




EAST KENTUCKY POWER COOPERATIVE

A Touchstone Energy Cooperative 

**RECEIVED**

**MAR 23 2026**

**PUBLIC SERVICE  
COMMISSION**

March 23, 2026

Ms. Linda C. Bridwell, P.E.  
Executive Director  
Kentucky Public Service Commission  
211 Sower Boulevard  
P.O. Box 615  
Frankfort, Kentucky 40602-0615

Re: Annual ARO Reports; Case No. 2014-00432 and Case No. 2018-00027

Dear Ms. Bridwell:

Enclosed, please find for filing with the Commission the information required to be filed by East Kentucky Power Cooperative Inc. regarding the summary of annual asset retirement obligation activity pursuant to ordering paragraph 4 of the Commission's March 6, 2015, Order in Case No. 2014-00432 – *The Application of East Kentucky Power Cooperative, Inc. for an Order Approving the Establishment of Regulatory Assets for the Depreciation and Accretion Expenses Associated with Asset Retirement Expenses*, and ordering paragraph 5 of the Commission's March 8, 2018 Order in the Case No. 2018-00027 – *The Application of East Kentucky Power Cooperative, Inc. 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*.

This is to certify that the electronic document has been transmitted to the Commission on March 23, 2026 and that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means. Pursuant to the Commission's July 22, 2021 Order in Case No. 2020-00085 no paper copies of this filing will be made.

If you have any questions, please call me.

Thank You,

A handwritten signature in blue ink, appearing to read 'Greg Cecil', with a large loop at the end.

Greg Cecil  
Director, Regulatory and Compliance Services

Enclosures

4775 Lexington Road, POB 707  
Winchester, KY 40392  
859-744-4812

**EAST KENTUCKY POWER COOPERATIVE, INC.**  
**SUMMARY OF ASSET RETIREMENT OBLIGATION ACTIVITY**  
**IN ACCORDANCE WITH PSC CASE NOS. 2014-00432, 2018-00027, AND 2025-00193**

	<u>Asbestos</u>		<u>Ash</u>										<u>Grand Totals</u>	
	<u>Cooper</u>	<u>Total Asbestos</u>	<u>Cooper Landfill</u>	<u>Spurlock Pond</u>	<u>Spurlock Landfill</u>	<u>Spurlock Landfill Area D</u>	<u>Smith Landfill</u>	<u>Legacy Dale LSI</u>	<u>Legacy Cooper CCRMU</u>	<u>Legacy Spurlock CCRMU</u>	<u>Legacy Smith CCRMU</u>	<u>Legacy Hancock Creek CCRMU</u>	<u>Total Ash</u>	<u>All AROs</u>
Balance - December 31, 2024	3,429,238	3,429,238	4,168,192	7,177,503	11,285,558	1,617,380	3,222,181	1,140,556	403,092	169,723	352,175	297,015	29,833,375	33,262,613
Liabilities Incurred	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities Settled	-	-	-	(4,987,642) <sup>1</sup>	(53,077) <sup>2</sup>	-	(22,024) <sup>2</sup>	(249,605) <sup>3</sup>	(92,822) <sup>4</sup>	(12,255) <sup>4</sup>	(60,910) <sup>4</sup>	(5,000) <sup>4</sup>	(5,483,335)	(5,483,335)
Cash Flow Revisions	-	-	-	-	4,193,152 <sup>5</sup>	1,382,030 <sup>6</sup>	-	-	-	-	-	-	5,575,182	5,575,182
Accretion	133,412	133,412	115,831	-	476,497	106,070	21,330	72,767	25,717	10,828	22,469	18,950	870,459	1,003,871
Balance - December 31, 2025	<u>3,562,650</u>	<u>3,562,650</u>	<u>4,284,023</u>	<u>2,189,861</u>	<u>15,902,130</u>	<u>3,105,480</u>	<u>3,221,487</u>	<u>963,718</u>	<u>335,987</u>	<u>168,296</u>	<u>313,734</u>	<u>310,965</u>	<u>30,795,681</u>	<u>34,358,331</u>

<sup>1</sup> Represents costs incurred for ash pond closure activities.

<sup>2</sup> Represents costs incurred for landfill capping activities.

<sup>3</sup> Represents costs incurred for groundwater monitoring and closure certification costs at LSI site.

<sup>4</sup> Represents costs incurred related to facility evaluations at various sites where CCRMUs areas of interest were identified.

<sup>5</sup> Represents change in expected estimate of closure activities.

<sup>6</sup> Represents updated CCR compliant closure and 30 year postclosure cost estimates due to expansion of landfill.