COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC EXAMINATION BY THE PUBLIC	)	
SERVICE COMMISSION OF THE	)	
ENVIRONMENTAL SURCHARGE MECHANISM	)	**CASE NO. 2026-00179**
OF KENTUCKY UTILITIES COMPANY FOR THE	)	
SIX-MONTH BILLING PERIOD ENDING	)	
APRIL 30, 2026	)	

DIRECT TESTIMONY OF

ANDREA M. FACKLER
MANAGER, REVENUE REQUIREMENT/COST OF SERVICE
LG&E AND KU SERVICES COMPANY

FILED: AUGUST 24, 2026

Q. Please state your name, title, and business address.

A. My name is Andrea M. Fackler. I am the Manager, Revenue Requirement/Cost of Service for Kentucky Utilities Company ("KU" or "Company") and an employee of LG&E and KU Services Company, which provides services to KU. My business address is 2701 Eastpoint Parkway, Louisville, Kentucky, 40223. A complete statement of my education and work experience is attached to this testimony as Appendix A.

Q. Have you previously testified before this Commission?

A. Yes. I have previously submitted testimony and sponsored data responses to the Kentucky Public Service Commission ("Commission") in the Company's past six-month and two-year Environmental Cost Recovery ("ECR") Surcharge reviews[1]. I have also previously submitted testimony in the Company's 2020 ECR Compliance Plan and 2025 ECR Compliance Plan proceedings[2].

Q. What is the purpose of this proceeding?

A. The purpose of this proceeding is to review the past operation of KU's ECR Surcharge during the six-month billing period ending April 30, 2026 ("Review Period") and determine whether the surcharge amounts collected during the period are just and reasonable.

Q. What is the purpose of your testimony?

[1] *See, e.g., Electronic Examination by the Public Service Commission of the Environmental Surcharge Mechanism of Kentucky Utilities Company for the Six-Month Billing Periods Ending October 31, 2025*, Case No. 2026-00003, Direct Testimony of Andrea M. Fackler (March 6, 2026).

[2] *See, e.g., Electronic Application of Kentucky Utilities Company for Approval of Its 2020 Compliance Plan for Recovery by Environmental Surcharge*, Case No. 2020-00060, Direct Testimony of Andrea M. Fackler (Mar. 31, 2020); *Electronic Application of Kentucky Utilities Company for Approval of Its 2025 Compliance Plan for Recovery by Environmental Surcharge*, Case No. 2025-00105, Direct Testimony of Andrea M. Fackler (Apr. 30, 2025).

A. The purpose of my testimony is to summarize the operation of KU's ECR Surcharge during the Review Period, explain how the Environmental Surcharge Billing Factors were calculated during the Review Period, correct any operating expense or rate base data from previously filed ES Reports, reflect actual changes in the overall rate of return on capital, demonstrate that the amount collected during the period was just and reasonable, and present and discuss KU's proposed adjustment to the ECR Surcharge Revenue Requirement to reconcile past surcharges with actual costs recoverable and its impact on a residential customer. I also present KU's proposed revisions to its monthly Environmental Surcharge reporting forms ("ES Forms"). Finally, my testimony will recommend an updated overall rate of return on capital to be used going forward for all ECR Compliance Plans in the ES Reports upon the Commission's Order in this proceeding.

Q. Are you sponsoring any exhibits?

A. Yes. I am sponsoring two exhibits attached to my testimony:

- **Exhibit AMF-1**: KU Current Monthly ES Forms 2.00 and 2.01
- **Exhibit AMF-2**: KU Proposed Monthly ES Forms 2.00 and 2.01

Q. Please summarize the operation of the ECR Surcharge for the billing period included in this review.

A. KU billed an ECR Surcharge to its customers from November 1, 2025 through April 30, 2026 to collect (or refund) any difference between its ECR Surcharge Revenue Requirement and the ECR Surcharge revenues collected through base rates during the applicable expense period. For purposes of the Commission's examination in this case, the monthly KU ECR Surcharge amounts are for the billing period from November

2025 to April 2026. In each month of the billing period under review in this proceeding, KU calculated the Environmental Surcharge Billing Factors in accordance with its ECR Surcharge Tariff and the requirements of the Commission's previous orders concerning KU's ECR Surcharge. The calculations were made in accordance with the Commission-approved monthly forms (hereinafter referred to as "ES Forms" for the approved templates or as "ES Reports" for the monthly data filed with the Commission) and filed with the Commission ten days before the new monthly factors were billed by the Company.

Q. Please explain the distinction between billing period and expense period.

A. The expense period is the calendar month in which the Company incurs approved ECR Surcharge costs. The Company prepares monthly ES Reports on an expense month basis to file with the Commission. As previously discussed, the ECR Surcharge is determined in the monthly ES Report and billed (or refunded) to customers in the second month following the expense month. This is the billing period.

Q. **What costs were included in the calculation of the Environmental Surcharge Billing Factors for the billing period under review?**

A. The capital and operating costs included in the calculation of the Environmental Surcharge Billing Factors for the Review Period were the September 2025 through February 2026 expense period costs KU incurred in conjunction with its approved ECR Compliance Plans, as detailed in the attachment to the response to Question No. 2 of the Commission Staff's First Request for Information, incorporating all required revisions.

The monthly Environmental Surcharge Billing Factors applied during the billing period under review were calculated consistent with the Commission's Orders in KU's previous applications to assess or amend its ECR Surcharge mechanism and Compliance Plans, as well as, Orders issued in previous review cases. The monthly ES Reports filed with the Commission during this time reflect the various changes to the ES Forms ordered by the Commission from time to time.

Q. Please describe the most recently approved changes to KU's ECR Compliance Plans.

A. In Case No. 2020-00060, the Commission approved KU's 2020 ECR Compliance Plan that included two new projects and associated operation and maintenance costs. Pursuant to the Commission's September 29, 2020 Order approving KU's 2020 ECR Compliance Plan, KU began including the approved projects in the monthly ES Report for the September 2020 expense month with separate authorized rates of return for the Pre-2020 and 2020 ECR Compliance Plans.

In KU's most recent base rate proceeding, Case No. 2020-00349, the Commission approved the Company's proposed elimination of all Eligible Pollution Control capital costs and related O&M associated with Projects 28-31 and 34-38 (from KU's 2009, 2011, and 2016 ECR Compliance Plans) from the ECR Surcharge mechanism effective July 1, 2021.

Finally, in the Commission's October 28, 2025 Order in Case No. 2025-00045, KU received approval for cost recovery of its 2025 ECR Compliance Plan, a selective catalytic reduction (SCR) system for Unit 2 of its Ghent Generating Station.[3]

Q. Please describe the most recently approved changes to the operation of the ECR Surcharge mechanism that impacts this Review Period.

A. In Case No. 2023-00376, the Commission approved the continuation of a return on equity to be used in the monthly environmental surcharge filings of 9.35% for all ECR Plans. The Commission also approved changes to the Company's cash working capital calculation on ES Form 2.40 removing net beneficial reuse revenues and expenses. Finally, the Commission approved the immediate inclusion of all beneficially reused coal combustion residual revenues and expenses on ES Form 2.60, streamlining the collection/return of beneficial reuse revenues/expenses for customers during the expense month in which they occur.

In Case No. 2025-00045, the Commission authorized KU to establish a regulatory asset for actual customer notice costs incurred, to be amortized and recovered over twelve months through the ECR beginning with the October 2025 expense month[4].

In Case No. 2025-00172, the Commission approved the continuation of a 9.35% return on equity to be used in the monthly ES Reports for all ECR Compliance Plans beginning with the November 2025 expense month.

Finally, the most recently approved changes impacting this Review Period occurred in the Company's most recent base rate proceeding, Case No 2025-00113.

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[3] *Electronic application of Kentucky Utilities Company and Louisville Gas and Electric Company for Certificates of Public Convenience and Necessity and Site Compatibility Certificates* – Case No. 2025-00045; In its May 14, 2025 Order, the Commission incorporated Case No. 2025-00105 into Case No. 2025-00045.
[4] Id.

The Commission ordered a 9.675% return on equity for all ECR Compliance Plans which was implemented in the monthly ES Report for the January 2026 expense month.

Q. Is KU proposing any changes to its Environmental Cost Recovery Surcharge tariff?

A. KU is not proposing any changes to its ECR Surcharge tariff in this Review Period.

Q. Is KU proposing any changes to the currently approved ES Forms?

A. Yes. Beginning with the June 2026 expense month, ES Form 2.01 reflected the final amortization of KU's retired station CCR closure costs for Amended Project 36 (Brown Station – Main Pond) and Project 39 (Green River Station, Pineville Station, and Tyrone Station). As such, KU is proposing to remove the fully amortized projects from ES Form 2.01. Project 40 (Ghent Station), Project 41 (Trimble County Station), and Project 42 (Brown Station-Auxiliary Pond) will continue to be amortized on ES Form 2.01 through June 2041. KU is also proposing to update ES Form 2.00. Because only active station CCR closure costs remain to be collected from customers, the lines labeled "Net Unamortized Closure Cost Balance - Active Stations" and "Net Unamortized Closure Cost Balance - Retired Stations" will be changed to one line labeled "Net Unamortized Closure Cost Balance". This presentation will align the KU ES Form 2.00 with its sister utility LG&E's ES Form 2.00. In addition, a similar update will be made to the lines labeled "Amortization of Monthly Closure Costs – Active Stations" and "Amortization of Monthly Closure Costs – Retired Stations". These will be changed to one line labeled "Amortization of Monthly Closure Costs". Exhibit AMF-1 and Exhibit AMF-2 reflect the current and proposed changes to ES Forms 2.00 and 2.01.

Q. Are there any changes or adjustments in Operating Expenses from the previously filed expense months that KU is correcting in this review case?

A. No, the Company has not identified any adjustments in Operating Expenses for the period under review that have not already been corrected through the filing of the monthly ES Reports.

Q. Are there any changes or adjustments in Rate Base from the originally filed expense months that KU is correcting in this review case?

A. No, the Company has not identified any adjustments in rate base for the period under review that have not already been corrected through the filing of the monthly ES Reports.

Q. Are there any other changes necessary to the jurisdictional revenue requirement (E(m))?

A. Yes. Adjustments to E(m) are necessary for compliance with the Commission's Order in Case No. 2000-00439 to reflect the actual changes in the overall rate of return on capital that is used in the determination of the return on environmental rate base.

Pursuant to the terms of the Settlement Agreement approving the 2011 ECR Compliance Plan, KU calculated the short- and long-term debt rates using average daily balances and daily interest rates in the calculation of the overall rate of return true-up adjustment for the Review Period. For the September 2025 through December 2025 expense months, the weighted average cost of capital was based on the average daily balances for short- and long-term debt as of December 31, 2025 and the 9.35% authorized return on equity for all approved ECR Compliance Plans. For the January 2026 and February 2026 expense months, the weighted average cost of capital was based on the average daily balances for short- and long-term debt as of February 28, 2026 and the 9.675% authorized return on equity for all approved ECR Compliance Plans[5]. The details of and support for the overall rate of return calculations used to true-up the return on environmental rate base are shown in the attachment to KU's response to Question No. 1 of the Commission Staff's First Request for Information.

Q. Are there any other corrections to information provided in the monthly ES Reports during the Review Period that KU is correcting in this review case?

A. No.

Q. Are the amounts collected through the ECR Surcharge just and reasonable?

A. Yes. The Company only includes costs in the ECR Surcharge that were incurred in conjunction with Commission-approved ECR Compliance Plans. Any information identified and corrected in a review case proceeding, such as the instant proceeding, or through the filing of revised ES Reports with the Commission are due to various checks and balances the Company has in place to ensure proper cost recovery through the ECR Surcharge.

Q. As a result of the operation of the ECR Surcharge during the billing period under review, is an adjustment to the ECR Surcharge Revenue Requirement necessary?

A. Yes. KU experienced an under-recovery of $163,158 for the Review Period. KU's attachment to the response to Question No. 2 of the Commission Staff's First Request for Information shows the calculation of the under-recovery. An adjustment to the ECR

[5] *Electronic application of Kentucky Utilities Company for an Adjustment of its Electric Rates and Approval of Certain Regulatory and Accounting Treatments* – Case No. 2025-00113; In its February 16, 2026 Order, the Commission ordered a 9.675% ROE for recovery on all capital riders.

Surcharge Revenue Requirement is necessary to reconcile the under-recovery of past ECR Surcharge revenues for the Review Period with actual costs.

Q. Has KU identified the causes of the under-recovery during the billing period under review?

A. Yes. KU has identified the primary components that make up the under-recovery during the Review Period. The primary component is the changes in overall rates of return during the Review Period, as the actual overall rates of return were higher for all months of the Review Period compared to the overall rates of return used in the monthly ES Reports. Additionally, as discussed next, differences between actual revenues that the Environmental Surcharge Billing Factors are applied to and 12-month average revenues used to calculate the monthly billing factors also impact cost recovery. The details of the under-recovery during the Review Period are shown in the attachment to KU's response to Question No. 2 of the Commission Staff's First Request for Information.

Q. Please explain how the function of the ECR Surcharge mechanism contributes to the recovery position in the billing period under review.

A. The use of 12-month average revenues to calculate the monthly billing factors and then applying those same billing factors to the actual monthly revenues will result in an over- or under-collection of ECR Surcharge revenues. The over- or under-collection will also depend on whether the billing factors were charges or credits. For illustrative purposes, the table below shows a comparison of the 12-month average revenues used in the monthly ES Reports to determine the Environmental Surcharge Billing Factors and the actual revenues to which the Environmental Surcharge Billing Factors were applied in the billing month during the Review Period.

Expense Month	**12-Month Average Revenues**	**Billing Month**	**Actual Revenues Subject to Environmental Surcharge Billing Factors**
September 2025	$128,626,209	November 2025	$104,049,428
October 2025	$128,988,910	December 2025	$141,281,685
November 2025	$129,374,602	January 2026	$155,472,457
December 2025	$130,216,790	February 2026	$185,899,481
January 2026	$129,774,315	March 2026	$140,629,455
February 2026	$132,753,808	April 2026	$122,994,923
*The 12-Month Average Revenues and the Actual Revenues Subject to Environmental Surcharge Billing Factors reflect revenues for Groups 1 and 2.			

Generally, if the billing factor is a charge: (1) an under-recovery will occur when actual revenues for the billing month are less than the 12-month average revenues used for the expense month and (2) an over-recovery will occur when actual revenues for the billing month are greater than the 12-month average revenues used for the expense month.

On the other hand, if the billing factor is a credit, the recovery position will generally follow the opposite result.

Q. What kind of adjustment is KU proposing in this case as a result of the operation of the ECR Surcharge during the billing period?

A. KU is proposing that the under-recovery be collected over one month following the Commission's Order in this proceeding. Specifically, KU recommends that the Commission approve an increase to the ECR Surcharge Revenue Requirement of $163,158 for one month beginning in the second full billing month following the

Commission's Order in this proceeding. This method is consistent with the method of implementing previous over- or under-recovery positions in prior ECR Surcharge review cases.

Q. What is the bill impact on a residential customer for the proposed collection of the under-recovery?

A. The inclusion of the collection of the under-recovery position in the determination of the ECR Surcharge Billing Factor will increase the billing factor by approximately 0.10% for one month. For a residential customer using an average of 1,104 kWh per month (based on 12-month ended February 2026 data), the impact of the adjusted ECR Surcharge Billing Factor would be an increase of approximately $0.14 for the month (using rates and adjustment clause factors in effect for the August 2026 billing month). See the response and attachment to Commission Staff's First Request for Information Question No. 6.

Q What rate of return is KU proposing to use for all ECR Compliance Plans upon the Commission's Order in this proceeding?

A. KU is recommending an overall rate of return on capital of 9.02 percent, including the currently authorized 9.675 percent return on equity and adjusted capitalization, to be used to calculate the return on environmental rate base going forward in the monthly ES Reports. This rate of return is based on capitalization as of February 28, 2026, the Commission's February 16, 2026 Order in Case No. 2025-00113 authorizing a 9.675 percent return on equity for all capital riders, and the continued use of the federal corporate income tax rate implemented in accordance with the Tax Cuts and Jobs Act and the Kentucky state corporate income tax rate implemented in accordance with Kentucky House Bill 487.

See the response and attachment to Commission Staff's First Request for Information Question No. 5.

Q. What is your recommendation to the Commission in this case?

A. KU makes the following recommendations to the Commission in this case:

a) The Commission should determine the ECR Surcharge amounts for the six-month billing period ending April 30, 2026 to be just and reasonable;

b) The Commission should approve the proposed increase to the ECR Surcharge Revenue Requirement of $163,158 for one month beginning in the second full billing month following the Commission's Order in this proceeding;

c) The Commission should approve the proposed changes to the ES Forms;

d) The Commission should approve the use of an overall rate of return on capital of 9.02 percent for all ECR Compliance Plans in the monthly ES Reports, using a return on equity of 9.675 percent, beginning in the second full billing month following the Commission's Order in this proceeding.

Q. Does this conclude your testimony?

A. Yes.

VERIFICATION

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF JEFFERSON)

The undersigned, **Andrea M. Fackler**, being duly sworn, deposes and says that she is Manager – Revenue Requirement/Cost of Service for Kentucky Utilities Company, an employee of LG&E and KU Services Company, that she has personal knowledge of the matters set forth in the foregoing testimony, and that the answers contained therein are true and correct to the best of her information, knowledge, and belief.

Andrea M. Fackler

Andrea M. Fackler

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 24th day of August 2026.

Tammy J. Elzy (SEAL)
Notary Public

Notary Public ID No. KYNP61560

My Commission Expires:

November 9, 2026

TAMMY J. ELZY
COMM EXPIRES 11/09/2026
NOTARY PUBLIC
ID # KYNP61560
STATE AT LARGE, KENTUCKY

APPENDIX A

Andrea M. Fackler, CPA, CGMA
Manager, Revenue Requirement/Cost of Service
LG&E and KU Services Company
2701 Eastpoint Parkway
Louisville, Kentucky 40223

Professional Experience

LG&E and KU Services Company

Manager, Revenue Requirement/Cost of Service	Nov 2019 – Present
Rate & Regulatory Analyst III & Senior	Jan 2016 – Nov 2019
Accounting Analyst III & Senior	Aug 2012 – Jan 2016
Accounting Analyst II & III	Jul 2010 – Aug 2012

Dean Dorton Ford, PSC

Supervisor in Accounting and Compliance Services	Jan 2007 – May 2010

Professional/Trade Memberships

American Institute of Certified Professional Accountants
Kentucky Society of Certified Public Accountants
Institute of Management Accountants

Education/Certifications/Training

Bachelor of Science in Accounting, University of Kentucky, Dec 2006
Bachelor of Business Administration, University of Kentucky, Dec 2006
Certified Public Accountant License, Feb 2009
Chartered Global Management Accountant Designation, Jul 2014
LG&E and KU Strategic Business Integration, 2017-2018 Cohort

Civic Activities

Parent Volunteer, Budget Committee, St. John Community Church, January 2021 – Present
Committee Member, Harmony Elementary PTA, August 2020 – Present
Committee Member, Members in Business and Industry, KSCPA, July 2017 – Present
President, PPL CARE Business Resource Group, January 2021 – January 2026
Troop Leader, Girl Scouts of Kentuckiana, September 2021 – September 2024
President-Elect, President, and Immediate Past President, LG&E and KU Young Energy Professionals Business Resource Group, 2015-2017

ES FORM 2.00

KENTUCKY UTILITIES COMPANY
ENVIRONMENTAL SURCHARGE REPORT
Revenue Requirements of Environmental Compliance Costs
For the Expense Month of

Determination of Environmental Compliance Rate Base

	All Environmental Compliance Plans	
Eligible Pollution Control Plant		
Eligible Pollution CWIP Excluding AFUDC		
Subtotal		
Additions:		
Inventory - Emission Allowances		
Less: Allowance Inventory Baseline		
Net Emission Allowance Inventory		
Cash Working Capital Allowance		
Net Unamortized Closure Cost Balance - Active Stations[1]		
Net Unamortized Closure Cost Balance - Retired Stations[1]		
Subtotal		
Deductions:		
Accumulated Depreciation on Eligible Pollution Control Plant		
Pollution Control Deferred Income Taxes		
Pollution Control Deferred Investment Tax Credit		
Subtotal		
Environmental Compliance Rate Base		

Determination of Pollution Control Operating Expenses

	All Environmental Compliance Plans	
Monthly Operations & Maintenance Expense		
Monthly Depreciation & Amortization Expense		
Monthly Taxes Other Than Income Taxes - Eligible Plant		
Monthly Taxes Other Than Income Taxes - Closure Costs		
Amortization of Monthly Closure Costs - Active Stations		
Amortization of Monthly Closure Costs - Retired Stations		
Amortization of Excess ADIT with gross-up		
Monthly Emission Allowance Expense		
Add KU Current Month TC2 Emission Allowance Expense		
Less Monthly Emission Allowance Expense in base rates		
Net Recoverable Emission Allowance Expense		
Monthly Surcharge Consultant Fee		
Construction Monitoring Consultant Fee		
Total Pollution Control Operations Expense		

Determination of Beneficial Reuse Operations Expenses/(Revenues)

	All Environmental Compliance Plans
Net Monthly Beneficial Reuse Operations Expenses/(Revenues)	

Note 1: The net unamortized closure cost balance is comprised of CCR closure cost expenditures less accumulated amortization, accumulated deferred income taxes.

ES FORM 2.01

KENTUCKY UTILITIES COMPANY
ENVIRONMENTAL SURCHARGE REPORT
Amortization of Monthly CCR Closure Costs

For the Month Ended:

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Description	Accumulated CCR Closure Costs	Accumulated Amortization (Prior Month)	Current Month Amortization	Accumulated Amortization (Current Month)	Accumulated Deferred Income Taxes (ADIT)	Unamortized CCR Closure Cost Balance (Net of ADIT)
			[(2)-(3)]/ RemainingAmortMonths	(3)+(4)		(2)-(5)-(6)
2016 Plan:						
Amended Project 36 - Brown Station (Main Pond)						
Project 39 - Green River Station						
Project 39 - Pineville Station						
Project 39 - Tyrone Station						
Project 40 - Ghent Station						
Project 41 - Trimble County Station						
Project 42 - Brown Station (Aux. Pond)						
Net Total - All Projects:	$ -	$ -	$ -	$ -	$ -	$ -

Note 1: The Accumulated Deferred Income Taxes (ADIT) includes Excess Deferred Taxes resulting from the Tax Cuts and Jobs Act.
Note 2: As of the June 2026 expense month, Project 36 (Brown Station - Main Pond) and Project 39 (Green River Station, Pineville Station, and Tyrone Station) are fully amortized.

ES FORM 2.00

KENTUCKY UTILITIES COMPANY
ENVIRONMENTAL SURCHARGE REPORT

Revenue Requirements of Environmental Compliance Costs
For the Expense Month of

Determination of Environmental Compliance Rate Base

	All Environmental Compliance Plans	
Eligible Pollution Control Plant		
Eligible Pollution CWIP Excluding AFUDC		
Net Emission Allowance Inventory		
Cash Working Capital Allowance		
Net Unamortized Closure Cost Balance[1]		
Subtotal		
Deductions:		
Accumulated Depreciation on Eligible Pollution Control Plant		
Pollution Control Deferred Income Taxes		
Pollution Control Deferred Investment Tax Credit		
Subtotal		
Environmental Compliance Rate Base		

Determination of Pollution Control Operating Expenses

	All Environmental Compliance Plans	
Monthly Operations & Maintenance Expense		
Monthly Depreciation & Amortization Expense		
Monthly Taxes Other Than Income Taxes - Eligible Plant		
Monthly Taxes Other Than Income Taxes - Closure Costs		
Amortization of Monthly Closure Costs		
Amortization of Excess ADIT with gross-up		
Monthly Emission Allowance Expense		
Add KU Current Month TC2 Emission Allowance Expense		
Less Monthly Emission Allowance Expense in base rates		
Net Recoverable Emission Allowance Expense		
Monthly Surcharge Consultant Fee		
Construction Monitoring Consultant Fee		
Total Pollution Control Operations Expense		

Determination of Beneficial Reuse Operations Expenses/(Revenues)

	All Environmental Compliance Plans
Net Monthly Beneficial Reuse Operations Expenses/(Revenues)	

Note 1: The net unamortized closure cost balance is comprised of CCR closure cost expenditures less accumulated amortization, accumulated deferred income taxes.

ES FORM 2.01

KENTUCKY UTILITIES COMPANY
ENVIRONMENTAL SURCHARGE REPORT
Amortization of Monthly CCR Closure Costs

For the Month Ended:

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Description	Accumulated CCR Closure Costs	Accumulated Amortization (Prior Month)	Current Month Amortization	Accumulated Amortization (Current Month)	Accumulated Deferred Income Taxes (ADIT)	Unamortized CCR Closure Cost Balance (Net of ADIT)
			[(2)-(3)]/ RemainingAmortMonths	(3)+(4)		(2)-(5)-(6)
2016 Plan: Project 40 - Ghent Station Project 41 - Trimble County Station Project 42 - Brown Station (Aux. Pond)						
Net Total - All Projects:	$ -	$ -	$ -	$ -	$ -	$ -

Note 1: The Accumulated Deferred Income Taxes (ADIT) includes Excess Deferred Taxes resulting from the Tax Cuts and Jobs Act.