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VIA ELECTRONIC FILING

August 12, 2026

Mr. Justin M. McNeil
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40601-8294

Re: Case No. 2026-00143

In the Matter of the 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

Dear Mr. McNeil:

Pursuant to Paragraphs 3 and 4 the July 29, 2026 Final Order (Final Order) in the above referenced case, Duke Energy Kentucky, Inc. (Duke Energy Kentucky or the Company), hereby states that because its 2026 invoice from the Kentucky Department of Revenue for PSC assessment was based on the prior version of KRS 278.130, the Company did not record, and does not expect to need to record, a regulatory asset at this time. Therefore, there are no accounting entries to be reported at this time.

If the Company records a regulatory asset in the future for assessment costs related to increased PSC Assessment payments required by the revised version of KRS 278.130 and not included in current base rates, it will use its newly created regulatory asset account to record those deferrals and will provide accounting entries and year-end actual amounts consistent with the Final Order.

I certify that the electronically filed document is a true and accurate copy of the original document and that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means. Pursuant to the Commission's July 22, 2021 Order in Case No. 2020-00085, no paper copy of this filing will be made.

Respectfully submitted,

/s/Rocco D'Ascenzo

Rocco O. D'Ascenzo