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**PUBLIC SERVICE
COMMISSION**

August 4, 2015

Via Hand Delivery

Mr. Jeffrey Derouen
Executive Director
Kentucky Public Service Commission
P.O. Box 615
211 Sower Boulevard
Frankfort, KY 40602

Re: *In the Matter of an Application of East Kentucky Power Cooperative, Inc. for an Order Approving the Establishment of Regulatory Assets for the Depreciation and Accretion Expenses Associated with Asset Retirement Obligations; P.S.C. Case No. 2014-00432*

Dear Mr. Derouen:

In accordance with the Commission's Order entered on July 21, 2015 in the above-referenced proceeding, enclosed please find for filing with the Commission in the Post Case Referenced Correspondence file, a copy of the accounting entries made on the books of East Kentucky Power Cooperative, Inc. to effectuate the creation of the regulatory assets approved in said case. Please return a file-stamped copy to me.

Do not hesitate to contact me if you have any questions.

Sincerely,

David S. Samford

Enclosures

East Kentucky Power Cooperative, Inc.

7/31/2015

To establish a Regulatory Asset for certain 2014 depreciation and accretion expenses related to AROs for ash hauling costs per Commission's Rehearing Order from Case No. 2014-00432 dated July 21, 2015.

Account Number	Account Description	Debit	Credit
182334	Other Regulatory Assets - Dale Ash Hauling	\$ 2,149,888.19	
403800	Depreciation Exp. - Asset Retirement Costs		\$ 1,801,815.96
411100	Accretion Expense		\$ 348,072.23
		<u>\$ 2,149,888.19</u>	<u>\$ 2,149,888.19</u>