

**Accounting Entries for Disposition of Asbury Generating Station  
Based on Projected Plant and Reserve Balances as of 4/30/2019**

Account Description	Account	Debit	Credit	Net
<b>Beginning Balances:</b>				
Plant in Service	101/105/106	280,767,674.80		280,767,674.80
Accumulated Provision for Depreciation	108100		(77,143,156.79)	(77,143,156.79)
		<u>280,767,674.80</u>	<u>(77,143,156.79)</u>	<u>203,624,518.01</u>
<b>Asset Retirement:</b>				
Plant in Service	101/105/106		(280,767,674.80)	(280,767,674.80)
Accumulated Provision for Depreciation	108100	279,412,856.03		279,412,856.03
Gain/Loss on Disposition of Land	421200	1,354,818.77	(500,000.00)	854,818.77
RWIP Offset from Closing of Proceeds	108200	500,000.00		500,000.00
		<u>281,267,674.80</u>	<u>(281,267,674.80)</u>	<u>-</u>
<b>Regulatory Asset Balance:</b>				
Accumulated Provision for Depreciation	108100		(202,269,699.24)	(202,269,699.24)
Gain/Loss on Disposition of Land	421200		(854,818.77)	(854,818.77)
Regulated Asset - Unrecovered Plant	182XXX	203,124,518.01		203,124,518.01
		<u>203,124,518.01</u>	<u>(203,124,518.01)</u>	<u>-</u>
<b>Ending Balances:</b>				
Plant in Service	101/105/106	280,767,674.80	(280,767,674.80)	-
Accumulated Provision for Depreciation	108100	279,412,856.03	(279,412,856.03)	-
Gain/Loss on Disposition of Land	421XXX	1,354,818.77	(1,354,818.77)	-
Regulated Asset - Unrecovered Plant	182XXX	203,124,518.01	-	203,124,518.01
		<u>764,659,867.61</u>	<u>(561,535,349.60)</u>	<u>203,124,518.01</u>