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VIA ELECTRONIC FILING

Ms. Linda Bridwell
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40601-8294

May 29, 2026

RE: 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 Ms. Bridwell:

Please find enclosed and accept for filing pursuant to KRS 278.220, a joint application requesting approval authorizing 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 to establish regulatory assets to account for each utility's expenses incurred to comply with new statutory obligations in KRS 278.130 raising the assessment amount on public utilities for the maintenance of the Commission from no more than two mills on intrastate receipts to a fixed amount of 0.23% of intrastate receipts.

In accordance with 807 KAR 5:001, Section 8 and the Commission's Order of July 22, 2021 in Case No. 2020-00085, I certify that the electronic filing has been transmitted to the Commission on May 29, 2026 and that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means.

Should you have any questions regarding the enclosed, please do not hesitate to contact me.

Sincerely,

A handwritten signature in blue ink that reads "Rick E. Lovekamp".

Rick E. Lovekamp