

October 15, 2024

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**FILED VIA ELECTRONIC TARIFF FILING SYSTEM**

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

RE: **Kentucky Power Company's First Revised Tariff Sheet 35-1 (Tariff F.T.C.)**

Dear Ms. Bridwell:

Kentucky Power Company ("Kentucky Power" or "Company") proposes and files herewith redline and annotated versions of P.S.C. KY. NO. 13 1<sup>st</sup> Revised Tariff Sheet 35-1 (Federal Tax Cut or "F.T.C.") as part of its annual update in compliance with the Commission's January 19, 2024 Order in Case No. 2023-00159.<sup>1</sup>

With this annual filing, Kentucky Power is updating the applicable rate on a kWh basis (paragraph 5) and the annual revenue requirements for residential and all other classes (paragraph 6). Kentucky Power also is correcting, in paragraph 2 of the tariff, a typographical error with respect to the amount of the retail generation- and distribution-related protected excess ADIT to be amortized. The Commission's January 19, 2024 Order approved the amortization of \$1.969 million,<sup>2</sup> but the Company's compliance tariff filing (the tariff currently in effect) included a typographical error of \$1.678 million. The Company now corrects this typographical error to reflect the correct amount approved to be amortized through Tariff F.T.C.

KPCO\_FTC\_2024\_Annual\_Update also is being uploaded with the tariff sheet. It includes the calculations supporting the new Tariff F.T.C. rates.

Please do not hesitate to contact me if you have any questions.

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<sup>1</sup> *In The Matter Of: Electronic Application Of Kentucky Power Company For (1) A General Adjustment Of Its Rates For Electric Service; (2) Approval Of Tariffs And Riders; (3) Approval Of Accounting Practices To Establish Regulatory Assets And Liabilities; (4) A Securitization Financing Order; And (5) All Other Required Approvals And Relief*, Case No. 2023-00159.

<sup>2</sup> *See id.*, January 19, 2024 Order at 22-25; Kentucky Power's response to Commission Staff's data request 2-1, Attachment 15 (SpaethWP3) (filed August 28, 2023).

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Very truly yours,

STITES & HARBISON PLLC



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