

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC JOINT APPLICATION OF BIG)	
RIVERS ELECTRIC CORPORATION AND)	CASE NO.
KENTUCKY UTILITIES COMPANY FOR)	2025-00323
AUTHORITY TO TRANSFER THE DAVIESS)	
COUNTY ASSETS PURSUANT TO KRS 278.218)	

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION
TO BIG RIVERS ELECTRIC CORPORATION

Big Rivers Electric Corporation (BREC), pursuant to 807 KAR 5:001, shall file with the Commission an electronic version of the following information. The information requested is due on January 30, 2026. The Commission directs BREC to the Commission's July 22, 2021 Order in Case No. 2020-00085¹ regarding filings with the Commission. Electronic documents shall be in portable document format (PDF), shall be searchable, and shall be appropriately bookmarked.

Each response shall include the question to which the response is made and shall include the name of the witness responsible for responding to the questions related to the information provided. Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or the person supervising the preparation of the response on behalf of the entity that the

¹ Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19* (Ky. PSC July 22, 2021), Order (in which the Commission ordered that for case filings made on and after March 16, 2020, filers are NOT required to file the original physical copies of the filings required by 807 KAR 5:001, Section 8).

response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

BREC shall make timely amendment to any prior response if BREC obtains information that indicates the response was incorrect or incomplete when made or, though correct or complete when made, is now incorrect or incomplete in any material respect.

For any request to which BREC fails or refuses to furnish all or part of the requested information, BREC shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied and scanned material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be separately provided for total company operations and jurisdictional operations. When filing a paper containing personal information, BREC shall, in accordance with 807 KAR 5:001, Section 4(10), encrypt or redact the paper so that personal information cannot be read.

1. Provide the accounting entries BREC will record to reflect the purchase and transfer of the Daviess County Assets from Kentucky Utilities Company (KU), including:
 - a. The journal entries for the closing of the transaction;
 - b. Any related adjustments for accumulated depreciation; and
 - c. Any entries recorded to regulatory accounts.

2. Refer to KU's response to Commission Staff's First Request for Information, Item 1. State the fair market value of the Daviess County Assets compared to their net book value. Identify the methodology or reference benchmarks supporting the estimate.



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Public Service Commission
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DATED JAN 15 2026

cc: Parties of Record

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