

 **SPILMAN THOMAS & BATTLE, PLLC**  
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May 1, 2015

Mr. Jeff Derouen  
Executive Director  
Kentucky Public Service Commission  
211 Sower Boulevard  
Frankfort, Kentucky 40602

**VIA ELECTRONIC FILING**

**Re: Application of Kentucky Power Company for (1) A General Adjustment of Its Rates for Electric Service; (2) An Order Approving Its 2014 Environmental Compliance Plan; (3) An Order Approving its Tariffs and Riders; and (4) An Order Granting all other Required Approval and Relief;  
Case No. 2014-00396**

Dear Mr. Derouen:

Please find attached for electronic filing with the Kentucky Public Service Commission Wal-Mart Stores East, LP and Sam's East, Inc.'s ("Walmart's") Statement of Position on Settlement Agreement (with Verification) in the above-referenced matter. An original and one (1) copy of this document is also being sent via Federal Express to the Commission on this date.

All parties are being served a copy of this document in accordance with the attached Certificate of Service.

If you have any questions regarding this filing, please contact the undersigned.

Sincerely,



Don C. A. Parker (Kentucky I.D. No. 94113)

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DCP/lhi  
Attachments  
c: Certificate of Service