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Case Management System - KY Public Service Commission*Regular Cases Before the Commission as of May 20, 2026***2014-00432**

RECEIVED: 12/10/14

FILED: 12/10/14

FINAL: 07/21/15

REOPENED: 03/23/15

SUSPENSION DATE:

CASE NATURE: Establishment of Regulatory Assets

CASE CODE

Accounting Deferral

UTILITIES:

East Kentucky Power Cooperative, Inc.

HEARINGS:

01/21/15

Informal Conference

INDEX OF EVENTS:

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
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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
03/30/18 POST CASE: East Kentucky Power Cooperative, Inc. Annual Financial Report
03/31/17 POST CASE: EKPC Annual Financial Report
03/31/16 POST CASE: EKPC Annual Financial Report
08/04/15 POST CASE: East Kentucky Power Coop. Inc. Report of Entries to Create the Regulatory Assets
07/21/15 Order Entered: The accounting treatment requested by EKPC to classify depreciation and accretion expense related to its ash transfer costs as regulatory assets is approved for 2015 and subsequent years.

2. EKPC's request to record a credit to expense and debit to the regulatory asset account for \$2,149,889 in its 2015 financial statements to bring the regulatory asset balance up to the amount requested in its original application is approved.
3. The regulatory asset and liability accounts established in this case are for accounting purposes only.
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 as approved herein.
5. EKPC shall file annually updated ARC calculations reflecting any studies, reports, or change in other assumptions for the ARC balances by type and location as originally recorded at December 31, 2013. 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. Ordering paragraph 5 to the Commission's March 6, 2015 Order in this matter is stricken.
7. All other provisions of the Commission's March 6, 2015 Order not addressed herein shall remain in full force and effect.

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8. Any document filed in the future pursuant to ordering paragraphs 4 and 5 herein shall refer to

06/05/15 East Kentucky Power Coop., Inc. Response to Second Request for Information
05/29/15 COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION TO EAST KENTUCKY POWER COOPERATIVE, INC.
05/11/15 East Kentucky Power Coop., Inc. Response to Post-Hearing Request for Information
04/27/15 Commission Staff's Rehearing Request for Information to East Kentucky Power Cooperative, Inc.
04/08/15 Order Entered: 1. EKPC's petition for rehearing is granted. 2. A limited procedural schedule consisting of the following dates shall be established. a. All rehearing requests for information to EKPC shall be filed no later than April 27, 2015. b. EKPC shall file responses to rehearing requests for information no later than May 11, 2015.

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03/20/15 East Kentucky Power Coop Inc. Petition for Rehearing and Required Accounting Entries
 03/06/15 Final Order Entered: 1. With the exception of the ash transfer costs associated with the project addressed in Case No. 2014-00252, the accounting treatment requested by EKPC to classify depreciation and accretion expense related to its asbestos abatement and ash disposal projects as regulatory assets is approved for 2014 and subsequent years. 2. The regulatory asset and liability accounts established in this case are for accounting purposes only. 3. 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. 4. EKPC shall file annually on December 31, based on any new or revised studies or reports, updated ARO calculations by location. The updated calculations shall be submitted at the same time EKPC files its annual report with the Commission. 5. EKPC shall inform the Commission of any change of more than 10 percent in the ARO balances after 2014. 6. Any document filed in the future pursuant to ordering paragraphs 3, 4, and 5 herein shall reference this case number and shall be retained in the utility's general correspondence file.

01/26/15 Memorandum dated /1/26/2015 for Informal Conference of 1/21/2015; Comments, if any, due within five days of receipt

01/20/15 COMMISSION STAFF'S NOTICE OF TELEPHONE CONFERENCE
 01/05/15 EKPC Responses to Staff's Initial Request for Information
 12/24/14 COMMISSION STAFF'S INITIAL REQUEST FOR INFORMATION TO EAST KENTUCKY POWER COOPERATIVE, INC.

12/10/14 Acknowledge Receipt of Filing
 12/10/14 EKPC Application for an Order Approving the Establishment of Regulatory Assets for the Depreciation and Accretion Expenses Associated with Asset Retirement Obligations

 Total Number of Cases: 1