



**KENTUCKY
POWER**

A unit of American Electric Power

Kentucky Power
P O Box 5190
101A Enterprise Drive
Frankfort, KY 40602
KentuckyPower.com

Mr. Jeffrey R. Derouen, Executive Director
Kentucky Public Service Commission
P. O. Box 615
211 Sower Boulevard
Frankfort, Kentucky 40602-0615

RECEIVED

JAN 22 2010

PUBLIC SERVICE
COMMISSION

22 January 2010

Dear Mr. Derouen:

Re: *Case No. 2009-00352 - 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 Event Storms in 2009*

Pursuant to the Commission's Order in Case No. 2009-00352 dated November 23, 2009, Kentucky Power Company is providing the Commission the accounting entries it made to establish and record the regulatory asset authorized in this proceeding.

Account Description	Account Number	Debit	Credit
Other Regulatory Assets	182.3	\$10,306,227	
Maint. of Overhead Lines	593		\$(10,306,227)

Should you have any questions, please contact me at 502/696-7012.

Sincerely,

Errol K. Wagner
Director of Regulatory Services

cc: Hon. Mark R. Overstreet - Frankfort