50	\$17,371,854.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,371,854.50	\$17,371,854.50
Utility Steam Improvements	\$3,321,927.00	\$0.00	\$0.00	\$3,321,927.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,321,927.00	\$3,321,927.00
Utility Steam Production	\$148,418,007.25	\$0.00	\$123,889,645.25	\$139,146,468.53	\$3,882,627.90	\$0.00	\$0.00	\$0.00	\$0.00	\$148,418,007.25	\$143,029,096.43
Utility Steam Production Mitcl	\$479,616,653.36	\$0.00	\$311,496,107.26	\$479,182,713.34	\$433,940.01	\$0.00	\$0.00	\$0.00	\$0.00	\$479,616,653.36	\$479,616,653.35
Utility Straight Line Buildings	\$233,691.43	\$0.00	\$0.00	\$233,691.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$233,691.43	\$233,691.43
Utility Straight Line Furniture	(\$8,226.00)	\$0.00	(\$8,226.00)	(\$8,226.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,226.00)	(\$8,226.00)
Utility Straight Line Other	\$5,311,828.00	\$0.00	\$0.00	\$5,311,828.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,311,828.00	\$5,311,828.00
Utility Straight Line Utility Proj	\$9,071,474.21	\$0.00	\$9,071,474.21	\$9,071,474.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,071,474.21	\$9,071,474.21
Utility Street Lighting	\$579,116.22	\$0.00	\$579,116.22	\$579,116.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$579,116.22	\$579,116.22
Utility Trans & Dist Clear & Gr	\$7,808,859.45	\$0.00	\$7,808,859.45	\$7,808,859.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,808,859.45	\$7,808,859.45
Utility Trans & Dist Impr	\$2,619,119.00	\$0.00	\$0.00	\$2,619,119.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,619,119.00	\$2,619,119.00
Utility Trans & Distribution Pla	\$117,088,288.00	\$0.00	\$0.00	\$117,088,288.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$117,088,288.00	\$117,088,288.00
Utility Trans Land Rights	\$13,459,795.83	\$0.00	\$13,459,795.83	\$7,362,074.24	\$199,102.27	\$0.00	\$0.00	\$0.00	\$0.00	\$13,459,795.83	\$7,561,176.51
Utility Transmission - A/C 102	\$232,779.00	\$0.00	\$232,779.00	\$232,779.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$232,779.00	\$232,779.00
Utility Transmission Improverr	\$231,004.92	\$0.00	\$231,004.92	\$231,004.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$231,004.92	\$231,004.92
Utility Transmission Plant	\$151,500,688.13	\$0.00	\$151,500,688.13	\$151,500,688.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$151,500,688.13	\$151,500,688.13
Utility Transmission Plant 15 `	\$114,766,853.05	\$0.00	\$114,766,853.05	\$114,766,853.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$114,766,853.05	\$114,766,853.05
Vehicles & Computers	\$9,656.70	\$0.00	\$9,656.70	\$9,656.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,656.70	\$9,656.70
Vehicles and Computers Mitcl	\$2,720.01	\$0.00	\$2,720.01	\$2,720.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,720.01	\$2,720.01
<b>Total Tax Classes</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>1,020,779,797.61</b>	<b>\$8,706,201.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,029,485,999.06</b>
<b>Kentucky Power Integrat Co</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>1,020,779,797.61</b>	<b>\$8,706,201.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,029,485,999.06</b>
<b>Federal</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>1,020,779,797.61</b>	<b>\$8,706,201.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,029,485,999.06</b>



**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
**KPCO Excess Amort**

KPSC Case No. 2018-00035  
 Commission Staff's First Set of Data Requests  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2034**

<b>Tax Class</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirement</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
20 Yr Lead/Lag Bundled	\$1,634,000.02	\$0.00	\$1,634,000.02	\$1,634,000.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,634,000.02	\$1,634,000.02
20 Yr Lead/Lag Bundled Mitcl	\$4,647,902.10	\$0.00	\$4,647,902.10	\$4,647,902.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,647,902.10	\$4,647,902.10
20 Yr Lead/Lag Distr	(\$1,510,933.00)	\$0.00	(\$1,510,933.00)	(\$1,510,933.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,510,933.00)	(\$1,510,933.00)
20 Yr Lead/Lag Gen Mitchell	(\$4,848,707.26)	\$0.00	(\$4,848,707.26)	(\$4,848,707.26)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,848,707.26)	(\$4,848,707.26)
20 Yr Lead/Lag Generation	\$11,878.51	\$0.00	\$11,878.51	\$11,878.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,878.51	\$11,878.51
20 Yr Lead/Lag Transm	(\$195,909.00)	\$0.00	(\$195,909.00)	(\$195,909.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$195,909.00)	(\$195,909.00)
39 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$2,788.78	\$1.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,789.87
39 Yr Lead/Lag Mitchell	(\$13,988.30)	\$0.00	(\$13,988.30)	(\$10,456.15)	(\$358.34)	\$0.00	\$0.00	\$0.00	\$0.00	(\$13,988.30)	(\$10,814.49)
5 Yr Lead/Lag	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5 Yr Lead/Lag Mitchell	(\$5,373.48)	\$0.00	(\$5,373.48)	(\$5,373.48)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,373.48)	(\$5,373.48)
7 Yr Lead/Lag Bundled	\$1,811.00	\$0.00	\$1,811.00	\$1,811.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,811.00	\$1,811.00
7 Yr Lead/Lag Bundled Mitche	\$3,418.12	\$0.00	\$3,418.12	\$3,418.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,418.12	\$3,418.12
7 Yr Lead/Lag Transm	(\$1,811.00)	\$0.00	(\$1,811.00)	(\$1,811.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,811.00)	(\$1,811.00)
Cap Lease 1011 5 Yr Assets	\$1,348,454.18	\$0.00	\$1,348,454.18	\$1,348,454.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,348,454.18	\$1,348,454.18
Cap Lease 1011 5 Yr Mitchell	\$66,903.00	\$0.00	\$66,903.00	\$66,903.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,903.00	\$66,903.00
Cap Lease 1011 7 Yr Assets	\$624,280.31	\$0.00	\$624,280.31	\$624,280.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$624,280.31	\$624,280.31
Cap Lease 1011 7 Yr Mitchell	\$66,690.31	\$0.00	\$66,690.31	\$66,690.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,690.31	\$66,690.31
Cap Retires 09	\$428,092.51	\$0.00	\$428,092.51	\$428,092.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$428,092.51	\$428,092.51
Cap Retires 09 Mitchell	\$755,766.12	\$0.00	\$755,766.12	\$755,766.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$755,766.12	\$755,766.12
Cap Retires 09 Sec 481a	\$6,422,767.96	\$0.00	\$6,422,767.96	\$6,422,767.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,422,767.96	\$6,422,767.96
Cap Retires 09 Sec 481a Mitc	\$2,863,885.68	\$0.00	\$2,863,885.68	\$2,863,885.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,863,885.68	\$2,863,885.68
NonUtil Ge Land Rights Mitch	\$807,670.85	\$0.00	\$807,670.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$807,670.85	\$0.00
NonUtil SYD Prop Improv Mit	(\$57.40)	\$0.00	\$0.00	(\$57.40)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$57.40)	(\$57.40)
NonUtility General Mitchell	\$19,185.39	\$0.00	\$6,655.26	\$19,185.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,185.39	\$19,185.39
Software	\$136,728.38	\$0.00	\$136,728.38	\$136,728.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$136,728.38	\$136,728.38
Software Mitchell	\$16,761.25	\$0.00	\$16,761.25	\$16,761.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,761.25	\$16,761.25
Synthetic Railcars	\$214,122.80	\$0.00	\$214,122.80	\$214,122.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$214,122.80	\$214,122.80
Synthetic Railcars Mitchell	\$216,325.39	\$0.00	\$216,325.39	\$216,325.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$216,325.39	\$216,325.39
Synthetic Vehicles & IT	\$1,839,953.16	\$0.00	\$1,839,953.16	\$1,839,953.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,839,953.16	\$1,839,953.16
Synthetic Vehicles IT Mitchell	\$1,354,055.99	\$0.00	\$1,354,055.99	\$1,354,055.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,354,055.99	\$1,354,055.99
Tugboats Mitchell	\$1,772,552.82	\$0.00	\$1,772,552.82	\$1,772,552.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,772,552.82	\$1,772,552.82
Util 169 Poll Contr-Apr Mitche	\$156,678,432.80	\$0.00	\$156,678,432.80	\$156,678,432.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156,678,432.80	\$156,678,432.80
Util 169 Poll Contr-Jan Mitche	\$68,615,356.80	\$0.00	\$68,615,356.80	\$68,615,356.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,615,356.80	\$68,615,356.80
Util 169 Poll Contr-Jun Mitche	\$33,086.36	\$0.00	\$33,086.36	\$33,086.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,086.36	\$33,086.36

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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2034**

Tax Class	Beginning Asset Balance	Additions/Retirement	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
Util BuckeyeCntrbWallbrd Mit	\$2,896,125.51	\$0.00	\$2,896,125.51	\$2,896,125.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,896,125.51	\$2,896,125.51
Util Declining Bal Furn Mitche	(\$358.97)	\$0.00	\$0.00	(\$358.97)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$358.97)	(\$358.97)
Util Emergency Facil Mitchell	\$100,396.30	\$0.00	\$100,396.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,396.30	\$0.00
Util Gen Comm Mitchell	\$11,477.40	\$0.00	\$0.00	\$11,477.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,477.40	\$11,477.40
Util Gen Data Handling Mitche	\$2,151.28	\$0.00	\$0.00	\$2,151.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,151.28	\$2,151.28
Util Gen Equipment Mitchell	(\$216.34)	\$0.00	(\$216.34)	(\$216.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$216.34)	(\$216.34)
Util Gen Furniture Mitchell	\$23,015.07	\$0.00	\$4,952.42	\$23,015.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,015.07	\$23,015.07
Util Gen Land Rights Mitchell	\$86,305.15	\$0.00	\$86,305.15	\$84,261.86	\$1,236.69	\$0.00	\$0.00	\$0.00	\$0.00	\$86,305.15	\$85,498.55
Util Gen Transp Mitchell	\$47,176.86	\$0.00	\$18.32	\$47,176.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,176.86	\$47,176.86
Util RiverTransDryDocks Mitc	\$124,987.97	\$0.00	\$124,987.97	\$124,987.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$124,987.97	\$124,987.97
Util RvrTransVesselsOPCO M	\$41,929.43	\$0.00	\$41,929.43	\$41,929.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,929.43	\$41,929.43
Util Steam Improv Mitchell	\$14,324,778.89	\$0.00	\$9,044,776.32	\$14,324,778.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,324,778.89	\$14,324,778.89
Util Transm Plant 15 YR Mitc	\$2,819,346.80	\$0.00	\$2,819,346.80	\$2,819,346.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,819,346.80	\$2,819,346.80
Utility ♦169 Poll Contr-May	\$19,869,528.99	\$0.00	\$19,869,528.99	\$19,869,528.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,869,528.99	\$19,869,528.99
Utility CIAC	\$18,274,490.75	\$0.00	\$18,274,490.75	\$18,217,851.34	\$26,841.23	\$0.00	\$0.00	\$0.00	\$0.00	\$18,274,490.75	\$18,244,692.57
Utility CIAC T & D	\$352,603.00	\$0.00	\$352,603.00	\$352,603.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$352,603.00	\$352,603.00
Utility DB Utility Property	\$55,259,639.76	\$0.00	\$55,259,639.76	\$55,259,639.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,259,639.76	\$55,259,639.76
Utility Declining Balance Builc	\$207,081.27	\$0.00	\$0.00	\$207,081.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$207,081.27	\$207,081.27
Utility Declining Balance Furn	\$97,570.00	\$0.00	\$0.00	\$97,570.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,570.00	\$97,570.00
Utility Declining Balance Othe	\$1,582,484.39	\$0.00	\$1,582,484.39	\$1,582,484.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,582,484.39	\$1,582,484.39
Utility Distr Land Rights	\$3,679,287.77	\$0.00	\$3,679,287.77	\$2,614,171.86	\$70,718.58	\$0.00	\$0.00	\$0.00	\$0.00	\$3,679,287.77	\$2,684,890.43
Utility Distribution Improve	\$947,486.30	\$0.00	\$947,486.30	\$947,486.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$947,486.30	\$947,486.30
Utility Distribution Plant	\$516,077,533.42	\$0.00	\$516,077,533.42	\$509,440,284.56	\$2,929,185.12	\$0.00	\$0.00	\$0.00	\$0.00	\$516,077,533.42	\$512,369,469.68
Utility General Buildings	\$9,797,436.56	\$0.00	\$9,340,927.56	\$7,663,469.47	\$164,392.68	\$0.00	\$0.00	\$0.00	\$0.00	\$9,797,436.56	\$7,827,862.15
Utility General Buildings 78-81	\$12,283,474.00	\$0.00	\$0.00	\$12,283,474.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,283,474.00	\$12,283,474.00
Utility General Data Handling	\$53,652.00	\$0.00	\$0.00	\$53,652.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,652.00	\$53,652.00
Utility General Equip Mitchell	\$1.42	\$0.00	\$1.42	\$1.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.42	\$1.42
Utility General Equipment	\$542.00	\$0.00	\$542.00	\$542.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$542.00	\$542.00
Utility General Furniture	\$718,510.00	\$0.00	\$0.00	\$718,510.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$718,510.00	\$718,510.00
Utility General Land Mitchell	\$121,060.68	\$0.00	\$121,060.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$121,060.68	\$0.00
Utility General Land Rights	(\$173,374.16)	\$0.00	(\$173,374.16)	(\$76,430.19)	(\$3,585.87)	\$0.00	\$0.00	\$0.00	\$0.00	(\$173,374.16)	(\$80,016.06)
Utility General Plant	\$12,944,365.15	\$0.00	\$12,944,365.15	\$12,944,365.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,944,365.15	\$12,944,365.15
Utility General Plant Mitchell	(\$92,311.06)	\$0.00	(\$92,311.06)	(\$92,311.06)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$92,311.06)	(\$92,311.06)
Utility H R Jeff Land Rights	\$268,539.61	\$0.00	\$268,539.61	\$251,593.01	\$800.06	\$0.00	\$0.00	\$0.00	\$0.00	\$268,539.61	\$252,393.07

**Kentucky Power Integrat Consol**  
**PowerTax Depreciation Summary Report 6**  
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**Grouped By: Total Tax Classes**

**Tax Book : Federal**  
**Tax Year : 2034**

<b>Tax Class</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirement</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
Utility Hanging Rock Jeffersor	\$62,157,387.58	\$0.00	\$34,626,804.58	\$62,157,387.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,157,387.58	\$62,157,387.58
Utility Mining Equipment Mitcl	\$619,363.47	\$0.00	\$619,363.47	\$619,363.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$619,363.47	\$619,363.47
Utility Mining Fuel	\$25,009.00	\$0.00	\$25,009.00	\$25,009.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,009.00	\$25,009.00
Utility Mining Other Mitchell	\$423,483.62	\$0.00	\$423,483.62	\$423,483.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$423,483.62	\$423,483.62
Utility Mitchell Wallboard Mitc	\$17,371,854.50	\$0.00	\$17,371,854.50	\$17,371,854.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,371,854.50	\$17,371,854.50
Utility Steam Improvements	\$3,321,927.00	\$0.00	\$0.00	\$3,321,927.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,321,927.00	\$3,321,927.00
Utility Steam Production	\$148,418,007.25	\$0.00	\$123,889,645.25	\$143,029,096.43	\$2,919,148.50	\$0.00	\$0.00	\$0.00	\$0.00	\$148,418,007.25	\$145,948,244.93
Utility Steam Production Mitcl	\$479,616,653.36	\$0.00	\$311,496,107.26	\$479,616,653.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$479,616,653.36	\$479,616,653.35
Utility Straight Line Buildings	\$233,691.43	\$0.00	\$0.00	\$233,691.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$233,691.43	\$233,691.43
Utility Straight Line Furniture	(\$8,226.00)	\$0.00	(\$8,226.00)	(\$8,226.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,226.00)	(\$8,226.00)
Utility Straight Line Other	\$5,311,828.00	\$0.00	\$0.00	\$5,311,828.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,311,828.00	\$5,311,828.00
Utility Straight Line Utility Proj	\$9,071,474.21	\$0.00	\$9,071,474.21	\$9,071,474.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,071,474.21	\$9,071,474.21
Utility Street Lighting	\$579,116.22	\$0.00	\$579,116.22	\$579,116.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$579,116.22	\$579,116.22
Utility Trans & Dist Clear & Gr	\$7,808,859.45	\$0.00	\$7,808,859.45	\$7,808,859.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,808,859.45	\$7,808,859.45
Utility Trans & Dist Impr	\$2,619,119.00	\$0.00	\$0.00	\$2,619,119.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,619,119.00	\$2,619,119.00
Utility Trans & Distribution Pla	\$117,088,288.00	\$0.00	\$0.00	\$117,088,288.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$117,088,288.00	\$117,088,288.00
Utility Trans Land Rights	\$13,459,795.83	\$0.00	\$13,459,795.83	\$7,561,176.51	\$184,876.43	\$0.00	\$0.00	\$0.00	\$0.00	\$13,459,795.83	\$7,746,052.94
Utility Transmission - A/C 102	\$232,779.00	\$0.00	\$232,779.00	\$232,779.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$232,779.00	\$232,779.00
Utility Transmission Improverr	\$231,004.92	\$0.00	\$231,004.92	\$231,004.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$231,004.92	\$231,004.92
Utility Transmission Plant	\$151,500,688.13	\$0.00	\$151,500,688.13	\$151,500,688.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$151,500,688.13	\$151,500,688.13
Utility Transmission Plant 15 `	\$114,766,853.05	\$0.00	\$114,766,853.05	\$114,766,853.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$114,766,853.05	\$114,766,853.05
Vehicles & Computers	\$9,656.70	\$0.00	\$9,656.70	\$9,656.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,656.70	\$9,656.70
Vehicles and Computers Mitcl	\$2,720.01	\$0.00	\$2,720.01	\$2,720.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,720.01	\$2,720.01
<b>Total Tax Classes</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>1,029,485,999.06</b>	<b>\$6,293,256.17</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,035,779,255.22</b>
<b>Kentucky Power Integrat Co</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>1,029,485,999.06</b>	<b>\$6,293,256.17</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,035,779,255.22</b>
<b>Federal</b>	<b>2,051,611,353.30</b>	<b>\$0.00</b>	<b>683,669,246.30</b>	<b>1,029,485,999.06</b>	<b>\$6,293,256.17</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>2,051,611,353.30</b>	<b>1,035,779,255.22</b>

Kentucky Power Company  
KPSC Case No. 2018-00035  
Commission Staff's First Set of Data Requests  
Dated April 2, 2018

**DATA REQUEST**

1-008 Identify and describe the source of all unprotected excess ADIT, and if any excess unprotected ADIT arose from the depreciation of any property or account, please state the extent to which such property or account was depreciated as of December 31, 2017, in percentage terms and total value ; identify the date on which each would be fully depreciated based on the current regulatory depreciation schedule, and identify the excess unprotected ADIT attributable to each such property or account as of January 1, 2018.

**RESPONSE**

The source of all unprotected excess ADIT includes various types of activities in which temporary timing differences and resulting ADIT have been recorded ranging from sources that are employee-related, Section 162 basis difference items, ADIT generated by non-depreciation regulated activity, etc. The Company's amount of unprotected ADIT results from the calculation of the total excess ADIT as calculated from any federal income tax rate changes less the amount of protected excess ADIT as calculated using the Company's tax depreciation software.

There was no excess unprotected ADIT due to depreciation of property.

Please note that excess protected ADIT will not be finally determined until the 2017 federal income tax return is completed and filed in the fourth quarter of 2018 and the required complex and detailed depreciation calculations are made. Kentucky Power anticipates filing its 2017 federal income tax return on or before October 15, 2018. Until the 2017 return is filed, and the depreciation calculations are completed, Kentucky Power is able only to provide estimated values. The Average Rate Assumption Method (ARAM) will be utilized to amortize the excess protected ADIT over the remaining useful life of the associated assets as prescribed by the IRS. The remaining useful life for certain Kentucky Power assets, and the amortization period for the related excess ADIT, is more than 50 years.

Witness: Michael N. Kelly

Kentucky Power Company  
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**DATA REQUEST**

1-009                      Provide schedules reflecting a 5-year, 10-year and a 15-year amortization period for Kentucky Power's unprotected excess ADIT and the impact each amortization period would have on Kentucky Power's revenue requirement.

**RESPONSE**

Please see KPCo\_R\_KPSC\_1\_9\_Attachment 1.xlsx for the requested 5, 10 and 15-year amortization periods for Kentucky Power's estimated unprotected excess ADIT and the impact to Kentucky Power's retail revenue requirement.

The estimated unprotected excess ADIT for the transmission function was not included because that amount is being returned to customers in the recently updated AEP OATT annual transmission revenue requirements using a 10-year amortization period.

The amortization period over which the Company's excess unprotected ADIT will be flowed back to customers, as well as the manner in which it is flowed back to customers, directly affect Kentucky Power's financial metrics. It is important that Kentucky Power be financially healthy enough to be able to provide safe and reliable service as part of any economic development effort. The implementation in Kentucky Power's rates of the reduction of the Company's effective federal corporate income tax rate must be undertaken in a way that does not harm Kentucky Power's financial metrics monitored by Wall Street and investors.

Kentucky Power currently estimates its excess Kentucky retail unprotected generation and distribution ADIT totals approximately \$93.046 million, or an estimated \$125.13 million following application of the Company's Gross Revenue Conversion Factor. This is an extremely large amount given the size of Kentucky Power and its revenues. Further, a substantial portion of the excess unprotected generation and distribution ADIT is related to the Company's Decommissioning Rider regulatory asset. The balance of that regulatory asset will be recovered over an approximate 22 year period.

Recent developments have made the need to flow back the excess unprotected ADIT over a reasonable period and in a reasonable fashion so as to protect the Company's credit metrics even more imperative. Since the January 18, 2018 Order in this case, and the reflection of the federal tax changes in the rates established by that order, Kentucky Power has been placed on a negative ratings outlook

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(from stable) by Moody's Investors Service. The Moody's Investor Service release indicated "[t]he negative outlook reflects the combination of the utility's economically weak service territory, its latest rate case outcome, and recently enacted tax reform policy, which will put pressure on credit metrics over the next twelve eighteen months ...." The negative outlook, coupled with increased pressure on Kentucky Power's credit metrics as a result of flowing back the excess unprotected ADIT over a unreasonably short period, can adversely impact the Company when borrowing money, increasing interest rates and putting pressure on the programs the Company is planning to enable it to provide the expected level of service.

A copy of the Moody's Investors Service release is attached as KPCO\_R\_AG\_RH1\_3\_Attachment1.pdf.

Witness: Alex E. Vaughan

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**DATA REQUEST**

1-010                      Have any of Kentucky Power's affiliates resolved or are in process of settling the impact of the Tax Cuts and Job Act on rates in other states. If so, provide the amortization period(s) established for the unprotected excess ADIT.

**RESPONSE**

Yes. Indiana Michigan Power (I&M) filed with the Indiana Utility Regulatory Commission a settlement of its base rate case (Cause No. 44967). As part of the balance struck in that settlement of multiple issues, I&M proposes to amortize the unprotected excess ADIT over an approximately six-year period. The amortization period for the unprotected excess ADIT is part of a comprehensive base rate case settlement agreement addressing multiple issues for I&M.

Kingsport Power Company filed with the Tennessee Public Utility Commission its response to the Commission's Docket No.: 18-00038, in which Kingsport proposes to offset certain regulatory assets with the unprotected excess ADIT. As a result, no amortization period was proposed in the filing.

Witness:                Ranie K. Wohnhas

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**DATA REQUEST**

1-011 Do any of the expenses charged to Kentucky Power by its affiliates in the test year contain any federal income tax implications? If so, did Kentucky Power address the impacts on its revenue requirements? If not, provide the impact of the federal tax implications on Kentucky Power's test-year expense and revenue requirement.

**RESPONSE**

For the test year ended February 2017, certain Kentucky Power Company's affiliate revenues and affiliate expenses reflected the then applicable federal corporate income tax rate.

It is unclear what is intended by the question "did Kentucky Power address the impacts [of the Tax Cuts and Jobs Act] on its revenue requirements"? The TCJA was signed by President Trump on December 22, 2017 and thus became law after the December 6-8, 2017 hearing in Case No. 2017-00179. On January 3, 2018, Kentucky Power nevertheless filed draft forms for use in calculations under Tariff P.P.A. and Tariff ES that incorporated the 21 percent federal corporate tax rate into the gross revenue conversion factor calculation, thereby accelerating the impact of the federal tax savings on these rates.

The Company's base rates were revised by the Commission effective January 19, 2018 to reflect the reduced level of Kentucky Power's federal corporate income tax expense.

For items that are tracked through monthly deferral accounting, changes in revenue and expense levels from affiliates resulting from the TCJA will be passed on to customers. For example, lower PJM OATT LSE charges will be passed back to customers through Tariff PPA and lower environmental costs from the Rockport UPA will be passed back to customers through the Company's environmental surcharge.

The rates established by the Commission's January 18, 2018 Order in Case No. 2017-00179 reflect the February 28, 2017 test-year levels of revenues and expenses. For example, Kentucky Power receives transmission owner revenues from other PJM participants that use the Company's transmission assets. The transmission revenues the Company receives are calculated using a PJM formula rate approved by FERC. Kentucky Power embedded a credit of \$59,518,865 of test year Transmission Owner Revenues in base rates to the benefit of customers. The PJM formula rate that determines Kentucky Power's Transmission Owner Revenues incorporates the current effective corporate income tax rate. The reduction in corporate tax rate will flow through the PJM formula rate and will result in an annual \$4,670,302 reduction in the transmission revenues received by Kentucky Power.



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Conversely, the Rockport UPA bill from AEP Generating Company contains a gross-up for federal income tax. As a result, effective January 1, 2018 the updated Federal income tax rate is reflected in the Rockport UPA bill from AEP Generating Company but the former higher tax rate is embedded in base rates. Please see the January through March 2018 bills attached as KIUC\_RH\_001\_Attachment 1, KIUC\_RH\_001\_Attachment 2 and KIUC\_RH\_001\_Attachment 3.

There also have been non-TCJA-related changes to the Company's test year level of expenses and revenues. For example, during the test year the average Rockport UPA ROE paid by Kentucky Power was 8.18 percent instead of the nominal 12.16 percent provided for by the agreement. The amount of Rockport UPA expense included in the Company's base rates reflects the 8.18 percent average rate and not the nominal 12.16 percent rate provided for by the Rockport UPA. Since the Rockport Unit 1 SCR was placed into service in August 2017, the increase in plant investment in service has led to a corresponding increase in operating ratio and ROE paid by Kentucky Power under the Rockport UPA. The ROE on the January 2018 invoice was 11.19 percent. This increased expense is not reflected in base rates.

Expense decreases and increases that are not tracked through monthly deferral accounting and flowed back to customers through a tracker, and that instead are reflected in base rates that were established using the Company's February 28, 2017 test year, such as the three identified above, should be addressed in Kentucky Power's next base rate case and not this proceeding. The historic test year is not intended to serve as an exact accounting of each dollar that will be spent in future years. It is a snap shot in time of the test year levels of the individual costs comprising the Company's expenses. The fact that the individual costs comprising the Company's expenses will continue to change when the new rates are in effect does not render the snapshot inaccurate, or the use of a historic test year no longer useful, so long as the overall balance among the individual costs (and between test year costs and test year revenues) is maintained. Indeed, implicit in the use of a historical test year to establish the Company's rates for the future is that Kentucky Power retains the ability to manage its future expenses when the new rates are in effect so that it can employ a post-test year decrease in one type of expense to offset a post-test year increase in a different expense. When that is no longer possible, or costs cannot be reduced through further efficiencies, the Company normally has the option of seeking a rate adjustment. The typical rough balance among the test year levels of the Company's expenses was rendered much more precise, and thus more difficult to maintain, by the important concessions agreed to by Kentucky Power as part of the Settlement Agreement. These concessions provided multiple benefits not otherwise available to the Company's customers, including the Rockport Deferral and the rate case stay out.

The Commission should not, and respectfully cannot, pick and choose among the post-test year changes to expenses and revenues (both increases and decreases) embedded in base rates to reflect in the rates to be established in this case. Such an approach is beyond the scope of this proceeding, will require a new rate case, and is fundamentally unfair to Kentucky Power. This

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proceeding is properly limited to considering the amount of the excess ADIT to be flowed back to customers and the manner and time period in which the "refund" will be credited.

Witness: Ranie K. Wohnhas

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**DATA REQUEST**

1-012                      Provide copies of all schedules provided in the responses, supporting calculations, and documentation in Excel spreadsheet format with formulas intact and unprotected, and all rows and columns fully accessible.

**RESPONSE**

The Company confirms that the requested schedules have been provided in excel spreadsheet format with formulas intact and unprotected, and all rows and columns fully accessible as attachments to the data requests seeking the schedules.

Witness:                  Alex E. Vaughan

**VERIFICATION**

The undersigned, Ranie K. Wohnhas, being duly sworn, deposes and says he is the Managing Director of Regulatory & Finance for Kentucky Power, that he has personal knowledge of the matters set forth in the forgoing responses and the information contained therein is true and correct to the best of his information, knowledge, and belief.

\_\_\_\_\_

Ranie K. Wohnhas

Commonwealth of Kentucky )  
  )  
County of Boyd                          )

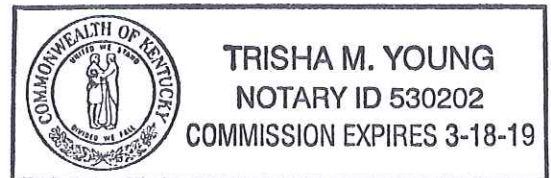
Case No. 2018-00035

Subscribed and sworn before me, a Notary Public, by Ranie K. Wohnhas this 9<sup>th</sup> day of April, 2018.

\_\_\_\_\_

Notary Public

My Commission Expires 3-18-19



VERIFICATION

The undersigned, Alex E. Vaughan, being duly sworn, deposes and says he is the Regulatory Pricing & Analysis Manager for American Electric Power, that he has personal knowledge of the matters set forth in the forgoing responses and the information contained therein is true and correct to the best of his information, knowledge, and belief.



Alex E. Vaughan

State of Ohio )  
County of Franklin )

Case No. 2018-00035

Subscribed and sworn before me, a Notary Public, by Alex E. Vaughan this 9 day of April, 2018.

Amanda E Owen  
Notary Public

My Commission Expires Never



Amanda E. Owen, Attorney At Law  
NOTARY PUBLIC - STATE OF OHIO  
My commission has no expiration date  
Sec. 147.03 R.C.

VERIFICATION

The undersigned, Michael N. Kelly, being duly sworn, deposes and says he is the Tax Accounting & Regulatory Support Manager for American Electric Power, that he has personal knowledge of the matters set forth in the forgoing responses and the information contained therein is true and correct to the best of his information, knowledge, and belief.

Michael N Kelly  
Michael N. Kelly

State of Ohio )

) Case No. 2018-00035

County of Franklin )

Subscribed and sworn before me, a Notary Public, by Michael N. Kelly this 9<sup>th</sup> day of April, 2018.

S. Smithhisler S. Smithhisler  
Notary Public

My Commission Expires April 29, 2019



VERIFICATION

The undersigned, Tyler H. Ross, being duly sworn, deposes and says he is the Director of Regulatory Accounting Services for American Electric Power, that he has personal knowledge of the matters set forth in the forgoing responses and the information contained therein is true and correct to the best of his information, knowledge, and belief.

*Tyler H. Ross*

\_\_\_\_\_  
Tyler H. Ross

State of Ohio                    )  
  )  
County of Franklin            )

Case No. 2018-00035

Subscribed and sworn before me, a Notary Public, by Tyler H. Ross this  
9<sup>th</sup> day of April, 2018.

*S. Smithhisler*  
\_\_\_\_\_  
Notary Public

*S. Smithhisler*

My Commission Expires April 29, 2019

