

Kentucky Power Company
KPSC Case No. 2026-00001
Commission Staff's Second Set of Data Requests
Dated April 17, 2026

DATA REQUEST

KPSC 2_1 Refer to Kentucky Power's response to the Attorney General's and Kentucky Industrial Utility Customers' (KIUC) First Request for Information (Attorney General/KIUC First Request), Item 16.

a. Explain whether there is any insurance coverage for the existing tower that would cover any or all of the existing deterioration, or that will provide coverage in the event of the existing tower collapsing. If there is coverage, describe the policy including any coverage of damage to any other structures or lost revenue as a result of a collapse.

b. In the event of a collapse, explain what deductibles would apply to the tower itself, damage to other structures, or lost revenue. Include in the response how those deductibles would be paid and how those expenses would affect rates.

RESPONSE

a. AEP, on behalf of Kentucky Power, maintains "all-risk" property insurance that covers risks of physical loss or damage unless otherwise excluded. The policy excludes coverage for ordinary wear and tear, or gradual deterioration, corrosion or erosion or gradual cracking unless ensuing damage occurs. In such a case, the policy only covers the ensuing damage. The policy provides coverage on a "per occurrence" basis, meaning that the damage from any one event is covered for the lesser of repair or replacement. There is no coverage for lost revenue.

b. The property insurance maintained by AEP includes a \$5 million per occurrence deductible. It would be expected that any deductible, unless recovered from an at-fault party, would be included in rates. In the event of a significant insurance claim or claims, AEP would expect to incur increased insurance premiums, which Kentucky Power would also expect to be included in rates.

Witness: Tanner S. Wolfram

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KPSC 2_2 Explain whether any third-party liability issues have been pursued regarding the state of the current cooling tower, and if so, state what actions were taken and the outcomes.

RESPONSE

The Company is unclear as to what is meant by “third-party liability issues.” To the extent “third-party liability issues” mean claims brought by third parties against the Company regarding the state of the current cooling tower, the Company is not aware of such claims. To the extent “third-party liability issues” mean claims brought by the Company against third parties regarding the state of the current cooling tower, the Company is similarly not aware of such claims. The cooling tower has been consistently maintained and operational since the Plant was placed in-service in 1971.

Witness: Tanner S. Wolfram

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KPSC 2_3 Refer to Kentucky Power's response to the Attorney General/KIUC First Request, Item 22. The response stated that the "Mitchell Unit 1's cooling tower remains within its expected service life". Refer also to the Application, page 2, numbered paragraph 4, which states that both units were placed in service in 1971.

- a. Provide the initially projected expected service life for Mitchell Units 1 and 2, any amendments to projected expected lives for either unit, and explain what determines the expected service life.
- b. Explain whether Mitchell Unit 2's cooling tower has a different expected service life than Mitchell Unit 1's cooling tower, and if so, explain why.

RESPONSE

a. The original service-life projection at the time of design for Mitchell Units 1 and 2 Cooling Towers is unavailable. Explicit design-life targets were uncommon in the 1960s. For context, reinforced concrete structures similar to the cooling tower shells at the Mitchell Plant are typically expected to last 50–100 years. Many cooling towers built during this era are still in operation. "Expected service life" is the period during which equipment can operate safely, reliably, and economically; it can be extended based on condition assessments or by rehabilitation. The structural anomalies identified in the Company's inspections required the Company to evaluate options for repair or replacement. As described in the Company's application and Direct Testimonies sponsored by Company witnesses, replacing the Unit 2 Cooling Tower with the proposed mechanical draft cooling tower is the lowest reasonable cost option to continue to provide service to the Company's customers.

b. As described in subpart a, the expected service lives for the Mitchell Units 1 and 2 Cooling Towers were the same. However, due to the structural anomalies identified during inspections of Mitchell Unit 2, the expected service life of the Mitchell Unit 2 Cooling Tower is reduced and is less than the expected service life of the Mitchell Unit 1 Cooling Tower.

Witness: Daniel W. Pizzino

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- KPSC 2_4** Refer to the Application, Direct Testimony of Daniel W. Pizzino (Pizzino Direct Testimony), pages 7-8, which discusses the possibility of the need to shut down the tower and the unit, as well as the possibility of structural failure.
- a. Explain the extent to which Mitchell Unit 2 could remain operational during the construction and completion of Options 1, 3, and 4. Include in the response a timeline comparison of the different options when the unit is running and when it is not.
- b. In the financial cost analysis comparisons on Options 1, 3, and 4 and to the extent that Mitchell Unit 2 was unavailable or derated, explain whether PJM would require Kentucky Power to procure replacement capacity and whether these replacement capacity costs were included in the cost analyses. If so, explain where in the record these costs are found for each option.
- c. Explain and show how Mitchell Unit 2 shutdowns would affect the cost financial analysis for Options 1, 3, and 4.

RESPONSE

a. The outage lengths for each option are identified on Table SPM-1 in Company Witness Malone's Direct Testimony. The operation of Mitchell Unit 2 during each option is described below:

Option 1: Mitchell Unit 2 could operate as normal during the repair work on the structure.

Option 3: Mitchell Unit 2 could operate as normal during the construction of the new mechanical cooling tower; however, a short tie-in outage would be required. The Company anticipates the tie-in outage would occur at the same time as an already scheduled outage.

Option 4: Mitchell Unit 2 would be off-line during the entire period when the partial demolition of the top section of the existing cooling tower occurs to allow for the safe execution of that Option. This outage is estimated to be six months, but weather and other factors may extend this timeframe.

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b. and c.

Option 1: Because Option 1 does not require a unit derate or an outage to complete the work, there is no need to acquire capacity.

Option 3: Other than the short tie-in outage that is anticipated to occur at the same time as an already scheduled outage, there is no additional outage required to complete this option, and the capacity derate associated with Option 3 is relatively small. As such, and stated in the Company's response to SC 1-6, the Company would not be required to purchase additional capacity to make up for the derate. The estimated lost energy margins with the derate was accounted for in the financial analysis and can be found in KPCO_R_KPSC_1_10_ConfidentialAttachment4 with updated calculations included in KPCO_R_SC_2_11_ConfidentialAttachment2.

Option 4: Option 4 would require an estimated six-month outage and would include a small capacity derate. As stated in the Company's response to SC 1-7, the Company would not be required to purchase additional capacity to make up for the derate. The estimated lost energy margins due to the derate were accounted for in the financial analysis and can be found in KPCO_R_KPSC_1_10_ConfidentialAttachment5 with updated calculations included in KPCO_R_SC_2_11_ConfidentialAttachment3. The replacement capacity and energy costs during the outage are included in KPCO_R_KPSC_1_10_ConfidentialAttachment5 on the "Cash flow of U2" tab starting in Row 9.

Witness: Daniel W. Pizzino (subpart a)

Witness: Nicole Coon (subparts b and c)

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- KPSC 2_5**
- a. Explain what steps Kentucky Power took at the time of Mitchell Plant's acquisition to verify the condition of the cooling tower for Mitchell Unit 2.
 - b. Explain why those steps, if any, were reasonable to ascertain the condition of the cooling tower for Mitchell Unit 2 and the value of the plant at the time of the acquisition.
 - c. State what the estimated value of the Mitchell Unit 2 cooling tower was at the time Kentucky Power purchased an ownership share of the Mitchell Plant, and state what that value was based on.
 - d. Provide the plant in service, accumulated depreciation, and net book value of the cooling tower for Mitchell Unit 2 at the time of acquisition and as of December 31, 2025.
 - e. Explain how Kentucky Power plans to treat the remaining net book value for the cooling tower at Mitchell Unit 2 when it is taken out of service.

RESPONSE

a. Kentucky Power acquired its 50% undivided interest in the Mitchell Plant on December 31, 2013, in accordance with the Commission's approval in Case No. 2012-00578. The transaction occurred over 12 years ago, and none of the principal decision makers involved in that transaction remain with the Company. The Company provided testimony and data request responses in Case No. 2012-00578 regarding the condition of the Mitchell Plant.

As discussed in the Direct Testimonies of Company Witnesses Wolfram, Malone, and Pizzino, Kentucky Power did not discover the structural issues with the Mitchell Unit 2 Cooling Tower until 2016, over two years after the transaction. Following that discovery, the Company began the monitoring program for the Unit 2 Cooling Tower as described in the Company's response to AG-KIUC 1-11.

b. Kentucky Power's review of the operational and maintenance history of the Mitchell Plant was a prudent evaluation of the condition of the Plant and reflected the known condition of the Plant at the time of the transfer.

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c. and d. This information is not available. The Mitchell Unit 2 Cooling Tower was constructed during the original construction of the Mitchell Plant and the cost to construct the cooling tower is included in the total cost that was recorded to construct the plant.

e. The Company follows FERC electric plant instruction 10.B.(2), which states that the retirement of plant be recorded to FERC account 108.

Witness: Tanner S. Wolfram

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KPSC 2_6 Refer to Kentucky Power's response to the Attorney General/KIUC First Request, Item 13, Attachment 3, page iv, which included a list of five recommendations. Explain whether Kentucky Power acted upon any of the recommendations, the actions taken, and the respective implementation timelines.

RESPONSE

Yes, the Company acted upon each of these recommendations as follows:

- The Company's actions in response to recommendations 1 and 2 are described in the Company's response to KPSC 1-4.
- The Company's actions in response to recommendation 3 are described in KPCO_R_KPSC_2_6_Attachment1.
- The Company developed the structural analysis and repair options called for in recommendation 4 as part of the design phase for the Initial Repair Project.
- The Company addressed recommendation 5 in the Initial Repair Project plan.

Witness: Daniel W. Pizzino

WALTER P MOORE

January 6, 2017

Mr. George Tierney
Structural Engineering Section
American Electric Power
1 Riverside Plaza
Columbus, OH 43215

**RE: Unit #2 Hyperbolic Cooling Tower Foundation Analysis
Mitchell Power Plant, Moundsville, WV
Walter P Moore Project No. D03.16093.00**

Dear George:

Walter P Moore has completed investigating the influence of settlement on the Unit #2 cooling tower, considering the provided current survey data set and a historic data set. Our investigation consisted of reviewing survey data sets and incorporating the foundation settlement data in the finite element models that were created in the analytical evaluation phase of this project.

Background

American Electric Power (AEP) had initially retained Walter P Moore to determine the probable cause of excessive shape distortion and potential loss of structural capacity of the Unit #2 hyperbolic crossflow cooling tower at the Mitchell Power Plant. In the analytical evaluation phase of the project, as-designed and existing (deformed) conditions were considered. Walter P Moore summarized the findings and discussion of the results in a report to AEP dated November 11, 2016. Subsequently, AEP directed Walter P Moore to investigate the influence of settlement on the Unit #2 cooling tower, considering the provided survey data sets.

Analytical Models

SAP2000 was utilized to model the cooling tower structural behavior using isotropic materials and assuming linear-elastic, stress-strain relationships; geometric nonlinearities such as restraints at the base that only resist compression and p-delta effects for buckling analyses were considered. Each model included columns with associated foundation boundary conditions, ring beam, and veil. Detailed descriptions of the models were provided in our November 29, 2016 report and are not repeated in this letter for brevity. Loading conditions (including dead, thermal, and wind loads) and load combinations were also chosen similar to those described in our previous report.

In this investigation, the effect of the tower settlement on the wind and dead load buckling factors were studied. In the as-designed model, geometry and other parameters were obtained from the original construction drawings. For the deformed model, the existing deformed shape, provided from the 3D laser survey of the tower veil, was recreated. Settlement data provided by AEP was incorporated in the SAP2000 models by assigning the corresponding ground displacement value at each support in the model (i.e. column base or plinth). A recent elevation survey for the plinths

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(dated April 18, 2016) and a historic data set for every 4th plinth, recorded in 1968-1969 in DR. No. 12-3019-4, were used to determine the settlement value at each support. The settlement values were calculated by subtracting the elevation recorded in the 2016 survey for every 4th plinth from the corresponding elevation recorded in the 1969 survey. The settlement values at other plinths were determined using a linear interpolation. The settlement values ranged from 1.104 inch to 1.416 inch with an average value of 1.224 inch.

Analysis Results

Stability of the tower was checked by performing linear buckling analyses (i.e., eigenvalue analyses) for different types of loads using SAP2000. Table 1 presents the results from the buckling analyses. In this table, *T*, *D*, *W*, and *S* represent temperature load, dead load, wind load, and settlement ground displacement, respectively. Results from the previous linear analysis are also included in this table for comparison purposes. It is worth reiterating that the results from the linear analyses accounted for cracking due to thermal effects but are upper-bound estimates because linear-elastic, stress-strain material relationships were used. As noted in the previous report, the cases of buckling under dead load (1.0T+λ D and 1.0T+1.0S+λ D) are only theoretical exercises because dead load is not likely to increase by large amounts. This quantity helps to quantify the effect of the existing deformed shape on the structural capacity compared to the geometry as specified on the record drawings.

Table 1: Buckling safety factors (λ).

Veil geometry	Linear buckling analysis			
	1.0T+λD	1.0T+1.0S+λD	1.0D+1.0T+λW	1.0D+1.0T+1.0S+λW
	λ	λ	λ	λ
From record drawings	3.1	3.1	2.1	2.1
Current deformed shape	2.1	1.8	~1.0	~1.0

Conclusions

The impact of the foundation settlement produced a decrease of approximately 15% in the buckling factor for the deformed model to a value of 1.8. No significant changes were observed in the buckling factors for the deformed model under wind load and for the as-designed model under wind and dead loads. The results of this analysis show that the observed differential foundation settlement led to an additional decrease in the structural capacity of the current deformed tower.

Limitations

This report has been prepared to assist AEP in determining the load capacity of the cooling tower structures in the as-designed and existing condition scenarios.

Walter P Moore modeled the structures for the as-designed and existing condition scenarios based on information provided by AEP. Walter P Moore has no direct knowledge of, and offers no warranty regarding the accuracy of the information provided to us by AEP and how that information matches with as-built or existing conditions.

Assumptions were made to model the as-designed and existing condition of the structure which may not represent actual conditions. In this study we did not include a review of concealed conditions or detailed analysis to verify adequacy of the foundation to carry the imposed loads.

If there are perceived omissions or misstatements in this report regarding the assumptions made in the analysis, we ask that they be brought to our attention as soon as possible so that we have the opportunity to fully address them in a timely manner.

We very much appreciate this opportunity to provide these services to you. Please do not hesitate to contact us if we can further assist you with the follow-up evaluation.

Sincerely,

WALTER P. MOORE AND ASSOCIATES, INC.



Kasra Ghahremani, Ph.D.
Graduate Engineer
Diagnostics Group



Mark Erik Williams
01/06/17

Mark E. Williams, Ph.D., P.E.
Principal | Managing Director
Diagnostics Group

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KPSC 2_7 Refer to the Direct Testimony of Tanner S. Wolffram (Wolffram Direct Testimony), page 10, Table NMC-1.

A. Explain whether the cost for continuing to run and operate Mitchell Unit 2, during and after the construction of the new mechanical tower was included when comparing Option 2 and Option 3 and if not, explain why.

b. Explain if, when comparing Options 2 and 3, the comparison included the estimated cost to build a new generation source or capacity procurement through a power purchase agreement, and, if not, explain why.

RESPONSE

a. No, the cost of continuing to run and operate Mitchell Unit 2 during and after the construction was not included when comparing Option 2 and Option 3. The purpose of the analysis was to isolate new costs associated with the options for addressing the structural needs of the Mitchell Unit 2 Cooling Tower.

b. Yes, as explained in Company Witness Coon's Direct Testimony on pages 6 and 7, Option 2 requires the Company to acquire capacity and energy until a new generation source (a combined cycle natural gas-fired plant) can be constructed. The costs associated with obtaining capacity and energy during construction of the combined cycle natural gas-fired plant in Option 2 are included in the economic analysis as shown on tabs "Capacity" and "Energy Margins" in KPCO_R_KPSC_1_10_ConfidentialAttachment3. Please note this attachment was updated in KPCO_R_SC_2_12_ConfidentialAttachment1

Witness: Nicole M. Coon

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DATA REQUEST

KPSC 2_8 Refer to the Wolfram Direct Testimony, page 10 lines 5-12.

A. For the cost analyses of Options 1, 3, and 4, explain what useful life and depreciation rate was used for Mitchell Unit 2 in the cost analysis for each option, what useful life and depreciation rate was used for Mitchell Unit 2's cooling tower in the cost analysis for Options 1 and 4, and what useful life and depreciation rate was used for mechanical cooling tower in the cost analysis for Option 3.

b. If not already addressed, explain whether the optionality for post 2040 Mitchell Unit 2 operation was included in the cost analysis for Option 3 and if so, how that assumption was included.

c. If Mitchell Unit 2 were to be retired in 2040, explain whether the mechanical cooling tower would be retired along with the unit, and if so, the remaining value of the stranded investment.

d. Explain how the cooling tower could possibly be used after Mitchell Unit 2 reaches the end of its useful life and is retired.

e. Provide an update to the cost analysis for Option 3, with all supporting workpapers in Excel format, in which the new mechanical cooling tower is depreciated over the remaining useful life of Mitchell Unit 2.

RESPONSE

a. The Mitchell Plant, and thus, the current Mitchell Unit 2 Cooling Tower is being depreciated through 2040. The options did not include the cost of the current cooling tower. The economic analysis and rate impact only included costs, and thus useful lives and depreciable rates, for the capital projects to address the structural needs of the cooling tower. Please see the table below for a summary of assumptions used. Please also refer to the Company Witness Coon's Direct Testimony on pages 5 and 7.

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	In Service	Useful Life (years)	Depreciable Rate	Related Workpaper
Option 1 Economic Analysis	2029	10	10.00%	KPSCO_R_KPSC_1_10_ConfidentialAttachment2
Option 3 Economic Analysis	2029	25	4.00%	KPSCO_R_KPSC_1_10_ConfidentialAttachment4
Option 4 Economic Analysis	2028	10	10.00%	KPSCO_R_KPSC_1_10_ConfidentialAttachment5
Option 3 Rate Impact Analysis	2029	12	8.33%	KPCO_R_KPSC_1_11_Attachment2

b. The optionality for post-2040 operation of Mitchell Unit 2 was included for Option 3 quantitatively through the use of a 25-year depreciable life in the economic analysis. In addition, post-2040 optionality was a qualitative factor considered by the Mitchell Operating Committee during the evaluation of which cooling tower option to move forward with, as documented in the Operating Company minutes included as Exhibit TSW-1.

c. and d. Yes, if Mitchell Unit 2 were to be retired in 2040, the cooling tower would also be retired with the rest of the plant and would not provide service to the customers. As explained in Company Witness Wolfram's Direct Testimony, the Company is proposing to depreciate the cooling tower through 2040, consistent with the Plant's current expected useful life. If approved as filed, there would be no remaining value for the cooling tower at the time the plant is retired, if it were to be retired in 2040. One of the benefits of constructing the new mechanical draft cooling tower is that it provides post-2040 optionality for Mitchell Unit 2. Specifically, depending on the then-existing environmental regulations, there is potential to continue to operate the plant as-is or, if environmental regulations require, there may be the option to convert or co-fire the units with gas to continue their operation. This post-2040 optionality does not exist with Options 1 or 4.

e. Please see KPCO_R_KPSC_1_11_Attachment2 wherein the Company updated the depreciable life to be through 2040 in order to calculate rate impacts.

Witness: Tanner S. Wolfram (subparts c and d)

Witness: Nicole M. Coon (subparts a, b, and e)

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DATA REQUEST

KPSC 2_9 Refer to Kentucky Power's response to Commission Staff's First Request for Information (Staff's First Request), item 2 (a).

- a. Explain whether the response indicates that Kentucky Power anticipates using the existing tower until the new tower is complete sometime in the second quarter of 2028.
- b. Explain whether the existing tower can continue to operate until the new mechanical tower is complete under Option 3, why Mitchell Unit 2 cannot continue to function for at least some time during the construction in phase 2, and if it can, state how that would change the comparison if not already included.
- c. State how long the current tower can continue functioning safely in its current state and explain each basis for the response.

RESPONSE

- a. Yes, the existing cooling tower will continue to operate until the new mechanical draft cooling tower is constructed and ready for tie-in.
- b. The Company is unclear what is meant by "phase 2" in this request. To the extent the request is intending to ask why, if Mitchell Unit 2 can continue to operate while the new mechanical draft cooling tower is constructed in Option 3, can it not continue to function for some time during the construction of Option 2 (a new combined-cycle plant), the Company responds that the physical site constraints at the Mitchell Plant would mean that the Company would have to cease operations at and demolish Mitchell Unit 2 to construct the natural-gas fired combined cycle plant.

Additionally, if Kentucky Power were to construct a new combined-cycle plant at a different site, but continue to operate Unit 2 during construction, the Company would likely be required to invest capital in a cooling tower that would be retired to ensure it can safely operate until the combined cycle is operational.

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c. The current Mitchel Unit 2 Cooling Tower can continue to operate safely with the current monitoring plan allowing for a well-planned completion of a replacement mechanical draft cooling tower in 2028/2029. However, during the interim, it may be exposed to extreme weather loads that exceed its capacity, which could cause damage and render the structure inoperable.

Witness: Daniel W. Pizzino

Witness: Tanner S. Wolfram

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DATA REQUEST

- KPSC 2_10** Refer to Kentucky Power's response to Staff's First Request, Item 1, Attachment 1, pages 156-161.
- a. State whether Kentucky Power was aware of these inspection reports, specifically the 1990 report, at the time Kentucky Power purchased its 50 percent undivided share in the Mitchell Plant.
 - b. Explain which maintenance programs were selected after the 1990 report to preserve both cooling tower shells and extend their operational life. Include in the response a list of each program undertaken including program costs, either annually or in total.
 - c. Explain what steps were taken at the time Kentucky Power purchased its 50 percent undivided share in the Mitchell Plant to ensure that the plant was in sound working order or to otherwise check the condition of the plant.
 - d. Identify and describe any assurances that were made to Kentucky Power at the time Kentucky Power purchased its 50 percent undivided share in the Mitchell Plant regarding the condition of the major plant components / capital assets, including specifically the cooling tower at Mitchell Unit 2.

RESPONSE

- a, c, & d. Please see the Company's response to KPSC 2-5.
- b. Specific records documenting maintenance programs implemented in response to the 1990 third-party inspection of Mitchell Unit 1, which did not include Mitchell Unit 2, are not available.

Witness: Tanner S. Wolffram

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DATA REQUEST

KPSC 2_11 Refer to Kentucky Power's response to the Staff's First Request, Item 1, Attachment 1, page 265, Item 12, which states "[t]his cooling tower has many defects, some with the risk of falling concrete". Refer also to Kentucky Power's response to Staff's First Request, Item 14, Attachment 2, page 95, Item 12, which states, "[t]his cooling tower is in poor structural condition. Many disorders have been identified with the risk of falling concrete; these disorders have to be treated, or access to the bottom of the cooling tower must be prohibited". Explain why Kentucky Power did not file a similar case earlier in 2020 or 2021 and why Kentucky Power did not otherwise seek to address this issue earlier.

RESPONSE

The Company disagrees with the assertion in the request that it was not addressing the structural concerns in a timely manner. As described on pages 8-9 of Company Witness Pizzino's Direct Testimony and the Company's response to AG-KIUC 1-11, the Company has implemented a comprehensive monitoring program to ensure the Unit could continue to operate in a safe and reliable manner since 2016 when the structural needs were discovered. During that time, the Company also evaluated long-term solutions to address the structural needs, which resulted in the Initial Repair Project, which began in 2024. It was not until the Company began work on the Initial Repair Project that the work necessary to complete the project successfully would be considerably more costly and time-consuming than first evaluated. Following the discovery that the scope and cost of the Initial Repair Project would need to increase to complete the project, the Company then evaluated its options for addressing the structural issues at the Mitchell Unit 2 Cooling Tower. This evaluation led to the determination that constructing a new mechanical draft cooling tower for Mitchell Unit 2 was the best option for Kentucky Power and its customers.

Witness: Tanner S. Wolfram

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DATA REQUEST

KPSC 2_12 Refer to Kentucky Power's response to the Staff's First Request, Item 5. Explain whether Kentucky Power analyzed implementing Options 3 and 4 after 2028, which would reduce the number of cells and piping for the new mechanical draft cooling tower.

RESPONSE

The Company is unclear as to the basis for the statement that implementing Options 3 and 4 would reduce the number of cells and piping for the new mechanical draft cooling tower. The size of the new mechanical draft cooling tower is a function of the cooling needs of the plant and not when it is constructed. With that clarification, the Company did not analyze implementing Options 3 or 4 after 2028 because of the need to address the structural needs of the existing cooling tower. Any delay in addressing the current structural needs increases the risk of failure of the tower or that the existing cooling tower would not be able to continue to operate after 2028.

Witness: Tanner S. Wolfram

Witness: Daniel W. Pizzino

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DATA REQUEST

KPSC 2_13 Refer to Kentucky Power's response to the Staff's First Request, Item 20, KPCO_R_KPSC_1_20_ConfidentialAttachment1, line 13. Explain how the amount for contingency has been calculated and provide its breakdown.

RESPONSE

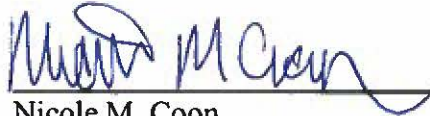
During the initial construction phase of the Initial Repair Project, when inspections first became possible, inspectors found more cracking and deterioration than expected, necessitating additional repairs. The contingency referred to on line 13 of KPCO_R_KPSC_1_20_ConfidentialAttachment1 reflects contractor's updated estimate following those discoveries and the anticipation of similar findings as construction proceeded up the tower. The breakdown of the contingency is as follows:

Category	Amount
Labor	\$21.6M
Material	\$10.8M
Oversight	\$3.7M
TOTAL	\$36.1M

Witness: Shawn P. Malone

VERIFICATION

The undersigned, Nicole M. Coon, being duly sworn, deposes and says she is a Regulatory Consultant Staff for American Electric Power Service Corporation, that she has personal knowledge of the matters set forth in the foregoing responses and the information contained therein is true and correct to the best of her information, knowledge, and belief.

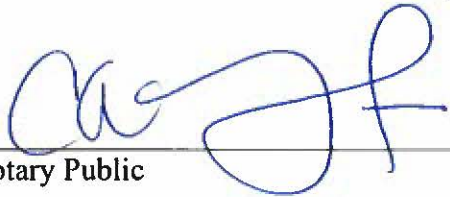


Nicole M. Coon

State of Ohio)
County of Franklin)

Case No. 2026-00001

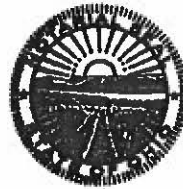
Subscribed and sworn to before me, a Notary Public in and before said County and State, by Nicole M. Coon, on April 21, 2026



Notary Public

My Commission Expires Has no expiration

Notary ID Number 2025-AT-897466



Christine Alaine Frankart
Attorney At Law
Notary Public, State of Ohio
My commission has no expiration date
Sec. 147.03 R.C.

VERIFICATION

The undersigned, Shawn P. Malone, being duly sworn, deposes and says he is the Director of Projects for American Electric Power Service Corporation, that he has personal knowledge of the matters set forth in the foregoing responses and the information contained therein is true and correct to the best of his information, knowledge, and belief.

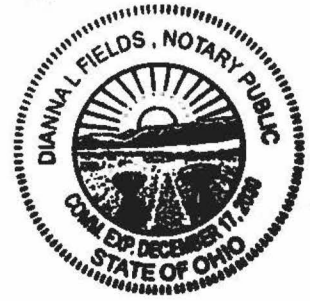
Shawn P. Malone
Shawn P. Malone

State of Ohio)
County Franklin)

Case No. 2026-00001

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Shawn P. Malone, on April 30th 2026.

Dianna L. Fields
Notary Public



My Commission Expires December 17th 2030

Notary ID Number 2025-RE-897557

VERIFICATION

The undersigned, Tanner S. Wolffram, being duly sworn, deposes and says he is the Director of Regulatory Services for Kentucky Power, that he has personal knowledge of the matters set forth in the foregoing responses and the information contained therein is true and correct to the best of his information, knowledge, and belief.

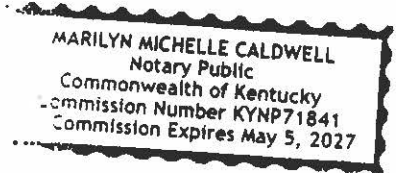
Tanner S. Wolffram
Tanner S. Wolffram

Commonwealth of Kentucky)
County of Boyd)

Case No. 2026-00001

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Tanner S. Wolffram, on April 22, 2026.

Marilyn Michelle Caldwell
Notary Public



My Commission Expires May 5, 2027

Notary ID Number KYNP71841