

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, Atmos Energy Corporation ("Atmos Energy") states that it has not created a regulatory asset account for the increased PSC assessment that was anticipated and that no journal entries have been recorded. The 2026 PSC Assessment received by Atmos Energy for 2026 was based on the prior rate and therefore no journal entries were recorded. However, if an amended PSC assessment is received for 2026, or if Atmos Energy receives a PSC assessment pursuant to KRS 278.130 in the future for any amounts not included in base rates, Atmos Energy would make the necessary journal entries at that time for establishment of the regulatory asset and file the journal entries and year-end actuals with the Commission at that time.

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

Very truly yours,


L. Allyson Honaker

Enclosure