

1 On January 5, 2016, the Commission entered an Order in this proceeding
2 authorizing Big Rivers to establish regulatory assets for depreciation, accretion,
3 gains, and losses associated with those AROs, as well as for the incremental costs
4 of complying with the Final CCR Rule. Ordering Paragraphs 5 and 6 of that Order
5 directed Big Rivers to file annual updates of (a) the ARO balance calculations as of
6 December 31 and (b) the incremental CCR-related compliance costs (the “*CCR*
7 *Regulatory Assets*”).

8 On August 6, 2020, in Case No. 2019-00435, the Commission authorized Big
9 Rivers to amortize the total balance of the CCR Regulatory Assets over a fixed ten-year,
10 (120-month) period.¹ Big Rivers has since commenced this amortization.

11 **SATISFACTION OF REPORTING REQUIREMENTS**

12 In April of 2025, Big Rivers reached a significant milestone by completing
13 the physical closures of the Green Station and the Station Two ash ponds. With
14 these closures finalized, the underlying ARO liabilities have been settled. No
15 additional ARO-related depreciation or accretion expenses will accrue; the
16 remaining regulatory asset balances are simply being amortized in accordance with
17 the Commission’s prior orders.

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¹ See *In the Matter of: Electronic Application of Big Rivers Electric Corporation for Approval of its 2020 Environmental Compliance Plan, Authority to Recover Costs Through a Revised Environmental Surcharge and Tariff, the Issuance of a Certificate of Public Convenience and Necessity for Certain Projects, and Appropriate Accounting and Other Relief*, P.S.C. Case No. 2019-00435, Order at p. 23 and Ordering Paragraph No. 12 (Aug. 6, 2020).

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REQUEST FOR RELIEF

The accounting process has fully transitioned from estimating and updating costs to simply spreading the final, known costs over the approved amortization period for each of the regulatory assets authorized in this case. Because the underlying purpose of Commission’s reporting directives has been fully achieved, continued annual updates serve no further regulatory usefulness. The Commission has previously terminated reporting requirements once the triggering conditions have been satisfied and the data becomes redundant. See, e.g., *In the Matter of: Application of Kentucky-American Water Company for an Adjustment of Rates*, Case No. 2011-00161, Order (April 30, 2014).

WHEREFORE, Big Rivers respectfully requests that the Commission enter an Order:

1. Declaring that Big Rivers has fully satisfied Ordering Paragraphs 5 and 6 of the Commission’s January 5, 2016 Order;
2. Terminating Big Rivers’ obligation to file further annual updates related to those items; and
3. Granting all other relief to which Big Rivers may be entitled.

1 On this the 31st day of March, 2026.

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Respectfully submitted,

/s/ Senthia Santana

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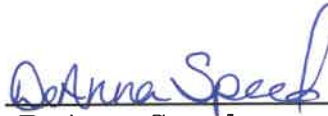
Counsel for Big Rivers Electric
Corporation

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR
AUTHORITY TO ESTABLISH REGULATORY ASSETS FOR EXPENSES
RELATED TO THE COAL COMBUSTION RESIDUALS RULE
CASE NO. 2015-00333**

VERIFICATION

I, DeAnna Speed, Controller for Big Rivers Electric Corporation, hereby state that I have read the foregoing Motion and that the statements contained therein are true and correct to the best of my knowledge and belief.



DeAnna Speed

COMMONWEALTH OF KENTUCKY)
COUNTY OF DAVIESS)

30th SUBSCRIBED AND SWORN TO before me by DeAnna Speed on this the
day of March 2026.



Notary Public, Kentucky State at Large

Kentucky ID Number KYNP33629

My Commission Expires August 30, 2029