

Kentucky Power - Transm

1. 2014 Accrual Update East

Federal

2014

Special Depreciation Allowance for Property Acquired after September 10, 2001, Excluding Listed Property \$0.00

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

Classification of Property	Basis for Depreciation	Recovery Period	Convention	Method	Depreciation Deduction
<b>MACRS</b>					
15 - Year Property	\$55,100,000.00	15 Years	Half	DB 1.50	\$2,755,000.00
Total for Recovery Period :	\$55,100,000.00				\$2,755,000.00
84 - Year ROW	\$900,000.00	84 Years	Half	SL	\$5,355.00
Total for Recovery Period :	\$900,000.00				\$5,355.00
Total for Summary Group :	\$56,000,000.00				\$2,760,355.00
<b>Current Year Total</b>	<b>\$56,000,000.00</b>				<b>\$2,760,355.00</b>
ACRS and Other					\$67.47
MACRS					\$11,441,976.88

Total Depreciation \$14,202,399.35

Kentucky Power - Gen

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

Classification of Property	Basis for Depreciation	Recovery Period	Convention	Method	Depreciation Deduction
<b>MACRS</b>					
20 - Year Property	\$85,600,000.00	20 Years	Half	DB 1.50	\$3,210,000.00
Total for Recovery Period :	\$85,600,000.00				\$3,210,000.00
Total for Summary Group :	\$85,600,000.00				\$3,210,000.00
Current Year Total	\$85,600,000.00				\$3,210,000.00
ACRS and Other					\$16.06
Amortization					\$0.00
MACRS					\$7,744,545.33

Total Depreciation \$10,954,561.39

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

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

Total Depreciation \$20,410,540.88

PowerTax Form 4562 - Depreciation and Amortization  
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Kentucky Power - Transm

1. 2014 Accrual Update East w Bonus

Federal  
 2014

Special Depreciation Allowance for Property Acquired after September 10, 2001, Excluding Listed Property \$27,550,000.00

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

Classification of Property	Basis for Depreciation	Recovery Period	Convention	Method	Depreciation Deduction
MACRS					
15 - Year Property	\$27,550,000.00	15 Years	Half	DB 1.50	\$1,377,500.00
Total for Recovery Period :	\$27,550,000.00				\$1,377,500.00
Total for Summary Group :	\$27,550,000.00				\$1,377,500.00
Current Year Total	\$27,550,000.00				\$1,377,500.00

ACRS and Other

MACRS

\$67.47  
 \$11,441,976.88

Total Depreciation \$40,369,544.35

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Kentucky Power - Gen

1. 2014 Accrual Update East w Bonus

Federal  
 2014

Special Depreciation Allowance for Property Acquired after September 10, 2001, Excluding Listed Property \$42,800,000.00

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

Classification of Property	Basis for Depreciation	Recovery Period	Convention	Method	Depreciation Deduction
MACRS					
20 - Year Property	\$42,800,000.00	20 Years	Half	DB 1.50	\$1,605,000.00
Total for Recovery Period :	\$42,800,000.00				\$1,605,000.00
Total for Summary Group :	\$42,800,000.00				\$1,605,000.00
Current Year Total	\$42,800,000.00				\$1,605,000.00

ACRS and Other

Amortization

MACRS

\$16.06  
 \$0.00  
 \$7,744,545.33

Total Depreciation \$52,149,561.39

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Kentucky Power - Distr

1. 2014 Accrual Update East w Bonus

Federal  
 2014

Special Depreciation Allowance for Property Acquired after September 10, 2001, Excluding Listed Property \$23,497,350.00

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

Classification of Property	Basis for Depreciation	Recovery Period	Convention	Method	Depreciation Deduction
<b>MACRS</b>					
7 - Year Property	\$600,000.00	7 Years	Half	DB 2.00	\$85,716.00
Total for Recovery Period :	\$600,000.00				\$85,716.00
20 - Year Property	\$22,897,350.00	20 Years	Half	DB 1.50	\$858,650.63
Total for Recovery Period :	\$22,897,350.00				\$858,650.63
Non-Residential Real Property	\$500,000.00	39 Years	Half	SL	\$6,410.00
Total for Recovery Period :	\$500,000.00				\$6,410.00
Total for Summary Group :	\$23,997,350.00				\$950,776.63
Current Year Total	\$23,997,350.00				\$950,776.63

ACRS and Other

MACRS

\$258,415.49  
 \$18,256,982.14

Total Depreciation \$42,963,524.26