

Filing Requirement
807 KAR 5:001 Section 12(1)

Filing Requirement:

If this administrative regulation requires that a financial exhibit be annexed to the application, the exhibit shall:

- (a) For a utility that had \$5,000,000 or more in gross annual revenue in the immediate past calendar year, cover operations for a twelve (12) month period, the period ending not more than ninety (90) days prior to the date the application is filed; or*
- (b) For a utility that had less than \$5,000,000 in gross annual revenue in the immediate past calendar year, comply with paragraph (a) of this subsection or cover operations for the twelve (12) month period contained in the utility's most recent annual report on file with the commission, and contain a statement that:*
 - 1. Material changes have not occurred since the end of that twelve (12) month period;*
or
 - 2. Identifies all material changes that have occurred since the end of that twelve (12) month period.*

Response:

The required financial exhibit complies with 807 KAR 5:001, Section 12(1) and is included as Section IV of the Application. Kentucky Power requested and was granted by Order dated May 24, 2017 leave to file its application on or before June 28, 2017 using the test year ended February 28, 2017.

On June 19, 2017, Kentucky Power refinanced its \$65 million pollution control bond. On June 21, 2017, Kentucky Power priced new senior notes totaling \$325 million which will be used to fund the maturity of the existing senior notes due September 2017. Kentucky Power will update the Application to reflect the June 2017 offerings as soon as practicable.

August 7, 2017 Supplemental Response

Page 1 of the Supplemental Financial Exhibit (Section IV) has been updated to reflect the June 2017 refinancing.

Filing Requirement
807 KAR 5:001 Section 12(2)(e)

Filing Requirement:

Amount of bonds authorized and amount issued, giving the name of the public utility that issued the same, describing each class separately and giving the date of issue, face value, rate of interest, date of maturity, and how secured, together with amount of interest paid during the last fiscal year;

Response:

The required information is provided on page 1 of Section IV of the Application. On June 19, 2017, Kentucky Power refinanced its \$65 million pollution control bond. On June 21, 2017, Kentucky Power priced new senior notes totaling \$325 million which will be used to fund the maturity of the existing senior notes due September 2017. Kentucky Power will update page 1 of Section IV of the Application to reflect the June 2017 offerings as soon as practicable.

August 7, 2017 Supplemental Response

Page 1 of the Supplemental Financial Exhibit (Section IV) has been updated to reflect the June 2017 refinancing.

Filing Requirement
807 KAR 5:001 Section 12(2)(f)

Filing Requirement:

Each note outstanding, giving date of issue, amount, date of maturity, rate of interest, in whose favor, together with amount of interest paid during the last fiscal year;

Response:

The required information is provided on page 1 of Section IV of the Application. On June 19, 2017, Kentucky Power refinanced its \$65 million pollution control bond. On June 21, 2017, Kentucky Power priced new senior notes totaling \$325 million which will be used to fund the maturity of the existing senior notes due September 2017. Kentucky Power will update page 1 of Section IV of the Application to reflect the June 2017 offerings as soon as practicable.

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