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January 7, 2026

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VIA E-MAIL

Linda C. Bridwell
Executive Director
Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, KY 40602-0615
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RECEIVED

JAN 07 2026

**PUBLIC SERVICE
COMMISSION**

**RE: Kentucky Power Company's Notice of Recording of Storm Expenses as
Deferred Asset**

Dear Ms. Bridwell:

Kentucky Power Company ("Kentucky Power" or the "Company") provides notice, pursuant to the Commission's Order in Case No. 2025-00031, that on January 2, 2026, the Company recorded expenses associated with the December 19, 2025 major storm event as a regulatory asset for accounting purposes only to be recorded in the December 2025 financial close. At the time of recording, the amount of the regulatory asset was \$1,471,284.65. This is a preliminary estimate of the costs associated with recovery from the storm, and the costs are subject to change. Kentucky Power will file an application within 90 days of the storm seeking approval for establishing the regulatory asset.

Please contact me should you have any questions.

Very truly yours,

STITES & HARBISON PLLC



Katie M. Glass

KMG