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**Case Management System - KY Public Service Commission***Regular Cases Before the Commission as of June 29, 2026***2025-00031**

RECEIVED: 02/28/25

FILED: 02/28/25

FINAL: 03/31/25

REOPENED:

SUSPENSION DATE:

**CASE CODE**

Accounting Deferral

**UTILITIES:**

Kentucky Power Company

**INDEX OF EVENTS:**

04/08/26 POST CASE: Katie Glass Kentucky Power Company Notice of Recording of Storm Expenses as Deferred Asset

01/07/26 POST CASE: Kentucky Power Company's Notice of Recording of Storm Expenses as Deferred Asset

12/18/25 POST CASE: Marilyn Michelle Caldwell Kentucky Power Company Kentucky Power Company's Notice of Filing Actual Total Jurisdictional Incremental Operations and Maintenance Costs

09/04/25 POST CASE: Marilyn Michelle Caldwell Kentucky Power Company Counsel's letter providing updates second quarter 2025 information in accordance with paragraph 47 of the Company's application

03/31/25 Final Order Entered: 1. Kentucky Power is authorized to establish a regulatory asset for the incremental actual costs of extraordinary O&M expenses related to the storms as described in its application. 2. Kentucky Power is authorized to defer only the amount of incremental actual costs of extraordinary O&M expenses to the extent it exceeds the \$1.1 million embedded in its base rates. 3. The regulatory asset accounts established in this case are for accounting purposes only and is not a final approval of the individual expenses for ratemaking purposes. 4. The amount, if any, of the regulatory asset herein that is to be amortized and included in rates shall be determined in Kentucky Power's next base rate case. Kentucky Power shall maintain records, and provide the same in its rate case application, in sufficient detail to provide justification of all recorded expenses within the regulatory asset as prudent and necessary. 5. Kentucky Power is allowed to record expenses for storms occurring in any quarter of the fiscal year as a regulatory asset for accounting purposes only, subject to Kentucky Power providing the Commission with notice within five days of the establishment of the regulatory asset and subject to Kentucky Power filing an application within 90 days of the occurrence of the storm seeking Commission approval for such authority.

03/14/25 Marilyn Michelle Caldwell Kentucky Power Company Kentucky Power Company's Responses to Commission Staff's First Set of Data Requests dated March 7, 2025

03/07/25 COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION TO KENTUCKY POWER COMPANY

02/28/25 Marilyn Michelle Caldwell Kentucky Power Company Kentucky Power Company's Application

02/26/25 Marilyn Michelle Caldwell Kentucky Power Company Kentucky Power Company's Amended Notice of Election to Use Electronic Filing Procedures and Amended Case Style

02/04/25 Acknowledge Receipt of Filing

02/04/25 Kentucky Power Company Notice of Intent to File an Application for an Order Approving Accounting Practices to Establish a Regulatory Asset Related to the Extraordinary Expenses Incurred by Kentucky Power Company in Connection with the January 5, 2025 Major Event Storm Using Electronic Filing Procedures

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 Total Number of Cases: 1