

August 12, 2026

Hon. Justin M. McNeil
Executive Director
Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40602

Re: In the Matter of: Electronic Joint Application of Kentucky Utilities Company, Louisville Gas and Electric Company, Duke Energy Kentucky, Inc., East Kentucky Power Cooperative, Inc., Delta Natural Gas Company, Inc., Atmos Energy Corporation, and Kentucky Power Company for an Order Approving the Establishment of Regulatory Assets – Case No. 2026-00143

Dear Mr. McNeil:

Pursuant to the Commission's July 29, 2026 Order, East Kentucky Power Cooperative, Inc., created a regulatory asset account for the increased PSC assessment that was anticipated, however, no journal entries have been recorded. EKPC's PSC assessment pursuant to KRS 278.130 for 2026 was based on the prior rate and therefore no journal entries were recorded. If EKPC were to receive an amended PSC assessment from the Kentucky Department of Revenue, EKPC would then need to record journal entries for the regulatory asset. If an amended PSC assessment is received, EKPC will file any journal entries made to this account and year-end actuals in the post-case reference of this proceeding. In addition, if it is necessary to record an amount for the increased PSC assessment in the future, for any amounts not included in base rates, EKPC will file any necessary journal entries and year-end actual amounts at that time.

Please let me know if you have any questions or require any additional information.

Very truly yours,


L. Allyson Honaker

Enclosure