

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

AN ELECTRONIC EXAMINATION BY THE)	
PUBLIC SERVICE COMMISSION OF THE)	
ENVIRONMENTAL SURCHARGE MECHANISM)	
OF KENTUCKY POWER COMPANY FOR THE)	
SIX-MONTH BILLING PERIODS ENDING)	CASE NO.
DECEMBER 31, 2019, JUNE 30, 2020,)	2023-00372
DECEMBER 31, 2020, DECEMBER 31, 2021,)	
JUNE 30, 2022, AND DECEMBER 31, 2022, AND)	
THE TWO-YEAR BILLING PERIODS ENDING)	
JUNE 30, 2021 AND JUNE 30, 2023)	

ORDER

On December 6, 2023, the Commission initiated (1) the six-month review of Kentucky Power Company's (Kentucky Power) environmental surcharge for the billing periods ending¹ December 31, 2019, June 30, 2020, December 31, 2020, December 31, 2021, June 30, 2022, and December 31, 2022, and (2) the two-year review of Kentucky Power's environmental surcharge for billing periods ending June 30, 2021, and June 30, 2023.²

LEGAL STANDARD

KRS 278.183(3) requires, in pertinent part, that:

At six (6) month intervals, the commission shall review past operations of the environmental surcharge of each utility, and after hearing, as ordered, shall, by temporary adjustment in the surcharge, disallow any surcharge amounts found not just

¹ Because Kentucky Power's surcharge is billed on a two-month lag, the amounts billed from July 2019 through June 2023 are based on costs incurred from May 2019 through April 2023.

² Opening Order (Ky. PSC Dec. 6, 2023). The case heading of the opening Order was amended, *nunc pro tunc*, by an Order issued on Jan. 19, 2024.

and reasonable and reconcile past surcharges with actual costs recoverable pursuant to subsection (1) of this section. Every two (2) years the commission shall review and evaluate past operation of the surcharge, and after hearing, as ordered, shall disallow improper expenses, and to the extent appropriate, incorporate surcharge amounts found just and reasonable into the existing base rates of each utility.

Additionally, KRS 278.183(5) states

The commission shall retain all jurisdiction granted by this section and KRS 278.020 to review the environmental surcharge authorized by this section and any complaints as to the amount of any environmental surcharge or the incorporation of any environmental surcharge into the existing base rate of any utility.

BACKGROUND

On May 27, 1997, the Commission approved Kentucky Power's environmental surcharge (ES) application and established a surcharge mechanism.³ On January 18, 2018, the Commission approved Kentucky Power's most recent environmental compliance plan (ECP).⁴ The Commission's last two-year ES review was completed on October 27, 2020.⁵

³ Case No. 1996-00489, *Application of Kentucky Power Company d/b/a American Electric Power to Assess a Surcharge Under KRS 278.183 to Recover Costs of Compliance with the Clean Air Act and Those Environmental Requirements Which Apply to Coal Combustion Wastes and By-Products* (Ky. PSC May 27, 1997).

⁴ Case No. 2017-00179, *Electronic Application of Kentucky Power Company for (1) A General Adjustment of Its Rates for Electric Service; (2) an Order Approving Its 2017 Environmental Compliance Plan; (3) An Order Approving Its Tariffs and Riders; (4) an Order Approving Accounting Practices to Establish Regulatory Assets and Liabilities; and (5) an Order Granting All Other Required Approvals and Relief* (Ky. PSC Jan. 18, 2018).

⁵ Case No. 2020-00133, *Electronic Examination by the Public Service Commission of the Environmental Surcharge Mechanism of Kentucky Power Company for the Two-Year Billing Period Ending June 30, 2019* (Ky. PSC Oct. 27, 2020).

The Commission issued a procedural schedule in this matter, attached as Appendix A to the December 6, 2023 Opening Order.⁶ Kentucky Power filed prepared direct testimony and responded to two requests for information from Commission Staff.⁷ There were no intervenors in this proceeding. Kentucky Power has filed a statement requesting that this matter be submitted for a decision based on the written record.⁸ The matter stands submitted for decision.

SURCHARGE ROLL-IN

Kentucky Power is not proposing to incorporate any additional surcharge amounts into its base rates in conjunction with these two-year reviews, consistent with its position in prior two-year reviews.⁹ The environmental surcharge statute directs the Commission to incorporate surcharge amounts found just and reasonable into the utility's existing base rates, but only to the extent appropriate.¹⁰ The Commission has reviewed the record and finds Kentucky Power's recommendation to not incorporate additional environmental surcharge amounts authorized in this proceeding into base rates to be just and reasonable.

RATE OF RETURN

In Case No. 2017-00179, the Commission determined that for environmental surcharge purposes, Kentucky Power is authorized a return on common equity (ROE) of

⁶ Opening Order (Ky. PSC Dec. 6, 2023).

⁷ Kentucky Power's Response to Commission Staff's First Request for Information (Staff's First Request) (filed Jan. 9, 2024). Kentucky Power's Response to Commission Staff's Second Request for Information (Staff's Second Request) (filed Mar. 22, 2024).

⁸ Kentucky Power's Request to Submit on the Record (filed Apr. 3, 2024).

⁹ Kentucky Power's Response to Staff's First Request, Item 4.

¹⁰ KRS 278.183(3).

9.70 percent.¹¹ The Commission also specified that Kentucky Power utilize a weighted average cost of capital (WACC) of 6.44 percent and a gross revenue conversion factor (GRCF) of 1.352116 in its monthly environmental surcharge filings.¹² Utilizing a WACC of 6.44 percent and a GRCF of 1.352116 produces a rate of return of 7.88 percent to be used in the monthly environmental surcharge filings.¹³

In Case No. 2020-00174, the Commission determined that for environmental surcharge purposes, Kentucky Power is authorized a ROE of 9.10 percent.¹⁴ The Commission also specified that Kentucky Power utilize a WACC of 6.11 percent and a GRCF of 1.352731 in the monthly environmental surcharge filings.¹⁵ Utilizing a WACC of 6.11 percent and a GRCF of 1.352731 produces a rate of return of 7.50 percent to be used in the monthly environmental surcharge filings.¹⁶ The WACC and GRCF shall remain constant until the Commission sets base rates in Kentucky Power's next base rate case proceeding. Therefore, the Commission finds that the combination of these components, which produces an overall grossed-up rate of return of 7.50 percent, should be used in all monthly environmental surcharge filings until amended by subsequent Order of the Commission.

¹¹ Case No. 2017-00179, Jan. 18, 2018 Order at 27 and 65.

¹² Case No. 2017-00179, Jan. 18, 2018 Order at 66.

¹³ Case No. 2017-00179, Jan. 18, 2018 Order at 66.

¹⁴ Case No. 2020-00174, *Electronic Application of Kentucky Power Company for (1) a General Adjustment of Its Rates for Electric Service; (2) Approval of Tariffs and Riders; (3) Approval of Accounting Practices to Establish Regulatory Assets and Liabilities; (4) Approval of a Certificate of Public Convenience and Necessity; and (5) All Other Required Approvals and Relief* (Ky. PSC Jan. 13, 2021), Order at 27.

¹⁵ Direct Testimony of Lerah Kahn (Kahn Direct Testimony) (filed Jan. 9, 2024) at 5.

¹⁶ Kahn Direct Testimony at 5.

SIX MONTH BILLING PERIOD ENDING DECEMBER 31, 2019

SURCHARGE AMOUNT

According to Kentucky Power, the average residential customer's monthly usage for the review period ending December 31, 2019, was 1,172 kilowatt-hours.¹⁷ During this six-month review period, Kentucky Power continued charging customers according to approved tariffs and environmental surcharge forms implementing its 2017 ECP. Kentucky Power did not propose any additional over- or under-recovery for the review period.¹⁸ Having reviewed the record, the Commission finds that Kentucky Power's determination that it did not have any additional over- or under-recovery for the review period is reasonable. Because Kentucky Power determined it did not have any additional over- or under-recovery for the review period, there will be no additional impact on an average residential customer's bill.¹⁹

RATE OF RETURN

During the six-month review period ending December 31, 2019, Kentucky Power utilized an ROE of 9.70 percent, WACC of 6.44 percent, GRCF of 1.352116, and ROR of 7.88 percent. These rates were approved in the Kentucky Power's previous rate case, Case No. 2017-00179.

¹⁷ Kentucky Power's Response to Staff's First Request, Item 8.

¹⁸ Kentucky Power's Response to Staff's First Request, Item 1.

¹⁹ Kentucky Power's Response to Staff's First Request, Item 8.

SIX MONTH BILLING PERIOD ENDING JUNE 30, 2020

SURCHARGE AMOUNT

On November 25, 2019, Kentucky Power filed a new environmental compliance plan (2019 ECP).²⁰ The 2019 ECP proposed the addition of Project 21, the installation of a selective catalytic reduction system on the Rockport Unit 2 generator, to the existing 2017 ECP. The inclusion of the additional project did not alter the surcharge formulas but did require an update to the reporting Form 3.22.²¹ The Commission approved the 2019 ECP for rates effective on or after May 31, 2020.²²

Kentucky Power stated that the average residential customer's monthly usage for the review period ending June 30, 2020, was 1,172 kilowatt-hours.²³ Kentucky Power did not propose any additional over- or under-recovery for the review period.²⁴ Having reviewed the record, the Commission finds that Kentucky Power's determination that it did not have any additional over- or under-recovery for the review period ending June 30, 2020, is reasonable. Because Kentucky Power determined it did not have any additional over- or under-recovery for the review period, there will be no additional impact on an average residential customer's bill.²⁵

²⁰ See Case No. 2019-00389, *Electronic Application of Kentucky Power Company for Approval of an Amended Environmental Compliance Plan and a Revised Environmental Surcharge* (filed Nov. 25, 2019).

²¹ See Case No. 2019-00389, the Direct Testimony of Lerah M Scott at 3 (filed Nov. 25, 2019), and Exhibit LMS-1.

²² Case No. 2019-00389, May 18, 2020 Order.

²³ Kentucky Power's Response to Staff's First Request, Item 8.

²⁴ Kentucky Power's Response to Staff's First Request, Item 1.

²⁵ Kentucky Power's Response to Staff's First Request, Item 8.

RATE OF RETURN

During this six-month review period ending June 30, 2020, Kentucky Power continued to utilize an ROE of 9.70 percent, WACC of 6.44 percent, GRCF of 1.352116, and ROR of 7.88 percent were set in the Kentucky Power's previous rate case, Case No. 2017-00179. In addition, as established by the Rockport Unit Power Agreement (UPA), the ROE for environmental projects at the Rockport generating station is 12.16 percent.²⁶

SIX MONTH BILLING PERIOD ENDING DECEMBER 31, 2020

SURCHARGE AMOUNT

Kentucky Power states that the average residential customer's monthly usage for the review period ending December 31, 2020, was 1,172 kilowatt-hours.²⁷ During this six-month review period, Kentucky Power did not propose any additional project additions to its 2019 ECP. Kentucky Power did not propose any additional over- or under-recovery for the review period.²⁸ Having reviewed the record, the Commission finds that Kentucky Power's determination that it did not have any additional over- or under-recovery for the review period ending December 31, 2020, is reasonable. Because Kentucky Power determined it did not have any additional over- or under-recovery for the review period, there will be no additional impact on an average residential customer's bill.²⁹

²⁶ Case No. 2019-00389, May 18, 2020 Order at 8. Note, the ROE for Rockport capital investments continues at 12.16 percent through the remainder of the UPA.

²⁷ Kentucky Power's Response to Staff's First Request, Item 8.

²⁸ Kentucky Power's Response to Staff's First Request, Item 1.

²⁹ Kentucky Power's Response to Staff's First Request, Item 8.

RATE OF RETURN

During this six-month review period ending December 31, 2020, Kentucky Power continued to utilize an ROE of 9.70 percent, WACC of 6.44 percent, GRCF of 1.352116, and ROR of 7.88 percent were set in the Kentucky Power's previous rate case, Case No. 2017-00179.

TWO YEAR BILLING PERIOD ENDING JUNE 30, 2021

SURCHARGE AMOUNT

On July 15, 2020, Kentucky Power filed its base rate case, Case No. 2020-00174.³⁰ Kentucky Power proposed an adjustment to incorporate test-year Tariff ES expenses into its base rates, which synchronized the expenses and revenues flowing through the tariff and remove amounts related to the Mitchell Flue Gas Desulfurization project (FGD).³¹ In the Commission's Order dated January 13, 2021, the Commission found that cash working capital (CWC) should be removed from Kentucky Power's Tariff ES rate base as of the date of the Order.³²

Kentucky Power states that the average residential customer's monthly usage for the review period ending June 30, 2021, was 1,172 kilowatt-hours.³³ During the course of this proceeding, Kentucky Power discovered that during the review period there was a misallocation of funds to be collected, which was not reflected on Form 1.01, Line 10A for

³⁰ Case No. 2020-00174, Jan. 13, 2021 Order.

³¹ Case No. 2020-00174, Jan. 13, 2021 Order at 26.

³² Case No. 2020-00174, Jan. 13, 2021 Order at 27–28.

³³ Kentucky Power's Response to Staff's First Request, Item 8.

the April 2021 filing (February 2021 expense month).³⁴ This resulted in an additional under-recovery of \$295,255 for the review period. Kentucky Power proposed that the additional under-recovery of \$295,255 be recovered in the first monthly filing following the final Order in this proceeding.³⁵ Having reviewed the record, the Commission finds that Kentucky Power's determination that it had an additional under-recovery for the review period ending June 30, 2021, is reasonable. The Commission finds that the total amount of \$295,255 should be collected in the environmental surcharge in the first billing month after the date of this Order. Because Kentucky Power determined it had an under-recovery for the review period, there will be an additional impact on an average residential customer's bill of \$1.17 per month.³⁶

RATE OF RETURN

In the Order dated January 13, 2021, the Commission found that an ROE of 9.10 percent should be utilized for all Tariff ES filings, including Tariff rate base recovered in base rates, as of the date of that Order.³⁷ In addition, the Commission's Order reduced the ROE for the Mitchell non-FGD rate base without CWC to 9.10 percent.³⁸ In the Commission's Order on rehearing, the Commission clarified that Kentucky Power should use an ROE of 9.10 percent for service rendered on and after January 14, 2021 and that Kentucky Power should include any under-recovery resulting from the improper date of

³⁴ Case No. 2023-00372, Kentucky Power's Response to Staff's Second Request for Information, Item 3.

³⁵ Kentucky Power's Supplemental Response to Staff's First Request (filed Mar. 21, 2024), Item 1, and the Errata Direct Testimony of Lerah Kahn (filed Mar. 22, 2024) at 8.

³⁶ Kentucky Power's Response to Staff's First Request, Item 8.

³⁷ Case No. 2020-00174, Jan. 13, 2021 Order at 27–28.

³⁸ Case No. 2020-00174, Jan. 13, 2021 Order at 27–28.

the ROE change in its next monthly filing.³⁹ The Commission also found that Kentucky Power should revise Tariff ES to reflect annual base revenue requirement as shown in Appendix A of the Order and revise its monthly forms to calculate the return on Mitchell Non-FGD plant as of March 31, 2020, with an ROE of 9.30 percent (7.62 WACC) and the return on additional Mitchell Non-FGD plant with an ROE of 9.1 percent (7.50 WACC).⁴⁰

SIX MONTH BILLING PERIOD ENDING DECEMBER 31, 2021

SURCHARGE AMOUNT

On February 8, 2021, Kentucky Power filed its updated ECP (2021 ECP) and sought a Certificate of Public Convenience and Necessity (CPCN) in Case No. 2021-00004.⁴¹ In its application, Kentucky Power proposed Project 22, which included projects necessary to comply with the Environmental Protection Agency's (EPA) Coal Combustion Residuals (CCR) Rule and Steam Electric Effluent Limitation Guidelines (ELG) Rule.⁴² In addition, Kentucky Power proposed updates to its Tariff ES corresponding to the proposed CCR and ELG projects.⁴³

In the Commission's Order, the Commission found that there was sufficient evidence to support the need to construct projects to comply with CCR rules and that the proposed CCR projects did not create wasteful duplication of facilities and that they were

³⁹ Case No. 2020-00174, Feb. 22, 2021 Order at 21.

⁴⁰ Case No. 2020-00174, Jan. 13, 2021 Order, Appendix A at 3, and Feb. 22, 2021 Order at 21–22.

⁴¹ Case No. 2021-00004, *Electronic Application of Kentucky Power Company for Approval of a Certificate of Public Convenience and Necessity for Environmental Project Construction at The Mitchell Generating Station, an Amended Environmental Compliance Plan, and Revised Environmental Surcharge Tariff Sheets* (filed Feb. 8, 2021).

⁴² See Case No. 2020-00174, Application at 6 for a list of specific projects necessary to comply with the CCR and ELG Rules.

⁴³ Case No. 2021-00004, Application Exhibit 7 (filed Feb. 8, 2021).

reasonable and cost-effective.⁴⁴ Projects associated with the ELG Rule compliance were not approved.⁴⁵

Kentucky Power proposed amendments to its Tariff ES including the addition of 2021 ECP. Kentucky Power provided an updated list of environmental equipment at the Mitchell Plant (Project 22) and an updated list of environmental costs for the total company. In addition, Kentucky Power sought to add construction work in progress (CWIP) to the environmental surcharge rate base until the new assets were in service and that the cost that had already been incurred for planning Project 22 be recovered on a levelized basis through Tariff ES until the dry ash handling system was placed in service starting May 2023.⁴⁶ The Commission found Kentucky Power's proposed changes to its Tariff ES reasonable and approved the changes, except that changes related to the addition of the ELG Rule were denied.⁴⁷

On rehearing, Kentucky Power requested that the Commission authorize Kentucky Power's proposed 20 percent annual depreciation rate for CCR compliance investments at the Mitchell Plant, that the proposed \$1.903 million on Kentucky jurisdictional Mitchell ELG compliance cost incurred prior to the Commission's July 15, 2021 Order be deemed prudently incurred and that a regulatory asset for the \$1.903 million be established for which recovery will be sought in its next rate case.⁴⁸ The Commission approved Kentucky Power's requests and ordered that Tariff ES be modified to include a 20 percent

⁴⁴ Case No. 2021-00004, July 15, 2021 Order at 18 and 25.

⁴⁵ Case No. 2021-00004, July 15, 2021 Order at 18 and 25.

⁴⁶ Case No. 2021-00004, July 15, 2021 Order at 24–25.

⁴⁷ Case No. 2021-00004, July 15, 2021 Order at 25–26.

⁴⁸ Case No. 2021-00004, May 3, 2022 Order at 1.

depreciation rate for the Mitchell CCR project and the two-year recovery of the ELG regulatory asset.⁴⁹

Kentucky Power stated that the average residential customer's monthly usage for the review period ending December 31, 2021, was 1,172 kilowatt-hours.⁵⁰ Kentucky Power did not propose any additional over- or under-recovery for the review period.⁵¹ Having reviewed the record, the Commission finds that Kentucky Power's determination that it did not have any additional over- or under-recovery for the review period is reasonable. Because Kentucky Power determined it did not have any additional over- or under-recovery for the review period ending December 31, 2021, there will be no additional impact on an average residential customer's bill.⁵²

RATE OF RETURN

In Case No. 2021-00004, Kentucky Power requested that a 9.10 percent ROE be applied to all non-Rockport environmental compliance costs recovered through its Tariff ES. The Commission found that because the final Order in Case No. 2020-00174 was filed within weeks of the filing of 2021-00004, a 9.10 percent was reasonable and approved the request.⁵³ In addition, during this six-month review period, Kentucky Power continued to utilize an ROE of 9.30 percent and 9.10 percent on the respective Non-FGD Mitchell plan set previously.

⁴⁹ Case No. 2021-00004, May 3, 2022 Order at 12–13.

⁵⁰ Kentucky Power's Response to Staff's First Request, Item 8.

⁵¹ Kentucky Power's Response to Staff's First Request, Item 1.

⁵² Kentucky Power's Response to Staff's First Request, Item 8.

⁵³ Case No. 2021-00004, July 15, 2021 Order at 25–26.

SIX MONTH BILLING PERIOD ENDING JUNE 30, 2022

SURCHARGE AMOUNT

Kentucky Power states that the average residential customer's monthly usage for the review period ending June 30, 2022, was 1,172 kilowatt-hours.⁵⁴ During this six-month review period, Kentucky Power did not propose any additional project additions to its 2021 ECP. Kentucky Power did not propose any additional over- or under-recovery for the review period.⁵⁵ Having reviewed the record, the Commission finds that Kentucky Power's determination that it did not have any additional over- or under-recovery for the review period ending June 30, 2022, is reasonable. Because Kentucky Power determined it did not have any additional over- or under-recovery for the review period, there will be no additional impact on an average residential customer's bill.⁵⁶

RATE OF RETURN

During the six-month review period ending June 30, 2022, Kentucky Power continued to utilize an ROE of 9.30 percent and 9.10 percent on the respective non-FGD Mitchell plan set previously.

SIX MONTH BILLING PERIOD ENDING DECEMBER 31, 2022

SURCHARGE AMOUNT

Kentucky Power states that the average residential customer's monthly usage for the review period ending December 31, 2022, was 1,172 kilowatt-hours.⁵⁷ During this

⁵⁴ Kentucky Power's Response to Staff's First Request, Item 8.

⁵⁵ Kentucky Power's Response to Staff's First Request, Item 1.

⁵⁶ Kentucky Power's Response to Staff's First Request, Item 8.

⁵⁷ Kentucky Power's Response to Staff's First Request, Item 8.

six-month review period, Kentucky Power did not propose any additional project additions to its 2021 ECP. Kentucky Power did not propose any additional over- or under-recovery for the review period.⁵⁸ Having reviewed the record, the Commission finds that Kentucky Power's determination that it did not have any additional over- or under-recovery for the review period ending December 31, 2022, is reasonable. Because Kentucky Power determined it did not have any additional over- or under-recovery for the review period, there will be no additional impact on an average residential customer's bill.⁵⁹

RATE OF RETURN

During the six-month review period ending December 31, 2022, Kentucky Power continued to utilize an ROE of 9.30 percent and 9.10 percent on the respective Mitchell non-FGD plan set previously.

TWO YEAR BILLING PERIOD ENDING JUNE 30, 2023

SURCHARGE AMOUNT

Kentucky Power states that the average residential customer's monthly usage for the review period ending June 30, 2023, was 1,172 kilowatt-hours.⁶⁰ Kentucky Power did not propose to add any additional surcharge amounts into its base rates in conjunction with the current two-year review period.⁶¹ Kentucky Power did not propose any additional over- or under-recovery for the review period.⁶² Having reviewed the record, the

⁵⁸ Kentucky Power's Response to Staff's First Request, Item 1.

⁵⁹ Kentucky Power's Response to Staff's First Request, Item 8.

⁶⁰ Kentucky Power's Response to Staff's First Request, Item 8.

⁶¹ Case No. 2023-00372, Kentucky Power's Response to Staff's First Request for Information (filed Jan. 9, 2024), Item 4.

⁶² Kentucky Power's Response to Staff's First Request, Item 1.

Commission finds that Kentucky Power's determination that it did not have any additional over- or under-recovery for the review period ending June 30, 2023, is reasonable. Because Kentucky Power determined it did not have any additional over- or under-recovery for the review period, there will be no additional impact on an average residential customer's bill.⁶³

RATE OF RETURN

During the six-month review period ending June 30, 2023, Kentucky Power continued to utilize an ROE of 9.30 percent and 9.10 percent on the respective non-FGD Mitchell plan set previously.

IT IS THEREFORE ORDERED that:

1. Kentucky Power's request to submit this case for a decision on the existing evidence of record without a hearing is granted.
2. The amounts billed to customers by Kentucky Power's through its environmental surcharge for the billing periods ending December 31, 2019, June 30, 2020, December 31, 2020, December 31, 2021, June 30, 2022, and December 31, 2022, and the two-year review of Kentucky Power's environmental surcharge for billing periods ending June 30, 2021, and June 30, 2023, are approved.
3. Kentucky Power's determination that it had an under-recovery of \$295,255 for the review period is approved and Kentucky Power shall collect the under-recovery of \$295,255 in the first month subsequent to the date of this Order.
4. Kentucky Power shall use a weighted average cost of capital of 6.11 percent and a tax gross-up factor of 1.352731, a return on equity rate of 9.10 percent, and an

⁶³ Kentucky Power's Response to Staff's First Request, Item 8.

overall grossed-up return of 7.50 percent in all monthly environmental surcharge filings subsequent to the date of entry of this Order.

5. This case is closed and removed from the Commission's docket.

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PUBLIC SERVICE COMMISSION

Chairman

Vice Chairman

Commissioner



ATTEST:



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