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# Case Management System - KY Public Service Commission

*Regular Cases Before the Commission as of November 12, 2026*

**2018-00027** RECEIVED: 01/17/18 FILED: 01/17/18 FINAL: 03/08/18 REOPENED: SUSPENSION DATE:

CASE NATURE: Establishment of a Regulatory Asset

**CASE CODE**
Accounting Deferral

**UTILITIES:**
East Kentucky Power Cooperative, Inc.

**INDEX OF EVENTS:**

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| 03/23/26 | POST CASE: East Kentucky Power Cooperative, Inc. Annual ARO Report |
| 03/31/25 | POST CASE: East Kentucky Power Cooperative, Inc. Annual ARO Report |
| 03/29/24 | POST CASE: East Kentucky Power Cooperative, Inc. Annual ARO Report |
| 03/31/23 | POST CASE: East Kentucky Power Cooperative, Inc. Annual ARO Report |
| 03/31/22 | POST CASE: East Kentucky Power Cooperative, Inc. Annual ARO Report |
| 03/31/21 | POST CASE: East Kentucky Power Cooperative, Inc. Annual ARO Report |
| 04/03/20 | POST CASE: East Kentucky Power Cooperative, Inc. Annual ARO Report |
| 03/29/19 | POST CASE: East Kentucky Power Cooperative, Inc. Annual Financial Report |
| 03/20/18 | POST CASE: East Kentucky Power Cooperative, Inc. Accounting Entries Pursuant to Commission Order |
| 03/08/18 | Final Order Entered: 1. The accounting treatment requested by EKPC to classify depreciation and accretion expense related to the Smith Station landfill AROs as a regulatory asset is approved for 2017 and subsequent years. 2. The regulatory asset accounts established in this case are for accounting purposes only. 3. EKPC shall record a credit to expense and a debit to the regulatory asset accounts for $83,078 in the 2018 financial statements to bring the regulatory asset account balance to the amount requested for December 31 , 2017. 4. EKPC shall, within 14 days of the date of this Order, file with the Commission the accounting entries made on its books to effectuate the creation of the regulatory assets.<br>5. EKPC shall file annually updated ARO calculations reflecting any studies, reports, or change in other assumptions for the ARO balances as originally recorded herein. The annual update shall be based upon the balances of December 31 of each year and the updated calculations shall be submitted at the time EKPC files its annual report with the Commission. 6. Any document filed in the future pursuant to ordering paragraphs 4 and 5 herein shall reference this case number and shall be retained in the utility's general correspondence file. |
| 02/07/18 | East Kentucky Power Cooperative, Inc.'s Response to Staff's First Request for Information |
| 01/31/18 | Commission Staff's Initial Request for Information to East Kentucky Power Cooperative, Inc. |
| 01/17/18 | Acknowledge Receipt of Filing |
| 01/17/18 | EKPC Application for an Order Approving the Establishment of a Regulatory Asset for the Depreciation and Accretion Expenses Associated with the Smith Station Landfill Asset Retirement Obligations |

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Total Number of Cases: 1