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April 8, 2026

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**VIA E-MAIL**

Linda C. Bridwell  
Executive Director  
Public Service Commission  
211 Sower Boulevard  
P.O. Box 615  
Frankfort, KY 40602-0615  
[psced@ky.gov](mailto:psced@ky.gov)

**RE: Kentucky Power Company's Notice of Recording of Storm Expenses as  
Deferred Asset**

Dear Ms. Bridwell:

Kentucky Power Company ("Kentucky Power" or the "Company") provides notice, pursuant to the Commission's Order in Case No. 2025-00031, that on April 3, 2026, the Company recorded expenses associated with Winter Storm Fern, which occurred on January 24, 2026, as a regulatory asset for accounting purposes only to be recorded in the March 2026 financial close. At the time of recording, the amount of the regulatory asset was \$2,380,191. This is a preliminary estimate of the costs associated with recovery from the storm, and the costs are subject to change. Kentucky Power will file an application within 90 days of the storm seeking approval for establishing the regulatory asset.

Please contact me should you have any questions.

Very truly yours,

STITES & HARBISON PLLC



Katie M. Glass

KMG