

**Goss
Samford**

ATTORNEYS AT LAW | PLLC

March 20, 2018

David S. Samford
david@gosssamfordlaw.com
(859) 368-7740

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MAR 20 2018

**PUBLIC SERVICE
COMMISSION**

Via Hand Delivery

Ms. Gwen Pinson
Executive Director
Kentucky Public Service Commission
P.O. Box 615
211 Sower Boulevard
Frankfort, KY 40602

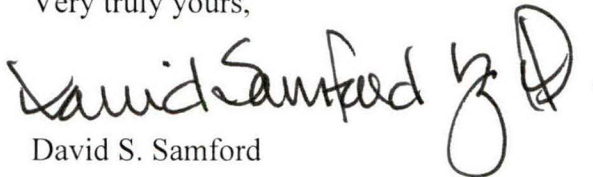
Re: In the Matter of the Application of East Kentucky Power Cooperative, Inc. for an Order Approving the Establishment of a Regulatory Asset for the Depreciation and Accretion Expenses Associated with the Smith Station Landfill Asset Retirement Obligations; PSC Case No. 2018-00027

Dear Ms. Pinson

In accordance with the Commission's Order entered on March 8, 2018 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 of this filing to me.

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

Very truly yours,


David S. Samford

Enclosures

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PUBLIC SERVICE
COMMISSION

East Kentucky Power Cooperative, Inc.
March 31, 2018

Journal ID: 0000043678

Posted: 3/20/18

To record a regulatory asset for 2017 Smith Landfill ARO accretion and depreciation as ordered in Case No. 2018-00027

Account Number	Account Description	Debit	Credit
182335	Other Regulatory Asset-Smith Landfill	83,077.96	
403800	Depreciation Expense- Asset Retirement Costs		28,070.49
411100	Accretion Expense		55,007.47
		<u>83,077.96</u>	<u>83,077.96</u>