COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF KENTUCKY POWER COMPANY TO AMEND THE SETTLEMENT AGREEMENT APPROVED IN CASE NO. 2018-00035 TO PROVIDE FOR THE ONE-TIME AMORTIZATION OF UNPROTECTED ACCUMULATED DEFERRED FEDERAL INCOME TAX IN AN AMOUNT SUFFICIENT TO ELIMINATE CUSTOMER DELINQUENCIES GREATER THAN 30 DAYS AS OF MAY 28, 2020

CASE NO. 2020-00176

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<u>order</u>

This matter arises from an application filed by Kentucky Power Company (Kentucky Power) to change the manner that it amortizes excess accumulated deferred income taxes (ADIT) approved in an order in Case No. 2018-00035¹ to provide for a one-time amortization of a portion of its unprotected excess ADIT to eliminate certain delinquencies in customers payments that Kentucky Power attributes to the COVID-19 emergency. The Attorney General of the Commonwealth of Kentucky, by and through the Office of Rate Intervention, and Kentucky Industrial Utility Customers have both been granted intervention pursuant to separate orders.

Due to the nature of the case and the issues involved, the Commission finds that a procedural schedule should be established for the orderly processing of this matter. The Commission also directs the parties to the Commission's March 16, 2020 and March

¹ Kentucky Industrial Utility Customers, Inc. v. Kentucky Power Company, Case No. 2018-00035, Order (Ky. PSC Jun. 28, 2018).

24, 2020 Orders in Case No. 2020-00085 regarding filings with the Commission,² which should be followed in this matter until the emergency described therein ends or the Commission orders otherwise.

Kentucky Power requested that the Commission approve the application on an expedited basis that would allow Kentucky Power to implement the proposed credit for July or August billing. Given the need to conduct a thorough review of the proposed transaction, the Commission does not expect to complete its investigation within that time frame, but will use its best efforts to render a timely decision.

IT IS THEREFORE ORDERED that:

1. The procedural schedule set forth in the Appendix to this Order shall be followed.

2. a. Responses to requests for information in paper medium shall be appropriately bound, tabbed, and indexed and shall include the name of the witness responsible for responding to the questions related to the information provided, with an original in paper medium and an electronic version to the Commission.

b. Each response shall be answered under oath, or for representatives of a public or private corporation or a partnership or an association or a governmental agency, be accompanied by a signed certification of the preparer or person supervising the preparation of the response on behalf of the entity that the response is true and

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² Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-*19 (Ky. PSC Mar. 16, 2020), Order at 5–6. Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-*19 (Ky. PSC Mar. 24, 2020), Order at 1–3.

accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

c. Any party shall make timely amendment to any prior response if it obtains information that indicates that the response was incorrect when made or, though correct when made, is now incorrect in any material respect.

d. For any request to which a party fails or refuses to furnish all or part of the requested information, that party shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

e. A party filing a paper containing personal information shall, in accordance with 807 KAR 5:001, Section 4(10), encrypt or redact the paper so that personal information cannot be read.

3. Any party making filings shall comply with the electronic filing procedures set forth in 807 KAR 5:001, Section 8, except as modified by orders herein or in the March 16, 2020 and March 24, 2020 orders in Case No. 2020-00085, in which case those orders should be followed.

4. Motions for extensions of time with respect to the schedule herein shall be made in writing and will be granted only upon a showing of good cause.

5. Nothing contained herein shall prevent the Commission from entering further Orders in this matter.

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By the Commission



ATTEST:

Executive Director

Case No. 2020-00176

APPENDIX

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE COMMISSION IN CASE NO. 2020-00176 DATED JUN 18 2020

Requests for intervention shall be filed no later than	06/23/2020
All initial requests for information to Kentucky Power shall be filed no later than	06/24/2020
Kentucky Power shall file responses to initial requests for information no later than	07/06/2020
All supplemental requests for information to Kentucky Power shall be filed no later than	07/20/2020
Kentucky Power shall file responses to supplemental requests for information no later than	07/30/2020
Intervenors may file a brief and/or comments responding the proposal in the application no later than	08/07/2020
Kentucky Power may reply to intervenors' brief and/or comments, if any, no later than	08/14/2020
Kentucky Power and Intervenors shall request a hearing or that the case be submitted for decision based on the record no later than	08/17/2020

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