

Goss ■ Samford PLLC



Attorneys at Law

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PUBLIC SERVICE
COMMISSION

February 25, 2016

Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
P. O. Box 615
Frankfort, KY 40602-0615

HAND DELIVERED

Re: PSC Case No. 2015-00302

Pursuant to Order of the Commission dated February 11, 2016, in Case No. 2015-00302, requiring that within 14 days of the date of that Order EKPC shall file the accounting entries made on its books to effectuate the creation of the regulatory assets, enclosed please find East Kentucky Power Cooperative, Inc.'s accounting entries creating the regulatory assets.

Please do not hesitate to contact me if you have any questions.

Very truly yours,

David S. Samford

Enclosures

East Kentucky Power Cooperative, Inc.
December 31, 2015

To record Regulatory Assets for William C. Dale Generating Station as ordered in Case No. 2015-00302

Account Number	Account Description	Debit	Credit
108120	Accum Deprec-Steam-Dale	91,018,110	
108912	AccDepr AssetRetCost-Dale	96,192	
182200	Unrecovered Plant-Dale	2,419,394	
182201	Unrecovered Plant-Dale ES	749,484	
311000	Struct & Improvemts-Steam Prd		5,700,894
312000	Boiler Plant Equip-Steam Prd		48,340,572
314000	Turbogenerator Unit-Steam Prd		37,485,924
315000	Accessory Elec Equip-Steam Prd		2,028,537
316000	Misc Pwr Plant Equip-Steam Prd		727,253
		<u>94,283,180</u>	<u>94,283,180</u>