

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF KENTUCKY POWER)	
COMPANY FOR 1) A CERTIFICATE OF PUBLIC CON-)	
VENIENCE AND NECESSITY TO CONSTRUCT A MECH-)	CASE No.
ANICAL DRAFT COOLING TOWER AT THE MITCHELL)	2026-00001
PLANT 2) APPROVAL OF CERTAIN REGULATORY AND)	
ACCOUNTING TREATMENTS, AND 3) ALL OTHER)	
REQUIRED APPROVALS AND RELIEF)	

**JOINT SUPPLEMENTAL DATA REQUESTS OF
ATTORNEY GENERAL AND KIUC**

The intervenors, the Attorney General of the Commonwealth of Kentucky, by and through his Office of Rate Intervention [“OAG”], and the Kentucky Industrial Utility Customers [“KIUC”] hereby submit the following Joint Supplemental Data Requests to Kentucky Power Company [“KPCo” or “the Company”], to be answered by the date specified in the Commission’s Orders of Procedure, and in accord with the following:

- (1) In each case where a request seeks data provided in response to a staff request, reference to the appropriate request item will be deemed a satisfactory response.
- (2) Identify the witness who will be prepared to answer questions concerning each request.
- (3) Repeat the question to which each response is intended to refer. The OAG-KIUC can provide counsel for KPCo with an electronic version of these questions, upon request.
- (4) These requests shall be deemed continuing so as to require further and supplemental responses if the Companies receive or generate additional information within the scope of these requests between the time of the response and the time of any hearing conducted hereon.

(5) Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association, be accompanied by a signed certification of the preparer or person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

(6) If you believe any request appears confusing, request clarification directly from Counsel for OAG-KIUC.

(7) To the extent that the specific document, workpaper or information as requested does not exist, but a similar document, workpaper or information does exist, provide the similar document, workpaper, or information.

(8) To the extent that any request may be answered by way of a computer printout, identify each variable contained in the printout which would not be self-evident to a person not familiar with the printout.

(9) If the Companies have objections to any request on the grounds that the requested information is proprietary in nature, or for any other reason, notify Counsel for OAG-KIUC as soon as possible.

(10) As used herein, the words "document" or "documents" are to be construed broadly and shall mean the original of the same (and all non-identical copies or drafts thereof) and if the original is not available, the best copy available. These terms shall include all information recorded in any written, graphic or other tangible form and shall include, without limiting the generality of the foregoing, all reports; memoranda; books or notebooks; written or recorded statements, interviews, affidavits and depositions; all letters or correspondence; telegrams, cables and telex messages; contracts, leases, insurance policies or other agreements; warnings

and caution/hazard notices or labels; mechanical and electronic recordings and all information so stored, or transcripts of such recordings; calendars, appointment books, schedules, agendas and diary entries; notes or memoranda of conversations (telephonic or otherwise), meetings or conferences; legal pleadings and transcripts of legal proceedings; maps, models, charts, diagrams, graphs and other demonstrative materials; financial statements, annual reports, balance sheets and other accounting records; quotations or offers; bulletins, newsletters, pamphlets, brochures and all other similar publications; summaries or compilations of data; deeds, titles, or other instruments of ownership; blueprints and specifications; manuals, guidelines, regulations, procedures, policies and instructional materials of any type; photographs or pictures, film, microfilm and microfiche; videotapes; articles; announcements and notices of any type; surveys, studies, evaluations, tests and all research and development (R&D) materials; newspaper clippings and press releases; time cards, employee schedules or rosters, and other payroll records; cancelled checks, invoices, bills and receipts; and writings of any kind and all other tangible things upon which any handwriting, typing, printing, drawings, representations, graphic matter, magnetic or electrical impulses, or other forms of communication are recorded or produced, including audio and video recordings, computer stored information (whether or not in printout form), computer-readable media or other electronically maintained or transmitted information regardless of the media or format in which they are stored, and all other rough drafts, revised drafts (including all handwritten notes or other marks on the same) and copies of documents as hereinbefore defined by whatever means made.

(11) For any document withheld on the basis of privilege, state the following: date; author; addressee; indicated or blind copies; all persons to whom distributed, shown, or explained; and, the nature and legal basis for the privilege asserted.

(12) In the event any document called for has been destroyed or transferred beyond the control of the Companies, state: the identity of the person by whom it was destroyed or transferred, and the person authorizing the destruction or transfer; the time, place, and method of destruction or transfer; and, the reason(s) for its destruction or transfer. If destroyed or disposed of by operation of a retention policy, state the retention policy.

(13) Provide written responses, together with any and all exhibits pertaining thereto, in one or more bound volumes, separately indexed and tabbed by each response, in compliance with Kentucky Public Service Commission Regulations.

(14) “And” and “or” should be considered to be both conjunctive and disjunctive, unless specifically stated otherwise.

(15) “Each” and “any” should be considered to be both singular and plural, unless specifically stated otherwise.

Respectfully submitted,

RUSSELL COLEMAN
ATTORNEY GENERAL



LAWRENCE W. COOK
J. MICHAEL WEST
ANGELA M. GOAD
T. TOLAND LACY
JOHN G. HORNE II
ASSISTANT ATTORNEYS GENERAL
1024 CAPITAL CENTER DR., STE. 200
FRANKFORT, KY 40601
(502) 696-5453
FAX: (502) 564-2698

Larry.Cook@ky.gov
Michael.West@ky.gov
Angela.Goad@ky.gov
Thomas.Lacy@ky.gov
John.Horne@ky.gov

/s/ Michael L. Kurtz

MICHAEL L. KURTZ, ESQ.
JODY KYLER COHN, ESQ.
BOEHM, KURTZ & LOWRY
425 WALNUT STREET, SUITE 2400
CINCINNATI, OHIO 45202
PH: 513.421.2255 FAX: 513.421.2764
mkurtz@BKLawfirm.com
jkylercohn@BKLawfirm.com

COUNSEL FOR KENTUCKY INDUSTRIAL
UTILITY CUSTOMERS, INC.

Certificate of Service

Pursuant to the Commission's Orders in Case No. 2020-00085, and in accord with all other applicable law, Counsel certifies that an electronic copy of the forgoing was served and filed by e-mail to the parties of record.

This 17th day of April, 2026



Assistant Attorney General

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a New Cooling Tower at the Mitchell Plant, etc.
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1. Provide a copy of the Company's tariff book reflecting the rates authorized by the Commission in Case 2025-00257, including Tariff G.R.
2. Refer to the Company's response to AG-KIUC 1-5(a) and (b), which cites to Company Witness Coon's direct testimony at 12:4-23. The response did not provide the information requested. The referenced testimony describes the Company's request to use a 12-year life for depreciation purposes and the Company's use of a 25-year life for economic analyses purposes. The referenced testimony does not provide any support for the 25-year life for economic analyses purposes other than "in terms of an economic decision, the Company chose to use a 25-year life as that aligns with the cooling tower's useful life,"¹ and does not reconcile the use of the 12-year life for depreciation purposes, assuming a retirement date of 2040 and the 25-year life for economic analysis purposes, apparently assuming a retirement date of 2053. Please provide the information requested in AG-KIUC 1-5(a) and (b) or explain why the Company cannot do so.
3. Confirm the Company was aware of the problems with the Mitchell 2 cooling tower when it filed its applications in Case Nos. 2025-00257 and 2025-00175. Confirm further that Company Witness Alex Vaughan addressed the Mitchell 2 cooling tower options in his direct and supplemental direct testimonies in Case 2025-00175.
4. Refer to the Direct Testimony of Company Witness Wiseman in Case 2025-00257 at 13:16-21, wherein she stated:

"While the Company is proposing to update depreciation rates in this case, the Company is not proposing to adjust depreciation rates for the Mitchell Plant as discussed in the Direct Testimony of Company Witness Wolfram. Not only does this reduce immediate bill impacts to customers, it better positions the Company to pursue securitization of the Mitchell investments as further discussed by Company Witness Wolfram."

Refer also to the Direct Testimony of Company Witness Tanner Wolfram in Case 2025-00257 at 22:11-14, wherein he stated:

"Further, given that the Company is committed to seeking securitization of the remaining net book value of the Mitchell Plant, and the currently-pending application in Case No. 2025-00175, the Company also made the decision not to update the depreciation rates for the Mitchell Plant at this time."

- a. Confirm the Company's request in this proceeding to apply a unique and much higher depreciation rate for the Mitchell 2 cooling tower is a change from its proposal and the stated rationale underlying its self-described "decision not to

¹ Coon Direct Testimony at 12:17-18.

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update the depreciation rates for the Mitchell Plant at this time” in Case 2025-00257.

- b. Confirm that when Witness Tanner Wolffram filed rebuttal testimony in Case 2025-00257 agreeing that the proposed Tariff G.R. revenue requirement formula should be modified to include the AFUDC offset,² consistent with the Company’s historic accounting and ratemaking, he was aware of the Mitchell 2 cooling tower capital costs and the Company’s intent to seek recovery of the costs of the Mitchell 2 cooling tower project through Tariff G.R.
5. Refer to Tariff G.R approved by the Commission in Case 2025-00257.³
 - a. Provide a copy of Tariff G.R. that complies with the Commission Order to include the AFUDC offset in the revenue requirement formula and to exclude property tax expense. Indicate whether this Tariff G.R. has been filed with the Commission. If so, then provide a date/time stamped version of the filing. If not, explain why it has not been filed.
 - b. Confirm the Company historically has calculated AFUDC on qualifying construction costs, including major generation construction project.
 6. Refer to the Company’s response to AG-KIUC 1-5(e) describing the accounting for the cost of removal estimate to partially demolish the existing Mitchell 2 cooling tower cost and the related debit to accumulated depreciation. Indicate whether it is the Company’s intent to reflect this cost and this reduction to accumulated depreciation in the Tariff G.R. revenue requirement calculation. Explain your response.
 7. Refer to the Company’s response to AG-KIUC 1-3(d) describing the cessation of depreciation expense on retired plant. Confirm it is the Company’s intent to reflect the cessation of depreciation on the retired cooling tower plant in service as a reduction to the Tariff G.R. revenue requirement calculation.
 8. Confirm that if the Commission allows CWIP in rate base, then Tariff G.R. revenues will reflect the weighted debt return on the CWIP. Confirm that the revenues to reflect the weighted debt return will be offset by the related interest expense, presumably the same amount, so there will be no effect on taxable income because the revenues and expense will net to \$0.
 9. Confirm that regardless of whether the Commission allows CWIP in rate base, the Company is required to capitalize interest for tax basis purposes and that this increase to the tax basis without a concomitant increase in the book basis is a temporary difference that results in a deferred tax asset (DTA), all else equal. Explain your response and provide a copy of all authorities relied on for your response.

² Wolffram Rebuttal at 8:1 through 9:2.

³ Case No. 2025-00257, Final Order dated Feb. 28 2026, at 159-168.

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10. Reference the following sources:
- (i) The Commission’s Final Order in Case 2025-00257 at 161, which states in part:

“Kentucky Power determined that property taxes of \$195,008 should have been excluded from Tariff G.R.’s annual revenue requirement, and the proposed Tariff G.R. should include only the return on and of Mitchell Plant currently recovered through base rates. Kentucky Power would continue to incur property tax expense and, therefore, must continue collecting an associated level of property tax expense in base rates.”⁴; and
 - (ii) The Commission’s Final Order in Case 2025-00257 at 163, which states in part: “Consequently, Kentucky Power agreed that these property taxes should remain within base rates.⁵ . . . In the Settlement Agreement, Kentucky Power agreed with all of the Attorney General/KIUC’s recommended adjustments related to Tariff G.R. except the ROE.”⁶
 - a. Confirm there is no term in the approved Tariff G.R. revenue requirement formula for property tax expense.
 - b. Indicate where in the approved Tariff G.R. revenue requirement formula the Company proposes to include property tax expense.
11. Reference the Company’s proposed Tariff G.R. in Case 2025-00257.
- a. Confirm the Company’s *proposed* Tariff G.R. revenue requirement formula does not include O&M expense.
 - b. Indicate where in the *approved* Tariff G.R. revenue requirement formula the Company proposes to include O&M expense.

⁴ *Id.* at 161, Footnotes 548-549 in Final Order, *citing* Kentucky Power’s Response to Staff’s First Request, Item 28(b).

⁵ *Id.* at 163, Footnote 556 in Final Order, *citing* Wolfram Rebuttal Testimony at R8.

⁶ *Id.*, Footnote 559, *citing* Settlement Agreement at 21.