

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE APPLICATION OF DUKE ENERGY KENTUCKY,)	
INC. FOR AN ORDER APPROVING THE)	CASE NO.
ESTABLISHMENT OF A REGULATORY ASSET FOR)	2025-00281
THE ENGINEERING COSTS INCURRED ASSOCIATED)	
WITH ITS WITHDRAWN LIMESTONE CONVERSION)	
AND MATS COMPLIANCE STRATEGIES)	

**VERIFIED APPLICATION
AND REQUEST FOR EXPEDITED TREATMENT**

I. INTRODUCTION

Comes now Duke Energy Kentucky, Inc. (Duke Energy Kentucky or the Company), by counsel, pursuant to KRS 278.030(1), KRS 278.040(2), KRS 278.220 and other applicable law, and hereby requests that the Kentucky Public Service Commission (Commission) issue an order on or before December 31, 2025, approving the establishment of a regulatory asset for expenses incurred related to engineering and design for its withdrawn certificate of public convenience and necessity (CPCN) for an environmental compliance project to convert its magnesium enhanced hydrated lime (MEL) handling system at its East Bend Generating Station (East Bend) to a limestone-based reagent handling system (Limestone Conversion Project) and system upgrades for compliance with the 2024 Mercury Air Toxics Standard (2024 MATS) update. The 2024 MATS update established more aggressive filterable particulate matter (fPM) standards for coal-fired electric generating units like East Bend than previous MATS fPM standards. The Company proposed the Limestone Conversion Project as a more secure and less expensive alternative

reagent supply to continue operating East Bend, with the added benefit of enabling the Company to comply with existing and emerging environmental regulations. However, due to unanticipated and unpredictable changes in federal environmental policy and the Company's MEL supplier's sudden and unanticipated change of heart in contract negotiations, the Company withdrew its CPCN, thereby enabling it to avoid the significant capital investment of the Limestone Conversion Project and maintain the status quo.

In pursuing the CPCN, however, the Company incurred significant and material costs in analyzing and designing the Limestone Conversion Project. These costs were prudently incurred and are reasonable for recovery in order to protect the Company from financial harm by having to write off to its income statement these prudently incurred expenses. In support of this Application, the Company states as follows:

II. APPLICANT INFORMATION AND GENERAL FILING REQUIREMENTS

1. Duke Energy Kentucky is an investor-owned utility engaged in the business of furnishing natural gas and electric services to various municipalities and unincorporated areas in Boone, Bracken, Campbell, Gallatin, Grant, Kenton, and Pendleton Counties in the Commonwealth of Kentucky.

2. Pursuant to 807 KAR 5:001, Section 14(2), Duke Energy Kentucky states that it was originally incorporated in the Commonwealth of Kentucky on March 20, 1901, and attests that it is currently in good standing in said Commonwealth.

3. Pursuant to 807 KAR 5:001, Section 14(1), Duke Energy Kentucky's business address is 139 East Fourth Street, Cincinnati, Ohio 45202. Duke Energy Kentucky's local office in Kentucky is 1262 Cox Road, Erlanger, KY 41018, and its electronic mail address is KYfilings@duke-energy.com.

**III. BACKGROUND AND NEED FOR AN ORDER ON OR BEFORE
DECEMBER 31, 2025**

4. Duke Energy Kentucky respectfully requests that the Commission issue an order on this Application on or before December 31, 2025, so that it may appropriately reflect the requested regulatory assets on its books prior to the conclusion of the 2025 calendar year.

5. The Company's deferral request in this proceeding is for the total costs incurred in developing and pursuing its CPCN for the Limestone Conversion Project that would otherwise have been capitalized, including those investments that would have been required to meet the 2024 MATS update.

6. On July 25, 2024, the Company filed its Application in Case No 2024-00152, seeking approval of a CPCN, an amendment to its environmental compliance plan for the Limestone Conversion Project and for cost recovery (CPCN Application).¹ The CPCN Application and record explained the need for the project was due to: 1) a lack of competitive market for MEL; 2) increasing costs of MEL for the last several years that adversely impact the economics of the Company's East Bend station; 3) fuel security concerns due to limited MEL supply and a lack of willingness by a supplier to enter into

¹ *In the Matter of the Electronic Application of Duke Energy Kentucky, Inc., for a Certificate of Public Convenience and necessity to Convert its Wet Flue Gas Desulfurization System from a Quicklime Reagent Process to a Limestone Reagent Handling System at its East Bend Generating Station and for Approval to Amend its Environmental Compliance Plan for Recovery by Environmental Surcharge Mechanism, Case No. 2024-00152, Application (July 25, 2024).*

longer-term contracts;² and additionally, 4) compliance with the 2024 MATS.³

7. On December 17, 2024, the Company filed a Motion to withdraw its CPCN Application without prejudice, prompted by having supplemented the record to reflect changes in facts including updated analysis regarding the existing MEL supply pricing and to allow parties to have an opportunity to fully brief issues following an evidentiary hearing due to a rapidly approaching statutory deadline for the Commission to issue its decision.⁴ By Order dated January 6, 2025, the Commission approved the Company's withdrawal without prejudice.

8. On January 28, 2025, Duke Energy Kentucky filed a new and revised Application for a CPCN to complete the Limestone Conversion Project, amend its environmental compliance plan, and adjust its environmental surcharge (Revised CPCN Application).⁵ The justification for the Revised CPCN Application was nearly identical to that of the prior CPCN Application, but included additional evidence to demonstrate how

² *Id.*, pp. 5-12.

³ See e.g., *In the Matter of the Electronic Application of Duke Energy Kentucky, Inc., for a Certificate of Public Convenience and necessity to Convert its Wet Flue Gas Desulfurization System from a Quicklime Reagent Process to a Limestone Reagent Handling System at its East Bend Generating Station and for Approval to Amend its Environmental Compliance Plan for Recovery by Environmental Surcharge Mechanism* Case No. 2024-00152, Supplemental Direct Testimony of Chad M. Donner, pp. 2-3, (Nov. 1, 2024); See also, *In the Matter of the Electronic Application of Duke Energy Kentucky, Inc., for a Certificate of Public Convenience and necessity to Convert its Wet Flue Gas Desulfurization System from a Quicklime Reagent Process to a Limestone Reagent Handling System at its East Bend Generating Station and for Approval to Amend its Environmental Compliance Plan for Recovery by Environmental Surcharge Mechanism*, Case No. 2025-00002, Direct Testimony of John A. Verderame, pp. 6-9 and 14 (Jan. 28, 2025).

⁴ *In the Matter of the Electronic Application of Duke Energy Kentucky, Inc., for a Certificate of Public Convenience and necessity to Convert its Wet Flue Gas Desulfurization System from a Quicklime Reagent Process to a Limestone Reagent Handling System at its East Bend Generating Station and for Approval to Amend its Environmental Compliance Plan for Recovery by Environmental Surcharge Mechanism*, Case No. 2024-00152, Motion for Leave to Withdraw Application without Prejudice, p. 1 (Dec. 17, 2025).

⁵ *In the Matter of the Electronic Application of Duke Energy Kentucky, Inc., for a Certificate of Public Convenience and necessity to Convert its Wet Flue Gas Desulfurization System from a Quicklime Reagent Process to a Limestone Reagent Handling System at its East Bend Generating Station and for Approval to Amend its Environmental Compliance Plan for Recovery by Environmental Surcharge Mechanism*, Case No. 2025-00002, Application (July 25, 2024).

the Limestone Conversion Project, including upgrades to the WFGD system, would allow the Company to meet the 2024 MATS update. By Order dated February 4, 2025, the Commission consolidated the record in Case No. 2024-00152 into the Revised CPCN Application case.

9. Through the duration of the CPCN Application and Revised CPCN Application proceedings, the Company kept the Commission and intervening parties informed of the developments and changes in facts occurring during the respective reviews, including notification of new and unanticipated MEL supply contract opportunities that arose and the Company's continued pursuit of potentially lower cost, reasonable, and reliable alternatives to the CPCN. The Company updated its analysis to reflect such added information and made and supported recommendations to continue pursuing the Limestone Conversion Project until it confirmed that the conversion was no longer the least cost solution for customers in the spring of 2025.

10. In the spring of 2025, as a direct result of the Company's pursuit of the Revised CPCN Application, the current MEL supplier unexpectedly approached the Company with a new MEL supply offer. With this new offer, for the first time, the MEL supplier showed a willingness to enter into a significantly longer term contract at more favorable pricing over the contract term than previous offers. The offered length of this new contract extended through most of the remaining anticipated life of East Bend with a significantly discounted price per ton than had been previously offered over the last five years. However, the availability of this new offer was contingent upon the Company withdrawing its Revised CPCN Application and agreeing not to pursue a Limestone Conversion Project during the contract term. Following weeks of negotiations to

appropriately balance risks among the supplier, customers, and the Company, the Company's analysis showed that accepting a revised new MEL long-term supply contract was the least cost, most reasonable solution for customers for the foreseeable contract term.

11. On May 14, 2025, Duke Energy Kentucky filed a Motion for Leave to Withdraw its Revised CPCN Application Without Prejudice (Motion).⁶ The Company's Motion explained that withdrawing the Revised CPCN Application was in the best interests of customers due to two primary reasons: 1) new and unanticipated information that did not exist at the time of the filing of the Revised CPCN Application; specifically a significantly more favorable and secure MEL supply contract opportunity presented itself; and 2) that as a result of unforeseeable and unpredictable potential changes in federal environmental policy, the need for the environmental upgrades at East Bend merit further review by the Company.⁷ By Order dated May 29, 2025, the Commission granted the Company's Motion.

12. Since that Order, on June 11, 2025, the U.S. Environmental Protection Agency (U.S. EPA) proposed to repeal certain amendments to some environmental regulations that affect coal-fired generation including the 2024 MATS provisions, reverting those standards to pre-2024 requirements.⁸ If this repeal is accomplished as anticipated, one of the main compliance drivers for the Limestone Conversion Project will be eliminated.

⁶ *Id.*, Motion for Leave to Withdraw Application without Prejudice, p. 1 (May 14, 2025).

⁷ *Id.*

⁸ <https://www.epa.gov/newsreleases/epa-proposes-repeal-biden-harris-epa-regulations-power-plants-which-if-finalized-would>

13. As a prudent operator, the Company must continuously examine and develop compliance strategies and implement those strategies within regulatory timelines to keep its generating units operational. The Company's applications, supporting testimonies, data analysis and discovery responses substantiate that, based upon the facts as they existed at the time of both CPCN filings, the Limestone Conversion Project was necessary, the least cost solution for maintaining compliance with known and emerging environmental regulations, and in the customers' best interests.

14. In developing the Limestone Conversion Project, including the embedded 2024 MATs compliance strategies, the Company prudently incurred reasonable and necessary costs to support its CPCN Application and Revised CPCN Application, including engineering, surveying, evaluation and design costs, and labor, necessary to comply with environmental regulations and to support the Company's filing. As depicted in Exhibit A to this Application, the Company has incurred approximately \$6.0 million for the Limestone Conversion Project including project scope costs that were related to meeting the 2024 MATS Update.⁹

15. Had the Company continued to pursue its Revised CPCN Application, if approved by the Commission, these prudently incurred costs would be eligible for recovery through the Company's Environmental Surcharge Mechanism, as part of the Company's Environmental Compliance Plan. By withdrawing its Revised CPCN Application, the Company's only available path for recovery of these costs is through the creation of a regulatory asset. Otherwise, in accordance with Generally Accepted Accounting Principles (GAAP), absent a probability of recovery, the Company would have to write off these

⁹ Exhibit A.

significant and material costs, which would unfairly penalize the Company and its shareholders for re-evaluating its environmental compliance strategies and changing course to do what is best for customers.

IV. REQUEST TO ESTABLISH A REGULATORY ASSET

16. A regulatory asset is created when a utility is authorized to capitalize an expenditure that under traditional accounting rules would be recorded as a current expense. The reclassification of an expense to a regulatory asset allows the utility the opportunity to request recovery of the regulatory asset in future rates. The authority to establish regulatory assets arises out of the Commission's plenary authority to regulate utilities under KRS 278.040 and to "establish a system of accounts to be kept by utilities subject to its jurisdiction... and may prescribe the manner in which such accounts shall be kept."¹⁰

17. Duke Energy Kentucky must obtain Commission approval for accounting adjustments before establishing any expense as a new regulatory asset. Specifically, the Commission stated in Case No. 2001-00092, "[t]herefore, the Commission finds that in the future, ULH&P shall formally apply for Commission approval before accruing a cost as a deferred asset, regardless of the rate-making treatment that the Commission has afforded a similar cost in previous rate case proceedings."¹¹

18. The Commission has exercised its discretion to approve regulatory assets where a utility has incurred: (1) an extraordinary, nonrecurring expense which could not have reasonably been anticipated or included in the utility's planning; (2) an expense resulting from a statutory or administrative directive; (3) an expense in relation to an

¹⁰ KRS 278.220.

¹¹ *In the Matter of Adjustment of Gas Rates of The Union Light, Heat and Power Company*, Case No. 2001-00092, Final Order (Ky. P.S.C. Jan. 31, 2002).

industry sponsored initiative; or (4) an extraordinary or nonrecurring expense that over time will result in a saving that fully offsets the cost.¹² In exercising discretion to allow the creation of a regulatory asset, the Commission's overarching consideration has been the context in which the regulatory asset is sought to be established and not necessarily the specific nature of the costs incurred.¹³

19. Duke Energy Kentucky respectfully asserts that its request to establish a regulatory asset for the expenses incurred in pursuit of its Limestone Conversion Project, including those incurred for meeting the 2024 MATs Update, satisfies the Commission's first criteria for such accounting treatment, namely constituting "an extraordinary, nonrecurring expense which could not have reasonably been anticipated or included in the utility's planning."

20. The costs at issue were extraordinary and non-recurring, albeit reasonable and necessary expenses. In pursuing the Limestone Conversion Project CPCN and Revised CPCN Applications, the Company sustained approximately \$6.0 million in costs for analysis, surveying, engineering, project support, materials (for engineering), contract

¹² See, *In the Matter of the Application of East Kentucky Power Cooperative, Inc. for an Order Approving Accounting Practices to Establish a Regulatory Asset Related to Certain Replacement Power Costs Resulting from Generation Forced Outages*, Case No. 2008-00436, Final Order (Ky. P.S.C. Dec. 23, 2008); *In the Matter of the Application of Louisville Gas and Electric Company for an Order Approving the Establishment of a Regulatory Asset*, Case No. 2008-00456, Final Order (Ky. P.S.C. Dec. 22, 2008); *In the Matter of the Application of Kentucky Utilities Company for an Order Approving the Establishment of a Regulatory Asset*, Case No. 2008-00457, Final Order (Ky. P.S.C. Dec. 22, 2008); *In the matter of the Joint Application of Duke Energy Kentucky, Inc., Kentucky Power Company, Kentucky Utilities Company and Louisville Gas and Electric Company for an Order Approving Accounting Practices to Establish Regulatory Assets and Liabilities Related to Certain Payments Made to the Carbon Management Research Group and the Kentucky Consortium for Carbon Storage*, Case No. 2008-00308, Final Order (Ky. P.S.C. Oct. 30, 2008); *In the Matter of the Joint Application of Louisville Gas and Electric Company and Kentucky Utilities Company for an Order Approving Proposed Deferred Debits and Declaring the Amortization of the Deferred Debits to be Included in Earnings Sharing Mechanism Calculations*, Case No. 2001-00169, Final Order (Ky. P.S.C. Dec. 3, 2001).

¹³ *In the Matter of the Application of East Kentucky Power Cooperative, Inc. for an Order Approving Accounting Practices to Establish a Regulatory Asset Related to Certain Replacement Power Costs Resulting from Generation Forced Outages*, Case No. 2008-00436, Final Order (Ky. P.S.C. Dec. 23, 2008).

labor, and overheads¹⁴ The \$6.0 million in costs are extraordinary, especially in comparison to the Company's annual total net income. For example, Duke Energy Kentucky's 2024 net income was approximately \$101 million, and its 2023 net income was approximately \$65 million, making the \$6.0 million in costs between approximately 6 to 9 percent of the Company's total net income.¹⁵ As such, the \$6.0 million in costs, if not deferred for future recovery, will have a material negative impact on the Company's financial condition.

21. These costs were non-recurring in that they were specific to developing and supporting the CPCN applications, including design, engineering, and scope identification for the Limestone Conversion Project. These costs are not related to ongoing operations for the project or for existing environmental compliance equipment. The withdrawal of the Revised CPCN Application was a result of changes in federal environmental policy and the unexpected willingness of its MEL Supplier to change its mind so to negotiate a longer term contract at a significantly reduced price. The costs the Company incurred could not have been anticipated or included in the Company's planning because at the time the costs were incurred, the Company had every intention of pursuing the Limestone Conversion Project and could not have foreseen the events that later unfolded leading to the withdrawal of the project, which was in the customers' best interest. These factors were not reasonably anticipated or able to be included in the Company's planning.

a. The Company pursued the Limestone Conversion Project as a result of significant increases in costs for MEL supply and the need to continue complying with both existing and emerging environmental regulations. At the time of the CPCN

¹⁴ Exhibit A.

¹⁵ As reported in Duke Energy Kentucky's 2024 and 2023 FERC Form 1, respectively.

Application and Revised CPCN Application, the Limestone Conversion Project provided a lower cost compliance alternative to meet current environmental regulations than was projected with maintaining the existing MEL-based handling system.

b. The MEL supplier had previously rejected the Company's numerous attempts to negotiate a lower priced and longer-term contract and was only willing to enter into short term contracts of one to two years in length. The Company lacked bargaining power to negotiate better deals due to a lack of competition for the reagent product. It was only after the Company pursued its Limestone Conversion Project CPCN that the supplier approached the Company with new, longer-term, and lower-priced supply offers. And it was only after the Company rejected the supplier's initial attempt at entering into a medium-term contract in the fall of 2024 that the supplier was willing to offer a much longer term contract at such a reduced price. This development was a surprise to the Company due to historic actions by the MEL Supplier and therefore, the Company could not have anticipated this change of heart in its planning.

c. Moreover, the 2024 MATS Update included a more onerous fPM requirement than prior MATS requirements. The evidence in the Limestone Conversion Project applications (both original and the Revised CPCN Application) showed that East Bend's existing WFGD was not able to meet this new fPM standard and required upgrades that were included in the Limestone Conversion Project scope. The 2024 MATS compliance deadline of the summer 2027 meant that the Company needed to complete the project in sufficient time to comply or risk unit derates.

22. The Company's Motion was further supported by the unanticipated announced potential changes in federal environmental policy that impact the environmental

regulations that also drove the need for WFGD upgrades.¹⁶ The Company explained in its Motion that it was concurrently reviewing its compliance strategy, including whether upgrades remained necessary to satisfy the 2024 MATS Update. Like the new contract opportunity, those recently announced changes in environmental policy were neither anticipated nor foreseeable when the Company first began evaluating the Limestone Conversion Project prior to its initial filing in July of 2024 and therefore could not have been anticipated in the Company's planning. Moreover, notwithstanding the change in administration as a result of the 2024 Presidential election, the scope of any potential policy changes and the final result of such new policy remained uncertain and unpredictable. The US EPA only recently announced its proposal to repeal the 2024 MATS standard on June 11, 2025, after the Company filed its Motion. Although the U.S. EPA has proposed the repeal, a final decision remains pending.

23. The Company submits that creating the regulatory asset also satisfies the fourth criteria as “a non-recurring expense that over time will result in a saving that fully offsets the costs.” Had the Company continued to pursue the CPCN, and the Commission approved the project, the Company would have incurred and had been eligible to recover the approximate \$125 million in capital expense to construct the Limestone Conversion Project, as well as its ongoing costs of operation. Rather, by withdrawing the CPCN, the Company only incurred approximately \$6.0 million in costs, avoiding \$125 million in

¹⁶ See, *In the Matter of the Electronic Application of Duke Energy Kentucky, Inc., for a Certificate of Public Convenience and necessity to Convert its Wet Flue Gas Desulfurization System from a Quicklime Reagent Process to a Limestone Reagent Handling System at its East Bend Generating Station and for Approval to Amend its Environmental Compliance Plan for Recovery by Environmental Surcharge Mechanism*, Case No. 2025-00002, Rebuttal Testimony of Julie Walters, pp. 6-7 (Apr. 30, 2025); Reinvigorating America's Beautiful Clean Coal Industry and Amending Executive Order 14241 (Apr. 8, 2025), available at <https://www.whitehouse.gov/presidential-actions/2025/04/reinvigorating-americas-beautiful-clean-coal-industry-and-amending-executive-order-14241/>

capital expense, which if approved, would have been recovered in rates for many years. Additionally, by withdrawing the Revised CPCN Application, the Company was able to enter into a longer-term, reasonably priced MEL supply contract that produced immediate cost reductions for customers that will continue for several years.

24. Duke Energy Kentucky proposes to record this cost as a regulatory asset in FERC account 182.3 on its balance sheet, in accordance with the FERC Unified System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of the Federal Power Act (USoA).¹⁷ Commission approval of the requested accounting treatment is necessary for the Company to assert probability of recovery of such expenditure under GAAP.

25. This application only requests authority for the accounting treatment described above. Recovery of any costs deferred under this application will be addressed through a separate and future base rate proceeding. In such future proceeding, the Company will propose a reasonable period of time to recover these costs so as not to have a significant impact on customer rates.

26. The costs included in this application are estimates and the Company will only defer the actual costs incurred for the expenditures outlined herein:

a. As noted previously, a final decision on the US EPA's proposal to repeal the 2024 MATS standard remains pending. If as a result of that final decision, the Company is still required to perform the MATS project, only the portion of the \$6.0 million associated only with the Limestone Conversion Project not associated with work needed to comply with MATS will be recorded to the regulatory asset. In this event, the portion

¹⁷ 18 C.F.R Part 201.

of the \$6.0 million associated with MATS compliance will continue being recorded to the capital project associated with MATS compliance.

b. If as a result of that final decision, the Company, as is anticipated, is no longer required to perform the MATS project, the entire estimated \$6.0 million will be recorded as a regulatory asset.

27. In order to record the accounting entries necessary to create the deferrals and not to significantly impact Duke Energy Kentucky's financial integrity, the Company requests the Commission issue its decision no later than December 31, 2025.

WHEREFORE, on the basis of the foregoing, Duke Energy Kentucky respectfully requests that the Commission expeditiously enter an Order:

1. Approving the establishment of a regulatory asset to defer the expenses related to the Limestone Conversion Project, including costs related to compliance with the 2024 MATS Update that is likely to be overturned by the USEPA; and,
2. Granting Duke Energy Kentucky all other additional relief to which it may appear entitled.

This 20th day of August 2025.

VERIFICATION

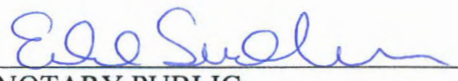
STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

The undersigned, Amy B. Spiller, being duly sworn, deposes and says that she is the President of Duke Energy Kentucky and the matters set forth in the foregoing Application are true and correct to the best of her information, knowledge, and belief.



Amy B. Spiller, Affiant

Subscribed and sworn to me by Amy B. Spiller on this 19th day of August,
2025.



NOTARY PUBLIC

My Commission expires: July 8, 2027



EMILIE SUNDERMAN
Notary Public
State of Ohio
My Comm. Expires
July 8, 2027

Respectfully submitted,

DUKE ENERGY KENTUCKY, INC.

/s/Rocco D'Ascenzo

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Counsel for Duke Energy Kentucky, Inc.

Charge Type	Expenditure Type	Description	Limestone	MATS	Remaining 2025 MATS Forecast August-		Total
					December		
AFUDC Debt (99970)	Additions		\$ 33,844	\$	33,844	\$	98,000
AFUDC Equity (99971)	Additions		\$ 86,168	\$	86,168		
Company Labor - Exempt (11000)	Additions	Internal Engineering and Project Support Services	\$ 104,000	\$	104,000	\$	-
Company Material (21000)	Additions	Miscellaneous material needed for engineering	\$ 2,074	\$	2,074		
Contingency (94008)	Additions			\$	-		
Contract Labor (69400)	Additions	External Engineering and Project Support Services	\$ 1,778,000	\$	1,778,000	\$	-
Labor Loadings - Exempt (18001)	Additions		\$ 223,585	\$	223,585	\$	-
Labor Loadings (18000)	Additions		\$ 38	\$	38		
Other	Additions		\$ 24,767	\$	24,767		
Other-Accruals (35000)	Additions			\$	-		
Overhead (78000)	Additions		\$ 632,000	\$	632,000	\$	-
Staff Augmentation (69000)	Additions	Contractor Support for Site Surveying and laser scans	\$ 8,631	\$	8,631		
Stores Loading Allocation (28002)	Additions		\$ 160	\$	160		
Contract Labor (69400)	Cost of Removal	Demolition Engineering and Project Support Services	\$ 42,927	\$	42,927		
Overhead (78000)	Cost of Removal		\$ 90	\$	90		
Totals			\$ 2,936,284	\$ 2,936,284	\$ 98,000	\$	5,970,568