

BIG RIVERS ELECTRIC CORPORATION

**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
CASE NO. 2019-00435**

**Response to Ordering Paragraph No. 15 of the
Commission's Order dated August 6, 2020**

1 **Item 15)** *BREC shall, within 14 days of the date of this Order, file with the*
2 *Commission the accounting entries made on its books to effectuate the*
3 *creation of the regulatory assets.*

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5 **Response)** The only regulatory asset Big Rivers has created as a result of the
6 Commission's final Order in Case No. 2019-00435 is the regulatory asset approved in
7 Ordering Paragraph 13. Big Rivers established a regulatory asset (account
8 18231600) to reflect the costs of preparing and prosecuting this case. The costs of
9 preparing and prosecuting this case were previously recorded in a deferred debit
10 (account 18668000). Big Rivers will make the following journal entry in August 2020
11 to transfer the balance in the deferred debit to the approved regulatory asset. The
12 balance below is as of July 31, 2020. Big Rivers may incur additional lagging charges
13 resulting in balances that are higher than depicted below, but will not exceed the \$1.1
14 million estimate for the ECP case-related costs referenced in the final order.

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Dr.	Reg Asset-2020 ECP Case	\$275,464.41	
Cr.	Reg Asset-2020 ECP Case		(\$275,464.41)

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5 **Witness)** Paul G. Smith

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