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April 27, 2017

Dr. Talina R. Mathews
Executive Director
Kentucky Public Service Commission
211 Sower Blvd
Frankfort, KY 40601

RECEIVED

APR 28 2017

PUBLIC SERVICE
COMMISSION

RE: Big Rivers Electric Corporation
Case No. 2015-00333, Ordering Paragraphs 5 and 6

Dear Dr. Mathews,

The Commission, in Ordering Paragraphs 5 and 6 of its Order dated January 5, 2016, in Case Number 2015-00333, directed Big Rivers to annually file updated reports reflecting any studies, reports, or change in other assumptions for the Green and Station Two ARO balances as originally recorded at December 31, 2015 and all incremental compliance costs related to the U.S. Environmental Protection Agency's Coal Combustion Residuals ("CCR") Final Rule, respectively. The ARO and CCR related reports are to be submitted at the same time Big Rivers files its annual report to the Commission. In its email dated March 1, 2017, Commission Staff granted Big Rivers' request for an extension of time to file that annual report to April 28, 2017 and, consequently, the reports on ARO calculations and CCR related compliance costs.

Accordingly, please find attached, Big Rivers' annual updated ARO calculations and incremental compliance costs related to the CCR Final Rule for the year ended December 31, 2016.

Sincerely,

Donna M. Windhaus
Director Accounting/Finance
Big Rivers Electric Corporation

Enclosure

c: Ms. Lindsay Barron, CFO
James Miller, Esq., General Counsel

**Big Rivers Electric Corporation
Green Ash Ponds
ARO - Depreciation and Accretion Schedule**

Dec-16 Current Close Month

Assumptions:

May 1, 2015	Valuation Date
December 31, 2015	Initial Accounting Date
December 31, 2023	Estimated Retirement Date
8.7	No. of Years Until Retirement Obligation Settled
\$ 4,653,000.00	Estimated Cost of Retirement Obligation (Today's Dollars)
2.38%	Annual Inflation Rate (Historical Average 1995 - 2014)
\$ 5,717,745.37	Future Value of Retirement Obligation
4.30%	Interest/ Discount Rate Used
\$ 3,941,549.81	Present Value of Retirement Oblig
11.53846154%	Annual Depreciation Rate

Green Ash Ponds:

Monthly ARO Depreciation & Accretion Expense

Deferral of Expenses to Reg. Asset

GN Ash Pond ARO

Acct. Description: Account No.:	Utility Plant-ARO Green Ash Ponds	Deprec. Exp.- ARO Green Ash Ponds	Accum. Depr.- ARO Green Ash Ponds	Accret. Exp.-ARO Green Ash Ponds	Liability-ARO Green Ash Ponds	Total ARO Accretion & Depreciation Expense GN Ash Ponds	Reg. Asset-ARO Green Ash Ponds	Deprec. Exp.- ARO Green Ash Ponds	Accret. Exp.- ARO Green Ash Ponds	Total Reg Asset Ending Balance
	10100401	40380401	10800401	41110401	23000401	GN Ash Ponds	18230401	40380401	41110401	18230401
	Dr./Cr.)	Dr./Cr.)	Dr./Cr.)	Dr./Cr.)	Dr./Cr.)	Dr./Cr.)	Dr./Cr.)	Dr./Cr.)	Dr./Cr.)	Dr./Cr.)
May-15 Entry to Establish Initial ARO Balances	\$ 3,941,549.81	\$ -	\$ -	\$ -	\$ (3,941,549.81)	\$ -	\$ -	\$ -	\$ -	\$ -
May-15 Monthly Deprec. & Accretion Exp.		\$ 37,899.51	\$ (37,899.51)	\$ 14,123.89	\$ (14,123.89)	\$ 52,023.40	\$ 52,023.40	\$ (37,899.51)	\$ (14,123.89)	\$ 52,023.40
Jun-15 Monthly Deprec. & Accretion Exp.		\$ 37,899.51	\$ (37,899.51)	\$ 14,174.50	\$ (14,174.50)	\$ 52,074.01	\$ 52,074.01	\$ (37,899.51)	\$ (14,174.50)	\$ 104,097.41
Jul-15 Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 14,225.29	\$ (14,225.29)	\$ 52,124.81	\$ 52,124.81	\$ (37,899.52)	\$ (14,225.29)	\$ 156,222.22
Aug-15 Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 14,276.26	\$ (14,276.26)	\$ 52,175.78	\$ 52,175.78	\$ (37,899.52)	\$ (14,276.26)	\$ 208,398.00
Sep-15 Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 14,327.42	\$ (14,327.42)	\$ 52,226.94	\$ 52,226.94	\$ (37,899.52)	\$ (14,327.42)	\$ 260,624.94
Oct-15 Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 14,378.76	\$ (14,378.76)	\$ 52,278.28	\$ 52,278.28	\$ (37,899.52)	\$ (14,378.76)	\$ 312,903.22
Nov-15 Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 14,430.28	\$ (14,430.28)	\$ 52,329.80	\$ 52,329.80	\$ (37,899.52)	\$ (14,430.28)	\$ 365,233.02
Dec-15 Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 14,481.99	\$ (14,481.99)	\$ 52,381.51	\$ 52,381.51	\$ (37,899.52)	\$ (14,481.99)	\$ 417,614.53
Jan-16 Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 14,533.89	\$ (14,533.89)	\$ 52,433.41	\$ 52,433.41	\$ (37,899.52)	\$ (14,533.89)	\$ 470,047.94
Feb-16 Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 14,585.97	\$ (14,585.97)	\$ 52,485.49	\$ 52,485.49	\$ (37,899.52)	\$ (14,585.97)	\$ 522,533.43
Mar-16 Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 14,638.23	\$ (14,638.23)	\$ 52,537.75	\$ 52,537.75	\$ (37,899.52)	\$ (14,638.23)	\$ 575,071.18
Apr-16 Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 14,690.69	\$ (14,690.69)	\$ 52,590.21	\$ 52,590.21	\$ (37,899.52)	\$ (14,690.69)	\$ 627,661.39
May-16 Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 14,743.33	\$ (14,743.33)	\$ 52,642.85	\$ 52,642.85	\$ (37,899.52)	\$ (14,743.33)	\$ 680,304.24
Jun-16 Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 14,796.16	\$ (14,796.16)	\$ 52,695.68	\$ 52,695.68	\$ (37,899.52)	\$ (14,796.16)	\$ 732,999.92
Jul-16 Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 14,849.18	\$ (14,849.18)	\$ 52,748.70	\$ 52,748.70	\$ (37,899.52)	\$ (14,849.18)	\$ 785,748.62
Aug-16 Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 14,902.39	\$ (14,902.39)	\$ 52,801.91	\$ 52,801.91	\$ (37,899.52)	\$ (14,902.39)	\$ 838,550.53
Sep-16 Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 14,955.79	\$ (14,955.79)	\$ 52,855.31	\$ 52,855.31	\$ (37,899.52)	\$ (14,955.79)	\$ 891,405.84
Oct-16 Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 15,009.38	\$ (15,009.38)	\$ 52,908.90	\$ 52,908.90	\$ (37,899.52)	\$ (15,009.38)	\$ 944,314.74
Nov-16 Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 15,063.16	\$ (15,063.16)	\$ 52,962.68	\$ 52,962.68	\$ (37,899.52)	\$ (15,063.16)	\$ 997,277.42
Dec-16 Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 15,117.14	\$ (15,117.14)	\$ 53,016.66	\$ 53,016.66	\$ (37,899.52)	\$ (15,117.14)	\$ 1,050,294.08
Jan-17 Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 15,171.31	\$ (15,171.31)	\$ 53,070.83	\$ 53,070.83	\$ (37,899.52)	\$ (15,171.31)	\$ 1,103,364.91
Feb-17 Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 15,225.67	\$ (15,225.67)	\$ 53,125.19	\$ 53,125.19	\$ (37,899.52)	\$ (15,225.67)	\$ 1,156,490.10
Mar-17 Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 15,280.23	\$ (15,280.23)	\$ 53,179.75	\$ 53,179.75	\$ (37,899.52)	\$ (15,280.23)	\$ 1,209,669.85

**Big Rivers Electric Corporation
Green Ash Ponds
ARO - Depreciation and Accretion Schedule**

Green Ash Ponds:

Acct. Description: Account No.:		Utility Plant-ARO Green Ash Ponds	Deprec. Exp.- ARO Green Ash Ponds	Accum. Depr.- ARO Green Ash Ponds	Accret. Exp.-ARO Green Ash Ponds	Liability-ARO Green Ash Ponds	Total ARO Accretion & Depreciation Expense GN Ash Ponds	Reg. Asset-ARO Green Ash Ponds	Deprec. Exp.- ARO Green Ash Ponds	Accret. Exp.- ARO Green Ash Ponds	GN Ash Pond ARO Total Reg Asset Ending Balance
		10100401 Dr./(Cr.)	40380401 Dr./(Cr.)	10800401 Dr./(Cr.)	41110401 Dr./(Cr.)	23000401 Dr./(Cr.)	Dr./(Cr.)	18230401 Dr./(Cr.)	40380401 Dr./(Cr.)	41110401 Dr./(Cr.)	18230401 Dr./(Cr.)
Apr-17	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 15,334.99	\$ (15,334.99)	\$ 53,234.51	\$ 53,234.51	\$ (37,899.52)	\$ (15,334.99)	\$ 1,262,904.36
May-17	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 15,389.94	\$ (15,389.94)	\$ 53,289.46	\$ 53,289.46	\$ (37,899.52)	\$ (15,389.94)	\$ 1,316,193.82
Jun-17	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 15,445.08	\$ (15,445.08)	\$ 53,344.60	\$ 53,344.60	\$ (37,899.52)	\$ (15,445.08)	\$ 1,369,538.42
Jul-17	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 15,500.43	\$ (15,500.43)	\$ 53,399.95	\$ 53,399.95	\$ (37,899.52)	\$ (15,500.43)	\$ 1,422,938.37
Aug-17	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 15,555.97	\$ (15,555.97)	\$ 53,455.49	\$ 53,455.49	\$ (37,899.52)	\$ (15,555.97)	\$ 1,476,393.86
Sep-17	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 15,611.71	\$ (15,611.71)	\$ 53,511.23	\$ 53,511.23	\$ (37,899.52)	\$ (15,611.71)	\$ 1,529,905.09
Oct-17	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 15,667.66	\$ (15,667.66)	\$ 53,567.18	\$ 53,567.18	\$ (37,899.52)	\$ (15,667.66)	\$ 1,583,472.27
Nov-17	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 15,723.80	\$ (15,723.80)	\$ 53,623.32	\$ 53,623.32	\$ (37,899.52)	\$ (15,723.80)	\$ 1,637,095.59
Dec-17	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 15,780.14	\$ (15,780.14)	\$ 53,679.66	\$ 53,679.66	\$ (37,899.52)	\$ (15,780.14)	\$ 1,690,775.25
Jan-18	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 15,836.69	\$ (15,836.69)	\$ 53,736.21	\$ 53,736.21	\$ (37,899.52)	\$ (15,836.69)	\$ 1,744,511.46
Feb-18	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 15,893.43	\$ (15,893.43)	\$ 53,792.95	\$ 53,792.95	\$ (37,899.52)	\$ (15,893.43)	\$ 1,798,304.41
Mar-18	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 15,950.39	\$ (15,950.39)	\$ 53,849.91	\$ 53,849.91	\$ (37,899.52)	\$ (15,950.39)	\$ 1,852,154.32
Apr-18	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 16,007.54	\$ (16,007.54)	\$ 53,907.06	\$ 53,907.06	\$ (37,899.52)	\$ (16,007.54)	\$ 1,906,061.38
May-18	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 16,064.90	\$ (16,064.90)	\$ 53,964.42	\$ 53,964.42	\$ (37,899.52)	\$ (16,064.90)	\$ 1,960,025.80
Jun-18	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 16,122.47	\$ (16,122.47)	\$ 54,021.99	\$ 54,021.99	\$ (37,899.52)	\$ (16,122.47)	\$ 2,014,047.79
Jul-18	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 16,180.24	\$ (16,180.24)	\$ 54,079.76	\$ 54,079.76	\$ (37,899.52)	\$ (16,180.24)	\$ 2,068,127.55
Aug-18	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 16,238.22	\$ (16,238.22)	\$ 54,137.74	\$ 54,137.74	\$ (37,899.52)	\$ (16,238.22)	\$ 2,122,265.29
Sep-18	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 16,296.41	\$ (16,296.41)	\$ 54,195.93	\$ 54,195.93	\$ (37,899.52)	\$ (16,296.41)	\$ 2,176,461.22
Oct-18	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 16,354.80	\$ (16,354.80)	\$ 54,254.32	\$ 54,254.32	\$ (37,899.52)	\$ (16,354.80)	\$ 2,230,715.54
Nov-18	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 16,413.41	\$ (16,413.41)	\$ 54,312.93	\$ 54,312.93	\$ (37,899.52)	\$ (16,413.41)	\$ 2,285,028.47
Dec-18	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 16,472.22	\$ (16,472.22)	\$ 54,371.74	\$ 54,371.74	\$ (37,899.52)	\$ (16,472.22)	\$ 2,339,400.21
Jan-19	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 16,531.25	\$ (16,531.25)	\$ 54,430.77	\$ 54,430.77	\$ (37,899.52)	\$ (16,531.25)	\$ 2,393,830.98
Feb-19	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 16,590.48	\$ (16,590.48)	\$ 54,490.00	\$ 54,490.00	\$ (37,899.52)	\$ (16,590.48)	\$ 2,448,320.98
Mar-19	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 16,649.93	\$ (16,649.93)	\$ 54,549.45	\$ 54,549.45	\$ (37,899.52)	\$ (16,649.93)	\$ 2,502,870.43
Apr-19	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 16,709.60	\$ (16,709.60)	\$ 54,609.12	\$ 54,609.12	\$ (37,899.52)	\$ (16,709.60)	\$ 2,557,479.55
May-19	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 16,769.47	\$ (16,769.47)	\$ 54,668.99	\$ 54,668.99	\$ (37,899.52)	\$ (16,769.47)	\$ 2,612,148.54
Jun-19	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 16,829.56	\$ (16,829.56)	\$ 54,729.08	\$ 54,729.08	\$ (37,899.52)	\$ (16,829.56)	\$ 2,666,877.62
Jul-19	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 16,889.87	\$ (16,889.87)	\$ 54,789.39	\$ 54,789.39	\$ (37,899.52)	\$ (16,889.87)	\$ 2,721,667.01
Aug-19	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 16,950.39	\$ (16,950.39)	\$ 54,849.91	\$ 54,849.91	\$ (37,899.52)	\$ (16,950.39)	\$ 2,776,516.92
Sep-19	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 17,011.13	\$ (17,011.13)	\$ 54,910.65	\$ 54,910.65	\$ (37,899.52)	\$ (17,011.13)	\$ 2,831,427.57
Oct-19	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 17,072.09	\$ (17,072.09)	\$ 54,971.61	\$ 54,971.61	\$ (37,899.52)	\$ (17,072.09)	\$ 2,886,399.18
Nov-19	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 17,133.26	\$ (17,133.26)	\$ 55,032.78	\$ 55,032.78	\$ (37,899.52)	\$ (17,133.26)	\$ 2,941,431.96
Dec-19	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 17,194.65	\$ (17,194.65)	\$ 55,094.17	\$ 55,094.17	\$ (37,899.52)	\$ (17,194.65)	\$ 2,996,526.13
Jan-20	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 17,256.27	\$ (17,256.27)	\$ 55,155.79	\$ 55,155.79	\$ (37,899.52)	\$ (17,256.27)	\$ 3,051,681.92
Feb-20	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 17,318.10	\$ (17,318.10)	\$ 55,217.62	\$ 55,217.62	\$ (37,899.52)	\$ (17,318.10)	\$ 3,106,899.54
Mar-20	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 17,380.16	\$ (17,380.16)	\$ 55,279.68	\$ 55,279.68	\$ (37,899.52)	\$ (17,380.16)	\$ 3,162,179.22
Apr-20	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 17,442.44	\$ (17,442.44)	\$ 55,341.96	\$ 55,341.96	\$ (37,899.52)	\$ (17,442.44)	\$ 3,217,521.18

**Big Rivers Electric Corporation
Green Ash Ponds
ARO - Depreciation and Accretion Schedule**

Green Ash Ponds:

Acct. Description: Account No.:		Utility Plant-ARO Green Ash Ponds	Deprec. Exp.- ARO Green Ash Ponds	Accum. Depr.- ARO Green Ash Ponds	Accret. Exp.-ARO Green Ash Ponds	Liability-ARO Green Ash Ponds	Total ARO Accretion & Depreciation Expense GN Ash Ponds	Reg. Asset-ARO Green Ash Ponds	Deprec. Exp.- ARO Green Ash Ponds	Accret. Exp.- ARO Green Ash Ponds	GN Ash Pond ARO Total Reg Asset Ending Balance
		10100401 Dr./(Cr.)	40380401 Dr./(Cr.)	10800401 Dr./(Cr.)	41110401 Dr./(Cr.)	23000401 Dr./(Cr.)	GN Ash Ponds Dr./(Cr.)	18230401 Dr./(Cr.)	40380401 Dr./(Cr.)	41110401 Dr./(Cr.)	18230401 Dr./(Cr.)
May-20	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 17,504.94	\$ (17,504.94)	\$ 55,404.46	\$ 55,404.46	\$ (37,899.52)	\$ (17,504.94)	\$ 3,272,925.64
Jun-20	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 17,567.67	\$ (17,567.67)	\$ 55,467.19	\$ 55,467.19	\$ (37,899.52)	\$ (17,567.67)	\$ 3,328,392.83
Jul-20	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 17,630.62	\$ (17,630.62)	\$ 55,530.14	\$ 55,530.14	\$ (37,899.52)	\$ (17,630.62)	\$ 3,383,922.97
Aug-20	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 17,693.79	\$ (17,693.79)	\$ 55,593.31	\$ 55,593.31	\$ (37,899.52)	\$ (17,693.79)	\$ 3,439,516.28
Sep-20	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 17,757.20	\$ (17,757.20)	\$ 55,656.72	\$ 55,656.72	\$ (37,899.52)	\$ (17,757.20)	\$ 3,495,173.00
Oct-20	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 17,820.83	\$ (17,820.83)	\$ 55,720.35	\$ 55,720.35	\$ (37,899.52)	\$ (17,820.83)	\$ 3,550,893.35
Nov-20	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 17,884.68	\$ (17,884.68)	\$ 55,784.20	\$ 55,784.20	\$ (37,899.52)	\$ (17,884.68)	\$ 3,606,677.55
Dec-20	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 17,948.77	\$ (17,948.77)	\$ 55,848.29	\$ 55,848.29	\$ (37,899.52)	\$ (17,948.77)	\$ 3,662,525.84
Jan-21	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 18,013.09	\$ (18,013.09)	\$ 55,912.61	\$ 55,912.61	\$ (37,899.52)	\$ (18,013.09)	\$ 3,718,438.45
Feb-21	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 18,077.64	\$ (18,077.64)	\$ 55,977.16	\$ 55,977.16	\$ (37,899.52)	\$ (18,077.64)	\$ 3,774,415.61
Mar-21	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 18,142.41	\$ (18,142.41)	\$ 56,041.93	\$ 56,041.93	\$ (37,899.52)	\$ (18,142.41)	\$ 3,830,457.54
Apr-21	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 18,207.42	\$ (18,207.42)	\$ 56,106.94	\$ 56,106.94	\$ (37,899.52)	\$ (18,207.42)	\$ 3,886,564.48
May-21	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 18,272.67	\$ (18,272.67)	\$ 56,172.19	\$ 56,172.19	\$ (37,899.52)	\$ (18,272.67)	\$ 3,942,736.67
Jun-21	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 18,338.14	\$ (18,338.14)	\$ 56,237.66	\$ 56,237.66	\$ (37,899.52)	\$ (18,338.14)	\$ 3,998,974.33
Jul-21	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 18,403.86	\$ (18,403.86)	\$ 56,303.38	\$ 56,303.38	\$ (37,899.52)	\$ (18,403.86)	\$ 4,055,277.71
Aug-21	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 18,469.80	\$ (18,469.80)	\$ 56,369.32	\$ 56,369.32	\$ (37,899.52)	\$ (18,469.80)	\$ 4,111,647.03
Sep-21	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 18,535.99	\$ (18,535.99)	\$ 56,435.51	\$ 56,435.51	\$ (37,899.52)	\$ (18,535.99)	\$ 4,168,082.54
Oct-21	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 18,602.41	\$ (18,602.41)	\$ 56,501.93	\$ 56,501.93	\$ (37,899.52)	\$ (18,602.41)	\$ 4,224,584.47
Nov-21	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 18,669.07	\$ (18,669.07)	\$ 56,568.59	\$ 56,568.59	\$ (37,899.52)	\$ (18,669.07)	\$ 4,281,153.06
Dec-21	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 18,735.96	\$ (18,735.96)	\$ 56,635.48	\$ 56,635.48	\$ (37,899.52)	\$ (18,735.96)	\$ 4,337,788.54
Jan-22	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 18,803.10	\$ (18,803.10)	\$ 56,702.62	\$ 56,702.62	\$ (37,899.52)	\$ (18,803.10)	\$ 4,394,491.16
Feb-22	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 18,870.48	\$ (18,870.48)	\$ 56,770.00	\$ 56,770.00	\$ (37,899.52)	\$ (18,870.48)	\$ 4,451,261.16
Mar-22	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 18,938.10	\$ (18,938.10)	\$ 56,837.62	\$ 56,837.62	\$ (37,899.52)	\$ (18,938.10)	\$ 4,508,098.78
Apr-22	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 19,005.96	\$ (19,005.96)	\$ 56,905.48	\$ 56,905.48	\$ (37,899.52)	\$ (19,005.96)	\$ 4,565,004.26
May-22	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 19,074.06	\$ (19,074.06)	\$ 56,973.58	\$ 56,973.58	\$ (37,899.52)	\$ (19,074.06)	\$ 4,621,977.84
Jun-22	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 19,142.41	\$ (19,142.41)	\$ 57,041.93	\$ 57,041.93	\$ (37,899.52)	\$ (19,142.41)	\$ 4,679,019.77
Jul-22	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 19,211.01	\$ (19,211.01)	\$ 57,110.53	\$ 57,110.53	\$ (37,899.52)	\$ (19,211.01)	\$ 4,736,130.30
Aug-22	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 19,279.85	\$ (19,279.85)	\$ 57,179.37	\$ 57,179.37	\$ (37,899.52)	\$ (19,279.85)	\$ 4,793,309.67
Sep-22	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 19,348.93	\$ (19,348.93)	\$ 57,248.45	\$ 57,248.45	\$ (37,899.52)	\$ (19,348.93)	\$ 4,850,558.12
Oct-22	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 19,418.26	\$ (19,418.26)	\$ 57,317.78	\$ 57,317.78	\$ (37,899.52)	\$ (19,418.26)	\$ 4,907,875.90
Nov-22	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 19,487.85	\$ (19,487.85)	\$ 57,387.37	\$ 57,387.37	\$ (37,899.52)	\$ (19,487.85)	\$ 4,965,263.27
Dec-22	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 19,557.68	\$ (19,557.68)	\$ 57,457.20	\$ 57,457.20	\$ (37,899.52)	\$ (19,557.68)	\$ 5,022,720.47
Jan-23	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 19,627.76	\$ (19,627.76)	\$ 57,527.28	\$ 57,527.28	\$ (37,899.52)	\$ (19,627.76)	\$ 5,080,247.75
Feb-23	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 19,698.09	\$ (19,698.09)	\$ 57,597.61	\$ 57,597.61	\$ (37,899.52)	\$ (19,698.09)	\$ 5,137,845.36
Mar-23	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 19,768.68	\$ (19,768.68)	\$ 57,668.20	\$ 57,668.20	\$ (37,899.52)	\$ (19,768.68)	\$ 5,195,513.56
Apr-23	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 19,839.52	\$ (19,839.52)	\$ 57,739.04	\$ 57,739.04	\$ (37,899.52)	\$ (19,839.52)	\$ 5,253,252.60
May-23	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 19,910.61	\$ (19,910.61)	\$ 57,810.13	\$ 57,810.13	\$ (37,899.52)	\$ (19,910.61)	\$ 5,311,062.73

**Big Rivers Electric Corporation
Green Ash Ponds
ARO - Depreciation and Accretion Schedule**

Green Ash Ponds:

		Utility Plant-ARO Green Ash Ponds	Deprec. Exp.- ARO Green Ash Ponds	Accum. Depr.- ARO Green Ash Ponds	Accret. Exp.-ARO Green Ash Ponds	Liability-ARO Green Ash Ponds	Total ARO Accretion & Depreciation Expense GN Ash Ponds	Reg. Asset-ARO Green Ash Ponds	Deprec. Exp.- ARO Green Ash Ponds	Accret. Exp.- ARO Green Ash Ponds	GN Ash Pond ARO Total Reg Asset Ending Balance
<i>Acct. Description:</i>		10100401	40380401	10800401	41110401	23000401	GN Ash Ponds	18230401	40380401	41110401	18230401
<i>Account No.:</i>		Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)
Jun-23	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 19,981.95	\$ (19,981.95)	\$ 57,881.47	\$ 57,881.47	\$ (37,899.52)	\$ (19,981.95)	\$ 5,368,944.20
Jul-23	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 20,053.56	\$ (20,053.56)	\$ 57,953.08	\$ 57,953.08	\$ (37,899.52)	\$ (20,053.56)	\$ 5,426,897.28
Aug-23	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 20,125.41	\$ (20,125.41)	\$ 58,024.93	\$ 58,024.93	\$ (37,899.52)	\$ (20,125.41)	\$ 5,484,922.21
Sep-23	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 20,197.53	\$ (20,197.53)	\$ 58,097.05	\$ 58,097.05	\$ (37,899.52)	\$ (20,197.53)	\$ 5,543,019.26
Oct-23	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 20,269.90	\$ (20,269.90)	\$ 58,169.42	\$ 58,169.42	\$ (37,899.52)	\$ (20,269.90)	\$ 5,601,188.68
Nov-23	Monthly Deprec. & Accretion Exp.		\$ 37,899.52	\$ (37,899.52)	\$ 20,342.54	\$ (20,342.54)	\$ 58,242.06	\$ 58,242.06	\$ (37,899.52)	\$ (20,342.54)	\$ 5,659,430.74
Dec-23	Monthly Deprec. & Accretion Exp.		\$ 37,899.27	\$ (37,899.27)	\$ 20,415.36	\$ (20,415.36)	\$ 58,314.63	\$ 58,314.63	\$ (37,899.27)	\$ (20,415.36)	\$ 5,717,745.37
Ending Balances (before settlement)		\$ 3,941,549.81	\$ 3,941,549.81	\$ (3,941,549.81)	\$ 1,776,195.56	\$ (5,717,745.37)	\$ 5,717,745.37	\$ 5,717,745.37	\$ (3,941,549.81)	\$ (1,776,195.56)	\$ 5,717,745.37

**Big Rivers Electric Corporation
Station Two Ash Ponds (BREC Share)
ARO - Depreciation and Accretion Schedule**

Dec-16 Current Close Month

Assumptions:

May 1, 2015	Valuation Date
December 31, 2015	Initial Accounting Date
December 31, 2023	Estimated Retirement Date
8.7	No. of Years Until Retirement Obligation Settled
\$ 3,346,268	Estimated Cost of Retirement Obligation (Today's Dollars) (BREC SHARE ONLY)
2.38%	Annual Inflation Rate (Historical Average 1995 - 2014)
\$ 4,111,993.73	Future Value of Retirement Obligation
4.30%	Interest/ Discount Rate Used
\$ 2,834,618.73	Present Value of Retirement Obligation
11.53846154%	Annual Depreciation Rate

Monthly ARO Depreciation & Accretion Expense

Deferral of Expenses to Reg. Asset

Station Two Ash Ponds:

Acct. Description: Account No.:	Utility Plant-ARO SII Ash Ponds	Deprec. Exp.- ARO SII Ash Ponds	Accum. Depr.- ARO SII Ash Ponds	Accret. Exp.-ARO SII Ash Ponds	Liability-ARO SII Ash Ponds	Total ARO Accretion & Depreciation Expense SII Ash Ponds	Reg. Asset-ARO SII Ash Ponds	Deprec. Exp.- ARO SII Ash Ponds	Accret. Exp.-ARO SII Ash Ponds	Total Reg Asset Ending Balance
	10100402	40380402	10800402	41110402	23000402		18230402	40380402	41110402	18230402
	Dr./[Cr.]	Dr./[Cr.]	Dr./[Cr.]	Dr./[Cr.]	Dr./[Cr.]	Dr./[Cr.]	Dr./[Cr.]	Dr./[Cr.]	Dr./[Cr.]	Dr./[Cr.]
May-15	Entry to Establish Initial ARO Balances	\$ 2,834,618.73	\$ -	\$ -	\$ -	\$ (2,834,618.73)	\$ -	\$ -	\$ -	\$ -
May-15	Monthly Deprec. & Accretion Exp.	\$ 27,255.94	\$ (27,255.94)	\$ 10,157.38	\$ (10,157.38)	\$ 37,413.32	\$ 37,413.32	\$ (27,255.94)	\$ (10,157.38)	\$ 37,413.32
Jun-15	Monthly Deprec. & Accretion Exp.	\$ 27,255.95	\$ (27,255.95)	\$ 10,193.78	\$ (10,193.78)	\$ 37,449.73	\$ 37,449.73	\$ (27,255.95)	\$ (10,193.78)	\$ 74,863.05
Jul-15	Monthly Deprec. & Accretion Exp.	\$ 27,255.95	\$ (27,255.95)	\$ 10,230.31	\$ (10,230.31)	\$ 37,486.26	\$ 37,486.26	\$ (27,255.95)	\$ (10,230.31)	\$ 112,349.31
Aug-15	Monthly Deprec. & Accretion Exp.	\$ 27,255.95	\$ (27,255.95)	\$ 10,266.97	\$ (10,266.97)	\$ 37,522.92	\$ 37,522.92	\$ (27,255.95)	\$ (10,266.97)	\$ 149,872.23
Sep-15	Monthly Deprec. & Accretion Exp.	\$ 27,255.95	\$ (27,255.95)	\$ 10,303.76	\$ (10,303.76)	\$ 37,559.71	\$ 37,559.71	\$ (27,255.95)	\$ (10,303.76)	\$ 187,431.94
Oct-15	Monthly Deprec. & Accretion Exp.	\$ 27,255.95	\$ (27,255.95)	\$ 10,340.68	\$ (10,340.68)	\$ 37,596.63	\$ 37,596.63	\$ (27,255.95)	\$ (10,340.68)	\$ 225,028.57
Nov-15	Monthly Deprec. & Accretion Exp.	\$ 27,255.95	\$ (27,255.95)	\$ 10,377.73	\$ (10,377.73)	\$ 37,633.68	\$ 37,633.68	\$ (27,255.95)	\$ (10,377.73)	\$ 262,662.25
Dec-15	Monthly Deprec. & Accretion Exp.	\$ 27,255.95	\$ (27,255.95)	\$ 10,414.92	\$ (10,414.92)	\$ 37,670.87	\$ 37,670.87	\$ (27,255.95)	\$ (10,414.92)	\$ 300,333.12
Jan-16	Monthly Deprec. & Accretion Exp.	\$ 27,255.95	\$ (27,255.95)	\$ 10,452.24	\$ (10,452.24)	\$ 37,708.19	\$ 37,708.19	\$ (27,255.95)	\$ (10,452.24)	\$ 338,041.31
Feb-16	Monthly Deprec. & Accretion Exp.	\$ 27,255.95	\$ (27,255.95)	\$ 10,489.69	\$ (10,489.69)	\$ 37,745.64	\$ 37,745.64	\$ (27,255.95)	\$ (10,489.69)	\$ 375,786.95
Mar-16	Monthly Deprec. & Accretion Exp.	\$ 27,255.95	\$ (27,255.95)	\$ 10,527.28	\$ (10,527.28)	\$ 37,783.23	\$ 37,783.23	\$ (27,255.95)	\$ (10,527.28)	\$ 413,570.18
Apr-16	Monthly Deprec. & Accretion Exp.	\$ 27,255.95	\$ (27,255.95)	\$ 10,565.00	\$ (10,565.00)	\$ 37,820.95	\$ 37,820.95	\$ (27,255.95)	\$ (10,565.00)	\$ 451,391.13
May-16	Monthly Deprec. & Accretion Exp.	\$ 27,255.95	\$ (27,255.95)	\$ 10,602.86	\$ (10,602.86)	\$ 37,858.81	\$ 37,858.81	\$ (27,255.95)	\$ (10,602.86)	\$ 489,249.94
Jun-16	Monthly Deprec. & Accretion Exp.	\$ 27,255.95	\$ (27,255.95)	\$ 10,640.86	\$ (10,640.86)	\$ 37,896.81	\$ 37,896.81	\$ (27,255.95)	\$ (10,640.86)	\$ 527,146.75
Jul-16	Monthly Deprec. & Accretion Exp.	\$ 27,255.95	\$ (27,255.95)	\$ 10,678.99	\$ (10,678.99)	\$ 37,934.94	\$ 37,934.94	\$ (27,255.95)	\$ (10,678.99)	\$ 565,081.69
Aug-16	Monthly Deprec. & Accretion Exp.	\$ 27,255.95	\$ (27,255.95)	\$ 10,717.25	\$ (10,717.25)	\$ 37,973.20	\$ 37,973.20	\$ (27,255.95)	\$ (10,717.25)	\$ 603,054.89
Sep-16	Monthly Deprec. & Accretion Exp.	\$ 27,255.95	\$ (27,255.95)	\$ 10,755.66	\$ (10,755.66)	\$ 38,011.61	\$ 38,011.61	\$ (27,255.95)	\$ (10,755.66)	\$ 641,066.50
Oct-16	Monthly Deprec. & Accretion Exp.	\$ 27,255.95	\$ (27,255.95)	\$ 10,794.20	\$ (10,794.20)	\$ 38,050.15	\$ 38,050.15	\$ (27,255.95)	\$ (10,794.20)	\$ 679,116.65
Nov-16	Monthly Deprec. & Accretion Exp.	\$ 27,255.95	\$ (27,255.95)	\$ 10,832.88	\$ (10,832.88)	\$ 38,088.83	\$ 38,088.83	\$ (27,255.95)	\$ (10,832.88)	\$ 717,205.48
Dec-16	Monthly Deprec. & Accretion Exp.	\$ 27,255.95	\$ (27,255.95)	\$ 10,871.69	\$ (10,871.69)	\$ 38,127.64	\$ 38,127.64	\$ (27,255.95)	\$ (10,871.69)	\$ 755,333.12
Jan-17	Monthly Deprec. & Accretion Exp.	\$ 27,255.95	\$ (27,255.95)	\$ 10,910.65	\$ (10,910.65)	\$ 38,166.60	\$ 38,166.60	\$ (27,255.95)	\$ (10,910.65)	\$ 793,499.72
Feb-17	Monthly Deprec. & Accretion Exp.	\$ 27,255.95	\$ (27,255.95)	\$ 10,949.75	\$ (10,949.75)	\$ 38,205.70	\$ 38,205.70	\$ (27,255.95)	\$ (10,949.75)	\$ 831,705.42
Mar-17	Monthly Deprec. & Accretion Exp.	\$ 27,255.95	\$ (27,255.95)	\$ 10,988.98	\$ (10,988.98)	\$ 38,244.93	\$ 38,244.93	\$ (27,255.95)	\$ (10,988.98)	\$ 869,950.35

**Big Rivers Electric Corporation
Station Two Ash Ponds (BREC Share)
ARO - Depreciation and Accretion Schedule**

Station Two Ash Ponds:

SII Ash Pond ARO

Acct. Description: Account No.:		Utility Plant-ARO SII Ash Ponds	Deprec. Exp.- ARO SII Ash Ponds	Accum. Depr.- ARO SII Ash Ponds	Accret. Exp.-ARO SII Ash Ponds	Liability-ARO SII Ash Ponds	Total ARO Accretion & Depreciation Expense SII Ash Ponds	Reg. Asset-ARO SII Ash Ponds	Deprec. Exp.- ARO SII Ash Ponds	Accret. Exp.-ARO SII Ash Ponds	Total Reg Asset Ending Balance
		10100402	40380402	10800402	41110402	23000402		18230402	40380402	41110402	18230402
		Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)
Apr-17	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 11,028.36	\$ (11,028.36)	\$ 38,284.31	\$ 38,284.31	\$ (27,255.95)	\$ (11,028.36)	\$ 908,234.66
May-17	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 11,067.88	\$ (11,067.88)	\$ 38,323.83	\$ 38,323.83	\$ (27,255.95)	\$ (11,067.88)	\$ 946,558.49
Jun-17	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 11,107.54	\$ (11,107.54)	\$ 38,363.49	\$ 38,363.49	\$ (27,255.95)	\$ (11,107.54)	\$ 984,921.98
Jul-17	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 11,147.34	\$ (11,147.34)	\$ 38,403.29	\$ 38,403.29	\$ (27,255.95)	\$ (11,147.34)	\$ 1,023,325.27
Aug-17	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 11,187.29	\$ (11,187.29)	\$ 38,443.24	\$ 38,443.24	\$ (27,255.95)	\$ (11,187.29)	\$ 1,061,768.51
Sep-17	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 11,227.37	\$ (11,227.37)	\$ 38,483.32	\$ 38,483.32	\$ (27,255.95)	\$ (11,227.37)	\$ 1,100,251.83
Oct-17	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 11,267.61	\$ (11,267.61)	\$ 38,523.56	\$ 38,523.56	\$ (27,255.95)	\$ (11,267.61)	\$ 1,138,775.39
Nov-17	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 11,307.98	\$ (11,307.98)	\$ 38,563.93	\$ 38,563.93	\$ (27,255.95)	\$ (11,307.98)	\$ 1,177,339.32
Dec-17	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 11,348.50	\$ (11,348.50)	\$ 38,604.45	\$ 38,604.45	\$ (27,255.95)	\$ (11,348.50)	\$ 1,215,943.77
Jan-18	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 11,389.17	\$ (11,389.17)	\$ 38,645.12	\$ 38,645.12	\$ (27,255.95)	\$ (11,389.17)	\$ 1,254,588.89
Feb-18	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 11,429.98	\$ (11,429.98)	\$ 38,685.93	\$ 38,685.93	\$ (27,255.95)	\$ (11,429.98)	\$ 1,293,274.82
Mar-18	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 11,470.94	\$ (11,470.94)	\$ 38,726.89	\$ 38,726.89	\$ (27,255.95)	\$ (11,470.94)	\$ 1,332,001.71
Apr-18	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 11,512.04	\$ (11,512.04)	\$ 38,767.99	\$ 38,767.99	\$ (27,255.95)	\$ (11,512.04)	\$ 1,370,769.70
May-18	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 11,553.29	\$ (11,553.29)	\$ 38,809.24	\$ 38,809.24	\$ (27,255.95)	\$ (11,553.29)	\$ 1,409,578.94
Jun-18	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 11,594.69	\$ (11,594.69)	\$ 38,850.64	\$ 38,850.64	\$ (27,255.95)	\$ (11,594.69)	\$ 1,448,429.58
Jul-18	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 11,636.24	\$ (11,636.24)	\$ 38,892.19	\$ 38,892.19	\$ (27,255.95)	\$ (11,636.24)	\$ 1,487,321.77
Aug-18	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 11,677.93	\$ (11,677.93)	\$ 38,933.88	\$ 38,933.88	\$ (27,255.95)	\$ (11,677.93)	\$ 1,526,255.65
Sep-18	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 11,719.78	\$ (11,719.78)	\$ 38,975.73	\$ 38,975.73	\$ (27,255.95)	\$ (11,719.78)	\$ 1,565,231.38
Oct-18	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 11,761.78	\$ (11,761.78)	\$ 39,017.73	\$ 39,017.73	\$ (27,255.95)	\$ (11,761.78)	\$ 1,604,249.11
Nov-18	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 11,803.92	\$ (11,803.92)	\$ 39,059.87	\$ 39,059.87	\$ (27,255.95)	\$ (11,803.92)	\$ 1,643,308.98
Dec-18	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 11,846.22	\$ (11,846.22)	\$ 39,102.17	\$ 39,102.17	\$ (27,255.95)	\$ (11,846.22)	\$ 1,682,411.15
Jan-19	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 11,888.67	\$ (11,888.67)	\$ 39,144.62	\$ 39,144.62	\$ (27,255.95)	\$ (11,888.67)	\$ 1,721,555.77
Feb-19	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 11,931.27	\$ (11,931.27)	\$ 39,187.22	\$ 39,187.22	\$ (27,255.95)	\$ (11,931.27)	\$ 1,760,742.99
Mar-19	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 11,974.02	\$ (11,974.02)	\$ 39,229.97	\$ 39,229.97	\$ (27,255.95)	\$ (11,974.02)	\$ 1,799,972.96
Apr-19	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 12,016.93	\$ (12,016.93)	\$ 39,272.88	\$ 39,272.88	\$ (27,255.95)	\$ (12,016.93)	\$ 1,839,245.84
May-19	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 12,059.99	\$ (12,059.99)	\$ 39,315.94	\$ 39,315.94	\$ (27,255.95)	\$ (12,059.99)	\$ 1,878,561.78
Jun-19	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 12,103.21	\$ (12,103.21)	\$ 39,359.16	\$ 39,359.16	\$ (27,255.95)	\$ (12,103.21)	\$ 1,917,920.94
Jul-19	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 12,146.58	\$ (12,146.58)	\$ 39,402.53	\$ 39,402.53	\$ (27,255.95)	\$ (12,146.58)	\$ 1,957,323.47
Aug-19	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 12,190.10	\$ (12,190.10)	\$ 39,446.05	\$ 39,446.05	\$ (27,255.95)	\$ (12,190.10)	\$ 1,996,769.52
Sep-19	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 12,233.78	\$ (12,233.78)	\$ 39,489.73	\$ 39,489.73	\$ (27,255.95)	\$ (12,233.78)	\$ 2,036,259.25
Oct-19	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 12,277.62	\$ (12,277.62)	\$ 39,533.57	\$ 39,533.57	\$ (27,255.95)	\$ (12,277.62)	\$ 2,075,792.82
Nov-19	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 12,321.62	\$ (12,321.62)	\$ 39,577.57	\$ 39,577.57	\$ (27,255.95)	\$ (12,321.62)	\$ 2,115,370.39
Dec-19	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 12,365.77	\$ (12,365.77)	\$ 39,621.72	\$ 39,621.72	\$ (27,255.95)	\$ (12,365.77)	\$ 2,154,992.11
Jan-20	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 12,410.08	\$ (12,410.08)	\$ 39,666.03	\$ 39,666.03	\$ (27,255.95)	\$ (12,410.08)	\$ 2,194,658.14
Feb-20	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 12,454.55	\$ (12,454.55)	\$ 39,710.50	\$ 39,710.50	\$ (27,255.95)	\$ (12,454.55)	\$ 2,234,368.64
Mar-20	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 12,499.18	\$ (12,499.18)	\$ 39,755.13	\$ 39,755.13	\$ (27,255.95)	\$ (12,499.18)	\$ 2,274,123.77
Apr-20	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 12,543.97	\$ (12,543.97)	\$ 39,799.92	\$ 39,799.92	\$ (27,255.95)	\$ (12,543.97)	\$ 2,313,923.69

**Big Rivers Electric Corporation
Station Two Ash Ponds (BREC Share)
ARO - Depreciation and Accretion Schedule**

Station Two Ash Ponds:

SII Ash Pond ARO

<i>Acct. Description:</i>		Utility Plant-ARO	Deprec. Exp.-	Accum. Depr.-	Accret. Exp.-ARO	Liability-ARO	Total ARO	Reg. Asset-ARO	Deprec. Exp.-	Accret. Exp.-ARO	Total Reg Asset
<i>Account No.:</i>		SII Ash Ponds	ARO	ARO	SII Ash Ponds	SII Ash Ponds	Accretion & Depreciation Expense	SII Ash Ponds	ARO	SII Ash Ponds	Ending Balance
		10100402	40380402	10800402	41110402	23000402	SII Ash Ponds	18230402	40380402	41110402	18230402
		Dr./Cr.)	Dr./Cr.)	Dr./Cr.)	Dr./Cr.)	Dr./Cr.)	Dr./Cr.)	Dr./Cr.)	Dr./Cr.)	Dr./Cr.)	Dr./Cr.)
May-20	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 12,588.91	\$ (12,588.91)	\$ 39,844.86	\$ 39,844.86	\$ (27,255.95)	\$ (12,588.91)	\$ 2,353,768.55
Jun-20	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 12,634.02	\$ (12,634.02)	\$ 39,889.97	\$ 39,889.97	\$ (27,255.95)	\$ (12,634.02)	\$ 2,393,658.52
Jul-20	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 12,679.30	\$ (12,679.30)	\$ 39,935.25	\$ 39,935.25	\$ (27,255.95)	\$ (12,679.30)	\$ 2,433,593.77
Aug-20	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 12,724.73	\$ (12,724.73)	\$ 39,980.68	\$ 39,980.68	\$ (27,255.95)	\$ (12,724.73)	\$ 2,473,574.45
Sep-20	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 12,770.33	\$ (12,770.33)	\$ 40,026.28	\$ 40,026.28	\$ (27,255.95)	\$ (12,770.33)	\$ 2,513,600.73
Oct-20	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 12,816.09	\$ (12,816.09)	\$ 40,072.04	\$ 40,072.04	\$ (27,255.95)	\$ (12,816.09)	\$ 2,553,672.77
Nov-20	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 12,862.01	\$ (12,862.01)	\$ 40,117.96	\$ 40,117.96	\$ (27,255.95)	\$ (12,862.01)	\$ 2,593,790.73
Dec-20	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 12,908.10	\$ (12,908.10)	\$ 40,164.05	\$ 40,164.05	\$ (27,255.95)	\$ (12,908.10)	\$ 2,633,954.78
Jan-21	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 12,954.36	\$ (12,954.36)	\$ 40,210.31	\$ 40,210.31	\$ (27,255.95)	\$ (12,954.36)	\$ 2,674,165.09
Feb-21	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 13,000.78	\$ (13,000.78)	\$ 40,256.73	\$ 40,256.73	\$ (27,255.95)	\$ (13,000.78)	\$ 2,714,421.82
Mar-21	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 13,047.36	\$ (13,047.36)	\$ 40,303.31	\$ 40,303.31	\$ (27,255.95)	\$ (13,047.36)	\$ 2,754,725.13
Apr-21	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 13,094.11	\$ (13,094.11)	\$ 40,350.06	\$ 40,350.06	\$ (27,255.95)	\$ (13,094.11)	\$ 2,795,075.19
May-21	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 13,141.03	\$ (13,141.03)	\$ 40,396.98	\$ 40,396.98	\$ (27,255.95)	\$ (13,141.03)	\$ 2,835,472.17
Jun-21	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 13,188.12	\$ (13,188.12)	\$ 40,444.07	\$ 40,444.07	\$ (27,255.95)	\$ (13,188.12)	\$ 2,875,916.24
Jul-21	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 13,235.38	\$ (13,235.38)	\$ 40,491.33	\$ 40,491.33	\$ (27,255.95)	\$ (13,235.38)	\$ 2,916,407.57
Aug-21	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 13,282.81	\$ (13,282.81)	\$ 40,538.76	\$ 40,538.76	\$ (27,255.95)	\$ (13,282.81)	\$ 2,956,946.33
Sep-21	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 13,330.40	\$ (13,330.40)	\$ 40,586.35	\$ 40,586.35	\$ (27,255.95)	\$ (13,330.40)	\$ 2,997,532.68
Oct-21	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 13,378.17	\$ (13,378.17)	\$ 40,634.12	\$ 40,634.12	\$ (27,255.95)	\$ (13,378.17)	\$ 3,038,166.80
Nov-21	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 13,426.11	\$ (13,426.11)	\$ 40,682.06	\$ 40,682.06	\$ (27,255.95)	\$ (13,426.11)	\$ 3,078,848.86
Dec-21	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 13,474.22	\$ (13,474.22)	\$ 40,730.17	\$ 40,730.17	\$ (27,255.95)	\$ (13,474.22)	\$ 3,119,579.03
Jan-22	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 13,522.50	\$ (13,522.50)	\$ 40,778.45	\$ 40,778.45	\$ (27,255.95)	\$ (13,522.50)	\$ 3,160,357.48
Feb-22	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 13,570.96	\$ (13,570.96)	\$ 40,826.91	\$ 40,826.91	\$ (27,255.95)	\$ (13,570.96)	\$ 3,201,184.39
Mar-22	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 13,619.59	\$ (13,619.59)	\$ 40,875.54	\$ 40,875.54	\$ (27,255.95)	\$ (13,619.59)	\$ 3,242,059.93
Apr-22	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 13,668.39	\$ (13,668.39)	\$ 40,924.34	\$ 40,924.34	\$ (27,255.95)	\$ (13,668.39)	\$ 3,282,984.27
May-22	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 13,717.37	\$ (13,717.37)	\$ 40,973.32	\$ 40,973.32	\$ (27,255.95)	\$ (13,717.37)	\$ 3,323,957.59
Jun-22	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 13,766.52	\$ (13,766.52)	\$ 41,022.47	\$ 41,022.47	\$ (27,255.95)	\$ (13,766.52)	\$ 3,364,980.06
Jul-22	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 13,815.85	\$ (13,815.85)	\$ 41,071.80	\$ 41,071.80	\$ (27,255.95)	\$ (13,815.85)	\$ 3,406,051.86
Aug-22	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 13,865.36	\$ (13,865.36)	\$ 41,121.31	\$ 41,121.31	\$ (27,255.95)	\$ (13,865.36)	\$ 3,447,173.17
Sep-22	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 13,915.04	\$ (13,915.04)	\$ 41,170.99	\$ 41,170.99	\$ (27,255.95)	\$ (13,915.04)	\$ 3,488,344.16
Oct-22	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 13,964.91	\$ (13,964.91)	\$ 41,220.86	\$ 41,220.86	\$ (27,255.95)	\$ (13,964.91)	\$ 3,529,565.02
Nov-22	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 14,014.95	\$ (14,014.95)	\$ 41,270.90	\$ 41,270.90	\$ (27,255.95)	\$ (14,014.95)	\$ 3,570,835.92
Dec-22	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 14,065.17	\$ (14,065.17)	\$ 41,321.12	\$ 41,321.12	\$ (27,255.95)	\$ (14,065.17)	\$ 3,612,157.04
Jan-23	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 14,115.57	\$ (14,115.57)	\$ 41,371.52	\$ 41,371.52	\$ (27,255.95)	\$ (14,115.57)	\$ 3,653,528.56
Feb-23	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 14,166.15	\$ (14,166.15)	\$ 41,422.10	\$ 41,422.10	\$ (27,255.95)	\$ (14,166.15)	\$ 3,694,950.66
Mar-23	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 14,216.91	\$ (14,216.91)	\$ 41,472.86	\$ 41,472.86	\$ (27,255.95)	\$ (14,216.91)	\$ 3,736,423.52
Apr-23	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 14,267.86	\$ (14,267.86)	\$ 41,523.81	\$ 41,523.81	\$ (27,255.95)	\$ (14,267.86)	\$ 3,777,947.33
May-23	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 14,318.98	\$ (14,318.98)	\$ 41,574.93	\$ 41,574.93	\$ (27,255.95)	\$ (14,318.98)	\$ 3,819,522.26

**Big Rivers Electric Corporation
Station Two Ash Ponds (BREC Share)
ARO - Depreciation and Accretion Schedule**

Station Two Ash Ponds:

							SII Ash Pond ARO				
Acct. Description:	Account No.:	Utility Plant-ARO	Deprec. Exp.-	Accum. Depr.-	Accret. Exp.-ARO	Liability-ARO	Total ARO	Reg. Asset-ARO	Deprec. Exp.-	Accret. Exp.-ARO	Total Reg Asset
		SII Ash Ponds	ARO	ARO	SII Ash Ponds	SII Ash Ponds	Accretion & Depreciation Expense	SII Ash Ponds	ARO	SII Ash Ponds	Ending Balance
		10100402	40380402	10800402	41110402	23000402	SII Ash Ponds	18230402	40380402	41110402	18230402
		Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)	Dr./(Cr.)
Jun-23	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 14,370.29	\$ (14,370.29)	\$ 41,626.24	\$ 41,626.24	\$ (27,255.95)	\$ (14,370.29)	\$ 3,861,148.50
Jul-23	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 14,421.78	\$ (14,421.78)	\$ 41,677.73	\$ 41,677.73	\$ (27,255.95)	\$ (14,421.78)	\$ 3,902,826.23
Aug-23	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 14,473.46	\$ (14,473.46)	\$ 41,729.41	\$ 41,729.41	\$ (27,255.95)	\$ (14,473.46)	\$ 3,944,555.64
Sep-23	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 14,525.33	\$ (14,525.33)	\$ 41,781.28	\$ 41,781.28	\$ (27,255.95)	\$ (14,525.33)	\$ 3,986,336.92
Oct-23	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 14,577.38	\$ (14,577.38)	\$ 41,833.33	\$ 41,833.33	\$ (27,255.95)	\$ (14,577.38)	\$ 4,028,170.25
Nov-23	Monthly Deprec. & Accretion Exp.		\$ 27,255.95	\$ (27,255.95)	\$ 14,629.61	\$ (14,629.61)	\$ 41,885.56	\$ 41,885.56	\$ (27,255.95)	\$ (14,629.61)	\$ 4,070,055.81
Dec-23	Monthly Deprec. & Accretion Exp.		\$ 27,255.89	\$ (27,255.89)	\$ 14,682.03	\$ (14,682.03)	\$ 41,937.92	\$ 41,937.92	\$ (27,255.89)	\$ (14,682.03)	\$ 4,111,993.73
Ending Balances (before settlement)		\$ 2,834,618.73	\$ 2,834,618.73	\$ (2,834,618.73)	\$ 1,277,375.00	\$ (4,111,993.73)	\$ 4,111,993.73	\$ 4,111,993.73	\$ (2,834,618.73)	\$ (1,277,375.00)	\$ 4,111,993.73

Big Rivers Electric Corporation
Case No. 2015-00333
CCR Final Rule - Incremental Costs
For The Period January 1, 2016 Through December 31, 2016

Account Number	Description	Month	Beginning Balance	Total Monthly Costs Incurred	Monthly Ending Balance
1823501	Other Reg Asset-CCR-Incremental Costs-Green	Balance at 12/31/15			\$ 82,445.84
		January 2016	\$ 82,445.84	\$ 4,722.60	\$ 87,168.44
		February 2016	\$ 87,168.44	\$ 500.00	\$ 87,668.44
		March 2016	\$ 87,668.44	\$ -	\$ 87,668.44
		April 2016	\$ 87,668.44	\$ -	\$ 87,668.44
		May 2016	\$ 87,668.44	\$ 2,556.00	\$ 90,224.44
		June 2016	\$ 90,224.44	\$ 3,302.00	\$ 93,526.44
		July 2016	\$ 93,526.44	\$ 42,909.00	\$ 136,435.44
		August 2016	\$ 136,435.44	\$ -	\$ 136,435.44
		September 2016	\$ 136,435.44	\$ 41,087.12	\$ 177,522.56
		October 2016	\$ 177,522.56	\$ 16,502.00	\$ 194,024.56
		November 2016	\$ 194,024.56	\$ 23,278.75	\$ 217,303.31
		December 2016	\$ 217,303.31	\$ 15,401.75	\$ 232,705.06

1823502	Other Reg Asset-CCR-Incremental Costs-SII	Balance at 12/31/15			\$ 17,782.17
		January 2016	\$ 17,782.17	\$ 2,556.01	\$ 20,338.18
		February 2016	\$ 20,338.18	\$ (330.52)	\$ 20,007.66
		March 2016	\$ 20,007.66	\$ -	\$ 20,007.66
		April 2016	\$ 20,007.66	\$ -	\$ 20,007.66
		May 2016	\$ 20,007.66	\$ 1,001.72	\$ 21,009.38
		June 2016	\$ 21,009.38	\$ -	\$ 21,009.38
		July 2016	\$ 21,009.38	\$ 20,734.12	\$ 41,743.50
		August 2016	\$ 41,743.50	\$ 7,931.27	\$ 49,674.77
		September 2016	\$ 49,674.77	\$ 18,721.09	\$ 68,395.86
		October 2016	\$ 68,395.86	\$ 10,511.09	\$ 78,906.95
		November 2016	\$ 78,906.95	\$ 5,431.39	\$ 84,338.34
		December 2016	\$ 84,338.34	\$ 4,684.43	\$ 89,022.77

Big Rivers Electric Corporation
Case No. 2015-00333
CCR Final Rule - Incremental Costs
For The Period January 1, 2016 Through December 31, 2016

Account Number	Description	Month	Beginning Balance	Total Monthly Costs Incurred	Monthly Ending Balance
1823503	Other Reg Asset-CCR-Incremental Costs-Wilson	Balance at 12/31/15	\$ -		\$ 75,936.16
		January 2016	\$ 75,936.16	\$ 3,330.30	\$ 79,266.46
		February 2016	\$ 79,266.46	\$ -	\$ 79,266.46
		March 2016	\$ 79,266.46	\$ -	\$ 79,266.46
		April 2016	\$ 79,266.46	\$ 1,400.00	\$ 80,666.46
		May 2016	\$ 80,666.46	\$ 3,195.00	\$ 83,861.46
		June 2016	\$ 83,861.46	\$ 4,562.50	\$ 88,423.96
		July 2016	\$ 88,423.96	\$ 6,365.34	\$ 94,789.30
		August 2016	\$ 94,789.30	\$ -	\$ 94,789.30
		September 2016	\$ 94,789.30	\$ 10,101.75	\$ 104,891.05
		October 2016	\$ 104,891.05	\$ 10,861.97	\$ 115,753.02
		November 2016	\$ 115,753.02	\$ 10,840.88	\$ 126,593.90
		December 2016	\$ 126,593.90	\$ 9,873.43	\$ 136,467.33