

August 10, 2017

Ms. Talina R. Matthews  
Executive Director  
Kentucky Public Service Commission  
211 Sower Boulevard  
Frankfort, Kentucky 40602

**VIA ELECTRONIC FILING &**  
**FEDERAL EXPRESS**

**Re: Electronic Application of Kentucky Power Company for (1) a General Adjustment of its Rates for Electric Service; (2) an Order Approving its 2017 Environmental Compliance Plan; (3) an Order Approving its Tariffs and Riders; (4) an Order Approving Accounting Practices to Establish Regulatory Assets and Liabilities; and (5) an Order Granting All Other Required Approvals and Relief; Case No. 2017-00179**

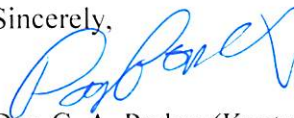
Dear Ms. Matthews:

Please find attached for electronic filing with the Kentucky Public Service Commission the Written Statement on behalf of Wal-Mart Stores East, LP and Sam's East, Inc. ("Walmart") in the above-referenced matter. An original and one (1) copy of this Written Statement are 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 me.

Sincerely,



Don C. A. Parker (Kentucky I.D. No. 94113)  
Mark E. Heath (Kentucky I.D. No. 81783)  
dparker@spilmanlaw.com  
mheath@spilmanlaw.com

Barry A. Naum  
bnaum@spilmanlaw.com

Carrie M. Harris  
charris@spilmanlaw.com

DCP/sds  
Attachments  
c: Certificate of Service