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October 31, 2022

VIA ELECTRONIC FILING

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

Re: ***In the Matter of: Electronic Application of Big Rivers Electric Corporation for Authority to Establish a Regulatory Asset for Expenses Related to Coal Combustions Residuals Rule-Case No. 2022-00201***

Dear Ms. Bridwell:

Pursuant to Ordering Paragraph No. 3 of the Commission's Order, dated October 25, 2022, in the aforementioned proceeding. Big Rivers Electric Corporation ("*Big Rivers*") hereby files "the accounting entries made on its books to effectuate the creation of the regulatory assets" which were the subject of this case. Specifically, the journal entry to reclassify the deferred debit balance for the deferred accretion and depreciation expense related to the Wilson Landfill Phase II Closure ARO.

The Commission has excused no parties to this proceeding from its electronic filing procedures. Please feel free to contact me should you have any questions regarding this filing.

Sincerely,

/s/ Senthia Santana

Senthia Santana
Associate Attorney
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