COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR ENFORCEMENT OF ORDER

Case No. 2021-00378

REPLY OF BIG RIVERS ELECTRIC CORPORATION TO THE CITY OF HENDERSON'S RESPONSE TO MOTION TO LIFT ABEYANCE

Big Rivers Electric Corporation ("Big Rivers") submits its Reply to the City of Henderson, Kentucky, and the Henderson Utility Commission, d/b/a Henderson Municipal Power & Light's (jointly referenced hereinafter as "Henderson" or "City") Response to Big Rivers' Motion to Lift Abeyance.

ARGUMENT

I. Big Rivers' Withdrawal Of Its Counterclaim At The Franklin Circuit Court Eliminated The Basis For An Abeyance Of This Matter.

The entire basis for the Commission's October 11, 2021 Order holding this proceeding

in abeyance was a pending ruling from the Franklin Circuit Court on the City's Motion to

Dismiss Big Rivers' Counterclaim.¹ The Order provides:

1. BREC's application is held in abeyance pending a ruling from the Franklin Circuit Court on Henderson's motion to dismiss BREC's counterclaim filed in Civil Action No. 21-CI-00667;

2. BREC shall provide the Commission notice of entry of any orders of the Franklin Circuit Court related to its counterclaim and the motion to dismiss in this docket; and

 $^{^{\}scriptscriptstyle 1}$ Order (October 11, 2021) at 2.

3. This docket shall remain open pending further action of the Franklin Circuit Court and all other pending motions shall be held in abeyance under further Order of the Commission."²

In response to the Commission's Order and in order to prevent substantial delay in resolving the Station Two Contract issues, Big Rivers withdrew its Counterclaim with prejudice on October 12, 2021.³ By withdrawing its Counterclaim with prejudice, Big Rivers addressed the Commission's stated need for the abeyance of this proceeding. Consequently, given that Big Rivers' Counterclaim is no longer pending before the Court, the abeyance should be lifted.

II. The Mere Filing Of An Appeal Is Not A Sufficient Reason For A Stay Or Abeyance Of A Commission Order.

Despite the fact that the Commission's stated basis for abeyance has been resolved, the City insists that this case should continue to be delayed on other grounds. Henderson first asks the Commission to deny Big Rivers' Motion to Lift Abeyance because Henderson has filed an appeal of the Commission's August 2, 2021 Order in Case No. 2019-00269.⁴ However, as Big Rivers has repeatedly explained, under KRS 278.390, Commission orders continue in force until they are revoked by the Commission or vacated by a court of competent jurisdiction. KRS 278.390 states in part:

Every order entered by the commission shall continue in force until the expiration of the time, if any, named by the commission in the order, or until revoked or modified by the commission, unless the order is suspended, or vacated in whole or in part, by order or decree of a court of competent jurisdiction.

 $^{^{2}}$ Id.

³ Motion of Big Rivers Electric Corporation to Lift Abeyance (October 18, 2021)

⁴ Henderson Response to Big Rivers' Motion to Lift Abeyance, at 1-2.

Parties must comply with Commission orders while an appeal is pending. As the Kentucky Court of Appeals has held, "the mere filing of an appeal does not stay the legal effectiveness of an order of the commission. Unless and until the order....is vacated, the order remains in effect."⁵ If an appeal stayed the effectiveness of a Commission order, then rate case, environmental surcharge, certificate of public convenience and necessity, and other important decisions could be put on hold for years while the appellate process plays out. The system of rate regulation established by the Kentucky Legislature cannot function if non-compliance with a Commission order is condoned merely by filing an appeal.

The Commission recognized this principle in Case No. 2013-00410 when the Kentucky Attorney General ("AG") moved the Commission to hold a financing application of Kentucky Power Company in abeyance pending the expiration of the statutory deadline to appeal a related case, or until the conclusion of any proceedings before the Franklin Circuit Court. The Commission denied the AG's motion, finding that a Commission order on appeal remains in effect until it is "suspended, or vacated in whole or in part, by order or decree of a court of competent jurisdiction" pursuant to KRS 278.390.⁶

The City has cited no Commission or legal precedent in support of its request that a Commission order should be held in abeyance merely because an appeal is pending. And there is no danger that the City will suffer irreparable harm if the Order is enforced. If the City successfully challenges the Order through the appellate process and a refund of costs paid by the City is required at the conclusion of the appeal, then Big Rivers would comply

⁵ Jent v. Ky. Utils. Co, 332 S.W.3d 102, 105 (Ky App. 2010).

⁶ Case No. 2013-00410, Order (December 6, 2013) at 4.

with that decision. Because of this refund safeguard, Henderson will be fully protected from complying with the Commission's decision while an appeal is pending.

Big Rivers initiated this proceeding because the City has not paid any of the amounts due pursuant to the Commission's August 2, 2021 Order. Holding this proceeding in abeyance would allow Henderson to continue to defy that Order until its appellate rights are exhausted. A process that could take years. Such an outcome is prohibited by KRS 278.390.

III. The Order Is Precise As To The Rates And Service Standards Set Forth Under the Station Two Contracts.

Henderson next argues that the Order is not sufficiently precise to serve as a basis for any monetary judgment and is *"impossible*" to enforce.⁷ This interpretation of the Order is incorrect. First, the Commission issued an order regarding rates and services. The Commission did not render a monetary judgment. Second, the actual text of the Commission's Order specifically describes the costs that Henderson and Big Rivers must pay pursuant to the Station Two Contracts.

Beginning on page 10 of the Order, the Commission systematically breaks down the Accounting Summary that shows Henderson's share of Station Two costs that were disputed in that case. The Commission addresses each category of costs identified in the Accounting Summary and identifies how each parties' share of these costs is to be calculated, including

⁷ Henderson Response to Big Rivers' Motion to Lift Abeyance, at 2.

MISO costs,⁸ the allocation of operating and maintenance costs,⁹ severance costs,¹⁰ and Green Landfill operating and maintenance costs.¹¹ The only category of costs that cannot be specifically calculated using the method prescribed in the Order are the decommissioning costs that have not yet been incurred. But for these forward-looking costs, the Order prescribes a specific method of cost allocation and requires that each party pay its share based on Henderson's preferred *"time-weighted capacity"* method.¹² Big Rivers intends to bill the City for ongoing decommissioning costs as those costs are incurred.

Big Rivers has already provided invoices, first to Henderson and then to the Commission in this proceeding, properly quantifying the costs addressed in the August 2, 2021 Order. Big Rivers' invoices to Henderson followed the Commission's August 2, 2021 Order to the letter. As those invoices reflect, as of June 30, 2021, Henderson owed Big

⁸ Order at 19 ("[T]he Commission finds that Henderson should be responsible for the MISO costs as alleged by BREC.").

⁹ Id. at 20 ("[T]he Commission finds that the operating and maintenance costs for Station Two in FY 2018/2019 should be based on a reservation of 120 MW. As noted by Henderson, a decrease in the sharing percentage based on a 115 MW reservation as opposed to a 125 MW reservation would result in a decrease in the allocated expense for FY 2018/2019 in the amount of \$454,090 as calculated by Henderson. Thus, the Commission finds that the allocated expense in FY 2018/2019 should be decreased by \$227,045.").

¹⁰ Id. at 24-25 ("[T]he Commission finds that the severance payments to employees whose employment was terminated as a result of the closure of Station Two, in the amount of \$2,998,970, were reasonable expenses for the operation and maintenance of Station Two that are recoverable from Henderson, subject to the relevant sharing mechanism, pursuant to the Power Plant Construction and Operation Agreement. However, as noted by Henderson and acknowledged by BREC, BREC's Interim Accounting Summary attached to the application reflected budgeted severance payments of \$3,356,897, as opposed to the \$2,998,970 actually made, and therefore, the costs in the FY 2018/2019 budget reconciliation would need to be adjusted by \$143,400 to reflect that change.").

¹¹ Id. at 28 ("[T]he Commission finds the costs of the vertical wall expansion were prudent, that BREC properly calculated Henderson's share of those costs through FY 2018/2019, except with respect to the capacity allocation in FY 2018/2019 as discussed above, and that Henderson should be responsible for its share of those costs through FY 2018/2019.").

¹² Id. at 34 ("The Commission also agrees with Henderson's contention that decommissioning of joint use facilities, where applicable, should be determined by the time-weighted capacity of the units supported by the facility as opposed to an allocation based solely on the shared capacity at Station Two, as that is the most reasonable method of cost allocation and is consistent with the intent of the Station Two Contracts. Further, because the decommission costs are constantly in flux as decommissioning is ongoing, the Commission declines to find that there is a specific amount owed for decommissioning costs at this time. Rather, the Commission only finds that BREC and Henderson are responsible for decommissioning costs as described above.").

Rivers \$214,398.94 in non-decommissioning costs and \$1,498,063.95 in decommissioning costs.¹³

If Henderson has a legitimate dispute regarding Big Rivers' calculations, the appropriate response is not to delay this matter indefinitely through an abeyance. Instead, the City should raise its issues as soon as possible so that those issues can be expeditiously addressed by the Commission. To date, Henderson has not disputed Big Rivers' calculation of any of these items either formally with the Commission or informally with Big Rivers, simply arguing that the City should pay nothing until the appellate process is exhausted. This argument is counter to the clear language of KRS 278.390.

CONCLUSION

WHEREFORE, Big Rivers respectfully request that the Commission grant its Motion to lift the abeyance.

Respectfully submitted,

Tyson Kamuf, Esq. Senthia Santana, Esq. BIG RIVERS ELECTRIC CORPORATION 201 Third Street, P.O. Box 24 Henderson, Kentucky 42419-0024 Ph: (270) 827-2561 Fax: (270) 844-6417 tyson.kamuf@bigrivers.com senthia.santana@bigrivers.com

¹³ Motion for Enforcement, Attachment 1 is attached hereto.

<u>/s/ Michael L. Kurtz</u> Michael L. Kurtz, Esq. Kurt J. Boehm, Esq. Jody Kyler Cohn, Esq. BOEHM, KURTZ & LOWRY 36 East Seventh Street, Suite 1510 Cincinnati, Ohio 45202 Ph: 513.421.2255 fax: 513.421.2764 <u>mkurtz@BKLlawfirm.com</u> <u>kboehm@BKLlawfirm.com</u> jkylercohn@BKLlawfirm.com

COUNSEL FOR BIG RIVERS ELECTRIC CORPORATION

October 26, 2021

ATTACHMENT 1



201 Taird Street P.O. Box 24 Henderson NY 42419-0124 270-827-2561 www.plativets.com

VIA HAND DELIVERY AND CERTIFIED MAIL

August 13, 2021

Mr. Chris Heimgartner General Manager Henderson Municipal Power & Light 100 Fifth Street Henderson, Kentucky 42420

Dear Chris:

Enclosed herein for payment are Big Rivers' invoices issued pursuant to the Kentucky Public Service Commission's August 2, 2021 Order in Case No. 2019-00269.

The first invoice amounts to \$214,398.94 which reflects the final sum due relating to all issues addressed in the Commission's Order other than decommissioning costs. The Fiscal Year 2018/19 Annual Settlement True-Up amount has been reduced to reflect Henderson's 120 MW reservation instead of 125 MW as previously stated by Big Rivers, and to include the actual severance costs incurred instead of the projected amount.

The second invoice amounts to \$1,498,063.95 which is the share of decommissioning costs that Henderson is required to pay, pursuant to the Commission's Order, through June of 2021. Per the Commission's Order, the decommissioning cost allocation reflects HMPL's capacity reservation of 120 MW in fiscal year 2018/19, includes the Reid Station in the calculation for the joint-use facilities (e.g. Station Two ash pond) resulting in an allocation of 18.90%, and reflects the landfill allocation of 9.88% pre-2021 and 9.81% in 2021. The supporting calculation for each allocation percentage is attached. As the Commission noted, the amount of decommissioning costs is in flux as decommissioning is ongoing. Therefore, Big Rivers will issue additional invoices to Henderson, monthly, as decommissioning costs are incurred.

Payment of the attached invoices is due immediately upon receipt.

If you have any questions about your invoices, please contact Big Rivers' Chief Financial Officer, Paul Smith at 270-844-6194, or paul.smith@bigrivers.com.

Sincerely,

Robert W Burg

Robert W. Berry

President and Chief Executive Officer Big Rivers Electric Corporation

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Big Rivers Electric Corporation P.O. Box 24 201 Third Street Henderson, KY 42419-0024 Ph (270) 827-2561 Fax (270) 827-2558

Invoice No. BR32019

REVISED 8/13/2021

Henderson Municipal Power & Light P.O. Box 8	Date 8	8/13/2021
Henderson, KY 42419-0008		
Description		Amount
Excess Henderson Energy - MISO Revenue less Coal & Lime Shortfall HMP&L Native Load Coal & Lime Shortfall MISO Fees FY 17/18 Annual Settlement True-Up FY 18/19 Annual Settlement True-Up (Note 1) Auxiliary Power Decommissioning Costs (Note 2)	01/05/18 - 05/31/19 01/05/18 - 05/31/19 12/01/10 - 05/31/16 06/01/17 - 05/31/18 06/01/18 - 05/31/19 10/01/18 - 01/31/19	(\$3,310,482,54) \$4,693,587,29 \$1,422,761,54 (\$1,649,922,53) (\$1,020,295,80) \$78,750,98 n/a
INVOICE INQUIRIES CONTACT. Katie Cheatham 270-844-6065 katie cheatham@bigrivers.com		
Payment due immediately upon receipt	TOTAL	\$214,398.94

Note 1. Revised per Kentucky Public Service Commission Order in Case No. 2019-00269:

Original Invoice BR2019	\$	(649,850.80)
Adjust HMP&L 120 MW Reservation		(227,045.00)
Adjust Severance to Actual Cost		(143,400.00)
Revised FY 18/19 Settlement True-Up	\$(1,020,295.80)
	-	the second s

Note 2. Revised invoice excludes Decommissioning Costs, which is billed separately.



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Big Rivers Electric Corporation P.O. Box 24 201 Third Street Henderson, KY 42419-0024 Ph (270) 827-2561 Fax (270) 827-2558

Invoice No. BR06-2021

Henderson Municipal Power & Light P.O. Box 6 Henderson, KY 42419-0008	Date 8	/13/2021
Description		Amount
Decommissioning Costs	01/01/19 - 06/30/21	\$1,498,063.95
NVOICE INQUIRIES CONTACT: Katie Cheatham 270-844-6065 katie cheatham@bigrivers.com		
Payment due immediately upon receipt	TOTAL	\$1,498,063.95

BIG RIVERS ELECTRIC CORPORATION STATION TWO CAPACITY SPLITS

	S	TATION TW	0	STATION TWO ASH POND (Capacity Reservation Including Reid)								
	(Capa	city Reserv	ation)	(Capa	acity Reservat	ion Includin	g Reid)					
	Big Rivers	HMPL	Station		Rivers	HMPL	Total					
Fiscal Year	Share	Share	Two	Reid	Share	Share	Ash Pond					
6/01/73 - 5/31/74	162	13	175	65	227	13	240					
6/01/74 - 5/31/75	283	17	300	65	348	17	365					
6/01/75 - 5/31/76	271	18	289	65	336	18	354					
6/01/76 - 5/31/77	267	22	289	65	332	22	354					
6/01/77 - 5/31/78	262	27	289	65	327	27	354					
6/01/78 - 5/31/79	262	34	296	65	327	34	361					
6/01/79 - 5/31/80	256	41	297	65	321	41	362					
6/01/80 - 5/31/81	256	40	296	65	321	40	361					
6/01/81 - 5/31/82	253	43	296	65	318	43	361					
6/01/82 - 5/31/83	253	43	296	65	318	43	361					
6/01/83 - 5/31/84	270	45	315	65	335	45	380					
6/01/84 - 5/31/85	268	47	315	65	333	47	380					
6/01/85 - 5/31/86	271	44	315	65	336	44	380					
6/01/86 - 5/31/87	271	44	315	65	336	44	380					
6/01/87 - 5/31/88	270	45	315	65	335	45	380					
6/01/88 - 5/31/89	269	46	315	65	334	46	380					
6/01/89 - 5/31/90	264	51	315	65	329	51	380					
6/01/90 - 5/31/91	264	51	315	65	329	51	380					
6/01/91 - 5/31/92	263	52	315	65	328	52	380					
6/01/92 - 5/31/93	262	53	315	65	327	53	380					
6/01/93 - 5/31/94	261	54	315	65	326	54	380					
6/01/94 - 5/31/95	258	57	315	65	323	57	380					
6/01/95 - 5/31/96	250	62	312	65	315	62	377					
6/01/96 - 5/31/97	250	62	312	65	315	62	377					
6/01/97 - 5/31/98	247	65	312	65	312	65	377					
6/01/98 - 5/31/99	246	66	312	65	311	66	377					
6/01/99 - 5/31/00	232	80	312	65	297	80	377					
6/01/00 - 5/31/01	225	87	312	65	290	87	377					
6/01/01 - 5/31/02	220	92	312	65	285	92	377					
6/01/02 - 5/31/03	217	95	312	65	282	95	377					
6/01/03 - 5/31/04	217	95	312	65	282	95	377					
6/01/04 - 5/31/05	217	95	312	65	282	95	377					
6/01/05 - 5/31/06	217	95	312	65	282	95	377					
6/01/06 - 5/31/07	217	95	312	65	282	95	377					
6/01/07 - 5/31/08	217	95	312	65	282	95	377					
6/01/08 - 5/31/09	217	95	312	65	282	95	377					
6/01/09 - 5/31/10	212	100	312	65	277	100	377					
6/01/10 - 5/31/11	207	105	312	65	272	105	377					
6/01/11 - 5/31/12	202	110	312	65	267	110	377					
6/01/12 - 5/31/13	197	115	312	65	262	115	377					
6/01/13 - 5/31/14	197	115	312	65	262	115	377					
6/01/14 - 5/31/15	197	115	312	65	262	115	377					
6/01/15 - 5/31/16	197	115	312	65	262	115	377					
6/01/16 - 5/31/17	197	115	312		197	115	312					
6/01/17 - 5/31/18	197	115	312		197	115	312					
6/01/18 - 5/31/19	192	120	312		192	120	312					
	1004/181											
Total (MW)	10,900	3,191	14,091	2,795	13,695	3,191	16,886					
% Allocation	77.35%	22.65%			81.10%	18.90%						

REVENCES Mag-0-lice Total State Condition Condit Condition Condition	1.05%	305,375			9.81%	2,853,063	25.91%	7,537,612			63.23%	18,396,054		29,092,113	RAND TOTAL	2020 GF
Fight CTCNS Fight of the state Fight of the s			229,416	0.00%	0%	0	0%	0	0%	Q	100%	229,416		229,416	2020	
PENATION: Induct office Final	1.05%	305,375			9.88%	2,853,063	26.12%	7,637,612			62.94%	18,165,648		28,862,697	90 GRAND TOTAL	Pre-202
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VEARTONS Proc.7-Tec Fold Table Station Two PREC IVID ENEC IVID ENEC City City City Total Source Non version Non ver						11.25%		25.86%		37.12%		62.88%	0.57%			
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VEARTONS Proc.O-fee Total Station Station Station Total Station Station			977,317	7.28%	23%	71,132	77%	242,046	32%	313,178	68%	664,139		977.317	1996	
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VEARTONS Hauled Off. Ford.			935 224	10 51%	28%	98 271	72%	251,900	37%	350,172	63%	585,049		935,221	1999	
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VEARTIONS Proc-O-Tec Hulled Off- 2019 Ford Station Total Station Station Two (%) BREC (%) City Station City Stati City Stati City			989,737	12.32%	29%	121,887	71%	297,269	42%	419,156	2866	570.581		1 038 850	5005 1007	
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VEARTIONS Proc-O-Tec Hauled Off Total Station Station Two (%) BREC (%) City (%) City (%) City Total Schere Station Schere Total Schere Station Two unwork Total Schere Station Two unwork Total Schere Station Two unwork Total Schere Station Station Stat			1,064,959	10.07%	27%	107,202	73%	284,767	37%	391,969	63%	672,990		1,064,959	2007	
VEARTONS Horz-O-Tec Total Station Total Station Two REC City (%) City BEC City (%) Total Subme Total Subme 2019 462,280 Site Station 469,461 Total Station Station Two (%) BEC (%) Total Subme Station Station Station Station Station Station Station Statio Statio Statio </td <td></td> <td></td> <td>1 044 589</td> <td>10 38%</td> <td>30%</td> <td>108,380</td> <td>70%</td> <td>255,506</td> <td>35%</td> <td>353,585</td> <td>65%</td> <td>580,703</td> <td></td> <td>1,044,589</td> <td>2008</td> <td></td>			1 044 589	10 38%	30%	108,380	70%	255,506	35%	353,585	65%	580,703		1,044,589	2008	
VEARTONS Hauled Off- Site Total Sution Station Two (%) Total BREC City (%) City (%) City (%) Total Subme Site Site Total Subme Site Site Total Subme Site Total Subme Site Site Total Subme Site Site			1,007,004	10 64%	26%	105 349	74%	306.339	42%	411,688	58%	578,128		989,816	2009	
VEARTIONS Proz-O-Tec Total Station Two BREC City City City Total sebree 2019 422,280 Sile Station Green (%) Station Two BREC City City Total sebree Station Station <t< td=""><td></td><td></td><td>1,042,952</td><td>11.07%</td><td>27070</td><td>107 701</td><td>730%</td><td>339 797</td><td>44%</td><td>467.588</td><td>56%</td><td>600,306</td><td></td><td>1,067,894</td><td>2010</td><td></td></t<>			1,042,952	11.07%	27070	107 701	730%	339 797	44%	467.588	56%	600,306		1,067,894	2010	
VEARTIONS Houled Off- Site Total Station Station Two (%) BREC (%) City Site City Station City Station City Station City Site City Station City Station			899,440	13,45%	31%	145,021	7402	200 204	4284	441 814	58%	601.138	30,139	1,042,952	2011	
VEARTONS Houled Off- Site Ford Ford			989,410	11.91%	30%	117,816	/0%	2/2,891	04.65	390,707	100 I D	505 973	00.084	899 440	2012	
VEAR/TONS Poz-O-Tec Hauled Off- Total Station Station (%) Total 1819 Station Two (%) BREC BEC City (%) City 1727 City 95% City 103% City 121% City 123% Cit			1,032,187	11.96%	29%	123,426	71%	304,910	41%	428,335	06.60	1 00,000		080 410	2013	
YEARTONS Hauled Off. Fore-O-Tee Total Station Total Station Two units 2019 462,280 Site Station Green (%) Station Two BREC City City City Total Sebree Station 2019 462,280 460,461 100% 1.819 0% 34,761 2% 1727 95% 0.33% 462,280 2017 666,378 479,963 67% 123,188 34,761 2% 0.33% 462,280 462,280 0.33% 465,260 573,318 67% 2.21,76 668,378 0.33% 465,260 668,378 668,378 34,765 2% 0.32% 67% 2.21,70% 668,378 668,378 668,378 668,378 668,378 668,378 447,945 668,378 447,945 668,378 447,945 668,378 447,945 668,378 447,945 668,378 447,945 668,378 447,945 668,378 447,945 668,378 447,945 668,378 447,			749,019	18.04%	40%	135,115	60%	200,598	45%	335,713	55%	413,305		4 020 407	2014	
YEARTONS Houled Off- Site Fore-O-Tech Fore Total Fore Station Fore Total Station Two Station Two BREC City Fore City Fore Total Sebree Station Station Total Sebree Station Total Sebree Station Total Sebree Station			841,945	18.17%	46%	152,978	54%	183,023	40%	336,001	50%	505,944		240,140	0107	
YEAR/TONS Poz-O-Tee Total Total Station Two BREC City City Total Station 2019 462,280 Site Station Green (%) Station Two (%) BREC (%) Total Station Total Station Total Station Two (%) Total Station Total Station Total Station Total Station BREC (%) Total Station Station Station Station Station Station Station <td< td=""><td></td><td></td><td>666,378</td><td>22.11%</td><td>67%</td><td>147.335</td><td>33%</td><td>71,080</td><td>33%</td><td>218,415</td><td>67%</td><td>447,963</td><td></td><td>000,3/8</td><td>7107</td><td></td></td<>			666,378	22.11%	67%	147.335	33%	71,080	33%	218,415	67%	447,963		000,3/8	7107	
YEAR/TONS Poz-O-Tec Total Total Station Two BREC City City Total Sebree Station 2019 462,280 Site 460,461 100% 1819 0% 82 5% 1737 95% 0.38% 462,280 Total Reid Reid %			696,506	12 70%	72%	88,427	28%	34,761	18%	123,188	82%	573,318		696,506	2018	
YEAR/TONS Poz-O-Tech Total Total New construction Bluele Off- Green Total Station Total Station Total Station Total Station Total Station Total Station Total Station Total Station Total Total Station Tot			462,280	0.38%	9/056	1737	5%	82	0%	1,819	100%	460,461		462,280	6107	
YEAR/TONS Hauled Off- Green Total Station Two BREC City City % Total Sebree	Reid %	Total Reid	Station	Total Sebree	(%)	City	(%)	BREC	(%)	Station Two	Green (%)	Station	Site			
Poz-O-Tez 1 Total			Total Sebree	City %	City		BREC		station Two	Total S		Green	fauled Off-	-	YEAR/TONS	
	100	UPIC DIAU	1010 ODING									Total	Poz-O-Tec			

Poz-O-Tec Summary Sheet for Sebree Station

	Balance Due	Total Decommissioning Amount Due Total Allocated Decommissioning (2019 Payments Received (Auxilian	Landfill Total	Henderson Allocation Percentage - Landfill Decommission Percentage - Landfill Decommission		Landfill Drainage (BP20G203E)	LANDFILL Slurry Wall (BP19G200E) Leachate (BP19G201E)		Henderson Allocation Percentage Ash Pond & CCR Total		STATION TWO ASH POND & CCR CCR Incremental Costs- Sil Only Ash Pond Closure (BP 20C300E)	a second s	Henderson Allocation Percentage - Decommission Ramodown & Aux Power Total	Auxiliary Power		RD/GN/SH	SII Only RD/SII	STATION TWO		Big Rivers Electric Corporation A/R HMP&L - Decommissioning Cost
		- From Henderson Costs Y Power Feb, Mar &		1 (Dec 2019 - Dec 20) 1 (Jan 2021 - Dec 202	6,735,512.36	2,781,034.41	2,517,969.96 1,436,507.99			 The second se Second second sec	159,694,49			204,778.51	3,257,242.06	259.50	\$ 3,092,434.88		GROSS	ι.
		Apr)		1)							-				8,390.59	20.30	00 770 70		REID	
	s	ŝ	1		4			r			611.21)	-	F		141.77	141.77	s		REEN	
	1,498,063.95	1,507,791.79	664,219.23	9.88% 9.81%	6,735,512.36	2,781,034,41	2,517,969.96		18.90%		160,305.70 188 305.28	111,000,000	22.65%	204,778.51	3,228,709.70	130,17,39 97,43	3,092,434.88		STATION	
	\$ 10,690.02 \$	\$ 10,690.02 \$	*		97		ах				· · ·	70,060,01	10 000 00		47,196.52	10,947,40	\$ 33,249.06 \$		Jan-19	
	30,301.90 \$	34,942.29 S 4,640.39			÷	Ð	4 ¥		4		ê K	67.76640	200	20,523.60	133,746,94	5,375,80 63.14	125,298.00 \$		Feb-19	
	26.949.73 \$	30,054.16 \$ 3,104.43			÷	1051	а ж				é il	30,034.15	2007-10	13,730.35	118,959.12	19,808.22 34.29	99,116.61 S		Mar-19	
	28.623.60 \$	30,606.62 S				3 9 3	8 8				с. в.	30,606.62		8,770.55	126,358.03	46,167.88	80,190.15 \$		Apr-19	
	20.157.53 \$	20,157.53 \$	•		and the second	Q1	* *		3 564 08	į	18,857.61	16,595.45		5,265.19	67,995.09	53,367.54	34,627.55 \$		May-19	
A manufacture	15.494.21 \$	15,494.21 \$			1	6	a e	1	2 041 20	į	10,800.00	13,453.01		4,649.23	54,745.97	14,748.77	39,997.20 \$		Jun-19	
A Assessed	9.978.96 \$	9,978.96 \$	*		10	L			3 969 67	'n	21,003.30	6,009.34		5,471.11	21,060.19	(248.28)	21,308,47 S		Jul-19	
A number of the	72 157.10 \$	72,157.10 \$			e	ð	ði 10	a) 101 (a)	2 4 3 7 55	,	12,897.08	69,719.55		4,767.14	303,045.45	1. a	303,045.45 \$		Aug-19	
A variation	22 454 61 9	23,454.61 \$			2	3	8 0		446 21		2,361.41	23,008.30		5,022.21	1 69.652,96	y n	96,559.69 \$ 1		Sep-19	
A POIL 10101	75 074 ns \$	25,074.05 \$			e	3	×		744 57		3,939,50	24,329.48		5,525.23	101,889.69	29	101,889.69 \$		0ct-19	
A COUNTY ON	36 435 65 6	26,425.65 \$	×.		ιġ.		<u>al</u> R	Chine of F	1 012 13	i	5,355.21	25,413.52		7,558.70	104,642.25	e a	104,642.25 \$		Nov-19	
a a a a a a a a a a a a a a a a a a a	253 436 83	353,426.82	289,788.22		2,933,079.11		1,677,517.68	UT/MITCH	3/ 8// 91	10,000,00	9,133,68	28,793.69		6,176,31	120,948.15	40 V	120,948.15		Dec-19	

\$ 53,568.95 \$	\$ 53,568.95 \$	20,974.79	212,295.44		65,936.28 146 359 16		3. 8.	32,594.16	6,284,43	4-17 () () () () ()	127 610 15	\$ 137,619.15 \$ -	Jan-20
33,133.22 \$	33,133.22 \$	8,048.43	81,461.84	Tax and the second second	82,943.60		æ x	25,084.79	5,305.93	100,000	105 445 50	105,443.69 S	Feb-20
33,587.84 \$	33,587.84 \$	13,368.41	135,307.75	00.10414	134,150.20	1,203.64	6,368.45	19,015.79	4,834.20	10,121,01	-	79,120.73 \$	STATION Mar-20
57,820,11 \$	57,820.11 \$	24,836.40	251,380.59	- CONNOD	243,716.56	(1,333.80)	(7,057.14)	34,317.51	4,071.32	197,990.02		147,440.85 \$	Apr-20
60,468.87 Ş	60,468.87 \$	29,986.36	303,505.66	40,007,00	276,618.58	844.98	4,470,79	29,637.53	4,310.06	126,539.98		126,539.98	May-20
39,814.86 \$	39,814.86 \$	3,109,44	31,472.05	1/20:4-0U	31,736.06	974.73	5,157.29	35,730.69	3,400.75	154,350.66		154,350.66 \$	Jun-20
26,250,44 \$	26,250.44 S	308.75	3,125,00	х с	3,125.00	486.03	(884.00) 3,455.60	25,455.66	4,588,00	107,799.00		107,799.00 S	<u>Jul-20</u>
33,861.03 \$	33,861.03 \$	18,227.14	184,485.18	624.50 183,860.68		2,108.43	11,155.71	13,525.46	3,933.79	55,781.26	•	55,781.26 \$ -	Aug-20
31,137.45 \$	31,137.45 \$	1,662.17	16,823,62	14,597.62	2,226.00	1,409.49	7,457.63	28,065.79	3,080.78	120,829.99	a.	120,829.99 S	Sep-20
27,385.72 \$	27,385.72 \$	4,969.10	50,294,58	50 294 58		1,356.22	7,175.77	21,060.40	4,527.77	88,454.13	•	88,454.13 5	<u>Oct-20</u>
41,769.59 \$	41,769.59 \$	19,815.97	200,566.50	200 266 20	¢.	780.17	4,127,88	21,173.45	5,496.61	87,984,41	×	87,984.41 \$	Nov-20
79,896.84 \$	79,896.84 \$	54,030.93	546,871.76			3,752.33	19,853.61	22,113.58	8,725.81	88,905.90		88,905.90 S	Dec-20
58,471.64 \$	58,471.54 \$	32,469.08	330,979,37	-		(327.30)	(1,731.74)	26,329.86	9,857.71	106,388.93	1 5 13	106,388.93 \$	Jan-21
28,126.60 \$	28,126.60 S	8,234.76	83,942,49	04 670 68		494.82	2,618.08	19,397.02	21,004,22	64,633.85	41 - 20 -	64,633.85 \$	Feb-21
69,042.60 \$	69,042.60 \$	37,680.21	384,099,97	-	6	895,49	4,738.03	30,466.90	7,547.53	126,964.17	e a	125,954.17 \$	Mar-21
111,704.50 \$	111,704.50 \$	63,375.52	646,029.79	-	i a li	378.55	2,002.89	47,950.43	7,421.22	204,280,46	tat na	204,280.46 \$	Apr-21
37,056.44 \$	37,056.44 \$	23,257.23	237,076.72	-	Q.	2 579 45	4,029.12 9,618.75	11,219.76	6,084.20	43,451.17	4	43,451,17 \$	May-21
32,233.08	32,233.08	10,076.33	102,714,93		9	1 773 88	6,475.54	20,932.87	6,844.56	85,574.28		85,574,28	<u>Jun-21</u>