

Brittany Hayes Koenig (859) 368-8803 brittany@hloky.com

January 2, 2023 VIA ELECTRONIC TARIFF FILING SYSTEM

Linda Bridwell, Executive Director Kentucky Public Service Commission 211 Sower Boulevard P.O. Box 615 Frankfort, Kentucky 40602

Re: Big Sandy Rural Electric Cooperative Corporation—ENERGY STAR®

Manufactured Home Program

Dear Ms. Bridwell:

Please find enclosed for filing, Big Sandy Rural Electric Cooperative Corporation's ("Big Sandy RECC") withdrawal of the above-named tariff sheet. Big Sandy RECC is proposing to withdraw its ENERGY STAR® Manufactured Home Program ("ESMH") which was approved by the Commission on March 2, 2019. The recent Inflation Reduction Act ("IRA") created a \$5,000 tax credit for new manufactured homes that are built in compliance with the Department of Energy's Zero Energy Ready Home standard ("DOE standard"). In order to qualify for the high efficiency DOE standard, the home must also qualify as an ENERGY STAR certified home. The IRA tax credit will be given to the manufacturer of the DOE standard home.

Big Sandy RECC's current ESMH tariff gives a total of \$1,150 in rebates to the purchasers of a new manufactured home with higher energy efficiency products. Since the passage of the IRA, purchasers of a new manufactured home will already be receiving a DOE standard home with the manufacturer receiving the tax credit. In essence, Big Sandy RECC would be giving \$1,150 to its members when the manufacturer has already received a tax credit for these same upgrades. Big Sandy RECC believes that this tariff should be withdrawn at this time. Big Sandy RECC is providing a blank tariff page to indicate the withdrawal of the ESMH tariff and a red-lined version showing the deletion of the complete tariff. Since this tariff withdrawal does not affect the electric service a customer receives or the price a customer will pay for electric service, Big Sandy RECC does not believe that customer notice is required.

Please contact me if you have any questions.

Very truly yours,

Enclosures

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