




A Touchstone Energy[®] Cooperative 

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COMMISSION

March 29, 2024

Ms. Linda C. Bridwell, P.E.
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
P.O. Box 615
Frankfort, Kentucky 40602-0615

Re: Annual ARO Reports; Case No. 2014-00432 and Case No. 2018-00027

Dear Ms. Bridwell:

Enclosed, please find for filing with the Commission the information required to be filed by East Kentucky Power Cooperative Inc. regarding the summary of annual asset retirement obligation activity pursuant to ordering paragraph 4 of the Commission's March 6, 2015, Order in Case No. 2014-00432 – *The 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 Expenses*, and ordering paragraph 5 of the Commission's March 8, 2018 Order in the Case No. 2018-00027 – *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*.

This is to certify that the electronic document has been transmitted to the Commission on March 29, 2024 and that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means. Pursuant to the Commission's July 22, 2021 Order in Case No. 2020-00085 no paper copies of this filing will be made.

If you have any questions, please call me.

Thank You,

A handwritten signature in black ink, appearing to read 'Chris Adams', is written over a thin horizontal line.

Chris Adams
Director, Regulatory and Compliance Services

Enclosures

4775 Lexington Road, POB 707
Winchester, KY 40392
859-744-4812

EAST KENTUCKY POWER COOPERATIVE, INC.
SUMMARY OF ASSET RETIREMENT OBLIGATION ACTIVITY
IN ACCORDANCE WITH PSC CASE NOS. 2014-00432 AND 2018-00027

	Asbestos		Ash					Grand Totals	
	<u>Cooper</u>	<u>Total Asbestos</u>	<u>Cooper Landfill</u>	<u>Spurlock Pond</u>	<u>Spurlock Landfill Areas A-C</u>	<u>Spurlock Landfill Area D</u>	<u>Smith Landfill</u>	<u>Total Ash</u>	<u>All AROs</u>
Balance- December 31, 2022	3,177,231	3,177,231	3,852,623	16,776,814	14,997,845	-	1,563,723	37,191,005	40,368,236
Liabilities Incurred	-	-	-	-	-	957,438	3	957,438	957,438
Liabilities Settled	-	-	-	(5,794,901)	1	-	-	(5,794,901)	(5,794,901)
Cash Flow Revisions	-	-	-	-	(4,721,810)	2	-	(4,721,810)	(4,721,810)
Accretion	<u>123,596</u>	<u>123,596</u>	<u>154,095</u>	<u>699,835</u>	<u>556,931</u>	<u>-</u>	<u>72,087</u>	<u>1,482,948</u>	<u>1,606,544</u>
Balance- December 31, 2023	<u><u>3,300,827</u></u>	<u><u>3,300,827</u></u>	<u><u>4,006,718</u></u>	<u><u>11,681,748</u></u>	<u><u>10,832,966</u></u>	<u><u>957,438</u></u>	<u><u>1,635,810</u></u>	<u><u>29,114,680</u></u>	<u><u>32,415,507</u></u>

1 Represents costs incurred for ash pond closure activities

2 Represents change in expected timing of closure activities

3 Represents establishment of closure and postclosure asset retirement obligations for landfill expansion based upon third party cost estimates