

Kentucky Power Company  
KPSC Case No. 2025-00257  
KIUC's First Set of Rehearing Data Requests  
Dated April 24, 2026

**DATA REQUEST**

**KIUC**            On page 168 of its February 28, 2026 Order, the Commission stated, “The  
**RH 1\_1**            Commission further finds that the treatment of CWIP in Tariff G.R.  
                         should match the AFUDC offset method currently used in base rates”.  
                         Please describe how the AFUDC offset is incorporated in Tariff G.R. If it  
                         is not incorporated, please explain why not.

**RESPONSE**

The Company objects to this request on the basis that it is not likely to result in the discovery of admissible evidence that is the subject of this rehearing proceeding. In support of this objection, the Company states that the Commission’s Order granting rehearing did not grant rehearing on any portion of the Generation Rider. Subject to and without waiving this objection, the Company states as follows:

CWIP and the associated AFUDC offset for non-environmental Mitchell Plant projects in the Company’s test-year in that case was already included in base rates and CWIP was not included in the initial revenue requirement for the Generation Rider, therefore AFUDC offset is not required. Starting with its first annual update, the Company would include the AFUDC offset with any CWIP that would be included in the Generation Rider unless the Commission approves different treatment for those investments giving rise to the CWIP. For example, the Company has proposed return on CWIP recovery in its CPCN application to build a new mechanical draft cooling tower for Mitchell Unit 2. If approved, the Company would not include or record AFUDC for that investment.

Witness: Amy J. Elliott

