

250 West Main Street Suite 2300 Lexington, KY 40507-1758 (859) 226-2300 (859) 253-9144 FAX

Katie M. Glass (502) 209-1212 kglass@stites.com

September 1, 2021

ELECTRONICALLY FILED

Linda C. Bridwell Executive Director Public Service Commission of Kentucky 211 Sower Boulevard P.O. Box 615 Frankfort, KY 40602-0615

RE: <u>Case No. 2021-00129 (Post-Case Correspondence File)</u>

Dear Ms. Bridwell:

Kentucky Power Company committed in paragraph 40 of its March 18, 2021 application in this matter to file "as soon as practicable after quarterly 2021 financial statements are issued" "an update in this docket to provide the Commission with the estimated expenses deferred to the requested regulatory asset."

The estimated deferral recorded as of June 30, 2021 in connection with the Company's second quarter 2021 financial statements was \$42,582,003. The second quarter estimate is a \$1,526,830 reduction from the March 31, 2021 estimate due to the difference in initial contractor estimates versus actual costs invoiced during the second quarter.

Very truly yours,

STITES & HARBISON PLLC

Katie M. Glass

KMG