COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

Electronic Application Of Kentucky Power Company For An Order Approving Accounting Practices To Establish A Regulatory Asset Related To The Extraordinary Expenses Incurred By Kentucky Power Company In Connection With The August 11, 2026 and August 16, 2026 Major Storm Events	))))))	Case No. 2026-00322

VERIFIED APPLICATION

Kentucky Power Company ("Kentucky Power" or the "Company") applies to the Public Service Commission of Kentucky ("Commission") pursuant to KRS 278.030, KRS 278.040, and KRS 278.220 for an Order permitting the Company to accumulate and defer for review and recovery in its next base rate proceeding before the Commission those extraordinary and incremental net operations and maintenance expenses the Company incurred in connection with the August 11, 2026 and August 16, 2026 Major Event storms in Kentucky Power's service territory. In support of this Application, the Company states:

Applicant

1. Kentucky Power is an electric utility organized as a corporation under the laws of the Commonwealth of Kentucky in 1919.[1] The Company's post office address is 1645 Winchester Avenue, Ashland, Kentucky 41101. The Company's electronic mail address is kentucky_regulatory_services@aep.com.

[1] A certified copy of the Company's Articles of Incorporation and all amendments thereto was attached to the Joint Application in *In the Matter Of: The Joint Application Of Kentucky Power Company, American Electric Power Company, Inc. And Central And South West Corporation Regarding A Proposed Merger*, Case No. 1999-00149 (Ky. P.S.C. 1999). The Company's November 6, 2026 Certificate of Existence is attached as **EXHIBIT 1**.

2. Kentucky Power is engaged in the generation, purchase, transmission, distribution, and sale of electricity to Kentucky consumers. The Company serves approximately 162,000 retail customers in the following 20 counties of eastern Kentucky: Boyd, Breathitt, Carter, Clay, Elliott, Floyd, Greenup, Johnson, Knott, Lawrence, Leslie, Letcher, Lewis, Magoffin, Martin, Morgan, Owsley, Perry, Pike, and Rowan.

3. Kentucky Power is a wholly-owned subsidiary of American Electric Power Company, Inc.

Introduction

4. As explained more fully below, on August 11, 2026 and August 16, 2026, Kentucky Power's service territory experienced a "Major Event storm," which is also referred to in this Application as "JMED storm." The Company provides a definition and discussion of what storms are classified as Major Event or JMED storms below.

5. The Company's best estimates at the time of this filing indicate that the total costs associated with the Major Event storm on August 11, 2026 could total approximately $6.2 million and the Major Event storm on August 16, 2026 could total approximately $3.5 million.

6. Furthermore, the Company's best estimates at the time of this filing indicate that the recovery cost of all JMED storms for 2026 could total approximately $14.0 million, as detailed in the table below and **Exhibit 2**:

Type	Date	Deferral Application	Total Cost	Jurisdictional Incremental O&M[2]
JMED Storms	January 4, 2026	2026-00101	$4,308,935	$2,681,397
	August 11, 2026	2026-00322	$6,160,375	$3,831,014
	August 16, 2026		$3,513,623	$2,270,754
Total: JMED Storms			**$13,982,933**	**$8,783,165**
Non-Major	February 20, 2026		$349,714	$161,000
	June 17, 2026		$587,782	$302,374
	June 27, 2026		$344,207	$220,618
	July 21, 2026		$246,348	$246,348
Total: Non-Major			**$1,528,051**	**$930,341**
Total			**$15,510,984**	**$9,713,505**

7. In most instances, the Commission requires a jurisdictional utility to obtain Commission approval before recording as a regulatory asset on the utility's books for accounting purposes an expense that qualifies for establishment as a regulatory asset.[3]

8. However, the Commission clarified in a previous Kentucky Power Major Event storm deferral application, in Case No. 2025-00031, and held that "[t]he Commission [would] allow, and recommends, Kentucky Power record expenses for storms occurring in any quarter of the fiscal year as a deferred asset for accounting purposes only, subject to Kentucky Power providing the Commission with notice of such within five days of the establishment of the regulatory asset and subject to Kentucky Power filing an application within 90 days of the occurrence of the storm seeking Commission approval for such authority."[4]

[2] Costs incremental to those currently in base rates and that would not have been incurred but for the storms. Please refer to **EXHIBIT 2** for a breakdown of each event.

[3] *See* Order at 1, *Application Of Kentucky Power Company For An Order Approving Accounting Practices To Establish Regulatory Assets And Liabilities Related To The Extraordinary Expenses Incurred By Kentucky Power Company In Connection With The Two 2015 Major Storm Events*, Case No. 2016-00180 (Ky. P.S.C. Dec. 12, 2016) ("2016 Storm Order").

[4] *See* Order at 8, *Application Of Kentucky Power Company For An Order Approving Accounting Practices To Establish A Regulatory Asset Related To The Extraordinary Expenses Incurred By Kentucky Power Company In Connection With The January 5, 2025 And February 15, 2025 Major Event Storms*, Case No. 2025-00031 (Ky. P.S.C. Mar. 31, 2025) ("2025 Storm Order").

9. Accordingly, the Company provided notice to the Commission's Executive Director on September 8 2026, that it recorded a deferred asset, based on estimates at the time, in the amount of $6,398,117 for accounting purposes only for the August 11, 2026 and August 16, 2026 Major Event storms with its August 2026 financial close.[5]

10. The Company's deferral request in this proceeding is limited to the total incremental O&M associated with the August 11, 2026 and August 16, 2026 Major Event storms as demonstrated in **Exhibit 2**.

Kentucky Power's Transmission and Distribution Facilities

11. As of November 2, 2026, Kentucky Power owns approximately 1,254 circuit miles of transmission lines. Kentucky Power's transmission system is designed and constructed to meet heavy loading criteria. The transmission system comprises approximately 2,367 metal structures and 4,165 wooden structures.

12. The Company also owns approximately 10,144 circuit miles of distribution lines as of January 29, 2026. Of these, approximately 192 circuit miles are underground. Kentucky Power's distribution system is designed and constructed to meet the industry-accepted medium loading criteria.

13. Kentucky Power's service territory also includes some of the most rugged and difficult topography in the Commonwealth. Specifically, its distribution and lower voltage transmission facilities cross mountainous and heavily-wooded terrain.

[5] *See* Counsel's letter to Mr. Justin McNeil dated September 8, 2026, attached hereto as **EXHIBIT 3**.

"Major Event Day" Storms

14. Under IEEE Standard 1366, a Major Event is one that exceeds reasonable design or operational limits of the electric power system. IEEE Standard 1366 statistically defines a "Major Event Day" as any day in which the system's System Average Interruption Duration Index ("SAIDI") exceeds the threshold value of Tmed. The Tmed threshold value in turn is calculated at the end of each reporting period (typically a single calendar year) using data from the previous five years. It is calculated by taking the average of the natural logarithm of each daily SAIDI during the previous five-year period. The standard deviation of the five-year data set is then determined, and the threshold value of Tmed is set at 2.5 standard deviations. Any day in the subsequent reporting period that exceeds Tmed is classified as a Major Event Day. The 2026 Tmed threshold is 4,309,131 customer minutes of interruption ("CMI").

15. On August 11, 2026 and August 16, 2026, Kentucky Power's service territory experienced severe weather events involving Major Event Days as defined by IEEE Standard 1366.

The August 11, 2026 Major Storm Event

16. An outage incident occurred on Tuesday, August 11, 2026, at 1:43 p.m., when severe thunderstorms swept through Kentucky Power's service territory resulting in extensive damage and widespread power outages.

17. At the peak of the event, approximately 19,458 customers were without electric service.

18. The CMI for August 11, 2026 Storm was 25,345,271 minutes, exceeding the Major Event Day threshold.

19. In preparation for restoration efforts, the Company initiated its Incident Command System at 8:00 p.m., on Tuesday, August 11, 2026, with Michele Ross as Incident Commander.

20. The Company's records indicate that approximately 961 internal and contract employees participated in the restoration effort.

21. Outside resources were brought in from Alabama, Florida, Georgia, Illinois, Kentucky, Tennessee, and Virginia to assist in restoration efforts.

22. Records indicate the following damage: 26 transformers, 97 sets of cross arms, 62 broken poles, and 578 spans of conductor.

23. Service was fully restored by 8:20 p.m., Saturday, August 15, 2026, to all Kentucky Power Company customers who could receive service. Below is an overview of the Company's restoration times by district:

a) Ashland District – August 14, 2026, 12:14 p.m.

b) Hazard District – August 15, 2026, 8:20 p.m.

c) Pikeville District – August 15, 2026, 4:20 p.m.

24. The following reflects a summary of the event:

- 08/11/2026 2:00 p.m., approximately 1,558 customers interrupted
- 08/11/2026 6:00 p.m., approximately 14,573 customers interrupted
- 08/11/2026 8:00 p.m., approximately 19,458 customers interrupted
- 08/12/2026 12:00 a.m., approximately 14,516 customers interrupted
- 08/12/2026 6:00 a.m., approximately 14,376 customers interrupted
- 08/12/2026 12:00 p.m., approximately 12,308 customers interrupted
- 08/12/2026 6:00 p.m., approximately 6,512 customers interrupted
- 08/13/2026 12:00 a.m., approximately 4,491 customers interrupted
- 08/13/2026 6:00 a.m., approximately 4,701 customers interrupted
- 08/13/2026 6:00 p.m., approximately 1,702 customers interrupted

- 08/14/2026 12:00 a.m., approximately 4,182 customers interrupted
- 08/14/2026 6:00 a.m., approximately 3,950 customers interrupted
- 08/14/2026 12:00 p.m., approximately 2,627 customers interrupted
- 08/14/2026 6:00 p.m., approximately 2,074 customers interrupted
- 08/15/2026 12:00 a.m., approximately 953 customers interrupted
- 08/15/2026 6:00 a.m., approximately 920 customers interrupted
- 08/15/2026 12:00 p.m., approximately 645 customers interrupted
- 08/15/2026 6:00 p.m., approximately 308 customers interrupted

The August 16, 2026 Major Storm Event

25. An outage incident occurred on Sunday, August 16, 2026, at 7:24 p.m., when severe thunderstorms swept through Kentucky Power's service territory resulting in extensive damage and widespread power outages.

26. At the peak of the event, approximately 10,772 customers were without electric service.

27. The CMI for August 16, 2026 Storm was 9,864,825 minutes, exceeding the Major Event Day threshold.

28. In preparation for restoration efforts, the Company initiated its Incident Command System at 8:00 a.m., on Monday, August 17, 2026, with Michele Ross as Incident Commander.

29. The Company's records indicate that approximately 849 internal and contract employees participated in the restoration effort.

30. Outside resources were brought in from Kentucky and Tennessee to assist in restoration efforts.

31. Records indicate the following damage: 19 transformers, 30 sets of cross arms, 36 broken poles, and 282 spans of conductor.

32. Service was fully completed by 2:50 p.m., Wednesday, August 19, 2026, to all Kentucky Power Company customers who could receive service. Below is an overview of the Company's restoration times by district:

a) Ashland District – August 18, 2026, 7:27 p.m.

b) Hazard District – August 19, 2026, 2:50 p.m.

c) Pikeville District – August 18, 2026, 7:34 p.m.

33. The following reflects a summary of the event:

- 08/16/2026 7:00 p.m., approximately 1,555 customers interrupted
- 08/16/2026 10:00 p.m., approximately 10,772 customers interrupted
- 08/17/2026 6:00 a.m., approximately 8,605 customers interrupted
- 08/17/2026 12:00 p.m., approximately 6,179 customers interrupted
- 08/17/2026 6:00 p.m., approximately 2,737 customers interrupted
- 08/18/2026 5:00 a.m., approximately 3,548 customers interrupted
- 08/18/2026 12:00 p.m., approximately 2,066 customers interrupted
- 08/18/2026 8:00 p.m., approximately 430 customers interrupted

Cost Mitigation Efforts and Contractor Selection

34. Prior to a storm event, the AEP Meteorology team and Kentucky Power actively monitor the weather. To help determine if the weather will be severe, the AEP Meteorology team and the Company utilize a Storm Outage Prediction Model ("SOPM"). The SOPM application is a resource planning tool that uses historical weather events and utility damage to create predictions of utility damage due to the weather forecast.

35. Kentucky Power utilizes the Incident Command System ("ICS") during Major Storm Events. The ICS is a standardized, on-scene, all-hazard incident management tool that allows responders to manage both small and large emergencies, such as outages related to major storms and other events requiring quick responses. It is the same process used by other utilities and agencies, such as the military and local and state government emergency responders, in responding to emergencies.

36. The primary objective of the ICS is to establish an operation structure that will efficiently utilize all available resources to resolve the emergency situation. It also provides timely and accurate damage assessment reports for management, employees, and the general public.

37. The ICS allows the Company to accomplish rapid and orderly repairs of electric facilities for the protection of public health and safety and the restoration of services to all customers in the minimum time possible.

38. Using the SOPM application, reconnaissance assessments, and damage evaluations, Kentucky Power first determines the number of outside resources needed to safely complete repairs and restore service to customers.

39. If it is determined that the severity of system damage has or will likely exceed the number of available resources, the Company will seek external mutual assistance. The required number of resources correlates with the type of damage; for example, repairing broken poles takes longer than addressing downed wires.

40. AEP, including Kentucky Power Company, is a member of several Regional Mutual Assistance Groups ("RMAGs"). This membership provides access to additional assistance from other utilities when necessary. The Company's representative submits requests to our closest

RMAG for needed resources, and other members indicate whether they can fully or partially fulfill these requests.

41. The main advantage of being part of multiple RMAGs is the ability to request resources from the closest members. If local assistance is limited due to a regional weather event, the Company can expand its requests to other RMAGs, ensuring the required help is received. Additionally, the Company can seek assistance from non-RMAG sources, such as local cooperatives and municipalities.

42. The Company has an onboarding process for mutual assistance and adheres to Edison Electric Institute ("EEI") governing principles for emergency assistance. The EEI governing principles include guidelines for costs and expenses incurred by mutual assistance resources as a result of furnishing emergency assistance. These guidelines include such items as wages, travel and living expenses, and replacement cost of material and supplies expended or furnished.

43. Designated Company employees are given a roster of mutual assistance workers to ensure that the Company is receiving the agreed upon number of mutual assistance workers and is able to collect pertinent information for tracking and resource assignments. With this information, the Company knows what mutual assistance workers are on property, what areas and work they are assigned, as well as the hours that are worked. This helps the Company ensure that labor from mutual assistance is being properly charged. This tracking procedure also helps to ensure mutual assistance is released in due course to help limit expenses incurred from these resources.

44. The Company's use of the EEI governing principles and systematic tracking approach helps to ensure that storm restoration costs are reasonable and prudently incurred.

The Amount to be Accumulated and Deferred

45. Kentucky Power seeks authorization from the Commission to accumulate and defer for review and recovery in a future base rate proceeding the actual incremental O&M costs associated with the Major Event storm incurred to repair damaged facilities and restore service to customers following the storm events described herein.

46. The total jurisdictional incremental O&M costs associated with the Major Event storm that would not have been incurred but for the storm is still being calculated at the time of this filing. This Application therefore includes the Company's best current estimates.

47. Consistent with past accepted practice, the Company will update the estimates contained in this Application to the actual amounts when actual costs are known and will file the actual amounts with the Commission in the docket related to this Application.

48. The total jurisdictional incremental O&M costs associated with the August 11, 2026 and August 16, 2026 Major Event storms that would not have been incurred but for the storm is estimated to be $6.1 million.[6]

49. Subject to Commission approval in this case, Kentucky Power proposes to defer the total jurisdictional incremental O&M expenses associated with the August 11, 2026 and August 16, 2026 Major Event storms.

50. Kentucky Power's estimate will be developed in accordance with the Company's established accounting policy. Further, the estimate will be subject to disclosure in the Company's quarterly financial statements, in accordance with ASC 275 – Risks and Uncertainties.

[6] *Id.*

Basis for the Requested Accounting Treatment

51. Financial Accounting Standards Board Accounting Standards Codification 980-340-25-1 ("FASB ASC 980-340-25-1") provides for the creation under prescribed circumstances of a regulatory asset. FASB ASC 980-340-25-1 states:

> Rate actions of a regulator can provide reasonable assurance of the existence of an asset. An enterprise shall capitalize all or part of an incurred cost that would otherwise be charged to expense if both of the following criteria are met:
>
> a. It is probable (as defined in Topic 450) that future revenue in an amount at least equal to the capitalized cost will result from the inclusion of that cost in the allowable costs for ratemaking purposes.
>
> b. Based on the available evidence, the future revenue will be provided to permit recovery of the previously incurred cost rather than to provide for expected levels of similar future costs. If the revenue will be provided through an automatic rate-adjustment clause, this criterion requires that the regulator's intent clearly be to permit recovery of the previously incurred cost. A cost that does not meet these asset recognition criteria at the date the cost is incurred shall be recognized as a regulatory asset when it does meet those criteria at a later date.

52. Similarly, 18 C.F.R. Part 101, app. B § 182.3 permits a utility to record a regulatory-created asset "resulting from the ratemaking actions of [a] regulatory agenc[y]" and provides:

> The amounts included in this account are to be established by those charges which would have been included in net income, or accumulated other comprehensive income, determinations in the current period under the general requirements of the Uniform System of Accounts ***but for it being probable that such items will be included in a different period(s) for purposes of developing rates that the utility is authorized to charge for its utility services.***[7]

53. Traditionally, the Commission has exercised its discretion to approve a regulatory asset upon demonstration that the expenses to be deferred fall into one of four categories:

[7] 18 C.F.R. Part 101, app. B § 182.3 (emphasis added).

> (1) an extraordinary nonrecurring expenses which could not have reasonably been anticipated or included in the utility's planning; (2) an expense resulting from a statutory or administrative directive; (3) an expense in relation to an industry sponsored initiative; or (4) an extraordinary nonrecurring expense that over time will result in a savings that fully offsets the costs.[8]

54. The Commission has exercised its discretion in the past to approve a regulatory asset capitalizing major storm-related costs, to the extent such costs exceed the amount of storm-related costs contained in base rates, under the first category identified above. The Commission has approved regulatory assets for such costs that it has found to be extraordinary[9] and "sufficiently significant."[10] These determinations in turn involve consideration of the collective magnitude of the storm expenses,[11] in relation to the amount of storm-related costs built into the utility's base

[8] Order at 4, *In The Matter Of: The Application of East Kentucky Power Cooperative, Inc. For An Order Approving Accounting Practices To Establish A Regulatory Asset Related To Certain Replacement Power Costs Resulting From Generation Forced Outages*, Case No. 2008-00436 (Ky. P.S.C. Dec. 23, 2012).

[9] Order, *In The Matter Of: Application Of Kentucky Power Company For An Order Approving Accounting Practices To Establish A Regulatory Asset Related To The Extraordinary Expenses Incurred By Kentucky Power Company In Connection With Three February 2021 Major Storm Events*, Case No. 2021-00129 (Ky. P.S.C. Apr. 13, 2021) ("*February 2021 Storm Case*"); Order, *In The Matter Of: Application Of Kentucky Power Company For An Order Approving Accounting Practices To Establish A Regulatory Asset Related To The Extraordinary Expenses Incurred By Kentucky Power Company In Connection With The March 1, 2021 Major Storm Event*, Case No. 2021-00402 (Ky. P.S.C. Dec. 29, 2021) ("*March 2021 Storm Case*"); Order, *In The Matter Of: Application Of Kentucky Power Company For An Order Approving Accounting Practices To Establish A Regulatory Asset Related To The Extraordinary Expenses Incurred By Kentucky Power Company In Connection With June 2022 And July 2022 Major Storm Events*, Case No. 2022-00293 (Ky. P.S.C. Sept. 28, 2022) ("*June 2022 Storm Case*"); Order, *In The Matter Of: Electronic Application Of Kentucky Power Company For An Order Approving Accounting Practices To Establish A Regulatory Asset Related To The Extraordinary Expenses Incurred By Kentucky Power Company In Connection With the March 3, 2023, March 25, 2023, and April 1, 2023 Major Event Storms*, Case No. 2023-00137 (Ky. P.S.C. June 5, 2023); Order, *In The Matter Of: Electronic Application Of Kentucky Power Company For An Order Approving Accounting Practices To Establish A Regulatory Asset Related To The Extraordinary Expenses Incurred With the January 5, 2025 and February 15, 2025 Major Storm Events*, Case No. 2025-00031 (Ky. P.S.C. Mar. 31, 2025); Order, *In The Matter Of: Electronic Application Of Kentucky Power Company For An Order Approving Accounting Practices To Establish A Regulatory Asset Related To The Extraordinary Expenses Incurred By Kentucky Power Company In Connection With The May 2025 Major Event Storms*, Case No. 2025-00264 (Ky. P.S.C. Dec. 4, 2025).

[10] Order at 5, *In The Matter Of: Application Of Kentucky Utilities Company For An Order Approving The Establishment Of A Regulatory Asset*, Case No. 2008-00457 (Ky. P.S.C. Dec. 22, 2008) ("2008 KU Storm Case").

[11] Order at 3, *In the Matter of: Application Of Kentucky Power Company For An Order Approving Accounting Practices To Establish Regulatory Assets And Liabilities Related To The Extraordinary Expenses Incurred By Kentucky Power Company In Connection With Three Major Storms Event Storms In 2009*, Case No. 2009-00352 (Ky. P.S.C. Dec. 22, 2009) ("Kentucky Power's damage and service restoration costs related to the cumulative

rates,[12] and the effect a refusal to authorize a deferral would have on the utility's current year financial results.[13]

55. Based upon Commission precedent, Kentucky Power seeks Commission approval to create a regulatory asset deferring the incremental Major Event storms-related expenses, as described above. Estimated total jurisdictional incremental storm-related O&M expenses will be deferred and will be trued-up to net actual costs following the close of books for first quarter 2027.

56. In accordance with FASB ASC 980-340-25-1 and Commission precedent, Kentucky Power requests that the Commission exercise its authority under KRS 278.220 to prescribe the manner in which the Company keeps its accounts by entering an order permitting Kentucky Power to accumulate and defer for review and recovery in its next base rate proceeding its extraordinary and nonrecurring expenses incurred by the Company in repairing damage and restoring service in connection with the Major Event storms described herein. If the requested relief is granted, Kentucky Power will record the regulatory asset in FERC Account No. 182.3.

effects of the 2009 Storms are clearly extraordinary in nature based on their absolute magnitude and the amount of storm damage expenses built into Kentucky Power's base rates.").

[12] *Id.*; Order at 3, *In the Matter of: Electronic Application Of Kentucky Power Company For An order Approving Accounting Practices To Establish A Regulatory Asset Realted To The Extraordinary Expenses Incurred By Kentucky Power Company In Connection With Three 2020 Major Storm Events*, Case No. 2020-00368 (Ky. P.S.C. Feb. 5, 2021) ("The cost of these storms amount to over seven times Kentucky Power's O&M expense budgets for storm damage of approximately $1.5 million, which are currently embedded in Kentucky Power's base rates." (footnote omitted)).

[13] Order at 5-6, *2008 KU Storm Case*.

Exhibits

57. The following exhibits are incorporated in this application:

a. The Company's November 6, 2026 Certificate of Existence **EXHIBIT 1**;

b. Breakdown of costs associated with the Major Event storms **EXHIBIT 2**; and

c. Counsel's letter to Mr. Justin McNeil dated September 8, 2026 **EXHIBIT 3**.

WHEREFORE, Kentucky Power Company respectfully requests the Commission enter an Order:

1. Authorizing Kentucky Power Company in accordance with FASB ASC 980-340-25-1 and Commission precedent to accumulate and defer for review and recovery in the Company's next base rate proceeding the amount of incremental and extraordinary O&M expenses incurred by the Company in repairing damage and restoring service in connection with the August 11, 2026 and August 16, 2026 Major Storm events described in this Application;

2. Authorizing Kentucky Power to record the deferred amount as a regulatory asset to be recorded in FERC Account No. 182.3; and

3. Granting Kentucky Power all additional relief to which it may be entitled.

This 9th day of November, 2026.

Respectfully submitted,



Kenneth J. Gish, Jr.
Harlee P. Havens
STITES & HARBISON PLLC
250 West Main Street, Suite 2300
Lexington, Kentucky 40507-1758
Telephone: (859) 226-2300
Fax: (859) 253-9144
kgish@stites.com
hhavens@stites.com

COUNSEL FOR KENTUCKY POWER COMPANY

Commonwealth of Kentucky
Michael G. Adams, Secretary of State

Michael G. Adams
Secretary of State
P. O. Box 718
Frankfort, KY 40602-0718
(502) 564-3490
http://www.sos.ky.gov

Certificate of Existence

Authentication number: 383728
Visit https://sosbes.sos.ky.gov/BusSearchNProfile/CertValidate.aspx to authenticate this certificate.

I, Michael G. Adams, Secretary of State of the Commonwealth of Kentucky, do hereby certify that according to the records in the Office of the Secretary of State,

KENTUCKY POWER COMPANY

KENTUCKY POWER COMPANY is a corporation duly incorporated and existing under KRS Chapter 14A and KRS Chapter 271B, whose date of incorporation is July 21, 1919 and whose period of duration is perpetual.

I further certify that all fees and penalties owed to the Secretary of State have been paid; that Articles of Dissolution have not been filed; that the most recent annual report required by KRS 14A.6-010 has been delivered to the Secretary of State; and is therefore in good standing.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Official Seal at Frankfort, Kentucky, this 6th day of November, 2026, in the 235th year of the Commonwealth.

Michael G. Adams
Secretary of State
Commonwealth of Kentucky
383728/0028317

STITES & HARBISON PLLC
ATTORNEYS

250 West Main Street
Suite 2300
Lexington, KY 40507-1758
859) 226-2300
(859) 253-9144 FAX

Ken Gish
(859) 226-2293
kgish@stites.com

September 8, 2026

VIA E-MAIL

Justin M. McNeil
Executive Director
Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, KY 40602-0615
psced@ky.gov

RE: **Kentucky Power Company's Notice of Recording of Storm Expenses as Deferred Asset**

Dear Mr. McNeil:

Kentucky Power Company ("Kentucky Power" or the "Company") provides notice, pursuant to the Commission's Order in Case No. 2025-00031, that on August 31, 2026, the Company recorded expenses associated with the August 11, 2026 and August 16, 2026 major storm events as a regulatory asset for accounting purposes only to be recorded in the August 2026 financial close. At the time of recording, the amount of the regulatory asset was $6,398,117. This is a preliminary estimate of the costs associated with recovery from the storm, and the costs are subject to change. Kentucky Power will file an application within 90 days of the storm seeking approval for establishing the regulatory asset.

Please contact me should you have any questions.

Very truly yours,

STITES & HARBISON PLLC

Kenneth J. Gish, Jr.

KJG

VERIFICATION

The undersigned, Amy J. Elliott, being duly sworn, deposes and says she is the Vice President of Regulatory and External Affairs for Kentucky Power Company, that she has personal knowledge of the matters set forth in the foregoing application and the information contained therein is true and correct to the best of her information, knowledge, and belief.

Amy J. Elliott

Amy J. Elliott

Commonwealth of Kentucky)
)
County of Boyd)

Case No. 2026-00322

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Amy J. Elliott, on November 6, 2026

Marilyn Michelle Caldwell
Notary Public

MARILYN MICHELLE CALDWELL
Notary Public
Commonwealth of Kentucky
Commission Number KYNP71841
My Commission Expires May 5, 2027

My Commission Expires May 5, 2027

Notary ID Number KYNP71841