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**Case Management System - KY Public Service Commission***Regular Cases Before the Commission as of April 16, 2025***2016-00180**

RECEIVED: 05/31/16

FILED: 05/31/16

FINAL: 12/12/16

REOPENED: 11/22/16

SUSPENSION DATE:

**CASE CODE**

Accounting Deferral

**UTILITIES:**

Kentucky Power Company

INTERVENORS: KIUC

**HEARINGS:**

09/23/16 Teleconference

**INDEX OF EVENTS:**

12/12/16 Order Entered: 1. Kentucky Power's request for a rehearing to further develop the record regarding the Commission's ruling requiring jurisdictional utilities to obtain Commission approval before establishing a deferral account is denied. 2. Kentucky Power's request for a rehearing to amend the ruling at issue to allow utilities to defer, consistent with FASB 980-340-25-1, Major Event storm and other extraordinary expenses subject to Commission review and approval is denied. 3. The Commission's ruling requiring jurisdictional utilities to obtain Commission approval before establishing a deferral account is modified to allow jurisdictional utilities to record expenses for Major Event storms occurring in the fourth quarter of the fiscal year as a deferred asset for accounting purposes only, subject to the utility's providing the Commission with notice of such within five days of the establishment of the deferred asset, and also subject to the utility's filing of an application within 90 days of the occurrence of the Major Event storm seeking Commission approval for such authority. 4. The instant matter is closed and is removed from the Commission's docket.

11/22/16 Amy J. Elliott Kentucky Power Company Motion for Partial Rehearing of the Commissions November 3, 2016 Order

11/03/16 Final Order Entered: 1. Kentucky Power is authorized to establish a regulatory asset in the amount of \$4,377,336 based on its actual costs deferred in 2015 for storm damages and service restoration due to the two 2015 Major Event storms that affected customers in its service area. 2. Kentucky Power is denied authority to establish a regulatory asset in the amount of \$316,894 of storm-damage costs related to the two Major Event storms that were expensed in 2015. 3. The regulatory asset account established in this case is for accounting purposes only. 4. The amount, if any, of the regulatory asset authorized herein that is to be amortized and recovered in rates shall be determined in Kentucky Power's next rate case based on an examination of its storm preparedness, its storm-damage restoration efforts, reliability improvement efforts and the reasonableness of the costs incurred. 5. Kentucky Power and all jurisdictional utilities shall receive Commission authorization prior to recording regulatory assets on its books for accounting purposes as discussed in this order.

10/04/16 Judy K Rosquist Kentucky Power Company KPCO files Response to Commission Staffs September 23, 2016 IC Data Requests

09/27/16 Memorandum dated 9/27/2016 for Informal Conference of 9/23/2016; Comments, if any, due within five days of receipt

09/20/16 Commission Staff's Notice of Informal Conference

09/01/16 Judy K Rosquist Kentucky Power Company KPCO files Request That This Matter be Submitted on the Record and Adjudicated Without Hearing

08/12/16 Judy K Rosquist Kentucky Power Company KPCO files Responses to Commission Staffs Second Set of Data Requests

07/27/16 COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION TO KENTUCKY POWER COMPANY

07/05/16 Judy K Rosquist Kentucky Power Company KPCO files Responses to KIUC First Set of Data Request

07/01/16 Judy K Rosquist Kentucky Power Company Kentucky Power Company files Responses to PSC First Set of Data Requests

07/01/16 Michael L. Kurtz, Esq., Kentucky Industrial Utility Customers KIUCs First Set of Data Requests to Kentucky Power Company

06/27/16 Michael L. Kurtz, Esq., Kentucky Industrial Utility Customers Written Statement of KIUC in Response to Commissions Order of Procedure

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06/17/16 Order Entered: 1. The procedural schedule set forth in Appendix A to this Order shall be followed. 2. Within 14 days of the date of this Order, Kentucky Power shall file the original in paper medium and an electronic version of its response to the information request set forth in Appendix B to this Order. 3. a. Responses to requests for information in paper medium shall be appropriately bound, tabbed, and indexed and shall include the name of the witness who will be responsible for responding to questions related to the information provided, with an original in paper medium and an electronic version to the Commission. b. Each response shall be answered under oath, or for representatives of a public or private corporation or a partnership or an association of a governmental agency, be accompanied by a signed certification of the preparer or person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry. c. A party shall make timely amendment to any prior response if it obtains information which indicates that the response was incorrect when made or, though correct when made, is now incorrect in any material respect. d. For any request which a party fails or refuses to furnish all or part of requested information, that party shall provide written explanation of specific grounds for its failure to completely and precisely respond.

06/16/16 Order Entered: 1. The motion of KIUC to intervene is granted. 2. KIUC shall be entitled to the full rights of a party and shall be served with the Commission's Orders and with filed testimony, exhibits, pleadings, correspondence, and all other documents submitted by parties after the date of this Order. 3. KIUC shall comply with all provisions of the Commission's regulations, 807 KAR 5:001, Section 8, related to the service and electronic filing of documents. 4. Pursuant to 807 KAR 5:001, Section 8(9), within seven days of entry of this Order, KIUC shall file a written statement with the Commission that: a. Certifies that it, or its agent, possesses the facilities to receive electronic transmissions; and b. Sets forth the electronic mail address to which all electronic notices and messages related to this proceeding should be served.

06/10/16 Michael L. Kurtz, Esq., Kentucky Industrial Utility Customers Kentucky Industrial Utility Customers (KIUC) Motion to Intervene

05/31/16 Judy K Rosquist Kentucky Power Company Application and Exhibits

05/24/16 Acknowledge Receipt of Filing

05/24/16 Kentucky Power Company Notice of Intent to File Application for an Order Approving Accounting Practices to Establish Regulatory Assets and Liabilities Related to the Extraordinary Expenses Incurred by Kentucky Power Company in Connection with Two 2015 Major Storm Events

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Total Number of Cases: 1