

ORIGINAL



Your Touchstone Energy® Cooperative 

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY

In the Matter of:

APPLICATION OF BIG RIVERS
ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES

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)
)
)

Case No. 2011-00036

Response to Commission Staff's Initial Request for Information
dated
February 18, 2011

FILED: March 18, 2011

ORIGINAL

SULLIVAN, MOUNTJOY, STAINBACK & MILLER PSC
ATTORNEYS AT LAW

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Jesse T. Mountjoy
Frank Stainback
James M. Miller
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Bryan R. Reynolds
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Mark W. Starnes
C. Ellsworth Mountjoy
Susan Montalvo-Gesser

March 18, 2011

Mr. Jeff Derouen
Executive Director
Public Service Commission
211 Sower Boulevard, P.O. Box 615
Frankfort, Kentucky 40602-0615

RECEIVED

MAR 18 2011

PUBLIC SERVICE
COMMISSION

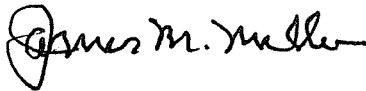
**Re: *Application of Big Rivers Electric Corporation
for a General Adjustment in Rates, P.S.C. Case No. 2011-00036***

Dear Mr. Derouen:

Enclosed are an original and ten copies of the responses of Big Rivers Electric Corporation ("Big Rivers") to the Commission Staff's Data Requests dated February 18, 2011. I certify that copies of this letter and these responses have been served on each party of record.

Also enclosed are an original and ten copies of a petition for confidential treatment of certain information contained in Big Rivers' responses to Items 25 and 26. One copy of the confidential information is attached. A copy of Items 25 and 26 with the confidential material redacted is found under tabs 25 and 26 in the original and each copy of Big Rivers' data request responses. I further certify that a copy of the petition for confidential treatment has been served on each party of record.

Sincerely yours,



James M. Miller
Counsel for Big Rivers Electric Corporation

Telephone (270) 926-4000
Telecopier (270) 683-6694

100 St. Ann Building
PO Box 727
Owensboro, Kentucky
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SERVICE LIST
CASE NO. 2011-00036

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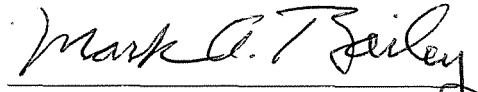
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BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

VERIFICATION

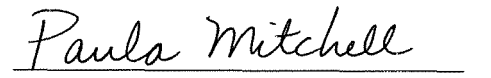
I, Mark A. Bailey, verify, state, and affirm that I prepared or supervised the preparation of my data responses filed with this Verification, and those data responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.



Mark A. Bailey

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by Mark A. Bailey on this the 16th
day of March, 2011.



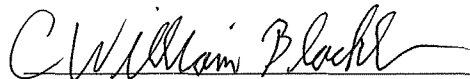
Notary Public, Ky. State at Large
My Commission Expires 1-12-13

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
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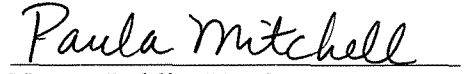
VERIFICATION

I, C. William Blackburn, verify, state, and affirm that I prepared or supervised the preparation of my data responses filed with this Verification, and that those data responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.


C. William Blackburn

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by C. William Blackburn on this the 16th day of March, 2011.

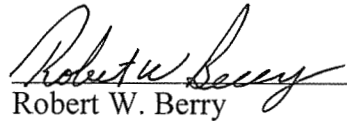

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My Commission Expires 1-12-13

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
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CASE NO. 2011-00036**

VERIFICATION

I, Robert W. Berry, verify, state, and affirm that I prepared or supervised the preparation of my data responses filed with this Verification, and that those data responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.


Robert W. Berry

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by Robert W. Berry on this the 16th day of March, 2011.


Notary Public, Ky. State at Large
My Commission Expires 1-12-13

BIG RIVERS ELECTRIC CORPORATION
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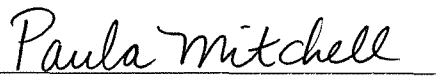
I, David G. Crockett, verify, state, and affirm that I prepared or supervised the preparation of my data responses filed with this Verification, and that those data responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.



David G. Crockett

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by David G. Crockett on this the 16th day of March, 2011.




Notary Public, Ky. State at Large
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BIG RIVERS ELECTRIC CORPORATION

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VERIFICATION

I, James V. Haner, verify, state, and affirm that I prepared or supervised the preparation of my data responses filed with this Verification, and that those data responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.



James V. Haner

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by James V. Haner on this the 16th day of March, 2011.

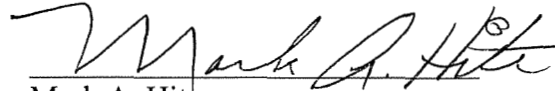


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BIG RIVERS ELECTRIC CORPORATION
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VERIFICATION


I, Mark A. Hite, verify, state, and affirm that I prepared or supervised the preparation of my data responses filed with this Verification, and that those data responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.



Mark A. Hite

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by Mark A. Hite on this the 16th day of March, 2011.




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My Commission Expires 1-12-13

BIG RIVERS ELECTRIC CORPORATION

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VERIFICATION

I, John Wolfram, verify, state, and affirm that I prepared or supervised the preparation of my data responses filed with this Verification, and that those data responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.



John Wolfram

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by John Wolfram on this the 16th day of
March, 2011.



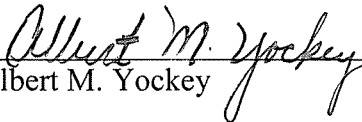
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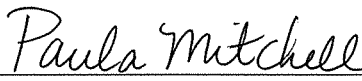
VERIFICATION

I, Albert M. Yockey, verify, state, and affirm that I prepared or supervised the preparation of my data responses filed with this Verification, and that those data responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.


Albert M. Yockey

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by Albert M. Yockey on this the 18th day of March, 2011.


Notary Public, Ky. State at Large
My Commission Expires 1-12-13

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March 18, 2011

Information filed on CD accompanying responses

PSC 1-6 - USDA RUS Bulletin 1767B-1 - 2009-09-17	PSC 1-35.3 - BR Watson Wyatt 2008 Salary Structure Update
PSC 1-20a - Comparison of BS - Test Yr v Prior Yr	PSC 1-35.4 - 2010 GT Mgrs' Compensation Survey Results
PSC 1-20b - Comparison of IS - Test Yr v Prior Yr	PSC 1-35.5 - NRECA Consulting Group Rpt
PSC 1-32 - BR - IBEW Agreement Dated 2008-04-15	PSC 1-36 - BR Mercer FAS 87 Rpt BU Retirement Plan
PSC 1-32 - BR - IBEW Agreement Dated 2008-10-15	PSC 1-36 - BR Mercer FAS 87 Rpt Salaried Retirement Plan
PSC 1-32 - BR - IBEW Agreement Dated 2009-07-17	PSC 1-42 - Schedules Agreements Contract & Letters
PSC 1-33 - BR - NRECA Dental Plan - Effective 2011-01-01	PSC 1-43 - Workpapers Supporting Professional Services Expenses
PSC 1-33 - BR - NRECA Medical PPO Plan - Effective 2011-01-01	PSC 1-54 - Workpapers for Test Yr and Pro Forma Info
PSC 1-35.1 - Tri-State Bus Grp 2010 Emp Benefits Survey and Rpt	PSC 1-54 - Copy of BR Class Cost of Service Study
PSC 1-35.2 - TW 2009 Statistical Summary	

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1 **Item 1)** *Provide a copy of the current bylaws. Indicate any changes made to the*
2 *bylaws since the test year in Big Rivers' last rate case.*

3

4 **Response)** Big Rivers' current bylaws are attached. Changes made to Big Rivers' bylaws
5 since its last rate case (Case No. 2009-00040) are shown in blackline format.

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8 **Witness)** Mark A. Bailey

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Current Bylaws (Last amended by the Board of Directors on ~~March 20, 2009~~ November 19, 2010)

AMENDED BYLAWS
OF
BIG RIVERS ELECTRIC CORPORATION

ARTICLE I

MEMBERSHIP: The fee for membership in this corporation is fixed at twenty-five dollars (\$25.00).

The members must be accepted by a vote of a majority of the Board of Directors and only upon payment of the aforesaid fee accompanied by application containing the agreements referred to in Section 2 of Article VII of the Articles of Incorporation. Membership in the corporation shall not be transferable.

The Board of Directors may suspend the rights of a member, when such member ceases to be eligible for membership under the law, Articles of Incorporation, Bylaws or rules or regulations, for such period of time as the said member is ineligible for membership. The Board of Directors may terminate the membership of a member by expulsion when a member knowingly and intentionally fails to comply with any of the provisions of the Articles of Incorporation, Bylaws, or rules or regulations adopted by the Board of Directors, but only after such member shall have been given written notice by the Secretary of the Corporation that such failure shall be contained for at least ten (10) days after such notice is received. An affirmative vote of not less than two-thirds of all the directors shall be required to suspend or expel a member. An affirmative vote of a majority of all the directors shall be required to terminate a suspension of the members' rights or to reinstate a member once expelled.

When membership in the cooperative corporation has been terminated, under the laws of the State of Kentucky, the Articles of Incorporation as amended, or as provided in this Article I, as hereinabove stated, it shall be subject to the capital credits provision contained in Article VIII of these bylaws. The termination shall operate as a release of all right, title and interest of the member in the property and assets of the corporation, provided, however, that such termination of membership shall not release the member from the debts or the liabilities of such member to the cooperative corporation.

ARTICLE II

MEETINGS OF MEMBERS: The annual meeting of the members shall be held on the third Friday of each September, or on such other day in September as may be selected by the Board of Directors of the corporation, at an hour to be designated in the notice of the annual meeting, at the principal office of the corporation in Henderson, Henderson County, Kentucky, or at such other place in Kentucky as may be directed by the Chair of the corporation. Each member of the Board of Directors of a Big Rivers' member distribution cooperative shall be invited to attend the annual meeting of members of Big Rivers.

Special meetings of the members may be called at such times and places within the area aforesaid as may be ordered by the Board of Directors or by two (2) of the three (3) members.

Written notice of both the annual and special meetings of the members shall be given each member appearing on the books of the corporation by mailing the same to his last known address at least ten (10) days before such meeting. The notice of the special meeting shall set forth the purpose of which the meeting is called.

Each member shall designate one (1) delegate to represent it at each membership meeting.

The Secretary of the corporation shall include with the written notice of the meeting a form on which each member shall certify the name and address of the delegate so designated. Such form shall be returned to the Secretary prior to or at the beginning of the meeting. In the event a waiver of notice is executed as herein provided, a representative of each member may orally report to the Secretary at the beginning of the meeting the name and address of the delegate who has been designated to represent the member at such meeting.

The delegates may at any special membership meeting held within thirty (30) days of the date for the required annual meeting elect by a two-thirds (2/3) vote to substitute such special meeting for the required annual meeting if delegates representing all members are present at such special meeting.

A waiver of notice containing the time, place and purpose of any membership meeting, signed by all the delegates representing all members and attached to the minutes of the meeting, shall satisfy the written notice requirement for a meeting in this Article.

Delegates representing a majority of the members shall constitute a quorum for the transaction of business.

Only delegates so designated shall vote on matters coming before the meeting.

ARTICLE III

DIRECTORS:

SECTION 1. Number. The number of directors shall be six (6). Each director shall be elected by a majority vote of the delegates at the annual meeting of the members or at a special meeting of the members called for the purpose. Each member distribution cooperative shall be entitled to have two (2) directors on the Board of Directors of the corporation at all times, provided however, that at least one (1) of the two (2) directors from each member distribution

cooperative shall also have been, at the time of his election, a director of such member distribution cooperative.

SECTION 2. Term.

~~—A. The term of service of a person on the Board of Directors shall be limited to a total of 18 years, whether served consecutively or non-consecutively.~~

~~—B. The Board of Directors shall be reconstituted at the 1998 annual meeting of members to be held on September 10, 1998. At that meeting, the membership shall elect two (2) directors from each cooperative as provided in Article III, Section 1, above, one of whom shall serve for a term of two (2) years and until his or her successor is elected and qualified, and the other of whom shall serve for a term of three (3) years and until his or her successor is elected and qualified. The terms of all directors serving prior to the 1998 annual meeting of members shall terminate with the adjournment of that meeting.~~

~~—C. The terms of directors shall be staggered such that two (2) directors from different member cooperatives are elected each year. Each director elected on and after September 1, 2000, shall be elected for a term of three (3) years and shall serve until his or her successor is elected and qualified, except that at the 2001 annual meeting of members, one (1) of the three (3) directors elected at that meeting shall be elected for a term of one (1) year.~~

SECTION 3. Qualifications. A person is qualified to stand for election to the Board of Directors of the corporation if that person satisfies the general requirements and limitations on board service in Article III, and each of the following requirements:

A. A director of Big Rivers Electric Corporation shall be a member of a member distribution cooperative and shall reside in the service territory of a Big Rivers Electric Corporation member distribution cooperative.

B. No employee of Big Rivers Electric Corporation or of its member cooperatives shall be

a director during the term of such employment. No member of the immediate family of an employee of Big Rivers Electric Corporation shall serve as a director of the corporation during the term of such employment. For purposes of this requirement, the "immediate family" of an employee is any person (a) who is a spouse, parent, child, or sibling of that employee, or of that employee's spouse or of an individual living in the same home as the employee, (b) any person who is living in the same home as the employee, and (c) any person who is married to or lives in the same home as any of the persons listed in (a) and (b).

C. A director must have the legal capacity to enter into a binding contract.

D. Each director shall have a high school diploma or its equivalent.

E. A person who serves a term on the Board of Directors of the corporation after September 1, 1997, shall be qualified to serve a subsequent term if, in addition to meeting the other qualifications for board membership, that person has completed all orientation and continuing education requirements imposed by Board policy during his or her tenure on the Board. Each director shall have achieved the National Rural Electric Cooperative Association Credentialed Cooperative Director (CCD) certification by the end of his or her sixth consecutive year of service after September 1, 1997.

SECTION 4. Removal. Any member may bring charges against a director by filing with the Secretary of the corporation such charges in writing and request the removal of such director by reason thereof. Such director shall be informed in writing by the Secretary of the charges at least ten (10) days prior to the meeting at which the charges are to be considered. Such director shall have an opportunity at the meeting to be heard and to present evidence respecting the charges. The question of the removal of such director shall be considered and voted upon by the remaining directors with the director under charges excluded from the meeting room at the time of the vote.

SECTION 5. Meetings. Regular monthly meetings of the Board of Directors shall be held upon the third Friday of each month at an hour to be designated from month to month.

Special meetings of the Board of Directors may be called by the Chair or Secretary at such time and place as may be determined by the person calling the meeting. At least five (5) days' written notice shall be given each director of the special meeting by the person calling same. A waiver of notice containing the time, place, and purpose of the meeting, signed by all directors and attached to the minutes of the meeting, shall satisfy the written notice requirement for a meeting in this Article.

The directors may at any special meeting held within thirty (30) days of the date for the required annual or monthly meeting, elect by a two-thirds (2/3) vote of all the directors to substitute such special meeting for the required annual or monthly meeting if all directors are present at such special meeting.

A majority of the Board of Directors shall constitute a quorum at all meetings.

SECTION 6. Vacancies. In case of any vacancy on the Board of Directors caused by death, resignation, or otherwise, such vacancy shall be filled for the unexpired term by a majority of the Board of Directors within sixty (60) days.

SECTION 7. Meetings by Telephone or Similar Communications. Any or all directors may participate in any regular or special meeting by, or conduct a meeting through the use of, any means of communication by which all directors participating in such meeting can simultaneously hear each other, and participation in such meeting by a director shall constitute the presence in person by such director at such meeting.

SECTION 8. Consolidation of Members. If two or more members of the corporation consolidate pursuant to KRS 279.170 to form a new entity and member of the corporation, the positions on the corporation's Board of Directors for that entity shall be filled for a term ending

with the next annual meeting of the members of the corporation by a majority vote of the Board of Directors within sixty (60) days. At the first annual meeting of the members of the corporation following the effective date of the consolidation, the membership shall elect two (2) directors from the new entity, as provided in Article III, Section 1, above, for terms consistent with Article III, Section 3, which establishes staggered terms for directors.

ARTICLE IV

OFFICERS:

SECTION 1. Officers Authorized. The officers of the corporation shall be a Chair, Vice Chair, President, Secretary-Treasurer, Vice President and Chief Financial Officer, and Vice President-External Relations. The Chair, Vice Chair and Secretary-Treasurer shall be elected by and from the membership of the Board of Directors. The President shall be elected by the Board of Directors. The Vice President and Chief Financial Officer and the Vice President-External Relations shall be appointed by the President. The Board of Directors may appoint an Executive Secretary and one or more Assistant Secretaries, who need not be members of the Board of Directors, to perform such duties and to have such powers of the secretary as shall from time to time be assigned to the Executive Secretary or to any Assistant Secretary by the Board of Directors or by the Secretary.

SECTION 2. Election and Terms of Officers. At the first meeting following the annual meeting of the members, each officer required by these Bylaws to be chosen by election shall be elected by a majority vote by the Board of Directors by a secret ballot, provided the result of such election is determined by ballot vote, and shall hold office for one (1) year, or until that officer's successor is elected and qualified. All officers of the corporation serve at the pleasure of the Board and may be removed as an officer without cause by an affirmative vote of a majority of all

the directors, unless otherwise expressly provided in a written contract of employment between the corporation and an officer who is also an employee of the corporation.

SECTION 3. There shall be no limit on the number of terms a director may serve in any office of the Corporation, provided, however, that beginning with the elections at the 2011 annual board meeting, a director elected to an office of the Corporation may serve no more than three consecutive terms in that office.

ARTICLE V

DUTIES OF OFFICERS:

SECTION 1. Chair and Vice-Chair. The Chair shall preside at all meetings of the members and of the Board of Directors. The Chair may sign, with the Secretary-Treasurer, certificates of membership of the corporation, and the Chair may also sign any deeds, mortgages, bonds, contracts or other instruments in writing authorized by the Board of Directors or by these Bylaws or that are required by law to be otherwise signed or executed. The Chair shall perform generally all duties incident to the office of Chair and such other duties as may be prescribed by the Board of Directors from time to time.

In the absence of the Chair, or in the event of the Chair's inability or refusal to act, the Vice Chair shall perform the duties of the Chair. When so acting, the Vice Chair shall have all the powers of and be subject to all the restrictions upon the Chair. The Vice Chair shall perform such other duties as may be assigned from time to time by the Board of Directors.

SECTION 2. Secretary. The Secretary of the Corporation shall keep, or cause to be kept, the minutes of the meetings of the Board of Directors and members in one or more books

provided for that purpose and shall authenticate records of the Corporation. The Secretary shall see that all notices are duly given in accordance with these Bylaws, or as required by law. The Secretary shall be the custodian of the corporate records and of the seal of the Corporation and see that the seal of the Corporation is affixed to all certificates of membership prior to the issue thereof and to all documents requiring a seal. The Secretary of the Corporation shall keep, or cause to be kept, a register of the post office address of each member. The Secretary shall sign, with the Chair, certificates of membership and have general charge of the books of the Corporation. The Secretary shall perform in general all duties incident to the office of the Secretary and such other duties as from time to time may be assigned by the Board of Directors.

SECTION 3. Treasurer. The Treasurer of the Corporation, or such other person or persons delegated by the Board, shall have charge and custody of and be responsible for all funds and securities of the Corporation. The Treasurer shall in general perform all the duties incident to the office of Treasurer and such other duties as from time to time may be assigned by the Board of Directors.

SECTION 4. President. The President shall act as the general manager and chief executive officer of the Corporation. The President may sign, with the Secretary, certificates of membership of the Corporation, and any deeds, mortgages, bonds, contracts or other instruments in writing authorized by the Board of Directors, or by these Bylaws, or that are required by law to be otherwise signed or executed by the president of a rural electric cooperative corporation. The President shall perform generally all duties incident to the office of president and to the position of general manager and chief executive officer, and such other duties as may be prescribed by the

Board of Directors from time to time.

SECTION 5. Vice President and Chief Financial Officer. The Vice President and Chief Financial Officer of the Corporation shall act as the manager of the financial affairs, financial reporting and tax compliance for the Corporation, and shall perform generally all duties incident to the office of vice president and chief financial officer, along with such other duties as may be prescribed by the Board of Directors from time to time. The Vice President and Chief Financial Officer may exercise any duties of the Treasurer, except for signing certificates of membership of the corporation, and may sign any deeds, mortgages, bonds, contracts or other instruments in writing authorized by the Board of Directors, or by these Bylaws, or that are required by law to be otherwise signed or executed.

SECTION 6. Vice President-External Relations. The Vice President-External Relations of the Corporation shall act as the manager of the external relations, federal, state and local governmental affairs, federal, state and local regulatory affairs, and monitoring of regulatory compliance for the Corporation, and shall perform generally all duties incident to the office of vice president of external relations, along with such other duties as may be prescribed by the Board of Directors from time to time. The Vice President-External Relations may sign any deeds, mortgages, bonds, contracts or other instruments in writing authorized by the Board of Directors, or by these Bylaws, or that are required by law to be otherwise signed or executed.

SECTION 7. Absence or Disability of President. If the President is absent or becomes disabled, the Vice President and Chief Financial Officer and the Vice President-External Relations shall have all the powers and be subject to all the duties of the President so long as

such absence or disability continues.

SECTION 8. Compensation of Officers. The compensation of the officers of the corporation shall be fixed from time to time by the Board of Directors, except the compensation of the Vice President and Chief Financial Officer and the Vice President-External Relations, whose compensation shall be fixed by the President.

SECTION 9. Annual Reports of Officers. The officers of the Corporation shall submit at each annual meeting of the members reports covering the business of the corporation for the previous fiscal year and showing the condition of the corporation at the close of such fiscal year.

SECTION 10. Secretary-Treasurer. The Secretary-Treasurer shall have the duties of both the Secretary and the Treasurer.

ARTICLE VI

FISCAL YEAR: The fiscal year of the corporation shall commence on January 1st of each year.

ARTICLE VII

SEAL: The corporate seal of the corporation shall be circular with the words "BIG RIVERS ELECTRIC CORPORATION" and "HENDERSON, KENTUCKY" surrounding the word "SEAL".

ARTICLE VIII

SECTION 1. Operation on a Cooperative Basis. The cooperative shall at all times be operated on a non-profit, cooperative basis for the mutual benefit of its patrons. As used in these

Bylaws, “patron” shall include members and non-members alike, who have expressly contracted in writing to do all or a portion of their business with the cooperative on a patronage basis on the terms contained in these Bylaws. No interest or dividends shall be paid or payable by the cooperative on any capital furnished by its patrons.

SECTION 2. Patronage Net Earnings.

(a) The patronage net earnings of the cooperative (1) attributable to that portion of the year during which the closing of the Unwind Transaction occurs (the “Unwind Year”) that commences on January 1 of such year and ends on the last day of the month preceding the month in which the closing of the Unwind Transaction occurs (the “Initial unwind Period”) and (2) attributable to 2008 if the Unwind Year shall not be 2008) and all subsequent years preceding the Unwind Year shall be determined and allocated to the patrons in accordance with the bylaws as in effect on January 1, 2008. The patronage net earnings of the cooperative attributable to that portion of the Unwind Year that commences on the first day of the month in which the closing of the Unwind Transaction occurs and ends on December 31 of such year (the “Subsequent Unwind Period”) (and all subsequent years) shall be determined and allocated to the patrons in accordance with the bylaws currently in effect. The patronage net earnings attributable to each of the Initial Unwind Period and the Subsequent Unwind Period will be determined by closing the books of the cooperative as of the last day of the Initial Unwind Period and by treating each of the Initial Unwind Period and the Subsequent Unwind Period as a short period taxable year; provided, that, the patronage net earnings of the cooperative attributable to the Unwind Transaction will be allocated solely as provided in clause (c)(2) below.

(b) The taxable income or loss of the cooperative from business done with or for its patrons on a cooperative basis, as computed for U.S. federal income tax purposes for purposes of calculating regular taxable income tax and alternative minimum taxable income, prior to taking

into account any deduction for patronage dividends but after offset (if applicable) by any available tax loss carryforward amounts attributable to a deficit in patronage earnings from prior taxable years (“patronage net earnings”) shall, if positive, be allocated in an amount no less than the greater of such patronage net earnings as computed for regular income tax purposes and such patronage net earnings as computed for alternative minimum tax purposes to the patrons of the cooperative in the manner detailed in clause (c) below and, if negative, be treated in the manner detailed in clause (d) below.

(c)(1) As of the end of each taxable year, the amount of the patronage net earnings of the cooperative (except as provided in clauses (c)(2) and (c)(3) below relating to the Unwind Transaction and Extraordinary Transactions) shall be allocated to the patrons of the cooperative based on the ratio of the patronage net book earnings attributable to each such patron for the year over the patronage net book earnings attributable to all of the patrons for that year provided, however, that for the Subsequent Unwind Period, the allocation shall be made based on the ratio of the patronage net book earnings attributable to each such patron for the Subsequent Unwind Period over the patronage net book earnings attributable to all of the patrons for the Subsequent Unwind Period. For this purpose, the patronage net book earnings attributable to each patron with respect to any year shall be $MR_{Rural} + ML_{LargeIndustrial} + MS_{Smelters}$, where

MR_{Rural} = the greater of zero or $((RR_{Rural} - A) * KR_{Rural})$;

$ML_{Large Industrial}$ = the greater of zero or $((RL_{LargeIndustrial} - A) * KL_{LargeIndustrial})$;

$MS_{Smelters}$ = the greater of zero or $((RS_{Smelters} - A) * KS_{Smelters})$.

For purposes of the foregoing:

RR_{Rural} = the cooperative’s system-average revenue per kWh for that year from sales to the applicable patron for resale to rural consumers (as determined pursuant to GAAP);

$R_{LargeIndustrial}$ = the cooperative's system-average revenue per kWh for that year from sales to the applicable patron for resale to large industrial consumers (as determined pursuant to GAAP);

$R_{Smelters}$ = the cooperative's system-average revenue per kWh for that year from sales to the applicable patron for resale to smelter consumers (as determined pursuant to GAAP);

A = the cooperative's system-average cost per kWh for that year (based on the Total Cost of Electric Service, as set forth in the cooperative's RUS Form 12a for the year, and the Sales of Electricity (Grand Total), as set forth in the cooperative's RUS Form 12b for the year, and, hence, determined pursuant to GAAP);

K_{Rural} = the number of kWh purchased by the applicable patron during that year for resale to rural consumers;

$K_{LargeIndustrial}$ = the number of kWh purchased by the applicable patron during that year for resale to large industrial consumers;

$K_{Smelters}$ = the number of kWh purchased by the applicable patron during that year for resale to smelter consumers (if any).

Notwithstanding the foregoing, if the patronage net book earnings attributable to all of the patrons is negative for any year, the allocation of the patronage net earnings for that year shall instead be based on the ratio of (i) the cumulative patronage net earnings of the cooperative allocated to each of the patrons in all prior years subsequent to 1998, which is the year in which Big Rivers' bankruptcy reorganization closed, to (ii) the cumulative patronage net earnings allocated to all of the patrons during such years.

(2) The patronage net earnings of the cooperative attributable to the Unwind Transaction will be allocated amongst the patrons of the cooperative based on the ratio of the historic patronage allocations made to each of the patrons to the historic patronage allocations made to all

of the patrons with respect to the period commencing with January 1, 1999, which is the year subsequent to the year in which Big Rivers' bankruptcy reorganization closed, and terminating on the last day of the month preceding the month in which the closing of the Unwind Transaction occurs.

(3) In the event that an Extraordinary Transaction occurs as the result of the sale of generation or transmission assets, the patronage net earnings of the cooperative attributable to such sale of assets (but not in excess of the patronage net earnings for the year of such sale) will be allocated among the patrons of the cooperative based on the ratio of the historic patronage allocations made to each of the patrons (other than allocations made pursuant to (i) the 2000 Patronage Capital Allocation, (ii) the Unwind Transaction, and (iii) this Article VIII, Section 2(c)(3)) to the historic patronage allocations made to all of the patrons (other than allocations made pursuant to (i) the 2000 Patronage Capital Allocation, (ii) the Unwind Transaction, and (iii) this Article VIII, Section 2(c)(3)) for the period commencing on the first day of the year during which depreciation allowances were first allowed for federal income tax purposes with respect to the assets sold and terminating on the last day of the year during which such assets were sold. In the event that an Extraordinary Transaction occurs other than as the result of the sale of generation or transmission assets, the patronage net earnings of the cooperative attributable to such Extraordinary Transaction (but not in excess of the patronage net earnings for the year of such Extraordinary Transaction) will be allocated among the patrons of the cooperative based on the ratio of the historic patronage allocations made to each of the patrons (other than allocations made pursuant to (i) the 2000 Patronage Capital Allocation, (ii) the Unwind Transaction, and (iii) this Article VIII, Section 2(c)(3)) to the historic patronage allocations made to all of the patrons (other than allocations made pursuant to (i) the 2000 patronage Capital Allocation, (ii) the Unwind Transaction, and (iii) this Article VIII, Section 2(c)(3)) for the period that most equitably

relates to the income or gain arising from the Extraordinary Transaction, taking into account all relevant facts and circumstances.

(d) If the patronage net earnings of the cooperative for any taxable year is negative, the deficit shall be carried forward and applied as an offset against future positive patronage net earnings (in accordance with clause (b) above).

(e) If patronage net earnings of the cooperative shall be adjusted (by the IRS on audit or otherwise) for any year, the amount of patronage net earnings allocated to each patron pursuant to this Article VIII, Section 2 for that year shall be automatically adjusted in accordance with this Article VIII, Section 2 to reflect the recomputed patronage net earnings, with each member being notified within a reasonable time thereafter of the amount of the adjustment allocated to the patron's capital account.

SECTION 3. Nonpatronage Net Earnings. The taxable income or loss of the cooperative from business not done with or for its patrons on a cooperative basis for any taxable year, as computed for U.S. federal income tax purposes ("nonpatronage net earnings"), after offset (if applicable) by any available tax loss carryforward amounts attributable to a deficit in nonpatronage net earnings from prior taxable years, shall, if positive, be retained by the cooperative as a permanent source of equity and, if negative, shall be carried forward to be applied as an offset against future positive nonpatronage net earnings. If the nonpatronage net earnings of the cooperative shall be adjusted (by the IRS on audit or otherwise) for any year, the calculations made pursuant to this Article VIII, Section 3 for that year shall be automatically adjusted in accordance with this Article VIII, Section 3 to reflect the recomputed nonpatronage net earnings.

SECTION 4. Record-Keeping. The membership fee paid and the amount of patronage net earnings allocated to each patron shall be credited to a capital account maintained for such

patron, with the books and records of the cooperative being set up and kept in such manner that, at the end of each taxable year, the amount of capital allocated and credited to each patron is clearly reflected in an appropriate record to the capital account of each patron (with the cooperative notifying each patron within a reasonable time after the close of the taxable year notify the amount of the patronage net earnings allocated to the patron's account with respect to such taxable year). All such amounts allocated to the capital account of any patron in accordance with this Article VIII shall be in pursuance of a legal obligation to do so. The capital account of each patron shall be assignable only on the books of the cooperative pursuant to written instructions from the assignor and only to successors in interest or successors in occupancy of all or a part of such patron's premises served by the cooperative unless the board of directors, acting under policies of general application, shall otherwise determine.

SECTION 5. Retirement of Patronage Capital. If, at any time prior to the liquidation of the cooperative, the board of directors shall determine that the financial condition of the cooperative will not be impaired thereby, the patrons' capital accounts may be retired in full or in part (except that no distribution shall be made that would result in a violation of any financial covenant of the cooperative). Generally, such retirements of capital shall be made in order of priority according to the year in which the patronage net earnings were allocated. Notwithstanding the foregoing, however, the board of directors shall have the discretion to determine the method of allocation, basis and order of priority of repayment for all amounts furnished as patronage capital.

Upon the liquidation of the cooperative, the assets of the cooperative shall be distributed in the following order: (i) all debts and obligations of the cooperative shall be paid in accordance with lawful priorities; (ii) each patron's capital account balance shall be paid without priority on a pro rata basis until all such capital accounts (as determined subsequent to adjusting such

accounts by allocations of patronage net earnings for the year of liquidation) have been reduced to zero and (iii) any remaining assets of the cooperative shall be paid to the current and former patrons of the cooperative based upon the amount of their historic patronage with the cooperative measured by kilowatt-hours purchased from Big Rivers over the life of the cooperative. The life of the cooperative is defined to begin at the date Big Rivers was formed in 1961 and to continue uninterrupted through Big Rivers' bankruptcy reorganization to the date of liquidation.

SECTION 6. Definitions. For purposes of this Article VIII, the "Unwind Transaction" shall mean the transactions contemplated by that certain Transaction Termination Agreement dated as of March 26, 2007 to which the cooperative is a party, and an "Extraordinary Transaction" shall mean any transaction or event occurring after the completion of the Unwind Transaction and other than in the ordinary course of the business of the cooperative (including without limitation a sale of generation or transmission assets) where the patronage net earnings from such transaction or event are in excess of \$30 million.

ARTICLE IX

ORDER OF BUSINESS: The order of business at the annual meeting of the members, and so far as possible at all other meetings of the members, shall be as follows:

1. Call of the Roll
2. Reading of the notice of the meeting together with proof of service.
3. Presentation and reading of unapproved minutes of previous meetings of the members and the taking of necessary action thereon.
4. Presentation and consideration of, and acting upon reports of officers, directors, and committees.

5. The election of directors.
6. Unfinished business.
7. New business.
8. Adjournment.

ARTICLE X

CONTRACTS, CHECKS AND DEPOSITS: The Board of Directors may authorize any officer or officers, agent or agents to enter into any contract or execute and deliver any instrument in the name and on behalf of the corporation and such authority may be general or confined to specific instances.

All checks, drafts or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the corporation shall be signed by such officer or officers of the corporation and in such manner as shall from time to time be determined by resolution of the Board of Directors.

All funds of the corporation shall be deposited from time to time to the credit of the corporation in such bank or banks as the Board of Directors may select.

ARTICLE XI

DIRECTORS FEES AND EXPENSES:

SECTION 1: A director is entitled to such fees and to reimbursement of such expenses as may be provided in the written policy of the Board on Directors' Fees and Expenses. Compliance with that policy shall be monitored by the Board of Directors.

SECTION 2: Nothing contained herein shall limit the right of the Board of Directors to contract with or pay any individual director for additional services or duties rendered outside his

normal functions as director.

ARTICLE XII

AMENDMENT OF BYLAWS:

These Bylaws may be altered, modified, amended, or replaced by an affirmative vote of a majority of the members of the Board of Directors at any regular or special meeting.

All Bylaws previously adopted by this Board which are inconsistent herewith are hereby altered or repealed in the above respects.

ARTICLE XIII

INDEMNIFICATION AND INSURANCE:

A. Right to Indemnification. Each person who was or is made a party or is threatened to be made a party to or is otherwise involved in any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (hereinafter a "proceeding"), by reason of the fact he or she, or a person of whom he or she is a legal representative, is or was a director, or while a director, serves or served at the corporation's request as a director, officer, partner, trustee, employee or agent of another foreign or domestic corporation, partnership, joint venture, trust, employee benefit plan or other enterprise, shall be indemnified and held harmless by the corporation to the fullest extent authorized by the Kentucky Business Corporation Act, as the same exists or may hereafter be amended (but in the case of any such amendment, only to the extent that such amendment permits the corporation to provide broader indemnification rights than the Kentucky Business Corporation Act permitted the corporation to provide prior to such amendment), against all expenses, liability and loss (including attorneys' fees, judgments, fines, ERISA, excise taxes or penalties, and amounts paid

or to be paid in settlement) actually and reasonably incurred or suffered by such director in connection with any such proceeding. Such indemnification shall continue as to a director who has ceased to be a director and shall inure to the benefit of the director's heirs, executors, and administrators. Except with respect to proceedings to enforce rights to indemnification by a director, the corporation shall indemnify any such director in connection with a proceeding (or part thereof) initiated by such director only if such proceeding (or part thereof) was authorized by the Board of Directors of the corporation. The right to indemnification conferred in this Article shall be a contract right.

B. Advance of Expenses. The corporation shall pay for or reimburse the actual and reasonable expenses incurred by a director who is a party to a proceeding in advance of final disposition of the proceeding if a determination is made that the facts then known to those making the determination would not preclude indemnification under KRS 271B.8-500 to 271B.8-580, and if the director furnishes the corporation: (i) a written affirmation of the director's good faith belief that the director's conduct met the standard of conduct described in Kentucky Revised Statutes 271B.8-510 or successor provisions; and (ii) a written undertaking, executed personally or on the director's behalf, to repay any advances if it is ultimately determined that the director is not entitled to indemnification for such expenses under this Article or otherwise. The undertaking must be an unlimited general obligation of the director, but need not be secured and may be accepted without reference to the director's financial ability to make repayment.

C. Indemnification of Officers, Employees and Agents. The corporation may indemnify and advance expenses to an officer, employee or agent who is not a director to the extent permitted by the Articles of Incorporation, the Bylaws, or by law.

D. Indemnification of Officers, Employees and Agents. The corporation shall indemnify

and advance expenses to officers to the same extent as directors, and may indemnify employees or agents who are not directors or officers to the extent permitted by the Articles of Incorporation, the Bylaws, or by law.

E. Insurance. The corporation may purchase and maintain insurance, at its expense, on behalf of an individual who is or was a director, officer, employee or agent of the corporation, or who while a director, officer, employee or agent of the corporation is or was serving at the request of the corporation as a director, officer, partner, trustee, employee, or agent of another foreign or domestic corporation, partnership, joint venture, trust, employee benefit plan, or other enterprise, against liability asserted against or incurred by him or her in any such capacity or arising from his status as a director, officer, employee or agent, whether or not the corporation would have power to indemnify him or her against the same liability under this Article.

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 2)** *Provide Big Rivers' equity management plan. Indicate when the current plan*
2 *was adopted and identify any changes made in the plan since Big Rivers' last rate case.*
3 *Provide a five-year analysis of the amount of capital credits refunded to members under the*
4 *plan and indicate the amounts related to general retirements and special retirements.*
5

6 **Response)** While Big Rivers does not have a document entitled "equity management plan",
7 however, attached is Big Rivers "Financial Policy", policy number 104, which was approved
8 by the Board of Directors on July 20, 2007. There have been no changes to the policy since
9 July 20, 2007.

10 The financial policy incorporates the key elements of an equity management
11 plan by covering equity levels as well as short-term and long-term access to capital markets.
12 Additionally, financial metrics pursuant to Big Rivers' by-laws, loan covenants, and mortgage
13 and trust indenture have been incorporated.

14 Item 2 b. of the financial policy directs Big Rivers to have access to sufficient
15 low-cost capital, both short-term and long-term, by maintaining its investment grade credit
16 rating, meeting bond covenants, adhering to indenture requirements and maintaining proper
17 liquidity, etc.

18 Item 3 c. of the financial policy establishes Big Rivers' minimum equity level.

19 During the last five years Big Rivers has not refunded any capital credits to its
20 Members related to general retirements or special retirements. The refunding of capital credits
21 is governed, in part, by Section 13.15 of the indenture which reads:

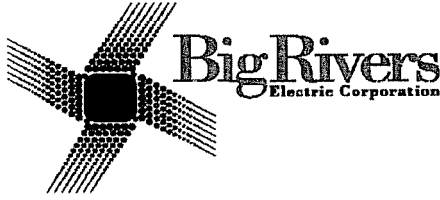
BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 Section 13.15 Distributions to Members.
2
3 The Company shall not directly or indirectly declare or pay any dividend or
4 make any payments of, distributions of, or retirements of, patronage capital to
5 its members (each a "Distribution") if, at the time thereof or after giving effect
6 thereto, (i) an Event of Default shall exist, or (ii) the Company's aggregate
7 margins and equities (determined in accordance with Accounting Requirements)
8 as of the end of the Company's most recent fiscal quarter would be less than
9 20% of the Company's total long-term debt and equities (determined in
10 accordance with Accounting Requirements) at such time; or (iii) the aggregate
11 amount expended for all Distributions on or after the date on which the
12 Company's aggregate margins and equities (determined in accordance with
13 Accounting Requirements) first reached 20% of the Company's long-term debt
14 and equities (determined in accordance with Accounting Requirements) shall
15 exceed 35% of the aggregate net margins (whether or not such net margins have
16 since been allocated to members) of the Company earned after such date
17 (subtracting, in the case of any
18 deficit, 100% of such deficit). Notwithstanding the foregoing and so long as no
19 Event of Default shall exist, the Company may declare and make Distributions
20 at any time if, after giving effect thereto, the Company's aggregate margins and
21 equities (determined in accordance with Accounting Requirements) as of the
22 end of the Company's most recent fiscal quarter would have been not less than
23 30% of the Company's total long-term debt and equities (determined in
24 accordance with Accounting Requirements) as of such date.

25
26 **Witness)** C. William Blackburn



COMPANY POLICY

POLICY NUMBER: 104	ORIGINAL EFFECTIVE DATE: _____
APPROVED BY: Board	ORIGINAL APPROVAL DATE: 7-20-07
DATE LAST REVISED: _____	

FINANCIAL POLICY

1. Purpose

The purpose of Big Rivers Electric Corporation's ("BREC") Financial Policy is to provide a framework to enable BREC to timely meet its financial obligations and maintain its financial viability. This policy sets forth responsibilities and guidelines related to the financial management process, including key financial metrics.

The financial metrics will be pursuant to BREC's by-laws, loan covenants, mortgage, trust indenture, etc., and quantified in accordance with generally accepted accounting principles ("GAAP"). Application of this policy seeks to ensure BREC's ability to maintain the necessary financial metrics to meet its proper investment grade credit rating target and ensure its ability to timely access capital, both short-term and long-term.

2. Objectives

The overall objectives of this policy are to ensure:

- a. Maintenance of the long-term financial forecasting model – BREC will maintain a financial forecast that reflects current assumptions on key modeling inputs (e.g., load, resource plans, fuel costs, financing, labor costs, etc.).
- b. Timely access to capital – BREC will ensure access to sufficient low-cost capital, both short-term and long-term, by maintaining its investment grade credit rating, meeting bond covenants, adhering to indenture requirements, maintaining proper liquidity, etc.
- c. Financial transparency – BREC will provide appropriate financial information in a timely manner to its stakeholders (Board, members, creditors, regulators, etc.), including financial forecasts and performance metrics.

- d. Member wholesale rates – BREC will seek low-cost member wholesale rates, with minimal volatility. Management will analyze existing and alternative rate structures, seeking rational cost allocation methodology.
- e. Financial analysis – As appropriate, BREC will strive to ensure accurate and consistent assumptions and methodology are employed in project evaluations, whereby such evaluations may include net present value (NPV), internal rate of return (IRR), pay-back, etc.

3. Goals

- a. Member rates and margins – BREC will seek to maintain member tariff rates that enable it to meet its debt covenants and ensure that sufficient positive margins and net cash flows are generated to meet Times Interest Earned Ratio (“TIER”), Margins for Interest Ratio (“MFIR”) and Debt Service Coverage Ratio (“DSCR”) criteria.
- b. Working capital – BREC will ensure liquidity is available to meet a minimum target of 90 days of forecasted operating expenses.
- c. Equity – BREC will seek to maintain a minimum equity ratio of 20 percent to ensure its ability to maintain the targeted investment grade credit rating and ensure access to low-cost sources of capital.
- d. Budgeting and capital planning – BREC will develop an annual O&M budget and capital budget and present it to the Board for approval prior to the start of the year in question. The Board will approve O&M and capital spending both through its approval of the annual budget and through specific approval of individual projects pursuant to company policy.
- e. Financing – BREC will meet its capital needs through a contribution of internally generated funds and/or debt financing consistent with company policy. BREC may elect to utilize debt to finance projects based on an analysis of borrowing costs, internal rate of return, equity ratio, etc. Borrowing funds may be prudent if sufficient debt capacity exists. Regulatory, legal and reliability requirements are other important financing considerations, as is liquidity.

4. Other Relevant Company Policies

- a. Financial Forecasting
 - 1. GAAP – All forecasts will be consistent with GAAP.
 - 2. Financial Forecast Updates – At a minimum, BREC will review and update the financial forecasting model on an annual basis. BREC will periodically update the forecast based on known changes (e.g., an approved load forecast or resource plan, timing of significant projects,

large unforeseen occurrences, etc.). The financial forecast will be reviewed and approved by the Board annually. Additionally, BREC will assess its liquidity on a monthly basis when comparing the forecast with monthly actuals.

3. Risk analysis –The financial forecasting model will have certain probabilistic capabilities to better assess risks, with output expressed in terms of key financial measures, like margins, MFIR and TIER. Risk analysis will be performed within the financial forecast and in conjunction with the APM probabilistic portfolio optimization model, which will provide key input to the financial forecast. A longer term Integrated Resource Planning (“IRP”) tool will also provide key input to the financial forecast.

b. Strategic Planning and Budgeting

1. Strategic Planning – The strategic planning effort will culminate with the capital and O&M budget and the base case financial forecast. Financial modeling of alternative strategies will occur in support of on-going strategic planning. The strategic plan will be reviewed with and approved by the Board annually.
2. Budgeting – The strategic plan will drive the annual capital and O&M budgeting. The annual budget will be submitted to the Board for approval.

c. Debt Financing Sources

1. Federal Financing Bank (“FFB”) supported by Rural Utilities Service (“RUS”) loan guarantees
2. CoBank, National Rural Utilities Cooperative Finance Corporation (“CFC”) and other similar lenders
3. The Trust Indenture should enable BREC to access the capital markets on a timely basis.

- d. Interest Rate Hedging – BREC is authorized to utilize interest rate hedging instruments to effectively fix borrowing rates. While not allowed for speculative purposes, subject to Board approval BREC may hedge the risk associated with interest rate volatility for existing and proposed debt.

5. Annual Fiscal Review

The CFO shall conduct an annual fiscal review with the Board consisting of appropriate information presented in a clear and concise manner. Specific reporting requirements are as follows:

- a. Cost of capital and cost of debt - Review the prior year's cost of capital and the cost of debt as defined in Appendix A (to be provided at a later date) of this policy. For comparison, the report will compare the most recent fiscal year to the prior five years and will also compare actual with any covenants or targets that may have been set.
- b. Capital expenditures - Review the prior year's capital expenditures and disclose the means of financing them. The Board will be apprised of BREC's equity ratio and debt capacity. For comparison, the report will compare the most recent fiscal year to the prior five years and will also compare actual with any covenants or targets that may have been set.
- c. Margins, equities and capital credits - Review BREC's prior year's margins, equities, capital credit allocation, and retirement of capital credits. For comparison, the report will compare the most recent fiscal year to the prior five years and will also compare actual with any covenants or targets that may have been set.
- d. MFIR, TIER and DSCR - Review the prior year's MFIR, TIER and DSCR as defined in Appendix A of this policy. The Board will be apprised of BREC's investment grade ratings. For comparison, the report will compare the most recent fiscal year to the prior five years and will also compare actual with any covenants or targets that may have been set.
- e. Working capital - Review BREC's working capital and lines of credit, assessing its liquidity. For comparison, the report will compare the most recent fiscal year to the prior five years and will also compare actual with any covenants or targets that may have been set.
- f. Member wholesale rates - Review the adequacy of BREC's tariff rates. For comparison, the report will compare the most recent fiscal year to the prior five years and will also compare actual with any covenants or targets that may have been set.

6. Administration

The CEO and CFO shall be responsible for the administration of this policy, including 1) making periodic reports to the Board and 2) recommending changes hereto which require Board approval.

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 3)** *Provide a current organization chart showing the relationship between Big*
2 *Rivers and any affiliates. Include the relative positions of all entities and affiliates with*
3 *which Big Rivers has business transactions.*

4
5 **Response)** Big Rivers currently has no affiliates.

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8 **Witness)** C. William Blackburn

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BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

- 1 **Item 4)** *Concerning non-regulated activities:*
2
3 *a. If Big Rivers is engaged in any non-regulated activities, provide a detailed*
4 *description of each non-regulated activity.*
5 *b. If Big Rivers is engaged in any non-regulated activities through an*
6 *affiliate, provide the name of each affiliate and the non-regulated activity*
7 *in which it is engaged.*
8 *c. Identify each service agreement with each affiliate and indicate whether*
9 *the service agreement is on file with the Commission. Provide a copy of*
10 *each service agreement not already on file with the Commission.*
11 *d. If Big Rivers has loaned any money or property to any affiliate, describe*
12 *in detail what was loaned, the terms of the loan, and the name of the*
13 *affiliate.*
14 *e. If Big Rivers has guaranteed any loans or borrowings for any affiliate, for*
15 *each guarantee, provide copies of the loan guarantee documentation, a*
16 *description of the terms and conditions of the guarantee, and the name of*
17 *the affiliate.*

18
19 **Response)**

- 20 a. Big Rivers is not engaged in any non-regulated activities.
21 b. Please see Big Rivers' response to Item PSC 1-4a, above. Big Rivers
22 purchases and sells electric energy in the wholesale markets through
23 Alliance for Cooperative Energy Services Power Marketing LLC
24 ("APM"), but APM is not an affiliate. Big Rivers is a member of APM,
25 which is a limited liability company, and purchases power marketing and
26 power management services from APM.

BIG RIVERS ELECTRIC CORPORATION
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March 18, 2011

1 APM acts as an agent of Big Rivers in power marketing activities. As a
2 member of APM, Big Rivers has one vote out of eighteen in matters on which
3 members vote. No member can have more than one vote.
4

5 Big Rivers was the sole owner of Big Rivers Leasing Corporation, which
6 was established to hold certain investments involved in the Big Rivers 2000
7 leveraged leases of three of its generating plants. Those leveraged leases
8 have been terminated, and the responsibilities for which that entity was
9 created have ceased. Big Rivers Leasing Corporation was dissolved.

10 c. Please see Big Rivers' response to Item PSC 1-4a, above.

11 d. Please see Big Rivers' response to Item PSC 1-3.

12 e. Please see Big Rivers' response to Item PSC 1-3.

13

14

15 **Witness)** C. William Blackburn

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BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 5)** *Provide a schedule showing for the test year and the two calendar years*
2 *immediately preceding the test year, with each year shown separately, the following*
3 *information regarding Big Rivers' investments in subsidiaries and joint ventures:*

- 4
- 5 *a. Name of subsidiary or joint venture;*
6 *b. Date of initial investment;*
7 *c. Description of the nature and business activities of the subsidiary or joint*
8 *venture;*
9 *d. Amount and type of investment made for each of the periods included in*
10 *this response;*
11 *e. A separate schedule of all dividends or income of any type received by Big*
12 *Rivers from its subsidiaries or joint ventures for the test year and three*
13 *preceding calendar years. Indicate how this income is reflected in the*
14 *reports filed with the Commission; and*
15 *f. Name of each officer of each of the subsidiaries or joint ventures, each*
16 *officer's annual compensation, the portion of that compensation that is*
17 *charged to the subsidiary or joint venture, the position each officer holds*
18 *with Big Rivers, and the compensation received from Big Rivers.*

19

20 **Response)** Big Rivers Leasing Corporation, a Delaware corporation, was a wholly-owned
21 subsidiary of Big Rivers during a portion of the two years immediately preceding the test year.
22 It was established December 21, 1999, in connection certain leveraged leases of two of Big
23 Rivers' generating stations. Those leveraged leases were terminated on September 30, 2008,
24 the investments held and managed by Big Rivers Leasing Corporation were sold, and Big
25 Rivers Leasing Corporation was legally dissolved on July 7, 2009. So, the historical test year
26 contains no activity related to Big Rivers Leasing Corporation.

27

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1
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3
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5
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Witness) C. William Blackburn

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 6)** *Provide Big Rivers' internal accounting manuals, directives, and policies and*
2 *procedures.*

3

4 **Response)** Big Rivers' accrual basis accounting policies follow the Uniform System of
5 Accounts prescribed by the Rural Utilities Service ("RUS") in RUS Bulletin 1767B-1, a copy
6 of which is provided on the CD accompanying these responses. Big Rivers' Board of
7 Directors and management have also established the following internal accounting manuals,
8 directives, and policies and procedures, copies of which are attach hereto –

9

- 10 1. Annual Fiscal Review Policy,
11 2. Signature Authorization with Bank Account Numbers and Bank Lockbox
12 Numbers redacted,
13 3. Spending Authority Limits Policy,
14 4. Authorization for Investment Proposal Policy,
15 5. Business Travel and Entertainment Expenses Policy,
16 6. Capitalization of Expenditures Policy as amended by the Smelter
17 Coordination Agreements, Section 3.15, and
18 7. Capitalized Interest Policy.

19

20

21 **Witness)** Mark A. Hite

22

23

24

25

26

**EXCERPT FROM THE MINUTES OF REGULAR MEETING
OF THE BOARD OF DIRECTORS
OF BIG RIVERS ELECTRIC CORPORATION
HELD IN HENDERSON, KENTUCKY, ON
JULY 21, 2006**

After an explanation by management of the proposed policy for Big Rivers' annual fiscal review, Director Sills moved, seconded by Director Bearden, that the following policy be adopted:

It shall be the policy of Big Rivers Electric Corporation that management will present an annual review of the fiscal results of the prior fiscal year during the next regular scheduled board meeting following the annual audit report.

The annual fiscal review will be presented to the full board and shall consist of the appropriate information in a clear and concise manner on the following subjects:

- 1) **Capital Financing** - Management will review the cost of capital and the cost of debt as outlined in Appendix A of this policy. For comparison, the report will compare the most recent fiscal year to the prior five years and will include how Big Rivers is doing in regards to any covenants or targets that may have been set.
- 2) **Financing of Capital Investments** - Management will review the prior year's capital expenditures and disclose the method used to finance these assets. For comparison, the report will compare the most recent fiscal year to the prior five years and will include how Big Rivers is doing in regards to any covenants or targets that may have been set.
- 3) **Equity and Capital Credits** - Management will review Big Rivers' margins, equity, capital credit allocation, and retirement of capital credits. For comparison, the report will compare the most recent fiscal year to the prior five years and will include how Big Rivers is doing in regards to any covenants or targets that may have been set.
- 4) **TIER and DSCR** - Management will review the Times Interest Earned Ratio (TIER) and Debt Service Coverage Ration (DSCR) as outlined in Appendix A of this policy. For comparison, the report will compare the most recent fiscal year to the prior five years and will include how Big Rivers is doing in regards to any covenants or targets that may have been set.
- 5) **Cash Reserves** - Management will review Big Rivers' cash reserves and lines of credit. For comparison, the report will compare the most recent fiscal year to the prior five years and will include how Big Rivers is doing in regards to any covenants or targets that may have been set.
- 6) **Rate Levels and Financial Projection** - Management will review the adequacy of Big Rivers' electric and transmission rates and report on any necessary rate changes that may be necessary.

**EXCERPT FROM THE MINUTES OF REGULAR MEETING
OF THE BOARD OF DIRECTORS
OF BIG RIVERS ELECTRIC CORPORATION
HELD IN HENDERSON, KENTUCKY, ON
JULY 21, 2006**

- 7) **Financial Projection** - Management will present a financial projection for the next ten years that will include the items listed in this policy along with other pertinent financial information.

It shall be the responsibility of the CEO to implement this policy. The board of directors shall be responsible for any changes to the policy.

APPENDIX A

$$\text{Cost of Debt} = \frac{\text{Interest expense on long-term debt}}{\text{13-month average principal balance}}$$

$$\begin{aligned} \text{Cost of Capital} = & \text{Cost of Debt (above)} \\ & + \frac{\text{Depreciation and amortization}}{\text{13-month average gross plant in service}} \\ & + \frac{\text{Property taxes}}{\text{13-month average gross plant in service}} \\ & + \frac{\text{Property insurance}}{\text{13-month average gross plant in service}} \end{aligned}$$

Times Interest Earned Ratio (TIER)

TIER is calculated as follows:

Net margins + interest expense on long-term debt (including interest charged to construction)

Interest expense on long-term debt (including interest charged to construction)

**EXCERPT FROM THE MINUTES OF REGULAR MEETING
OF THE BOARD OF DIRECTORS
OF BIG RIVERS ELECTRIC CORPORATION
HELD IN HENDERSON, KENTUCKY, ON
JULY 21, 2006**

Debt Service Coverage Ratio (DSCR)

Net margins + interest expense on long-term debt + depreciation and amortization
(including interest charged to construction)

Interest expense on long-term debt and principal due on long-term debt
(including interest charged to construction)

The motion was unanimously adopted.

I, Paula Mitchell, Executive Secretary of the Board of Directors of Big Rivers Electric Corporation, hereby certify that the above is a true and correct excerpt from the minutes of the Regular Meeting of the Board of Directors of said Corporation held on 7-21-06.

Paula Mitchell

**EXCERPT FROM THE MINUTES OF
REGULAR MEETING
OF THE BOARD OF DIRECTORS
OF BIG RIVERS ELECTRIC CORPORATION
HELD IN HENDERSON, KENTUCKY, ON
APRIL 17, 2009**

After an explanation by Bill Blackburn, Director Elder moved, seconded by Director Butler, that the following authorizations for bank account checks and wires and lock box access be approved effective upon closing of the unwind transaction:

1. Old National Bank - General Funds Account No.

Old National Bank is authorized to honor checks drawn and signed jointly by any two of the following:

- Mark A. Bailey,
- C. William Blackburn
- Mark A. Hite,
- Ralph A. Ashworth,
- Donna M. Windhaus.

Old National Bank is also authorized to honor wire/ACH transfer instructions from any two of these named individuals.

2. Old National Bank - Payroll Account No.

Old National Bank is authorized to honor checks drawn and signed jointly by any two of the following:

- Mark A. Bailey,
- C. William Blackburn
- Mark A. Hite,
- Ralph A. Ashworth.

3. Any two of the following individuals are authorized to have the right of access and control over the corporate lock box # at Old National Bank of Henderson:

- Mark A. Hite,
- Ralph A. Ashworth,
- Donna M. Windhaus,
- Travis A. Siewert.

4. Any two of the following individuals are authorized to have the right of access and control over the payroll and general fund lock boxes # and # at Old National Bank of Henderson:

- Mark A. Hite,
- Ralph A. Ashworth,
- Donna M. Windhaus,
- David W. Baumgart,
- Travis A. Siewert.

**EXCERPT FROM THE MINUTES OF
REGULAR MEETING
OF THE BOARD OF DIRECTORS
OF BIG RIVERS ELECTRIC CORPORATION
HELD IN HENDERSON, KENTUCKY, ON
APRIL 17, 2009**

5. Old National Bank - Bargaining Savings Trust Account No. 910585691 and Salaried Savings Trust Account No.

Old National Bank is authorized:

(1) to honor checks drawn and signed jointly by any two of the following:

- C. William Blackburn,
 - Mark A. Hite,
 - James V. Haner.
- and

(2) to honor wire/ACH transfer instructions from any two of the following:

- C. William Blackburn,
- Mark A. Hite,
- James V. Haner,
- Ralph A. Ashworth.

6. Old National Bank - Oracle System – Accounts Payable Account No.

Old National Bank is authorized to honor checks drawn and signed jointly by any two of the following:

- Mark A. Bailey,
- C. William Blackburn
- Mark A. Hite,
- Ralph A. Ashworth,
- Donna M. Windhaus.

Old National Bank is also authorized to honor wire/ACH transfer instructions from any two of these named individuals.

7. Old National Bank – PeopleSoft System - Payroll Account No.

Old National Bank is authorized to honor checks drawn and signed jointly by any two of the following:

- Mark A. Bailey,
- C. William Blackburn,
- Mark A. Hite,
- Ralph A. Ashworth.

**REGULAR MEETING
OF THE BOARD OF DIRECTORS
OF BIG RIVERS ELECTRIC CORPORATION
HELD IN HENDERSON, KENTUCKY, ON
APRIL 17, 2009**

8. Old National Bank – PeopleSoft System – Cafeteria Reimbursement Account No.

Old National Bank is authorized to honor checks drawn and signed jointly by any two of the following:

- Mark A. Bailey,
- C. William Blackburn,
- Mark A. Hite,
- Ralph A. Ashworth,
- Donna M. Windhaus.

Old National Bank is also authorized to honor wire/ACH transfer instructions from any two of these named individuals.

9. Authorize management to establish investments and/or investment accounts as follows:

Transition Reserve	\$35 million
Non-Smelter Member Economic Reserve	\$157 million
Rural Economic Reserve	\$60.9 million

The investments/investment accounts are authorized:

(1) to honor checks drawn signed jointly by any two of the following or to honor wire/ACH transfer instructions from any two of the following:

- Mark A. Bailey,
- C. William Blackburn,
- Mark A. Hite,
- Ralph A. Ashworth,
- Donna M. Windhaus.

The motion was unanimously adopted.

I, Paula Mitchell, Executive Secretary of the Board of Directors of Big Rivers Electric Corporation, hereby certify that the above is a true and correct excerpt from the minutes of the Regular Meeting of the Board of Directors of said Corporation held on 4-17-09.

Paula Mitchell



COMPANY POLICY

POLICY NUMBER: <u>108</u> APPROVED BY: Board DATE LAST REVISED: 1-15-10	ORIGINAL EFFECTIVE DATE: 7-17-09 ORIGINAL APPROVAL DATE: 6-20-08
SPENDING AUTHORITY LIMITS	

The spending limits set forth in this policy are to be used in conjunction with administering the annual budget and the financial plan, including the Authorization for Investment Proposal (AIP) Policy.

	Limits - \$	
	Budgeted	Budget Overage
Individual Contributor	0	0
Supervisor	up to 10,000	0
Manager or Director	up to 100,000	0
Plant Manager	up to 500,000	0
Vice President (VP) or Sr. VP	up to 750,000	up to 100,000
Chief Executive Officer (CEO)	over 750,000	up to 1,000,000
Board – Budget Amendment - Company-Wide		over 1,000,000

Notes:

- 1) These spending limits do not apply to labor/labor overheads, variable operations and certain other specified spending (e.g., debt service, emissions fees, property taxes and property insurance).
- 2) This policy excludes purchasing card (P-Card) purchases and purchases within the Energy Related Transaction Authority Policy.
- 3) The annual budget and the financial plan will be approved by the Internal Risk Management Committee (IRMC), the CEO and the Board. The financial plan shall be for a period of up to three years beyond the budget. A budget amendment >\$1M aggregate requires approval by the Board.
- 4) For purposes of this policy, the term budget may refer to either or both the approved annual budget and the approved financial plan.
- 5) The re-forecast of the annual budget is reviewed by the IRMC and CEO each of the months March thru November. (Re-Forecast=YTD Actual + balance of year estimate.) Note that actual is known approximately 6 weeks after-the-fact (i.e., mid-March, the IRMC would review January Actual + February thru December estimate).
- 6) While the requisitioner generally requires “one-up” approval, excluding the CEO, it’s unnecessary beyond the supervisor level if both:
 - a. Included in the annual budget or the relevant year of the financial plan and,

- b. Less than an amount determined from time to time by the CEO, not to exceed \$2,500.
- 7) Capital is pursuant to the AIP Policy.
- 8) Any project spending authority subsequently exceeded requires the prompt and appropriate higher level of approval.
- 9) Spending authority may be delegated for a specified term upon written notification to the Manager Budgets, subject to approval of the CEO.
- 10) Material reallocation of funds will be promptly presented to the Board during a regularly scheduled Board meeting.
- 11) For multi-year contracts of a term not exceeding the approved financial plan, the annual budget and each year of the financial plan are to be viewed independently, and approval shall be based on the aggregate amount pursuant to this policy.

Big Rivers Policy 108 Revision Record			
Number	Date	Notes	Approved by
Rev. 0	06-20-08	Spending Authority Limits	Big Rivers' Board
Rev. 1	01-15-10	Spending Authority Limits	Big Rivers' Board



COMPANY POLICY

POLICY NUMBER: 109	ORIGINAL EFFECTIVE DATE: 7-17-09
APPROVED BY: President & CEO	ORIGINAL APPROVAL DATE: 6-20-08
DATE LAST REVISED: 1-15-10	

AUTHORIZATION FOR INVESTMENT PROPOSAL (AIP)

The primary purpose of this Policy is to establish a uniform process for:

- Evaluating and authorizing funding for capital projects
- Control over capital expenditures
- Pre and post review of capital expenditures

General Requirements

The Manager Budgets is responsible for issuing appropriate procedures for the AIP process. All project managers (each capital project request designates a project manager) are responsible for and accountable to the AIP process. This Policy is subject to the Spending Authority Limits Policy. Preliminary Survey and Investigation Charges are not covered by this Policy. Note that various Work Authorizations for certain capital, such as pole replacements, are budgeted as one project.

AIP: Although specific capital projects are identified in the Annual Budget and the Financial Plan, they are subject to the AIP process. Capital projects are not considered approved until all elements of the AIP Form are completed.

The AIP Form is used for any capital project. Noteworthy highlights include the following:

- An AIP Form must be submitted and approved prior to committing to or incurring any capital expenditure, unless it meets qualifications for early activation (see below).
- Approvals should be obtained in the sequence shown in the approval section of the AIP Form.
- Approvals must be obtained up to the dollar level stated per the AIP Form for any project.
- Any AIP Form over \$300,000 (net of cost share by external parties, e.g., HMP&L) must include both a detailed Investment Proposal and a Capital Evaluation, with such Capital Evaluations over \$500,000 requiring approval of the Vice President Accounting.
- A revised AIP Form must be submitted for significant project overruns (see below).
- All instructions provided with the AIP Form must be followed.

Investment Proposal and Capital Evaluation: The Investment Proposal is a written narrative explaining in detail the nature of and justification for the capital project. The Capital Evaluation is an economic analysis. The following key elements of these items will provide senior management with consistent information for evaluating capital projects:

- Full description, including justification and alternative options.
- Economics:
 - NPV, Payback and IRR, based on the nominal cash flows.
 - Other economic measures, as appropriate, may be shown.
- Risk assessment and sensitivity analysis showing the impact on the NPV, Payback and IRR.

- Project management and accountability.
- Assumptions.
- Supporting document references, if any (e.g., reports or studies).
- Annual Budget/Financial Plan provision for project.
- Milestone plan.
- Environmental impact of the investment.

Unbudgeted Projects or Under-Funded Projects: Any planned capital expenditure that was not included in the Annual Budget must either be offset by a like reduction in one or more budgeted projects, or the over budget item must be approved in accordance with the Spending Authority Limits Policy. Similarly, any planned capital expenditure that was not included in the relevant year of the Financial Plan must either be offset by a like reduction in one or more relevant year Financial Plan projects, or the over relevant year Financial Plan item must be approved in accordance with the Spending Authority Limits Policy. By virtue of the off-setting process, such funded projects are then deemed budgeted/planned. Projects that are submitted for approval that were included in the Annual Budget, but where the requested capital amount is greater than the budgeted amount for that project, must either be offset by a like reduction in one or more budgeted projects, or the over budget amount must be approved in accordance with the Spending Authority Limits Policy. Similarly, projects that are submitted for approval that were included in the relevant year of the Financial Plan, but where the requested capital amount is greater than the plan amount for that project, must either be offset by a like reduction in one or more planned projects, or the over plan amount must be approved in accordance with the Spending Authority Limits Policy.

Project Overruns: When it is apparent that the amount approved on the original AIP Form will be insufficient (project is expected to be the lesser of 10% or \$100,000 over, subject to a minimum of \$25,000) to complete the project, a revised AIP Form must be promptly completed. The additional funding requested must either be offset by a like reduction in one or more Annual Budget projects, or relevant year of the Financial Plan projects, or the additional funding must be approved in accordance with the Spending Authority Limits Policy. Projects not expected to exceed the approved AIP Form by the lesser of 10% or \$100,000, subject to a minimum of \$25,000, do not require further approval or review, but the increased funding must be offset by a like reduction in one or more Annual Budget projects, or relevant year of the Financial Plan projects.

Early Activation Guidelines

In order for a project to be early-activated due to an emergency situation, one or more of the following criteria must be met:

- The capital expenditure is needed to address an immediate safety risk.
- A problem has been found, and immediate corrective action is appropriate in order to maintain system reliability.
- Essential equipment has failed and corrective action is required.

The AIP Form must be completed as soon as possible subsequent to early-activation.

Administrative Responsibility: Vice President Accounting.

Big Rivers Policy 109 Revision Record			
Number	Date	Notes	Approved by
Rev. 0	06-20-08	Authorization for Investment Proposal (AIP)	President and CEO
Rev. 1	01-15-10	Authorization for Investment Proposal (AIP)	President and CEO

AUTHORIZATION FOR INVESTMENT PROPOSAL

Original
 Revised

Attachment A to Policy 109

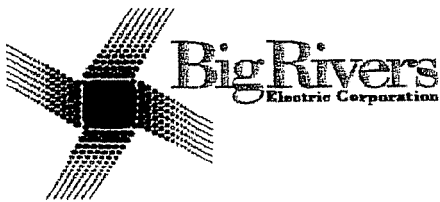
Name of Project:					
Date Requested:		Project Number:		Related Project Numbers:	
Budgeted [1] Y <input type="checkbox"/> N <input type="checkbox"/>		If not budgeted, list alternate budget ref. Number(s) [1]:			
Expected Start Date [2]:		Expected In-service Date [2]:		Expected Completion Date [2]:	
AIP Prepared by:			Phone:		
Project Manager:			Phone:		
Product Code [3]	Resp. Center [4]	Location Code [5]	County [5]	OBU Name [6]	

REASONS AND DETAILED DESCRIPTION OF PROJECT
(include sketch no., if applicable)

	Capital Investment	Cost of Removal/Retirement	Capital Cost Subtotal [7]	Initial O&M Costs [8]	Lifetime Maintenance [8]	TOTAL INVESTMENT
Costs						
Company Labor			-			-
Contract Labor			-			-
Materials			-			-
Right of Ways/Land			-			-
Other (Describe)			-			-
Less Salvage			-			-
Local Engineering [9]			-			-
Subtotal	-	-	-	-	-	-
Contr. In Aid on Constr. (CIAC) [10]			-			-
Net Expenditures - excluding Capitalized Interest	-	-	-	-	-	-
Capitalized Interest (if applicable) [11]			-			-
Less: Cost Share by External Parties (i.e. HMP&L)			-			-
Net Expenditures, including Capitalized Interest	-	-	-	-	-	-

Signature Required (Based on CAPITAL COST SUBTOTAL COLUMN) [7]:

	Authorized by [12]	Budgeted/Unbudgeted	Typed or Printed Name	Signature	Date
1.	Supervisor	Up to \$10,000/\$0			
2.	Manager or Director	Up to \$100,000/\$0			
3.	Plant Manager	Up to \$500,000/\$0			
4.	VP or Sr. VP	Up to \$750,000/Up to \$100,000			
5.	CEO	Over \$750,000/Up to \$1 million			
6.	Budget Analyst	All AIP Forms for appropriate area			
7.	VP Accounting	All AIP Forms > \$500,000			



COMPANY POLICY

POLICY NUMBER: 23 ISSUE DATE: 04/24/03

APPROVED BY: *[Signature]*

BUSINESS TRAVEL AND ENTERTAINMENT EXPENSES

The purpose of this policy is to set forth guidelines for reimbursement (or payment) by the Company of employee business travel and entertainment expenses. It is the responsibility of the employee when incurring these expenses to see that the cost to the Company is reasonable and appropriate.

BUSINESS TRAVEL EXPENSES

Expenses subject to reimbursement include the cost of the employee's air and ground transportation, meals, lodging, telephone calls, and other incidental expenses related to business travel. Meal expense that an employee incurs for a business associate is also reimbursable, but only if the meal qualifies as business entertainment (see the Business Entertainment section of this policy). Transportation costs to be reimbursed do not include the cost of commuting.

1. Commuting is personal travel between one's home and normal work location (headquarters or the ET&S office), regardless of the distance traveled or whether a Company vehicle or personal vehicle is used. Commuting also includes travel from an employee's home to his normal work location for an emergency call-out or on one of his scheduled days off.

If an employee travels in his personal vehicle to a work location other than his normal work location, he may submit for reimbursement those miles driven on behalf of the Company that exceed the normal round-trip miles in commuting to work. (See item 3 below.) If the employee's work assignment is at a site in excess of 100 miles from his normal work location and cannot be completed in one day, he should arrange for overnight accommodations. If he chooses, instead, to drive home and return the next morning, he will do so at his own expense because the mileage reimbursement in this case will equal only one round trip from his normal work location to the work site.

2. The preferred means of business travel will typically be a Company vehicle for trips within 300 miles of the employee's normal work location, and commercial air transportation for longer trips, subject to the discretion and approval of the manager and vice president. (Chartered flights require approval of the president and CEO.) Cost shall be the essential element in airline and flight selection, although scheduling may influence the choice. Personal preferences in travel may be considered only after the first criterion of reasonable cost. Employees are expected to travel in coach class.

BUSINESS TRAVEL AND ENTERTAINMENT EXPENSES

3. If an employee uses his personal vehicle for business travel because a Company vehicle was not available, he shall be reimbursed for the business mileage at the Company's standard reimbursement rate. If an employee requests to use his personal vehicle on a business trip rather than use an available Company vehicle or travel by air, and the manager and vice president approve his request, he shall be reimbursed for the business mileage at a rate up to the Company's standard reimbursement rate; provided that the total reimbursement for all business travel expenses of the trip shall not exceed the cost the Company would have incurred had the employee traveled by the Company-preferred means, such amount to be determined in advance where possible, by the manager of accounting.

The preceding reimbursement provisions apply whether the personal vehicle is one owned by the employee or one rented in his name, i.e., using his own personal credit card. However, when a rental car has been approved for business travel, but is to be rented in the employee's name because he is combining personal travel with business (see item 7 below), the Company will reimburse that portion of the rental car expense attributable to the business travel; provided that the cost of insurance purchased by the employee when renting a vehicle in his own name is non-reimbursable.

4. Car rental upon arrival at the destination is permitted if it is the most practical means of ground transportation, but except for emergency situations, renting a car in the Company's name (i.e., using a Company credit card) requires approval of the employee's manager and vice president. It is generally better to use taxis or scheduled shuttle, limousine or other public transportation. When a car is rented in the Company's name, the rental car insurance should be declined.
5. Personal telephone calls home are reimbursable. Calls made on land lines should be limited to no more than one per day and should be reasonable in length. (For personal use of Company-provided cellular telephones, refer to the Cellular Telephone Policy.)
6. Travel expenses of an employee's spouse are reimbursable only if the spouse's presence on the trip is required to conduct the Company's business, serving a bona fide business purpose other than the mere performance of incidental services. Reimbursement of a spouse's travel expenses requires approval of the president and CEO. Travel costs attributable to the spouse are those that would not have been incurred if the spouse had not accompanied the employee. (Travel costs attributed likewise to the employee's dependents are always non-reimbursable.)
7. Personal travel may be combined with business travel, if approved by the employee's manager and vice president. This includes vacation, extended weekends, or other personal days taken immediately before or after the business portion of the trip. Costs attributable to the personal travel are those that would not have been incurred

BUSINESS TRAVEL AND ENTERTAINMENT EXPENSES

otherwise, and they are non-reimbursable. Use of a Company-owned or Company-rented vehicle for the personal portion of the trip is prohibited, except for employees who have been assigned vehicles for their personal use, the value of which is reported on their W-2. (Such employees are to reimburse the Company for the portion of any Company-rented car expense attributable to the personal travel.)

8. Prior approval of the manager and vice president is required for all business travel by an employee, but a Travel Authorization is required to be completed only if the trip is outside of the Company's service territory and requires the employee to stay away from home overnight. (A Travel Authorization is not required for travel by or with a vice president.) When submitting a Travel Authorization, the employee may request a cash advance based upon the estimated out-of-pocket expenses. No cash advance will be issued for an amount less than \$50 or for any item that will be charged directly to the Company.
9. An Expense Report is required for reimbursement of business-related expense. It should be submitted to the manager and vice president for approval within 30 calendar days following the date of the expenditure or completion of the business trip.

The Expense Report should show the date, description, and amount of each expenditure for which reimbursement is requested. For business trips, it should also show the departure and return dates, number of days on business, destination, and business purpose.

Receipts, bills, or credit card slips documenting each separate expenditure over \$25 are to be attached to the Expense Report. The documentation should identify the amount, date, place, and type of the expenditure, and if not clear from the circumstances or reported on the Expense Report, the business purpose.

For business entertainment expenditures (see the Business Entertainment section of this policy), the Expense Report and/or accompanying documentation should also identify: the individual entertained; his business relationship to the Company (if not apparent); and the date, place, and duration of the business discussion preceding or following the entertainment (but only if no business discussion was anticipated or engaged in during the entertainment).

10. Employees assigned a Company credit card are responsible for signing all charge tickets and/or the Statement of Account, and for seeing that all documentation is submitted with the Statement of Account. The documentation should identify, for each expenditure, those elements required to be substantiated under item 9 above. Cardholders charging gas or service for a Company vehicle are responsible for ensuring that the vehicle number is recorded on the charge ticket.

BUSINESS TRAVEL AND ENTERTAINMENT EXPENSES**BUSINESS ENTERTAINMENT EXPENSES**

1. Entertainment includes any activity generally considered to provide entertainment, amusement, or recreation. This includes picking up the check for the cost of a meal with a business associate, such as a customer, supplier, agent, employee, etc. (The meal consumed by the employee, if related to business travel, is reimbursable as business travel expense, whether or not part of a business entertainment expense.) Entertainment expense qualifies as business entertainment expense, and is subject to reimbursement, if it is directly related to or associated with the active conduct of Company business.

An entertainment expense is directly related to Company business if: the main purpose of providing the entertainment was the active conduct of business; business was conducted during the entertainment; and there was more than a general expectation of deriving some specific business benefit from it. An entertainment expense is associated with Company business if: there was a clear business purpose for incurring the expense; and the entertainment occurred directly before or after a substantial business discussion.

2. In circumstances where entertainment of a business associate qualifies as business entertainment and it is impractical to entertain him without his spouse, the employee's cost of entertainment for the spouse is reimbursable. If the employee's spouse accompanies him in this case, the cost of her entertainment is also reimbursable. The expense for any social or non-business guest in attendance would be non-reimbursable. (Reimbursement for the business entertainment of spouses requires approval of the president and CEO.)
3. As a general rule, only management personnel will incur business entertainment expenses. Business entertainment by non-management employees requires prior approval of the manager and vice president.
4. Personal entertainment expenses are non-reimbursable. This includes any entertainment expense that does not qualify as a business entertainment expense, and any transportation costs that are incurred only because of the personal entertainment.
5. Reimbursement of business entertainment expenses requires submission of an Expense Report and accompanying documentation, all as set out under item 9 in the Business Travel section of this policy.

SUBJECT Capitalization of Expenditures
PAGE 1 of 2
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Approved by 

SCOPE: Determining when to capitalize an expenditure to "Electric Plant in Service" account 101.000 as opposed to expense in accordance with REA Bulletin 181-1.

POLICY: To be capitalized, an item of property must be covered by one of the following classifications:

- (A) New Retirement Unit
- (B) Retirement Unit Replacement
- (C) Retirement System Addition
- (D) Retirement System Replacement
- (E) New Minor Property Item
- (F) Minor Property Item Replacement with Betterment
- (G) Computer Software and Software Upgrades

RULES: See the corresponding lettered paragraph below for rules governing each case. Stated dollar values are after consideration of freight, sales tax, discount, etc.

(A) New Retirement Unit

1. Cost more than \$1,000 in boiler or turbogenerator plant or \$500 in other accounts, and
2. Be readily separable and separately useable, and
3. Have an expected useful life of more than one year. Valves that are requisitioned, including those inventoried, which cost more than \$1,000 and are over 2" in size and are not replacements for an existing system are to be capitalized. (System valve replacements are to be charged to maintenance.)

(B) Retirement Unit Replacement

1. Cost more than \$1,000 in boiler or turbogenerator plant or \$500 in other accounts, and
2. Be a replacement of a similar retirement unit or consist of replacing minor property items that total to more than 50% of the existing retirement unit cost. If the 50% test is met, it is assumed a new retirement unit has been created. Retire 100% of the old unit and recapitalize the salvageable portion along with the new minor property item(s). (The replacement of existing minor property items costing 50% or less of the original retirement unit is to be charged to maintenance.)

(C) Retirement System Addition

1. Be an addition to or an expansion of a system, and
2. Cost more than \$1,000 in boiler or turbogenerator plant or \$500 in other accounts, and
3. Be of permanent nature, and
4. Be an integral part of an existing system. (A system is a grouping of generic or interacting items forming a unified whole. Classification as a system is for accounting convenience and enables an efficient and methodical means to account for a grouping of items which are frequently changing as a result of additions and replacements. Classification as a system may be appropriate where specific item identity is difficult to ascertain. Financial Services will make all system determinations. When it is evident that multiple items are purchased on multiple requisitions, possibly on different dates, for the same system project, the capitalization decision shall be based on the total project cost.)

SUBJECT Capitalization of Expenditures

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(D) Retirement System Replacement

1. Be an integral part of an existing system, and
2. Be of permanent nature, and
3. Cost more than 50% of the existing retirement system. If the 50% test is met, it is assumed a new retirement system has been created. Retire 100% of the old system and recapitalize the salvageable portion along with the new replacement cost. (Replacement of an existing system costing 50% or less of the original system is to be charged to maintenance.)

(E) New Minor Property Item

1. Minor Property item not previously existing, and
2. Be of a permanent nature, and
3. Cost exceeds 25% of the retirement unit of which it will become a part or \$10,000, the smaller of the two. (Otherwise, the addition of minor property items is to be charged to operations.)

(F) Minor Property Item Replacement with Betterment

1. Be of a permanent nature, and
2. Result in a substantial betterment with the primary aim of making the property affected more useful, more efficient, more durable, or capable of greater capacity. Capitalize the cost in accordance with the NOTE 1, below.

(G) Computer Software and Software Upgrades

1. Capitalize any new software purchase of \$1,000 or more if used with a boiler or turbogenerator computer or \$500 or more if used for any other computer, as long as the new software has a useful life of more than one year.
2. Any software upgrade should be capitalized if the cost of the upgrade exceeds 25% of the software which it will become a part or \$10,000, the smaller of the two. The 25% must be \$1,000 or more if used with a boiler or turbogenerator computer or \$500 or more if used for any other computer. The software upgrade must have a life of more than one year.

NOTE 1: In all cases above except (E), the amount capitalized is governed by standard accounting principles. For (E) above, the amount capitalized is equal to the difference between the cost of the new minor property item and the cost of replacement without betterment at today's prices. The remaining dollars are to be charged to maintenance.

NOTE 2: A work order is required when constructing, fabricating, modifying, installing, or removing capital facilities or equipment. See Estimate Construction Work Order procedure number 011.210.08 for details.

REFERENCES: Excerpts taken from REA Bulletin 181-1 (Page 101-13) and 181-2 (Page 1.)

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

ATTACHMENT TO BIG RIVERS' RESPONSE TO PSC 1-6

Excerpt from Coordination Agreements with Alcan Primary Products Corporation and Century Aluminum of Kentucky General Partnership dated as of July 1, 2009

Section 3.15 Big Rivers Capitalization Policy. To the extent consistent with Accounting Principles, Applicable Law and guidance of applicable Governmental Authorities or RUS, Big Rivers shall capitalize expenditures for the replacement of the items related to Big Rivers' generation facilities identified in the list of the retirement units set forth in the Schedule 3.15.

Schedule 3.15

(See following pages.)

** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. **

310: Land and Land Rights

310-001

001	LAND AND LAND RIGHTS
001	LAND FOR ASH POND
001	LAND R-O-W FOR POTABLE WATER LINE
001	LAND R-O-W COAL HAUL ROAD
001	LAND R-O-W, COAL SCALES & GUARDHOUSE

311: Structures and Improvements (Steam Production)

311-001

FOUNDATION

001 CELL, BARGE UNLOADER, FOUNDATION
001 CELL, UNLOADING FACILITY, FDN., BRIDGE
001 EXCAVATION BUILDING, FORMWORK, REBAR, FOUNDATION
001 FIRE PROTECTION, PUMP HOUSE FDNS
001 FOUNDATION, CONCRETE SERVICE BUILDING
001 FOUNDATION, FGD CONTROL BUILDING
001 FOUNDATION, MAINTENANCE SHOP
001 FOUNDATION, PERMANENT WAREHOUSE
001 FOUNDATION, POTABLE WATER BUILDING
001 FOUNDATION, POWER PLANT
001 FOUNDATION, REID WAREHOUSE
001 FOUNDATION, SERVICE BUILDING, SUPERSTRUCTURE
001 FOUNDATION, SHELTER ON COAL HANDLING EQUIPMENT
001 FOUNDATION, SOLID WASTE HANDLING BUILDING
001 FOUNDATION, TOOL ROOM
001 FOUNDATION, TURBINE BUILDING
001 FOUNDATION, TURBINE BUILDING, SUPERSTRUCTURE
001 FOUNDATION, WATER TREATMENT BUILDING
001 FOUNDATIONS
001 FOUNDATIONS, EARTHWORK, GENERAL PLANT SITE
001 FOUNDATIONS, FLOOR DRAINS, TURBINE BUILDING
001 FOUNDATIONS, FOR WATER PLANT BLDG, CONCRETE
001 FOUNDATIONS, PROPANE TANKS
001 RECORDS STORAGE WAREHOUSE, CONCRETE PLACEMENT
001 RIP RAP, FILL, DEWATER
001 SERVICE BUILDING-FOUNDATIONS
001 TURBINE BUILDING FOUNDATIONS, CONCRETE, CAISSONS

311-002

STRUCTURE

002 BUILDING, CLARIFIER EQUIPMENT, GREEN 2
002 BUILDING, COAL HANDLING EQUIP.
002 BUILDING, COAL HANDLING, OFFICE,
002 BUILDING, MAINTENANCE
002 BUILDING, OIL STORAGE FLOOR
002 BUILDING, SERVICE, THIRD FLOOR, MODIFICATION
002 BUILDING, STEEL
002 BUILDING, STORAGE/BOILER TUBE
002 BUILDING, ELECTRICAL STORAGE
002 BUILDING, WATER PLANT, W/ ELECTRICAL WIRING
002 BUILDING, HEAVY EQUIPMENT, MAINT, COAL HANDLING
002 BUILDING, TOOL ROOM WAREHOUSE
002 CABLE, TELEPHONE
002 CATWALK, STRUCTURE
002 CIRCULATING WATER OUTFALL, CANAL, & ETC
002 CLOSET, LIBRARY/STATIONERY
002 COAL HANDLING SERVICE BUILDING-STRUCTURE
002 CONTROL HOUSE, ELECTRICAL
002 CONTROL HOUSE, UNLOADING
002 CONTROL ROOM
002 DOOR, ELECTRIC STEEL
002 DOOR, OVERHEAD
002 DOOR, STEEL SERVICE EQUIP, MACHINE SHOP
002 DRAPERIES, FIRST FLOOR, WILSON STATION
002 FLOOR, CONCRETE, WELDED WIRE
002 FLOOR, MEZZANINE, W/ ACCES STAIRWAY, TOOL ROOM
002 GRATING, GALVANIZED, CENTRAL STEEL & WIRE
002 GUARDHOUSE
002 INSULATION
002 LUNCH & LOCKER ROOM
002 MAINT. SUPV. OFFICE

** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. **

311: Structures and Improvements (Steam Production)

002 OFFICE
002 PANAMA HOIST HOUSE BUILDING
002 PANAMA SERVICE BUILDING
002 PERMANENT WAREHOUSE
002 RAILROAD, SERVICE
002 RECORDS STORAGE WAREHOUSE, PREFAB BUILDING
002 SERVICE BUILDING
002 STORAGE ROOMS
002 STRUCTURES & PLATFORMS, STEEL ACCESS
002 TOOL ROOM ANNEX
002 TURBINE BUILDING
002 WALL, COAL HANDLING RETAINER
002 WALL, CONCRETE, RETAIN COAL PILE
002 WALL, FIRE
002 WALL, RETAINING @ RECLAIM TUNNEL
002 WAREHOUSE STRUCTURE
002 WAREHOUSE UNLOADING RAMP & STORAGE PADS
002 WATER TREATMENT BUILDING

311-003

ROOF

311-004

HVAC-AIR CONDITIONING SYSTEM (CENTRAL UNITS ONLY)

004 AIR CONDITIONER
004 AIR HANDLER
004 CONDENSER
004 CONTROL SYSTEM
004 DUCT WORK
004 FAN
004 FAN, MOTOR
004 FILTER
004 LOUVERS
004 VENTS

311-006

ELEVATOR, CRANE, HOIST, ETC.

006 ELEVATOR, BOILER BUILDING
006 ELEVATOR, PASSENGER
006 ELEVATOR, TRAC, SERVICE BUILDING
006 LIFT, VERTICAL MATERIAL

311-007

HVAC-FAN, VENTILATING

007 AIR HANDLER
007 CONTROL SYSTEM
007 DUCT WORK
007 FAN
007 FAN, MOTOR
007 FILTER
007 LOUVERS

311-009

FIRE PROTECTION SYSTEM

009 CABINET, FIRE HOSE
009 CONTROL CABINET, FIRE PROTECTION
009 CONVEYOR FLOOR FOAM EQUIPMENT
009 FIRE DETECTION SPRINKLER SYSTEM
009 FIRE DETECTOR
009 FIRE HYDRANT
009 FIRE HYDRANT ENCLOSER
009 FIRE PROTECTION
009 FIRE PUMP
009 FIRE PUMP CONTROLLER
009 FIRE PUMP, DIESEL ENGINE

311: Structures and Improvements (Steam Production)

009 LIGHTNING PROTECTION SYSTEM
009 MOTOR, FIRE PUMP
009 PIPE SYSTEM, DRY, FOR CRUSHER HOUSE
009 PIPING SYSTEM, UNDERGROUND YARD FIRE PROTECTION
009 REEL, SWINGING HOSE WITH CLAMP
009 TANK, FIRE WATER STORAGE

311-010

FIXTURES, LIGHTING

010 LAMP, MERCURY
010 LIGHTING
010 LIGHTING, POWER DISTRIBUTION LINE
010 SODIUM LIGHTING, HIGH PRESSURE

311-011

HVAC-FURNACE OR BOILER

011 AIR HANDLER
011 CONTROL SYSTEM
011 HEATING SYSTEM

311-013

HVAC-HEAT PUMP OR HEATER

013 AIR HANDLER
013 CONDENSER
013 CONTROL SYSTEM
013 EVAPORATOR
013 FILTER
013 HEATING SYSTEM

311-014

HOUSE LIGHTING OR POWER BOARD

014 LIGHTING
014 PANEL, UTILITY

311-017

REFRIGERATION SYSTEM

017 REFRIGERANT, TOOL

311-018

HVAC-SPACE HEATER

018 HEATER
018 HEATER, SPACE

311-023

WATER HEATER, DOMESTIC

023 WATER HEATER

311-024

MISCELLANEOUS MINOR STRUCTURE

024 AIR LINE PIPING EXTENSION TO SANDBLASTING UNIT
024 CAGE, STORAGE, 3 SIDED, W/SLIDING GATE
024 CURTAINS, CLEAR, CONTROL ROOM WINDOW
024 DITCH, CONCRETE
024 ELECTRIC SERVICE SYSTEM ADDITION W/TRANSFORMER
024 FLOOR, CONCRETE
024 GAS LINE
024 GUARD HOUSE
024 GUARD RAIL
024 LOCKER, WALL
024 OUTFALL FLUME & DITCH
024 OUTFALL STRUCTURE
024 PIPE RACK & FITTING BINS
024 SERVICE WINDOW, VERTICAL SLIDING
024 SHOWER, FACILITIES
024 SIGN, ALUMINUM
024 SINK
024 SINK, CABINET

311: Structures and Improvements (Steam Production)

- 024 STAIRWAY, INTAKE
- 024 TANK, WATER STORAGE
- 024 TOOL CRIB
- 024 WELL, SEAL
- 311-025**
- ANY PRINCIPAL ITEM OF EQUIPMENT**
- 025 BATHHOUSE EQUIPMENT
- 025 DEHUMIDIFIER
- 025 STORAGE RACKS
- 311-026**
- BRIDGE OR TRESTLE**
- 026 BRIDGE (ACCESS) TO UNLOADER CELLS
- 026 BRIDGE OVER PIPE SHELF
- 026 RIP RAP
- 311-028**
- CULVERT**
- 028 CULVERT
- 311-029**
- DOCK**
- 029 UNLOADING DOCK
- 029 WAREHOUSE, RAMP
- 311-030**
- FENCE**
- 030 FENCE
- 030 GATE, BARRIER, MAIN ENTRANCE & RADIO CONTROL
- 311-031**
- FLAG POLE**
- 031 POLE, FLAG
- 311-033**
- PARKING LOT**
- 033 PARKING LOT
- 033 PAVING
- 033 STEPS, GALVANIZED METAL
- 311-034**
- RETAINING WALL OR DIKE**
- 034 DIKES, GENERAL PLANT SITE
- 034 RETAINER WALL
- 311-035**
- ROAD**
- 035 APRON, CONCRETE
- 035 BLACKTOP
- 035 BLACKTOP, SEALER
- 035 ROAD
- 311-036**
- SEWER**
- 036 FLOWMETER
- 036 PIPING, SANITARY SEWER, PIPE & GRINDER PUMP
- 036 SANITARY SEWERS
- 036 SEWAGE LIFT STATION
- 036 SEWER SYSTEM
- 311-038**
- TREATING PLANT**
- 038 BUILDING, SEWAGE TREATMENT PLANT
- 038 SEWAGE TREATMENT PLANT
- 311-040**
- WELL**
- 040 WELL, INSTALLATION & DRILLING SERV, OIL CLEANUP

311: Structures and Improvements (Steam Production)

311-041

YARD DRAINAGE SYSTEM

- 041 DISCHARGE BASIN
- 041 DRAINAGE, COAL HDLG SERVICE BLDG
- 041 DRAINAGE, DITCH
- 041 DRAINAGE, LINE
- 041 DRAINAGE, SYSTEM
- 041 OIL TRENCHES W/GRAVEL BED & DRAINAGE LATERALS
- 041 PANEL, SITE DRAINAGE CONTROL
- 041 PUMP, VERTICAL, SITE DRAINAGE

311-042

YARD LIGHTING SYSTEM

- 042 LIGHTING, YARD
- 042 LIGHTING, PARKING LOT AND SIDEWALK

311-043

FUEL OIL DIKE

- 043 OIL SPILL RECOVERY UNIT
- 043 UNLOADING PAD, FUEL TRUCK

311-045

ROCK SURFACE AND RIP RAP

- 045 RIP RAP, RIVER BANK

311-047

HOLDING PONDS

- 047 PIPE, DRAINAGE CULVERT DREDGE POND
- 047 PONDS

311-048

PAVEMENT

- 048 PAVING, SIDEWALK

311-051

AMBIENT AIR MONITORING SYSTEM

- 051 AMBIENT AIR MONITORING BUILDING
- 051 FENCE, AMBIENT AIR MONITORING SYSTEM
- 051 GRAVEL & CULVERTS, AMBIENT AIR MONITORING SYSTEM
- 051 TRAILER, STRUCTURE, AMBIENT AIR MONITORING SYSTEM

311-052

POTABLE WATER SYSTEM

- 052 FLOWMETER
- 052 FOUNTAIN, DRINKING
- 052 FOUNTAIN, WASH
- 052 LINE, WATER, SAFETY SHOWER, WATER PLANT
- 052 POTABLE WATER BOOSTER SYSTEM
- 052 POTABLE WATER LINE
- 052 POTABLE WATER PLANT FILTER UNIT BYPASS LOOPS
- 052 POTABLE WATER SYSTEM
- 052 TANK, HYDROPNEUMATIC WATER STORAGE
- 052 TANK, POTABLE STORAGE

312: Boiler Plant Equipment (Steam Production)

312-A01

STEAM BOILER

A01 BOILER DRUM, W/ACCESSORIES
A01 BOILER, AUX EQUIPMENT
A01 BOILER, TUBE CASTINGS, CASING RINGS
A01 CHILLER SYSTEM, BOILER
A01 COMBUSTION CONTROLS
A01 FAN, PENTHOUSE VENT
A01 FIRE DETECTION, AIR PREHEATER
A01 HOIST, BOILER BLDG
A01 MONITOR, DRUM
A01 PUMP, BOILER
A01 TANK, BLOWDOWN
A01 VALVE, TANK SAFETY

312-A02

STEAM BOILER FOUNDATION & SUPPORTING STRUCTURES

A02 BOILER ENCLOSURE
A02 BOILER, FOUNDATION
A02 BOILER, SUPPORTING STEEL, W/PLATFORMS & WALKWAYS
A02 BUILDING, BOILER, STEEL
A02 FOUNDATION, BOILER AND FURNACE
A02 FOUNDATION, BOILER FEED PUMP
A02 FOUNDATION, CONCRETE, DRAFT BREECHING SYS
A02 FOUNDATION, CONCRETE, DRAFT CHIMNEY STACK
A02 FOUNDATION, CONCRETE, LIME SILO EQUIPMENT
A02 FOUNDATION, CONCRETE, PRECIPITATOR
A02 FOUNDATION, CONCRETE, PRIMARY AIR SYSTEM
A02 FOUNDATION, CONCRETE, SOLID WASTE HANDLING
A02 FOUNDATION, ID FANS
A02 ROOF, BOILER, STEEL BLDG, DECKING

312-A03

FUEL BURNING EQUIPMENT FOR ONE BOILER

A03 BURNER FLAME SCANNER SYSTEM
A03 BURNER MANAGEMENT SAFETY SYSTEM
A03 BURNERS, BOILER
A03 BURNERS, LOW NOX
A03 CABINET, BURNER CONTROL
A03 CERAMIC LINER, BURNERS
A03 CYCLONE SAMPLER & PROBE
A03 FAN, BOILER
A03 FUEL DELIVERY CONTROL
A03 MONITOR, COAL FLOW
A03 PUMP, FUEL OIL SUPPLY, W/METER & FDN

312-A04

FURNACE

A04 FURNACE

312-A05

FURNACE WALLS FOR ONE BOILER

A05 FURNACE WATER WALLS

312-A06

REHEATER

A06 REHEAT DAMPER
A06 REHEATER TUBES
A06 VALVE, REHEAT SYSTEM

312-A07

SETTING, BOILER

A07 BOILER, CASING
A07 BOILER, SETTING
A07 MEMBRANE, HIGH TEMP
A07 THERMOWELLS

312: Boiler Plant Equipment (Steam Production)

A07 THERMOWELLS

312-A08

SOOT BLOWER SYSTEM FOR ONE BOILER

A08 PANEL, WIRING, POWER & CONTROL, SOOT BLOWER
A08 SOOT BLOWER
A08 SOOT BLOWER ELECTRIC EQUIPMENT CONTROLS
A08 SOOT BLOWER PRESSURE INDICATORS
A08 SOOT RETRACT TOOL
A08 WATER BLOWER/DESLAGGER

312-A09

SUPERHEATER

A09 DESUPERHEATER
A09 SUPERHEATER, PRIMARY
A09 SUPERHEATER, SECONDARY
A09 VALVE, SUPERHEAT SPRAY CHECK
A09 VALVE, SUPERHEAT SPRAY ISOLATION

312-B01

AIR DUCT SYSTEM

B01 ADAPTER, SPINDLE, W/AIR MOTOR ASSEMBLY
B01 AIR PRESSURE MANIFOLD ASSEMBLY W/BOX & SADDLE
B01 BOX, WIND
B01 DUCT, FLUE GAS BYPASS
B01 ELECTRICAL DEVICES FOR PRIMARY AIR SYSTEM
B01 FLUES, DUCTS, DAMPERS
B01 RESTRICTING ORIFICES

312-B02

AIR HEATER

B02 AIR HEATER
B02 AIR HEATER LINE, ISOLATION VALVE
B02 AIR HEATER, STEAM COIL
B02 CONTROLLER, AIR HEATER W/DRIVES
B02 HEATER, AIR PREHEATER, FIRE DETECTION SYSTEM
B02 VALVE, AUX STEAM REGULATOR ISOLATION

312-B03

BREECHING SYSTEM

B03 BREECHING SYSTEM

312-B04

CINDER CATCHER

B04 CINDER CATCHERS
B04 CLINKER GRINDER
B04 TANK, STORAGE TANK

312-B05

FAN, DRAFT

B05 BOOSTER FAN, BOILER SEAL AIR
B05 FAN, BOILER DRAFT, AIR MONITOR
B05 FAN, DIRECT DRIVE
B05 FAN, EXHAUST, FGD BLDG
B05 FAN, FLUID DRIVE
B05 FAN, FORCED DRAFT
B05 FAN, INDUCED DRAFT
B05 FAN, PRIMARY AIR
B05 FAN, SEAL AIR
B05 FOUNDATION, BOOSTER FAN
B05 FOUNDATION, CONCRETE, DIRECT DRIVE FANS
B05 HEATER, ID FAN
B05 HOIST, FORCED DRAFT FAN
B05 HOIST, INDUCED DRAFT FAN ROTOR
B05 HVAC, UNITS FOR DIRECT DRIVE FANS
B05 IGNITOR, AIR FAN SYSTEM
B05 MOTOR, FD FAN

312: Boiler Plant Equipment (Steam Production)

B05 SEAL AIR SYSTEM - BOILER
B05 TOTALIZER SYSTEM, STATIC BOILER DRAFT, AIR MONITOR

312-B06

STACK, WITH OR WITHOUT FOUNDATION

B06 CABLE/CONDUIT, OPACITY MONITOR
B06 CHIMNEY STACK
B06 ELEVATOR, CHIMNEY
B06 FILTER DRUM, SW
B06 HOIST, JIB, CHIMNEY
B06 LADDER, CHIMNEY & PLATFORMS
B06 LADDER, SAFETY CAGE
B06 LINE, UMBILICAL, MULTITUBE BUNDLE
B06 PLATFORM, STACK CEMENT
B06 SHUTTER, W/TIME DELAY FOR OPACITY MONITOR
B06 VENT, STACK EXT, COMBUST. AIR, STEAM COIL, DRAIN TANK
B06 WINCH, STACK TEST PROBE HOIST

312-B07

PRECIPITATOR, ELECTROSTATIC

B07 AC UNIT FOR PRECIPITATOR CONTROL ROOM
B07 BOILER, PRECIPITATOR AREA, FINAL SITE WORK
B07 CABINET, PRECIPITATOR CONTROL
B07 CONTROL, FLYASH
B07 DAMPER, LOUVER
B07 FAN, AIR PURGE
B07 FAN, SEAL AIR
B07 GRATING, GALVANIZED
B07 HOIST
B07 HOPPER VIBRATORS
B07 LINEAR REACTOR, PRECIPITATOR
B07 LINING, BRICK
B07 MOTOR, GUILLOTINE DAMPER, ACTUATORS
B07 OUTLET NOZZLE, EXTERIOR LAG/INSULATION
B07 OUTLET NOZZLE, INTERNAL BRICK LINING
B07 PANEL, FLY ASH CONTROL
B07 PANEL, PRECIPITATOR CONTROL
B07 PLATFORM, PRECIPITATOR ACCESS
B07 PRECIPITATOR
B07 PRECIPITATOR CONTROL
B07 PRECIPITATOR FIELD
B07 PRECIPITATOR, ASH SILO PLATFORMS
B07 PRECIPITATOR, CONTROL HOUSE
B07 PRECIPITATOR, ENCLOSURE FOUNDATIONS
B07 PRECIPITATOR, ROOF AND ACCESSORIES
B07 PRECIPITATOR, STONE FILL
B07 PRECIPITATOR, TRANSFORMER/RECTIFIER SET
B07 PROTECTIVE COVERS ON PRECIPITATOR CONTROL PANELS
B07 SUPPORTS, PRECIPITATOR
B07 TRANSFORMER, PRECIPITATOR
B07 TRANSFORMER, RECTIFIER
B07 VACUUM PIPING, PRECIPITATOR HOPPERS

312-B08

SOLID WASTE EQUIPMENT, FGD & SCRUBBER

B08 ACID STORAGE, FGD, DIBASIC, DBA, FEED FACILITY
B08 ACTIVATOR, SW LIME SILO BIN
B08 ADDITIVE FEED SYSTEM
B08 AGITATOR & CONTROLS
B08 AGITATOR, W/PLATFORMS LIME SYSTEM
B08 AIR DRYER, DESSICANT & BYPASS SYSTEM @ IUS BLDG
B08 AMMETER, DIGITAL
B08 BATTERY, BACKUP, UPS
B08 BELT CLEANER
B08 BLOWER, CAKE DISCHARGE

312: Boiler Plant Equipment (Steam Production)

B08 BREAKER, MAIN & TIE
B08 BUILDING, FGD & SOLID WASTE
B08 BUILDING, REAGENT LIME PREP
B08 BUILDING, SWITCHGEAR, AUXILIARY
B08 BUS WORK
B08 BUS WORK FOUNDATION
B08 CABLE, POWER AND CONTROL
B08 CAKE BLOWER, W/CLOTH ROPE, SOLID WASTE
B08 CEM/DA, A/C UNIT
B08 CIRCUIT BREAKER, SLURRY CIRC PUMP
B08 CLEANER, STEAM, HOT WATER, SOLID WASTE FILTER
B08 COLLECTOR, LIME SILO DUST
B08 COMPACTOR, VIBRATORY, SOLID WASTE
B08 CONTROL SYSTEM, PH, LANDFILL RUNOFF POND
B08 CONTROLS SYSTEM, SOLID WASTE PROCESSING
B08 CONTROLLER, FGD
B08 CONTROLLER, PROGRAMMABLE LOGIC
B08 CONTROLS, FILTER DRUM VAT LEVEL MONITORING
B08 CONVEYOR
B08 CYCLONES
B08 DAMPER, OUTLET
B08 DAMPER, SCRUBBER MOD INLET LOUVER
B08 DISTRIBUTION CONTROL SYSTEM
B08 DUCT BANK
B08 DUST COLLECTORS
B08 ELECTRICAL POWER SUPPLY
B08 ELEMENT, SW FLY ASH WEIGHT
B08 ELEMENT, SW LIME WEIGH
B08 FAN, VENTILATION, THICKENER TUNNEL
B08 FEEDER, SW FLY ASH
B08 FEEDER, SW LIME, VIBRA SCREW
B08 FGD & FLY ASH CONTROL SYSTEM
B08 FGD & SOLID WASTE PLATFORMS
B08 FGD OUTLET GUILLOTINE ISOLATION DAMPER
B08 FGD, CONTROL / POWER CABLE
B08 FGD, CONTROL PANELS & TRAY SUPPORTS
B08 FGD, HEAT TRACING
B08 FGD, HEATERS
B08 FGD, HVAC FOR CONTROL ROOM
B08 FGD, INLET DUCT
B08 FGD, INSTRUMENTS
B08 FGD, LIGHTING FIXTURES
B08 FGD, LIME HANDLING SYSTEM
B08 FGD, LIME SILO EQUIPMENT
B08 FGD, MOTOR CONTROL CENTER
B08 FGD, PH ANALYZERS, SENSORS, PROTECTORS
B08 FGD, PIPING
B08 FGD, PUMP BUILDING, ENCLOSURE
B08 FGD, REACTION TANK EQUIPMENT
B08 FGD, SPRAY TOWER EQUIPMENT
B08 FGD, THICKENER EQUIPMENT
B08 FGD, THICKENER TRANSFORMERS, FGD & SOLID WASTE
B08 FILTER, DRUM
B08 FILTER, SEAL WATER
B08 FILTERS, VACUUM PUMPS, RECEIVER, SW
B08 FILTRATE SYSTEM POWER DISTRIBUTION
B08 FIRE PROTECTION SYSTEM
B08 FLOW METER, MAGNETIC, SLURRY SYSTEM
B08 FLOWMETER, SCRUBBER
B08 FLY ASH, FEEDER CONTROL
B08 FLYASH, IUCS, SILO VACUUM LINES
B08 FOUNDATION, FGD, SW, MISC.
B08 FOUNDATION, FLOOR CRANE, SOLID WASTE HANDLING

312: Boiler Plant Equipment (Steam Production)

B08 GATE, FLY ASH SILO SLIDE
B08 GATE, SLIDE, SOLID WASTE FLYASH
B08 GATE, SW LIME SILO SLIDE
B08 GRAVEL, YARD SURFACING
B08 HEADERS, RECIRC
B08 HEATER, CSI
B08 HEATER, FGD ENVIR
B08 HOIST, LIME SILO TOWER
B08 LIME SILO EQUIPMENT - DESULFURIZATION
B08 LIME, DRY, HANDLING SYSTEM
B08 LIME, DRY, TANK W/JIB CRANE & ACTIVATOR
B08 LIMESTONE HOPPER
B08 LIMESTONE PARTICLE SIZE ANALYZER
B08 LINING, BRICK
B08 LINING, SCRUBBER MODULE
B08 LINING, SCRUBBER OUTLET DUCT
B08 METER, ELECTRICAL & INSTRUMENTATION
B08 METER, SOLID WASTE
B08 METER, WATTHOUR, SCRUBBER ALTERNATE POWER FEED
B08 MIST ELIMINATOR, HOIST CRANE
B08 MIXER, SOLID WASTE
B08 MODEM, BOILER & FGD
B08 MONORAIL, LIME SILO
B08 MOTOR
B08 MOTOR CONTROL CENTER
B08 MOTOR, FGD & SOLID WASTE AGITATORS
B08 MOTOR, FGD & SOLID WASTE PUMPS
B08 OUTLET DUCT
B08 OUTLET DUCT, PREKRETE LINER
B08 PANEL, RELAY
B08 PAYLOADER, SW DISPOSAL
B08 PIPE, DRAINAGE, LANDFILL
B08 PIPE SUPPORT, THICKENER OVERFLOW
B08 PIPE, THICKENER OVERFLOW
B08 PIPING FROM POND TO FILTRATE
B08 PIPING SYSTEM, SOLID WASTE
B08 PIPING, ADDITIVE SLURRY
B08 PIPING, ASH POND MAKEUP WATER
B08 PIPING, BLOWDOWN BLEED SLURRY
B08 PIPING, FILTRATE WATER
B08 PIPING, FLUIDIZER ASH SILOS
B08 PIPING, INSTRUMENT AIR
B08 PIPING, LIME SLURRY CROSSTIE
B08 PIPING, RECYCLE SLURRY
B08 PIPING, THICKENER RETURN WATER
B08 PIPING, THICKENER UNDERFLOW
B08 POND DIKE, SOLID WASTE
B08 POND, COAL PILE RUN-OFF, SPILLWAY, OVERFLOW
B08 POND, LANDFILL RUNOFF, WITH DIKE
B08 POWER / CONTROL CABLE, SOLID WASTE
B08 PROGRAMMABLE LOGIC CONTROLLER, THICKENER
B08 PUMP, ME WASH
B08 PUMP, RECYCLE
B08 PUMP, SCRUBBER BLEED
B08 RAKE DRIVE, THICKENER
B08 REACTION TANK EQUIPMENT - DESULFURIZATION
B08 RETAINING WALL, CONCRETE
B08 RETURN LINE, THICKENER
B08 RIP RAP, SCRUBBER DRAINAGE DITCH
B08 ROAD, SOLID WASTE HAUL
B08 SCRUBBER CONTROLS
B08 SILOS, FGD & SOLID WASTE
B08 SO2 ANALYZER

312: Boiler Plant Equipment (Steam Production)

B08 SOFTWARE, FGD
B08 SOLID WASTE FILTRATE & SEAL WATER DRAINS
B08 SOLID WASTE INSTRUMENT AIR
B08 SOLID WASTE LIGHTING
B08 SOLID WASTE PLATFORMS
B08 SOLID WASTE POWER & CONTROL CABLES
B08 SPRAY TOWER EQUIPMENT, DESULFURIZATION
B08 STORAGE & FEED SYSTEM, BULK SULFUR
B08 SUMP PUMP
B08 SUPPORT STEEL, EQUIPMENT, SOLID WASTE TREATMENT & FGD
B08 TANK, DEMISTER WASH
B08 TANK, FGD & SW
B08 TANK, SO2, DESULFURIZATION
B08 THICKENER EQUIPMENT, DESULFURIZATION
B08 TROLLEY, MANUAL
B08 VALVE, FGD & SOLID WASTE
B08 VALVE, FILTER DRUM
B08 VALVE, MIST ELIMINATOR
B08 VALVE, MODULE SLURRY FEED
B08 VALVE, SCRUBBER
B08 VALVE, THICKENER
B08 VENTILATION SYSTEM, SLAKER TANK
B08 VIDEO PROGRAMMING UNIT
B08 WASH, HIGH PRESSURE, SCRUBBER
B08 WEIGHT SCALES, FGD & SOLID WASTE
B08 WELL, GROUNDWATER MONITORING

312-C01

DEAERATOR ON FEED WATER SYSTEM

C01 CAGE, DEAERATOR REGULATOR
C01 DEAERATOR & TANK
C01 VALVE, DEAERATOR RELIEF

312-C02

ECONOMIZER ON FEED WATER SYSTEM

C02 CHILLER SYSTEM, SAMPLE, W/ARTICHELL SYSTEM
C02 DAMPER, ECONOMIZER PASS
C02 DAMPER, GAS INLET
C02 ECONOMIZER
C02 ECONOMIZER, VALVES
C02 FEEDWATER, WATER AND STEAM SAMPLING SYSTEM
C02 VIBRATOR, HOPPERS, ECONOMIZER
C02 WATER SAMPLE, ANALYSIS PANEL

312-C03

HEAT EXCHANGER ON FEED WATER SYSTEM

C03 HEAT EXCHANGER, PLATE

312-C04

HEATER ON FEED WATER SYSTEM

C04 FEEDWATER HEATER
C04 FEEDWATER, EXT DRAINS COOLER
C04 HEATER, FEEDWATER BUNDLE ASSBLY
C04 HEATER, LEVEL CONTROLS
C04 VALVE, CHECK
C04 VALVE, SHELL, SIDE RELIEF

312-C05

MEASURING AND RECORDING DEVICE

C05 ANALYZER
C05 ILLUMINATOR, DRUM LEVEL GAUGE GLASS
C05 INTEGRATOR
C05 METER, OXYGEN
C05 MONITOR, FEEDWATER FLOW/DRUM LEVEL
C05 PROBE, CONDUCTIVITY & METER
C05 SOFTWARE, EDR AUDIT

312: Boiler Plant Equipment (Steam Production)

C05 TESTER
C05 THERMOMETER, DIAL

312-C06

PUMP, MAIN OR STAGE

C06 ACCUMULATOR, BFP TURBINE
C06 BOILER FEED PUMP SYSTEM
C06 BOILER FEED PUMP, SUCTION CONDENSATE INJECTION SYS
C06 BOILER FEED, DISCHARGE SYSTEM, W/PIPING
C06 FAN, BFP MOTOR COOLING
C06 FEEDWATER, CHEMICAL SYSTEM
C06 HOIST, BOILER FEED PUMP
C06 HYDRAZINE FEED SYSTEM ON CONDENSATE/FEEDWATER SYST
C06 MOTOR, PUMP
C06 PUMP, BOILER FEED, BASE PLATES
C06 PUMP, FEEDWATER SYSTEM
C06 PUMP, SUBMERSBLE
C06 TRANSMITTER, LEVEL (OIL CONSOLE)
C06 VALVE, FEEDWATER SYSTEM
C06 VAPOR EXTRACTOR, W/MOTOR OIL CONSOLE

312-C07

REGULATOR, FEED WATER

C07 FEEDWATER REGULATOR SYSTEM
C07 NOZZLE, FEED FLOW

312-C08

TANK

C08 TANK

312-D01

COAL FUEL BIN OR BUNKER NOT IN STRUCTURES

D01 BUNKER, COAL, LINING
D01 BUNKER, ISOLATION GATE
D01 BUNKER, SLIDE GATE
D01 COAL SILO, FOUNDATION
D01 COAL SILO, STRUCTURE
D01 DUST COLLECTION, SILO, COAL HANDLING
D01 SURGE BINS-COAL HANDLING
D01 SWITCH, BUNKER LEVEL

312-D04

CAR DUMPER

D04 CAR POSITIONER, COAL UNLOADING SYSTEM
D04 HOIST, CAR DUMPER
D04 HOIST, CAR POSITIONER
D04 MOTOR, CAR DUMPER
D04 PUMP, SUMP, DUMPER PIT
D04 REDUCER, CAR DUMPER
D04 ROTARY CAR DUMPER FOR COAL UNLOADING SYSTEM

312-D05

CHUTES OR SPOUTS, SYSTEM OF

D05 CHUTE, COAL
D05 CHUTE, TELESCOPIC- COAL UNLOADING SYSTEM
D05 HOIST, ELECTRIC, TELESCOPING CHUTE
D05 MOTORIZED SPLITTER GATE-COAL HANDLING
D05 REDUCER, VALVE, COAL
D05 TRANSFER CHUTE
D05 VIBRATOR

312-D06

CONVEYOR, BELT, CABLEWAY - COAL EQUIPMENT

D06 AIR/VACUUM/WATER PIPING FOR CONVEYOR
D06 BACKSTOP, CONVEYOR
D06 BELT CLEANER
D06 BELT FEEDER DRIVE REDUCER

312: Boiler Plant Equipment (Steam Production)

D06 BELT FEEDER MOTOR BLOWER
D06 BOILER, HORIZONTAL LINER
D06 BUNKER GATE, CONVEYOR SYSTEM
D06 CAMERA, CONVEYOR VIEWING
D06 CATCH DRIP PAN, CONVEYOR
D06 COAL HANDLING STACKER-RECLAIMER RUNWAY
D06 COAL UNLOADING SYSTEM, COAL TRUCK
D06 CONVEYOR DRIVE REDUCER
D06 CONVEYOR, DUST COLLECTOR
D06 COUPLING, BELT CONVEYOR
D06 ENCLOSURE, WEATHER, D TO E TRANSFER TOWER
D06 FLOP GATE, TRANSFER TOWER
D06 FREEZE PROTECTION SYSTEM
D06 FIRE SUPPRESSION SYSTEM, FUEL CONVEYOR
D06 FUEL HANDLING CONTROL SYSTEM
D06 HOPPER, FEEDER
D06 HOPPER, GATE
D06 HOPPER, RECLAIM
D06 HOPPER, RECLAIM, SUMP
D06 HOPPER, TRUCK
D06 HOPPER, TUNNEL
D06 LIGHTING, COAL CONVEYOR, FIXTURES
D06 LOAD ZONE, CONVEYOR
D06 MOTOR, BELT CONVEYOR
D06 PLOW, BELT
D06 PUMP, CONVEYOR ELECTRIC / HYDRAULIC
D06 PUMP, SUMP, RECLAIM PIT
D06 REDUCER, TRIPPER FLOOR
D06 REDUCER, TRIPPER FLOOR, CONE DRIVE
D06 ROOF, TRIPPER ROOM
D06 SPEED DRIVE, VARIABLE
D06 STACK OUT, UNLOADING SYSTEM
D06 STACKER, RECLAIMER, CONVEYOR
D06 TRIPPER BUILDING
D06 TRIPPER, COAL
D06 TUNNEL, RECLAIM

312-D07

CRANE - COAL EQUIPMENT

D07 BARGE UNLOADER WASHDOWN SYSTEM PIPING
D07 BARGE UNLOADING TROLLEY
D07 CRANE, BARGE UNLOADING SYSTEM
D07 DEFLECTOR FOR COAL, BARGE
D07 FLOW GATE, BARGE UNLOADER
D07 HOIST, BARGE UNLOADING SYSTEM
D07 HOPPER, BARGE UNLOADING
D07 RADIO
D07 REMOTE CONTROLLER, BARGE HAUL SYSTEM
D07 TROLLEY DRIVE BRAKE
D07 TROLLEY DRIVE REDUCER
D07 VIBRATOR, BIN, BARGE UNLOADING SYSTEM
D07 WALKWAY, COAL BARGE UNLOADER

312-D08

CRUSHER - COAL EQUIPMENT

D08 AIR LINE
D08 BIN, SURGE, SUPPORT STEEL, COAL CRUSHER
D08 CHUTES AND FLOP GATES FOR COAL CRUSHER
D08 COAL CRUSHER TOWER, COAL HANDLING
D08 CONVEYOR, WALL & DRAINAGE
D08 CRUSHER HOUSE
D08 CRUSHER HOUSE ROOF
D08 CRUSHER, COAL
D08 CRUSHER, COAL BYPASS GRID

** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. **

312: Boiler Plant Equipment (Steam Production)

D08 DUST COLLECTION SYSTEM AT CRUSHER BUILDING
D08 FEEDER, VIBRATING, COAL CRUSHER EQUIPMENT
D08 FLOP GATE, CRUSHER HOUSE
D08 GATE, SLIDE, CRUSHER HOUSE
D08 HOIST, CRUSHER TOWER
D08 WASHDOWN SYSTEM /COAL CRUSHER EQUIP
D08 WETTING SYSTEM, BARGE UNLOADER/CRUSHER TOWER

312-D09

DUST COLLECTING UNIT - COAL EQUIPMENT

D09 AIR CURTAIN
D09 BRUSH CLEANER W/MOTOR, CONVEYOR COMPONENTS
D09 COAL DUST SUPPRESSION SYSTEM
D09 DRIVE MOTOR REDUCER
D09 DUST COLLECTION, COAL HANDLING
D09 DUST COLLECTOR, SILO, TRIPPER SYSTEM
D09 FEEDER DRIVE
D09 FREQUENCY DRIVE CONTROL
D09 MOTOR, AIR CURTAIN FAN
D09 TRUCK HOPPER, VENT FAN
D09 VACUUM TUBING SYSTEM

312-D10

ELECTRIC TROLLEY OR THIRD RAIL SYSTEM

D10 BARGE SHIFTING CABLE HOIST
D10 BRAKE, CLOSE DRIVE
D10 HOIST, BARGE UNLOADING SYSTEM, CABLE SHIFTING
D10 HOLD DRIVE BRAKE
D10 HOLD DRIVE MOTOR
D10 HOLD GEAR BOX, BARGE UNLOADER
D10 MOTOR BRAKE, BARGE HAUL
D10 REDUCER, BARGE HAUL
D10 WINCH, BARGE HAUL SYSTEM

312-D11

ELEVATOR - COAL EQUIPMENT

312-D12

GATES, CHUTES, HOPPERS, FOR ONE BOILER

D12 BARGE UNLOADER, HOPPER HEATER
D12 BARGE HAUL SYSTEM
D12 GATE ACTUATOR,TRIPPER TOWER
D12 GATES, HYDRAULIC SLIDE
D12 HOPPER & CHUTE, COLLECTING
D12 HOPPERS, FEED CONE

312-D13

HOIST - COAL EQUIPMENT

D13 CRANE, COAL HANDLING SERVICE
D13 CRANE, JIB, SWING BRAKE
D13 CRANE, JIB, SWING REDUCER
D13 CRANE, JIB, TROLLEY MOTOR
D13 HOIST, HOPPER
D13 HOIST, JIB CRANE
D13 HOIST, TOWER
D13 REEVING WINCH BRAKE

312-D18

SCREENING OR SIZING INSTALLATION

312-D19

SEPARATOR, MAGNETIC

D19 MAGNET SHED
D19 SEPARATOR, MAGNETIC

312: Boiler Plant Equipment (Steam Production)

312-D20

STRUCTURE, FUEL HANDLING

D20 BARGE UNLOADER CONVEYOR & TRANSFER TOWER FOUNDATIONS
D20 BARGE UNLOADER SYSTEM-STRUCTURE, ROOF, DOORS
D20 CELL, DOCK, BARGE UNLOADER PILINGS, FILL, CABLE
D20 CIRCUIT BREAKER, AIR, COAL PILE DRAINAGE
D20 COAL PILE BASE, COAL STORAGE AREA
D20 COAL PILE DRAINAGE
D20 COAL PILE EXTENSION & DRAINAGE
D20 COAL PILE RUN-OFF SUMP PUMP
D20 COAL SILO BAY BUILDING (PAINTING)
D20 COAL SILOS
D20 COAL YARD DRAINAGE BASIN
D20 CONVEYOR BELT FOUNDATION & LADDER PADS
D20 CULVERT, COAL STORAGE AREA
D20 DIKE, SETTLING BASIN
D20 DISCHARGE PIPELINE, COAL PILE DRAINAGE
D20 DUST SUPPRESSION SYSTEM, WASTE HAUL ROAD
D20 FENCE AT COAL HANDLING
D20 FLOATING PUMP STRUCTURE W/PIPING
D20 FOUNDATIONS, CAISSONS, STACKER-RECLAIMER
D20 FOUNDATIONS, COAL ELECTRICAL EQUIPMENT HOUSE
D20 FOUNDATIONS, COAL RECLAIM CONCRETE EQUIPMENT
D20 FOUNDATIONS, COAL TRANSFER TOWER
D20 FOUNDATIONS, COAL UNLOADING STACK-OUT CONVEYOR
D20 FOUNDATIONS, CONTROL HOUSE BUILDING STEEL
D20 FOUNDATIONS, FUEL OIL TANKS
D20 FOUNDATIONS, TRANSFER TOWER CHUTES & FLOP GATES
D20 GRAVEL & SAND, COAL DUST SUPPRESSION SYSTEM
D20 LIGHTING, FGD
D20 PARTITION WALL & FAN/DUST CONTROL IN DUMPER ROOM
D20 POND, DEWATER
D20 POND, EMERGENCY SLURRY
D20 POND, SETTLING, PUMP STRUCTURE, COAL HDLG
D20 SPILL CONTAINMENT
D20 SPILLWAY, CONCRETE, COAL PILE RUN-OFF DITCH
D20 STRUCTURE, TRANSFER
D20 SUPPORT STRUCTURE FOR CONVEYOR
D20 SUPPORT, CRUSHER TOWER
D20 SUPPORTING FOUNDATIONS FOR COAL PILE DRAINAGE
D20 TOWER, COAL TRANSFER, AREA-EXCAVATION, DITCHES, DIKES
D20 TOWER, COAL TRANSFER, AREA-SITE PREP, EXCAVATE SPUR
D20 TRAILER, W/TOWER
D20 VALVE, CHECK, COAL PILE DRAINAGE

312-D21

COAL HANDLING SCALES

D21 ADAPTER/A
D21 BELT SCALE, CONVEYOR
D21 BUFFER, BLACK BOX, FOR COAL SCALES
D21 COMPUTER COAL SCALES
D21 INDICATOR, SCALE
D21 OPERATING SYSTEM
D21 SCALE PIT
D21 TRUCK SCALE

312-D22

TRACK SYSTEM

D22 CAMERA, MONITORING CAR DUMPER
D22 CONTROL SYSTEM, REMOTE SIDE RAIL CAR DUMPING
D22 LOCOMOTIVE REMOTE CONTROL
D22 LOCOMOTIVE, SWITCHER
D22 MOTOR, TRAIN POSITIONER
D22 RAILCAR, FLATBED

312: Boiler Plant Equipment (Steam Production)

D22 RAILCAR, GONDOLA
D22 RAILCAR, ROTARY DUMP
D22 RAILROAD TRACK-TIES, ROAD CROSSING, TRACKS, BALLASTS

312-D23

TRACTOR (BULLDOZER)

D23 DOZER
D23 DOZER BLADE
D23 EXCAVATOR
D23 HVAC, A/C, DOZER
D23 LOADER, CASE
D23 LOGFORK W/COUNTERWEIGHTS
D23 MOLD BOARD FOR TRACTOR
D23 PAYLOADER
D23 TANK, COAL HANDLING, SKID MOUNTED TANK
D23 TRACTOR

312-D24

TRESTLE

D24 COAL HANDLING BRIDGE AND ABUTMENTS
D24 HIGHWAY SPUR

312-D25

COAL HANDLING MARINE EQUIPMENT

D25 BOAT, JON
D25 MOTOR
D25 TRAILER

312-D26

COAL HANDLING ELECTRICAL EQUIPMENT

D26 BARGE HAULAGE SYSTEM ELECTRICAL EQUIPMENT
D26 BARGE UNLOADER AC STATIC CONTROL
D26 BARGE UNLOADER ELECTRICAL EQUIPMENT
D26 BYTE BUCKET CASSETTE
D26 CABLE, POWER/COAL HANDLING SYSTEM
D26 CABLE, WIRE, CONDUIT, COAL HANDLING
D26 CABLES, CONTROL, COAL HANDLING SYSTEM
D26 CAR PULLER, ELECTRICAL
D26 COAL ELECTRICAL EQUIPMENT HOUSE
D26 COAL ELECTRICAL EQUIPMENT TRANSFORMER, FOUNDATION
D26 COAL HANDLING CONTROL PANEL
D26 COAL HANDLING ELECTRICAL EQUIPMENT
D26 COAL HANDLING LIGHTING
D26 COAL RECLAIM ELECTRICAL EQUIPMENT BUILDING
D26 COMPUTER, COAL HANDLING
D26 CONTROL, COAL UNLOADING SYSTEM
D26 HVAC, UNIT
D26 HYD POWER UNIT, COAL TRIPPER
D26 MOTOR CONTROL CENTER, W/ LOCAL CONTROLS
D26 MOTOR, BARGE UNLOADER FLOW GATE
D26 MOTOR, BOOM CONVEYOR DRIVE, COAL
D26 MOTOR, BOOM HOIST DRIVE
D26 MOTOR, BUCKET WHEEL DRIVE, COAL
D26 MOTOR, CAR DUMPER, COAL
D26 MOTOR, CAR DUMPER, HYD UNIT, COAL
D26 MOTOR, GANTRY DRIVE, COAL
D26 MOTOR, SLEWING DRIVE, COAL
D26 MOTOR, TRIPPER FLOOR, COAL
D26 MULTIPLEXER PANEL @ CRUSHER HOUSE
D26 PANEL, POWER AND CONTROL, COAL ELECTRICAL HOUSE
D26 RECLAIM MOTOR CENTER
D26 REMOTE DEVICES-COAL HANDLING
D26 SERVICE INSTRUMENT
D26 SWITCHGEAR HOUSE-COAL HANDLING
D26 TRANSFORMER, STEP-DOWN, BARGE UNLOADER

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312: Boiler Plant Equipment (Steam Production)

D26 UNLOADER DC COMPRESSOR
D26 VENTILATING UNIT, MACHINERY ROOM

312-D27

COAL SAMPLING SYSTEM

D27 CHAIN GUARD, ENCLOSED, W/TIGHTENER
D27 CHUTE, STAINLESS STEEL TRANSITION
D27 COAL SAMPLE RIFFLER
D27 FOUNDATIONS, COAL SAMPLE SYSTEM EQUIPMENT
D27 HOIST, SAMPLE TOWER
D27 MOISTURE DETECTING UNIT
D27 MOTOR, FIRED SAMPLING
D27 PROBE, TEMPERATURE, CK TEMP COAL ON CARS/PILES
D27 REDUCER, AS RECEIVED SAMPLING
D27 SAMPLER, COAL FINENESS, CYCLONE & PROBE @ LAB
D27 SAMPLER, COAL HANDLING, AS FIRED
D27 SAMPLER, FUEL TRUCK
D27 SAMPLER, SWING ARM BELT
D27 SAMPLING, COAL HANDLING, AS RECEIVED
D27 SPLITTER, COAL SAMPLER
D27 TOWER, SAMPLE, COAL UNLOADING SYSTEM

312-D29

COAL BARGE

D29 WINCH, BARGE COVER

312-D30

WORK BOAT

D30 BOAT, TUG
D30 RADIO, MARINE, W/ANTENNA
D30 WINCH, TUGBOAT

312-E01

AIR COMPRESSOR

312-E02

AIR FILTER OR WASHER

312-E03

PRIMARY AIR HEATER

E03 AIR HEATER
E03 AIR MOTOR ASSEMBLY
E03 VALVE, PLUG ASSEM, AIR PREHEATER

312-E04

CHUTES, DUCTS, OR PIPES SYSTEM

E04 BLASTER, AIR

312-E05

COAL FEEDER, RAW OR POWDERED

E05 COAL FEEDER
E05 COAL FEEDER, ELECTRONIC LOAD CELL WEIGHING
E05 COAL FEEDER, MOTOR
E05 CONTROLS, COAL FEEDER
E05 GATE, STOCK FEEDER
E05 VALVE, FEEDER INLET ISOLATION

312-E06

FEEDER BELT

E06 CLEANER, BRUSH
E06 COAL FEEDER BELT
E06 COUPLING, FEEDER BELT, COAL
E06 MOTOR, FEEDER BELT
E06 MOTOR, TRAILER DRIVE
E06 REDUCER, FEEDER BELT
E06 REDUCER, BOOM FEEDER BELT DRIVE, COAL

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E06 REDUCER, BOOM HOIST DRIVE, COAL
E06 REDUCER, BUCKET WHEEL DRIVE, COAL
E06 REDUCER, GANTRY DRIVE, COAL
E06 REDUCER, SLEWING DRIVE, COAL
E06 REDUCER, TRAILER DRIVE, COAL

312-E07

CRUSHER

E07 COAL CRUSHER ENCLOSURE
E07 CRUSHER TOWER
E07 CRUSHER, AS FIRED SAMPLING
E07 CRUSHER, AS RECEIVED SAMPLING
E07 FLOP GATE, COAL
E07 MOTOR, CRUSHER
E07 MOTOR, CRUSHER, AS FIRED
E07 MOTOR, CRUSHER, AS RECEIVED

312-E08

DRYER

E08 DRYER

312-E09

FAN

E09 FAN
E09 PRIMARY AIR FLOW, MEASURING ELEMENT
E09 PRIMARY AIR FLOW, MONITOR

312-E10

HOPPER OR BIN

E10 PYRITE, TANK
E10 VALVE, TANK

312-E11

PULVERIZER

E11 BALL MILL REMOTE CONTROL SYSTEM
E11 CRANE, MILL MAINTENANCE
E11 DAMPER, RATING
E11 FAN, MILL SEAL AIR
E11 MILL, GEARBOX
E11 MOTOR, MILL
E11 PIPING SYSTEM, COAL
E11 PULVERIZER, MILL
E11 PULVERIZER, RATING DAMPER
E11 SADDLE
E11 TABLE, GRINDING
E11 UPPER SPRING RING

312-E12

PUMP

E12 MOTOR, PUMP
E12 PUMP, SUMP, PYRITES HOLDING TANK

312-E16

WEIGHING MACHINE, AUTOMATIC

E16 BELT SCALE

312-F01

HEATER

F01 HEATER, FUEL OIL

312-F02

METER

F02 METER

312-F03

PUMP

F03 MOTOR, PUMP
F03 PUMP

** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. **

312: Boiler Plant Equipment (Steam Production)

312-F04

TANK

F04 GAUGE SYSTEM
F04 PROBE, FUEL OIL TANK
F04 TANK, FUEL OIL

312-G01

HOLDER OR TANK

G01 TANK
G01 TANK, DIKING

312-G02

METER

G02 COMPUTER, ANALOG, PROPANE METER

312-G03

PRESSURE REGULATOR OR CONTROL DEVICE

G03 FUEL SAFETY SYSTEM W/PURGE PRELIGHT

312-G04

GAS LINES

G04 GAS LINE

312-G05

GAS PLANT

G05 PROPANE VAPORIZER

312-H02

CONVEYOR - ASH HANDLING EQUIPMENT

H02 CONVEYOR SYSTEM, BOTTOM ASH
H02 CONVEYOR, ASH, SUBMERGED, DRAG CHAIN
H02 TANK, BOTTOM ASH, SULPHURIC ACID

312-H03

CRANE OR HOIST - ASH HANDLING EQUIPMENT

H03 HOIST, FLY ASH SILO JIB CRANE

312-H04

ELECTRIC TROLLEY

312-H05

FAN - ASH HANDLING EQUIPMENT

H05 BLOWER, FLY ASH AERATION
H05 BLOWER, FLY ASH PRESSURE
H05 FAN, FLY ASH EXHAUST
H05 FAN, VENT, FLY ASH
H05 MOTOR, FLY ASH AERATION BLOWER

312-H07

PUMP - ASH HANDLING EQUIPMENT

H07 ASH HOPPER OVERFLOW SUMP PUMP
H07 CLARIFIER, ASH HANDLING WATER SUPPLY
H07 FLOATING PUMP STRUCTURE, ASH POND
H07 MOTOR, PUMP
H07 PUMP, ASH SLUICE
H07 PUMP, GENERAL
H07 PUMP, FOUNDATION
H07 PUMP, WASTE WATER
H07 THERMAL SUPPLY UNIT, BOTTOM ASH COOLER

312-H08

REMOVAL SYSTEM, VACUUM

H08 AIR DRYER, FLY ASH SYSTEM
H08 ASH HANDLING SYSTEM CONTROLS
H08 BREAKER, VACUUM, UNIT, FLY ASH
H08 HYDRAULIC EDUCTOR
H08 HYDRO VACTOR
H08 PIPING SYSTEM, VACUUM TRUCK
H08 TRUCK, VACUUM

312: Boiler Plant Equipment (Steam Production)

H08 VACUUM, CENTRAL, PIPING SYSTEM

312-H09

SLUICEWAY OR PIPING SYSTEM

H09 ASH CONTROL SYSTEM
H09 ASH HOPPER, WET SEAL SKIRT
H09 ASH SCREEN
H09 ASH, BOTTOM, HANDLING SYSTEM
H09 DISCHARGE PIPELINE OVERFLOW SUMP PUMP TO ASH POND
H09 FLY ASH HANDLING SYSTEM
H09 FLYASH DISCHARGE LINE
H09 FREEZE PROTECTION, WETBOTTOM
H09 HEAT TRACE, CONDUIT, CABLES, & PANELS
H09 HEATER, WETBOTTOM RADIANT
H09 PIPING SYSTEM, ASH SLUICE
H09 PIPING SYSTEM, BOTTOM ASH
H09 PYRITE DISCHARGE LINE
H09 SCREEN, STAINLESS STEEL DRIP
H09 SLAG SCREEN
H09 TRENCH, ASH LINE, CONCRETE
H09 VALVE, ASH SLUICE
H09 VALVE, ISOLATION, ASH RECYCLING
H09 VALVE, WET BOTTOM

312-H10

STORAGE BIN OR PIT

H10 ASH STORAGE STRUCTURE W/FOOTBRIDGE
H10 FOUNDATIONS, BOTTOM ASH HOPPER AND PIT
H10 GATE, ASH & HOUSING
H10 HOPPER, FLY ASH
H10 HOPPER, BOTTOM ASH
H10 HOPPER, INTERNAL WATER JET
H10 HOPPER, PYRITE
H10 SILO, FLY ASH
H10 TANK, FLY ASH SEPARATOR
H10 TANK, ISOLATING VALVE HOLDING
H10 TANK, PYRITE HOLDING
H10 TROUGH, BOILER SEAL
H10 VALVE, ISOLATING, PYRITE HOLDING TANK

312-H11

SUMP DREDGE

H11 STRAINER

312-H13

CLINKER GRINDER OR SLAG GRINDER

H13 ASH HOPPER GRINDER MOTOR REDUCER
H13 FLUID POWER DRIVES
H13 GRINDER, SLAG

312-H14

ASH POND EQUIPMENT

H14 ASH POND OVERFLOW PIPING
H14 ASH POND, DISCHARGE FACILITY
H14 CABLE, CONTROL & INSTRUMENT
H14 CABLE, POWER
H14 CONDUIT, POWER
H14 CONTROL FEED SYSTEM, PH, ASH POND W/ ENCLOSURE
H14 CONTROL SYSTEM, SUPERVISORY
H14 CURTAIN, TURBIDITY, FLOATING, ASH POND
H14 FLOW MEASUREMENT SYSTEM
H14 POND, ASH
H14 POND, ASH, CONCRETE SUPPORTS, ASH LINES
H14 POND, ASH, CULVERT
H14 POND, ASH, DIKE
H14 POND, ASH, DRAWDOWN STRUCTURE

312: Boiler Plant Equipment (Steam Production)

H14 POND, ASH, EMERGENCY OVERFLOW
H14 POND, ASH, EXPANSION
H14 POND, ASH, MANHOLES
H14 POND, ASH, PUMP
H14 POND, ASH, RIP RAP
H14 POND, ASH, ROAD, GRAVEL
H14 STRAINER, W/AUTOMATIC BACKWASH CONTROL
H14 SUBSTATION, EQUIPMENT FOR ASH POND

312-I01

METER - PURIFICATION SYSTEM

101 ADAPTER, MOD BUS W/CABLE & PROGRAMMER/TAPE LOADER
101 ANALYZER
101 COMPENSATOR, AUTOMATIC TEMPERATURE
101 CONDUCTIVITY CELL, SCREW
101 FLOW SWITCH CALIBRATOR, FLUID COMPONENTS
101 METER, FLOW
101 INDICATOR, TEMPERATURE
101 METER, DENSITY
101 METER, PH
101 PROBE, MAGNETIC, FLOW METER
101 RECORDER, CLARIFIER
101 RECORDER, SEQUENCE OF EVENTS

312-I02

PUMP - PURIFICATION SYSTEM

102 CRANE, CLARIFIER BLDG GANTRY
102 PUMP, ACID FEED
102 PUMP, AMINE
102 PUMP, CAUSTIC
102 PUMP, CLARIFIER SLUDGE
102 PUMP, COAGULANT
102 PUMP, CONDENSATE
102 PUMP, DEMINERALIZER
102 PUMP, EVAPORATOR
102 PUMP, HYDRAZINE
102 PUMP, PH CORRECTION
102 PUMP, PHOSPHATE
102 PUMP, RECIRCULATION
102 PUMP, SAMPLE
102 PUMP, SERVICE WATER
102 PUMP, SODIUM HYDROXIDE
102 PUMP, SUMP
102 PUMP, TRANSFER
102 PUMP, TRASH
102 PUMP, VACUUM
102 PUMP, VACUUM, SEAL OIL
102 PUMP, WATER CENTRIFUGAL
102 PUMP, WATER, POTABLE
102 PUMP, WELL WATER BOOSTER

312-I03

TANK - PURIFICATION SYSTEM

103 CLARIFIER, WASTE WATER SUPPLY
103 HEATER, CAUSTIC TANK
103 LIQUID ALUM SYSTEM, PIPING SYSTEM
103 MIXER, TANK
103 PUMP, ACID REGENERATION
103 RESERVOIR, WATER
103 TANK, ACID
103 TANK, ANION EXCHANGE
103 TANK, CATION EXCHANGE
103 TANK, CAUSTIC
103 TANK, COAGULANT
103 TANK, COAGULANT STORAGE

312: Boiler Plant Equipment (Steam Production)

- 103 TANK, CONDENSATE
- 103 TANK, CONDENSATE DRAIN
- 103 TANK, CONDENSATE STORAGE
- 103 TANK, DEGASIFIER & CLEARWELL
- 103 TANK, HYDRAZINE
- 103 TANK, MIXED BED
- 103 TANK, PHOSPHATE
- 103 TANK, POTABLE WATER
- 103 TANK, RO PLANT
- 103 TANK, SULFURIC ACID
- 103 TANK, WATER
- 103 UNIVERSALEVEL, DREXELBROOK, ACID/CAUSTIC
- 103 WASTE WATER CLARIFIER & FILTER WATER TANK

312-104

WATER SOFTENER OR PURIFICATION SYSTEM

- 104 AERATOR, ACID RETENTION
- 104 AGITATOR, NEUTRALIZATION PIT, W/MOTOR
- 104 ANALYZER, SODIUM, CONDENSATE SYSTEM
- 104 BLOWER, AIR, MIXED BED, W/MOTOR
- 104 CLARIFIER BUILDING
- 104 CLARIFIER, DEMINERALIZED WATER PIPING SYSTEM
- 104 CLARIFIERS, PRETREATMENT, FLASH MIX TANKS
- 104 CLEANING STATION, WATER PLANT
- 104 CONDUIT & CABLE TRAYS @ WATER PLANT
- 104 CONTROL, EVAPORATING
- 104 CROSSTIE LINE, DEIONIZED WATER
- 104 DCS CONTROL SYSTEM, WATER CONTROL DEMINERALIZER
- 104 DEMINERALIZER SYSTEM, MAKE UP
- 104 EVAPORATOR, FEEDWATER
- 104 FEED SYSTEM, POLYMER
- 104 FILTER SYSTEM, ACTIVATED CARBON
- 104 HEATER, CAUSTIC
- 104 HOIST, WATER TREATMENT BLDG CHLORINE
- 104 HYPOCHLORINATOR (WATER TREATMENT BLDG.)
- 104 LIQUID ALUM FEED SYSTEM FOR ALUM INJECT PUMP SYST
- 104 MAIN CONTROL PANEL @ WATER PLANT
- 104 METER, CONDUCTIVITY, RO WATER TREATMENT
- 104 MONITOR, PH, CONDENSATE
- 104 PIPE TRENCH @ WATER PLANT
- 104 PIPING SYSTEM, CHEMICAL FEED
- 104 PIPING SYSTEM, WASTEWATER POND
- 104 PLC SYSTEM
- 104 POND, WASTE WATER
- 104 POND, WASTE, LINER
- 104 PREVENTOR, PLANT BACKFLOW
- 104 PUMP, CHEMICAL FEED
- 104 REDUCER, CLARIFIER RAKE SPEED
- 104 REDUCER, CLARIFIER TURBINE SPEED
- 104 REVERSE OSMOSIS SYSTEM
- 104 RIVER WATER INTAKE BUILDING
- 104 REVERSE OSMOSIS PLANT CONTROLS
- 104 SOFTENER, DUAL, W/BRINE STATION
- 104 TURBIDIMETER, CLARIFIER
- 104 WALKWAY, CONCRETE, ACID RETENTION
- 104 WATER HEATER, ANION UNIT, CAUSTIC
- 104 WATER TREATMENT BUILDING
- 104 WATER TREATMENT CLARIFIER BUILDING

312-105

WELL

- 105 WELL, TEST, POTABLE WATER

312-J01

AIR DUCT SYSTEM

312: Boiler Plant Equipment (Steam Production)

J01 BOILER, ROOF VENTILATOR, DRAFT
J01 CONTROLLER, AIR FLOW
J01 CONTROLLERS, SEAL AIR W/DRIVES
J01 FAN DAMPER, SEAL AIR FAN
J01 FAN, EXHAUST
J01 TUNNEL VENT SYSTEM

312-J02

BLOWER - VENTILATING EQUIPMENT

J02 CLEANER, ELECTRONIC AIR
J02 FAN, PRESSURIZATION
J02 TRANSMITTER, AIR FLOW, W/DRIVES

312-J03

COOLER - VENTILATING EQUIPMENT

J03 COOLER @ STEAM COIL RACK
J03 COOLER, EXTERNAL DRAIN
J03 PUMP, CIRCULATION, CHILLED WATER
J03 PUMP, COOLING WATER, CLOSED
J03 PUMP, COOLING WATER, DIRECT

312-K01

AUTOMATIC CONTROL INSTALLATION

K01 ANALYZER, OXYGEN
K01 BOILER, PRESSURE READOUT
K01 CIRCUIT BREAKER, AC HIGH VOLTAGE
K01 CONTROLLER, COAL AIR TEMP W/DRIVES
K01 CONTROLLER, MILL W/DRIVES
K01 CONTROLS, TRACK HOPPER FEED
K01 FIRE PROTECTION
K01 MOTOR CONTROL CENTER
K01 PYRITE, SYSTEM CONTROLS
K01 STEAM PRESS CONTROL SYSTEM, AUTOMATIC
K01 SWITCHES
K01 THERMAPROBE
K01 TOTALIZER SYSTEM, GAS FLOW
K01 TRANSFORMER

312-K02

MASTER CONTROL INSTALLATION

K02 ANALYZER, OXYGEN, PROBE
K02 CABINET
K02 COMPUTER
K02 CONDUCTIVITY CELL
K02 CONDUCTIVITY MONITOR
K02 CONDUCTOR NT SOFTWARE KITS
K02 CONTROL STATIONS
K02 CONTROLLER, PRESSURE
K02 DAS, EMISSIONS MONITOR
K02 ELECTRIC SERVICE, UNDERGROUND, PH TRIM STATION
K02 GENERATOR, DIESEL, CONTROL SYSTEM, CONTROLS
K02 MODULATING DRIVE (BTG)
K02 MODULATING OPERATOR (BTG)
K02 PANEL, I/O CONNECTOR CONTROL
K02 POSITION CONTROL
K02 SWAMPING BOX (BTG)
K02 TAPE DRIVE, MAGNETIC FOR EPA REPORT EMISSIONS MONI
K02 TEMPERATURE PROCESSOR
K02 TEMPERATURE SIGNAL GENERATOR
K02 TRANSDUCERS & CONTROL VALVES
K02 TRANSMITTER, PRESSURE
K02 UNINTERRUPTIBLE POWER SUPPLY
K02 WORKSTATION CONSOLE, CONTROL ROOM

312-K03

PANEL SECTION OF SWITCH OR BOARD

312: Boiler Plant Equipment (Steam Production)

K03 BOARD, INSTRUMENT GAUGE
K03 BREAKER BOARD, LEAR SIEGLER, INSTACK MONITOR
K03 CABINET
K03 CONTROL BOARD, BTG
K03 PANEL
K03 SWITCHBOARD

312-K04

RECORDING OR INDICATING DEVICE

K04 ALARM ANNUNCIATOR, BTG BOARD
K04 ALARM ANNUNCIATOR, PANALARM
K04 ALARM, PANEL
K04 AMPLIFIER
K04 ANALYZER, PROBE
K04 ANALYZERS
K04 ANALYZER, SO2
K04 ANNUNCIATOR, TERMINATION BAYS, CONTROL PANEL
K04 BALCONIES & TEST PORTS
K04 COMPUTER
K04 CONTROL, DIGITAL, STACK EMISSIONS
K04 CONTROLLER
K04 DAC W/SPECTRAPAK DAHS, STACK EMISSIONS
K04 DATA ACQUISITION SYSTEM
K04 EMISSION MONITORING SYSTEM
K04 INDICATOR, DRUM LEVEL
K04 INFRARED THERMO TEMPERATURE PROBE
K04 INVERTER
K04 METER
K04 MONITOR, CO2
K04 MONITOR, EMISSION
K04 MONITOR PROBE, STACK GAS
K04 MONITOR, OPACITY
K04 MONITOR, SO2
K04 MONITOR, ULTRAFLOW
K04 OPERATORS STATION, NT DISPLAY, WDPF
K04 PRESSURE INDICATOR
K04 PROGRAMMABLE LOGIC CONTROLLER
K04 RACK, INSTRUMENT & CONTROL EQUIPMENT
K04 RECORDER
K04 SEQUENCE OF EVENTS SYSTEM
K04 SOFTWARE, DB DOCUMENT
K04 SOFTWARE, FOR BAILEY CONTROL
K04 SPECTROPHOTOMETER
K04 STACK EMISSIONS, DIGITAL CONTROLS
K04 TESTING METER
K04 THERMOCOUPLE
K04 THERMOMETER
K04 TRANSMISSION
K04 TRANSMISSION METER
K04 TRANSMITTER

312-K05

AIR DRYER

K05 AIR COMPRESSOR
K05 AIR DRYER

312-L02

HEADER OF ANY CLASS OF PIPING

L02 COMPRESSED AIR PIPING
L02 CONDENSATE PIPING
L02 COOLING WATER PIPING
L02 DEMINERALIZED WATER PIPING
L02 STEAM DRAIN PIPING
L02 EXHAUST PIPING
L02 INSTRUMENT AIR PIPING

312: Boiler Plant Equipment (Steam Production)

L02 PIPING SYSTEM, BOILER FEED
L02 PIPING SYSTEM, BOILER, DRAFT
L02 PIPING SYSTEM, CHEMICAL FEED
L02 PIPING SYSTEM, COLD REHEAT
L02 PIPING SYSTEM, HOT REHEAT
L02 PIPING SYSTEM, MAIN STEAM
L02 PIPING SYSTEM, RELIEF VALVE VENTS
L02 PIPING SYSTEM, SERVICE WATER
L02 PIPING SYSTEM, WASTE WATER
L02 PIPING SYSTEM, WET BOTTOM
L02 PIPING SYSTEM, OIL SUPPLY TO BURNERS
L02 POTABLE WATER PIPING
L02 LUBE OIL, PIPING
L02 ROOF, DRAIN PIPING SYSTEM
L02 SERVICE AIR PIPING SYSTEM
L02 STEAM BLOWDOWN, SILENCER
L02 VENT PIPING SYSTEM

312-L03

PIPING, 2" OR OVER, 2 OR MORE UNITS

L03 AIR EXTRACTION PIPING SYSTEM
L03 ASH SEAL PIPING SYSTEM
L03 BOILER, VALVE, RELIEF, VENT PIPING, INSULATION
L03 CENTRAL, VACUUM SUCTION HOSES
L03 CONDENSATE PIPING SYSTEM
L03 DEMINERALIZED PIPING SYSTEM
L03 DRAIN PIPING SYSTEM
L03 FIRE PROTECTION PIPING SYSTEM
L03 HOOD, STEAM LINE
L03 HOT REHEAT PIPING SYSTEM
L03 IGNITION OIL PIPING SYSTEM
L03 INSTRUMENT AIR PIPING SYSTEM
L03 INSULATE PIPING BOILER PLANT PIPING
L03 MAIN STEAM PIPING SYSTEM
L03 PIPING SYSTEM, BLEED STEAM
L03 PIPING SYSTEM, BOILER FEED
L03 PIPING SYSTEM, CENTRAL VACUUM
L03 PIPING SYSTEM, CERAMIC COAL
L03 PIPING SYSTEM, CHEMICAL CLEANING
L03 PIPING SYSTEM, CHEMICAL FEED SYSTEM
L03 PIPING SYSTEM, COAL REHEAT
L03 PIPING SYSTEM, HYDROGEN
L03 PIPING SYSTEM, LUBE OIL
L03 PIPING SYSTEM, OBSERVATION PORT
L03 PIPING SYSTEM, SERVICE AIR
L03 PIPING SYSTEM, STEAM, BOILER, AUX
L03 PIPING SYSTEM, SULPHURIC ACID
L03 POLISHER, CONDENSATE, WATER TREATMENT
L03 POTABLE WATER, PIPING SYSTEM
L03 SERVICE WATER, PIPING SYSTEM
L03 WASTE WATER PIPING
L03 WATER LINE, BOILER SLAG CONTROL

312-L04

PIPING, 2" OR OVER, 1 OR MORE UNITS & HEADER

L04 PIPING SYSTEM, CERAMIC COAL, CLASSIFIERS/BURNERS
L04 PIPING SYSTEM, WET BOTTOM, ASH POND
L04 VACUUM TRUCK, PORTABLE PIPING

312-L05

TRAP, HIGH PRESSURE

L05 TRAPS

312-L06

SEPARATOR OR PURIFIER, STEAM

** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. **

312: Boiler Plant Equipment (Steam Production)

L06 SEPARATOR, VAPOR

312-L07

RELATIVELY COSTLY VALVES

L07 VALVE
L07 VALVE, AIR COMPRESSOR
L07 VALVE, AIR HEATER CROSS TIE
L07 VALVE, AIR HEATER DRAIN LINE
L07 VALVE, ASH HANDLING, ASSEMBLY
L07 VALVE, ASH LINE, ASSY
L07 VALVE, ASH OVERFLOW
L07 VALVE, ASH REMOVAL, MATERIAL HANDLING
L07 VALVE, ASH SEAL PIPING SYSTEM
L07 VALVE, ASH SLUICE
L07 VALVE, ASH SLUICE PUMP, OUTBOARD
L07 VALVE, ASH SYSTEM
L07 VALVE, AUX STEAM
L07 VALVE, AUX WATER
L07 VALVE, BLEED PUMP
L07 VALVE, BLOWDOWN
L07 VALVE, BOILER
L07 VALVE, BOTTOM ASH
L07 VALVE, CIRCULATING, WATER
L07 VALVE, CLARIFIER
L07 VALVE, CLARIFIER INLET CONTROL
L07 VALVE, COAL
L07 VALVE, COLD REHEAT
L07 VALVE, CONDENSOR
L07 VALVE, COOLING WATER SYSTEM
L07 VALVE, CSI
L07 VALVE, DEMINERALIZED
L07 VALVE, DRAIN
L07 VALVE, DRIP
L07 VALVE, DRUM BLOCK
L07 VALVE, DRUM, SAFETY
L07 VALVE, DUST COLLECTOR
L07 VALVE, ECONOMIZER
L07 VALVE, EVAPORATING STEAM
L07 VALVE, FEEDWATER
L07 VALVE, FEEDWATER SUPERHEAT SPRAY
L07 VALVE, FEEDWATER, REGULATING
L07 VALVE, FIRE WATER DELUGE
L07 VALVE, FLYASH
L07 VALVE, HYDROVACTOR INLET
L07 VALVE, IK BLOCK
L07 VALVE, IR BLOCK
L07 VALVE, KNIFEGATE
L07 VALVE, LOW PRESSURE, STEAM HEADER, CROSS-TIE
L07 VALVE, LUBE OIL COOLER
L07 VALVE, MANUAL ISOLATION
L07 VALVE, MILL
L07 VALVE, PLANT DISCHARGE PUMP
L07 VALVE, PRECIPITATOR
L07 VALVE, PULVERIZER
L07 VALVE, PYRITE
L07 VALVE, PYRITE HOPPER
L07 VALVE, PYRITE JET PUMP, WATER SUPPLY
L07 VALVE, NON-RETURN/REVERSE CURRENT
L07 VALVE, REACTION TANK
L07 VALVE, RECLAIM, WATER SYSTEM
L07 VALVE, RELIEF
L07 VALVE, RELIEF, VENTS
L07 VALVE, RIVER WATER
L07 VALVE, ROOF DRAIN

312: Boiler Plant Equipment (Steam Production)

L07 VALVE, SAFETY, MAIN STEAM
 L07 VALVE, SAFETY, PRESSURE
 L07 VALVE, SAFETY, REHEATER
 L07 VALVE, SAFETY, STEAM COIL
 L07 VALVE, SAFETY, SUPERHEATER
 L07 VALVE, SEAL AIR FAN, FLANGE
 L07 VALVE, SILO SUMP PUMP
 L07 VALVE, SOOTBLOWER
 L07 VALVE, STEAM SEAL DRUM
 L07 VALVE, STEAM SPRAY
 L07 VALVE, SUMP PUMP
 L07 VALVE, SUPERHEAT
 L07 VALVE, SUPERHEAT SPRAY
 L07 VALVE, WASTE WATER
 L07 VALVE, WATER TREATMENT
 L07 VALVE, WETBOTTOM

312-L08

FREEZE PROTECTION FOR PIPING

L08 FREEZE PROTECTION

312-M02

PONDS, LANDFILL RUN-OFF

M02 POND, ASH HANDLING SYSTEM, WASTE WATER, LANDFILL
 M02 TRIM SYSTEM, PH, @LAB, LANDFILL

312-Q01

NEURAL NETWORK SYSTEM

Q01 AIR REGISTER DRIVE, BURNER
 Q01 ALARM SYSTEM ANNUNCIATOR
 Q01 BURNER MANAGEMENT SYSTEM
 Q01 BURNER AIR MANAGEMENT, INDIVIDUAL
 Q01 COAL PIPE ORIFICE, FUEL FLOW MONITORING / BALANCING
 Q01 COMBUSTION CONTROL SYSTEM WITH LOAD DISPATCH
 Q01 COMPUTER CONTROL SYSTEM
 Q01 DATA ACQUISITION SYSTEM
 Q01 ECT SYSTEM, FUEL FLOW MONITORING AND BALANCING
 Q01 NEURAL NETWORK SYSTEM
 Q01 PI-ARCHIVING SYSTEM
 Q01 SAFEFLLAME DFS SCANNER/ARCH
 Q01 SPARE PARTS

312-R01

COAL REBURN NETWORK SYSTEM

R01 ALARM SYSTEM ANNUNCIATOR
 R01 BASKETS, AIRHEATER COLDEND
 R01 BOOST AIR HOSE
 R01 BOOST AIR PIPING
 R01 BOOST AIR PIPING, DAMPER
 R01 BOOST AIR PIPING, DAMPER DRIVE
 R01 BRICK LINING, INTERNAL
 R01 CLEANING DEVICE, AIRHEATER HOTEND
 R01 COAL PIPING
 R01 COAL PIPING, ISOLATION VALVE
 R01 COMPUTER & SOFTWARE
 R01 DUCT MONITOR
 R01 FLOW TRANSMITTER
 R01 HARDWARE
 R01 HOTEND LAYER, AIRHEATER
 R01 INJECTOR
 R01 INJECTOR, COAL REBURN
 R01 INJECTOR, COAL REBURN, TUBE PANEL
 R01 INJECTOR, COAL REBURN, BOOST AIR HOSE
 R01 INJECTOR, EXPANSION JOINT
 R01 INJECTOR, INNER DRIVE

312: Boiler Plant Equipment (Steam Production)

R01	INJECTOR, OUTER DRIVE
R01	INJECTOR, TUBE PANEL
R01	LAGGING & INSULATION
R01	OFA DUCT
R01	OFA DUCT DAMPER
R01	OFA DUCT DAMPER DRIVE
R01	OFA DUCT EXPANSION JOINT
R01	OFA DUCT INSULATION
R01	PROBE
R01	SCANNER SYSTEM/ARCHITECTURE
R01	STABILIZER RING
R01	TRANSMITTER, TEMPERATURE
R01	TRIMMING DAMPER

312-S01

SCR

S01	AC INPUTS / RELAY OUTPUTS, BASE UNIT, MICRO LOGIX, PLC CONTROL
S01	AC POWER SUPPLY, LOGIX, PLC CONTROL
S01	ANALYZER, NOX
S01	ASSEMBLY, CATALYST, CART
S01	ASSEMBLY, CATALYST, CART TRACK
S01	ASSEMBLY, CATALYST, SEAL PLATE
S01	ASSEMBLY, CROSS ARM, RAKE SOOTBLOWER
S01	ASSEMBLY, FEED TUBE, RAKE SOOTBLOWER
S01	ASSEMBLY, HOPPER MODULE
S01	ASSEMBLY, REACTOR
S01	ASSEMBLY, REACTOR, TUBE BUNDLE
S01	ASSEMBLY, RECTIFIER MODULE
S01	BOILER BYPASS, ECONOMIZER SECTION TUBE SURFACE
S01	BOILER BYPASS, REHEATER SECTION TUBE SURFACE
S01	CATALYST, REACTOR
S01	COMPUTER, CEMS
S01	CONTROL PANEL, E-STOP, PLC
S01	CONTROL PANEL, E-STOP, REMOTE CONTROL, PLC
S01	CONTROL PANEL, MAIN, PLC
S01	CPU, LOGIX, PLC CONTROL
S01	DAMPER, DOUBLE LOUVER, BYPASS
S01	DAMPER, FAN INLET, ID FAN
S01	DAMPER, FAN OUTLET, ID FAN
S01	DAMPER, GUILLOTINE INLET
S01	DAMPER, GUILLOTINE OUTLET
S01	DESUPERHEATER, STEAM CONDITIONING
S01	DRIVEN COUPLING REXNORD, ID FAN AND MOTOR
S01	DUCT, BREECHING BYPASS
S01	DUCT, BREECHING INLET
S01	DUCT, BREECHING OUTLET
S01	DUCT, ECONOMIZER OUTLET
S01	DUCT, INLET INTERIOR, ELBOW CAP
S01	DUCT, REACTOR, PRIMARY AIR
S01	ELEMENT, COLD END, AIRHEATER, PRIMARY
S01	ELEMENT, COLD END, AIRHEATER, SECONDARY
S01	ELEMENT, HOT END, AIRHEATER, PRIMARY
S01	ELEMENT, HOT END, AIRHEATER, SECONDARY
S01	ETHERNET ADAPTER, PLC CONTROL
S01	ETHERNET BRIDGE, SINGLE PORT, PLC CONTROL
S01	ETHERNET HUB, DIN-RAIL MOUNTING, PLC CONTROL
S01	ETHERNET INTERFACE, MICRO LOGIX, PLC CONTROL
S01	EXPANSION JOINT, AIR HEATER INLET
S01	EXPANSION JOINT, BYPASS
S01	EXPANSION JOINT, ECONOMIZER INLET
S01	EXPANSION JOINT, ECONOMIZER OUTLET
S01	EXPANSION JOINT, METALLIC, DILUTION / SEAL AIR
S01	EXPANSION JOINT, NON-METALLIC, DILUTION / SEAL AIR

312: Boiler Plant Equipment (Steam Production)

S01 EXPANSION JOINT, OUTLET
S01 EXPANSION JOINT, P A. DUCT
S01 FAN ASSEMBLY, DILUTION / SEAL AIR
S01 FLOW ELEMENT, HEADER, STEAM CONDITIONING
S01 FLUE GAS DUCT, BREECHING, AIR HEATER
S01 FOUNDATIONS, AMMONIA AREA
S01 FOUNDATIONS, ID FAN
S01 FOUNDATIONS, SCR / DUCT
S01 HMI - CLIENT / SERVER SOFTWARE
S01 HMI - MONITORS
S01 HMI - OPERATE IT SERVERS
S01 HMI - OPERATOR MONITORS
S01 HMI - PERSONAL COMPUTERS
S01 HMI - PROJECTION MONITORS
S01 HOIST / TROLLEY, CATALYST
S01 I/O PANEL, REMOTE CONTROL, PLC
S01 IMPELLER, ID FAN AND MOTOR
S01 INJECTION FLOW, CONTROL SKID
S01 INJECTION FLOW, TRANSMITTER
S01 INJECTION HEADER, PRESSURE TRANSMITTER
S01 INPUT MODULE, 4 CHANNEL ANALOG, MICRO LOGIX, PLC CONTROL
S01 INPUT MODULE, AC ISOLATION, LOGIX, PLC CONTROL
S01 INPUT MODULE, ISOLATION, LOGIX, PLC CONTROL
S01 INPUT MODULE, LOGIX, PLC CONTROL
S01 INPUT MODULE, VAC, MICRO LOGIX, PLC CONTROL
S01 INSTRUMENT AIR SYSTEM
S01 LEAK DETECTOR, NH3
S01 LEAK DETECTOR, TRUCK UNLOADING, NH3
S01 LEVEL INDICATOR, NH3 STORAGE
S01 MANIFOLD, TANK PRESSURE RELIEF, NH3 STORAGE
S01 MONITOR, PLC CONTROL
S01 MOTOR, ID FAN AND MOTOR
S01 NET BRIDGE, SINGLE PORT, PLC CONTROL
S01 NOX ANALYZER, TLI METAL BLDG.
S01 OUTPUT MODULE, AC/DC RELAY, MICRO LOGIX, PLC CONTROL
S01 OUTPUT MODULE, RELAY, LOGIX, PLC CONTROL
S01 PANEL, TRUCK UNLOADING STATION, PLC CONTROL
S01 PC, DESKTOP, PLC CONTROL
S01 PC, DIN RAIL MOUNT INDUSTRIAL, PLC CONTROL
S01 PIPE, LIQUID, RAILCAR UNLOADING, NH3 STORAGE
S01 PIPE, VAPOR, RAILCAR UNLOADING, NH3 STORAGE
S01 PIPING, DILUTION / SEAL AIR
S01 POTABLE WATER SYSTEM
S01 POWER SUPPLY, MICRO LOGIX, PLC CONTROL
S01 PROBE, GAS ANALYZER, INLET, NOX
S01 PROBE, GAS ANALYZER, OUTLET, NOX
S01 PROCESSOR UNIT, MICRO LOGIX, PLC CONTROL
S01 PUMP, MAGNETIC DRIVE, TEMPERATURE
S01 PUMP, NH3
S01 PUMP, SKID, NH3
S01 PUMP, UPSTREAM, FILTER, NH3
S01 REXA ACTUATOR, FAN INLET DAMPER, ID FAN
S01 REXA ACTUATOR, FAN OUTLET DAMPER, ID FAN
S01 ROTOR, ID FAN AND MOTOR
S01 SCANNER, DEVICE NET, MICRO LOGIX, PLC CONTROL
S01 SHAFT, ID FAN AND MOTOR
S01 SKID, TRUCK UNLOADING, NH3
S01 SLOT CHASSIS, LOGIX 13, PLC CONTROL
S01 SLOT FILLER MODULE, PLC CONTROL
S01 SOOTBLOWER PANEL, PLC CONTROL
S01 SOOTBLOWER, RAKE
S01 STEAM COIL, PREHEATER, DILUTION / SEAL AIR
S01 STORAGE TANK, NH3 AMMONIA

312: Boiler Plant Equipment (Steam Production)

S01 STRUCTURAL STEEL, AMMONIA AREA
S01 STRUCTURAL STEEL, SCR / DUCT
S01 TERMINAL BLOCK, REMOVABLE, LOGIX, PLC CONTROL
S01 TERMINATOR, LEFT END CAP, MICRO LOGIX, PLC CONTROL
S01 TERMINATOR, RIGHT END CAP, MICRO LOGIX, PLC CONTROL
S01 TOUCH SCREEN, FLAT PANEL, PLC CONTROL
S01 TRANSMITTER, AIR HEADER, FLOW
S01 TRANSMITTER, LEVEL, NH3 STORAGE
S01 TRANSMITTER, PRESSURE, NH3 STORAGE
S01 TRANSMITTER, PRESSURE, NH3 STORAGE TANK
S01 TRANSMITTER, TEMPERATURE, NH3 STORAGE
S01 VALVE, BALANCING
S01 VALVE, CHECK, CONDENSATE OUTLET
S01 VALVE, CHECK, LIQUID FILL, NH3 STORAGE
S01 VALVE, DRAIN, PUMP SUPPLY, NH3 STORAGE
S01 VALVE, EXCESS FLOW, AMMONIA TANK, NH3 STORAGE
S01 VALVE, EXCESS FLOW, PUMP RETURN, NH3 STORAGE
S01 VALVE, EXCESS FLOW, PUMP SUPPLY, NH3 STORAGE
S01 VALVE, EXCESS FLOW, VAPOR BALANCE, NH3 STORAGE
S01 VALVE, FAN OUTLET, DILUTION / SEAL AIR
S01 VALVE, FILTER UPSTREAM CONTROL
S01 VALVE, INJECTION CONTROL
S01 VALVE, INJECTION LIQUID LINE, HYDRO.
S01 VALVE, INLET ISOLATION, DILUTION / SEAL AIR
S01 VALVE, INLET ISOLATION, STEAM CONDITIONING
S01 VALVE, ISOLATION
S01 VALVE, ISOLATION, CONDENSATE OUTLET
S01 VALVE, ISOLATION, LIQUID FILL, NH3 STORAGE
S01 VALVE, ISOLATION, LIQUID FILL, NH3 STORAGE TANK
S01 VALVE, ISOLATION, NH3 STORAGE TANK
S01 VALVE, ISOLATION, PUMP RETURN, NH3 STORAGE
S01 VALVE, ISOLATION, PUMP RETURN, NH3 STORAGE TANK
S01 VALVE, ISOLATION, PUMP SUPPLY, NH3 STORAGE
S01 VALVE, ISOLATION, PUMP SUPPLY, NH3 STORAGE TANK
S01 VALVE, ISOLATION, STEAM CONDITIONING
S01 VALVE, ISOLATION, VAPOR BALANCE, NH3 STORAGE
S01 VALVE, ISOLATION, VAPOR BALANCE, NH3 STORAGE TANK
S01 VALVE, LIQUID LINE HYDRO. RELIEF, TRUCK UNLOADING, NH3
S01 VALVE, LIQUID LINE ISOLATION, TRUCK UNLOADING, NH3
S01 VALVE, LIQUID PIPE, HYDRO. RELIEF, NH3 STORAGE
S01 VALVE, OUTLET ISOLATION, DILUTION / SEAL AIR
S01 VALVE, POPPET, RAKE SOOTBLOWER
S01 VALVE, PRESSURE RELIEF, NH3 STORAGE TANK
S01 VALVE, PRESSURE RELIEF, STEAM CONDITIONING
S01 VALVE, PUMP SUPPLY, DRAIN, NH3 STORAGE
S01 VALVE, PUMP, DISCHARGE HYDRO.
S01 VALVE, PUMP, NH3 SUCTION INTERCONNECTING
S01 VALVE, PUMP, RETURN HYDRO.
S01 VALVE, PUMP, SUCTION HYDRO.
S01 VALVE, PUMP, SUCTION ISOLATION
S01 VALVE, RELIEF, LIQUID FILL HYDRO., NH3 STORAGE
S01 VALVE, RELIEF, LIQUID FILL, TANK, NH3 STORAGE
S01 VALVE, RELIEF, PUMP RETURN HYDRO., NH3 STORAGE
S01 VALVE, RELIEF, PUMP SUPPLY HYDRO., NH3 STORAGE
S01 VALVE, RELIEF, TANK PRESSURE, NH3 STORAGE
S01 VALVE, RETURN HYDRO., NH3 STORAGE
S01 VALVE, STEAM INLET, ISOLATION
S01 VALVE, TEMPERATURE CONTROL
S01 VALVE, TEMPERATURE CONTROL, STEAM CONDITIONING
S01 VALVE, VAPOR BALANCE, NH3 STORAGE TANK

312-T01

ADVANCED OVER-FIRED AIR

T01 AIR REGISTER DRIVE, BURNER

312: Boiler Plant Equipment (Steam Production)

T01 BOX, DAMPER
T01 BOX, DAMPER DRIVE
T01 BOX, EXPANSION JOINT
T01 CAMS SYSTEM AUTO / ACKNOWLEDGMENT PURGE & TRANSMITTER, OFA
T01 COAL PIPE ORIFICE
T01 CONTROL SYSTEM, MOD BUD INTERFACE
T01 CONTROL SYSTEM, PCS
T01 CONTROL SYSTEM, SOFTWARE
T01 DAMPER DRIVE, POSITION TRANSMITTER, OFA
T01 DATA ACQUISITION SYSTEM
T01 DUCTWORK
T01 ECT SYSTEM
T01 EXPANSION JOINT, SIDEWALL INJECTOR
T01 FAN
T01 FAN, DRIVE MOTOR
T01 FAN, DAMPER
T01 FAN, DAMPER DRIVE
T01 FAN, EXPANSION JOINT
T01 FAN, ELECTRICAL FEED BREAKER
T01 FLOW ELEMENT, OFA
T01 FLOW MEASUREMENT SYSTEM
T01 FOUNDATION
T01 HMI - OPERATOR CONSOLE
T01 HMI - OPERATOR MONITORS
T01 HMI - PERSONAL COMPUTERS
T01 HMI - SOFTWARE
T01 IGNITION GAS BLEED
T01 IGNITION GAS BLOCK
T01 INJECTOR, TUBEWALL PENETRATIONS, FRONTWALL
T01 INJECTOR, TUBEWALL PENETRATIONS, SIDEWALL
T01 OVERFIRE AIR INJECTOR, FRONTWALL INJECTOR
T01 OVERFIRE AIR INJECTOR, SIDEWALL INJECTOR
T01 PROBE SIGNAL PROCESSOR, C.O. MONITORING GRID
T01 PROBE, C.O. MONITORING GRID
T01 PROBE, O2
T01 SPRING SUPPORT, SIDEWALL INJECTOR
T01 STRUCTURAL STEEL

312-U01

REID NATURAL GAS CONVERSION

UO1 ELECTRICAL WIRING
UO1 FLOW REGULATOR
UO1 FLUE GAS RECIRCULATION DUCT
UO1 GAS BURNERS, DBR
UO1 GAS FLOW CONTROL VALVE, MAIN
UO1 GAS FLOW ELEMENT
UO1 GAS HOSE, FLEXIBLE
UO1 GAS PIPE
UO1 GAS PRESSURE REGULATOR VALVE, MAIN
UO1 GAS STOP VALVE, MAIN
UO1 GAS TRIFECTA VALVE ASSEMBLY
UO1 JORDAN LINEAR DRIVES
UO1 LOCAL INSTRUMENTATION
UO1 NITROGEN BLANKET, GAS PIPE
UO1 PIPE, STEEL, UNDERGROUND
UO1 PLC MODS AND PROGRAMMING
UO1 PRESSURE TRANSMITTER
UO1 SPARK RODS
UO1 TRANSMITTERS
UO1 TUBING, STAINLESS
UO1 VALVE, MANUAL STOP
UO1 VALVE, PNEUMATIC GAS CHARGING
UO1 VALVE, PNEUMATIC GAS VENT
UO1 VALVE, PRESSURE REGULATOR, MAIN

312: Boiler Plant Equipment (Steam Production)

U01 VALVE, PRESSURE RELIEF
U01 VENT PIPE

312-V01

SCR - HMP&L

V01 AC INPUTS / RELAY OUTPUTS, BASE UNIT, MICRO LOGIX, PLC CONTROL
V01 AC POWER SUPPLY, LOGIX, PLC CONTROL
V01 AIR PREHEATER
V01 ANALYZER, NOX
V01 ASSEMBLY, CATALYST, CART
V01 ASSEMBLY, CATALYST, CART TRACK
V01 ASSEMBLY, CATALYST, SEAL PLATE
V01 ASSEMBLY, CROSS ARM, RAKE SOOTBLOWER
V01 ASSEMBLY, FEED TUBE, RAKE SOOTBLOWER
V01 ASSEMBLY, HOPPER MODULE
V01 ASSEMBLY, REACTOR
V01 ASSEMBLY, REACTOR, TUBE BUNDLE
V01 ASSEMBLY, RECTIFIER MODULE
V01 BOILER BYPASS, ECONOMIZER SECTION TUBE SURFACE
V01 BOILER BYPASS, REHEATER SECTION TUBE SURFACE
V01 CATALYST, REACTOR
V01 COMPUTER, CEMS
V01 CONTROL PANEL, E-STOP, PLC
V01 CONTROL PANEL, E-STOP, REMOTE CONTROL, PLC
V01 CONTROL PANEL, MAIN, PLC
V01 CPU, LOGIX, PLC CONTROL
V01 DAMPER, DOUBLE LOUVER, BYPASS
V01 DAMPER, FAN INLET, ID FAN
V01 DAMPER, FAN OUTLET, ID FAN
V01 DAMPER, GUILLOTINE INLET
V01 DAMPER, GUILLOTINE OUTLET
V01 DESUPERHEATER, STEAM CONDITIONING
V01 DRIVEN COUPLING REXNORD, ID FAN AND MOTOR
V01 DUCT, BREECHING BYPASS
V01 DUCT, BREECHING INLET
V01 DUCT, BREECHING OUTLET
V01 DUCT, ECONOMIZER OUTLET
V01 DUCT, INLET INTERIOR, ELBOW CAP
V01 DUCT, REACTOR, PRIMARY AIR
V01 ELEMENT, COLD END, AIRHEATER, PRIMARY
V01 ELEMENT, COLD END, AIRHEATER, SECONDARY
V01 ELEMENT, HOT END, AIRHEATER, PRIMARY
V01 ELEMENT, HOT END, AIRHEATER, SECONDARY
V01 ETHERNET ADAPTER, PLC CONTROL
V01 ETHERNET BRIDGE, SINGLE PORT, PLC CONTROL
V01 ETHERNET HUB, DIN-RAIL MOUNTING, PLC CONTROL
V01 ETHERNET INTERFACE, MICRO LOGIX, PLC CONTROL
V01 EXPANSION JOINT, AIR HEATER INLET
V01 EXPANSION JOINT, BYPASS
V01 EXPANSION JOINT, ECONOMIZER INLET
V01 EXPANSION JOINT, ECONOMIZER OUTLET
V01 EXPANSION JOINT, METALLIC, DILUTION / SEAL AIR
V01 EXPANSION JOINT, NON-METALLIC, DILUTION / SEAL AIR
V01 EXPANSION JOINT, OUTLET
V01 EXPANSION JOINT, P.A. DUCT
V01 FAN ASSEMBLY, DILUTION / SEAL AIR
V01 FLOW ELEMENT, HEADER, STEAM CONDITIONING
V01 FLUE GAS DUCT, BREECHING, AIR HEATER
V01 FOUNDATIONS, AMMONIA AREA
V01 FOUNDATIONS, ID FAN
V01 FOUNDATIONS, SCR / DUCT
V01 HMI - CLIENT / SERVER SOFTWARE
V01 HMI - MONITORS

312: Boiler Plant Equipment (Steam Production)

V01 HMI - OPERATE IT SERVERS
V01 HMI - OPERATOR MONITORS
V01 HMI - PERSONAL COMPUTERS
V01 HMI - PROJECTION MONITORS
V01 HOIST / TROLLEY, CATALYST
V01 I/O PANEL, REMOTE CONTROL, PLC
V01 IMPELLER, ID FAN AND MOTOR
V01 INJECTION FLOW, CONTROL SKID
V01 INJECTION FLOW, TRANSMITTER
V01 INJECTION HEADER, PRESSURE TRANSMITTER
V01 INPUT MODULE, 4 CHANNEL ANALOG, MICRO LOGIX, PLC CONTROL
V01 INPUT MODULE, AC ISOLATION, LOGIX, PLC CONTROL
V01 INPUT MODULE, ISOLATION, LOGIX, PLC CONTROL
V01 INPUT MODULE, LOGIX, PLC CONTROL
V01 INPUT MODULE, VAC, MICRO LOGIX, PLC CONTROL
V01 INSTRUMENT AIR SYSTEM
V01 LEAK DETECTOR, NH3
V01 LEAK DETECTOR, TRUCK UNLOADING, NH3
V01 LEVEL INDICATOR, NH3 STORAGE
V01 MANIFOLD, TANK PRESSURE RELIEF, NH3 STORAGE
V01 MONITOR, PLC CONTROL
V01 MOTOR, ID FAN AND MOTOR
V01 NET BRIDGE, SINGLE PORT, PLC CONTROL
V01 NOX ANALYZER, TLI METAL BLDG.
V01 OUTPUT MODULE, AC/DC RELAY, MICRO LOGIX, PLC CONTROL
V01 OUTPUT MODULE, RELAY, LOGIX, PLC CONTROL
V01 PANEL, TRUCK UNLOADING STATION, PLC CONTROL
V01 PC, DESKTOP, PLC CONTROL
V01 PC, DIN RAIL MOUNT INDUSTRIAL, PLC CONTROL
V01 PIPE, LIQUID, RAILCAR UNLOADING, NH3 STORAGE
V01 PIPE, VAPOR, RAILCAR UNLOADING, NH3 STORAGE
V01 PIPING, DILUTION / SEAL AIR
V01 POTABLE WATER SYSTEM
V01 POWER SUPPLY, MICRO LOGIX, PLC CONTROL
V01 PROBE, GAS ANALYZER, INLET, NOX
V01 PROBE, GAS ANALYZER, OUTLET, NOX
V01 PROCESSOR UNIT, MICRO LOGIX, PLC CONTROL
V01 PUMP, MAGNETIC DRIVE, TEMPERATURE
V01 PUMP, NH3
V01 PUMP, SKID, NH3
V01 PUMP, UPSTREAM, FILTER, NH3
V01 REXA ACTUATOR, FAN INLET DAMPER, ID FAN
V01 REXA ACTUATOR, FAN OUTLET DAMPER, ID FAN
V01 ROTOR, ID FAN AND MOTOR
V01 SCANNER, DEVICE NET, MICRO LOGIX, PLC CONTROL
V01 SHAFT, ID FAN AND MOTOR
V01 SKID, TRUCK UNLOADING, NH3
V01 SLOT CHASSIS, LOGIX 13, PLC CONTROL
V01 SLOT FILLER MODULE, PLC CONTROL
V01 SOOTBLOWER PANEL, PLC CONTROL
V01 SOOTBLOWER, RAKE
V01 STEAM COIL, PREHEATER, DILUTION / SEAL AIR
V01 STORAGE TANK, NH3 AMMONIA
V01 STRUCTURAL STEEL, AMMONIA AREA
V01 STRUCTURAL STEEL, SCR / DUCT
V01 TERMINAL BLOCK, REMOVABLE, LOGIX, PLC CONTROL
V01 TERMINATOR, LEFT END CAP, MICRO LOGIX, PLC CONTROL
V01 TERMINATOR, RIGHT END CAP, MICRO LOGIX, PLC CONTROL
V01 TOUCH SCREEN, FLAT PANEL, PLC CONTROL
V01 TRANSMITTER, AIR HEADER, FLOW
V01 TRANSMITTER, LEVEL, NH3 STORAGE
V01 TRANSMITTER, PRESSURE, NH3 STORAGE
V01 TRANSMITTER, PRESSURE, NH3 STORAGE TANK

312: Boiler Plant Equipment (Steam Production)

V01 TRANSMITTER, TEMPERATURE, NH3 STORAGE
V01 VALVE, BALANCING
V01 VALVE, CHECK, CONDENSATE OUTLET
V01 VALVE, CHECK, LIQUID FILL, NH3 STORAGE
V01 VALVE, DRAIN, PUMP SUPPLY, NH3 STORAGE
V01 VALVE, EXCESS FLOW, AMMONIA TANK, NH3 STORAGE
V01 VALVE, EXCESS FLOW, PUMP RETURN, NH3 STORAGE
V01 VALVE, EXCESS FLOW, PUMP SUPPLY, NH3 STORAGE
V01 VALVE, EXCESS FLOW, VAPOR BALANCE, NH3 STORAGE
V01 VALVE, FAN OUTLET, DILUTION / SEAL AIR
V01 VALVE, FILTER UPSTREAM CONTROL
V01 VALVE, INJECTION CONTROL
V01 VALVE, INJECTION LIQUID LINE, HYDRO.
V01 VALVE, INLET ISOLATION, DILUTION / SEAL AIR
V01 VALVE, INLET ISOLATION, STEAM CONDITIONING
V01 VALVE, ISOLATION
V01 VALVE, ISOLATION, CONDENSATE OUTLET
V01 VALVE, ISOLATION, LIQUID FILL, NH3 STORAGE
V01 VALVE, ISOLATION, LIQUID FILL, NH3 STORAGE TANK
V01 VALVE, ISOLATION, NH3 STORAGE TANK
V01 VALVE, ISOLATION, PUMP RETURN, NH3 STORAGE
V01 VALVE, ISOLATION, PUMP RETURN, NH3 STORAGE TANK
V01 VALVE, ISOLATION, PUMP SUPPLY, NH3 STORAGE
V01 VALVE, ISOLATION, PUMP SUPPLY, NH3 STORAGE TANK
V01 VALVE, ISOLATION, STEAM CONDITIONING
V01 VALVE, ISOLATION, VAPOR BALANCE, NH3 STORAGE
V01 VALVE, ISOLATION, VAPOR BALANCE, NH3 STORAGE TANK
V01 VALVE, LIQUID LINE HYDRO. RELIEF, TRUCK UNLOADING, NH3
V01 VALVE, LIQUID LINE ISOLATION, TRUCK UNLOADING, NH3
V01 VALVE, LIQUID PIPE, HYDRO. RELIEF, NH3 STORAGE
V01 VALVE, OUTLET ISOLATION, DILUTION / SEAL AIR
V01 VALVE, POPPET, RAKE SOOTBLOWER
V01 VALVE, PRESSURE RELIEF, NH3 STORAGE TANK
V01 VALVE, PRESSURE RELIEF, STEAM CONDITIONING
V01 VALVE, PUMP SUPPLY, DRAIN, NH3 STORAGE
V01 VALVE, PUMP, DISCHARGE HYDRO.
V01 VALVE, PUMP, NH3 SUCTION INTERCONNECTING
V01 VALVE, PUMP, RETURN HYDRO.
V01 VALVE, PUMP, SUCTION HYDRO.
V01 VALVE, PUMP, SUCTION ISOLATION
V01 VALVE, RELIEF, LIQUID FILL HYDRO., NH3 STORAGE
V01 VALVE, RELIEF, LIQUID FILL, TANK, NH3 STORAGE
V01 VALVE, RELIEF, PUMP RETURN HYDRO., NH3 STORAGE
V01 VALVE, RELIEF, PUMP SUPPLY HYDRO., NH3 STORAGE
V01 VALVE, RELIEF, TANK PRESSURE, NH3 STORAGE
V01 VALVE, RETURN HYDRO., NH3 STORAGE
V01 VALVE, STEAM INLET, ISOLATION
V01 VALVE, TEMPERATURE CONTROL
V01 VALVE, TEMPERATURE CONTROL, STEAM CONDITIONING
V01 VALVE, VAPOR BALANCE, NH3 STORAGE TANK

314: Turbogenerator Units (Steam Production)

314-A01

EQUIPMENT, STARTING AND TURNING

- A01 PANEL, TURBINE START UP
- A01 TURNING GEAR, TURBINE

314-A02

EXCITATION SYSTEM

- A02 EXCITER
- A02 GENERATOR EXCITATION SYSTEM
- A02 GENERATOR, VOLTAGE REGULATOR, CONTROL SYSTEM
- A02 MOTOR, TURNING GEAR TURBINE EXCHANGER END
- A02 VOLTAGE REGULATOR

314-A03

FOUNDATION - TURBOGENERATOR INSTAL

- A03 FOUNDATION, CONCRETE, TURBINE MAT & PEDESTAL
- A03 FOUNDATION, EXCITER
- A03 FOUNDATION, GENERATOR
- A03 FOUNDATION, TURBINE

314-A04

GENERATOR - TURBOGENERATOR INSTAL

- A04 CONDENSER, VACUUM PUMP
- A04 DRYER, HYDROGEN
- A04 GENERATOR, HYDROGEN COOLERS
- A04 GENERATOR, ROTOR
- A04 GENERATOR, ROTOR, WEDGING
- A04 GENERATOR, STATOR
- A04 GENERATOR, STATOR, WEDGING
- A04 RELAY, SYNCHRONIZED, CHECK, GENERATOR
- A04 TURBINE SEAL OIL UNIT

314-A05

GOVERNOR CONTROL SYSTEM

- A05 CONTROL SYS, AUTOMATIC GENERATION
- A05 DCS TURBINE CONTROLS
- A05 ELECTRO HYDRAULIC CONTROL, PIPING SYSTEM
- A05 PRESSURE PUMP, ELECTRO-HYDRAULIC TURBINE

314-A06

REMOTE CONTROL RHEOSTAT & FIELD SWITCH

- A06 COMPUTER
- A06 COMPUTER, DATA LOGGER
- A06 GENERATOR LOAD FREQUENCY CONTROL UNIT
- A06 GENERATOR, CURRENT TRANSFORMERS
- A06 SOFTWARE

314-A08

TURBINE - TURBOGENERATOR INSTAL

- A08 COMPUTER, TURBINE MONITOR
- A08 ENCLOSURE, TURBINE
- A08 ENCLOSURE, TURBINE, HP
- A08 ENCLOSURE, TURBINE, LP
- A08 POWER SUPPLY, TURBINE SYSTEM
- A08 SOFTWARE
- A08 TURBINE
- A08 TURBINE, BEARINGS
- A08 TURBINE, BLADE RING
- A08 TURBINE, BLADE ROW
- A08 TURBINE, BUCKET
- A08 TURBINE, CONTROL STAGE BLADES
- A08 TURBINE, DIAPHRAGM
- A08 TURBINE, ROTOR
- A08 TURBINE, SEAL SET
- A08 TURBINE, SHELL
- A08 TURBINE, TRIP SYSTEM

314: Turbogenerator Units (Steam Production)

314-A09

TURBINE STANDS AND TOOLS

A09 CYLINDERS, WALKING BEAMS
A09 RACKS, REHEAT DIAPHRAGM
A09 SLINGS, TURBINE OUTAGES
A09 STAND, TURBINE

314-B01

AIR EJECTOR APPARATUS FOR ONE CONDENSER

B01 CIRCULATING WATER ELECTRICAL SYSTEM, MAIN CONDENSER
B01 EJECTOR, STARTING
B01 EXHAUSTER, AIR

314-B02

CONDENSER SHELL

B02 CONDENSER
B02 CONDENSER SHELL

314-B03

CONDENSER TUBES AND SHEETS

B03 GLAND AIR EXHAUSTER BLOWER
B03 CONDENSER TUBE SHEETS
B03 CONDENSER TUBES
B03 CONDENSER, TURBINE
B03 CONDENSER, TURBINE GLAND AIR EXHAUSTER
B03 CONDENSER, TURBINE GLAND STEAM
B03 CONDENSER, TURBINE, HOT WELL
B03 SOFTWARE, PROGRAM CONTROL

314-B04

CONDENSER TUBE PROTECTIVE SYSTEM

B04 ANALYZER, SILICA
B04 CATHODIC PROTECTION SYSTEM
B04 CHLORINATOR
B04 CHLORINE PIPING
B04 CONTROL, PH, ACID INJECTION SYSTEM, COOLING TOWER
B04 HOIST, ELECTRIC CHLORINE
B04 PIPING SYSTEM, CHLORINE
B04 FLOWMETER
B04 VACUUM, REGULATOR, CHLORINE

314-B05

CONDENSER TUBE CLEANING SYSTEM

B05 TUBE CLEANING MACHINE, AIR POWERED
B05 TUBE CLEANING MACHINE, CRIMPING TOOL

314-B06

COOLING TOWER

B06 CIRCULATING WATER ELECTRICAL SYSTEM
B06 CIRCULATING WATER, PIPING SYSTEM
B06 CONTROL SYSTEM, BLOWDOWN, COOLING TOWER
B06 COOLING TOWER
B06 COOLING TOWER STRUCTURAL STEEL FOUNDATIONS
B06 COOLING TOWER, CONCRETE PLACEMENT, FOUNDATION
B06 COOLING TOWER, CONTROLS
B06 COOLING TOWER, DECK
B06 COOLING TOWER, DELUGE SYSTEM PIPING
B06 COOLING TOWER, ELECTRICAL BUILDING
B06 COOLING WATER, PIPING SYSTEM
B06 FAN, COOLING TOWER
B06 FIRE PROTECTION, COOLING TOWER
B06 FLOWMETER, COOLING TOWER MAKEUP
B06 FLOWMETER, COOLING TOWER BLOWDOWN
B06 FLOWMETER, RIVER WATER CIRCULATION
B06 GAUGE ASSEMBLY FOR COOLING TOWER CHEM TRTMT
B06 GEAR REDUCER, COOLING TOWER FAN

314: Turbogenerator Units (Steam Production)

B06 HEAT EXCHANGER, CLOSED COOLING WATER
B06 REGULATOR, CHLORINATION
B06 VALVE, MAKE-UP CROSSTIE, COOLING WATER TOWER
B06 VALVE, MAKE-UP PUMP SUCTION

314-B07

FAN - COOLING WATER SYSTEM

314-B08

INTAKE SCREEN AND MECHANISM

B08 ALARM, SCREEN WASH DIFFERENTIAL W/INDICATORS
B08 BAR SCREEN, INTAKE
B08 COMPRESSOR, INTAKE STRUCTURE AIR
B08 CONTROL SYSTEM
B08 CONTROLLER, ADJUST FREQUENCYA/C
B08 GATES, SLUICE, INTAKE STRUCTURE
B08 HYDRAULIC UNIT FOR TRAVERSING TRASH RAKE
B08 INTAKE TRASH BOOM
B08 LUBRICATOR, MOBILE HIGH PRESSURE
B08 MOTOR, TRAVELING WATER SCREENS
B08 PIPING, INTAKE, WATER
B08 REDUCER, TRAVELING WATER SCREENS
B08 RIVER INTAKE STRUCTURE-FIXTURES, CONDUIT, WIRING
B08 RIVER WATER INTAKE BUILDING ENCLOSURE, WALLS, DOORS
B08 RIVER WATER INTAKE STRUCTURE-CONCRETE
B08 RIVER WATER INTAKE STRUCTURE-EXCAVATION
B08 RIVER WATER INTAKE STRUCTURE-PILINGS
B08 RIVER WATER INTAKE STRUCTURE-RIP RAP
B08 RIVER WATER INTAKE STRUCTURE-STEEL
B08 SODIUM BROMIDE INJECTION SYS, RIVER CLARIFIER
B08 SUPERVISORY CONTROL, REMOTE, INTAKE
B08 TRAVELING WATER SCREENS
B08 WASH SCREEN CHAIN BELT

314-B09

PUMPS - COOLING WATER SYSTEM

B09 CIRCULATING WATER PUMP
B09 CIRCULATING WATER PUMP, MOTOR
B09 CONDENSATE PUMP PIT
B09 ELECTRIC WATER TREATMENT, MAGNET
B09 FOUNDATION, CONCRETE, CIRCULATING WATER SYS
B09 MOTOR, PUMP
B09 PUMP, GENERAL

314-B10

SPRAYING SYSTEM

B10 FIRE PROTECTION

314-B11

TANKS - COOLING WATER SYSTEM

B11 COOLING TOWER TANK
B11 HOPPER
B11 TANK
B11 TANK, CLOSED COOLING WATER CHEMICAL
B11 TANK, CONDENSATE RETURN
B11 TANK, COOLING WATER SURGE
B11 TANK, ELECTRIC HOT WATER
B11 TANK, MIX & STORAGE
B11 TANK, RIVER WATER SERVICE BLDG DRAIN

314-B12

VALVE, ATMOSPHERIC RELIEF

B12 VALVE, COIL, AUTO TEMP CONTROL, WATER SAMPLER
B12 VALVE, DECK, W/OPERATORS, CONDENSERS
B12 VALVE, SEAL OIL REGULATING

314: Turbogenerator Units (Steam Production)

314-D01

ACCUMULATOR - CENTRAL LUBRICATING SYSTEM

D01 ACCUMULATOR
D01 FLUID SUPPLY SYSTEM, TURBINE
D01 PIPING SYSTEM, TURBINE
D01 TURBINE, HP & LP FEEDWATER GENERATOR COUPLINGS

314-D02

COOLER - CENTRAL LUBRICATING SYSTEM

D02 COMPRESSOR, AIR AC
D02 COOLERS, OIL
D02 HEATER, LUBE OIL
D02 LUBE OIL COOLER TUBESET
D02 OIL COOLER ASSEMBLY, TURBINE
D02 OIL VAPOR EXTRACTOR, TURBINE

314-D03

PUMPS - CENTRAL LUBRICATING SYSTEM

D03 PUMP, BEARING LIFT, TURBINE
D03 PUMP, BEARING OIL, TURBINE
D03 PUMP, GEAR LUBE TRANSFER
D03 PUMP, LUBE OIL FILTER
D03 PUMP, LUBE OIL TRANSFER
D03 PUMP, TURBINE, SEAL OIL BACKUP

314-D04

PURIFIER OR FILTER - CENTRAL LUBRICATING SYSTEM

D04 CONDITIONER, LUBE OIL
D04 FILTRATION SYSTEM, LUBE OIL, TURBINE
D04 INDICATOR, LUBE OIL SIGHT FLOW
D04 LUBE OIL & PURIFICATION, PIPING SYSTEM
D04 TURBINE LUBE OIL PURIFICATION-CONTROLS

314-D05

TANKS - CENTRAL LUBRICATING SYSTEM

D05 DEMISTER, OIL VAPOR
D05 RESERVOIR, TURBINE OIL
D05 TANK, AUX LUBE OIL TRANSFER SYSTEM
D05 TANK, CLEAN LUBE OIL
D05 TANK, DIRTY LUBE OIL
D05 WELL, THERMAL, W/HEATING ELEMENTS

314-E01

PANELS - INSTRUMENTS AND METERS

E01 BOARD, TURBINE INSTRUMENT
E01 CONSOLE, ELECTRO HYDRAULIC CONTROL
E01 CONTROL BOARDS, CABINETS, RACKS
E01 PANEL, TURBINE SUPERVISORY INSTRUMENT
E01 PANEL, TURBINE CONTROL POWER DISTRIBUTION

314-E02

RECORDING AND INDICATING DEVICES

E02 ALARM SYSTEM, CHLORINE
E02 ANALYZER, GAS, THERMAL CONDUCTIVITY
E02 ANALYZER, HYDROGEN
E02 ANALYZER, MOISTURE, HYDROGEN GAS GENERATOR
E02 ANALYZER, TURBINE VIBRATION
E02 ANNUNCIATOR
E02 CONTROL BOARD, W/ANNUNCIATOR
E02 CONTROL SYSTEM
E02 DETECTOR, CURRENT / CONTROLLER
E02 DETECTOR, LEAK
E02 FREQUENCY DIGITAL DISPLAY & INTERFACE
E02 INDICATOR, HYDROGEN PURITY
E02 FLOW METER
E02 MONITOR, DISPLAY

314: Turbogenerator Units (Steam Production)

E02 MONITOR, GENERATOR CONDITION
E02 MONITOR, TURBINE HYDRO DEW PT
E02 MONITORING SYSTEM, VIBRATION
E02 PROBE, TEMP, BEARING
E02 RECORDER, CHART
E02 RECORDER, MICRO W/ALARM, CONDENSATE FLOW
E02 RECORDER, TEMPERATURE, GENERATOR
E02 RECORDER, VIDEO GRAPHIC
E02 SAMPLE CELL
E02 SCALE, ELECTRIC
E02 SIMULATOR, TURBINE CONTROLS
E02 SUPERVISORY, TURBINE
E02 TACHOMETER, (OVERSPEED TURBINE CHECKS)
E02 TERMINAL, TURBINE CONTROL
E02 TRANSDUCER, FREQ DEVIATION
E02 TRANSMITTER, CONDUCTIVITY & SENSOR
E02 TRANSMITTER, PRESSURE
E02 TYPEWRITER, TURBINE CONTROLS

314-F02

PIPING BETWEEN ONE OR MORE UNITS & A HEADER

F02 AIR VACUUM PIPE LINE SYSTEM
F02 BLEED STEAM PIPING SYSTEM
F02 CHLORINE PIPING SYSTEM
F02 CIRCULATING WATER EFFLUENT LINE
F02 CIRCULATING WATER INFLUENT LINE
F02 CIRCULATING WATER PIPING SYS.-INSTRUMENT CONTROLS
F02 CIRCULATING WATER PIPING SYSTEM
F02 CONDENSATE, AUXILIARY, PIPING SYSTEM
F02 CONDENSATE, PIPING SYSTEM
F02 COOLING WATER PIPING SYS -INSTRUMENT CONTROLS
F02 COOLING WATER PIPING, CLOSED AND DIRECT
F02 DRAIN LINE, BEARING
F02 HYDROGEN PIPING SYSTEM
F02 HYDROGEN SEAL OIL/FIRE PROTECTION, PIPING SYSTEM
F02 LUBE OIL PIPING SYSTEM
F02 PIPING SYSTEM, TURBINE PLANT
F02 POTABLE WATER PIPING SYSTEM
F02 RIVER WATER PIPING SYS.-INSTRUMENT CONTROLS
F02 RIVER WATER PIPING SYSTEM
F02 RIVER WATER, TURBINE, PIPING SYSTEM
F02 SEAL OIL PIPING SYSTEM
F02 STEAM, GLAND, PIPING SYSTEM
F02 TURBINE MAIN STEAM PIPING LEADS-STEAM TEMP CONTROL
F02 VENT AND DRAIN PIPING SYSTEM, TURBINE

314-F03

PIPING BETWEEN TWO OR MORE UNITS

F03 AIR EXTRACTION PIPING SYSTEM
F03 BLEED SYSTEM PIPING SYSTEM
F03 CARBON DIOXIDE PIPING SYSTEM
F03 CHLORINE PIPING SYSTEM
F03 CIRCULATING WATER PIPING SYSTEM
F03 CONDENSATE SYSTEM W/VALVES, PIPING SYSTEM
F03 CONDENSATE, AUXILIARY, PIPING SYSTEM
F03 HYDROGEN SEAL OIL PIPING, PIPING SYSTEM
F03 HYDROGEN SYSTEM PIPING SYSTEM
F03 PIPING SYSTEM, CONDENSER SUMP PUMPS

314-F04

STEAM SEPARATOR OR PURIFIER

F04 TANK, VACUUM SYSTEM SEPARATOR

314-F07

VALVES - OVER 2" AND COSTING \$1000 EACH

314: Turbogenerator Units (Steam Production)

F07 CONDENSOR, VALVE, ACCUATOR
F07 VALVE
F07 VALVE, AIR EXTRACTION PIPING SYSTEM
F07 VALVE, AUXILIARY CIRCULATING WATER
F07 VALVE, BY-PASS
F07 VALVE, CHECK
F07 VALVE, CHEST, STEAM TURBINE
F07 VALVE, CIRCULATING WATER
F07 VALVE, CLARIFIER INLET
F07 VALVE, COMBINED REHEAT
F07 VALVE, CONTROL
F07 VALVE, CONTROL, HYDROGEN SEAL OIL COOLER
F07 VALVE, COOLING TOWER MAKEUP, BUTTERFLY VALVE
F07 VALVE, DISC, STEAM
F07 VALVE, DUPLEX
F07 VALVE, GLAND SYSTEM BYPASS
F07 VALVE, GLAND SYSTEM SHUTOFF
F07 VALVE, ISOLATION, RECIRCULATING LINE INTAKE
F07 VALVE, MAKE-UP CLARIFIER
F07 VALVE, PARTITION, W/OPERATOR
F07 VALVE, PILOT
F07 VALVE, REHEAT STOP
F07 VALVE, SEQ, TURBINE
F07 VALVE, SHUTOFF, GLAND SYS
F07 VALVE, STEAM
F07 VALVE, THROTTLE
F07 VALVE, TURBOGENERATOR
F07 VALVE, UNLOADER, TURBINE
F07 VALVE, VACUUM BREAKER
F07 VALVE, WATER REGULATOR

314-G01

CRANE FOR TURBOGENERATOR UNIT

G01 CRANE, CIRCULATING WATER PUMP
G01 CRANE, INTAKE, GANTRY
G01 CRANE, TURBINE

314-G02

HOIST

G02 BRAKE, AUXILIARY HOIST
G02 BRAKE, BRIDGE DRIVE
G02 BRAKE, MAIN HOIST
G02 BRAKE, TROLLEY DRIVE
G02 BRIDGE DRIVE, REDUCER/MOTOR
G02 GEAR BOX, AUXILIARY HOIST
G02 GEAR BOX, MAIN HOIST W/REULAND MOTOR
G02 HOIST, CHLORINE DRUM
G02 HOIST, RIVER WATER CHLORIN INTAKE
G02 MOTOR, AUXILIARY HOIST
G02 MOTOR, AUXILIARY HOIST INCHING
G02 MOTOR, BRIDGE DRIVE
G02 MOTOR, HOIST
G02 MOTOR, HOIST INCHING
G02 MOTOR, TROLLEY DRIVE
G02 REDUCER, AUXILIARY
G02 TROLLEY DRIVE REDUCER, WMTR

315: Accessory Electric Equipment (Steam Production)

315-001

AIR DUCT SYSTEM

- 001 ISOLATED PHASE BUS DUCT
- 001 POWER DUCT BANK WIRING

315-002

AUXILIARY GENERATOR SET

- 002 FEED SYSTEM, POWER, AUXILIARY
- 002 GENERATOR SET, DIESEL
- 002 GENERATOR SWITCHGEAR, DIESEL
- 002 GENERATOR, CONNECTOR
- 002 PANEL, POWER
- 002 PIPE HEATING EQUIPMENT
- 002 RELAY, PROTECTIVE, AUX TRANSFORMER
- 002 RELAY, PROTECTIVE, DIGITAL
- 002 SUBSTATION
- 002 UNINTERRUPTIBLE POWER SUPPLY, SOLID STATE CONTROL

315-003

BATTERY CHARGING SET

- 003 BATTERY CHARGER

315-005

CONDENSER, SYNCHRONOUS

- 005 COMPRESSOR, START-UP AIR

315-006

CONTROL INSTALLATION, SYSTEM OPERATORS

- 006 CONTROLLER, PROGRAMMABLE LOGIC (PLC)
- 006 LOAD CENTER
- 006 MOTOR CONTROL CENTER
- 006 REMOTE CONTROLS FOR SWITCHGEAR & AUXILIARY EQUIP.

315-007

CONVERTER, SYNCHRONOUS OR ROTARY

- 007 INVERTER

315-009

FAN OR BLOWER

- 009 FAN

315-010

FOUNDATION EQUIPMENT

- 010 CONDUIT
- 010 FOUNDATION, START UP TRANSFORMER
- 010 FOUNDATION, STATION SERVICE TRANSFORMER

315-014

GENERATOR VOLTAGE REGULATOR SYSTEM

- 014 ENCLOSURE, REGULATOR, VOLTAGE
- 014 MOTOR CONTROL CENTER
- 014 POWER SUPPLY, VOLTAGE REGULATOR
- 014 PROTECTIVE RELAYING SYSTEM ON GENERATOR
- 014 REGULATOR, ELECTRIC, VOLTAGE
- 014 RELAYING SYSTEM, PROTECTIVE, GENERATOR

315-017

OIL CIRCUIT BREAKER

- 017 CIRCUIT BREAKER, LINE POWER
- 017 CIRCUIT BREAKER, TRIP

315-018

PANELS DEVOTED TO A SINGLE PURPOSE

- 018 BENCHBOARD, DUPLEX
- 018 CABINET, FIRE PROTECTION CONTROL
- 018 CABINET, POWER DISTRIBUTION
- 018 CABINET, TEST
- 018 MOTOR CONTROL CENTER

315: Accessory Electric Equipment (Steam Production)

018 PANEL
018 PANEL, CONTROL
018 PANEL, TRANSDUCER
018 SWITCHBOARD, CONTROL

315-019

REACTOR OR RESISTOR

019 RESISTOR

315-022

STORAGE BATTERY, STATION CONTROL

022 BATTERIES, STATION SERVICE
022 BATTERY, CONTROL
022 CABINET, BATTERY CONTROL
022 INVERTER
022 PANEL, POWER
022 POWER CENTER
022 RACK, BATTERY

315-023

DISCONNECTING SWITCHES

023 BREAKER, MAIN AUX TRANSFER
023 CIRCUIT BREAKER
023 CIRCUIT BREAKER, AIR
023 CIRCUIT BREAKER, POWER
023 STARTER, MOTOR
023 STARTER, SWITCH
023 STATION BUS, ISOLATED PHASE BUS DUCT
023 SWITCH, DISCONNECT
023 SWITCH, HIGH SPEED TRANSFER
023 SWITCH, INDOOR
023 SWITCH, OUTDOOR
023 SWITCHES, FIRE ALARM TEMPERATURE
023 SWITCHGEAR

315-024

TESTING EQUIPMENT

024 GAUGE, DEAD WEIGHT
024 MEGGER, BIDDLE
024 METER, KWH
024 MOTOR & PHASE ROTATION TESTER
024 OHMMETER
024 OSCILLOSCOPE
024 SEMICONDUCTOR CURVE TRACER
024 TESTER, HYPOTS, PORTABLE
024 TESTING EQUIPMENT

315-025

TRANSFORMER, NOT ACCESSORY TO A PANEL

025 CCVT
025 METER
025 METER, START-UP WATTHOUR
025 PANEL, RELAY, AUX TRANSFORMER
025 RELAY
025 RELAY, PROTECTIVE
025 SPRINKLER SYSTEM, FIRE WALLS, TRANSFORMERS
025 SUBSTATION, UNIT
025 TRANSFORMER
025 TRANSFORMER, DRY OUTDOOR
025 TRANSFORMER, ELECTRIC MOTORS
025 TRANSFORMER, OIL
025 TRANSFORMER, PAD MOUNTED
025 TRANSFORMER, SPARE POWER
025 TRANSFORMER, START-UP
025 TRANSFORMER, STATION AUXILIARY

** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. **

315: Accessory Electric Equipment (Steam Production)

315-026

TRUCK SWITCH, WITH WIRING

026 SWITCH, AUTO TRANSFER

315-027

WIRING POWER, BUS, WIRES, CABLES

027 6.9 KV FEED
027 BREAKER, SWITCHGEAR
027 BUS DUCT
027 BUS WIRING POWER SYSTEM
027 BUS, UNIT SUBSTATION
027 CABLE
027 CABLE TRAYS
027 CABLE, CONTROL
027 CABLE, INSTRUMENT
027 CABLE, POWER
027 CABLE, UNDERGROUND, W/TRENCH
027 CONDUIT
027 CONDUIT, CONTROL AND FITTINGS
027 CONDUIT, POWER AND FITTINGS
027 COMPUTER, NETWORK POWER SYSTEM
027 DUCT BANKS
027 DUCT, ISOLATED PHASE BUS
027 DUCT, PHASE BUS, NON SEGREGATED
027 EMERGENCY, AC POWER SYSTEM MODIFICATION
027 GENERATOR, ISOLATED BUS
027 GROUNDING SYSTEM
027 JM RELAY
027 MANHOLES
027 PANEL, DISTRIBUTION
027 SWITCH, GEAR
027 SWITCH, GEAR-BUS

** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. **

341: Structures and Improvements (Combustion Turbine)

341-002
STRUCTURE
002 OIL RETENTION & WATER DRAINAGE SYSTEM
341-004
HVAC-AIR CONDITIONING SYSTEM
004 HVAC, BATTERY ROOM
341-030
FENCE
030 FENCE
030 FENCE, GROUNDING
341-035
ROAD
035 ROAD PAVING
341-039
WALKS
039 SIDE WALK
341-041
YARD DRAINAGE SYSTEM
041 YARD DRAINAGE SYSTEM
341-042
YARD LIGHTING SYSTEM
042 LIGHT, SECURITY
341-043
FUEL OIL DIKE
043 DIKE, FUEL OIL
341-044
STAIRS & WALKWAYS
044 STAIRS, FUEL OIL DIKE
044 WALKWAYS
341-045
ROCK SURFACE
045 DIKE, FUEL OIL CRUSHED ROCK
045 FUEL OIL UNLOADING PUMP CRUSHED ROCK
045 HOLDING POND CRUSHED ROCK
045 RAILROAD CAR AREA, CRUSHED ROCK
045 ROCK, CRUSHED, GAS TURBINE AREA
045 TRUCK UNLOADING AREA CRUSHED ROCK
341-046
GUARD POSTS
046 GUARD POSTS
341-047
HOLDING PONDS
047 HOLDING POND
341-048
PAVEMENT
048 PAVEMENT AROUND TURBINE
341-049
SIDING
049 EXTERIOR SIDING
341-050
GRADING, LANDSCAPE, SEEDING, ETC.
050 SEEDING & STERILENT
050 SITE GRADING

342: Fuel holders, producers, and accessories (Combustion Turbine)

342-A02

FOUNDATIONS, MAIN STORAGE TANK, SUPPORTS

A02 FOUNDATION, FUEL OIL TANK

342-A03

HVAC-HEATER, NOT A PART OF TANK

A03 HEATER, FUEL FORWARDING UNIT

342-A04

METER, FUEL OIL

A04 METER, FUEL FORWARDING UNIT

A04 METER, FUEL OIL FLOW

342-A05

PIPING SYSTEM, FUEL OIL, INCLUDING STRAINERS

A05 FLOW DIVIDER, FUEL FORWARDING UNIT

A05 FUEL OIL PIPING SYSTEM

342-A06

PUMP

A06 PUMP, FUEL FORWARDING UNIT

A06 PUMP, FUEL OIL TANK

A06 PUMP, FUEL OIL, UNLOADING

A06 TANK, CONTAINMENT BASIN

A06 TANK, FUEL OIL

342-A07

PURIFIER (FILTERS, CENTRIFUGES, ETC.)

A07 FILTER, FUEL

A07 FILTER, FUEL, LOW PRESSURE

342-A08

TANK, MAIN STORAGE, INCLUDING FIRE PROTECTION

A08 LUBE OIL STORAGE SYSTEM

A08 TANK, FUEL OIL

342-A09

FUEL OIL UNLOADING SYSTEM

A09 FUEL OIL UNLOADING STATION

342-F01

REID CT NATURAL GAS CONVERSION

F01 CABLE

F01 CABLE, FIBER OPTIC

F01 FILTER, COALESCING

F01 FLOW REGULATOR

F01 HEAT TRACE

F01 LOCAL INSTRUMENTATION

F01 ODORIZER WITH CONTROLS

F01 PIPE, STEEL, UNDERGROUND

F01 PRESSURE TRANSMITTER

F01 PVC CONDUIT

F01 REMOTE COMMUNICATIONS

F01 STEAM GAS HEATER

F01 TRANSFORMER

F01 TUBING, STAINLESS

F01 VALVE, MANUAL STOP

F01 VALVE, PRESSURE RELIEF

343: Prime Movers (Combustion Turbine)

- 343-A02**
- ENGINE**
- A02 COMBUSTION CHAMBER
- A02 ENGINE
- 343-A03**
- FOUNDATIONS**
- A03 ENCLOSURE, ACCESSORY COMPARTMENT AND BASE
- A03 ENGINE COMPARTMENT FIRE PROTECTION
- A03 ENGINE FOUNDATION
- A03 ENGINE SKID AND ENCLOSURE
- A03 FAN, ACCESSORY COMPARTMENT VENT
- A03 FIRE PROTECTION, ACCESSORY-COMPARTMENT
- A03 SPACE HEATER,ACCESSORY COMPARTMENT
- A03 SPACE HEATER,ENGINE COMPARTMENT
- 343-A05**
- GOVERNOR & CONTROL SYSTEM**
- A05 ENCLOSURE, CONTROL CAB
- A05 GOVERNOR/CONTROL SYSTEM
- A05 HVAC, A/C, CONTROL CAB
- A05 SPACE HEATER,CONTROL CAB
- 343-A07**
- SIGNAL & ALARM SYSTEM**
- A07 SIGNAL AND ALARM SYSTEM
- 343-B01**
- COOLER**
- B01 COOLER, LUBRICANT
- 343-B02**
- PIPING SYSTEM, OIL**
- B02 LUBRICANT PIPING SYSTEM
- 343-B03**
- PUMP**
- B03 PUMP, AUXILIARY
- B03 PUMP, EMERGENCY
- B03 PUMP, MAIN SHAFT DRIVEN
- 343-B04**
- PURIFIER OR FILTER**
- B04 ELIMINATOR, MIST
- B04 FILTER, LUBE OIL PURIFIER
- 343-B05**
- TANK**
- B05 TANK, LUBE OIL
- 343-C01**
- COOLING TOWER**
- C01 COOLING TOWER FOUNDATION
- C01 COOLING TOWER FREEZE PROTECTION AND SILENCING
- C01 FAN, COOLING TOWER, WATER COOLING
- C01 TANK, COOLING TOWER SURGE
- 343-C04**
- HEAT EXCHANGER**
- C04 HEAT EXCHANGER,COOLING TOWER
- 343-C07**
- PUMP**
- C07 PUMP, COOLING WATER
- 343-D01**
- COMPRESSOR**
- D01 COMPRESSOR, STARTING SYSTEM
- 343-D04**

343: Prime Movers (Combustion Turbine)

MOTOR TURNING GEAR & MECHANICS

D04 CLUTCH
D04 CONVERTER, TORQUE
D04 GEAR, MOTOR STARTING TURNING
D04 INPUT GEAR
D04 MOTOR, CRANKING
D04 OUTPUT GEAR
D04 TURNING GEAR AND COUPLING

343-E01

AIR DUCT SYSTEM

E01 DUCT, EXHAUST
E01 DUCTING, AIR INLET

343-E02

AIR FILTER OR SCREEN

E02 AIR COMPRESSOR, ATOMIZING
E02 AIR INLET SILENCING
E02 AIR SEPARATOR, ATOMIZING
E02 SCREEN, AIR INLET, FILTER

343-E03

PIPING SYSTEM, EXHAUST

E03 DUCTING, EXHAUST
E03 EXHAUST DUCT SILENCING

343-E04

STACK

E04 STACK, EXHAUST
E04 STACK, INTAKE AIR SUPPLY

343-F01

REID CT NATURAL GAS CONVERSION

F01 DUAL FIRE BURNERS
F01 ELECTRICAL WIRING
F01 GAS FLOW ELEMENT
F01 GAS HOSES, FLEXIBLE
F01 GAS RING HEADER
F01 HEATER, EXPLOSION PROOF
F01 PIPE, STAINLESS STEEL
F01 PLC MODS AND PROGRAMING
F01 PURGE RING HEADER
F01 TRANSMITTERS
F01 TUBING, STAINLESS
F01 VALVE, GAS REGULATOR, MAIN
F01 VALVE, GAS STOP, MAIN
F01 VALVE, PURGE AIR

**** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. ****

344: Generators (Combustion Turbine)

344-001

EXCITER, DIRECT-CONNECTED OR BELT-DRIVEN

001 EXCITER ENCLOSURE
001 HEATER, SPACE, EXCITER

344-002

GENERATOR

002 GENERATOR
002 GENERATOR COOLING MEDIUM EQUIPMENT
002 GENERATOR SKID ENCLOSURE
002 SPACE HEATER

344-005

RHEOSTAT, GENERATOR FIELD

005 EXCITER RHEOSTAT

345: Accessory Electric Equipment (Combustion Turbine)

345-003

BATTERY CHARGING SET

003 BATTERY CHARGING SET

345-006

CONTROL INSTALLATION, SYSTEM OPERATORS

006 PANEL, REMOTE MASTER CONTROL

345-011

FREQUENCY CHANGER

011 FREQUENCY CHANGER

345-012

FREQUENCY CONTROL SYSTEM

012 FREQUENCY CONTROL SYSTEM

345-013

FUSE EQUIPMENT, SET OF HIGH TENSION

013 TOOL, TERMI-POINT REEL

345-014

GENERATOR VOLTAGE REGULATOR SYSTEM

014 CAPACITORS, SURGE

014 GENERATOR LEADS, CIRCUIT

014 REGULATOR, VOLTAGE

345-015

INDUCTION REGULATOR

015 REGULATOR, INDUCTION

345-016

LIGHTNING ARRESTOR

016 ARRESTOR, LIGHTNING

345-018

PANELS DEVOTED TO A SINGLE PURPOSE

018 MOTOR CONTROL COMPARTMENT

018 MOTOR CONTROL COMPARTMENT AIR CONDITIONING

018 MOTOR CONTROL COMPARTMENT FIRE PROTECTION

018 MOTOR CONTROL COMPARTMENT SPACE HEATER

345-019

REACTOR OR RESISTOR

019 REACTOR RESISTER

019 REACTOR, LINEAR

345-020

RECTIFIER

020 RECTIFIER ASSEMBLY

020 RECTIFIER

345-022

STORAGE BATTERY, STATION CONTROL

022 BATTERY ENCLOSURE

022 BATTERY, STORAGE

022 HEATER, BATTERY COMPARTMENT

345-023

DISCONNECTING SWITCHES

023 SWITCHES, SET

345-025

TRANSFORMER, NOT ACCESSORY TO A PANEL

025 TRANSFORMER, AUXILLIARY

025 TRANSFORMER, CRANKING MOTOR

025 TRANSFORMER, CURRENT, BANK

025 TRANSFORMER, GROUND

025 TRANSFORMER, POTENTIAL

025 TRANSFORMER, POWER, POTENTIAL

025 TRANSFORMER, SATURABLE, CURRENT

** This Retirement Unit Listing is subject to change from time to time consistent with the Coordination Agreement. **

345: Accessory Electric Equipment (Combustion Turbine)

345-027

WIRING POWER, BUS, WIRES, CABLES

027	BUS COMPARTMENT
027	BUS SYSTEM
027	CABLE
027	POWER WIRING
027	SWITCHGEAR COMPARTMENT SPACE HEATER
027	SWITCHGEAR ENCLOSURE

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353: Station Equipment (Transmission Station)

353-035

035 TRANSFORMER, STEP-UP
035 DELUGE SPRINKLER SYSTEM, TRANSFORMER

SUBJECT	Capitalized Interest
PAGE	1 of 1
RE-ISSUE DATE	11/30/93

Approved by *D.A. Schmitz*

OBJECTIVES:

- a. To obtain a measure of acquisition cost that more closely reflects Big Rivers' total investment to bring an asset to the condition and location necessary for its intended use.
 - b. To charge a cost that relates to the acquisition of a resource that will benefit future periods against the revenues of the periods benefited.
1. It is the policy of Big Rivers Electric Corporation to capitalize interest on any construction project estimated to cost at least \$250,000.
 2. The amount of interest to be capitalized for a qualifying construction project is that portion of interest cost incurred during the project's construction period that could have been avoided if expenditures for that project had not been made.
 3. The amount of interest capitalized during a month shall be determined by applying an interest rate (the capitalization rate) to the amount of to-date accumulated expenditures for qualifying construction projects.
 - a. The capitalization rate used shall be the monthly effective interest rate on the REA Promissory Note.
 - b. Generally, accumulated expenditures can be calculated using the following equation: Work order balance - (retainage + payables + capitalized interest) + current month cash expenditures. Accumulated expenditures eligible for the capitalization of interest should exclude capital equipment and inventory. Land that is undergoing activities necessary to get it ready for its intended use is eligible for interest capitalization, becoming a cost of the asset that results from those activities.
 4. The capitalization of interest shall start when both the first dollar is expended and the construction has begun on the qualifying project.
 5. The capitalization of interest shall cease when the qualifying construction project is substantially complete and ready for its intended use.
 6. The capitalization of interest shall be suspended on a qualifying construction project during any period in which no activity necessary to ready the project for its intended use is taking place. Notify Financial Services Department if this situation occurs.

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 7)** *Provide the studies, including all applicable workpapers, which are the basis*
2 *for plant allocations and expense account allocations.*

3

4 **Response)** Big Rivers employs a direct assignment, functional-based allocation of costs.
5 Predetermined cost distributions by account number are initially established on a functional
6 basis and are periodically reviewed for accuracy. For example, many costs allocations are
7 labor-based, wherever charged. There are no cost allocation studies for either plant or expense
8 accounts. Some administrative and general costs are shared with the City of Henderson based
9 on the Station Two G & A Allocation Agreement. The majority of Station Two O & M
10 production costs are shared with the City of Henderson based on MWs.

11

12

13 **Witness)** Mark A. Hite

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BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 8)** *Describe the procedures that Big Rivers uses to plan and approve*
2 *construction projects.*

3
4 **Response)** Big Rivers' projects are identified through a Construction Work Plan ("CWP")
5 process. For the transmission system, Big Rivers prepares a three year CWP, in accordance
6 with RUS requirements. Amendments to the work plan are prepared as necessary. When
7 preparing the work plan and amendments, Big Rivers follows RUS recommended criteria for
8 analyzing the adequacy of its transmission system. In addition, Big Rivers also analyzes its
9 transmission system to ensure compliance with the Planning Standards of the North American
10 Electric Reliability Corporation ("NERC"). For the production system, when the need for
11 generation construction is identified, Big Rivers produces a CWP based on least cost planning
12 and production cost model assessments.

13 Upon completion, the transmission and production CWPs are reviewed by Big
14 Rivers' Members and submitted to the Big Rivers Board of Directors for approval. The CWPs
15 are used to assist in the creation of annual budgets for capital construction. The budgets are
16 also submitted for review and approval by the Big Rivers Board of Directors. Approved
17 construction projects from the budget are then implemented in accordance with the
18 Authorization for Investment Proposal ("AIP") policy provided in response to Item PSC 1-6
19 above.

20

21

22 **Witnesses)** Robert W. Berry (Production Department Planning) and
23 David G. Crockett (Transmission Planning)

24

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 9)** *Provide Big Rivers' long-term construction planning program.*

2

3 **Response)** Big Rivers' long-term construction planning program is consistent with the
4 construction work plan ("CWP") process described in response to Item PSC 1-8 above and
5 with other long-term studies undertaken by Big Rivers.

6 For the transmission system, Big Rivers performs load flow studies in three
7 different contexts in order to evaluate the adequacy of its transmission system on a long-term
8 basis. First, Big Rivers participates with all other SERC Reliability Corporation ("SERC")
9 members in the development of long range models (six to ten years in the future) and studies to
10 meet SERC regional long-term study objectives. Second, Big Rivers performs internal long-
11 term transmission assessments prepared to ensure compliance with NERC standards using
12 these same SERC-developed models. Third, Big Rivers develops additional load flow models
13 (ten years or more into the future) and performs additional studies to develop an internal long-
14 range engineering plan. Big Rivers follows the RUS-recommended criteria for analyzing the
15 long-term adequacy of its transmission system. The long-term transmission Planned System
16 Additions are identified in Table 6.2 of Big Rivers' 2010 Integrated Resource Plan ("IRP")
17 which was filed with the Commission in Case No. 2010-00443.

18 Effective December 1, 2010, Big Rivers became a transmission-owning
19 member of the Midwest Independent Transmission System Operator, Inc. ("Midwest ISO").
20 Prospectively, Big Rivers will participate in the Midwest ISO Transmission Expansion
21 Planning ("MTEP") process. The MTEP process includes transfer studies, reliability studies,
22 and expansion studies and allows for the involvement of all stakeholders in the regional
23 planning process.

24 For the production system, Big Rivers utilizes the IRP process to identify
25 generation resource acquisition/construction projects on a least-cost basis. No generation
26 construction projects are identified in the near term in Big Rivers' 2010 IRP. The long-term
27 Optimal Expansion Plan is summarized in Table 8.1 of Big Rivers' 2010 IRP.

Case No. 2011-00036

Response to Item PSC 1-9

Witnesses: Robert W. Berry and David G. Crockett

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BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

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Witnesses) Robert W. Berry (Production Department Planning) and
David G. Crockett (Transmission Planning)

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 10)** *Provide a statement of electric plant in service, per company books, for the*
2 *test year. This data shall be presented as shown in Format 10. The information provided in*
3 *Format 10 should be separated by the Plant Accounts numbered 300-399 as provided by the*
4 *Uniform System of Accounts. Where appropriate, major assets within each Plant Account*
5 *shall be shown separately from other assets in the Plant Account.*

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7 **Response)** Please see the attached schedule.

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10 **Witness)** Mark A. Hite

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Big Rivers Electric Corporation
Case No. 2011-00036
Statement of Electric Plant in Service
Twelve Months Ended October 31, 2010
Total Company

Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
3010	ORGANIZATION	\$ 419.82				\$ 419.82
3020	FRANCHISES & CONSENTS	\$ 66,475.65				\$ 66,475.65
3101	LAND & LAND RIGHTS-REID	\$ 83,342.47				\$ 83,342.47
3102	LAND & LAND RIGHTS-COLEMAN	\$ 1,124,664.82				\$ 1,124,664.82
3103	LAND & LAND RIGHTS-GREEN	\$ 1,110,711.72				\$ 1,110,711.72
3104	LAND & LAND RIGHTS-WILSON	\$ 2,218,857.54				\$ 2,218,857.54
3111	STRUCTURES & IMPROVEMENTS-REID	\$ 3,181,842.95	56,954.15	1,852.74		\$ 3,236,944.36
3112	STRUCTURES & IMPROVEMENTS-COLEMAN	\$ 18,854,643.94	122,410.89			\$ 18,977,054.83
3113	STRUCTURES & IMPROVEMENTS-GREEN	\$ 26,723,028.18				\$ 26,723,028.18
3114	STRUCTURES & IMPROVEMENTS-WILSON	\$ 73,000,144.35	79,486.50	6,596.38		\$ 73,073,034.47
3115	STRUCTURES & IMPROVEMENTS-HMPL	\$ 421,179.00				\$ 421,179.00
3116	STRUCTURES & IMPROVEMENTS-REID/HMPL	\$ 553,336.13	24,196.94			\$ 577,533.07
3117	STRUCTURES & IMPROVEMENTS-REID/HMPL/GREEN	\$ 920,249.88	27,334.72	9,728.57		\$ 937,856.03
3119	STRUCTURES & IMPROVEMENTS-MACHINE SHOP	\$ 653,382.98	63,737.75	23,510.94		\$ 693,609.79
312A	CENTRAL LAB EQUIPMENT-COAL-CLEAN AIR	\$ 220,240.55				\$ 220,240.55
312B	BOILER PLANT EQUIPMENT-REID-EC	\$ 5,046,851.11	14,579.97			\$ 5,061,431.08
312C	BOILER PLANT EQUIPMENT-COLEMAN-EC	\$ 121,851,086.91	1,165,038.99	1,026,532.78		\$ 121,989,593.12
312D	BOILER PLANT EQUIPMENT-GREEN-EC	\$ 113,756,819.63	1,991,253.77	1,054,385.09		\$ 114,693,688.31
312E	BOILER PLANT EQUIPMENT-WILSON-EC	\$ 262,004,068.37	16,313,075.77	8,593,350.02		\$ 269,723,794.12
312F	BOILER PLANT EQUIPMENT-HMPL-EC	\$ 35,338,717.96	33,023.24			\$ 35,371,741.20

Big Rivers Electric Corporation
Case No. 2011-00036
Statement of Electric Plant in Service
Twelve Months Ended October 31, 2010
Total Company

Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
312G	BOILER PLANT EQUIPMENT-REID/HMPL-EC	\$ 1,899,172.74				\$ 1,899,172.74
312J	BOILER PLANT EQUIPMENT-GREEN/HMPL-EC	\$ 15,438.27				\$ 15,438.27
312K	BOILER PLANT EQUIPMENT-HMPL-EC	\$ 36,983,180.83	220,557.84	78,408.09		\$ 37,125,330.58
3120	CENTRAL LAB EQUIPMENT-COAL ANALYSIS	\$ 29,686.39				\$ 29,686.39
3121	BOILER PLANT EQUIPMENT-REID	\$ 7,218,409.17				\$ 7,218,409.17
3122	BOILER PLANT EQUIPMENT-COLEMAN	\$ 74,636,716.43	5,266,954.63	2,028,593.45	118,357.12	\$ 77,756,720.49
3123	BOILER PLANT EQUIPMENT-GREEN	\$ 159,570,238.84	3,546,990.98	1,382,753.65		\$ 161,734,476.17
3124	BOILER PLANT EQUIPMENT-WILSON	\$ 407,220,726.08	7,097,861.47	12,247,001.29		\$ 402,071,586.26
3125	BOILER PLANT EQUIPMENT-HMPL	\$ 16,483,318.26	1,074,021.50	54,880.89		\$ 17,502,458.87
3126	BOILER PLANT EQUIPMENT-REID/HMPL	\$ 2,504,161.76	56,435.10	6,131.89		\$ 2,554,464.97
3127	BOILER PLANT EQUIPMENT-REID/HMPL/GREEN	\$ 366,885.14	9,383.44			\$ 376,268.58
3128	BOILER PLANT EQUIPMENT-BARGES	\$ 1,186,252.75				\$ 1,186,252.75
3141	TURBOGENERATOR UNITS-REID	\$ 4,310,530.58				\$ 4,310,530.58
3142	TURBOGENERATOR UNITS-COLEMAN	\$ 32,415,574.85	510,079.46	163,264.24		\$ 32,762,390.07
3143	TURBOGENERATOR UNITS-GREEN	\$ 56,268,282.40	2,234,340.44	823,023.62		\$ 57,679,599.22
3144	TURBOGENERATOR UNITS-WILSON	\$ 126,942,315.52	2,243,605.08	1,302,169.53		\$ 127,883,751.07
3145	TURBOGENERATOR UNITS-HMPL	\$ 4,509,415.52	501,952.79	19,797.21		\$ 4,991,571.10
3146	TURBOGENERATOR UNITS-REID/HMPL	\$ 226,351.41	103,962.92	67,573.04		\$ 262,741.29
3147	TURBOGENERATOR UNITS-REID/HMPL/GREEN	\$ 18,495.15				\$ 18,495.15
3151	ACCESSORY ELECTRIC EQUIPMENT-REID	\$ 1,494,658.69				\$ 1,494,658.69

Big Rivers Electric Corporation

Case No. 2011-00036

**Statement of Electric Plant in Service
Twelve Months Ended October 31, 2010**

Total Company

Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
3152	ACCESSORY ELECTRIC EQUIPMENT-COLEMAN	\$ 7,557,766.17	1,143,165.71	148,255.11		\$ 8,552,676.77
3153	ACCESSORY ELECTRIC EQUIPMENT-GREEN	\$ 16,091,239.72				\$ 16,091,239.72
3154	ACCESSORY ELECTRIC EQUIPMENT-WILSON	\$ 35,017,398.37	53,044.04			\$ 35,070,442.41
3155	ACCESSORY ELECTRIC EQUIPMENT-HMPL	\$ 171,384.26				\$ 171,384.26
3159	ACCESSORY ELECTRIC EQUIPMT-MACHINE SHOP	\$ 43,548.07				\$ 43,548.07
3160	CENTRAL LAB EQUIPMENT-GENERAL	\$ 56,008.08				\$ 56,008.08
3161	MISC POWER PLANT EQUIPMENT-REID	\$ 1,227.09				\$ 1,227.09
3162	MISC POWER PLANT EQUIPMENT-COLEMAN	\$ 755,849.65	93,462.52			\$ 849,312.17
3163	MISC POWER PLANT EQUIPMENT-GREEN	\$ 718,138.56	61,309.29			\$ 779,447.85
3164	MISC POWER PLANT EQUIPMENT-WILSON	\$ 666,432.05	83,145.21			\$ 749,577.26
3165	HMP&L STATION 2 - MISC PLANT EQUIPMENT	\$ 328,836.19	16,841.27			\$ 345,677.46
3166	COMMON FOR REID & STATION 2	\$ 296,709.94	11,437.85			\$ 308,147.79
3167	COMMON FOR REID, GREEN, & STATION 2	\$ 38,961.95	49,815.98			\$ 88,777.93
3169	MISC EQUIPMENT - PANAMA MACHINE SHOP	\$ 104,140.23	3,559.57			\$ 107,699.80
3410	GAS TURBINE-STRUCTURES	\$ 154,232.79				\$ 154,232.79
3420	GAS TURBINE-FUEL HOLDERS,PRODUCERS,ACC.	\$ 1,436,911.63				\$ 1,436,911.63
3430	GAS TURBINE-PRIME MOVERS	\$ 4,915,885.63				\$ 4,915,885.63
3440	GAS TURBINE-GENERATORS	\$ 1,102,963.67				\$ 1,102,963.67
3401	LAND/LAND RIGHTS - COMBUSTION TURBINE	\$ 475,967.50				\$ 475,967.50
3450	GAS TURBINE-ACCESSORY ELECTRIC EQUIPMENT	\$ 317,725.75	82,632.29	16,838.42		\$ 383,519.62

Case No. 2011-00036

Witness: Mark A. Hite

Attachment to Item PSC 1-10

Big Rivers Electric Corporation

Case No. 2011-00036

**Statement of Electric Plant in Service
Twelve Months Ended October 31, 2010**

Total Company

Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
3500	LAND RIGHT OF WAYS & EASEMENTS	\$ 12,819,023.09	332,923.43			\$ 13,151,946.52
3501	LAND & LAND RIGHTS	\$ 558,665.43	146,202.93			\$ 704,868.36
3520	STRUCTURES & IMPROVEMENTS	\$ 5,679,620.80	142,345.92	4,372.11		\$ 5,817,594.61
3521	STRUCTURES & IMPROVEMENTS-REID SWITCHYARD	\$ 20,369.05				\$ 20,369.05
3522	STRUCTURES & IMPROVEMENTS-COLEMN SWITCHYD	\$ 157,304.64				\$ 157,304.64
3524	STRUCTURES & IMPROVEMENTS-WILSON SWITCHYD	\$ 679,442.21				\$ 679,442.21
3525	STRUCTURES AND IMPROVEMENTS - KU	\$ -	185,107.45			\$ 185,107.45
3530	STATION EQUIPMENT	\$ 71,161,726.40	7,711,932.12	228,300.02		\$ 78,645,358.50
3531	STATION EQUIPMENT-REID SWITCHYARD	\$ 3,031,650.37				\$ 3,031,650.37
3532	STATION EQUIPMENT-COLEMAN SWITCHYARD	\$ 5,483,169.53	172,227.18	81,736.80		\$ 5,573,659.91
3533	STATION EQUIPMENT-GREEN SWITCHYARD	\$ 5,947,214.37				\$ 5,947,214.37
3534	STATION EQUIPMENT-WILSON SWITCHYARD	\$ 22,364,145.19				\$ 22,364,145.19
3535	STATION EQUIPMENT - KU	\$ -	6,511,340.66			\$ 6,511,340.66
3540	TOWERS & FIXTURES	\$ 7,187,692.94	946,546.29			\$ 8,134,239.23
3541	TOWERS & FIXTURES-REID SWITCHYARD	\$ 146,747.32				\$ 146,747.32
3545	TOWERS - KU	\$ -	312,557.79			\$ 312,557.79
3550	POLES & FIXTURES	\$ 40,951,085.48	1,243,331.98	97,033.71		\$ 42,097,383.75
3551	POLES & FIXTURES	\$ 234,314.24				\$ 234,314.24
3555	POLES AND FIXTURES - KU	\$ -	79,206.80			\$ 79,206.80
3560	OVERHEAD CONDUCTOR & DEVICES	\$ 40,579,890.47	3,409,335.25	315,942.94		\$ 43,673,282.78

Case No. 2011-00036

Witness: Mark A. Hite

Attachment to Item PSC 1-10

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Big Rivers Electric Corporation

Case No. 2011-00036

**Statement of Electric Plant in Service
Twelve Months Ended October 31, 2010**

Total Company

Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
3561	OVERHEAD CONDUCTOR & DEVICES	\$ 86,900.75				\$ 86,900.75
3565	OVHD CONDUCTORS AND DEVICES - KU	\$ -	104,571.36			\$ 104,571.36
3890	LAND & LAND RIGHTS	\$ 407,251.23				\$ 407,251.23
3900	STRUCTURES & IMPROVEMENTS	\$ 3,944,895.21	4,038.68			\$ 3,948,933.89
3910	OFFICE FURNITURE & EQUIPMENT	\$ 623,124.71	16,847.84	50,069.63		\$ 589,902.92
3912	COMPUTER EQUIPMENT AND SOFTWARE	\$ 6,815,319.81	486,500.43	138,648.45		\$ 7,163,171.79
3916	OFFICE FURNITURE & EQUIP-REID, STA TWO	\$ 1,894.73				\$ 1,894.73
3917	OFFICE FURNITURE & EQUIP-REID, GREEN, STA TWO	\$ 3,059.60				\$ 3,059.60
3922	TRANSPORTATION EQUIPMENT	\$ 1,729,389.24	229,004.13	19,629.08	174,085.17	\$ 1,764,679.12
3923	TRANSPORTATION EQUIPMENT-SPECIAL	\$ 1,257,239.84				\$ 1,257,239.84
3930	STORAGE EQUIPMENT	\$ 98,765.68				\$ 98,765.68
3940	TOOLS,SHOP & GARAGE EQUIPMENT	\$ 716,613.73	6,216.26	752.58		\$ 722,077.41
3950	LABORATORY EQUIPMENT	\$ 221,278.64				\$ 221,278.64
3960	POWER OPERATED EQUIPMENT	\$ 321,665.34	21,242.06			\$ 342,907.40
3961	GO TRACT VEHICLE	\$ 183,073.76				\$ 183,073.76
3970	COMMUNICATIONS EQUIPMENT	\$ 1,639,437.34	682.16			\$ 1,640,119.50
3980	MISC EQUIPMENT	\$ 160,713.76	5,069.55	713.12		\$ 165,070.19
3987	MISC EQUIPMENT-REID, GREEN, STATION 2	\$ 1,625.49				\$ 1,625.49
	Total Plant in Service	\$ 1,906,895,512.43	\$ 66,422,882.34	\$ 29,991,845.39	\$ 292,442.29	\$ 1,943,034,107.09

Case No. 2011-00036

Witness: Mark A. Hite

Attachment to Item PSC 1-10

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BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 11)** *Provide the following monthly account balances and a calculation of the*
2 *average (13- month) account balances for the test year:*

- 3
- 4 *a. Plant in service (Account No. 101);*
- 5 *b. Plant purchased or sold (Account No. 102);*
- 6 *c. Property held for future use (Account No. 105);*
- 7 *d. Construction work in progress (Account No. 107);*
- 8 *e. Completed construction not classified (Account No. 106);*
- 9 *f. Deprecation reserve (Account No. 108);*
- 10 *g. Materials and supplies (include all accounts and subaccounts);*
- 11 *h. Computation and development of minimum cash requirements;*
- 12 *i. Balance in accounts payable applicable to amounts included in utility*
13 *plant in service (if actual is indeterminable, give reasonable estimate);*
- 14 *j. Balance in accounts payable applicable to amounts included in plant*
15 *under construction (if actual is undeterminable, give reasonable*
16 *estimate); and*
- 17 *k. Balance in accounts payable applicable to prepayments by major category*
18 *or subaccount.*

19

20 **Response)**

21 Please see the attached schedule for Big Rivers' responses to subparts a.
22 through g. of this information request.

- 23
- 24 h. The attached schedule reflects the summarization of the month-end account
25 balances for the 13-month period ended October 31, 2010, and the
26 computation of minimum cash requirement derived therefrom. As shown
27 therein, the minimum cash requirement computation results in a minimum

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 cash requirement of \$28,250,137, representing 45 days cash, based upon
2 operation and maintenance expenses, exclusive of fuel, allowances and
3 purchased power - energy. The calculation is consistent with Big Rivers
4 post-Unwind experience, where Big Rivers has determined its first of month
5 minimum cash requirement to be approximately \$30 million. The
6 methodology utilized in the attached computation is consistent with and
7 comparable to that employed in the cost of service study prepared in this
8 case.

9
10 Please see the attached schedule for Big Rivers' responses to subparts i. through
11 k. of this information request.

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14 **Witness)** Mark A. Hite
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Big Rivers Electric Corporation

Case No. 2011-00036

**Monthly Account Balances and Averages
Twelve Months Ended October 31, 2010**

	RUS Account	Description	31-Oct-2009	30-Nov-2009	31-Dec-2009	31-Jan-2010	28-Feb-2010
PSC 1-11a.	101.000	Electric Plant in Service	1,906,419,544.93	1,906,551,612.91	1,911,158,290.94	1,920,733,078.83	1,920,762,383.27
PSC 1-11b.	102.000	Electric Plant Purchased or Sold	0.00	0.00	0.00	0.00	0.00
PSC 1-11c.	105.000	Electric Plant Held for Future Use	475,967.50	475,967.50	475,967.50	475,967.50	475,967.50
PSC 1-11d.	107.000	Construction Work in Progress	50,596,792.03	63,140,597.70	55,256,846.79	56,477,225.20	59,327,868.63
PSC 1-11e.	106.000	Completed Construction not Classified	14,158,124.69	14,158,124.69	19,482,129.55	10,016,117.77	10,016,117.77
PSC 1-11f.	108.000	Accumulated Provision for Depreciation	(886,644,384.63)	(889,469,258.31)	(889,040,995.60)	(891,611,094.34)	(894,441,048.45)
PSC 1-11g.	151.110	FUEL STOCK-COAL-REID	605,813.76	605,813.76	248,822.62	676,654.67	928,992.16
PSC 1-11g.	151.120	FUEL STOCK-COAL-COLEMAN	8,449,510.01	7,812,672.81	6,616,762.80	5,559,935.90	6,343,832.85
PSC 1-11g.	151.130	FUEL STOCK-COAL-GREEN	5,795,447.42	5,855,775.63	6,809,156.79	6,136,864.99	4,842,534.66
PSC 1-11g.	151.131	FUEL STOCK-COAL-IN TRANSIT-GREEN	707,887.44	2,084,962.96	1,958,738.16	362,649.30	65,602.16
PSC 1-11g.	151.140	FUEL STOCK-COAL-WILSON	4,925,183.24	6,028,229.58	4,590,585.73	3,581,233.69	2,855,671.57
PSC 1-11g.	151.141	FUEL STOCK-COAL-IN TRANSIT-WILS	0.00	0.00	0.00	0.00	0.00
PSC 1-11g.	151.150	FUEL STOCK-COAL-STATION TWO	5,092,715.95	4,353,588.80	4,271,976.13	4,883,613.70	5,319,073.75
PSC 1-11g.	151.310	FUEL STOCK-OIL-REID/STATION TWO	91,808.34	98,773.13	114,449.11	67,007.45	84,111.28
PSC 1-11g.	151.330	FUEL STOCK-OIL-GREEN	100,067.84	80,529.72	102,361.35	64,015.79	71,104.53
PSC 1-11g.	151.340	FUEL STOCK-OIL-WILSON	338,986.11	338,986.11	417,850.59	715,583.05	561,733.65
PSC 1-11g.	151.380	FUEL STOCK-OIL-GAS TURBINE	585,719.26	1,144,683.80	747,267.72	694,695.87	801,047.42
PSC 1-11g.	151.390	FUEL STOCK-NATURAL GAS-GAS TURB	0.00	0.00	0.00	0.00	0.00
PSC 1-11g.	151.520	FUEL STOCK-PROPANE-COLEMAN	68,087.73	68,087.73	57,411.15	48,480.02	43,381.94
PSC 1-11g.	151.730	FUEL STOCK-PETROL COKE-GREEN	2,108,770.68	1,488,929.03	1,726,368.60	1,937,619.48	2,038,930.32
PSC 1-11g.	151.731	FUEL STOCK-PET COKE-IN TRANSIT-	0.00	0.00	116,453.83	0.00	60,596.25
PSC 1-11g.	151.740	FUEL STOCK-PETROL COKE-WILSON	2,866,310.94	5,614,070.31	7,668,660.66	8,548,375.81	8,287,244.40
PSC 1-11g.	151.741	FUEL STOCK-PET COKE-IN TRANSIT-	2,234,092.87	3,583,297.48	2,382,778.71	395,147.44	110,625.55
PSC 1-11g.	154.100	MATERIALS & SUPPLIES-TRANSMISSI	723,316.14	752,361.77	741,788.58	685,370.72	695,402.54
PSC 1-11g.	154.200	MATERIALS & SUPPLIES-PRODUCTION	18,617,446.03	18,555,037.80	18,332,712.92	18,974,192.84	18,943,894.60
PSC 1-11g.	154.220	MATERIALS & SUPPLIES-PROD-VENDO	127,020.52	246,736.71	158,247.25	104,171.92	100,437.31
PSC 1-11g.	154.230	MATERIALS & SUPPLIES-PROD-SELF	79,600.74	109,058.81	184,208.92	15,449.65	24,459.63
PSC 1-11g.	154.235	MATERIALS & SUPPLIES-STAT TWO-S	(516.57)	712.17	4,876.03	3,876.30	9,640.72
PSC 1-11g.	154.240	MATERIALS & SUPPLIES-OBSOLESCEN	(2,999,813.76)	(2,997,470.36)	(2,997,370.36)	(2,968,033.48)	(2,916,394.49)

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-11a through PSC 1-11g

Page 1 of 6

Big Rivers Electric Corporation

Case No. 2011-00036

**Monthly Account Balances and Averages
Twelve Months Ended October 31, 2010**

	RUS Account	Description	31-Oct-2009	30-Nov-2009	31-Dec-2009	31-Jan-2010	28-Feb-2010
PSC 1-11g.	154.245	MATERIALS & SUPPLIES-OBSOLESCEN	41,935.82	41,935.82	41,935.82	41,935.82	41,935.82
PSC 1-11g.	154.320	LIME STOCK-COLEMAN	414,407.82	301,257.30	425,585.58	352,940.67	281,199.80
PSC 1-11g.	154.330	LIME STOCK-GREEN	1,657,038.39	1,536,656.33	1,622,965.36	1,323,567.73	1,481,911.96
PSC 1-11g.	154.340	LIME STOCK-WILSON	61,044.35	112,694.08	165,132.47	146,611.66	134,659.40
PSC 1-11g.	154.900	MATERIALS & SUPPLIES-STATION TW	2,438,488.89	2,408,212.05	2,485,574.41	2,394,828.16	2,380,964.37
PSC 1-11g.	154.910	MATERIALS & SUPPLIES-STATION TW	(629,596.60)	(618,862.08)	(645,158.19)	(613,974.64)	(606,571.39)
PSC 1-11g.	154.925	MATERIALS & SUPPLIES-STAT TWO-V	44.85	481.42	0.00	(2,635.20)	(2,635.20)

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-11a through PSC 1-11g

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Big Rivers Electric Corporation

Case No. 2011-00036

**Monthly Account Balances and Averages
Twelve Months Ended October 31, 2010**

	RUS Account	Description	31-Mar-2010	30-Apr-2010	31-May-2010	30-Jun-2010	31-Jul-2010
			1,920,814,108.73	1,920,893,552.62	1,924,755,337.98	1,926,481,201.89	1,920,822,263.94
PSC 1-11a.	101.000	Electric Plant in Service					
PSC 1-11b.	102.000	Electric Plant Purchased or Sold	0.00	0.00	0.00	0.00	0.00
PSC 1-11c.	105.000	Electric Plant Held for Future Use	475,967.50	475,967.50	475,967.50	475,967.50	475,967.50
PSC 1-11d.	107.000	Construction Work in Progress	67,289,978.31	71,907,450.39	67,092,487.32	64,935,478.59	62,035,016.51
PSC 1-11e.	106.000	Completed Construction not Classified	10,016,123.77	10,016,123.77	10,016,123.77	10,016,123.77	10,016,123.77
PSC 1-11f.	108.000	Accumulated Provision for Depreciation	(897,254,073.03)	(899,997,213.81)	(900,046,566.19)	(898,544,341.39)	(890,094,066.66)
PSC 1-11g.	151.110	FUEL STOCK-COAL-REID	647,665.04	732,261.11	651,417.54	607,141.08	499,858.59
PSC 1-11g.	151.120	FUEL STOCK-COAL-COLEMAN	7,918,406.31	9,077,622.65	8,560,004.06	7,179,708.01	7,236,592.05
PSC 1-11g.	151.130	FUEL STOCK-COAL-GREEN	3,877,665.50	3,758,096.10	3,883,394.01	4,841,515.51	4,162,441.74
PSC 1-11g.	151.131	FUEL STOCK-COAL-IN TRANSIT-GREEN	87,772.92	302,625.23	799,107.06	1,417,232.34	1,762,698.43
PSC 1-11g.	151.140	FUEL STOCK-COAL-WILSON	2,167,472.03	2,479,453.55	3,197,507.00	4,442,362.05	3,579,518.58
PSC 1-11g.	151.141	FUEL STOCK-COAL-IN TRANSIT-WILS	296,429.81	0.00	0.00	263,287.85	0.00
PSC 1-11g.	151.150	FUEL STOCK-COAL-STATION TWO	6,208,777.28	7,505,566.70	8,607,994.03	7,568,333.89	6,585,420.97
PSC 1-11g.	151.310	FUEL STOCK-OIL-REID/STATION TWO	95,517.34	134,652.46	107,112.42	97,895.48	125,955.78
PSC 1-11g.	151.330	FUEL STOCK-OIL-GREEN	98,757.10	100,034.63	79,660.87	88,708.37	66,382.84
PSC 1-11g.	151.340	FUEL STOCK-OIL-WILSON	1,166,534.24	1,056,134.71	1,055,177.42	984,641.15	925,400.38
PSC 1-11g.	151.380	FUEL STOCK-OIL-GAS TURBINE	1,352,042.02	1,147,202.71	903,191.30	592,567.48	471,152.50
PSC 1-11g.	151.390	FUEL STOCK-NATURAL GAS-GAS TURB	0.00	0.00	0.00	0.00	25,886.29
PSC 1-11g.	151.520	FUEL STOCK-PROPANE-COLEMAN	39,972.11	38,458.95	38,061.29	38,061.29	38,061.29
PSC 1-11g.	151.730	FUEL STOCK-PETROL COKE-GREEN	1,935,833.22	1,944,284.16	2,136,582.51	1,886,226.07	2,010,334.70
PSC 1-11g.	151.731	FUEL STOCK-PET COKE-IN TRANSIT-	149,340.56	465,818.26	84,488.50	298,033.18	111,199.63
PSC 1-11g.	151.740	FUEL STOCK-PETROL COKE-WILSON	7,884,799.93	7,525,416.78	7,231,554.00	6,669,074.48	5,799,091.89
PSC 1-11g.	151.741	FUEL STOCK-PET COKE-IN TRANSIT-	448,520.91	693,565.56	524,993.30	644,446.87	818,382.41
PSC 1-11g.	154.100	MATERIALS & SUPPLIES-TRANSMISSI	669,247.32	735,457.16	678,392.31	722,627.70	708,153.01
PSC 1-11g.	154.200	MATERIALS & SUPPLIES-PRODUCTION	18,818,773.98	18,631,799.72	18,781,456.60	18,842,631.43	18,927,345.81
PSC 1-11g.	154.220	MATERIALS & SUPPLIES-PROD-VENDO	85,032.87	80,820.05	89,599.56	139,390.15	130,021.10
PSC 1-11g.	154.230	MATERIALS & SUPPLIES-PROD-SELF	84,078.92	80,134.56	85,579.85	74,126.60	78,190.03
PSC 1-11g.	154.235	MATERIALS & SUPPLIES-STAT TWO-S	2,494.46	10,410.87	11,221.07	1,926.53	2,565.19
PSC 1-11g.	154.240	MATERIALS & SUPPLIES-OBSOLESCEN	(2,916,284.48)	(2,915,510.97)	(2,915,510.97)	(2,879,061.38)	(2,782,035.73)

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-11a through PSC 1-11g

Big Rivers Electric Corporation

Case No. 2011-00036

**Monthly Account Balances and Averages
Twelve Months Ended October 31, 2010**

	RUS Account	Description	31-Mar-2010	30-Apr-2010	31-May-2010	30-Jun-2010	31-Jul-2010
PSC 1-11g.	154.245	MATERIALS & SUPPLIES-OBSOLESCEN	41,935.82	41,935.82	41,935.82	41,935.82	42,110.78
PSC 1-11g.	154.320	LIME STOCK-COLEMAN	297,015.41	260,377.39	301,250.05	374,169.05	393,543.16
PSC 1-11g.	154.330	LIME STOCK-GREEN	1,511,220.15	1,385,661.02	1,428,123.85	1,579,856.33	1,528,617.81
PSC 1-11g.	154.340	LIME STOCK-WILSON	153,915.08	164,605.97	163,423.99	132,009.43	194,736.77
PSC 1-11g.	154.900	MATERIALS & SUPPLIES-STATION TW	2,335,529.96	2,365,422.96	2,419,573.98	2,421,264.74	2,473,026.08
PSC 1-11g.	154.910	MATERIALS & SUPPLIES-STATION TW	(590,686.99)	(600,908.52)	(619,996.98)	(624,523.63)	(637,842.66)
PSC 1-11g.	154.925	MATERIALS & SUPPLIES-STAT TWO-V	(1,316.00)	(2,635.20)	(2,635.20)	(2,619.06)	(2,481.15)

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-11a through PSC 1-11g

Big Rivers Electric Corporation

Case No. 2011-00036

Monthly Account Balances and Averages Twelve Months Ended October 31, 2010

	RUS Account	Description	31-Aug-2010	30-Sep-2010	31-Oct-2010	Averages
			1,927,242,139.77	1,942,382,260.18	1,942,558,139.59	1,922,428,762.74
PSC 1-11a.	101.000	Electric Plant in Service				
PSC 1-11b.	102.000	Electric Plant Purchased or Sold	0.00	0.00	0.00	0.00
PSC 1-11c.	105.000	Electric Plant Held for Future Use	475,967.50	475,967.50	475,967.50	475,967.50
PSC 1-11d.	107.000	Construction Work in Progress	63,041,873.75	42,359,168.23	46,802,137.97	59,250,993.96
PSC 1-11e.	106.000	Completed Construction not Classified	5,367,327.84	0.00	0.00	9,482,966.24
PSC 1-11f.	108.000	Accumulated Provision for Depreciation	(891,101,699.10)	(881,364,388.60)	(883,952,096.89)	(891,812,402.08)
PSC 1-11g.	151.110	FUEL STOCK-COAL-REID	482,159.52	482,159.52	482,159.52	588,532.22
PSC 1-11g.	151.120	FUEL STOCK-COAL-COLEMAN	6,613,507.46	7,421,479.50	8,976,162.09	7,520,476.65
PSC 1-11g.	151.130	FUEL STOCK-COAL-GREEN	4,201,360.52	3,810,525.25	4,526,086.10	4,807,758.79
PSC 1-11g.	151.131	FUEL STOCK-COAL-IN TRANSIT-GREEN	944,612.46	2,171,925.10	0.00	974,293.35
PSC 1-11g.	151.140	FUEL STOCK-COAL-WILSON	2,749,355.91	2,573,237.82	3,773,765.57	3,611,044.33
PSC 1-11g.	151.141	FUEL STOCK-COAL-IN TRANSIT-WILS	1,465,260.32	0.00	333,150.00	181,394.46
PSC 1-11g.	151.150	FUEL STOCK-COAL-STATION TWO	5,505,051.42	5,188,585.45	6,139,712.71	5,940,800.83
PSC 1-11g.	151.310	FUEL STOCK-OIL-REID/STATION TWO	122,074.04	115,966.91	90,698.94	103,540.21
PSC 1-11g.	151.330	FUEL STOCK-OIL-GREEN	96,504.16	113,391.85	80,946.13	87,881.94
PSC 1-11g.	151.340	FUEL STOCK-OIL-WILSON	1,170,383.80	1,077,956.50	894,664.40	823,387.09
PSC 1-11g.	151.380	FUEL STOCK-OIL-GAS TURBINE	682,823.37	469,352.75	418,761.21	770,039.03
PSC 1-11g.	151.390	FUEL STOCK-NATURAL GAS-GAS TURB	0.00	0.00	315.39	2,015.51
PSC 1-11g.	151.520	FUEL STOCK-PROPANE-COLEMAN	38,061.29	38,061.29	37,675.32	45,527.80
PSC 1-11g.	151.730	FUEL STOCK-PETROL COKE-GREEN	1,743,394.92	1,563,021.01	1,405,023.94	1,840,409.13
PSC 1-11g.	151.731	FUEL STOCK-PET COKE-IN TRANSIT-	403,284.10	409,599.70	360,082.71	189,145.90
PSC 1-11g.	151.740	FUEL STOCK-PETROL COKE-WILSON	5,607,395.42	5,632,450.34	5,532,106.19	6,528,196.24
PSC 1-11g.	151.741	FUEL STOCK-PET COKE-IN TRANSIT-	424,377.65	631,267.04	724,484.42	1,047,383.09
PSC 1-11g.	154.100	MATERIALS & SUPPLIES-TRANSMISSI	718,832.62	693,203.96	632,662.52	704,370.49
PSC 1-11g.	154.200	MATERIALS & SUPPLIES-PRODUCTION	18,983,523.14	19,221,052.69	18,368,055.56	18,769,071.01
PSC 1-11g.	154.220	MATERIALS & SUPPLIES-PROD-VENDO	124,753.91	92,576.93	13,671.52	114,806.14
PSC 1-11g.	154.230	MATERIALS & SUPPLIES-PROD-SELF	26,650.36	16,816.80	70,749.73	71,469.58
PSC 1-11g.	154.235	MATERIALS & SUPPLIES-STAT TWO-S	16,023.29	2,093.19	5,598.80	5,455.54
PSC 1-11g.	154.240	MATERIALS & SUPPLIES-OBSOLESCEN	(2,772,363.01)	0.00	(10,200.00)	(2,466,926.85)

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-11a through PSC 1-11g

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Big Rivers Electric Corporation

Case No. 2011-00036

**Monthly Account Balances and Averages
Twelve Months Ended October 31, 2010**

	RUS Account	Description	31-Aug-2010	30-Sep-2010	31-Oct-2010	Averages
PSC 1-11g.	154.245	MATERIALS & SUPPLIES-OBSOLESCEN	42,110.78	0.00	3,209.22	35,757.94
PSC 1-11g.	154.320	LIME STOCK-COLEMAN	285,336.86	278,374.54	342,666.34	331,394.15
PSC 1-11g.	154.330	LIME STOCK-GREEN	1,428,472.85	1,468,713.22	1,432,302.77	1,491,162.14
PSC 1-11g.	154.340	LIME STOCK-WILSON	149,774.35	186,397.56	126,849.91	145,527.31
PSC 1-11g.	154.900	MATERIALS & SUPPLIES-STATION TW	2,491,906.15	2,479,787.72	2,467,033.49	2,427,816.38
PSC 1-11g.	154.910	MATERIALS & SUPPLIES-STATION TW	(642,051.04)	(640,233.31)	(634,206.20)	(623,431.71)
PSC 1-11g.	154.925	MATERIALS & SUPPLIES-STAT TWO-V	(2,481.15)	(2,481.15)	(2,635.20)	(1,848.33)

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-11a through PSC 1-11g

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Big Rivers Electric Corporation
Case No. 2011-00036
Computation of Minimum Cash Requirement

Line No.	Account Number and Description	October 2009	November 2009	December 2009	January 2010	February 2010
1	Operation and Maintenance Expenses					
2						
3	Steam Power Generation Operation Expenses					
4	500 OPERATION SUPERVISION & ENGINEERING	261,896.48	342,962.62	1,034,901.09	358,703.86	318,491.34
5	501 FUEL	12,820,616.87	11,957,675.62	16,736,745.89	19,103,323.18	17,630,280.19
6	502 STEAM EXPENSES	2,845,091.38	2,424,633.22	2,490,999.61	2,647,322.04	2,676,616.85
7	505 ELECTRIC EXPENSES	419,011.64	399,281.19	656,713.94	477,935.99	489,102.92
8	506 MISC. STEAM POWER EXPENSES	532,302.62	837,237.41	458,663.32	531,778.12	516,078.68
9	507 RENTS	0.00	0.00	0.00	0.00	0.00
10	509 ALLOWANCES	0.00	0.00	0.00	0.00	55,382.46
11						
12	Total Steam Power Operation Expenses	16,878,918.99	15,961,790.06	21,378,023.85	23,119,063.19	21,685,952.44
13						
14	Steam Power Generation Maintenance Expenses					
15	510 MAINTENANCE SUPERVISION & ENGINEERING	229,918.21	301,562.96	282,674.01	282,136.07	286,174.73
16	511 MAINTENANCE OF STRUCTURES	519,350.42	(2,396.30)	561,809.41	164,027.98	219,884.17
17	512 MAINTENANCE OF BOILER PLANT	3,668,604.05	2,665,049.90	2,707,987.08	1,617,573.00	1,413,359.02
18	513 MAINTENANCE OF ELECTRIC PLANT	2,468,235.89	2,443,905.77	804,364.44	(26,124.91)	190,619.56
19	514 MAINTENANCE OF MISC STEAM PLANT	54,656.06	136,355.09	154,030.50	71,461.85	48,046.95
20						
21	Total Steam Power Generation Maintenance Expense	6,940,764.63	5,544,477.42	4,510,865.44	2,109,073.99	2,158,084.43
22						
23	Total Steam Power Generation Expense	23,819,683.62	21,506,267.48	25,888,889.29	25,228,137.18	23,844,036.87
24						
25	Other Power Generation Operation Expense					
26	546 OPERATION SUPERVISION & ENGINEERING	0.00	0.00	0.00	0.00	0.00
27	547 FUEL	3,061.92	7,379.85	135,814.53	4,779.27	13,479.11
28	548 GENERATION EXPENSE	394.54	394.54	10,481.32	2,375.00	2,373.00

Big Rivers Electric Corporation
Case No. 2011-00036
Computation of Minimum Cash Requirement

Line No.	Account Number and Description	October 2009	November 2009	December 2009	January 2010	February 2010
29	549 MISC OTHER POWER GENERATION	0.00	0.00	0.00	0.00	0.00
30	550 RENTS	0.00	0.00	0.00	0.00	0.00
31						
32	Total Other Power Generation Expenses	3,456.46	7,774.39	146,295.85	7,154.27	15,852.11
33						
34	Other Power Generation Maintenance Expense					
35	551 MAINTENANCE SUPERVISION & ENGINEERING	0.00	0.00	0.00	0.00	0.00
36	552 MAINTENANCE OF STRUCTURES	0.00	0.00	0.00	0.00	0.00
37	553 MAINTENANCE OF GENERATING & ELEC PLANT	4,434.85	3,658.66	7,365.41	1,454.85	6,056.77
38	554 MAINTENANCE OF MISC OTHER POWER GEN PLT	0.00	0.00	0.00	0.00	0.00
39						
40	Total Other Power Generation Maintenance Expense	4,434.85	3,658.66	7,365.41	1,454.85	6,056.77
41						
42	Total Other Power Generation Expense	7,891.31	11,433.05	153,661.26	8,609.12	21,908.88
43						
44	Total Station Expense	23,827,574.93	21,517,700.53	26,042,550.55	25,236,746.30	23,865,945.75
45						
46	Other Power Supply Expenses					
47	555 PURCHASED POWER - Energy	3,310,578.59	3,827,952.61	2,536,760.36	1,913,169.62	941,370.11
48	555 PURCHASED POWER - Demand	350,837.07	350,837.07	350,837.07	350,837.07	350,837.07
49	555 PURCHASED POWER BREC Share of HMP&L Station Two	4,319,546.32	4,582,937.26	5,054,161.64	4,549,698.12	4,432,913.73
50	556 SYSTEM CONTROL AND LOAD DISPATCH	133,588.01	143,177.05	161,775.92	84,110.82	66,492.87
51	557 OTHER EXPENSES	3,098,682.53	2,479,520.29	2,210,820.92	1,519,858.99	1,381,956.22
52	558 DUPLICATE CHARGES	0.00	0.00	0.00	0.00	0.00
53						
54	Total Other Power Supply Expenses	11,213,232.52	11,384,424.28	10,314,355.91	8,417,674.62	7,173,570.00
55						
56	Total Production Expenses	35,040,807.45	32,902,124.81	36,356,906.46	33,654,420.92	31,039,515.75

Big Rivers Electric Corporation
Case No. 2011-00036
Computation of Minimum Cash Requirement

Line No.	Account Number and Description	October 2009	November 2009	December 2009	January 2010	February 2010
57						
58	Transmission Operation and Maintenance Expenses					
59	560 OPERATION SUPERVISION AND ENG	66,623.33	159,722.72	99,111.49	64,131.05	56,493.74
60	561 LOAD DISPATCHING	268,915.81	245,368.38	141,741.21	113,777.21	98,967.65
61	562 STATION EXPENSES	80,964.52	138,650.41	111,166.28	70,289.35	78,900.11
62	563 OVERHEAD LINE EXPENSES	85,276.76	116,902.84	72,507.66	91,764.75	90,248.86
63	565 TRANSMISSION OF ELECTRICITY BY OTHERS	653,108.96	227,372.33	270,804.44	222,495.76	313,990.87
64	566 MISC. TRANSMISSION EXPENSES	29,852.24	82,941.08	54,676.78	40,839.08	35,322.18
65	567 RENTS	2,058.43	2,058.43	2,058.43	2,058.43	2,058.43
66	568 MAINTENACE SUPERVISION AND ENG	47,619.21	120,702.88	66,051.02	48,367.70	40,149.83
67	569 STRUCTURES	1,272.08	36.88	6,259.34	0.00	1,874.02
68	570 MAINT OF STATION EQUIPMENT	121,391.07	272,171.89	208,826.01	135,405.37	165,513.32
69	571 MAINT OF OVERHEAD LINES	179,469.40	318,695.62	624,358.63	20,316.93	128,651.35
70	572 UNDERGROUND LINES	0.00	0.00	0.00	0.00	0.00
71	573 MISC PLANT	9,130.11	8,341.27	4,665.00	3,732.37	5,821.94
72						
73	Total Transmission Expenses	1,545,681.92	1,692,964.73	1,662,226.29	813,178.00	1,017,992.30
74						
75	Production and Transmission Expenses	36,586,489.37	34,595,089.54	38,019,132.75	34,467,598.92	32,057,508.05

Big Rivers Electric Corporation
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Computation of Minimum Cash Requirement

Line No.	Account Number and Description	October 2009	November 2009	December 2009	January 2010	February 2010
76						
77	Customer Service Expense					
78	907 SUPERVISION	0.00	0.00	0.00	0.00	0.00
79	908 CUSTOMER ASSISTANCE EXPENSES	56,086.97	104,389.97	75,645.08	40,729.07	42,316.45
80	908 CUSTOMER ASSISTANCE EXP-INCENTIVES	0.00	0.00	0.00	0.00	0.00
81	909 INFORMATIONAL AND INSTRUCTIONA	0.00	0.00	0.00	0.00	0.00
82	909 INFORM AND INSTRUC -LOAD MGMT	0.00	0.00	0.00	0.00	0.00
83	910 MISCELLANEOUS CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00
84	911 DEMONSTRATION AND SELLING EXP	0.00	0.00	0.00	0.00	0.00
85	912 DEMONSTRATION AND SELLING EXP	0.00	0.00	0.00	0.00	0.00
86	913 ADVERTISING EXPENSES	19,850.10	103,663.39	219,971.20	7,179.70	3,679.68
87	915 MDSE-JOBGING-CONTRACT	0.00	0.00	0.00	0.00	0.00
88	916 MISC SALES EXPENSE	0.00	0.00	0.00	0.00	0.00
89						
90	Total Customer Service Expense	75,937.07	208,053.36	295,616.28	47,908.77	45,996.13
91						
92	Sub-Total Prod, Trans and Cust Service	36,662,426.44	34,803,142.90	38,314,749.03	34,515,507.69	32,103,504.18
93						
94	Administrative and General Expense					
95	920 ADMIN. & GEN. SALARIES-	1,262,703.18	2,092,449.03	1,522,142.97	1,300,504.05	1,313,340.25
96	921 OFFICE SUPPLIES AND EXPENSES	503,798.04	432,853.99	1,082,881.21	447,533.76	790,015.22
97	922 ADMINISTRATIVE EXPENSES TRANSFERRED	0.00	0.00	0.00	0.00	0.00
98	923 OUTSIDE SERVICES EMPLOYED	456,651.01	337,609.86	1,175,322.50	167,190.31	217,289.45
99	924 PROPERTY INSURANCE	0.00	0.00	0.00	0.00	0.00
100	925 INJURIES AND DAMAGES - INSURAN	13,413.20	13,413.20	21,072.48	15,311.20	15,178.20
101	926 EMPLOYEE BENEFITS	26,534.54	4,383.08	(2,896.98)	25,050.87	3,276.12
102	927 FRANCHISE REQUIREMENTS	0.00	0.00	0.00	0.00	0.00
103	928 REGULATORY COMMISSION FEES	523.75	2,785.00	925.00	0.00	0.00

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-11h

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Big Rivers Electric Corporation
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Computation of Minimum Cash Requirement

Line No.	Account Number and Description	October 2009	November 2009	December 2009	January 2010	February 2010
104	929 DUPLICATE CHARGES-CR	0.00	0.00	0.00	0.00	0.00
105	930 MISCELLANEOUS GENERAL EXPENSES	73,913.62	68,132.08	249,532.88	81,732.32	215,359.96
106	931 RENTS AND LEASES	161.09	161.09	161.09	161.09	161.09
107	935 MAINTENANCE OF GENERAL PLANT	27,433.11	23,769.07	24,452.06	14,946.22	44,645.76
108						
109	Total Administrative and General Expense	2,365,131.54	2,975,556.40	4,073,593.21	2,052,429.82	2,599,266.05
110						
111	Total Operation and Maintenance Expenses	39,027,557.98	37,778,699.30	42,388,342.24	36,567,937.51	34,702,770.23
112						
113	Operation and Maintenance Expenses, Less Fuel, Allowances and Purchase Power - Energy	22,893,300.60	21,985,691.22	22,979,021.46	15,546,665.44	16,062,258.36
114						
115	Required Cash Working Capital - 45 days/396 days or 11.4% of Line 113					

Big Rivers Electric Corporation
Case No. 2011-00036
Computation of Minimum Cash Requirement

Line No.	Account Number and Description	March 2010	April 2010	May 2010	June 2010	July 2010
1	Operation and Maintenance Expenses					
2						
3	Steam Power Generation Operation Expenses					
4	500 OPERATION SUPERVISION & ENGINEERING	384,828.47	338,223.38	414,283.22	372,420.21	359,404.38
5	501 FUEL	17,173,097.35	15,868,543.13	15,412,621.99	16,949,864.35	18,643,264.65
6	502 STEAM EXPENSES	2,911,578.89	2,801,318.34	3,017,168.80	3,110,448.48	3,022,221.22
7	505 ELECTRIC EXPENSES	443,771.24	430,459.27	473,960.90	440,316.02	456,264.08
8	506 MISC. STEAM POWER EXPENSES	646,116.36	557,984.26	577,686.56	640,171.09	585,642.46
9	507 RENTS	0.00	0.00	0.00	0.00	0.00
10	509 ALLOWANCES	42,291.31	33,437.63	31,618.94	46,952.89	62,169.21
11						
12	Total Steam Power Operation Expenses	21,601,683.62	20,029,966.01	19,927,340.41	21,560,173.04	23,128,966.00
13						
14	Steam Power Generation Maintenance Expenses					
15	510 MAINTENANCE SUPERVISION & ENGINEERING	324,812.85	297,530.92	289,425.00	297,802.77	281,476.85
16	511 MAINTENANCE OF STRUCTURES	122,851.74	153,063.03	309,779.07	306,987.02	458,108.12
17	512 MAINTENANCE OF BOILER PLANT	2,039,706.29	1,740,179.45	2,535,024.61	2,164,789.64	2,054,585.86
18	513 MAINTENANCE OF ELECTRIC PLANT	167,015.92	313,812.24	389,518.49	251,988.71	302,199.64
19	514 MAINTENANCE OF MISC STEAM PLANT	35,868.33	61,896.28	58,285.06	85,932.24	51,800.09
20						
21	Total Steam Power Generation Maintenance Expense	2,690,255.13	2,566,481.92	3,582,032.23	3,107,500.38	3,148,170.56
22						
23	Total Steam Power Generation Expense	24,291,938.75	22,596,447.93	23,509,372.64	24,667,673.42	26,277,136.56
24						
25	Other Power Generation Operation Expense					
26	546 OPERATION SUPERVISION & ENGINEERING	0.00	0.00	0.00	0.00	0.00
27	547 FUEL	18,872.46	3,696.82	5,679.30	2,839.60	265,271.41
28	548 GENERATION EXPENSE	2,373.00	2,373.00	2,373.00	2,373.00	2,373.00

Big Rivers Electric Corporation
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Computation of Minimum Cash Requirement

Line No.	Account Number and Description	March 2010	April 2010	May 2010	June 2010	July 2010
29	549 MISC OTHER POWER GENERATION	0.00	0.00	0.00	0.00	0.00
30	550 RENTS	0.00	0.00	0.00	0.00	0.00
31						
32	Total Other Power Generation Expenses	21,245.46	6,069.82	8,052.30	5,212.60	267,644.41
33						
34	Other Power Generation Maintenance Expense					
35	551 MAINTENANCE SUPERVISION & ENGINEERING	0.00	0.00	0.00	0.00	0.00
36	552 MAINTENANCE OF STRUCTURES	0.00	0.00	0.00	0.00	0.00
37	553 MAINTENANCE OF GENERATING & ELEC PLANT	9,772.16	(322.62)	4,943.09	216,501.24	175,754.02
38	554 MAINTENANCE OF MISC OTHER POWER GEN PLT	0.00	0.00	0.00	0.00	0.00
39						
40	Total Other Power Generation Maintenance Expense	9,772.16	(322.62)	4,943.09	216,501.24	175,754.02
41						
42	Total Other Power Generation Expense	31,017.62	5,747.20	12,995.39	221,713.84	443,398.43
43						
44	Total Station Expense	24,322,956.37	22,602,195.13	23,522,368.03	24,889,387.26	26,720,534.99
45						
46	Other Power Supply Expenses					
47	555 PURCHASED POWER - Energy	911,294.71	1,360,105.55	2,595,157.16	1,414,751.54	1,276,714.40
48	555 PURCHASED POWER - Demand	350,837.07	350,837.07	350,837.07	350,837.07	350,837.07
49	555 PURCHASED POWER BREC Share of HMP&L Station Two	4,763,164.98	5,098,546.01	4,460,755.81	4,842,232.95	5,325,056.85
50	556 SYSTEM CONTROL AND LOAD DISPATCH	77,558.07	0.00	92,094.61	73,384.96	71,377.18
51	557 OTHER EXPENSES	1,577,347.72	1,535,653.17	1,420,108.84	1,438,109.81	1,546,376.13
52	558 DUPLICATE CHARGES	0.00	0.00	0.00	0.00	0.00
53						
54	Total Other Power Supply Expenses	7,680,202.55	8,345,141.80	8,918,953.49	8,119,316.33	8,570,361.63
55						
56	Total Production Expenses	32,003,158.92	30,947,336.93	32,441,321.52	33,008,703.59	35,290,896.62

Big Rivers Electric Corporation
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Computation of Minimum Cash Requirement

Line No.	Account Number and Description	March 2010	April 2010	May 2010	June 2010	July 2010
57						
58	Transmission Operation and Maintenance Expenses					
59	560 OPERATION SUPERVISION AND ENG	71,626.61	59,387.59	61,734.83	72,275.43	57,830.16
60	561 LOAD DISPATCHING	113,022.44	89,896.48	94,173.59	104,627.56	94,297.49
61	562 STATION EXPENSES	96,317.14	84,122.23	90,931.03	103,923.43	86,043.52
62	563 OVERHEAD LINE EXPENSES	92,136.75	87,522.07	87,158.79	89,203.39	89,187.21
63	565 TRANSMISSION OF ELECTRICITY BY OTHERS	298,157.74	229,091.63	251,486.95	238,169.64	253,067.81
64	566 MISC. TRANSMISSION EXPENSES	39,484.82	28,982.15	30,160.95	44,581.15	19,944.19
65	567 RENTS	2,058.43	2,058.43	2,058.43	2,058.43	2,058.43
66	568 MAINTENACE SUPERVISION AND ENG	53,439.26	44,241.45	45,590.11	51,110.87	42,324.47
67	569 STRUCTURES	59.12	80.04	577.95	1,084.71	2,771.42
68	570 MAINT OF STATION EQUIPMENT	155,839.56	124,235.30	158,259.64	153,920.85	137,834.03
69	571 MAINT OF OVERHEAD LINES	134,146.00	140,543.65	122,631.69	245,673.12	136,904.15
70	572 UNDERGROUND LINES	0.00	0.00	0.00	0.00	0.00
71	573 MISC PLANT	34,823.78	4,923.69	6,697.42	5,370.15	3,919.44
72						
73	Total Transmission Expenses	1,091,111.65	895,084.71	951,461.38	1,111,998.73	926,182.32
74						
75	Production and Transmission Expenses	33,094,270.57	31,842,421.64	33,392,782.90	34,120,702.32	36,217,078.94

Big Rivers Electric Corporation
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Computation of Minimum Cash Requirement

Line No.	Account Number and Description	March 2010	April 2010	May 2010	June 2010	July 2010
76						
77	Customer Service Expense					
78	907 SUPERVISION	0.00	0.00	0.00	0.00	0.00
79	908 CUSTOMER ASSISTANCE EXPENSES	53,316.29	42,590.29	45,548.65	47,955.97	41,989.91
80	908 CUSTOMER ASSISTANCE EXP-INCENTIVES	0.00	0.00	0.00	0.00	0.00
81	909 INFORMATIONAL AND INSTRUCTIONA	0.00	0.00	0.00	0.00	0.00
82	909 INFORM AND INSTRUC -LOAD MGMT	0.00	0.00	0.00	0.00	0.00
83	910 MISCELLANEOUS CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00
84	911 DEMONSTRATION AND SELLING EXP	0.00	0.00	0.00	0.00	0.00
85	912 DEMONSTRATION AND SELLING EXP	0.00	0.00	0.00	0.00	0.00
86	913 ADVERTISING EXPENSES	21,007.78	(36,141.33)	11,695.60	18,760.65	13,630.34
87	915 MDSE-JOBGING-CONTRACT	0.00	0.00	0.00	0.00	0.00
88	916 MISC SALES EXPENSE	0.00	0.00	0.00	0.00	0.00
89						
90	Total Customer Service Expense	74,324.07	6,448.96	57,244.25	66,716.62	55,620.25
91						
92	Sub-Total Prod, Trans and Cust Service	33,168,594.64	31,848,870.60	33,450,027.15	34,187,418.94	36,272,699.19
93						
94	Administrative and General Expense					
95	920 ADMIN. & GEN. SALARIES-	1,495,631.43	1,326,991.23	427,833.15	1,263,415.19	446,430.74
96	921 OFFICE SUPPLIES AND EXPENSES	520,665.52	591,943.78	481,169.78	617,503.76	673,906.86
97	922 ADMINISTRATIVE EXPENSES TRANSFERRED	0.00	0.00	0.00	0.00	0.00
98	923 OUTSIDE SERVICES EMPLOYED	526,048.51	388,800.48	188,378.03	280,346.99	85,723.73
99	924 PROPERTY INSURANCE	0.00	0.00	0.00	0.00	0.00
100	925 INJURIES AND DAMAGES - INSURAN	25,828.68	14,679.26	12,401.00	12,401.00	12,401.00
101	926 EMPLOYEE BENEFITS	0.00	53,705.24	8,851.25	5,962.88	6,192.45
102	927 FRANCHISE REQUIREMENTS	0.00	0.00	0.00	0.00	0.00
103	928 REGULATORY COMMISSION FEES	1,790.10	1,353.14	48,087.75	665,466.25	48,046.08

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Witness: Mark A. Hite

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Big Rivers Electric Corporation
Case No. 2011-00036
Computation of Minimum Cash Requirement

Line No.	Account Number and Description	March 2010	April 2010	May 2010	June 2010	July 2010
104	929 DUPLICATE CHARGES-CR	0.00	0.00	0.00	0.00	0.00
105	930 MISCELLANEOUS GENERAL EXPENSES	139,106.95	94,167.83	259,652.47	119,570.46	108,391.43
106	931 RENTS AND LEASES	161.09	161.09	161.09	161.09	161.09
107	935 MAINTENANCE OF GENERAL PLANT	14,798.82	8,698.33	7,258.14	13,445.04	8,125.63
108						
109	Total Administrative and General Expense	2,724,031.10	2,480,500.38	1,433,792.66	2,978,272.66	1,389,379.01
110						
111	Total Operation and Maintenance Expenses	35,892,625.74	34,329,370.98	34,883,819.81	37,165,691.60	37,662,078.20
112						
113	Operation and Maintenance Expenses, Less Fuel, Allowances and Purchase Power - Energy	17,747,069.91	17,063,587.85	16,838,742.42	18,751,283.22	17,414,658.53
114						
115	Required Cash Working Capital - 45 days/396 days or 11.4% of Line 113					

Big Rivers Electric Corporation
Case No. 2011-00036
Computation of Minimum Cash Requirement

Line No.	Account Number and Description	August 2010	September 2010	October 2010	Computation of Minimum Cash Requirement 13-Months Ended October 31, 2010
1	Operation and Maintenance Expenses				
2					
3	Steam Power Generation Operation Expenses				
4	500 OPERATION SUPERVISION & ENGINEERING	369,945.71	334,708.35	345,693.85	5,236,462.96
5	501 FUEL	19,588,180.27	17,004,762.52	14,851,007.40	213,739,983.41
6	502 STEAM EXPENSES	3,095,094.21	3,132,173.10	3,124,307.14	37,298,973.28
7	505 ELECTRIC EXPENSES	479,912.75	476,352.39	506,051.44	6,149,133.77
8	506 MISC. STEAM POWER EXPENSES	806,920.28	725,866.29	567,156.95	7,983,604.40
9	507 RENTS	0.00	0.00	0.00	0.00
10	509 ALLOWANCES	49,573.10	28,256.05	80,000.79	429,682.38
11					
12	Total Steam Power Operation Expenses	24,389,626.32	21,702,118.70	19,474,217.57	270,837,840.20
13					
14	Steam Power Generation Maintenance Expenses				
15	510 MAINTENANCE SUPERVISION & ENGINEERING	309,430.59	294,029.27	384,811.34	3,861,785.57
16	511 MAINTENANCE OF STRUCTURES	372,678.29	488,354.60	191,658.45	3,866,156.00
17	512 MAINTENANCE OF BOILER PLANT	2,034,329.79	2,855,272.84	6,285,449.98	33,781,911.51
18	513 MAINTENANCE OF ELECTRIC PLANT	422,000.23	534,239.62	458,264.77	8,720,040.37
19	514 MAINTENANCE OF MISC STEAM PLANT	89,344.85	66,090.33	18,252.47	932,020.10
20					
21	Total Steam Power Generation Maintenance Expense	3,227,783.75	4,237,986.66	7,338,437.01	51,161,913.55
22					
23	Total Steam Power Generation Expense	27,617,410.07	25,940,105.36	26,812,654.58	321,999,753.75
24					
25	Other Power Generation Operation Expense				
26	546 OPERATION SUPERVISION & ENGINEERING	0.00	0.00	0.00	0.00
27	547 FUEL	164,750.42	41,716.70	42,509.14	709,850.53
28	548 GENERATION EXPENSE	2,373.00	2,373.00	2,373.00	35,002.40

Big Rivers Electric Corporation
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Computation of Minimum Cash Requirement

Line No.	Account Number and Description	August 2010	September 2010	October 2010	Computation of Minimum Cash Requirement 13-Months Ended October 31, 2010
29	549 MISC OTHER POWER GENERATION	0.00	0.00	0.00	0.00
30	550 RENTS	0.00	0.00	0.00	0.00
31					
32	Total Other Power Generation Expenses	167,123.42	44,089.70	44,882.14	744,852.93
33					
34	Other Power Generation Maintenance Expense				
35	551 MAINTENANCE SUPERVISION & ENGINEERING	0.00	0.00	0.00	0.00
36	552 MAINTENANCE OF STRUCTURES	0.00	0.00	0.00	0.00
37	553 MAINTENANCE OF GENERATING & ELEC PLANT	65,240.65	96,186.42	38,477.63	629,523.13
38	554 MAINTENANCE OF MISC OTHER POWER GEN PLT	0.00	0.00	0.00	0.00
39					
40	Total Other Power Generation Maintenance Expense	65,240.65	96,186.42	38,477.63	629,523.13
41					
42	Total Other Power Generation Expense	232,364.07	140,276.12	83,359.77	1,374,376.06
43					
44	Total Station Expense	27,849,774.14	26,080,381.48	26,896,014.35	323,374,129.81
45					
46	Other Power Supply Expenses				
47	555 PURCHASED POWER - Energy	516,721.89	613,253.53	1,559,538.19	22,777,368.26
48	555 PURCHASED POWER - Demand	350,837.07	350,837.07	350,837.07	4,560,881.91
49	555 PURCHASED POWER BREC Share of HMP&L Station Two	5,088,921.31	4,972,622.48	5,122,362.96	62,612,920.42
50	556 SYSTEM CONTROL AND LOAD DISPATCH	39,951.63	51,309.82	48,189.16	1,043,010.10
51	557 OTHER EXPENSES	1,542,523.95	2,323,941.19	1,599,248.00	23,674,147.76
52	558 DUPLICATE CHARGES	0.00	0.00	0.00	0.00
53					
54	Total Other Power Supply Expenses	7,538,955.85	8,311,964.09	8,680,175.38	114,668,328.45
55					
56	Total Production Expenses	35,388,729.99	34,392,345.57	35,576,189.73	438,042,458.26

Big Rivers Electric Corporation
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Computation of Minimum Cash Requirement

Line No.	Account Number and Description	August 2010	September 2010	October 2010	Computation of Minimum Cash Requirement 13-Months Ended October 31, 2010
57					
58	Transmission Operation and Maintenance Expenses				
59	560 OPERATION SUPERVISION AND ENG	52,970.20	70,253.05	51,278.57	943,438.77
60	561 LOAD DISPATCHING	86,936.32	135,835.00	136,294.18	1,723,853.32
61	562 STATION EXPENSES	116,294.21	83,898.29	102,872.03	1,244,372.55
62	563 OVERHEAD LINE EXPENSES	86,736.29	88,209.66	98,436.13	1,175,291.16
63	565 TRANSMISSION OF ELECTRICITY BY OTHERS	259,149.57	237,980.88	264,049.42	3,718,926.00
64	566 MISC. TRANSMISSION EXPENSES	35,290.89	32,930.62	30,227.33	505,233.46
65	567 RENTS	2,058.43	2,058.43	2,058.43	26,759.59
66	568 MAINTENACE SUPERVISION AND ENG	40,557.13	55,824.53	38,868.14	694,846.60
67	569 STRUCTURES	1,003.78	1,896.87	11,269.17	28,185.38
68	570 MAINT OF STATION EQUIPMENT	134,856.99	175,088.10	114,809.26	2,058,151.39
69	571 MAINT OF OVERHEAD LINES	282,898.22	547,382.49	174,260.22	3,055,931.47
70	572 UNDERGROUND LINES	0.00	0.00	0.00	0.00
71	573 MISC PLANT	6,630.08	5,359.76	7,595.34	107,010.35
72					
73	Total Transmission Expenses	1,105,382.11	1,436,717.68	1,032,018.22	15,282,000.04
74					
75	Production and Transmission Expenses	36,494,112.10	35,829,063.25	36,608,207.95	453,324,458.30
76					
77	Customer Service Expense				
78	907 SUPERVISION	0.00	0.00	0.00	0.00
79	908 CUSTOMER ASSISTANCE EXPENSES	36,242.46	23,856.10	36,611.39	647,278.60
80	908 CUSTOMER ASSISTANCE EXP-INCENTIVES	0.00	0.00	0.00	0.00
81	909 INFORMATIONAL AND INSTRUCTIONA	0.00	0.00	0.00	0.00
82	909 INFORM AND INSTRUC -LOAD MGMT	0.00	0.00	0.00	0.00
83	910 MISCELLANEOUS CUSTOMER SERVICE	0.00	0.00	0.00	0.00
84	911 DEMONSTRATION AND SELLING EXP	0.00	0.00	0.00	0.00

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Big Rivers Electric Corporation
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Computation of Minimum Cash Requirement

Line No.	Account Number and Description	August 2010	September 2010	October 2010	Computation of Minimum Cash Requirement 13-Months Ended October 31, 2010
85	912 DEMONSTRATION AND SELLING EXP	0.00	0.00	0.00	0.00
86	913 ADVERTISING EXPENSES	24,487.44	100,169.00	0.00	507,953.55
87	915 MDSE-JOBING-CONTRACT	0.00	0.00	0.00	0.00
88	916 MISC SALES EXPENSE	0.00	0.00	0.00	0.00
89					
90	Total Customer Service Expense	60,729.90	124,025.10	36,611.39	1,155,232.15
91					
92	Sub-Total Prod, Trans and Cust Service	36,554,842.00	35,953,088.35	36,644,819.34	454,479,690.45
93					
94	Administrative and General Expense				
95	920 ADMIN. & GEN. SALARIES-	948,956.12	1,178,332.32	999,686.96	15,578,416.62
96	921 OFFICE SUPPLIES AND EXPENSES	384,307.20	494,280.50	398,586.21	7,419,445.83
97	922 ADMINISTRATIVE EXPENSES TRANSFERRED	0.00	0.00	0.00	0.00
98	923 OUTSIDE SERVICES EMPLOYED	284,467.92	205,203.90	97,807.20	4,410,839.89
99	924 PROPERTY INSURANCE	0.00	0.00	0.00	0.00
100	925 INJURIES AND DAMAGES - INSURAN	12,401.00	12,401.00	12,401.00	193,302.22
101	926 EMPLOYEE BENEFITS	33,341.38	6,109.83	25,686.50	196,197.16
102	927 FRANCHISE REQUIREMENTS	0.00	0.00	0.00	0.00
103	928 REGULATORY COMMISSION FEES	139,142.52	18,419.00	262,942.92	1,189,481.51
104	929 DUPLICATE CHARGES-CR	0.00	0.00	0.00	0.00
105	930 MISCELLANEOUS GENERAL EXPENSES	155,943.83	63,658.14	130,882.85	1,760,044.82
106	931 RENTS AND LEASES	161.09	161.09	161.09	2,094.17
107	935 MAINTENANCE OF GENERAL PLANT	22,399.01	9,027.98	16,590.29	235,589.46
108					
109	Total Administrative and General Expense	1,981,120.07	1,987,593.76	1,944,745.02	30,985,411.68
110					
111	Total Operation and Maintenance Expenses	38,535,962.07	37,940,682.11	38,589,564.36	485,465,102.13
112					

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Big Rivers Electric Corporation
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Computation of Minimum Cash Requirement

Line No.	Account Number and Description	August 2010	September 2010	October 2010	Computation of Minimum Cash Requirement 13-Months Ended October 31, 2010
113	Operation and Maintenance Expenses, Less Fuel, Allowances and Purchase Power - Energy	18,216,736.39	20,252,693.31	22,056,508.84	247,808,217.55
114					
115	Required Cash Working Capital - 45 days/396 days or 11.4% of Line 113				28,250,136.80

Big Rivers Electric Corporation

Case No. 2011-00036

**Monthly Average (13-month) Amounts in Accounts Payable
For the Test Year Ended October 31, 2010**

"000 Omitted"

	Account Title	Account Balance at Month Ending												13-Month Average	
		31-Oct-2009	30-Nov-2009	31-Dec-2009	31-Jan-2010	28-Feb-2010	31-Mar-2010	30-Apr-2010	31-May-2010	30-Jun-2010	31-Jul-2010	31-Aug-2010	30-Sep-2010		31-Oct-2010
PSC 1-11i	Accounts Payable applicable to Utility Plant in Service	42	37	10	0	0	0	2	0	67	13	5	0	0	14
PSC 1-11j	Accounts Payable applicable to Plant Under Construction	3,166	13,806	12,345	3,635	3,304	2,904	4,168	4,311	3,260	3,859	3,158	4,268	4,970	5,166
PSC 1-11k	Accounts Payable applicable to Prepayments	0	0	0	111	19	19	15	0	0	0	0	0	0	13

Case No. 2011-00036

Witness: Mark A. Hite

Item PSC 1-11i through PSC 1-11k

Page 1 of 1

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 12)** *Provide a reconciliation and detailed explanation of each difference, if any, in*
2 *the capitalization and net investment rate base of Big Rivers for the test year.*

3

4 **Response)** Please see the attached schedules for the capitalization and rate base of Big
5 Rivers at October 31, 2010, the test year, and the reconciliation thereof.

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8 **Witness)** Mark A. Hite

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Big Rivers Electric Corporation
Capital at October 31, 2010
(\$)

1	Long-Term Debt, including current maturities	815,322,539
2	Total Margins and Equities	<u>385,705,395</u>
3	Capital, or Capitalization	<u><u>1,201,027,934</u></u>

Big Rivers Electric Corporation
Rate Base as of October 31, 2010
(\$)

1	Total Utility Plant in Service	1,989,836,245
2	Less: Accumulated Depreciation	904,713,040
3	Net Utility Plant	<u>1,085,123,205</u>
4	Other Rate Base Items:	
5	Fuel Stock - 13 month average	35,586,271
6	Materials and Supplies - 13 month average	20,961,301
7	Prepayments - 13 month average	3,586,832
8	Cash Working Capital (12.5% O&M less Purchased Power and Fuel) *	<u>28,250,137</u>
9	Rate Base	<u><u>1,173,507,746</u></u>

* Cash Working Capital is per the computation provided in response to item 11.h. of this same information request.

Big Rivers Electric Corporation
Reconciliation of Capital and Rate Base as of October 31, 2010
(\$)

1	Capital, or Capitalization	(a)	1,201,027,934
2			
3	<u>Assets per books not included in Rate Base:</u>		(3,594,132)
4	Investment in Assoc. Org.		(684,993)
5	Investment in Econ. Development Projects		(10,000)
6	Other Investments		(5,334)
7	Special Funds		(222,134,342)
8	Cash - General Funds		(38,075)
9	Cash - Construction Funds - Trustee		(572,118)
10	Temporary Investments		(53,859,645)
11	Accounts Receivable - Sales of Energy (Net)		(37,961,373)
12	Accounts Receivable - Other (Net)		(252,737)
13	Other Current and Accrued Assets		(882,118)
14	Unamortized Debt Discount & Extraor. Losses		(2,203,337)
15	Other Deferred Debits		<u>(1,256,323)</u>
16		(b)	<u>(323,454,527)</u>
17			
18	<u>Liabilities per books not included in Rate Base:</u>		
19	Accumulated Operating Provisions and Asset Retirement Obligations		18,983,982
20	Notes Payable		10,000,000
21	Accounts Payable		31,851,421
22	Taxes Accrued		401,630
23	Interest Accrued		5,916,679
24	Other Current and Accrued Liabilities		10,003,352
25	Deferred Credits		<u>189,447,430</u>
26		(c)	<u>266,604,494</u>
27			
28	<u>Adjustments for items included in Rate Base:</u>		
29	Fuel Stock		1,260,159
30	Materials and Supplies		(1,816,519)
31	Prepayments		1,636,068
32	Cash Working Capital		<u>28,250,137</u>
33		(d)	<u>29,329,845</u>
34			
35	Rate Base	(a+b+c+d)	<u><u>1,173,507,746</u></u>

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 13)** *Provide, in comparative form, a detailed income statement, a statement of*
2 *cash flows, and a balance sheet for the test year and the calendar years ended for 2009 and*
3 *2010.*

4
5 **Response)** Attached, in comparative format, are the statement of operations (income
6 statement), statement of cash flows, and balance sheet for the test year (the 12 months ended
7 October 31, 2010) and calendar years 2009 and 2010.

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10 **Witness)** Mark A. Hite

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Big Rivers Electric Corporation
Comparative Balance Sheet
For the Test Year and Calendar Years 2010 and 2009

	Test Year Ended 10/31/2010	2010	2009
ASSETS			
Utility plant, net	\$ 1,085,123,205.52	\$ 1,091,566,083.15	\$ 1,078,273,735.08
Restricted investments — Member rate mitigation	221,590,114.81	217,561,636.19	243,224,691.45
Other deposits and Investments, at cost	5,410,803.29	5,472,596.18	5,342,388.23
Current assets:			
Cash and cash equivalents	53,897,720.40	44,779,991.03	60,290,390.40
Receivables	39,092,755.45	45,905,324.70	47,493,022.83
Fuel Inventory	34,326,112.26	37,328,440.89	37,829,643.95
Non-fuel Inventory	22,777,819.75	23,217,651.98	20,412,537.94
Prepaid expenses	1,417,386.63	2,502,037.48	3,232,737.44
Total current assets	<u>151,511,794.49</u>	<u>153,733,446.08</u>	<u>169,258,332.56</u>
Deferred charges and other	3,996,509.92	3,851,364.88	9,384,310.02
TOTAL	<u>\$ 1,467,632,428.03</u>	<u>\$ 1,472,185,126.48</u>	<u>\$ 1,505,483,457.34</u>
EQUITIES (DEFICIT) AND LIABILITIES			
Capitalization:			
Equities (deficit)	\$ 385,705,394.84	\$ 386,575,395.62	\$ 379,391,541.27
Long-term debt	807,949,667.69	809,623,044.33	834,367,260.76
Total capitalization	<u>1,193,655,062.53</u>	<u>1,196,198,439.95</u>	<u>1,213,758,802.03</u>
Current Liabilities:			
Current maturities of long-term obligations	7,372,871.36	7,372,871.36	14,184,484.27
Notes payable	10,000,000.00	10,000,000.00	0.00
Purchased power payable	1,376,840.13	1,516,471.98	3,362,372.80
Accounts payable	30,474,580.49	29,782,011.76	30,656,955.18
Accrued expenses	10,404,982.93	10,626,779.12	9,864,279.76
Accrued interest	5,916,678.64	11,133,554.88	9,097,431.78
Total current liabilities	<u>65,545,953.55</u>	<u>70,431,689.10</u>	<u>67,165,523.79</u>
Deferred credits and other:			
Regulatory liabilities — Member rate mitigation	189,447,430.23	185,893,130.22	207,347,581.11
Other	18,983,981.72	19,661,867.21	17,211,550.41
Total deferred credits and other	<u>208,431,411.95</u>	<u>205,554,997.43</u>	<u>224,559,131.52</u>
TOTAL	<u>\$ 1,467,632,428.03</u>	<u>\$ 1,472,185,126.48</u>	<u>\$ 1,505,483,457.34</u>

Big Rivers Electric Corporation
Comparative Statement of Operations
For the Test Year and for Calendar Years 2010 and 2009

	Test Year Ended 10/31/2010	2010	2009
Power contracts revenue	\$ 522,774,001.97	\$ 527,324,452.99	\$ 341,333,603.89
Lease revenue	149,672.86	0.00	32,026,741.13
Total operating revenue	<u>522,923,674.83</u>	<u>527,324,452.99</u>	<u>373,360,345.02</u>
Operating expenses:			
Operations:			
Fuel for electric generation	201,626,155.15	207,748,519.57	80,654,642.49
Power purchased and interchanged	103,455,095.93	99,421,265.39	116,883,184.94
Production, excluding fuel	53,074,162.53	52,506,941.86	22,381,368.27
Transmission and other	37,733,356.52	35,272,855.09	35,444,185.60
Maintenance	50,639,636.87	46,880,348.23	29,820,015.86
Depreciation and amortization	<u>34,236,008.99</u>	<u>34,242,192.19</u>	<u>32,484,672.28</u>
Total operating expenses	<u>480,764,415.99</u>	<u>476,072,122.33</u>	<u>317,668,069.44</u>
Electric operating margin	<u>42,159,258.84</u>	<u>51,252,330.66</u>	<u>55,692,275.58</u>
Interest expense and other:			
Interest	47,256,845.13	46,569,852.65	59,898,117.24
Amortization of loss from termination of long-term lease	0.00	0.00	2,172,074.72
Income tax expense	(185,426.00)	259,571.00	1,024,568.00
Other – net	<u>109,257.19</u>	<u>166,390.44</u>	<u>112,386.18</u>
Total interest expense and other	<u>47,180,676.32</u>	<u>46,995,814.09</u>	<u>63,207,146.14</u>
Operating margin	(5,021,417.48)	4,256,516.57	(7,514,870.56)
Nonoperating margin:			
Gain on unwind transaction	0.00	0.00	537,978,261.13
Interest income and other	<u>(4,666,595.55)</u>	<u>2,734,398.78</u>	<u>866,866.12</u>
Total nonoperating margin	<u>(4,666,595.55)</u>	<u>2,734,398.78</u>	<u>538,845,127.25</u>
Net margin	<u>\$ (9,688,013.03)</u>	<u>\$ 6,990,915.35</u>	<u>\$ 531,330,256.69</u>

Big River Electric Corporation
Comparative Statements of Cash Flow
For the Test Year and the Calendar Years 2010 and 2009

	Test Year Ended 10/31/2010	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net margin	\$ (9,688,013.03)	\$ 6,990,915.35	\$ 531,330,256.69
Adjustments to reconcile net margin to net cash provided by operating activities:			
Depreciation and amortization	38,921,780.67	37,649,702.40	37,084,441.67
Amortization of deferred loss on sale-leaseback	0.00	0.00	2,172,074.72
Deferred lease revenue	0.00	0.00	(3,767,900.71)
Residual value payments obligation	0.00	0.00	(3,880,944.84)
Interest compounded - RUS Series B Note	6,405,134.07	6,498,749.92	6,136,352.28
Unwind Transaction	7,476,583.44	0.00	(269,441,397.84)
Cash Received for Member Rate Mitigation	0.00	0.00	217,855,790.94
Noncash Member Rate Mitigation Revenue	(24,839,043.58)	(23,952,731.24)	(12,032,678.93)
Changes in certain assets and liabilities:			
Accounts receivable	(2,846,855.54)	1,587,698.13	(26,048,937.47)
Inventories	(2,713,209.19)	(2,303,910.98)	(3,496,653.31)
Prepaid expenses	(189,791.44)	730,699.96	(2,782,524.14)
Deferred charges	608,822.60	1,251,038.48	(1,538,006.52)
Purchased power payable	(2,392,021.38)	(1,845,900.82)	(5,973,403.13)
Accounts payable	(8,155,494.66)	(874,943.42)	24,825,178.32
Accrued expenses	12,436,428.53	2,798,622.46	7,880,888.26
Other -- Net	4,212,195.91	556,502.37	6,851,029.27
Net cash provided by operating activities	<u>19,236,516.40</u>	<u>29,086,442.61</u>	<u>505,173,565.26</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Capital expenditures -- net	(48,990,872.98)	(42,682,515.30)	(58,388,033.57)
Proceeds from Restricted Investments and Other Deposits and Investments	28,845,269.41	28,142,508.90	8,981,766.74
Purchase of Restricted Investments and Other Deposits and Investments	<u>0.00</u>	<u>0.00</u>	<u>(252,798,215.39)</u>
Net cash used in investing activities	<u>(20,145,603.57)</u>	<u>(14,540,006.40)</u>	<u>(302,204,482.22)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:			
Principal payments on long-term obligations	(121,354,579.26)	(121,354,579.26)	(168,956,031.85)
Proceeds from long-term obligations	83,300,000.00	83,300,000.00	
Principal payments on short-term notes payable	0.00	0.00	(12,380,000.00)
Proceeds from short-term notes payable	10,000,000.00	10,000,000.00	0.00
Debt Issuance Cost Bond Refunding	<u>(2,109,030.03)</u>	<u>(2,002,256.32)</u>	<u>(245,660.52)</u>
Net cash used in financing activities	<u>(30,163,609.29)</u>	<u>(30,056,835.58)</u>	<u>(181,581,692.37)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(31,072,696.46)	(15,510,399.37)	21,387,390.67
CASH AND CASH EQUIVALENTS -- Beginning of year	<u>84,970,416.86</u>	<u>60,290,390.40</u>	<u>38,902,999.73</u>
CASH AND CASH EQUIVALENTS -- End of year	<u>\$ 53,897,720.40</u>	<u>\$ 44,779,991.03</u>	<u>\$ 60,290,390.40</u>

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 14)** *Provide Big Rivers' rate of return on net investment rate base for the test year*
2 *and five preceding calendar years. Include the data used to calculate each return.*

3

4 **Response)** The attached schedule provides the calculation of Big Rivers' rate of return on
5 net investment rate base for the test year, the 12 month period ending October 31, 2010, and
6 the calendar year 2010. As the Unwind Transaction closing occurred July 16, 2009, at
7 Midnight, data for prior calendar years is not comparable and is, therefore, not provided.

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10 **Witness)** Mark A. Hite

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Big Rivers Electric Corporation
Rate of Return on Net Investment Rate
Test year and Calendar Year Ended December 31, 2010
(\$)

Line No.		<u>Test Period</u> 12 months ending	<u>Calendar Year</u> 12 months ending
1	Total Operating Revenues	522,923,675	527,324,453
2			
3	Less:		
4	Total Operation Expense	395,797,907	394,946,355
5	Total Maintenance Expense	50,639,637	46,880,348
6	Depreciation and Amortization Expense	34,236,009	34,242,192
7	Taxes	(94,563)	262,798
8			
9	Operating Income	42,344,685	50,992,760
10			
11	Interest Expense & Other	52,032,698	44,001,845
12	Extraordinary Items	0	0
13			
14	Net Margins	(9,688,013)	6,990,915
15			
16	Total Utility Plant	1,989,836,245	2,001,067,485
17			
18	Less: Accumulated Depreciation and Amortization	904,713,039	909,501,402
19			
20	Net Utility Plant	1,085,123,206	1,091,566,083
21			
22			
23	Other Rate Base Items:		
24	Material and Supplies - per ending balance sheet	22,777,820	23,217,652
25	Prepayments - per ending balance sheet	1,950,764	3,000,688
26	Cash Working Capital (one-eighth annual O&M, excl. Fuel, Allowances, Purchase Power - En	28,114,365	27,156,117
27			
28	Rate Base	1,137,966,155	1,144,940,540
29			
30	Rate of Return on Rate Base	3.72%	4.45%

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 15)** *Provide Big Rivers' times interest earned ratio and debt service coverage*
2 *ratio, as calculated by the Rural Utilities Service ("RUS"), for the test year and the three*
3 *prior calendar years. Include the data used to calculate each ratio.*

4
5 **Response)** The attached table shows Big Rivers' times interest earned ratio ("TIER") and
6 debt service coverage ratio ("DSCR"), as calculated by the RUS, for the test year (the 12-
7 month period ended October 31, 2010) and the three prior calendar years (2007, 2008, and
8 2009).

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Witness) Mark A. Hite

Big Rivers Electric Corporation					
Case No. 2011-00036					
Calculation of Time Interest Earned Ratio [TIER] and Debt Service Coverage Ratio [DSCR]					
Times Interest Earned Ratio [TIER]					
Line No.	Component	2007	2008	2009	Test Year TME October 31, 2010
1	Net Margins	\$ 47,176,877.00	\$ 27,815,731.00	\$ 531,330,256.69	\$ (9,688,013.00)
2	Interest on Long-Term Debt	74,115,113.00	75,192,513.00	60,027,927.35	47,622,709.00
3	Subtotal [Line 1 + Line 2]	<u>\$ 121,291,990.00</u>	<u>\$ 103,008,244.00</u>	<u>\$ 591,358,184.04</u>	<u>\$ 37,934,696.00</u>
4					
5	Interest on Long-Term Debt	\$ 74,115,113.00	\$ 75,192,513.00	\$ 60,027,927.35	\$ 47,622,709.00
6					
7	TIER [Line 3 / Line 5]	<u>1.64</u>	<u>1.37</u>	<u>9.85</u>	<u>0.80</u>
Debt Service Coverage Ratio [DSCR]					
Line No.	Component	2007	2008	2009	Test Year TME October 31, 2010
8	Net Margins	\$ 47,176,877.00	\$ 27,815,731.00	\$ 531,330,256.69	\$ (9,688,013.00)
9	Interest on Long-Term Debt	74,115,113.00	75,192,513.00	60,027,927.35	47,622,709.00
10	Depreciation	32,263,864.00	32,705,985.00	33,430,761.28	33,849,135.92
11	Subtotal [L 8 + L 9 + L 10]	<u>\$ 153,555,854.00</u>	<u>\$ 135,714,229.00</u>	<u>\$ 624,788,945.32</u>	<u>\$ 71,783,831.92</u>
12					
13	Interest on Long-Term Debt	\$ 74,115,113.00	\$ 75,192,513.00	\$ 60,027,927.35	\$ 47,622,709.00
14	Principal	1,178,847.00	40,795,320.00	196,704,380.26	17,225,936.09
15	Subtotal [Line 13 + Line 14]	<u>\$ 75,293,960.00</u>	<u>\$ 115,987,833.00</u>	<u>\$ 256,732,307.61</u>	<u>\$ 64,848,645.09</u>
16					
18	DSCR [Line 11 / Line 15]	<u>2.04</u>	<u>1.17</u>	<u>2.43</u>	<u>1.11</u>

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-15

Page 1 of 1

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 16)** *Provide Big Rivers' capital structure at the end of each of the periods shown*
2 *in Format 16.*

3

4 **Response)** Big Rivers' capital structure at the end of each period is provided on the
5 attached schedules.

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8 **Witness)** Mark A. Hite

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Big Rivers Electric Corporation

Case No. 2011-00036

Comparative Capital Structures
For the Period as Shown
"000 Omitted"

Line No.	Type of Capital	2000 10th Year		2001 9th Year		2002 8th Year		2003 7th Year		2004 6th Year		2005 5th Year	
		Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
1	Long-Term Debt	\$ 1,161,057	121.2%	\$ 1,095,705	119.3%	\$ 1,086,640	118.1%	\$ 1,054,387	115.5%	\$ 1,080,125	111.7%	\$ 1,046,938	108.4%
2	Short-Term Debt	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
3	Preferred and Preference Stock	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
4	Obligations Related to Long-Term Lease	142,781	14.9%	147,286	16.0%	152,747	16.6%	158,597	17.4%	164,704	17.0%	170,954	17.7%
5	Common Equity	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
6	Margins and Equity	(345,481)	-36.0%	(324,611)	-35.3%	(319,013)	-34.7%	(300,281)	-32.9%	(278,256)	-28.8%	(251,913)	-26.1%
7	Total Capitalization	\$ 958,357	100.0%	\$ 918,380	100.0%	\$ 920,374	100.0%	\$ 912,703	100.0%	\$ 966,573	100.0%	\$ 965,979	100.0%

Line No.	Type of Capital	2006 4th Year		2007 3rd Year		2008 2nd Year		2009 1st Year		Test Year		Last Available Quarter		Average Test Year	
		Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
1	Long-Term Debt	\$ 1,041,120	104.0%	\$ 1,022,345	99.1%	\$ 974,969	117.1%	\$ 848,552	69.1%	\$ 815,323	67.3%	\$ 816,996	67.3%	\$ 826,776	67.7%
2	Short-Term Debt	0	0.0%	0	0.0%	0	0.0%	0	0.0%	10,000	0.8%	10,000	0.8%	6,154	0.5%
3	Preferred and Preference Stock	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
4	Obligations Related to Long-Term Lease	177,310	17.7%	183,891	17.8%	12,380	1.5%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
5	Common Equity	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
6	Margins and Equity	(217,371)	-21.7%	(174,137)	-16.9%	(154,602)	-18.6%	379,392	30.9%	385,705	31.8%	386,575	31.9%	387,635	31.8%
7	Total Capitalization	\$ 1,001,059	100.0%	\$ 1,032,099	100.0%	\$ 832,747	100.0%	\$ 1,227,944	100.0%	\$ 1,211,028	100.0%	\$ 1,213,571	100.0%	\$ 1,220,565	100.0%

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-16 [Schedule 1]

Page 1 of 1

Big Rivers Electric Corporation

Case No. 2011-00036

Calculation of Average Test Period Capitalization
Twelve Months Ended October 31, 2010
"000 Omitted"

Line No.	Item (a)	Total Capital (b)	Long-Term Debt (c)	Short-Term Debt (d)	Preferred Stock (e)	Common Stock (f)	Retained Earnings (g)	Total Common Equity (h)
1	Balance Beginning of Test Year (11/1/09)	\$ 1,239,703	\$ 846,972	\$ -	\$ -	\$ -	\$ 392,731	\$ 392,731
2	1st Month (11/30/09)	1,234,747	846,972	0	0	0	387,775	387,775
3	2nd Month (12/31/09)	1,227,944	848,552	0	0	0	379,392	379,392
4	3rd Month (1/31/10)	1,210,871	827,615	0	0	0	383,256	383,256
5	4th Month (2/28/10)	1,214,245	827,615	0	0	0	386,630	386,630
6	5th Month (3/31/10)	1,228,106	829,183	10,000	0	0	388,923	388,923
7	6th Month (4/30/10)	1,213,808	817,193	10,000	0	0	386,615	386,615
8	7th Month (5/31/10)	1,214,928	817,193	10,000	0	0	387,735	387,735
9	8th Month (6/30/10)	1,216,919	818,801	10,000	0	0	388,118	388,118
10	9th Month (7/31/10)	1,216,973	817,005	10,000	0	0	389,968	389,968
11	10th Month (8/31/10)	1,219,504	817,005	10,000	0	0	392,499	392,499
12	11th Month (9/30/10)	1,218,563	818,654	10,000	0	0	389,909	389,909
13	12th Month (10/31/10)	1,211,028	815,323	10,000	0	0	385,705	385,705
14	Total (Line 1 through Line 13)	\$ 15,867,339	\$ 10,748,083	\$ 80,000	\$ -	\$ -	\$ 5,039,256	\$ 5,039,256
15	Average Balance (Line 14 / 13)	\$ 1,220,565	\$ 826,776	\$ 6,154	\$ -	\$ -	\$ 387,635	\$ 387,635
16	Average Capitalization Ratios		67.7%	0.5%	0.0%	0.0%	31.8%	31.8%
17	End-of-Period Capitalization Ratios		67.3%	0.8%	0.0%	0.0%	31.8%	31.8%

Case No. 2011-00036

Witness: Mark A. Hite

Attachment to Item PSC 1-16 [Schedule 2]

Page 1 of 1

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 17)**

- 2 *a. List all outstanding issues of long-term debt as of the end of the latest*
3 *calendar year and the end of the test period, together with the related*
4 *information, as shown in Format 17a. A separate schedule is to be*
5 *provided for each time period. Report in Column (k) of Format 17a,*
6 *Schedule 2, the actual dollar amount of debt cost for the test year.*
7 *Compute the actual and annualized composite debt cost rates and report*
8 *them in Column (j) of Format 17a, Schedule 2.*
9 *b. Provide an analysis of end-of-period short-term debt and a calculation of*
10 *the average and end-of-period cost rates as shown in Format 17b.*
11 *c. Provide the anticipated dates for draw downs of unadvanced loan funds.*

12

13 **Response)**

- 14 a. The schedules of all outstanding issues of long-term debt as of the end of
15 December 31, 2010, (the latest calendar year) and the test period (the 12-
16 months ended October 31, 2010) are attached hereto.
17 b. The schedule of the end-of-period short-term debt and a calculation of the
18 average end-of-period cost rates as of the end of the test period (the 12-
19 months ended October 31, 2010) is attached hereto.
20 c. Big Rivers had no unadvanced loan funds as of the end of the test year,
21 October 31, 2010.

22

23

24 **Witness)** Mark A. Hite

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Big Rivers Electric Corporation

Case No. 2011-00036

Schedule of Outstanding Long-Term Debt
For the Year Ended December 31, 2010

Line No.	Type of Debt Issued (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate ¹ (e)	Cost Rate at Issue ² (f)	Cost Rate to Maturity ³ (g)	Bond Rating at Time of Issue ⁴ (h)	Type of Obligation (i)	Annualized Cost Col. (d) x Col (g) (j)
1	RUS Promissory Note - Series A	7/15/1998	7/1/2021	\$ 558,731,205	5.84%	5.84%	5.84%	N/A	Mortgage Note	\$ 32,629,902
2	RUS Promissory Note - Series B	7/15/1998	12/31/2023	116,164,710	5.80%	5.80%	5.80%	N/A	Promissory Note	6,737,553
3	Ohio County of Kentucky Note, Series 1983 (1)	6/30/1983	6/1/2013	58,800,000	3.27%	3.27%	3.27%	AAA	Pollution Control Bonds	1,922,760
4	Ohio County of Kentucky Note, Series 2010A	6/1/2010	7/15/2031	83,300,000	6.00%	6.00%	6.00%	Baa1	Pollution Control Bonds	4,998,000
5										
6										
9										
10										
11										
12										
Total Long-Term Debt and Annualized Cost				\$ 816,995,915						\$ 46,288,215
Annualized Cost Rate [Total Col. (j) / Total Col. (d)]					5.67%					

¹ Nominal Rate

² Nominal Rate Plus Discount or Premium Amortization

³ Nominal Rate Plus Discount or Premium Amortization

⁴ Standard and Poor's, Moody, etc.

(1) Interest Rate on the Ohio County of Kentucky Note, Series 1983 Pollution Control Bonds is a weighted average for the twelve months ended 12/31/10. The Series 1983 Bonds are variable rate demand (VRDN) bonds with the interest rate being reset every 7 days. The actual interest rate for the seven day period including December 31, 2010 was 0.14% for bonds held by the Trustee, U.S. Bank Trust N.A. and 3.25% for bonds held by Dexia Credit Local (Bank Bonds).

Big Rivers Electric Corporation

Case No. 2011-00036

Schedule of Outstanding Long-Term Debt
For the Test Year Ended October 31, 2010

Line No.	Type of Debt Issued (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate ¹ (e)	Cost Rate at Issue ² (f)	Cost Rate to Maturity ³ (g)	Bond Rating at Time of Issue ⁴ (h)	Type of Obligation (i)	Annualized Cost Col. (d) x Col (g) (j)	Actual Test Year Interest Cost ⁵ (k)
1	RUS Promissory Note - Series A	7/15/1998	7/1/2021	\$ 558,731,205	5.84%	5.84%	5.84%	N/A	Mortgage Note	\$ 32,629,902	\$ 33,363,233
2	RUS Promissory Note - Series B	7/15/1998	12/31/2023	114,491,334	5.80%	5.80%	5.80%	N/A	Promissory Note	6,640,497	6,436,679
3	Ohio County of Kentucky Note, Series 1983 (1)	6/30/1983	6/1/2013	58,800,000	3.26%	3.26%	3.26%	AAA	Pollution Control Bonds	1,916,880	1,915,928
4	Ohio County of Kentucky Note, Series 2010A	6/1/2010	7/15/2031	83,300,000	6.00%	6.00%	6.00%	Baa1	Pollution Control Bonds	4,998,000	1,985,317
5											
6											
9											
10											
11											
12											
Total Long-Term Debt and Annualized Cost				\$ 815,322,539						\$ 46,185,279	\$ 43,701,157
Annualized Cost Rate [Total Col. (j) / Total Col. (d)]						5.66%					
Actual Test Year Cost Rate [Total Col. (k) / Total Reported in Col. (d)]						5.36%					

¹ Nominal Rate

² Nominal Rate Plus Discount or Premium Amortization

³ Nominal Rate Plus Discount or Premium Amortization

⁴ Standard and Poor's, Moody, etc.

⁵ Sum of Accrued Interest Amortization of Discount or Premium and Issuance Cost

(1) Interest Rate on the Ohio County of Kentucky Note, Series 1983 Pollution Control Bonds is a weighted average for the twelve months ended 10/31/10. The Series 1983 Bonds are variable rate demand (VRDN) bonds with the interest rate being reset every 7 days. The actual interest rate for the seven day period including October 31, 2010 was 0.13% for bonds held by the Trustee, U.S. Bank Trust N.A. and 3.25% for bonds held by Dexia Credit Local (Bank Bonds).

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-17a [Schedule 2]

Page 1 of 1

Big Rivers Electric Corporation
Case No. 2011-00036
Schedule of Short-Term Debt
For the Test Year Ended October 31, 2010

Line No.	Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Cost Rate (f)	Annualized Cost Col. (f) x Col (d) (g)
1	CoBank	9/28/2010	3/28/2011	\$ 10,000,000	2.46%	2.46%	\$ 246,000
2							
3							
4							
5							
6							
9							
10							
11							
12							
Total Short-Term Debt and Annualized Interest Cost				\$ 10,000,000			\$ 246,000
Annualized Interest Rate [Total Col. (g) / Total Col. (d)]					2.46%		
Actual Interest Accrued on Short-Term Debt during the Test Year (outstanding as of 10/31/10) [Report in Col. (g) of this Schedule]							\$ 23,917
Test-Year Interest Cost Rate [Actual Interest / Average Short-Term Debt]							
Annualized Cost Rate [Total Col. (j) / Total Col. (d)]					2.46%		

¹ In all instances where the Effective Interest Cost Rate is different from the Nominal Interest Rate, provide a calculation of the effective Interest Cost Rate in sufficient detail to show the items of costs that casue the difference.

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 18)** *Provide a calculation of the rate or rates used to capitalize interest during*
2 *construction for the test year and the three most recent calendar years. Explain each*
3 *component entering into the calculation of the rate(s).*
4

5 **Response)** Big Rivers capitalizes interest at the effective interest rate on its RUS Series A
6 Note. For the test year (the 12-month period ended October 31, 2010), the rate was 5.84%.
7 For the three most recent calendar years (2007 through 2009), the rate was 5.82% from January
8 1, 2007 through July 31, 2009, and was 5.84% from August 1, 2009 through December 31,
9 2009.

10

11

12 **Witness)** Mark A. Hite

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BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 19)**

- 2 *a. Provide a trial balance as of the last day of the test year showing account*
3 *number, subaccount number, account title, subaccount title, and amount.*
4 *The trial balance shall include all asset, liability, capital, income, and*
5 *expense accounts used by Big Rivers. All income statement accounts*
6 *should show activity for 12 months. Show the balance in each control*
7 *account and all underlying subaccounts per company books.*
8 *b. Provide a side-by-side comparison of the annual balances of each income*
9 *statement account shown on the trial balance provided in response to item*
10 *a. for the test year and each of the five calendar years prior to the test*
11 *year.*

12

13 **Response)**

- 14 a. Please see the attached Trial Balance.
15 b. Please see the attached side-by-side comparison of annual income statement
16 account balances.

17

18

19 **Witness)** Mark A. Hite

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Big Rivers Electric Corporation

Case No. 2011-00036

Trial Balance for the Test Year Ended October 31, 2010

"000 Omitted"

Line No.	Account Number	Account Description	TME October 31, 2010 Amount
133	447133	SALES FOR RESALE-RUS-KE-HOPKINS CO COAL	(98)
134	447134	SALES FOR RESALE-RUS-KE-KMMC,L.L.C.	(31)
135	447135	SALES FOR RESALE-RUS-KE-TYSON FOODS	(2,645)
136	447137	SALES FOR RESALE-RUS-KE-PATRIOT COAL	(1,246)
137	447138	SALES FOR RESALE-RUS-KE-VALLEY GRAIN	(543)
138	447139	SALES FOR RESALE-RUS-KE-DOTIKI #4	(247)
139	447140	SALES FOR RESALE-RUS-MC-RURAL	(22,830)
140	447151	SALES FOR RESALE-RUS-JP-RURAL	(31,527)
141	447153	SALES FOR RESALE-RUS-JP-SHELL OIL	(753)
142	447154	SALES FOR RESALE-RUS-MEMBER PASS THRU	-
143	447171	SALES FOR RESALE-RUS-POWERSOUTH ENERGY	(533)
144	447175	SALES FOR RESALE-RUS-OGLETHORPE POWER	(319)
145	447177	SALES FOR RESALE-RUS-SIPC	-
146	447183	SALES FOR RESALE-RUS-ASSOC ELEC COOP	(138)
147	447185	SALES FOR RESALE-RUS-EAST KENTUCKY	(2,793)
148	447190	SALES FOR RESALE-RUS-HEREC	-
149	447191	SALES FOR RESALE-RUS-KE-CENTURY/ALCAN	(282,407)
150	447193	SALES FOR RESALE-RUS-KE-DOMTAR COGEN	(1,150)
151	447194	SALES FOR RESALE-RUS-KE-DOMTAR COGEN-ARS	(108)
152	447195	SALES FOR RESALE-RUS-WESTERN FARMERS ELE	-
153	447215	SALES FOR RESALE-OTHER-TVA	(5,116)
154	447220	SALES FOR RESALE-OTHER-HMP&L	(285)
155	447230	SALES FOR RESALE-OTHER-SIGECO	-
156	447235	SALES FOR RESALE-OTHER-LEM	-
157	447236	SALES FOR RESALE-OTHER-AMEREN UE	(754)
158	447237	SALES FOR RESALE-OTHER-LG&E/KU	-
159	447241	SALES FOR RESALE-OTHER-ENERGY AUTHORITY	(1,022)
160	447242	SALES FOR RESALE-OTHER-MISO	(33,269)
161	447243	SALES FOR RESALE-OTHER-PROGRESS ENERGY	(9)
162	447244	SALES FOR RESALE-OTHER-PJM	(4,195)
163	447245	SALES FOR RESALE-OTHER-ENTERGY-KOCH TRAD	-
164	447246	SALES FOR RESALE-OTHER-EDF TRADING N AME	(9,279)
165	447248	SALES FOR RESALE-OTHER-DTE ENERGY TRADIN	-

Case No. 2010-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-19a

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Big Rivers Electric Corporation

Case No. 2011-00036

Trial Balance for the Test Year Ended October 31, 2010

"000 Omitted"

Line No.	Account Number	Account Description	TME October 31, 2010 Amount
166	447253	SALES FOR RESALE-OTHER-WESTAR ENERGY, INC	-
167	447255	SALES FOR RESALE-OTHER-SOUTHERN CO SVCS	(490)
168	447270	SALES FOR RESALE-OTHER-LEM	-
169	447279	SALES FOR RESALE-OTHER-WABASH VALLEY PWR	-
170	447287	SALES FOR RESALE-OTHER-CARGILL POWER MKT	(7,659)
171	447289	SALES FOR RESALE-OTHER-CINCINNATI GAS/EL	-
172	447292	SALES FOR RESALE-OTHER-MORGAN STANLEY	-
173	447295	SALES FOR RESALE-OTHER-CONSTELLATION PWR	(9,010)
174	447296	SALES FOR RESALE-OTHER-EAGLE ENERGY	-
175	447297	SALES FOR RESALE-OTHER-MERRILL LYNCH COM	-
176	447299	SALES FOR RESALE-OTHER-TENASKA POWER SVC	(415)
177	454000	RENT FROM ELECTRIC PROPERTY	(26)
178	456000	OTHER ELECTRIC REVENUES	79
179	456050	OTHER ELEC REV-DOMTAR COGEN-ANCILLARIES	(99)
180	456080	OTHER ELECTRIC REVENUES-ORACLE	(12)
181	456100	OTHER ELEC REV-POWER SUPPLY	(13,228)
182	456101	OTHER ELEC REV - KENERGY	-
183	456160	OTHER ELEC REV - SIPC	(17)
184	456175	OTHER ELECTRIC REV - OGLETHORPE	-
185	456185	OTHER ELEC REV - EAST KY POWER	-
186	456190	OTHER ELEC REV - HEREC	-
187	456193	OTHER ELEC REV - DOMTAR PAPER COGEN	(306)
188	456195	OTHER ELEC REV - WESTERN FARMERS ELEC	-
189	456200	OTHER ELEC REV - NC ELEC MEMBERSHIP CORP	-
190	456201	OTHER ELEC REV - CINERGY	-
191	456220	OTHER ELEC REV - HMP&L	(35)
192	456230	OTHER ELEC REV - SIGECO	-
193	456240	OTHER ELEC REV - LGE	-
194	456245	OTHER ELEC REV - KOCH POWER SERVICES	-
195	456250	OTHER ELEC REV - OMU	(137)
196	456270	OTHER ELEC REV - LEM	-
197	456271	OTHER ELEC REV - LEM TIER 3	-
198	456272	OTHER ELEC REV - LEM - OTHER	-

Big Rivers Electric Corporation

Case No. 2011-00036

Trial Balance for the Test Year Ended October 31, 2010

"000 Omitted"

Line No.	Account Number	Account Description	TME October 31, 2010 Amount
199	456291	OTHER ELEC REV - DUKE ENERGY T & M	-
200	456299	OTHER ELEC REV - CARGILL - ALLIANT, LLC	-
201	500100	OPER SUPERVISION & ENG-LABOR-REID	339
202	500110	OPER SUPERVISION & ENG-EXPENSE-REID	-
203	500200	OPER SUPERVISION & ENG-LABOR-COLEMAN	1,642
204	500210	OPER SUPERVISION & ENG-EXPENSE-COLEMAN	2
205	500300	OPER SUPERVISION & ENG-LABOR-GREEN	1,975
206	500310	OPER SUPERVISION & ENG-EXPENSE-GREEN	1
207	500400	OPER SUPERVISION & ENG-LABOR-WILSON	1,011
208	500410	OPER SUPERVISION & ENG-EXPENSE-WILSON	-
209	501100	FUEL-LABOR-REID	105
210	501110	FUEL-COAL-REID	3,823
211	501112	FUEL-COAL ADDITIVES-REID	32
212	501120	FUEL-EXPENSE-REID	52
213	501130	FUEL-OIL-REID	470
214	501140	FUEL-NATURAL GAS-REID	-
215	501200	FUEL-LABOR-COLEMAN	1,451
216	501210	FUEL-COAL-COLEMAN	74,073
217	501220	FUEL-EXPENSE-COLEMAN	558
218	501241	FUEL-PROPANE-COLEMAN	423
219	501300	FUEL-LABOR-GREEN	1,097
220	501310	FUEL-COAL-GREEN	58,746
221	501312	FUEL-PETROLEUM COKE-GREEN	7,503
222	501320	FUEL-EXPENSE-GREEN	615
223	501330	FUEL-OIL-GREEN	1,355
224	501400	FUEL-LABOR-WILSON	1,237
225	501410	FUEL-COAL-WILSON	37,371
226	501412	FUEL-PETROLEUM COKE-WILSON	10,152
227	501420	FUEL-EXPENSE-WILSON	434
228	501430	FUEL-OIL-WILSON	1,423
229	502100	STEAM EXPENSES-LABOR-REID	373
230	502110	STEAM EXPENSES-EXPENSE-REID	180
231	502111	SCRUBBER/SOLID WASTE-EXPENSE-REID	-

Case No. 2010-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-19a

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Big Rivers Electric Corporation

Case No. 2011-00036

Trial Balance for the Test Year Ended October 31, 2010

"000 Omitted"

Line No.	Account Number	Account Description	TME October 31, 2010 Amount
232	502112	STEAM EXPENSES-EXPENSE-CLEAN AIR-REID	24
233	502200	STEAM EXPENSES-LABOR-COLEMAN	2,433
234	502210	STEAM EXPENSES-EXPENSE-COLEMAN	1,259
235	502211	SCRUBBER/SOLID WASTE-EXPENSE-COLEMAN	1,935
236	502212	STEAM EXPENSES-EXPENSE-CLEAN AIR-COLEMAN	1,523
237	502300	STEAM EXPENSES-LABOR-GREEN	1,946
238	502301	SCRUBBER/SOLID WASTE-LABOR-GREEN	299
239	502303	STEAM EXPENSES-LABOR-REAGENT PREP-GREEN	404
240	502304	STEAM EXPENSES-LABOR-WASTE TREAT-GREEN	518
241	502310	STEAM EXPENSES-EXPENSE-GREEN	1,087
242	502311	SCRUBBER/SOLID WASTE-EXPENSE-GREEN	7,882
243	502312	STEAM EXPENSES-EXPENSE-CLEAN AIR-GREEN	2,096
244	502313	STEAM EXPENSES-EXP-REAGENT PREP-GREEN	-
245	502314	STEAM EXPENSES-EXP-WASTE TREAT-GREEN	-
246	502400	STEAM EXPENSES-LABOR-WILSON	2,176
247	502401	SCRUBBER/SOLID WASTE-LABOR-WILSON	872
248	502410	STEAM EXPENSES-EXPENSE-WILSON	1,219
249	502411	SCRUBBER/SOLID WASTE-EXPENSE-WILSON	6,109
250	502412	STEAM EXPENSES-EXPENSE-CLEAN AIR-WILSON	2,109
251	502415	STEAM EXPENSES-EXPENSE-NOX-WILSON	-
252	502416	STEAM EXPENSES-EXPENSE-SO3-WILSON	-
253	505100	ELECTRIC EXPENSES-LABOR-REID	247
254	505110	ELECTRIC EXPENSES-EXPENSE-REID	59
255	505200	ELECTRIC EXPENSES-LABOR-COLEMAN	1,624
256	505210	ELECTRIC EXPENSES-EXPENSE-COLEMAN	265
257	505300	ELECTRIC EXPENSES-LABOR-GREEN	1,527
258	505310	ELECTRIC EXPENSES-EXPENSE-GREEN	363
259	505400	ELECTRIC EXPENSES-LABOR-WILSON	1,126
260	505410	ELECTRIC EXPENSES-EXPENSE-WILSON	522
261	506100	MISC STEAM POWER EXPENSE-LABOR-REID	53
262	506110	MISC STEAM POWER EXPENSE-EXPENSE-REID	279
263	506200	MISC STEAM POWER EXPENSE-LABOR-COLEMAN	213
264	506210	MISC STEAM POWER EXPENSE-EXPENSE-COLEMAN	1,637

Case No. 2010-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-19a

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Big Rivers Electric Corporation

Case No. 2011-00036

Trial Balance for the Test Year Ended October 31, 2010

"000 Omitted"

Line No.	Account Number	Account Description	TME October 31, 2010 Amount
265	506300	MISC STEAM POWER EXPENSE-LABOR-GREEN	307
266	506310	MISC STEAM POWER EXPENSE-EXPENSE-GREEN	1,720
267	506400	MISC STEAM POWER EXPENSE-LABOR-WILSON	367
268	506405	MISC STEAM PWR EXP SCR/NOX-LABOR-WILSON	-
269	506410	MISC STEAM POWER EXPENSE-EXPENSE-WILSON	2,026
270	506415	MISC STEAM PWR EXP SCR/NOX-EXP-WILSON	849
271	507100	RENTS-STEAM-REID	-
272	507200	RENTS-STEAM-COLEMAN	-
273	507300	RENTS-STEAM-GREEN	-
274	507400	RENTS-STEAM-WILSON	-
275	509100	ALLOWANCES-CLEAN AIR-REID	86
276	509200	ALLOWANCES-CLEAN AIR-COLEMAN	132
277	509300	ALLOWANCES-CLEAN AIR-GREEN	41
278	509400	ALLOWANCES-CLEAN AIR-WILSON	170
279	510100	MAINT SUPERVISION & ENG-LABOR-REID	266
280	510110	MAINT SUPERVISION & ENG-EXPENSE-REID	-
281	510200	MAINT SUPERVISION & ENG-LABOR-COLEMAN	1,500
282	510210	MAINT SUPERVISION & ENG-EXPENSE-COLEMAN	2
283	510300	MAINT SUPERVISION & ENG-LABOR-GREEN	1,295
284	510310	MAINT SUPERVISION & ENG-EXPENSE-GREEN	4
285	510400	MAINT SUPERVISION & ENG-LABOR-WILSON	565
286	510410	MAINT SUPERVISION & ENG-EXPENSE-WILSON	-
287	511100	MAINT STRUCTURES-LABOR-REID	24
288	511110	MAINT STRUCTURES-EXPENSE-REID	82
289	511200	MAINT STRUCTURES-LABOR-COLEMAN	322
290	511210	MAINT STRUCTURES-EXPENSE-COLEMAN	602
291	511300	MAINT STRUCTURES-LABOR-GREEN	376
292	511310	MAINT STRUCTURES-EXPENSE-GREEN	889
293	511400	MAINT STRUCTURES-LABOR-WILSON	267
294	511410	MAINT STRUCTURES-EXPENSE-WILSON	785
295	512100	MAINT BOILER PLANT-LABOR-REID	445
296	512102	MAINT BOILER PLT-LABOR-CLEAN AIR-REID	54
297	512110	MAINT BOILER PLANT-EXPENSE-REID	841

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Big Rivers Electric Corporation

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Trial Balance for the Test Year Ended October 31, 2010

"000 Omitted"

Line No.	Account Number	Account Description	TME October 31, 2010 Amount
298	512112	MAINT BOILER PLT-EXP-CLEAN AIR-REID	159
299	512200	MAINT BOILER PLANT-LABOR-COLEMAN	1,770
300	512201	MAINT SCRUBBER/SOLID WASTE-LABOR-COLEMAN	413
301	512205	MAINT BOILER PLANT-LABOR-NO _x -COLEMAN	11
302	512210	MAINT BOILER PLANT-EXPENSE-COLEMAN	6,576
303	512211	MAINT SCRUBBER/SOLID WASTE-EXPENSE-COLEM	1,464
304	512215	MAINT BOILER PLANT-EXPENSE-NO _x -COLEMAN	41
305	512300	MAINT BOILER PLANT-LABOR-GREEN	1,746
306	512301	MAINT SCRUBBER/SOLID WASTE-LABOR-GREEN	298
307	512302	MAINT BOILER PLT-LABOR-CLEAN AIR-GREEN	303
308	512303	MAINT BOIL PLT-LABOR-REAGENT PREP-GREEN	104
309	512304	MAINT BOIL PLT-LABOR-WASTE TREAT-GREEN	351
310	512305	MAINT BOILER PLANT-LABOR-NO _x -GREEN	4
311	512310	MAINT BOILER PLANT-EXPENSE-GREEN	3,419
312	512311	MAINT SCRUBBER/SOLID WASTE-EXPENSE-GREEN	1,236
313	512312	MAINT BOILER PLT-EXP-CLEAN AIR-GREEN	407
314	512313	MAINT BOIL PLT-EXP-REAGENT PREP-GREEN	343
315	512314	MAINT BOIL PLT-EXP-WASTE TREAT-GREEN	722
316	512315	MAINT BOILER PLANT-EXPENSE-NO _x -GREEN	103
317	512400	MAINT BOILER PLANT-LABOR-WILSON	2,296
318	512401	MAINT SCRUBBER/SOLID WASTE-LABOR-WILSON	679
319	512402	MAINT BOILER PLT-LABOR-CLEAN AIR-WILSON	171
320	512405	MAINT BOILER PLANT-LABOR-NO _x -WILSON	53
321	512410	MAINT BOILER PLANT-EXPENSE-WILSON	4,597
322	512411	MAINT SCRUBBER/SOLID WASTE-EXP-WILSON	1,254
323	512412	MAINT BOILER-PLT-EXP-CLEAN AIR-WILSON	191
324	512415	MAINT BOILER PLANT-EXPENSE-NO _x -WILSON	60
325	513100	MAINT ELECTRIC PLANT-LABOR-REID	81
326	513110	MAINT ELECTRIC PLANT-EXPENSE-REID	278
327	513200	MAINT ELECTRIC PLANT-LABOR-COLEMAN	294
328	513210	MAINT ELECTRIC PLANT-EXPENSE-COLEMAN	681
329	513300	MAINT ELECTRIC PLANT-LABOR-GREEN	320
330	513310	MAINT ELECTRIC PLANT-EXPENSE-GREEN	794

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Trial Balance for the Test Year Ended October 31, 2010

"000 Omitted"

Line No.	Account Number	Account Description	TME October 31, 2010 Amount
331	513400	MAINT ELECTRIC PLANT-LABOR-WILSON	904
332	513410	MAINT ELECTRIC PLANT-EXPENSE-WILSON	2,904
333	514100	MAINT MISC STEAM PLANT-LABOR-REID	19
334	514110	MAINT MISC STEAM PLANT-EXPENSE-REID	45
335	514200	MAINT MISC STEAM PLANT-LABOR-COLEMAN	85
336	514210	MAINT MISC STEAM PLANT-EXPENSE-COLEMAN	150
337	514300	MAINT MISC STEAM PLANT-LABOR-GREEN	55
338	514310	MAINT MISC STEAM PLANT-EXPENSE-GREEN	193
339	514400	MAINT MISC STEAM PLANT-LABOR-WILSON	43
340	514410	MAINT MISC STEAM PLANT-EXPENSE-WILSON	287
341	547130	FUEL-OIL-GAS TURBINE	193
342	547140	FUEL-NATURAL GAS-GAS TURBINE	515
343	548110	GENERATION EXPENSES-EXPENSE-GAS TURBINE	30
344	553100	MAINT GENERATING & ELEC PLT-LABOR-GAS TU	90
345	553110	MAINT GENERATING & ELEC PLT-EXP-GAS TURB	535
346	555110	PURCHASED POWER-SEPA	7,588
347	555130	PURCHASED POWER-HEREC	-
348	555135	PURCHASED POWER-LEM	-
349	555136	PURCHASED POWER-LEM-ARBITRAGE	-
350	555137	PURCHASED POWER-LG&E/KU	2
351	555141	PURCHASED POWER-ENERGY AUTHORITY	19
352	555142	PURCHASED POWER-MISO	6,435
353	555143	PURCHASED POWER-MISO ARS	391
354	555144	PURCHASED POWER-PJM INTERCONNECTION	2,382
355	555148	PURCHASED POWER-DTE ENERGY TRADING, INC.	-
356	555150	PURCHASED POWER-HMP&L STATION TWO	49,165
357	555152	PURCHASED POWER-HMP&L-CLEAN AIR	9,127
358	555155	PURCHASED POWER-SOUTHERN COMPANY	82
359	555170	PURCHASED POWER-SIGECO/VECTREN	-
360	555171	PURCHASED POWER-POWERSOUTH ENERGY COOP	-
361	555175	PURCHASED POWER-OGLETHORPE POWER	-
362	555177	PURCHASED POWER-SIPC	2,945
363	555179	PURCHASED POWER-WABASH VALLEY	-

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Trial Balance for the Test Year Ended October 31, 2010

"000 Omitted"

Line No.	Account Number	Account Description	TME October 31, 2010 Amount
364	555183	PURCHASED POWER-ASSOC ELEC COOP	225
365	555185	PURCHASED POWER-EAST KY POWER COOP	106
366	555187	PURCHASED POWER-CARGILL POWER MKT	337
367	555188	PURCHASED POWER-RELIANT	2,086
368	555189	PURCHASED POWER-CINCINNATI GAS & ELEC	-
369	555191	PURCHASED POWER-SMELTERS	446
370	555192	PURCHASED POWER-MORGAN STANLEY	-
371	555193	PURCHASED POWER-DOMTAR PAPER COGEN	-
372	555194	PURCHASED POWER-FORTIS	-
373	555195	PURCHASED POWER-WESTERN FARMERS ELECTRIC	-
374	555196	PURCHASED POWER-EDF TRADING N AMERICA	(42)
375	555197	PURCHASED POWER-MERRILL LYNCH COMMODITIE	-
376	555198	PURCHASED POWER-CONSTELLATION ENERGY	67
377	555199	PURCHASED POWER-TENASKA POWER SERVICES	-
378	555250	PURCHASED POWER-MISO RESERVATION FEE	609
379	555999	PURCHASED POWER-MARKET-MEMBER PASSTHRU	-
380	556110	SYSTEM CONTROL & LOAD DISPATCHING-EXP	908
381	557110	OTHER EXP - POWER SUPPLY - ARBITRAGE	14,985
382	557111	OTHER EXP - POWER SUPPLY	2
383	557112	OTHER EXP - POWER SUPPLY MEMBER	-
384	557113	OTHER EXP - POWER SUPPLY-DOMTAR CURTAILM	69
385	557114	OTHER EXP - POWER SUPPLY-SMELTER CURTAIL	1,717
386	557350	OTHER EXP-NON-SMELTER NON-FAC PPA	3,801
387	560100	OPER SUPERVISION & ENG-LINES-LABOR	454
388	560110	OPER SUPERVISION & ENG-LINES-EXPENSE	28
389	560200	OPER SUPERVISION & ENG-STATIONS-LABOR	381
390	560210	OPER SUPERVISION & ENG-STATIONS-EXPENSE	13
391	561100	LOAD DISPATCHING-LABOR	1,305
392	561110	LOAD DISPATCHING-EXPENSE	147
393	561400	SCHEDULING,SYSTEM CONTROL & DISPATCH SER	1
394	562100	STATION EXPENSES-LABOR	598
395	562110	STATION EXPENSES-EXPENSE	556
396	562112	STATION EXPENSES-CUSTOMER SERVICE-EXP	9

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Trial Balance for the Test Year Ended October 31, 2010

"000 Omitted"

Line No.	Account Number	Account Description	TME October 31, 2010 Amount
397	563100	OVERHEAD LINE EXPENSES-LABOR	237
398	563110	OVERHEAD LINE EXPENSES-EXPENSE	853
399	565100	TRANSMISSION OF ELECTRICITY BY OTHERS	3,064
400	566100	MISC TRANSMISSION EXP-LINES-LABOR	150
401	566110	MISC TRANSMISSION EXP-LINES-EXPENSE	70
402	566200	MISC TRANSMISSION EXP-STATIONS-LABOR	162
403	566210	MISC TRANSMISSION EXP-STATIONS-EXPENSE	93
404	567200	RENTS-STATIONS	24
405	568100	MAINT SUPERVISION & ENG-LINES-LABOR	293
406	568110	MAINT SUPERVISION & ENG-LINES-EXPENSE	-
407	568200	MAINT SUPERVISION & ENG-STATIONS-LABOR	352
408	568210	MAINT SUPERVISION & ENG-STATIONS-EXPENSE	-
409	569100	MAINT STRUCTURES-LABOR	-
410	569110	MAINT STRUCTURES-EXPENSE	27
411	570100	MAINT STATION EQUIPMENT-LABOR	1,433
412	570110	MAINT STATION EQUIPMENT-EXPENSE	504
413	571100	MAINT OVERHEAD LINES-LABOR	1,069
414	571110	MAINT OVERHEAD LINES-EXPENSE	1,809
415	573100	MAINT MISC TRANSMISSION PLT-LINE-LABOR	34
416	573110	MAINT MISC TRANSMISSION PLT-LINE-EXPENSE	14
417	573200	MAINT MISC TRANSMISSION PLT-STA-LABOR	13
418	573210	MAINT MISC TRANSMISSION PLT-STA-EXPENSE	37
419	601120	FUEL-EXPENSE	-
420	602110	STEAM EXPENSES-EXPENSE	-
421	606110	MISC STEAM POWER EXPENSE-EXPENSE	-
422	610110	MAINT SUPERVISION & ENG-EXPENSE	-
423	624110	PROPERTY INSURANCE-PRODUCTION	-
424	625110	INJURIES & DAMAGES-O&M	-
425	700100	OPER SUPERVISION & ENG-LABOR	-
426	700110	OPER SUPERVISION & ENG-EXPENSE	-
427	701120	FUEL-EXPENSE	-
428	702100	STEAM EXPENSES-LABOR	-
429	702110	STEAM EXPENSES-EXPENSE	-

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Trial Balance for the Test Year Ended October 31, 2010

"000 Omitted"

Line No.	Account Number	Account Description	TME October 31, 2010 Amount
430	702112	STEAM EXPENSES-EXPENSE-CLEAN AIR	-
431	705110	ELECTRIC EXPENSES-EXPENSE	-
432	706100	MISC STEAM POWER EXPENSE-LABOR	-
433	706110	MISC STEAM POWER EXPENSE-EXPENSE	-
434	710110	MAINT SUPERVISION & ENG-EXPENSE	-
435	711110	MAINT STRUCTURES-EXPENSE	-
436	712100	MAINT BOILER PLANT-LABOR	-
437	720100	ADMINISTRATIVE AND GENERAL SALARIES	1
438	721100	OFFICE SUPPLIES AND EXPENSES	-
439	723100	OUTSIDE SERVICES EMPLOYED	-
440	724110	PROPERTY INSURANCE-PRODUCTION	-
441	724111	PROPERTY INSURANCE-CLEAN AIR	-
442	724150	PROPERTY INSURANCE-TRANSMISSION-STATIONS	-
443	725110	INJURIES & DAMAGES-O&M	-
444	725170	INJURIES & DAMAGES-A&G	-
445	726200	EMPLOYEE PENSIONS & BENEFITS-EXPENSE	-
446	735110	MAINTENANCE OF GENERAL PLANT-EXPENSE	-
447	756110	SYSTEM CONTROL & LOAD DISPATCHING-EXP	-
448	762110	STATION EXPENSES-EXPENSE	-
449	908100	CUSTOMER ASSISTANCE EXPENSES-LABOR	546
450	908110	CUSTOMER ASSISTANCE EXPENSES-EXPENSE	47
451	909110	INFORMATION & INSTRUCTION ADV EXP	-
452	910110	MISC CUSTOMER SERV & INFORMATIONAL EXP	-
453	913110	ADVERTISING EXPENSE	489
454	920100	ADMINISTRATIVE AND GENERAL SALARIES	6,351
455	920101	ADMIN & GENERAL SALARIES - POWER SUPPLY	1,432
456	920102	ADMIN & GENERAL SALARIES - CUSTOMER SERV	1,013
457	920103	ADMIN & GENERAL SALARIES - GENERATION	189
458	920183	ADMIN AND GENERAL SALARIES-ORACLE	5,331
459	921100	OFFICE SUPPLIES AND EXPENSES	4,382
460	921101	OFFICE SUPPLIES & EXPENSES - POWER SUPPL	277
461	921102	OFFICE SUPPLIES & EXPENSES - CUSTOMER SE	1,015
462	921103	OFFICE SUPPLIES & EXPENSES - GENERATION	429

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Trial Balance for the Test Year Ended October 31, 2010

"000 Omitted"

Line No.	Account Number	Account Description	TME October 31, 2010 Amount
463	921183	OFFICE SUPPLIES AND EXPENSES-ORACLE	812
464	923100	OUTSIDE SERVICES EMPLOYED	1,550
465	923101	OUTSIDE SERVICES - POWER SUPPLY	424
466	923102	OUTSIDE SERVICES - CUSTOMER SERVICE	112
467	923103	OUTSIDE SERVICES - GENERATION	91
468	923104	OUTSIDE SERVICES - TRANSMISSION	434
469	923183	OUTSIDE SERVICES EMPLOYED-ORACLE	676
470	923250	OUTSIDE SERVICES - MISO MEMBERSHIP	665
471	924110	PROPERTY INSURANCE-REID	-
472	924111	PROPERTY INSURANCE-CLEAN AIR-REID	-
473	924120	PROPERTY INSURANCE-COLEMAN	-
474	924121	PROPERTY INSURANCE-CLEAN AIR-COLEMAN	-
475	924130	PROPERTY INSURANCE-GAS TURBINE	-
476	924140	PROPERTY INSURANCE-GREEN	-
477	924141	PROPERTY INSURANCE-CLEAN AIR-GREEN	-
478	924150	PROPERTY INSURANCE-TRANSMISSION-STATIONS	-
479	924160	PROPERTY INSURANCE-TRANSMISSION-LINES	-
480	924170	PROPERTY INSURANCE-A&G	-
481	924180	PROPERTY INSURANCE-WILSON	-
482	924181	PROPERTY INSURANCE-CLEAN AIR-WILSON	-
483	924183	PROPERTY INSURANCE-ORACLE	-
484	925100	INJURIES & DAMAGES-LABOR	27
485	925110	INJURIES & DAMAGES-REID	-
486	925120	INJURIES & DAMAGES-COLEMAN	-
487	925140	INJURIES & DAMAGES-GREEN	-
488	925150	INJURIES & DAMAGES-TRANSMISSION-STATIONS	-
489	925160	INJURIES & DAMAGES-TRANSMISSION-LINES	-
490	925170	INJURIES & DAMAGES-A&G	150
491	925180	INJURIES & DAMAGES-WILSON	-
492	925183	INJURIES & DAMAGES-ORACLE	-
493	925200	INJURIES & DAMAGES-EXPENSE	-
494	926100	EMPLOYEE PENSIONS & BENEFITS-LTD-LABOR	18
495	926150	EMPLOYEE PENSIONS & BENEFITS-STATIONS	-

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Trial Balance for the Test Year Ended October 31, 2010

"000 Omitted"

Line No.	Account Number	Account Description	TME October 31, 2010 Amount
496	926160	EMPLOYEE PENSIONS & BENEFITS-LINES	-
497	926170	EMPLOYEE PENSIONS & BENEFITS-A&G	-
498	926183	EMPLOYEE PENSIONS & BENEFITS-ORACLE	-
499	926200	EMPLOYEE PENSIONS & BENEFITS-EXPENSE	152
500	928100	REGULATORY COMMISSION EXPENSES	547
501	928183	REGULATORY COMMISSION EXPENSES-ORACLE	-
502	928200	REG COMM EXP-RATE CASE EXISTING TRANSACT	-
503	928250	REGULATORY COMMISSION EXPENSES-MISO	642
504	930100	GENERAL ADVERTISING EXPENSES-LABOR	-
505	930110	GENERAL ADVERTISING EXPENSES-EXPENSE	69
506	930112	GENERAL ADVERTISING EXP - EXP - CUSTOMER	72
507	930200	MISCELLANEOUS GENERAL EXPENSES-LABOR	-
508	930210	MISCELLANEOUS GENERAL EXPENSES-EXPENSE	1,528
509	930211	MISC GENERAL EXPENSE - EXPENSE - POWER S	-
510	930212	MISC GENERAL EXP - EXP - CUSTOMER SERVIC	17
511	930214	MISC GENERAL EXPENSE - EXPENSE - TRANS	-
512	930283	MISCELLANEOUS GENERAL EXPENSES-EXPENSE	-
513	931100	RENTS-ADMINISTRATIVE & GENERAL	-
514	931183	RENTS-ADMINISTRATIVE & GENERAL-ORACLE	-
515	935100	MAINTENANCE OF GENERAL PLANT-LABOR	76
516	935108	MAINTENANCE OF GENERAL PLANT-LABOR-ORACL	1
517	935110	MAINTENANCE OF GENERAL PLANT-EXPENSE	115
518	935111	MAINT OF GENERAL PLANT - EXPENSE - POWER	-
519	935112	MAINT OF GENERAL PLANT - EXP - CUSTOMER	16
520	935118	MAINTENANCE OF GENERAL PLANT-EXPENSE-ORA	-
521			\$ 9,676

Big Rivers Electric Corporation

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**Side-by-Side Comparison of Annual Balances of Income Statement Accounts on Trial Balance
For the Period as Shown
"000 Omitted"**

Line No.	Account Number	Account Description	2005 Amount	2006 Amount	2007 Amount	2008 Amount	2009 Amount	TME October 31, 2010 Amount
1	400080	SALES REVENUE - GENERAL-ORACLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	401080	COST OF SALES - GENERAL-ORACLE				-	-	0
3	403110	DEPR EXPENSE-STEAM PLANT-REID				-	135	303
4	403111	DEPR EXP-STEAM PLANT-CLEAN AIR-REID				-	47	108
5	403120	DEPR EXPENSE-STEAM PLANT-COLEMAN				-	1,060	2,447
6	403121	DEPR EXP-STEAM PLANT-CLEAN AIR-COLEMAN				-	979	2,307
7	403130	DEPR EXPENSE-STEAM PLANT-GREEN				-	2,117	4,650
8	403131	DEPR EXP-STEAM PLANT-CLEAN AIR-GREEN				-	993	2,179
9	403140	DEPR EXPENSE-STEAM PLANT-WILSON				-	5,122	11,204
10	403141	DEPR EXP-STEAM PLANT-CLEAN AIR-WILSON				-	2,263	5,078
11	403400	DEPR EXPENSE-GAS TURBINE				-	87	194
12	403510	DEPR EXPENSE-TRANSMISSION-STATIONS	2,467	2,510	2,478	2,642	2,856	2,439
13	403520	DEPR EXPENSE-TRANSMISSION-LINES	2,214	2,275	2,312	2,377	2,560	2,718
14	403700	DEPR EXPENSE-GENERAL PLANT	261	268	277	285	245	239
15	404080	AMORT OF DEFERRED PREOP-ORACLE				-	-	0
16	404110	AMORTIZATION EXPENSE-STATION TWO				-	-	0
17	404111	AMORTIZATION EXPENSE-CLEAN AIR-HMF&L				-	-	0
18	404210	AMORTIZATION EXPENSE-KU INTERCONNECTION				-	-	0
19	404510	AMORTIZATION EXPENSE-STATIONS						354
20	404520	AMORTIZATION EXPENSE-LINES						29
21	408080	TAXES-OTHER-ORACLE				-	-	0

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Big Rivers Electric Corporation

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**Side-by-Side Comparison of Annual Balances of Income Statement Accounts on Trial Balance
For the Period as Shown
"000 Omitted"**

Line No.	Account Number	Account Description	2005 Amount	2006 Amount	2007 Amount	2008 Amount	2009 Amount	TME October 31, 2010 Amount
22	408088	PAYROLL TAXES-ORACLE				-	-	0
23	408110	TAXES-PROPERTY-REID	6	6	6	6	6	21
24	408111	TAXES-PROPERTY-CLEAN AIR-REID	4	4	4	4	4	10
25	408119	TAXES-PROPERTY-REID-CONTRA				-	(5)	(31)
26	408120	TAXES-PROPERTY-COLEMAN	54	53	58	61	73	104
27	408121	TAXES-PROPERTY-CLEAN AIR-COLEMAN	19	19	19	19	285	260
28	408129	TAXES-PROPERTY-COLEMAN-CONTRA				-	(306)	(356)
29	408130	TAXES-PROPERTY-GAS TURBINE	4	4	3	3	8	4
30	408139	TAXES-PROPERTY-GAS TURBINE-CONTRA				-	(4)	(2)
31	408140	TAXES-PROPERTY-GREEN	164	160	160	155	176	227
32	408141	TAXES-PROPERTY-CLEAN AIR-GREEN	53	52	50	51	59	89
33	408149	TAXES-PROPERTY-GREEN-CONTRA				-	(108)	(306)
34	408150	TAXES-PROPERTY-TRANSMISSION-STATIONS	113	132	113	132	136	143
35	408159	TAXES-PROPERTY-STATIONS-CONTRA	(113)	(132)	(113)	(132)	(136)	(143)
36	408160	TAXES-PROPERTY-TRANSMISSION-LINES	631	610	621	696	690	789
37	408169	TAXES-PROPERTY-LINES-CONTRA	(631)	(610)	(621)	(696)	(690)	(789)
38	408170	TAXES-PROPERTY-GENERAL PLANT	140	135	141	157	181	291
39	408179	TAXES-PROPERTY-GENERAL-CONTRA	(140)	(135)	(141)	(157)	(181)	(291)
40	408180	TAXES-PROPERTY-WILSON	557	550	537	527	629	801
41	408181	TAXES-PROPERTY-CLEAN AIR-WILSON	173	171	165	163	189	269
42	408189	TAXES-PROPERTY-WILSON-CONTRA				-	(368)	(1,000)

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Big Rivers Electric Corporation

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**Side-by-Side Comparison of Annual Balances of Income Statement Accounts on Trial Balance
For the Period as Shown
"000 Omitted"**

Line No.	Account Number	Account Description	2005 Amount	2006 Amount	2007 Amount	2008 Amount	2009 Amount	TME October 31, 2010 Amount
43	408190	TAXES-PROPERTY-IMPL	13	14	19	18	25	37
44	408191	TAXES-PROPERTY-CLEAN AIR-IMPL	66	66	64	64	75	94
45	408199	TAXES-PROPERTY-IMPL-CONTRA				-	(49)	(127)
46	409100	TAXES-FEDERAL INCOME	225	405	323	-	1,140	(185)
47	409110	TAXES-STATE INCOME/FRANCHISE			0	1	1	3
48	409200	TAXES-STATE INCOME/FRANCHISE	1	1	0	901	(116)	0
49	410200	DEFERRED INCOME TAXES-OTHER INC/DEDUCT			0	5,033	-	0
50	411100	PROVISION FOR DEFERRED INCOME TAXES-CR	(225)	(405)	(323)	-	-	0
51	411800	GAIN FROM DISPOSITION OF ALLOWANCES				-	-	(28)
52	412000	REVENUES FROM ELEC PLANT LEASED TO WKEC	(50,702)	(50,704)	(50,670)	(50,670)	(27,600)	0
53	412100	WKEC CONTRIBUTION TO CAP AMORT TO INCOME	(5,969)	(6,187)	(6,591)	(6,748)	(3,881)	0
54	413100	OPERATION EXPENSES-ELECTRIC PLANT LEASED	300	341	408	574	570	(150)
55	413200	MAINTENANCE EXPENSES-ELECTRIC PLANT LEAS	79	70	69	94	56	0
56	413300	DEPR EXP-ELECTRIC PLANT LEASED TO WKE	25,250	25,355	25,564	25,738	14,020	0
57	413400	AMORT EXP-ELECTRIC PLANT LEASED TO WKE	1,573	1,582	1,632	1,665	946	0
58	413500	EXPENSES OF ELEC PLANT LEASED TO OTHERS	0	0	0	-	-	0
59	418080	REVENUES FROM NONOPERATING RENTAL INC-OR				-	(13)	(24)
60	419000	INTEREST & DIVIDEND INCOME	(2,011)	(3,731)	(6,830)	(3,221)	(191)	(131)
61	419040	INTEREST & DIVIDEND INCOME-TRANSITION RE				-	(125)	(271)
62	419045	INTEREST & DIVIDEND INCOME-DEFEASED S/L	(11,670)	(12,069)	(12,481)	(8,742)	-	0
63	419080	INTEREST & DIVIDEND INCOME-ORACLE				-	-	0

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Line No.	Account Number	Account Description	2005 Amount	2006 Amount	2007 Amount	2008 Amount	2009 Amount	TME October 31, 2010 Amount
64	419100	INTEREST & DIVIDEND INCOME-DEFERRED COMP			0	(1)	-	0
65	421000	MISCELLANEOUS NONOPERATING INCOME	0	0	0	-	-	(1,675)
66	421080	MISCELLANEOUS NONOPERATING INCOME-ORACLE				-	-	0
67	421100	GAIN ON DISPOSITION OF PROPERTY	0	0	0	-	-	0
68	421180	GAIN ON DISPOSITION OF PROPERTY-ORACLE				-	-	0
69	421200	LOSS ON DISPOSITION OF PROPERTY	0	0	0	-	-	0
70	421280	LOSS ON DISPOSITION OF PROPERTY-ORACLE				-	-	0
71	424000	OTHER CAPITAL CREDITS & PATRONAGE ALLOC	(775)	(784)	(786)	(791)	(537)	(23)
72	425000	AMORTIZATION EXPENSE-J P ACQUISITION ADJ	25	0				
73	425045	AMORTIZATION-DEFEASED S/L GAIN	(2,856)	(2,881)	(2,900)	(1,998)	-	0
74	425050	AMORTIZATION-DEF S/L GAIN - BOA BUY-OUT			0	(194)	-	0
75	426100	DONATIONS-LABOR	0	0	0	-	-	0
76	426110	DONATIONS-EXPENSE	31	37	35	55	44	33
77	426180	DONATIONS-EXPENSE-ORACLE				-	-	0
78	426300	PENALTIES	0	1	0	-	-	0
79	426380	PENALTIES				-	-	0
80	426400	CIVIC, POLITICAL, RELATED ACT -LABOR	1	3	0	-	-	1
81	426410	CIVIC, POLITICAL, RELATED ACT.-EXPENSE	14	15	14	15	14	12
82	426480	CIVIC, POLITICAL, RELATED ACTIVITIES-EXP				-	-	0
83	426500	OTHER DEDUCTIONS	0	0	0	-	-	0
84	426580	OTHER DEDUCTIONS				-	-	0

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Line No.	Account Number	Account Description	2005 Amount	2006 Amount	2007 Amount	2008 Amount	2009 Amount	TME October 31, 2010 Amount
85	427110	INTEREST ON LONG-TERM DEBT-REID	726	715	730	787	702	563
86	427111	INTEREST-LONG-TERM DEBT-CLEAN AIR-REID	200	203	203	214	210	195
87	427120	INTEREST ON LONG-TERM DEBT-COLEMAN	4,280	4,375	4,487	4,994	4,634	3,854
88	427121	INTEREST-LONG-TERM DEBT-CLEAN AIR-COLE	937	973	961	1,040	2,108	3,435
89	427130	INTEREST ON LONG-TERM DEBT-GAS TURBINE	315	313	311	331	289	224
90	427140	INTEREST ON LONG-TERM DEBT-GREEN	12,267	12,574	12,744	12,913	8,466	6,180
91	427141	INTEREST-LONG-TERM DEBT-CLEAN AIR-GREEN	5,252	5,360	5,428	5,507	3,639	2,672
92	427150	INTEREST ON LONG-TERM DEBT-STATIONS	4,042	4,470	4,601	4,818	4,702	3,639
93	427160	INTEREST ON LONG-TERM DEBT-LINES	3,560	3,626	3,679	3,993	3,732	3,010
94	427170	INTEREST ON LONG-TERM DEBT-GENERAL	482	627	648	713	668	541
95	427180	INTEREST ON LONG-TERM DEBT-WILSON	28,209	28,466	28,649	28,304	21,920	16,553
96	427181	INTEREST-LONG-TERM DEBT-CLEAN AIR-WILSON	11,473	11,644	11,674	11,577	8,958	6,757
97	427310	INTEREST CHARGED TO CONST-CR-REID	0	0	0	-	-	0
98	427311	INT CHARGED TO CONST-CR-CLEAN AIR-REID	0	0	0	-	-	0
99	427320	INTEREST CHARGED TO CONST-CR-COLEMAN	0	0	0	-	-	(18)
100	427321	INT CHARGED TO CONST-CR-CLEAN AIR-COLE	0	0	0	-	-	0
101	427330	INTEREST CHARGED TO CONST-CR-GAS TURBINE	0	0	0	-	-	0
102	427340	INTEREST CHARGED TO CONST-CR-GREEN	0	0	0	-	-	(19)
103	427341	INT CHARGED TO CONST-CR-CLEAN AIR-GREEN	0	0	0	-	-	0
104	427350	INTEREST CHARGED TO CONST-CR-STATIONS	(66)	(89)	(207)	(266)	(31)	(47)
105	427360	INTEREST CHARGED TO CONST-CR-LINES	(95)	(147)	(185)	(227)	(98)	(86)

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106	427370	INTEREST CHARGED TO CONST-CR-GENERAL	0	0	0	-	-	(303)
107	427380	INTEREST CHARGED TO CONST-CR-WILSON	0	0	0	-	(5)	(44)
108	427381	INT CHARGED TO CONST-CR-CLEAN AIR-WILSON	0	0	0	-	-	0
109	428000	AMORTIZATION-DEBT EXPENSE	53	53	53	54	53	76
110	428100	AMORTIZE LOSS-REACQUIRED DEBT 2001 BONDS						14
111	428150	AMORTIZE LOSS - DEFEASED SALE/LEASEBACK			0	1,005	2,172	0
112	431100	INTEREST EXPENSE-NRUCFC	0	0	0	-	-	0
113	431200	INTEREST EXPENSE-COBANK						145
114	431300	INTEREST EXPENSE-OTHER	20	31	27	8	3	4
115	431308	INTEREST EXPENSE-OTHER-ORACLE				-	-	0
116	434000	EXTRAORDINARY INCOME	0	0	0	-	(537,978)	6,795
117	435000	EXTRAORDINARY DEDUCTIONS	0	0	0	-	-	0
118	447101	SALES FOR RESALE - RUS - KE - RURAL	(41,040)	(40,909)	(43,380)	(43,582)	(46,800)	(56,580)
119	447110	SALES FOR RESALE-RUS-KE-ROLL COATER, INC	(718)	(791)	(769)	(759)	(531)	(498)
120	447112	SALES FOR RESALE-RUS-KE-KIMBERLY-CLARK	(8,494)	(8,101)	(8,073)	(8,274)	(9,704)	(11,329)
121	447113	SALES FOR RESALE-RUS-KE-DOMTAR PAPER CO.	(6,217)	(6,063)	(5,965)	(6,146)	(7,712)	(7,239)
122	447114	SALES FOR RESALE-RUS-KE-ALERIS INTERNAT	(5,637)	(5,910)	(5,803)	(5,728)	(6,048)	(7,385)
123	447116	SALES FOR RESALE-RUS-KE-SOUTHWIRE COMPAN				-	(742)	(1,732)
124	447117	SALES FOR RESALE-RUS-KE-ALCOA AUTOMOTIVE	(686)	(258)	(190)	(62)	(48)	(47)
125	447118	SALES FOR RESALE-RUS-KE-ARMSTRONG COAL	(393)	(452)	(122)	(304)	(419)	(502)
126	447119	SALES FOR RESALE-RUS-KE-MIDWAY MINE & PR		0	(1)	(375)	(814)	(911)

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127	447124	SALES FOR RESALE-RUS-KE-ACCURIDE	(1,126)	(1,121)	(1,052)	(1,004)	(1,021)	(1,175)
128	447125	SALES FOR RESALE-RUS-KE-CARDINAL RIVER	(61)	(136)	(97)	(9)	-	0
129	447126	SALES FOR RESALE-RUS-KE-KB ALLOYS	(354)	(390)	(371)	(345)	(354)	(405)
130	447128	SALES FOR RESALE-RUS-KE-ARMSTRONG DOCK				-	(182)	(537)
131	447129	SALES FOR RESALE-RUS-KE-ARMSTRONG EQUAL						(252)
132	447131	SALES FOR RESALE-RUS-KE-DYSON CREEK MINE	(288)	(142)	(49)	(15)	-	0
133	447132	SALES FOR RESALE-RUS-KE-ALLIED RESOURCES	(366)	(868)	(971)	(1,053)	(1,276)	(1,536)
134	447133	SALES FOR RESALE-RUS-KE-HOPKINS CO COAL	(43)	(93)	(74)	(76)	(83)	(98)
135	447134	SALES FOR RESALE-RUS-KE-KMMC,L.L.C.	(644)	(636)	(589)	(100)	(29)	(31)
136	447135	SALES FOR RESALE-RUS-KE-TYSON FOODS	(2,118)	(2,069)	(2,028)	(2,101)	(2,319)	(2,645)
137	447137	SALES FOR RESALE-RUS-KE-PATRIOT COAL	(905)	(889)	(923)	(1,017)	(1,058)	(1,246)
138	447138	SALES FOR RESALE-RUS-KE-VALLEY GRAIN	(368)	(376)	(371)	(394)	(468)	(543)
139	447139	SALES FOR RESALE-RUS-KE-DOTIKI #4	(161)	(158)	(160)	(171)	(208)	(247)
140	447140	SALES FOR RESALE-RUS-MC-RURAL	(15,966)	(15,718)	(17,029)	(17,377)	(19,017)	(22,830)
141	447151	SALES FOR RESALE-RUS-JP-RURAL	(22,618)	(22,775)	(24,346)	(24,741)	(26,281)	(31,527)
142	447153	SALES FOR RESALE-RUS-JP-SHELL OIL	(1,236)	(881)	(918)	(881)	(714)	(753)
143	447154	SALES FOR RESALE-RUS-MEMBER PASS THRU						0
144	447171	SALES FOR RESALE-RUS-POWERSOUTH ENERGY	(2,633)	(1,370)	(121)	(142)	(280)	(533)
145	447175	SALES FOR RESALE-RUS-OGLETHORPE POWER	(191)	(231)	(92)	(1,083)	(405)	(319)
146	447177	SALES FOR RESALE-RUS-SIPC	(644)	(2)	0	-	-	0
147	447183	SALES FOR RESALE-RUS-ASSOC ELEC COOP	(105)	0	(2)	(153)	(22)	(138)

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148	447185	SALES FOR RESALE-RUS-EAST KENTUCKY	(710)	(791)	(449)	(373)	(17)	(2,793)
149	447190	SALES FOR RESALE-RUS-HEREC	(315)	0	0	-	-	0
150	447191	SALES FOR RESALE-RUS-KE-CENTURY/ALCAN	(43,328)	(53,846)	(119,892)	(51,369)	(164,523)	(282,407)
151	447193	SALES FOR RESALE-RUS-KE-DOMTAR COGEN	(698)	(728)	(337)	(983)	(1,706)	(1,150)
152	447194	SALES FOR RESALE-RUS-KE-DOMTAR COGEN-ARS				-	(139)	(108)
153	447195	SALES FOR RESALE-RUS-WESTERN FARMERS ELE	(36)	0	0	-	-	0
154	447215	SALES FOR RESALE-OTHER-TVA	(767)	(1,055)	(1,833)	(2,021)	(3,428)	(5,116)
155	447220	SALES FOR RESALE-OTHER-HMP&L				-	(2)	(285)
156	447230	SALES FOR RESALE-OTHER-SIGECO	(212)	0	0	-	-	0
157	447235	SALES FOR RESALE-OTHER-LEM	(2,321)	(3,027)	(659)	(5,557)	(1,757)	0
158	447236	SALES FOR RESALE-OTHER-AMEREN UE						(754)
159	447237	SALES FOR RESALE-OTHER-LG&E/KU	(4)	0	0	(15)	-	0
160	447241	SALES FOR RESALE-OTHER-ENERGY AUTHORITY	(268)	(128)	(78)	(812)	(1,509)	(1,022)
161	447242	SALES FOR RESALE-OTHER-MISO	(5,123)	(5,490)	(12,378)	(5,773)	(9,238)	(33,269)
162	447243	SALES FOR RESALE-OTHER-PROGRESS ENERGY	(7,299)	(707)	(145)	-	(36)	(9)
163	447244	SALES FOR RESALE-OTHER-PJM	0	(887)	(1,255)	(3,475)	(3,096)	(4,195)
164	447245	SALES FOR RESALE-OTHER-ENTERGY-KOCH TRAD	0	0	0	-	-	0
165	447246	SALES FOR RESALE-OTHER-EDF TRADING N AME				-	(1,395)	(9,279)
166	447248	SALES FOR RESALE-OTHER-DTE ENERGY TRADIN	(9)	(904)	0	-	-	0
167	447253	SALES FOR RESALE-OTHER-WESTAR ENERGY, INC				-	(53)	0
168	447255	SALES FOR RESALE-OTHER-SOUTHERN CO SVCS		0	(19)	(4,775)	(1,360)	(490)

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Line No.	Account Number	Account Description	2005 Amount	2006 Amount	2007 Amount	2008 Amount	2009 Amount	TME October 31, 2010 Amount
169	447270	SALES FOR RESALE-OTHER-LEM				-	(5)	0
170	447279	SALES FOR RESALE-OTHER-WABASH VALLEY PWR	(113)	0	0	-	-	0
171	447287	SALES FOR RESALE-OTHER-CARGILL POWER MKT	(6,985)	(11,296)	(3,042)	(4,315)	(1,032)	(7,659)
172	447289	SALES FOR RESALE-OTHER-CINCINNATI GAS/EL	(67)	0	0	-	-	0
173	447292	SALES FOR RESALE-OTHER-MORGAN STANLEY	0	(36)	(3,091)	(287)	-	0
174	447295	SALES FOR RESALE-OTHER-CONSTELLATION PWR	(82)	(7)	(1,552)	(3,810)	(1,946)	(9,010)
175	447296	SALES FOR RESALE-OTHER-EAGLE ENERGY	0	(1,572)	(3,662)	(5,052)	(8,740)	0
176	447297	SALES FOR RESALE-OTHER-MERRILL LYNCH COM	(18)	0	(3)	-	-	0
177	447299	SALES FOR RESALE-OTHER-TENASKA POWER SVC	0	(20)	0	(10)	(212)	(415)
178	454000	RENT FROM ELECTRIC PROPERTY	(29)	(29)	(24)	(24)	(24)	(26)
179	456000	OTHER ELECTRIC REVENUES	(165)	(181)	(191)	(194)	(142)	79
180	456050	OTHER ELEC REV-DOMTAR COGEN-ANCILLARIES				-	(59)	(99)
181	456080	OTHER ELECTRIC REVENUES-ORACLE				-	(3)	(12)
182	456100	OTHER ELEC REV-POWER SUPPLY	(1,854)	(1,808)	(1,619)	(2,201)	(10,099)	(13,228)
183	456101	OTHER ELEC REV - KENERGY	(1,951)	(2,405)	(2,458)	(2,451)	(1,180)	0
184	456160	OTHER ELEC REV - SIPC	(1)	(6)	0	(26)	(10)	(17)
185	456175	OTHER ELECTRIC REV - OGLETHORPE	0	0	0	-	-	0
186	456185	OTHER ELEC REV - EAST KY POWER	0	0	0	-	-	0
187	456190	OTHER ELEC REV - HEREC	(6)	(3)	0	-	-	0
188	456193	OTHER ELEC REV - DOMTAR PAPER COGEN	(396)	(395)	(407)	(321)	(277)	(306)
189	456195	OTHER ELEC REV - WESTERN FARMERS ELEC	0	0	0	-	-	0

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Line No.	Account Number	Account Description	2005 Amount	2006 Amount	2007 Amount	2008 Amount	2009 Amount	TME October 31, 2010 Amount
190	456200	OTHER ELEC REV - NC ELEC MEMBERSHIP CORP		0	0	-	-	0
191	456201	OTHER ELEC REV - CINERGY	0	0	0	-	-	0
192	456220	OTHER ELEC REV - HMP&L	(27)	(27)	(14)	(23)	(111)	(35)
193	456230	OTHER ELEC REV - SIGECO	(2)	(1)	0	-	-	0
194	456240	OTHER ELEC REV - LGE	(2)	(1)	0	-	-	0
195	456245	OTHER ELEC REV - KOCH POWER SERVICES	0	0	0	-	-	0
196	456250	OTHER ELEC REV - OMU						(137)
197	456270	OTHER ELEC REV - LEM	(5,000)	(5,000)	(5,000)	(5,000)	(2,699)	0
198	456271	OTHER ELEC REV - LEM TIER 3	(483)	0	0	-	-	0
199	456272	OTHER ELEC REV - LEM - OTHER	0	(2)	0	-	-	0
200	456291	OTHER ELEC REV - DUKE ENERGY T & M	0	0	0	-	-	0
201	456299	OTHER ELEC REV - CARGILL - ALLIANT, LLC	0	0	0	-	-	0
202	500100	OPER SUPERVISION & ENG-LABOR-REID					196	339
203	500110	OPER SUPERVISION & ENG-EXPENSE-REID					-	0
204	500200	OPER SUPERVISION & ENG-LABOR-COLEMAN					836	1,642
205	500210	OPER SUPERVISION & ENG-EXPENSE-COLEMAN					2	2
206	500300	OPER SUPERVISION & ENG-LABOR-GREEN					965	1,975
207	500310	OPER SUPERVISION & ENG-EXPENSE-GREEN					1	1
208	500400	OPER SUPERVISION & ENG-LABOR-WILSON					561	1,011
209	500410	OPER SUPERVISION & ENG-EXPENSE-WILSON					2	0
210	501100	FUEL-LABOR-REID					33	105

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							(161)	3,823
211	501110	FUEL-COAL-REID				-	30	32
212	501112	FUEL-COAL ADDITIVES-REID				-	22	52
213	501120	FUEL-EXPENSE-REID				-	64	470
214	501130	FUEL-OIL-REID				-	-	0
215	501140	FUEL-NATURAL GAS-REID				-	664	1,451
216	501200	FUEL-LABOR-COLEMAN				-	32,475	74,073
217	501210	FUEL-COAL-COLEMAN				-	415	558
218	501220	FUEL-EXPENSE-COLEMAN				-	150	423
219	501241	FUEL-PROPANE-COLEMAN				-	554	1,097
220	501300	FUEL-LABOR-GREEN				-	25,477	58,746
221	501310	FUEL-COAL-GREEN				-	2,756	7,503
222	501312	FUEL-PETROLEUM COKE-GREEN				-	263	615
223	501320	FUEL-EXPENSE-GREEN				-	695	1,355
224	501330	FUEL-OIL-GREEN				-	587	1,237
225	501400	FUEL-LABOR-WILSON				-	10,853	37,371
226	501410	FUEL-COAL-WILSON				-	4,364	10,152
227	501412	FUEL-PETROLEUM COKE-WILSON				-	294	434
228	501420	FUEL-EXPENSE-WILSON				-	871	1,423
229	501430	FUEL-OIL-WILSON				-	147	373
230	502100	STEAM EXPENSES-LABOR-REID				-	58	180
231	502110	STEAM EXPENSES-EXPENSE-REID				-		

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								0
232	502111	SCRUBBER/SOLID WASTE-EXPENSE-REID				-	10	24
233	502112	STEAM EXPENSES-EXPENSE-CLEAN AIR-REID				-	964	2,433
234	502200	STEAM EXPENSES-LABOR-COLEMAN				-	378	1,259
235	502210	STEAM EXPENSES-EXPENSE-COLEMAN				-	898	1,935
236	502211	SCRUBBER/SOLID WASTE-EXPENSE-COLEMAN				-	834	1,523
237	502212	STEAM EXPENSES-EXPENSE-CLEAN AIR-COLEMAN				-	721	1,946
238	502300	STEAM EXPENSES-LABOR-GREEN				-	137	299
239	502301	SCRUBBER/SOLID WASTE-LABOR-GREEN				-	184	404
240	502303	STEAM EXPENSES-LABOR-REAGENT PREP-GREEN				-	254	518
241	502304	STEAM EXPENSES-LABOR-WASTE TREAT-GREEN				-	448	1,087
242	502310	STEAM EXPENSES-EXPENSE-GREEN				-	3,623	7,882
243	502311	SCRUBBER/SOLID WASTE-EXPENSE-GREEN				-	1,103	2,096
244	502312	STEAM EXPENSES-EXPENSE-CLEAN AIR-GREEN				-	1	0
245	502313	STEAM EXPENSES-EXP-REAGENT PREP-GREEN				-	1	0
246	502314	STEAM EXPENSES-EXP-WASTE TREAT-GREEN				-	898	2,176
247	502400	STEAM EXPENSES-LABOR-WILSON				-	408	872
248	502401	SCRUBBER/SOLID WASTE-LABOR-WILSON				-	851	1,219
249	502410	STEAM EXPENSES-EXPENSE-WILSON				-	1,840	6,109
250	502411	SCRUBBER/SOLID WASTE-EXPENSE-WILSON				-	560	2,109
251	502412	STEAM EXPENSES-EXPENSE-CLEAN AIR-WILSON				-	-	0
252	502415	STEAM EXPENSES-EXPENSE-NOX-WILSON				-	-	0

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Line No.	Account Number	Account Description	2005 Amount	2006 Amount	2007 Amount	2008 Amount	2009 Amount	TME October 31, 2010 Amount
								0
253	502416	STEAM EXPENSES-EXPENSE-SO3-WILSON				-	113	247
254	505100	ELECTRIC EXPENSES-LABOR-REID				-	20	59
255	505110	ELECTRIC EXPENSES-EXPENSE-REID				-	699	1,624
256	505200	ELECTRIC EXPENSES-LABOR-COLEMAN				-	74	265
257	505210	ELECTRIC EXPENSES-EXPENSE-COLEMAN				-	662	1,527
258	505300	ELECTRIC EXPENSES-LABOR-GREEN				-	141	363
259	505310	ELECTRIC EXPENSES-EXPENSE-GREEN				-	536	1,126
260	505400	ELECTRIC EXPENSES-LABOR-WILSON				-	180	522
261	505410	ELECTRIC EXPENSES-EXPENSE-WILSON				-	21	53
262	506100	MISC STEAM POWER EXPENSE-LABOR-REID				-	121	279
263	506110	MISC STEAM POWER EXPENSE-EXPENSE-REID				-	103	213
264	506200	MISC STEAM POWER EXPENSE-LABOR-COLEMAN				-	754	1,637
265	506210	MISC STEAM POWER EXPENSE-EXPENSE-COLEMAN				-	99	307
266	506300	MISC STEAM POWER EXPENSE-LABOR-GREEN				-	738	1,720
267	506310	MISC STEAM POWER EXPENSE-EXPENSE-GREEN				-	125	367
268	506400	MISC STEAM POWER EXPENSE-LABOR-WILSON				-	3	0
269	506405	MISC STEAM PWR EXP SCR/NOX-LABOR-WILSON				-	912	2,026
270	506410	MISC STEAM POWER EXPENSE-EXPENSE-WILSON				-	189	849
271	506415	MISC STEAM PWR EXP SCR/NOX-EXP-WILSON				-	-	0
272	507100	RENTS-STEAM-REID				-	-	0
273	507200	RENTS-STEAM-COLEMAN				-	-	0

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Line No.	Account Number	Account Description	2005 Amount	2006 Amount	2007 Amount	2008 Amount	2009 Amount	TME October 31, 2010 Amount
274	507300	RENTS-STEAM-GREEN				-	-	0
275	507400	RENTS-STEAM-WILSON				-	-	0
276	509100	ALLOWANCES-CLEAN AIR-REID				-	-	86
277	509200	ALLOWANCES-CLEAN AIR-COLEMAN				-	-	132
278	509300	ALLOWANCES-CLEAN AIR-GREEN				-	-	41
279	509400	ALLOWANCES-CLEAN AIR-WILSON				-	-	170
280	510100	MAINT SUPERVISION & ENG-LABOR-REID				-	114	266
281	510110	MAINT SUPERVISION & ENG-EXPENSE-REID				-	-	0
282	510200	MAINT SUPERVISION & ENG-LABOR-COLEMAN				-	648	1,500
283	510210	MAINT SUPERVISION & ENG-EXPENSE-COLEMAN				-	-	2
284	510300	MAINT SUPERVISION & ENG-LABOR-GREEN				-	591	1,295
285	510310	MAINT SUPERVISION & ENG-EXPENSE-GREEN				-	-	4
286	510400	MAINT SUPERVISION & ENG-LABOR-WILSON				-	236	565
287	510410	MAINT SUPERVISION & ENG-EXPENSE-WILSON				-	-	0
288	511100	MAINT STRUCTURES-LABOR-REID				-	12	24
289	511110	MAINT STRUCTURES-EXPENSE-REID				-	36	82
290	511200	MAINT STRUCTURES-LABOR-COLEMAN				-	152	322
291	511210	MAINT STRUCTURES-EXPENSE-COLEMAN				-	625	602
292	511300	MAINT STRUCTURES-LABOR-GREEN				-	180	376
293	511310	MAINT STRUCTURES-EXPENSE-GREEN				-	184	889
294	511400	MAINT STRUCTURES-LABOR-WILSON				-	90	267

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Line No.	Account Number	Account Description	2005 Amount	2006 Amount	2007 Amount	2008 Amount	2009 Amount	TME October 31, 2010 Amount
295	511410	MAINT STRUCTURES-EXPENSE-WILSON				-	329	785
296	512100	MAINT BOILER PLANT-LABOR-REID				-	125	445
297	512102	MAINT BOILER PLT-LABOR-CLEAN AIR-REID				-	19	54
298	512110	MAINT BOILER PLANT-EXPENSE-REID				-	211	841
299	512112	MAINT BOILER PLT-EXP-CLEAN AIR-REID				-	28	159
300	512200	MAINT BOILER PLANT-LABOR-COLEMAN				-	662	1,770
301	512201	MAINT SCRUBBER/SOLID WASTE-LABOR-COLEMAN				-	136	413
302	512205	MAINT BOILER PLANT-LABOR-NOx-COLEMAN				-	3	11
303	512210	MAINT BOILER PLANT-EXPENSE-COLEMAN				-	1,406	6,576
304	512211	MAINT SCRUBBER/SOLID WASTE-EXPENSE-COLEM				-	264	1,464
305	512215	MAINT BOILER PLANT-EXPENSE-NOx-COLEMAN				-	15	41
306	512300	MAINT BOILER PLANT-LABOR-GREEN				-	698	1,746
307	512301	MAINT SCRUBBER/SOLID WASTE-LABOR-GREEN				-	141	298
308	512302	MAINT BOILER PLT-LABOR-CLEAN AIR-GREEN				-	204	303
309	512303	MAINT BOIL PLT-LABOR-REAGENT PREP-GREEN				-	35	104
310	512304	MAINT BOIL PLT-LABOR-WASTE TREAT-GREEN				-	146	351
311	512305	MAINT BOILER PLANT-LABOR-NOx-GREEN				-	2	4
312	512310	MAINT BOILER PLANT-EXPENSE-GREEN				-	1,385	3,419
313	512311	MAINT SCRUBBER/SOLID WASTE-EXPENSE-GREEN				-	197	1,236
314	512312	MAINT BOILER PLT-EXP-CLEAN AIR-GREEN				-	225	407
315	512313	MAINT BOIL PLT-EXP-REAGENT PREP-GREEN				-	87	343

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316	512314	MAINT BOIL PLT-EXP-WASTE TREAT-GREEN				-	187	722
317	512315	MAINT BOILER PLANT-EXPENSE-NOx-GREEN				-	5	103
318	512400	MAINT BOILER PLANT-LABOR-WILSON				-	1,165	2,296
319	512401	MAINT SCRUBBER/SOLID WASTE-LABOR-WILSON				-	248	679
320	512402	MAINT BOILER PLT-LABOR-CLEAN AIR-WILSON				-	69	171
321	512405	MAINT BOILER PLANT-LABOR-NOx-WILSON				-	25	53
322	512410	MAINT BOILER PLANT-EXPENSE-WILSON				-	5,188	4,597
323	512411	MAINT SCRUBBER/SOLID WASTE-EXP-WILSON				-	800	1,254
324	512412	MAINT BOILER-PLT-EXP-CLEAN AIR-WILSON				-	175	191
325	512415	MAINT BOILER PLANT-EXPENSE-NOx-WILSON				-	13	60
326	513100	MAINT ELECTRIC PLANT-LABOR-REID				-	53	81
327	513110	MAINT ELECTRIC PLANT-EXPENSE-REID				-	261	278
328	513200	MAINT ELECTRIC PLANT-LABOR-COLEMAN				-	117	294
329	513210	MAINT ELECTRIC PLANT-EXPENSE-COLEMAN				-	126	681
330	513300	MAINT ELECTRIC PLANT-LABOR-GREEN				-	139	320
331	513310	MAINT ELECTRIC PLANT-EXPENSE-GREEN				-	306	794
332	513400	MAINT ELECTRIC PLANT-LABOR-WILSON				-	560	904
333	513410	MAINT ELECTRIC PLANT-EXPENSE-WILSON				-	5,225	2,904
334	514100	MAINT MISC STEAM PLANT-LABOR-REID				-	6	19
335	514110	MAINT MISC STEAM PLANT-EXPENSE-REID				-	18	45
336	514200	MAINT MISC STEAM PLANT-LABOR-COLEMAN				-	47	85

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Line No.	Account Number	Account Description	2005 Amount	2006 Amount	2007 Amount	2008 Amount	2009 Amount	TME October 31, 2010 Amount
337	514210	MAINT MISC STEAM PLANT-EXPENSE-COLEMAN				-	52	150
338	514300	MAINT MISC STEAM PLANT-LABOR-GREEN				-	26	55
339	514310	MAINT MISC STEAM PLANT-EXPENSE-GREEN				-	120	193
340	514400	MAINT MISC STEAM PLANT-LABOR-WILSON				-	22	43
341	514410	MAINT MISC STEAM PLANT-EXPENSE-WILSON				-	222	287
342	547130	FUEL-OIL-GAS TURBINE				-	249	193
343	547140	FUEL-NATURAL GAS-GAS TURBINE				-	-	515
344	548110	GENERATION EXPENSES-EXPENSE-GAS TURBINE				-	12	30
345	553100	MAINT GENERATING & ELEC PLT-LABOR-GAS TU				-	23	90
346	553110	MAINT GENERATING & ELEC PLT-EXP-GAS TURB				-	15	535
347	555110	PURCHASED POWER-SEPA	8,014	6,533	5,410	5,936	8,900	7,588
348	555130	PURCHASED POWER-HEREC	32	0	0	-	-	0
349	555135	PURCHASED POWER-LEM	96,795	97,999	96,295	99,700	51,592	0
350	555136	PURCHASED POWER-LEM-ARBITRAGE	182	4	16	-	-	0
351	555137	PURCHASED POWER-LG&E/KU	61	0	0	-	-	2
352	555141	PURCHASED POWER-ENERGY AUTHORITY	82	10	0	5	41	19
353	555142	PURCHASED POWER-MISO	322	310	118	41	1,023	6,435
354	555143	PURCHASED POWER-MISO ARS				-	422	391
355	555144	PURCHASED POWER-PJM INTERCONNECTION	0	46	13	-	1,076	2,382
356	555148	PURCHASED POWER-DTE ENERGY TRADING, INC.	9	94	0	-	-	0
357	555150	PURCHASED POWER-HMP&L STATION TWO				-	19,578	49,165

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Line No.	Account Number	Account Description	2005 Amount	2006 Amount	2007 Amount	2008 Amount	2009 Amount	TME October 31, 2010 Amount
358	555152	PURCHASED POWER-HMP&L-CLEAN AIR				-	4,170	9,127
359	555155	PURCHASED POWER-SOUTHERN COMPANY	0	180	12	11	113	82
360	555170	PURCHASED POWER-SIGECO/VECTREN	50	0	213	-	-	0
361	555171	PURCHASED POWER-POWERSOUTH ENERGY COOP	323	121	0	-	-	0
362	555175	PURCHASED POWER-OGLETHORPE POWER	0	0	0	-	-	0
363	555177	PURCHASED POWER-SIPC	560	308	0	1,000	8,354	2,945
364	555179	PURCHASED POWER-WABASH VALLEY	258	0	0	-	-	0
365	555183	PURCHASED POWER-ASSOC ELEC COOP	38	17	7	-	520	225
366	555185	PURCHASED POWER-EAST KY POWER COOP	38	0	1	-	93	106
367	555187	PURCHASED POWER-CARGILL POWER MKT	1,298	901	136	171	198	337
368	555188	PURCHASED POWER-RELIANT	1,486	1,303	1,491	1,751	2,065	2,086
369	555189	PURCHASED POWER-CINCINNATI GAS & ELEC	94	0	0	-	-	0
370	555191	PURCHASED POWER-SMELTERS				-	783	446
371	555192	PURCHASED POWER-MORGAN STANLEY	0	337	29,247	-	-	0
372	555193	PURCHASED POWER-DOMTAR PAPER COGEN	0	482	441	483	280	0
373	555194	PURCHASED POWER-FORTIS		0	28,538	(1)	-	0
374	555195	PURCHASED POWER-WESTERN FARMERS ELECTRIC	2	0	0	-	-	0
375	555196	PURCHASED POWER-EDF TRADING N AMERICA	0	315	2,354	5	4	(42)
376	555197	PURCHASED POWER-MERRILL LYNCH COMMODITIE	10	0	0	-	-	0
377	555198	PURCHASED POWER-CONSTELLATION ENERGY	0	383	10	20	7	67
378	555199	PURCHASED POWER-TENASKA POWER SERVICES	0	72	0	3	-	0

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Line No.	Account Number	Account Description	2005 Amount	2006 Amount	2007 Amount	2008 Amount	2009 Amount	TME October 31, 2010 Amount
379	555250	PURCHASED POWER-MISO RESERVATION FEE						609
380	555999	PURCHASED POWER-MARKET-MEMBER PASSTHRU						0
381	556110	SYSTEM CONTROL & LOAD DISPATCHING-EXP					600	908
382	557110	OTHER EXP - POWER SUPPLY - ARBITRAGE	2,763	2,926	2,863	3,594	11,445	14,985
383	557111	OTHER EXP - POWER SUPPLY	390	417	798	42	126	2
384	557112	OTHER EXP - POWER SUPPLY MEMBER			0	-	-	0
385	557113	OTHER EXP - POWER SUPPLY-DOMTAR CURTAILM				-	97	69
386	557114	OTHER EXP - POWER SUPPLY-SMELTER CURTAIL				-	3,167	1,717
387	557350	OTHER EXP-NON-SMELTER NON-FAC PPA				-	1,171	3,801
388	560100	OPER SUPERVISION & ENG-LINES-LABOR	322	334	347	370	469	454
389	560110	OPER SUPERVISION & ENG-LINES-EXPENSE	50	47	44	35	31	28
390	560200	OPER SUPERVISION & ENG-STATIONS-LABOR	229	247	298	329	401	381
391	560210	OPER SUPERVISION & ENG-STATIONS-EXPENSE	8	17	17	25	16	13
392	561100	LOAD DISPATCHING-LABOR	1,010	996	1,032	1,091	1,336	1,305
393	561110	LOAD DISPATCHING-EXPENSE	135	382	233	235	252	147
394	561400	SCHEDULING,SYSTEM CONTROL & DISPATCH SER						1
395	562100	STATION EXPENSES-LABOR	276	385	389	411	523	598
396	562110	STATION EXPENSES-EXPENSE	529	599	619	523	542	556
397	562112	STATION EXPENSES-CUSTOMER SERVICE-EXP			0	9	9	9
398	563100	OVERHEAD LINE EXPENSES-LABOR	165	184	199	229	237	237
399	563110	OVERHEAD LINE EXPENSES-EXPENSE	721	716	733	826	831	853

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Line No.	Account Number	Account Description	2005 Amount	2006 Amount	2007 Amount	2008 Amount	2009 Amount	TME October 31, 2010 Amount
400	565100	TRANSMISSION OF ELECTRICITY BY OTHERS	1,240	1,321	5,120	2,676	3,079	3,064
401	566100	MISC TRANSMISSION EXP-LINES-LABOR	93	117	105	100	153	150
402	566110	MISC TRANSMISSION EXP-LINES-EXPENSE	45	62	61	102	78	70
403	566200	MISC TRANSMISSION EXP-STATIONS-LABOR	84	113	108	106	161	162
404	566210	MISC TRANSMISSION EXP-STATIONS-EXPENSE	39	42	42	131	115	93
405	567200	RENTS-STATIONS	23	25	25	25	25	24
406	568100	MAINT SUPERVISION & ENG-LINES-LABOR	225	226	236	254	314	293
407	568110	MAINT SUPERVISION & ENG-LINES-EXPENSE	6	9	7	7	4	0
408	568200	MAINT SUPERVISION & ENG-STATIONS-LABOR	238	244	268	293	366	352
409	568210	MAINT SUPERVISION & ENG-STATIONS-EXPENSE	6	10	8	8	4	0
410	569100	MAINT STRUCTURES-LABOR	1	0	9	1	-	0
411	569110	MAINT STRUCTURES-EXPENSE	17	48	25	35	10	27
412	570100	MAINT STATION EQUIPMENT-LABOR	994	882	1,063	1,051	1,324	1,433
413	570110	MAINT STATION EQUIPMENT-EXPENSE	347	334	489	576	532	504
414	571100	MAINT OVERHEAD LINES-LABOR	496	634	577	675	909	1,069
415	571110	MAINT OVERHEAD LINES-EXPENSE	489	831	1,009	1,015	1,664	1,809
416	573100	MAINT MISC TRANSMISSION PLT-LINE-LABOR	28	22	23	18	26	34
417	573110	MAINT MISC TRANSMISSION PLT-LINE-EXPENSE	19	22	28	17	17	14
418	573200	MAINT MISC TRANSMISSION PLT-STA-LABOR	6	7	11	11	14	13
419	573210	MAINT MISC TRANSMISSION PLT-STA-EXPENSE	34	65	30	42	41	37
420	601120	FUEL-EXPENSE						0

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Line No.	Account Number	Account Description	2005 Amount	2006 Amount	2007 Amount	2008 Amount	2009 Amount	TME October 31, 2010 Amount
421	602110	STEAM EXPENSES-EXPENSE				-	-	0
422	606110	MISC STEAM POWER EXPENSE-EXPENSE				-	-	0
423	610110	MAINT SUPERVISION & ENG-EXPENSE				-	-	0
424	624110	PROPERTY INSURANCE-PRODUCTION				-	-	0
425	625110	INJURIES & DAMAGES-O&M				-	-	0
426	700100	OPER SUPERVISION & ENG-LABOR				-	-	0
427	700110	OPER SUPERVISION & ENG-EXPENSE				-	-	0
428	701120	FUEL-EXPENSE				-	-	0
429	702100	STEAM EXPENSES-LABOR				-	-	0
430	702110	STEAM EXPENSES-EXPENSE				-	-	0
431	702112	STEAM EXPENSES-EXPENSE-CLEAN AIR				-	-	0
432	705110	ELECTRIC EXPENSES-EXPENSE				-	-	0
433	706100	MISC STEAM POWER EXPENSE-LABOR				-	-	0
434	706110	MISC STEAM POWER EXPENSE-EXPENSE				-	-	0
435	710110	MAINT SUPERVISION & ENG-EXPENSE				-	-	0
436	711110	MAINT STRUCTURES-EXPENSE				-	-	0
437	712100	MAINT BOILER PLANT-LABOR				-	-	0
438	720100	ADMINISTRATIVE AND GENERAL SALARIES				-	1	1
439	721100	OFFICE SUPPLIES AND EXPENSES				-	-	0
440	723100	OUTSIDE SERVICES EMPLOYED				-	-	0
441	724110	PROPERTY INSURANCE-PRODUCTION				-	-	0

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442	724111	PROPERTY INSURANCE-CLEAN AIR				-	-	0
443	724150	PROPERTY INSURANCE-TRANSMISSION-STATIONS				-	-	0
444	725110	INJURIES & DAMAGES-O&M				-	-	0
445	725170	INJURIES & DAMAGES-A&G				-	-	0
446	726200	EMPLOYEE PENSIONS & BENEFITS-EXPENSE				-	-	0
447	735110	MAINTENANCE OF GENERAL PLANT-EXPENSE						0
448	756110	SYSTEM CONTROL & LOAD DISPATCHING-EXP						0
449	762110	STATION EXPENSES-EXPENSE						0
450	908100	CUSTOMER ASSISTANCE EXPENSES-LABOR	539	454	484	527	611	546
451	908110	CUSTOMER ASSISTANCE EXPENSES-EXPENSE	163	186	164	144	106	47
452	909110	INFORMATION & INSTRUCTION ADV EXP	26	23	25	26	-	0
453	910110	MISC CUSTOMER SERV & INFORMATIONAL EXP	0	0	0	-	-	0
454	913110	ADVERTISING EXPENSE	723	711	605	724	552	489
455	920100	ADMINISTRATIVE AND GENERAL SALARIES	2,901	3,470	4,227	4,683	7,135	6,351
456	920101	ADMIN & GENERAL SALARIES - POWER SUPPLY	764	603	720	1,045	1,526	1,432
457	920102	ADMIN & GENERAL SALARIES - CUSTOMER SERV	617	673	760	841	1,060	1,013
458	920103	ADMIN & GENERAL SALARIES - GENERATION	572	831	914	831	751	189
459	920183	ADMIN AND GENERAL SALARIES-ORACLE				-	2,399	5,331
460	921100	OFFICE SUPPLIES AND EXPENSES	590	564	568	644	1,729	4,382
461	921101	OFFICE SUPPLIES & EXPENSES - POWER SUPPL	171	148	223	274	259	277
462	921102	OFFICE SUPPLIES & EXPENSES - CUSTOMER SE	814	911	768	1,069	1,108	1,015

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Line No.	Account Number	Account Description	2005 Amount	2006 Amount	2007 Amount	2008 Amount	2009 Amount	TIME October 31, 2010 Amount
463	921103	OFFICE SUPPLIES & EXPENSES - GENERATION	54	89	130	406	917	429
464	921183	OFFICE SUPPLIES AND EXPENSES-ORACLE				-	408	812
465	923100	OUTSIDE SERVICES EMPLOYED	1,155	700	899	1,062	1,359	1,550
466	923101	OUTSIDE SERVICES - POWER SUPPLY	187	35	94	78	194	424
467	923102	OUTSIDE SERVICES - CUSTOMER SERVICE	355	445	390	217	152	112
468	923103	OUTSIDE SERVICES - GENERATION	1,643	2,372	2,849	3,377	1,601	91
469	923104	OUTSIDE SERVICES - TRANSMISSION	249	145	75	204	549	434
470	923183	OUTSIDE SERVICES EMPLOYED-ORACLE				-	445	676
471	923250	OUTSIDE SERVICES - MISO MEMBERSHIP						665
472	924110	PROPERTY INSURANCE-REID				-	-	0
473	924111	PROPERTY INSURANCE-CLEAN AIR-REID				-	-	0
474	924120	PROPERTY INSURANCE-COLEMAN				-	-	0
475	924121	PROPERTY INSURANCE-CLEAN AIR-COLEMAN				-	-	0
476	924130	PROPERTY INSURANCE-GAS TURBINE				-	-	0
477	924140	PROPERTY INSURANCE-GREEN				-	-	0
478	924141	PROPERTY INSURANCE-CLEAN AIR-GREEN				-	-	0
479	924150	PROPERTY INSURANCE-TRANSMISSION-STATIONS	0	0	0	-	-	0
480	924160	PROPERTY INSURANCE-TRANSMISSION-LINES	0	0	0	-	-	0
481	924170	PROPERTY INSURANCE-A&G	0	0	0	-	-	0
482	924180	PROPERTY INSURANCE-WILSON				-	-	0
483	924181	PROPERTY INSURANCE-CLEAN AIR-WILSON				-	-	0

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for PSC 1-19b

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Big Rivers Electric Corporation

Case No. 2011-00036

**Side-by-Side Comparison of Annual Balances of Income Statement Accounts on Trial Balance
For the Period as Shown
"000 Omitted"**

Line No.	Account Number	Account Description	2005 Amount	2006 Amount	2007 Amount	2008 Amount	2009 Amount	TME October 31, 2010 Amount
484	924183	PROPERTY INSURANCE-ORACLE				-	-	0
485	925100	INJURIES & DAMAGES-LABOR	2	1	1	11	33	27
486	925110	INJURIES & DAMAGES-REID						0
487	925120	INJURIES & DAMAGES-COLEMAN				-	-	0
488	925140	INJURIES & DAMAGES-GREEN				-	-	0
489	925150	INJURIES & DAMAGES-TRANSMISSION-STATIONS	0	0	0	-	-	0
490	925160	INJURIES & DAMAGES-TRANSMISSION-LINES	0	0	0	-	-	0
491	925170	INJURIES & DAMAGES-A&G	95	98	91	126	135	150
492	925180	INJURIES & DAMAGES-WILSON				-	-	0
493	925183	INJURIES & DAMAGES-ORACLE				-	-	0
494	925200	INJURIES & DAMAGES-EXPENSE	0	0	0	-	2	0
495	926100	EMPLOYEE PENSIONS & BENEFITS-LTD-LABOR	26	(46)	43	(3)	(14)	18
496	926150	EMPLOYEE PENSIONS & BENEFITS-STATIONS	0	0	0	-	-	0
497	926160	EMPLOYEE PENSIONS & BENEFITS-LINES	0	0	0	-	-	0
498	926170	EMPLOYEE PENSIONS & BENEFITS-A&G	0	0	0	-	-	0
499	926183	EMPLOYEE PENSIONS & BENEFITS-ORACLE				-	-	0
500	926200	EMPLOYEE PENSIONS & BENEFITS-EXPENSE	54	61	89	139	158	152
501	928100	REGULATORY COMMISSION EXPENSES	368	427	407	1,350	410	547
502	928183	REGULATORY COMMISSION EXPENSES-ORACLE				-	-	0
503	928200	REG COMM EXP-RATE CASE EXISTING TRANSACTIONS			0	-	519	0
504	928250	REGULATORY COMMISSION EXPENSES-MISO						642

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for PSC 1-19b

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Big Rivers Electric Corporation

Case No. 2011-00036

**Side-by-Side Comparison of Annual Balances of Income Statement Accounts on Trial Balance
For the Period as Shown
"000 Omitted"**

Line No.	Account Number	Account Description	2005 Amount	2006 Amount	2007 Amount	2008 Amount	2009 Amount	TME October 31, 2010 Amount
505	930100	GENERAL ADVERTISING EXPENSES-LABOR	0	0	0	-	-	0
506	930110	GENERAL ADVERTISING EXPENSES-EXPENSE	94	138	110	110	94	69
507	930112	GENERAL ADVERTISING EXP - EXP - CUSTOMER	65	65	65	72	72	72
508	930200	MISCELLANEOUS GENERAL EXPENSES-LABOR	0	0	0	-	-	0
509	930210	MISCELLANEOUS GENERAL EXPENSES-EXPENSE	803	685	769	920	1,167	1,528
510	930211	MISC GENERAL EXPENSE - EXPENSE - POWER S	0	0	0	-	-	0
511	930212	MISC GENERAL EXP - EXP - CUSTOMER SERVIC	1	11	1	18	19	17
512	930214	MISC GENERAL EXPENSE - EXPENSE - TRANS	0	0	0	-	-	0
513	930283	MISCELLANEOUS GENERAL EXPENSES-EXPENSE				-	-	0
514	931100	RENTS-ADMINISTRATIVE & GENERAL	1	2	2	2	2	0
515	931183	RENTS-ADMINISTRATIVE & GENERAL-ORACLE				-	-	0
516	935100	MAINTENANCE OF GENERAL PLANT-LABOR	32	19	21	26	47	76
517	935108	MAINTENANCE OF GENERAL PLANT-LABOR-ORACL				-	-	1
518	935110	MAINTENANCE OF GENERAL PLANT-EXPENSE	142	86	160	109	104	115
519	935111	MAINT OF GENERAL PLANT - EXPENSE - POWER	0	0	0	-	-	0
520	935112	MAINT OF GENERAL PLANT - EXP - CUSTOMER	47	170	234	73	19	16
521	935118	MAINTENANCE OF GENERAL PLANT-EXPENSE-ORA				-	-	0
522			\$ (26,347)	\$ (34,540)	\$ (47,179)	\$ (27,816)	\$ (531,334)	\$ 9,676

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for PSC 1-19b

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Big Rivers Electric Corporation

Case No. 2011-00036

Trial Balance for the Test Year Ended October 31, 2010

"000 Omitted"

Line No.	Account Number	Account Description	TME October 31, 2010 Amount
1	400080	SALES REVENUE - GENERAL-ORACLE	\$ -
2	401080	COST OF SALES - GENERAL-ORACLE	-
3	403110	DEPR EXPENSE-STEAM PLANT-REID	303
4	403111	DEPR EXP-STEAM PLANT-CLEAN AIR-REID	108
5	403120	DEPR EXPENSE-STEAM PLANT-COLEMAN	2,447
6	403121	DEPR EXP-STEAM PLANT-CLEAN AIR-COLEMAN	2,307
7	403130	DEPR EXPENSE-STEAM PLANT-GREEN	4,650
8	403131	DEPR EXP-STEAM PLANT-CLEAN AIR-GREEN	2,179
9	403140	DEPR EXPENSE-STEAM PLANT-WILSON	11,204
10	403141	DEPR EXP-STEAM PLANT-CLEAN AIR-WILSON	5,078
11	403400	DEPR EXPENSE-GAS TURBINE	194
12	403510	DEPR EXPENSE-TRANSMISSION-STATIONS	2,439
13	403520	DEPR EXPENSE-TRANSMISSION-LINES	2,718
14	403700	DEPR EXPENSE-GENERAL PLANT	239
15	404080	AMORT OF DEFERRED PREOP-ORACLE	-
16	404110	AMORTIZATION EXPENSE-STATION TWO	-
17	404111	AMORTIZATION EXPENSE-CLEAN AIR-HMP&L	-
18	404210	AMORTIZATION EXPENSE-KU INTERCONNECTION	-
19	404510	AMORTIZATION EXPENSE-STATIONS	354
20	404520	AMORTIZATION EXPENSE-LINES	29
21	408080	TAXES-OTHER-ORACLE	-
22	408088	PAYROLL TAXES-ORACLE	-
23	408110	TAXES-PROPERTY-REID	21
24	408111	TAXES-PROPERTY-CLEAN AIR-REID	10
25	408119	TAXES-PROPERTY-REID-CONTRA	(31)
26	408120	TAXES-PROPERTY-COLEMAN	104
27	408121	TAXES-PROPERTY-CLEAN AIR-COLEMAN	260
28	408129	TAXES-PROPERTY-COLEMAN-CONTRA	(356)
29	408130	TAXES-PROPERTY-GAS TURBINE	4
30	408139	TAXES-PROPERTY-GAS TURBINE-CONTRA	(2)
31	408140	TAXES-PROPERTY-GREEN	227
32	408141	TAXES-PROPERTY-CLEAN AIR-GREEN	89
33	408149	TAXES-PROPERTY-GREEN-CONTRA	(306)

Case No. 2010-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-19a

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Big Rivers Electric Corporation

Case No. 2011-00036

Trial Balance for the Test Year Ended October 31, 2010

"000 Omitted"

Line No.	Account Number	Account Description	TME October 31, 2010 Amount
34	408150	TAXES-PROPERTY-TRANSMISSION-STATIONS	143
35	408159	TAXES-PROPERTY-STATIONS-CONTRA	(143)
36	408160	TAXES-PROPERTY-TRANSMISSION-LINES	789
37	408169	TAXES-PROPERTY-LINES-CONTRA	(789)
38	408170	TAXES-PROPERTY-GENERAL PLANT	291
39	408179	TAXES-PROPERTY-GENERAL-CONTRA	(291)
40	408180	TAXES-PROPERTY-WILSON	801
41	408181	TAXES-PROPERTY-CLEAN AIR-WILSON	269
42	408189	TAXES-PROPERTY-WILSON-CONTRA	(1,000)
43	408190	TAXES-PROPERTY-HMPL	37
44	408191	TAXES-PROPERTY-CLEAN AIR-HMPL	94
45	408199	TAXES-PROPERTY-HMPL-CONTRA	(127)
46	409100	TAXES-FEDERAL INCOME	(185)
47	409110	TAXES-STATE INCOME/FRANCHISE	3
48	409200	TAXES-STATE INCOME/FRANCHISE	-
49	410200	DEFERRED INCOME TAXES-OTHER INC/DEDUCT	-
50	411100	PROVISION FOR DEFERRED INCOME TAXES-CR	-
51	411800	GAIN FROM DISPOSITION OF ALLOWANCES	(28)
52	412000	REVENUES FROM ELEC PLANT LEASED TO WKEC	-
53	412100	WKEC CONTRIBUTION TO CAP AMORT TO INCOME	-
54	413100	OPERATION EXPENSES-ELECTRIC PLANT LEASED	(150)
55	413200	MAINTENANCE EXPENSES-ELECTRIC PLANT LEAS	-
56	413300	DEPR EXP-ELECTRIC PLANT LEASED TO WKE	-
57	413400	AMORT EXP-ELECTRIC PLANT LEASED TO WKE	-
58	413500	EXPENSES OF ELEC PLANT LEASED TO OTHERS	-
59	418080	REVENUES FROM NONOPERATING RENTAL INC-OR	(24)
60	419000	INTEREST & DIVIDEND INCOME	(131)
61	419040	INTEREST & DIVIDEND INCOME-TRANSITION RE	(271)
62	419045	INTEREST & DIVIDEND INCOME-DEFEASED S/L	-
63	419080	INTEREST & DIVIDEND INCOME-ORACLE	-
64	419100	INTEREST & DIVIDEND INCOME-DEFERRED COMP	-
65	421000	MISCELLANEOUS NONOPERATING INCOME	(1,675)
66	421080	MISCELLANEOUS NONOPERATING INCOME-ORACLE	-

Case No. 2010-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-19a

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Big Rivers Electric Corporation

Case No. 2011-00036

Trial Balance for the Test Year Ended October 31, 2010

"000 Omitted"

Line No.	Account Number	Account Description	TME October 31, 2010 Amount
67	421100	GAIN ON DISPOSITION OF PROPERTY	-
68	421180	GAIN ON DISPOSITION OF PROPERTY-ORACLE	-
69	421200	LOSS ON DISPOSITION OF PROPERTY	-
70	421280	LOSS ON DISPOSITION OF PROPERTY-ORACLE	-
71	424000	OTHER CAPITAL CREDITS & PATRONAGE ALLOC	(23)
72	425045	AMORTIZATION-DEFEASED S/L GAIN	-
73	425050	AMORTIZATION-DEF. S/L GAIN - BOA BUY-OUT	-
74	426100	DONATIONS-LABOR	-
75	426110	DONATIONS-EXPENSE	33
76	426180	DONATIONS-EXPENSE-ORACLE	-
77	426300	PENALTIES	-
78	426380	PENALTIES	-
79	426400	CIVIC, POLITICAL, RELATED ACT.-LABOR	1
80	426410	CIVIC, POLITICAL, RELATED ACT.-EXPENSE	12
81	426480	CIVIC, POLITICAL, RELATED ACTIVITIES-EXP	-
82	426500	OTHER DEDUCTIONS	-
83	426580	OTHER DEDUCTIONS	-
84	427110	INTEREST ON LONG-TERM DEBT-REID	563
85	427111	INTEREST-LONG-TERM DEBT-CLEAN AIR-REID	195
86	427120	INTEREST ON LONG-TERM DEBT-COLEMAN	3,854
87	427121	INTEREST-LONG-TERM DEBT-CLEAN AIR-COLE	3,435
88	427130	INTEREST ON LONG-TERM DEBT-GAS TURBINE	224
89	427140	INTEREST ON LONG-TERM DEBT-GREEN	6,180
90	427141	INTEREST-LONG-TERM DEBT-CLEAN AIR-GREEN	2,672
91	427150	INTEREST ON LONG-TERM DEBT-STATIONS	3,639
92	427160	INTEREST ON LONG-TERM DEBT-LINES	3,010
93	427170	INTEREST ON LONG-TERM DEBT-GENERAL	541
94	427180	INTEREST ON LONG-TERM DEBT-WILSON	16,553
95	427181	INTEREST-LONG-TERM DEBT-CLEAN AIR-WILSON	6,757
96	427310	INTEREST CHARGED TO CONST-CR-REID	-
97	427311	INT CHARGED TO CONST-CR-CLEAN AIR-REID	-
98	427320	INTEREST CHARGED TO CONST-CR-COLEMAN	(18)
99	427321	INT CHARGED TO CONST-CR-CLEAN AIR-COLE	-

Case No. 2010-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-19a

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Big Rivers Electric Corporation

Case No. 2011-00036

Trial Balance for the Test Year Ended October 31, 2010

"000 Omitted"

Line No.	Account Number	Account Description	TME October 31, 2010 Amount
100	427330	INTEREST CHARGED TO CONST-CR-GAS TURBINE	-
101	427340	INTEREST CHARGED TO CONST-CR-GREEN	(19)
102	427341	INT CHARGED TO CONST-CR-CLEAN AIR-GREEN	-
103	427350	INTEREST CHARGED TO CONST-CR-STATIONS	(47)
104	427360	INTEREST CHARGED TO CONST-CR-LINES	(86)
105	427370	INTEREST CHARGED TO CONST-CR-GENERAL	(303)
106	427380	INTEREST CHARGED TO CONST-CR-WILSON	(44)
107	427381	INT CHARGED TO CONST-CR-CLEAN AIR-WILSON	-
108	428000	AMORTIZATION-DEBT EXPENSE	76
109	428100	AMORTIZE LOSS-REACQUIRED DEBT 2001 BONDS	14
110	428150	AMORTIZE LOSS - DEFEASED SALE/LEASEBACK	-
111	431100	INTEREST EXPENSE-NRUCFC	-
112	431200	INTEREST EXPENSE-COBANK	145
113	431300	INTEREST EXPENSE-OTHER	4
114	431308	INTEREST EXPENSE-OTHER-ORACLE	-
115	434000	EXTRAORDINARY INCOME	6,795
116	435000	EXTRAORDINARY DEDUCTIONS	-
117	447101	SALES FOR RESALE - RUS - KE - RURAL	(56,580)
118	447110	SALES FOR RESALE-RUS-KE-ROLL COATER, INC	(498)
119	447112	SALES FOR RESALE-RUS-KE-KIMBERLY-CLARK	(11,329)
120	447113	SALES FOR RESALE-RUS-KE-DOMTAR PAPER CO.	(7,239)
121	447114	SALES FOR RESALE-RUS-KE-ALERIS INTERNAT	(7,385)
122	447116	SALES FOR RESALE-RUS-KE-SOUTHWIRE COMPAN	(1,732)
123	447117	SALES FOR RESALE-RUS-KE-ALCOA AUTOMOTIVE	(47)
124	447118	SALES FOR RESALE-RUS-KE-ARMSTRONG COAL	(502)
125	447119	SALES FOR RESALE-RUS-KE-MIDWAY MINE & PR	(911)
126	447124	SALES FOR RESALE-RUS-KE-ACCURIDE	(1,175)
127	447125	SALES FOR RESALE-RUS-KE-CARDINAL RIVER	-
128	447126	SALES FOR RESALE-RUS-KE-KB ALLOYS	(405)
129	447128	SALES FOR RESALE-RUS-KE-ARMSTRONG DOCK	(537)
130	447129	SALES FOR RESALE-RUS-KE-ARMSTRONG EQUAL	(252)
131	447131	SALES FOR RESALE-RUS-KE-DYSON CREEK MINE	-
132	447132	SALES FOR RESALE-RUS-KE-ALLIED RESOURCES	(1,536)

Case No. 2010-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-19a

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BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 20)**

- 2 *a. Provide a schedule, as shown in Format 20, comparing the balances for*
3 *each balance sheet account or subaccount included in Big Rivers' chart of*
4 *accounts for each month of the test year to the same month of the 12-*
5 *month period immediately preceding the test year.*
6 *b. Provide a schedule, as shown in Format 20, comparing each income*
7 *statement account or subaccount included in Big Rivers' chart of*
8 *accounts for each month of the test year to the same month of the 12-*
9 *month period immediately preceding the test year. The amounts should*
10 *reflect the income or expense activity of each month rather than the*
11 *cumulative balances as of the end of the particular month.*

12

13 **Response)**

- 14 a. Please see the schedule showing the comparison of the balance sheet
15 accounts for each month in the test year versus the prior 12-month period,
16 which is provided on the CD accompanying these responses.
17 b. Please see the schedule showing the comparison of the income statement
18 accounts for each month in the test year versus the prior 12-month period,
19 which is provided on the CD accompanying these responses.

20

21

22 **Witness)** Mark A. Hite

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BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 21)** *Provide the following information for each item of property or plant*
2 *held for future use at the end of the test year:*

3

- 4 *a. Description of property;*
- 5 *b. Location;*
- 6 *c. Date purchased;*
- 7 *d. Cost;*
- 8 *e. Estimated date to be placed in service;*
- 9 *f. Brief description of intended use; and*
- 10 *g. Current status of each project.*

11

12 **Response)** Please see the attached schedule.

13

14

15 **Witness)** Mark A. Hite

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Big Rivers Electric Corporation

Case No. 2011-00036

Electric Plant Held for Future Use

Description of Property (a)	Location (b)	Date Purchased (c)	Cost (d)	Estimated In-Service Date (e)	Intended Use (f)	Current Status (g)
Land	Breckinridge County, Kentucky	January 2008	475,967.50	Unknown	Combustion Turbine Site	Suspended

Case No. 2011-00036

Witness: Mark A. Hite

Attachment to Item PSC 1-21

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BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 22)** *Provide a listing of all non-utility property and accounts where amounts are*
2 *recorded. Include a description of the property, the date purchased, and the cost.*

3

4 **Response)** Big Rivers does not have any non-utility property.

5

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7 **Witness)** Mark A. Hite

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BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 23)** *Provide the following information concerning fuel purchases:*

2
3 *a. A schedule showing by month and by year the dollar amount of fuel*
4 *purchases for the test year and the last three calendar years;*

5 *b. A calculation showing the average (13-month) number of days' supply of*
6 *coal on hand for the test year and each of the last three calendar years.*
7 *Include all workpapers along with a detailed description of the factors*
8 *considered in determining what constitutes an average day's supply of*
9 *coal; and*

10 *c. The actual fuel costs for the three most recent calendar years in total*
11 *dollars, cents per kWh generated, and cents per MMBTU for each type of*
12 *fuel. Also provide the actual amounts of each type of fuel used, the*
13 *number of BTUs obtained from each type of fuel, and the kWh generated*
14 *by each type of fuel.*

15
16 **Response)**

17 a. Please see the Fuel Purchases by Month and Year schedules attached to this
18 response. Big Rivers assumed operation of its generation units on July 17,
19 2009 at the close of the Unwind Transaction. Big Rivers did not purchase
20 fuel for generation prior to July 17, 2009. Therefore, Big Rivers is only
21 providing fuel purchase information from July 2009 forward.

22 b. Please see the Average Number of Days Supply of Coal on Hand schedules
23 attached to this response. Big Rivers is only providing the requested
24 calculation for the test year, the calendar year 2010, and part of calendar
25 year 2009. Since Big Rivers did not regain control of its generating units
26 until July 17, 2009, as a result of the Unwind Transaction, there are not
27 enough months of operation to prepare the requested calculation for

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 calendar years 2009 or 2008. To determine the Average Days' Supply of
2 fuel, Big Rivers summed the ending inventory for the previous 13 months
3 and divided by 13 to get an average ending fuel inventory. Big Rivers then
4 summed the previous 13 months of fuel burned in tons and divided this by
5 396 days to get an average daily burn factor. The average ending fuel
6 inventory was divided by the average daily burn factor to obtain the average
7 days' supply of fuel.

- 8 c. Please see the Actual Fuel Costs in Total Dollars, Cents per kWh Generated,
9 and Cents per MMBTU by Fuel Type schedules attached to this response.
10 Big Rivers assumed operation of its generation units on July 17, 2009 at the
11 close of the Unwind Transaction. Big Rivers did not purchase fuel for
12 generation prior to July 17, 2009. Therefore, Big Rivers is only providing
13 the actual fuel cost information from July 2009 and forward.

14
15
16 **Witness)** C. William Blackburn
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Big Rivers Electric Corporation

Case No. 2011-00036

**Fuel Purchases by Month and by Year
For the Calendar Years Ended December 31, 2008, December 31, 2009, and December 31, 2010
And for the Test Year Ended October 31, 2010**

For the Test Year Ended October 31, 2010

Line No.	Month	Coal	Petroleum Coke	Fuel Oil	Natural Gas	Propane
1	November-09	\$ 13,476,180	\$ 2,764,783	\$ 655,351	\$ 26,028	\$ -
2	December-09	15,887,890	3,467,747	464,329	24,621	-
3	January-10	16,847,995	2,556,347	949,964	33,345	-
4	February-10	17,311,904	1,273,207	44,330	7,359	-
5	March-10	18,824,736	1,043,791	1,402,260	48,598	-
6	April-10	17,141,296	1,262,934	101,139	42,548	-
7	May-10	17,786,439	1,383,642	35,780	61,589	-
8	June-10	17,575,774	1,020,677	18,605	51,715	1,251
9	July-10	15,515,906	1,097,397	165,222	321,615	-
10	August-10	19,227,665	1,189,131	584,318	168,428	-
11	September-10	16,350,265	1,293,232	19,290	83,550	-
12	October-10	19,985,993	1,282,006	18,552	67,049	-
13	Total	\$ 205,932,043	\$ 19,634,894	\$ 4,459,140	\$ 936,445	\$ 1,251

Big Rivers Electric Corporation

Case No. 2011-00036

Fuel Purchases by Month and by Year

For the Calendar Years Ended December 31, 2008, December 31, 2009, and December 31, 2010

And for the Test Year Ended October 31, 2010

For the Calendar Year Ended December 31, 2010

Line No.	Month	Coal	Petroleum Coke	Fuel Oil	Natural Gas	Propane
14	January-10	\$ 16,847,995	\$ 2,556,347	\$ 949,964	\$ 33,345	\$ -
15	February-10	17,311,904	1,273,207	44,330	7,359	-
16	March-10	18,824,736	1,043,791	1,402,260	48,598	-
17	April-10	17,141,296	1,262,934	101,139	42,548	-
18	May-10	17,786,439	1,383,642	35,780	61,589	-
19	June-10	17,575,774	1,020,677	18,605	51,715	1,251
20	July-10	15,515,906	1,097,397	165,222	321,615	-
21	August-10	19,227,665	1,189,131	584,318	168,428	-
22	September-10	16,350,265	1,293,232	19,290	83,550	-
23	October-10	19,985,993	1,282,006	18,552	67,049	-
24	November-10	20,313,132	1,376,788	458,326	75,931	-
25	December-10	19,667,838	1,343,131	39,509	151,627	-
26	Total	\$ 216,548,943	\$ 16,122,283	\$ 3,837,295	\$ 1,113,354	\$ 1,251

Case No. 2011-00036

Witness: C. William Blackburn

Attachment to Item PSC 1-23a

Big Rivers Electric Corporation

Case No. 2011-00036

**Fuel Purchases by Month and by Year
For the Calendar Years Ended December 31, 2008, December 31, 2009, and December 31, 2010
And for the Test Year Ended October 31, 2010**

For the Calendar Year Ended December 31, 2009

Line No.	Month	Coal	Petroleum Coke	Fuel Oil	Natural Gas	Propane
27	January-09	\$ -	\$ -	\$ -	\$ -	\$ -
28	February-09	-	-	-	-	-
29	March-09	-	-	-	-	-
30	April-09	-	-	-	-	-
31	May-09	-	-	-	-	-
32	June-09	-	-	-	-	-
33	July-09	8,249,096	1,206,104	0	29,101	-
34	August-09	14,834,733	2,227,969	30,586	26,685	-
35	September-09	13,679,400	2,214,619	488,807	32,003	-
36	October-09	13,669,399	2,508,071	16,535	11,290	20,842
37	November-09	13,476,180	2,764,783	655,351	26,028	-
38	December-09	15,887,890	3,467,747	464,329	24,621	-
39	Total	\$ 79,796,698	\$ 14,389,293	\$ 1,655,608	\$ 149,728	\$ 20,842

Case No. 2011-00036

Witness: C. William Blackburn

Attachment to Item PSC 1-23a

Big Rivers Electric Corporation

Case No. 2011-00036

**Average Number of Days of Supply of Coal on Hand
For the Calendar Years Ended December 31, 2008, December 31, 2009, and December 31, 2010
And for the Test Year Ended October 31, 2010**

For the Test Year Ended October 31, 2010				
Line No.	Months		Inventory Tons	Burned Tons
1	October-09		790,878	360,053
2	November-09		880,618	332,651
3	December-09		897,120	429,987
4	January-10		881,145	489,146
5	February-10		842,438	467,974
6	March-10		833,808	465,099
7	April-10		853,533	408,566
8	May-10		878,671	412,379
9	June-10		863,565	447,789
10	July-10		758,885	479,460
11	August-10		694,751	497,278
12	September-10		650,858	432,707
13	October-10		731,701	399,957
14	Total		10,557,971	5,623,046
15	Average 13-Month Fuel Inventory = 10,557,971 Tons divided by 13 Months =			812,151.62 Average 'Monthly' Tons
16	5,623,046 Burned Tons / 396 Days =			Average Daily Burn (in Tons)
17	812,151.62 Avg. 'Monthly' Tons divided by 14,199.61 Avg. Daily Burn (in Tons) =			57 Average Days' Supply of Fuel

Case No. 2011-00036

Witness: C. William Blackburn

Attachment for Item PSC 1-23b

Page 1 of 3

Big Rivers Electric Corporation

Case No. 2011-00036

**Average Number of Days of Supply of Coal on Hand
For the Calendar Years Ended December 31, 2008, December 31, 2009, and December 31, 2010
And for the Test Year Ended October 31, 2010**

For the Calendar Year Ended December 31, 2010				
Line No.	Months		Inventory Tons	Burned Tons
18	December-09		897,120	429,987
19	January-10		881,145	489,146
20	February-10		842,438	467,974
21	March-10		833,808	465,099
22	April-10		853,533	408,566
23	May-10		878,671	412,379
24	June-10		863,565	447,789
25	July-10		758,885	479,460
26	August-10		694,751	497,278
27	September-10		650,858	432,707
28	October-10		731,701	399,957
29	November-10		821,146	417,603
30	December-10		794,709	493,394
31	Total		10,502,330	5,841,339
32	Average 13-Month Fuel Inventory = 10,502,330 Tons divided by 13 Months =			807,871.54 Average 'Monthly' Tons
33	5,841,339 Burned Tons / 396 Days = 14,750.86			Average Daily Burn (in Tons)
34	807,871.54 Avg. 'Monthly' Tons divided by 14,750.86 Avg. Daily Burn (in Tons) =			55 Average Days' Supply of Fuel

Case No. 2011-00036

Witness: C. William Blackburn

Attachment for Item PSC 1-23b

Big Rivers Electric Corporation

Case No. 2011-00036

Average Number of Days of Supply of Coal on Hand
For the Calendar Years Ended December 31, 2008, December 31, 2009, and December 31, 2010
And for the Test Year Ended October 31, 2010

For the Calendar Year Ended December 31, 2009			
Line No.	Months	Inventory Tons	Burned Tons
35	December-08	0	0
36	January-09	0	0
37	February-09	0	0
38	March-09	0	0
39	April-09	0	0
40	May-09	0	0
41	June-09	0	0
42	July-09	695,566	206,599
43	August-09	704,667	425,444
44	September-09	704,369	431,986
45	October-09	790,878	360,053
46	November-09	880,618	332,651
47	December-09	897,120	429,987
48	Total	4,673,218	2,186,720
49	Average 5.5-Month Fuel Inventory = 4,673,218 Tons divided by 5.5 Months =		849,676.00 Average 'Monthly' Tons
50	2,186,720 Burned Tons / 168 Days = 13.016.19		Average Daily Burn (in Tons)
51	849,676.00 Avg. 'Monthly' Tons divided by 13.016.19 Avg. Daily Burn (in Tons) =		65 Average Days' Supply of Fuel

Case No. 2011-00036

Witness: C. William Blackburn

Attachment for Item PSC 1-23b

Page 3 of 3

Big Rivers Electric Corporation

Case No. 2011-00036

**Actual Fuel Costs in Total Dollars, Cents per kWh Generated, and Cents per MMBTU by Fuel Type
For the Calendar Years Ended December 31, 2008, December 31, 2009, and December 31, 2010**

For the Calendar Year Ended December 31, 2010

Line No.	Fuel Type	Total Dollars	Cents per kWh	Cents per MMBTU	Actual Usage	Unit of Measure	BTUs Generated	kWh Generated
<u>Steam Production</u>								
1	Coal	\$ 212,598,562	n/a	206.29	4,600,151.32	Tons	103,057,075,710,000	n/a
2	Petroleum Coke	19,375,008	n/a	84.34	811,200.20	Tons	22,972,577,540,000	n/a
3	Fuel Oil	3,573,786	n/a	1,683.39	1,519,368.57	Gallons	212,296,518,660	n/a
4	Natural Gas	502,473	n/a	553.65	90,756.24	MCF	90,756,250,000	n/a
5	Total	<u>\$ 236,049,829</u>	<u>\$ 0.0205</u>	<u>186.85</u>	n/a	n/a	<u>126,332,706,018,660</u>	<u>11,489,998,562</u>
<u>Turbine Production</u>								
6	Natural Gas	\$ 611,254	n/a	545.24	112,108.00	MCF	112,108,000,000	n/a
7	Fuel Oil	49,347	n/a	657.35	18,407.00	Gallons	7,506,924,000	n/a
8	Total	<u>\$ 660,601</u>	<u>\$ 0.0944</u>	<u>552.27</u>	n/a	n/a	<u>119,614,924,000</u>	<u>6,997,400</u>

Case No. 2011-00036

Witness: C. William Blackburn

Attachment for Item PSC 1-23c

Page 1 of 2

Big Rivers Electric Corporation

Case No. 2011-00036

**Actual Fuel Costs in Total Dollars, Cents per kWh Generated, and Cents per MMBTU by Fuel Type
For the Calendar Years Ended December 31, 2008, December 31, 2009, and December 31, 2010**

For the Calendar Year Ended December 31, 2009

Line No.	Fuel Type	Total Dollars	Cents per kWh	Cents per MMBTU	Actual Usage	Unit of Measure	BTUs Generated	kWh Generated
Steam Production								
9	Coal	85,122,386	n/a	195.78	1,935,669.83	Tons	43,479,589,600,000	n/a
10	Petroleum Coke	5,733,816	n/a	80.21	253,050.20	Tons	7,148,710,560,000	n/a
11	Fuel Oil	1,859,382	n/a	1,416.71	910,779.98	Gallons	131,246,224,800	n/a
12	Natural Gas	149,729	n/a	573.25	30,971.40	MCF	26,119,300,000	n/a
13	Total	\$ 92,865,313	\$ 0.0204	182.86	n/a	n/a	50,785,665,684,800	4,544,258,039
Turbine Production								
14	Natural Gas	\$ -	n/a	n/a	0.00	MCF	0	n/a
15	Fuel Oil	249,463	n/a	3,500.52	117,221.00	Gallons	7,126,458,000	n/a
16	Total	\$ 249,463	\$ 0.2846	3,500.52	n/a	n/a	7,126,458,000	876,690

Case No. 2011-00036

Witness: C. William Blackburn

Attachment for Item PSC 1-23c

Page 2 of 2

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 24)** *Provide purchased power costs for the test year and two most recent calendar*
2 *years. These costs should be separated into demand and energy costs. The actual and*
3 *estimated kW demands and kWh purchased should be included. Indicate any estimates used*
4 *and explain the estimates in detail.*

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6 **Response)** Please see the attached schedule.

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9 **Witness)** Mark A. Hite

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**Big Rivers Electric Corporation
Purchased Power Costs**

Line No.	Test Year (12 Months Ending October 31, 2010)								
	Month		KW		KWH		Demand		Energy
1.	11/09		-		303,045,040		\$ 350,837.07		\$ 8,410,889.87
2.	12/09		-		255,716,280		350,837.07		7,590,922.00
3.	01/10		-		209,077,390		350,837.07		6,462,867.74
4.	02/10		-		195,295,500		350,837.07		5,374,283.84
5.	03/10		-		171,757,730		350,837.07		5,674,459.69
6.	04/10		-		134,696,340		350,837.07		6,458,651.56
7.	05/10		-		217,656,400		350,837.07		7,055,912.97
8.	06/10		-		181,122,430		350,837.07		6,256,984.49
9.	07/10		-		160,292,070		350,837.07		6,601,771.25
10.	08/10		-		165,915,900		350,837.07		5,605,643.20
11.	09/10		-		160,490,630		350,837.07		5,585,876.01
12.	10/10		-		194,030,530		350,837.07		6,681,901.15
13.	Total		-		2,349,096,240		\$ 4,210,044.84		\$ 77,760,163.77

**Big Rivers Electric Corporation
Purchased Power Costs**

Line No.	Calendar Year Ending December 31, 2010					
	Month		KW	KWH	Demand	Energy
14.	01/10		-	209,077,390	\$ 350,837.07	\$ 6,462,867.74
15.	02/10		-	195,295,500	350,837.07	5,374,283.84
16.	03/10		-	171,757,730	350,837.07	5,674,459.69
17.	04/10		-	134,696,340	350,837.07	6,458,651.56
18.	05/10		-	217,656,400	350,837.07	7,055,912.97
19.	06/10		-	181,122,430	350,837.07	6,256,984.49
20.	07/10		-	160,292,070	350,837.07	6,601,771.25
21.	08/10		-	165,915,900	350,837.07	5,605,643.20
22.	09/10		-	160,490,630	350,837.07	5,585,876.01
23.	10/10		-	194,030,530	350,837.07	6,681,901.15
24.	11/10		-	189,731,140	350,837.07	6,784,146.03
25.	12/10		-	240,928,530	350,837.07	7,575,046.21
26.	Total		-	2,220,994,590	\$ 4,210,044.84	\$ 76,117,544.14

**Big Rivers Electric Corporation
Purchased Power Costs**

Line No.	Calendar Year Ending December 31, 2009					
	Month	KW	KWH	Demand	Energy	
27.	01/09	-	489,301,000	\$ 350,837.07	\$ 10,934,548.00	
28.	02/09	-	445,771,881	350,837.07	9,971,262.85	
29.	03/09	-	461,206,000	350,837.07	9,000,039.40	
30.	04/09	-	440,459,000	350,837.07	8,549,886.23	
31.	05/09	-	449,189,000	350,837.07	8,727,643.61	
32.	06/09	-	399,038,000	350,837.07	7,954,170.17	
33.	07/09	-	297,164,250	350,837.07	6,641,306.89	
34.	08/09	-	174,235,500	350,837.07	5,127,130.57	
35.	09/09	-	168,704,810	350,837.07	4,471,026.18	
36.	10/09	-	283,085,240	707,418.65	7,273,543.33	
37.	11/09	-	303,045,040	350,837.07	8,410,889.87	
38.	12/09	-	255,716,280	350,837.07	7,590,922.00	
39.	Total	-	4,166,916,001	\$ 4,566,626.42	\$ 94,652,369.10	

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

- 1 **Item 25)** *Provide the following information concerning Big Rivers' board of directors:*
2
3 *a. The name and personal mailing address of each member of Big Rivers'*
4 *board of directors. Indicate the distribution cooperative each director*
5 *represents. If, during the course of these proceedings, any changes occur*
6 *in board membership, update your response to this request.*
7 *b. A detailed analysis of the total compensation paid to each member of the*
8 *board of directors during the test year including all fees, fringe benefits,*
9 *and expenses, with a description of the type of meetings, seminars, etc.*
10 *attended by each member. Identify any compensation paid by a board*
11 *members' distribution cooperative for serving on Big Rivers' board of*
12 *directors. If any of the expenses in this analysis include the costs for a*
13 *director's spouse, identify such expenses separately.*
14 *c. Big Rivers' policies specifying the compensation of directors and a*
15 *schedule of standard directors' fees, per diems, and other compensation in*
16 *effect during the test year. If changes occurred during the test year,*
17 *indicate the effective date and the reason for the changes.*

18
19 **Response)**

- 20 a. Attached hereto is a listing of each member of Big Rivers' Board of
21 Directors including names, personal mailing addresses, and distribution
22 cooperative represented.
23 b. A redacted detailed analysis of total compensation paid to each member of
24 Big Rivers' Board of Directors is attached hereto. An unredacted copy of
25 this analysis is being provided under a Petition for Confidential Treatment.
26 Big Rivers' Members do not compensate their board members for serving
27 on Big Rivers' Board of Directors.

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 c. A copy of Big Rivers' Board of Directors Fees and Expenses Policy is
2 attached hereto.

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5 **Witness)** Mark A. Bailey

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**BIG RIVERS ELECTRIC CORPORATION
BOARD OF DIRECTORS**

James Sills (Chair)
362 Tules Creek Road
Hardinsburg, KY 40143
(Meade County RECC)

Wayne Elliott (Vice Chair)
6725 New Hope Church Road
Paducah, KY 42001
(Jackson Purchase Energy Corp.)

Larry Elder (Secretary-Treasurer)
2245 Hayden Bridge Road
Owensboro, KY 42301-8525
(Kenergy Corp)

Lee Bearden
211 Green Oaks Lane
Benton, KY 42025
(Jackson Purchase Energy Corp.)

William Denton
12633 Hwy. 351
Henderson, KY 42420
(Kenergy Corp)

Paul Edd Butler
183 Davison Lane
Falls of Rough, KY 40119
(Meade County RECC)

**Big Rivers Electric Corporation
Board of Directors Compensation
For Test Year Ended October 31, 2010**

Line No.	DIRECTOR	FEES	FRINGE BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
1	LEE BEARDEN	\$ 1,000.00	\$ -	\$ 724.57	\$ 1,724.57	11/15/09-11/17/09	KAEC ANNUAL MEETING
2	LEE BEARDEN	600.00		63.25	663.25	11/19/09	WORK SESSION
3	LEE BEARDEN	700.00		254.36	954.36	11/20/09	BOARD MEETING
4	LEE BEARDEN	600.00		434.97	1,034.97	12/12/09-12/13/09	NRECA DIRECTORS WINTER SCHOOL
5	LEE BEARDEN	600.00		74.36	674.36	12/17/09	WORK SESSION
6	LEE BEARDEN	700.00		173.57	873.57	12/18/09	BOARD MEETING
7	LEE BEARDEN	600.00		65.25	665.25	01/14/10	WORK SESSION
8	LEE BEARDEN	700.00		210.41	910.41	01/15/10	BOARD MEETING
9	LEE BEARDEN	600.00		73.00	673.00	02/18/10	WORK SESSION
10	LEE BEARDEN	700.00		264.11	964.11	02/19/10	BOARD MEETING
11	LEE BEARDEN	600.00		70.70	670.70	03/18/10	WORK SESSION
12	LEE BEARDEN	700.00		215.86	915.86	03/19/10	BOARD MEETING
13	LEE BEARDEN	600.00			600.00	03/31/10	TELEPHONIC BOARD MEETING
14	LEE BEARDEN	600.00		70.05	670.05	04/15/10	WORK SESSION
15	LEE BEARDEN	700.00		182.46	882.46	04/16/10	BOARD MEETING
16	LEE BEARDEN	600.00		68.90	668.90	05/20/10	WORK SESSION
17	LEE BEARDEN	700.00		266.36	966.36	05/21/10	BOARD MEETING
18	LEE BEARDEN	600.00		65.37	665.37	06/17/10	WORK SESSION
19	LEE BEARDEN	700.00		153.57	853.57	06/18/10	BOARD MEETING
20	LEE BEARDEN	600.00		69.20	669.20	07/15/10	WORK SESSION
21	LEE BEARDEN	700.00		225.39	925.39	07/16/10	BOARD MEETING
22	LEE BEARDEN	600.00		70.40	670.40	08/19/10	WORK SESSION
23	LEE BEARDEN	700.00		261.51	961.51	08/20/10	BOARD MEETING
24	LEE BEARDEN	600.00		70.30	670.30	09/16/10	BREC ANNUAL MEETING
25	LEE BEARDEN	700.00		169.51	869.51	09/17/10	BOARD MEETING
26	LEE BEARDEN	1,600.00		1,768.21	3,368.21	10/08/10-10/15/10	NRECA REGIONAL MEETING
27	LEE BEARDEN	600.00		40.45	640.45	10/21/10	WORK SESSION
28	LEE BEARDEN	700.00		231.56	931.56	10/22/10	BOARD MEETING
29	LEE BEARDEN		581.54		581.54		ACCIDENT AND GROUP TERM LIFE INSURANCE
	Subtotal	\$ 19,400.00	\$ 581.54	\$ 6,337.65	\$ 26,319.19		

Case No. 2011-00036

Witness: Mark A. Bailey

Attachment for Item PSC 1-25b

Page 1 of 9

**Big Rivers Electric Corporation
Board of Directors Compensation
For Test Year Ended October 31, 2010**

Line No.	DIRECTOR	FEES	FRINGE BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
30	PAUL EDD BUTLER	\$ 200.00	\$ -	\$ -	\$ 200.00	10/26/09	PRIOR PERIOD TELEPHONIC MEETING
31	PAUL EDD BUTLER	1,000.00		492.04	1,492.04	11/15/09-11/17/09	KAEC ANNUAL MEETING
32	PAUL EDD BUTLER	600.00		41.25	641.25	11/19/09	WORK SESSION
33	PAUL EDD BUTLER	600.00		190.41	790.41	11/20/09	BOARD MEETING
34	PAUL EDD BUTLER	1,000.00		653.44	1,653.44	12/13/09-12/15/09	NRECA DIRECTORS WINTER SCHOOL
35	PAUL EDD BUTLER	600.00			600.00	12/17/09	WORK SESSION
36	PAUL EDD BUTLER	600.00		149.16	749.16	12/18/09	BOARD MEETING
37	PAUL EDD BUTLER	600.00		37.50	637.50	01/14/10	WORK SESSION
38	PAUL EDD BUTLER	600.00		186.66	786.66	01/15/10	BOARD MEETING
39	PAUL EDD BUTLER	1,400.00		1,653.94	3,053.94	02/13/10-02/17/10	NRECA MEETING
40	PAUL EDD BUTLER	600.00			600.00	02/18/10	WORK SESSION
41	PAUL EDD BUTLER	600.00		149.16	749.16	02/19/10	BOARD MEETING
42	PAUL EDD BUTLER	600.00			600.00	03/31/10	TELEPHONIC BOARD MEETING
43	PAUL EDD BUTLER	600.00		37.50	637.50	04/15/10	WORK SESSION
44	PAUL EDD BUTLER	600.00		236.61	836.61	04/16/10	BOARD MEETING
45	PAUL EDD BUTLER	600.00		37.50	637.50	05/20/10	WORK SESSION
46	PAUL EDD BUTLER	600.00		186.66	786.66	05/21/10	BOARD MEETING
47	PAUL EDD BUTLER	600.00		18.75	618.75	06/17/10	WORK SESSION
48	PAUL EDD BUTLER	600.00		68.70	668.70	06/18/10	BOARD MEETING
49	PAUL EDD BUTLER	600.00		37.50	637.50	07/15/10	WORK SESSION
50	PAUL EDD BUTLER	600.00		247.64	847.64	07/16/10	BOARD MEETING
51	PAUL EDD BUTLER	600.00		37.50	637.50	08/19/10	WORK SESSION
52	PAUL EDD BUTLER	600.00		186.66	786.66	08/20/10	BOARD MEETING
53	PAUL EDD BUTLER	600.00		37.50	637.50	09/16/10	BREC ANNUAL MEETING
54	PAUL EDD BUTLER	600.00		136.71	736.71	09/17/10	BOARD MEETING
55	PAUL EDD BUTLER	600.00			600.00	09/29/10	TELEPHONIC MEETING
56	PAUL EDD BUTLER	1,000.00		1,343.25	2,343.25	10/11/10-10/14/10	NRECA REGIONAL MEETING
57	PAUL EDD BUTLER	600.00		37.50	637.50	10/21/10	WORK SESSION
58	PAUL EDD BUTLER	600.00		236.61	836.61	10/22/10	BOARD MEETING
59	PAUL EDD BUTLER		622.10				ACCIDENT AND GROUP TERM LIFE INSURANCE
	Subtotal	\$ 19,000.00	\$ 622.10	\$ 6,440.15	\$ 25,440.15		

Case No. 2011-00036

Witness: Mark A. Bailey

Attachment for Item PSC 1-25b

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**Big Rivers Electric Corporation
Board of Directors Compensation
For Test Year Ended October 31, 2010**

Line No.	DIRECTOR	FEES	FRINGE BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
60	WILLIAM DENTON	\$ 200.00	\$ -	\$ -	\$ 200.00	10/26/09	PRIOR PERIOD TELEPHONIC MEETING
61	WILLIAM DENTON	600.00		541.33	1,141.33	10/29/09-10/30/09	PRIOR PERIOD ACES BOARD MEETING
62	WILLIAM DENTON	400.00			400.00	11/02/09	POLLUTION CONTROL BONDS MEETING
63	WILLIAM DENTON	1,000.00		587.83	1,587.83	11/15/09-11/17/09	KAEC ANNUAL MEETING
64	WILLIAM DENTON	600.00		5.50	605.50	11/19/09	WORK SESSION
65	WILLIAM DENTON	700.00		60.99	760.99	11/20/09	BOARD MEETING
66	WILLIAM DENTON	2,200.00		1,771.60	3,971.60	12/10/09-12/15/09	NRECA DIRECTORS WINTER SCHOOL
67	WILLIAM DENTON	600.00		6.60	606.60	12/17/09	WORK SESSION
68	WILLIAM DENTON	700.00		60.99	760.99	12/18/09	BOARD MEETING
69	WILLIAM DENTON	200.00			200.00	01/07/10	TELEPHONIC MEETING
70	WILLIAM DENTON	200.00			200.00	01/12/10	TELEPHONIC MEETING
71	WILLIAM DENTON	600.00		6.00	606.00	01/14/10	WORK SESSION
72	WILLIAM DENTON	700.00		58.99	758.99	01/15/10	BOARD MEETING
73	WILLIAM DENTON	400.00			400.00	02/05/10	TELECONFERENCE-ACES BOARD MEETING
74	WILLIAM DENTON	1,800.00		2,495.29	4,295.29	02/10/10-02/17/10	NRECA ANNUAL MEETING/DIRECTOR TRAINING
75	WILLIAM DENTON	600.00		5.00	605.00	02/18/10	WORK SESSION
76	WILLIAM DENTON	700.00		64.99	764.99	02/19/10	BOARD MEETING
77	WILLIAM DENTON	400.00			400.00	03/02/10	MEETING WITH AUDITORS
78	WILLIAM DENTON	600.00		6.00	606.00	03/18/10	WORK SESSION
79	WILLIAM DENTON	700.00		60.99	760.99	03/19/10	BOARD MEETING
80	WILLIAM DENTON	200.00			200.00	03/29/10	TELEPHONIC MEETING
81	WILLIAM DENTON	700.00			700.00	03/31/10	TELEPHONIC BOARD MEETING
82	WILLIAM DENTON	600.00		5.00	605.00	04/15/10	WORK SESSION
83	WILLIAM DENTON	700.00		59.99	759.99	04/16/10	BOARD MEETING
84	WILLIAM DENTON	600.00		186.75	786.75	05/06/10-05/07-10	ACES BOARD MEETING
85	WILLIAM DENTON	600.00		310.32	910.32	05/13/10-05/14/10	NRCO BOARD MEETING
86	WILLIAM DENTON	600.00		5.00	605.00	05/20/10	WORK SESSION
87	WILLIAM DENTON	700.00		59.99	759.99	05/21/10	BOARD MEETING
88	WILLIAM DENTON	1,000.00		613.56	1,613.56	06/02/10-06/04/10	ACES CONFERENCE
89	WILLIAM DENTON	600.00		5.00	605.00	06/17/10	WORK SESSION
90	WILLIAM DENTON	700.00		60.99	760.99	06/18/10	BOARD MEETING
91	WILLIAM DENTON	200.00			200.00	06/23/10	TELEPHONIC MEETING
92	WILLIAM DENTON	600.00		9.00	609.00	07/15/10	WORK SESSION
93	WILLIAM DENTON	700.00		58.99	758.99	07/16/10	BOARD MEETING
94	WILLIAM DENTON	600.00		467.13	1,067.13	08/12/10-08/13/10	ACES BOARD MEETING
95	WILLIAM DENTON	600.00		4.50	604.50	08/19/10	WORK SESSION

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Witness: Mark A. Bailey

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**Big Rivers Electric Corporation
Board of Directors Compensation
For Test Year Ended October 31, 2010**

Line No.	DIRECTOR	FEES	FRINGE BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
96	WILLIAM DENTON	700.00		54.99	754.99	08/20/10	BOARD MEETING
97	WILLIAM DENTON	400.00		5.50	405.50	08/30/10	MEETING WITH MITCH MCCONNEL, AIDES AND COOP CEO'S
98	WILLIAM DENTON	700.00		12.00	712.00	09/16/10	BREC ANNUAL MEETING
99	WILLIAM DENTON	700.00		58.99	758.99	09/17/10	BOARD MEETING
100	WILLIAM DENTON		758.92				ACCIDENT AND GROUP TERM LIFE INSURANCE
	Subtotal	\$ 26,100.00	\$ 758.92	\$ 7,709.80	\$ 33,809.80		

**Big Rivers Electric Corporation
Board of Directors Compensation
For Test Year Ended October 31, 2010**

Line No.	DIRECTOR	FEES	FRINGE BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
101	LARRY ELDER	\$ 150.00	\$ -	\$ 143.00	\$ 293.00	10/20/09	KAEC BOARD MEETING
102	LARRY ELDER	200.00			200.00	10/26/09	TELEPHONIC MEETING
103	LARRY ELDER	750.00		523.60	1,273.60	11/15/09-11/17/09	KAEC ANNUAL MEETING
104	LARRY ELDER	600.00		26.40	626.40	11/19/09	WORK SESSION
105	LARRY ELDER	600.00		49.40	649.40	11/20/09	BOARD MEETING
106	LARRY ELDER	150.00		139.70	289.70	12/15/09	KAEC BOARD MEETING
107	LARRY ELDER	600.00		26.40	626.40	12/17/09	WORK SESSION
108	LARRY ELDER	600.00		49.39	649.39	12/18/09	BOARD MEETING
109	LARRY ELDER	600.00		24.00	624.00	01/14/10	WORK SESSION
110	LARRY ELDER	600.00		47.99	647.99	01/15/10	BOARD MEETING
111	LARRY ELDER	150.00		142.83	292.83	01/19/10	KAEC BOARD MEETING
112	LARRY ELDER	150.00		275.89	425.89	2/8/10-02/09/10	KAEC BOARD MEETING
113	LARRY ELDER	600.00		24.00	624.00	02/18/10	WORK SESSION
114	LARRY ELDER	600.00		49.00	649.00	02/19/10	BOARD MEETING
115	LARRY ELDER	150.00		138.90	288.90	03/16/10	KAEC BOARD MEETING
116	LARRY ELDER	600.00		24.00	624.00	03/18/10	WORK SESSION
117	LARRY ELDER	600.00		48.00	648.00	03/19/10	BOARD MEETING
118	LARRY ELDER	600.00			600.00	03/31/10	TELEPHONIC BOARD MEETING
119	LARRY ELDER	600.00		24.00	624.00	04/15/10	WORK SESSION
120	LARRY ELDER	600.00		47.99	647.99	04/16/10	BOARD MEETING
121	LARRY ELDER	150.00		140.90	290.90	05/18/10	KAEC BOARD MEETING
122	LARRY ELDER	600.00		24.00	624.00	05/20/10	WORK SESSION
123	LARRY ELDER	600.00		47.99	647.99	05/21/10	BOARD MEETING
124	LARRY ELDER	600.00		37.50	637.50	06/17/10	WORK SESSION
125	LARRY ELDER	600.00		47.99	647.99	06/18/10	BOARD MEETING
126	LARRY ELDER	150.00		237.52	387.52	06/21/10-06/22/10	KAEC BOARD MEETING
127	LARRY ELDER	600.00		24.00	624.00	07/15/10	WORK SESSION
128	LARRY ELDER	600.00		48.00	648.00	07/16/10	BOARD MEETING
129	LARRY ELDER	150.00		139.40	289.40	07/20/10	KAEC BOARD MEETING
130	LARRY ELDER	600.00		24.00	624.00	08/19/10	WORK SESSION
131	LARRY ELDER	600.00		47.99	647.99	08/20/10	BOARD MEETING
132	LARRY ELDER	600.00		27.00	627.00	09/16/10	BREC ANNUAL MEETING
133	LARRY ELDER	600.00		47.99	647.99	09/17/10	BOARD MEETING
134	LARRY ELDER	150.00		132.00	282.00	09/21/10	KAEC BOARD MEETING
135	LARRY ELDER	200.00			200.00	09/29/10	TELEPHONIC MEETING
136	LARRY ELDER	150.00		139.00	289.00	10/19/10	KAEC BOARD MEETING

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Witness: Mark A. Bailey

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**Big Rivers Electric Corporation
Board of Directors Compensation
For Test Year Ended October 31, 2010**

Line No.	DIRECTOR	FEES	FRINGE BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
137	LARRY ELDER	600.00		24.00	624.00	10/21/10	WORK SESSION
138	LARRY ELDER	600.00		24.00	624.00	10/22/10	BOARD MEETING
139	LARRY ELDER		758.92				ACCIDENT AND GROUP TERM LIFE INSURANCE
	Subtotal	\$ 17,300.00	\$ 758.92	\$ 2,874.77	\$ 20,174.77		

**Big Rivers Electric Corporation
Board of Directors Compensation
For Test Year Ended October 31, 2010**

Line No.	DIRECTOR	FEES	FRINGE BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
140	WAYNE ELLIOTT	\$ 200.00	\$ -	\$ -	\$ 200.00	10/26/09	PRIOR PERIOD TELEPHONIC MEETING
141	WAYNE ELLIOTT	1,000.00		741.28	1,741.28	11/15/09-11/17/09	KAEC ANNUAL MEETING
142	WAYNE ELLIOTT	600.00		82.75	682.75	11/19/09	WORK SESSION
143	WAYNE ELLIOTT	600.00		224.91	824.91	11/20/09	BOARD MEETING
144	WAYNE ELLIOTT	1,000.00		915.30	1,915.30	12/10/09-12/12/09	NRECA DIRECTORS WINTER SCHOOL
145	WAYNE ELLIOTT	600.00		79.75	679.75	12/17/09	WORK SESSION
146	WAYNE ELLIOTT	600.00		181.96	781.96	12/18/09	BOARD MEETING
147	WAYNE ELLIOTT	200.00			200.00	01/12/10	TELEPHONIC MEETING
148	WAYNE ELLIOTT	600.00		77.25	677.25	01/14/10	WORK SESSION
149	WAYNE ELLIOTT	600.00		217.66	817.66	01/15/10	BOARD MEETING
150	WAYNE ELLIOTT	600.00		70.50	670.50	01/14/10	WORK SESSION
151	WAYNE ELLIOTT	600.00		175.21	775.21	01/15/10	BOARD MEETING
152	WAYNE ELLIOTT	600.00		170.65	770.65	02/08/10-02/09/10	LEGISLATIVE TRIP
153	WAYNE ELLIOTT	1,800.00		1,754.50	3,554.50	02/13/10-02/17/10	NRECA ANNUAL MEETING
154	WAYNE ELLIOTT	600.00		80.00	680.00	03/18/10	WORK SESSION
155	WAYNE ELLIOTT	600.00		226.90	826.90	03/19/10	BOARD MEETING
156	WAYNE ELLIOTT	600.00			600.00	03/31/10	TELEPHONIC BOARD MEETING
157	WAYNE ELLIOTT	200.00			200.00	04/13/10	TELEPHONIC MEETING
158	WAYNE ELLIOTT	600.00		71.00	671.00	04/15/10	WORK SESSION
159	WAYNE ELLIOTT	600.00		232.16	832.16	04/16/10	BOARD MEETING
160	WAYNE ELLIOTT	1,200.00		1,195.67	2,395.67	05/17/10-05/19/10	COBANK CONFERENCE
161	WAYNE ELLIOTT	600.00		124.05	724.05	05/20/10	WORK SESSION
162	WAYNE ELLIOTT	600.00		223.74	823.74	05/21/10	BOARD MEETING
163	WAYNE ELLIOTT	1,000.00		904.59	1,904.59	06/02/10-06/04/10	ACES CONFERENCE
164	WAYNE ELLIOTT	600.00		70.50	670.50	06/17/10	WORK SESSION
165	WAYNE ELLIOTT	600.00		171.63	771.63	06/18/10	BOARD MEETING
166	WAYNE ELLIOTT	600.00		72.50	672.50	07/15/10	WORK SESSION
167	WAYNE ELLIOTT	600.00		277.08	877.08	07/16/10	BOARD MEETING
168	WAYNE ELLIOTT	1,000.00		1,240.01	2,240.01	07/19/10-07/22/10	NRECA DIRECTORS' SCHOOL
169	WAYNE ELLIOTT	600.00		72.50	672.50	08/19/10	WORK SESSION
170	WAYNE ELLIOTT	600.00		193.72	793.72	08/20/10	BOARD MEETING
171	WAYNE ELLIOTT	600.00		70.00	670.00	09/16/10	BREC ANNUAL MEETING
172	WAYNE ELLIOTT	600.00		208.33	808.33	09/17/10	BOARD MEETING
173	WAYNE ELLIOTT	200.00			200.00	09/29/10	TELEPHONIC MEETING
174	WAYNE ELLIOTT	600.00		71.00	671.00	10/21/10	WORK SESSION
175	WAYNE ELLIOTT	600.00		211.33	811.33	10/22/10	BOARD MEETING

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Witness: Mark A. Bailey

Attachment for Item PSC 1-25b

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**Big Rivers Electric Corporation
Board of Directors Compensation
For Test Year Ended October 31, 2010**

Line No.	DIRECTOR	FEES	FRINGE BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
176	WAYNE ELLIOTT		758.92				ACCIDENT AND GROUP TERM LIFE INSURANCE
	Subtotal	\$ 23,400.00	\$ 758.92	\$ 10,408.43	\$ 33,808.43		

**Big Rivers Electric Corporation
Board of Directors Compensation
For Test Year Ended October 31, 2010**

Line No.	DIRECTOR	FEES	FRINGE BENEFITS	EXPENSES	TOTAL	DATES	DESCRIPTION
177	JAMES SILLS	\$ 200.00	\$ -	\$ -	\$ 200.00	10/26/09	PRIOR PERIOD TELEPHONIC MEETING
178	JAMES SILLS	1,000.00		455.47	1,455.47	11/15/09-11/17/09	KAEC ANNUAL MEETING
179	JAMES SILLS	600.00			600.00	11/19/09	WORK SESSION
180	JAMES SILLS	600.00		99.21	699.21	11/20/09	BOARD MEETING
181	JAMES SILLS	600.00		52.25	652.25	12/17/09	WORK SESSION
182	JAMES SILLS	600.00		191.41	791.41	12/18/09	BOARD MEETING
183	JAMES SILLS	600.00		47.50	647.50	01/14/10	WORK SESSION
184	JAMES SILLS	600.00		184.66	784.66	01/15/10	BOARD MEETING
185	JAMES SILLS	1,400.00		1,393.49	2,793.49	02/14/10-02/17/10	NRECA ANNUAL MEETING
186	JAMES SILLS	600.00		45.00	645.00	02/18/10	WORK SESSION
187	JAMES SILLS	600.00		144.21	744.21	02/19/10	BOARD MEETING
188	JAMES SILLS	600.00		47.50	647.50	03/18/10	WORK SESSION
189	JAMES SILLS	600.00		184.66	784.66	03/19/10	BOARD MEETING
190	JAMES SILLS	600.00			600.00	03/31/10	TELEPHONIC BOARD MEETING
191	JAMES SILLS	600.00		47.50	647.50	04/15/10	WORK SESSION
192	JAMES SILLS	600.00		184.66	784.66	04/16/10	BOARD MEETING
193	JAMES SILLS	600.00			600.00	05/20/10	WORK SESSION
194	JAMES SILLS	600.00		137.16	737.16	05/21/10	BOARD MEETING
195	JAMES SILLS	600.00		48.75	648.75	06/17/10	WORK SESSION
196	JAMES SILLS	600.00		86.70	686.70	06/18/10	BOARD MEETING
197	JAMES SILLS	600.00		47.50	647.50	07/15/10	WORK SESSION
198	JAMES SILLS	600.00		195.69	795.69	07/16/10	BOARD MEETING
199	JAMES SILLS	600.00		47.50	647.50	08/19/10	WORK SESSION
200	JAMES SILLS	600.00		184.66	784.66	08/20/10	BOARD MEETING
201	JAMES SILLS	600.00		47.50	647.50	09/16/10	BREC ANNUAL MEETING
202	JAMES SILLS	600.00		184.66	784.66	09/17/10	BOARD MEETING
203	JAMES SILLS	200.00			200.00	09/29/10	TELEPHONIC MEETING
204	JAMES SILLS	1,000.00		1,311.46	2,311.46	10/11/10-10/14/10	NRECA REGIONAL MEETING
205	JAMES SILLS	600.00		47.50	647.50	10/21/10	WORK SESSION
206	JAMES SILLS	600.00		184.66	784.66	10/22/10	BOARD MEETING
207	JAMES SILLS		400.88				ACCIDENT AND GROUP TERM LIFE INSURANCE
	Subtotal	\$ 18,800.00	\$ 400.88	\$ 5,601.26	\$ 24,401.26		
208	GRAND TOTAL	\$ 124,000.00	\$ 3,881.28	\$ 39,372.06	\$ 163,953.60		

Case No. 2011-00036

Witness: Mark A. Bailey

Attachment for Item PSC 1-25b

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BIG RIVERS ELECTRIC CORPORATION
BOARD OF DIRECTORS FEES AND EXPENSES POLICY

Adopted by Big Rivers' Board on July 12, 1996, to be effective September 1, 1996
Amended by Board of Directors March 14, 2008

PURPOSE:

To establish a fair and equitable system to compensate Directors for time spent and to reimburse Directors for expenses incurred in connection with official business for Big Rivers Electric Corporation.

GENERAL PROVISIONS:

It is the policy of the company to reimburse a Director for actual, reasonable expenses of travel, entertainment, and other expenses incurred in the course of conducting authorized business on behalf of Big Rivers. This includes attendance at regular and special Board meetings, committee meetings, seminars, conferences, luncheons, business meetings, or other functions.

In addition to actual expenses incurred, a Director, other than the Chair and the Secretary-Treasurer of the Board, will be paid a per diem amount of \$600 per day for attendance, whether in person or telephonically, at regular or special meetings of the Board of Directors. The Chair and Secretary-Treasurer of the Board will each receive a per diem amount of \$700 per day for attendance at those meetings. A Director will be paid a per diem amount of \$600 for attendance at any other function directly related to the business of the Corporation, which all Directors are expected to attend in person at a single location, including but not limited to Board work sessions and strategic planning sessions. A Director will be paid a per diem amount of \$400 per day for attendance at Board committee meetings, KAEC and NRECA annual meetings, and any other Board-approved meeting, seminar, or function attended on behalf of Big Rivers Electric Corporation. A Director will be paid the amount of \$200 for participation in any called telephonic conference of the Board of Directors that is not a regular or special meeting of the Board of Directors. The per diem fees and the expenses to which a Director is entitled under this policy for attendance at a meeting, seminar, or function shall be reduced to the extent of any like fees or expenses that the Director is paid by another organization for attendance at that meeting, seminar or function. If a Director is entitled to more than one per diem amount per day under the terms of this policy, for that day the Director shall be paid the highest of those per diem amounts in lieu of receiving any other per diem amounts.

Big Rivers will make the necessary arrangements (hotel reservations, airline reservations, registrations, etc.) for any function that a Director will be attending on behalf of Big Rivers Electric Corporation, and for which the Director is entitled to be reimbursed by Big Rivers.

If two or more activities are held on the same day (i.e., Board meeting and committee meeting, a Director shall be entitled to fees and expenses for only one activity. A Director will be paid \$200 per day for days spent traveling not on the actual meeting day, provided that a Director shall be limited to one travel day per meeting if the meeting ends early enough on the last day that the Director can reasonably commence travel.

A Director will be reimbursed for expenses upon submission of a detailed, itemized expense report, with receipts attached as appropriate. Such expense report should be submitted to the president/CEO within thirty (30) days following the activity for which reimbursement is requested. Receipts must be attached for any expense over \$25.

Expenses will not be paid for the spouse or any family member of a Director accompanying the Director to meetings. If a spouse or family member accompanies the Director, the Director is expected to pay for all associated expenses, including the hotel charge for any additional persons in the room.

Expenses for entertainment will be reimbursed if the expenses are incurred for reasons attributable to reasonable and necessary company business. Any expense incurred for personal entertainment is not reimbursable.

If a Director attends meetings or conferences as a delegate or representative of an individual cooperative member and is not acting in the capacity of a Director for Big Rivers Electric Corporation, any expenses incurred shall be reimbursed by the individual cooperative. If a Director attends such meetings or conferences in the capacity of a Director for Big Rivers Electric Corporation, all requests for reimbursement shall be submitted directly to Big Rivers.

A Director attending educational seminars or conferences shall report pertinent information to the Board at its next meeting.

Travel expenses include the cost of transportation, meals, lodging, telephone calls, cab fare or other local transportation, laundry and car rental. Reimbursement shall be for actual out-of-pocket expenses. For travel in the Director's personal automobile, mileage shall be paid at the standard mileage rate allowed by the Internal Revenue Service. Expenses for commercial air travel shall not exceed the cost of the most direct travel by airplane coach class (so long as it is available). If a Director elects to travel to a meeting in that Director's personal automobile, the amount of the mileage reimbursement shall not exceed the cost of round-trip air travel, arranged in accordance with this policy.

Expense accounts will be reviewed by the Accounting Department on a quarterly basis, with a written report to the Board of Directors.

The Corporation expects each Director to have Internet service available at his home or business of a quality that will allow the Director to expeditiously and efficiently receive communications

and download files of substantial volume that will be sent to the Director by the Corporation on a regular basis. Accordingly, the Corporation will reimburse the Director the out-of-pocket expense incurred by the Director to subscribe to that Internet service.

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 26)** *Provide a schedule reflecting the salaries and other compensation of each*
2 *executive officer for the test year and three preceding calendar years. Include the*
3 *percentage annual increase and the effective date of each increase, the job title, duty and*
4 *responsibility of each officer, the number of employees who report to each executive officer,*
5 *and to whom each executive officer reports. Also, for employees elected to executive officer*
6 *status during the test year, provide the salaries, for the test year, for those persons whom*
7 *they replaced.*

8
9 **Response)** A redacted schedule of salaries and other compensation for each executive
10 officer is attached. An unredacted copy of this schedule is being provided under a Petition for
11 Confidential Treatment.

12 The President & CEO has seven direct reports. The Sr. VP Financial & Energy
13 Services & CFO has ten direct reports. Michael H. Core and David A. Spainhoward retired in
14 2009. Michael H. Core's replacement is Mark A. Bailey. David A. Spainhoward's
15 replacement is not an executive officer.

16 The job titles, duties and responsibilities of each executive officer are stated in
17 Article V of the bylaws of Big Rivers, and are repeated below.

18 President. The President shall act as the general manager and chief executive
19 officer of the Corporation. The President may sign, with the Secretary, certificates of
20 membership of the Corporation, and any deeds, mortgages, bonds, contracts or other
21 instruments in writing authorized by the Board of Directors, or by these Bylaws, or that are
22 required by law to be otherwise signed or executed by the president of a rural electric
23 cooperative corporation. The President shall perform generally all duties incident to the office
24 of president and to the position of general manager and chief executive officer, and such other
25 duties as may be prescribed by the Board of Directors from time to time.

26 Vice President and Chief Financial Officer. The Vice President and Chief
27 Financial Officer of the Corporation shall act as the manager of the financial affairs, financial

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 reporting and tax compliance for the Corporation, and shall perform generally all duties
2 incident to the office of vice president and chief financial officer, along with such other duties
3 as may be prescribed by the Board of Directors from time to time. The Vice President and
4 Chief Financial Officer may exercise any duties of the Treasurer, except for signing certificates
5 of membership of the corporation, and may sign any deeds, mortgages, bonds, contracts or
6 other instruments in writing authorized by the Board of Directors, or by these Bylaws, or that
7 are required by law to be otherwise signed or executed.

8 Vice President-External Relations. The Vice President-External Relations of
9 the Corporation shall act as the manager of the external relations, federal, state and local
10 governmental affairs, federal, state and local regulatory affairs, and monitoring of regulatory
11 compliance for the Corporation, and shall perform generally all duties incident to the office of
12 vice president of external relations, along with such other duties as may be prescribed by the
13 Board of Directors from time to time. The Vice President-External Relations may sign any
14 deeds, mortgages, bonds, contracts or other instruments in writing authorized by the Board of
15 Directors, or by these Bylaws, or that are required by law to be otherwise signed or executed.

16 Absence or Disability of President. If the President is absent or becomes
17 disabled, the Vice President and Chief Financial Officer and the Vice President-External
18 Relations shall have all the powers and be subject to all the duties of the President so long as
19 such absence or disability continues.

20 There are also officers of the board of directors, who are not considered
21 "executive officers" for purposes of this response. Their compensation is provided in Big
22 Rivers' response to Item PSC 1-25.

23
24
25 **Witness)** Mark A. Bailey
26
27

Big Rivers Electric Corporation

Case No. 2011-00036

Salaries and other Compensation of each Executive Officer

Name	Effective Date	Title	Annual Salary	% Increase	Action
Mark A. Bailey	8/16/2009	President & CEO	512,000	63.52%	Salary Adjustment
	1/1/2009	President & CEO	313,117	3.71%	Annual Review
	10/1/2008	President & CEO	301,920	13.84%	New Position
	1/1/2008	Executive Vice President	265,224	3.20%	Adjustment
	6/1/2007	Executive Vice President	257,000	n/a	New Hire
C. William Blackburn	7/17/2009	Sr. VP Financial & Energy Services and CFO	225,000	10.87%	Salary Adjustment
	1/1/2009	VP Financial & Energy Services and CFO	202,943	3.50%	Annual Review
	1/1/2008	VP Financial & Energy Services and CFO	196,080	3.20%	Annual Review
	1/1/2007	VP Financial & Energy Services and CFO	190,000	23.00%	Annual Review
Michael H. Core	4/3/2009	Retirement			
	10/1/2008	Special Corporate Advisor	346,804	0.00%	
	1/1/2008	President & CEO	346,804	3.20%	Annual Review
	1/1/2007	President & CEO	336,050	3.40%	Annual Review
David A. Spainhoward	7/31/2009	Retirement			
	1/1/2009	VP External Relations & Interim Chief Production Officer	192,262	3.50%	Annual Review
	1/1/2008	VP External Relations & Interim Chief Production Officer	185,760	3.20%	Annual Review
	1/1/2007	VP External Relations & Interim Chief Production Officer	180,000	19.70%	Annual Review

Case No. 2011-00036

Witness: Mark A. Bailey

Attachment for Item PSC 1-26

Big Rivers Electric Corporation

Case No. 2011-00036

Salaries and other Compensation of each Executive Officer

Name	Description	Other Compensation			
		Test Year	2009	2008	2007
Mark A. Bailey	Salary	511,997	395,628	281,002	144,315
	Other Compensation	18,000	18,000	26,335	56,846
C. William Blackburn	Salary	224,999	214,185	204,941	193,429
	Other Compensation	94,143	68,678	29,011	27,155
Michael H. Core	Salary	0	94,704	353,225	335,837
	Other Compensation	0	18,646	31,073	31,193
David A. Spainhoward	Salary	0	115,970	197,728	187,508
	Other Compensation	0	67,524	28,126	25,917

Mark Bailey, President & CEO 10/17/2008, Executive Vice President previously

C. William Blackburn, Sr. VP Financial & Energy Services and CFO 2/23/2009, VP Financial & Energy Services and CFO previously

Michael H. Core, Special Corporate Advisor 10/17/2008, President & CEO previously

David A. Spainhoward, Sr. VP External Relations & Interim Chief Production Officer 2/23/2009, VP External Relations & Chief Production Officer previously

Case No. 2011-00036

Witness: Mark A. Bailey

Attachment for Item PSC 1-26

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BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 27)** *Provide the following:*

2

3 *a. A schedule of salaries and wages for the test year and each of the three*
4 *calendar years preceding the test year as shown in Format 27. For each*
5 *time period, provide the amount of overtime pay; and*

6 *b. A schedule showing the percentage of increase in salaries and wages for*
7 *both union and non-union employees for the test year and the five*
8 *preceding calendar years.*

9

10 **Response)** The requested Analysis of Salaries and Wages, in Format 27, for the calendar
11 years 2007, 2008 and 2009 and the test year (12 months ended October 31, 2010) is attached.
12 Note that periods prior to the test year are not comparable to the test year due to the closing of
13 the Unwind Transaction on July 16, 2009, at Midnight.

14 An Analysis of Overtime Wages for the calendar years 2007 and 2008 is
15 attached. However, this level of detail is unavailable for the calendar year 2009 and the test
16 year (12 months ended October 31, 2010) due to inaccessibility of the Oracle 11i information
17 system environment provided by E.ON pursuant to a contract that terminated January 15, 2011,
18 at which time Big Rivers transitioned to Oracle 12. Also, as noted above, periods prior to the
19 test year are not comparable to the test year due to the closing of the Unwind Transaction on
20 July 16, 2009, at Midnight.

21 The Percentage of Increase in Salaries and Wages for the calendar years 2005
22 through 2008 is attached. However, this level of detail is unavailable for the calendar year
23 2009 and the test year (12 months ended October 31, 2010) due to inaccessibility of the Oracle
24 11i information system environment provided by E.ON pursuant to a contract that terminated
25 January 15, 2011, at which time Big Rivers transitioned to Oracle 12. Also, as noted above,
26 periods prior to the test year are not comparable to the test year due to the closing of the
27 Unwind Transaction on July 16, 2009, at Midnight.

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

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Witness) Mark A. Hite

Big Rivers Electric Corporation

Case No. 2011-00036

Salaries and other Compensation of each Executive Officer

Name	Effective Date	Title	Annual Salary	% Increase	Action
Mark A. Bailey	8/16/2009	President & CEO	[REDACTED]	[REDACTED]	Salary Adjustment
	1/1/2009	President & CEO			Annual Review
	10/1/2008	President & CEO			New Position
	1/1/2008	Executive Vice President			Adjustment
	6/1/2007	Executive Vice President			New Hire
C. William Blackburn	7/17/2009	Sr. VP Financial & Energy Services and CFO	[REDACTED]	[REDACTED]	Salary Adjustment
	1/1/2009	VP Financial & Energy Services and CFO			Annual Review
	1/1/2008	VP Financial & Energy Services and CFO			Annual Review
	1/1/2007	VP Financial & Energy Services and CFO			Annual Review
Michael H. Core	4/3/2009	Retirement	[REDACTED]	[REDACTED]	
	10/1/2008	Special Corporate Advisor			
	1/1/2008	President & CEO			Annual Review
	1/1/2007	President & CEO			Annual Review
David A. Spainhoward	7/31/2009	Retirement	[REDACTED]	[REDACTED]	
	1/1/2009	VP External Relations & Interim Chief Production Officer			Annual Review
	1/1/2008	VP External Relations & Interim Chief Production Officer			Annual Review
	1/1/2007	VP External Relations & Interim Chief Production Officer			Annual Review

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Witness: Mark A. Bailey

Attachment for Item PSC 1-26

Big Rivers Electric Corporation

Case No. 2011-00036

Salaries and other Compensation of each Executive Officer

Name	Description	Other Compensation			
		Test Year	2009	2008	2007
Mark A. Bailey	Salary				
	Other Compensation				
C. William Blackburn	Salary				
	Other Compensation				
Michael H. Core	Salary				
	Other Compensation				
David A. Spainhoward	Salary				
	Other Compensation				

Mark Bailey, President & CEO 10/17/2008, Executive Vice President previously
 C. William Blackburn, Sr. VP Financial & Energy Services and CFO 2/23/2009, VP Financial & Energy Services and CFO previously
 Michael H. Core, Special Corporate Advisor 10/17/2008, President & CEO previously
 David A. Spainhoward, Sr. VP External Relations & Interim Chief Production Officer 2/23/2009, VP External Relations & Chief Production Officer previously

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 28)** *Provide the following payroll information for each employee:*

- 2
- 3 *a. The actual regular hours worked during the test year;*
- 4 *b. The actual overtime hours worked during the test year;*
- 5 *c. The test-year-end wage rate for each employee and the date of the last*
- 6 *increase; and*
- 7 *d. A calculation of the percent of increase granted during the test year.*
- 8 *e. The information requested shall identify all the employees as either*
- 9 *salaried or hourly and as either full-time, part-time, or temporary.*
- 10 *Employee numbers or other identifiers should be used instead of employee*
- 11 *names. Include an explanation of how the overtime pay rate is*
- 12 *determined. All employees terminated during the test year shall be*
- 13 *identified (along with the month in which the termination occurred), as*
- 14 *well as those employees who replaced terminated employees or were*
- 15 *otherwise added to the payroll during the test year.*
- 16

17 **Response)** A schedule showing the requested information is attached hereto. The

18 employee numbers listed are proxies and not actual employee numbers; additionally, the

19 employee numbering of each section [Actual Hours (Columns (a) and (b)) v. Wage and

20 Employee Information (Columns (c) through (e))] is independent of the other.

21 Non-exempt employees are paid time and one-half for hours worked over those

22 in their normal workday, and for hours worked over 40 in the scheduled workweek.

23 Bargaining unit employees are paid double time for hours worked on their designated Sunday.

24 Certain exempt employees receive pay at their straight time rate for hours worked over those in

25 their normal workday, provided the extra time is scheduled and approved by their supervisor,

26 and equals or exceeds two hours.

27

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1

2 **Witness)** Mark A. Hite

Big Rivers Electric Corporation

Case No. 2011-00036

**Employee Payroll Information
For the Twelve Months Ended October 31, 2010**

Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Ttemporary	A = Added; T = Terminated
1	1	1,739.50	416.50	1	46,411.04	1-Jan-09	0.00%	H	F	
2	2	1,713.00	208.00	2	54,786.00	1-Jan-09	0.00%	S	F	
3	3	1,799.50	0.00	3	170,000.00	17-Jul-09	0.00%	S	F	
4	4	1,860.00	0.00	4	173,361.00	11-Jul-10	7.13%	S	F	
5	5	1,778.00	209.00	5	65,392.00	2-Aug-09	0.00%	S	F	
6	6	1,835.00	83.50	6	64,958.40	15-Oct-10	3.51%	H	F	
7	7	1,767.50	1.00	7	61,565.00	1-Jan-09	0.00%	S	F	
8	8	1,937.00	0.00	8	81,275.00	1-Jan-09	0.00%	S	F	
9	9	1,830.50	245.00	9	67,558.40	15-Oct-10	3.51%	H	F	
10	10	1,704.00	206.00	10	118,709.00	1-Jan-09	0.00%	S	F	
11	11	1,866.00	0.00	11	89,645.00	22-Aug-10	10.30%	S	F	
12	12	1,636.00	0.00	12	64,958.40	15-Oct-10	3.51%	H	F	
13	13	1,799.00	0.00	13	64,958.40	15-Oct-10	3.51%	H	F	
14	14	1,659.50	27.00	14	115,148.00	16-Aug-09	0.00%	S	F	
15	15	1,832.80	102.00	15	71,733.00	1-Jan-09	0.00%	S	F	
16	16	1,776.00	0.00	16	225,000.00	17-Jul-09	0.00%	S	F	
17	17	1,884.00	0.00	17	93,373.00	1-Jan-09	0.00%	S	F	
18	18	1,706.00	0.00	18	73,885.00	1-Jan-09	0.00%	S	F	
19	19	1,741.50	143.00	19	36,944.96	1-Jan-09	0.00%	H	F	

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-28

Big Rivers Electric Corporation

Case No. 2011-00036

**Employee Payroll Information
For the Twelve Months Ended October 31, 2010**

Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Temporary	A = Added; T = Terminated
20	20	1,828.00	321.50	20	61,565.00	1-Jan-09	0.00%	S	F	
21	21	1,773.50	420.00	21	63,430.00	17-Jul-09	0.00%	S	F	
22	22	1,685.00	115.00	22	54,662.40	15-Oct-10	3.51%	H	F	
23	23	1,826.00	0.00	23	61,565.00	1-Jan-09	0.00%	S	F	
24	24	1,772.00	0.00	24	47,798.40	15-Oct-10	3.51%	H	F	
25	25	1,793.00	308.00	25	65,392.00	1-Jan-09	0.00%	S	F	
26	26	1,656.00	285.00	26	78,908.00	1-Jan-09	0.00%	S	F	
27	27	1,667.50	36.00	27	49,512.00	17-Jul-10	7.63%	S	F	
28	28	1,743.50	42.00	28	58,968.00	15-Oct-10	3.51%	H	F	
29	29	1,808.50	94.00	29	81,275.00	1-Jan-09	0.00%	S	F	
30	30	1,712.50	0.00	30	132,364.00	2-Aug-09	0.00%	S	F	
31	31	1,839.00	135.00	31	118,709.00	1-Jan-09	0.00%	S	F	
32	32	1,743.50	0.00	32	64,958.40	15-Oct-10	3.51%	H	F	
33	33	1,158.00	0.00	33	58,968.00	15-Oct-10	3.51%	H	F	
34	34	1,841.00	0.00	34	67,558.40	15-Oct-10	3.51%	H	F	
35	35	1,718.00	35.00	35	81,275.00	2-Aug-09	0.00%	S	F	
36	36	1,675.50	100.00	36	78,908.00	1-Jan-09	0.00%	S	F	
37	37	1,656.00	89.00	37	64,958.40	15-Oct-10	3.51%	H	F	
38	38	1,802.00	525.00	38	64,958.40	15-Oct-10	3.51%	H	F	

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Witness: Mark A. Hite

Attachment for Item PSC 1-28

Big Rivers Electric Corporation

Case No. 2011-00036

Employee Payroll Information For the Twelve Months Ended October 31, 2010

Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Temporary	A = Added; T = Terminated
39	39	1,823.50	0.00	39	84,423.00	1-Jan-09	0.00%	S	F	
40	40	1,615.80	262.80	40	41,606.24	1-Jan-09	0.00%	H	F	
41	41	1,717.00	252.00	41	45,017.44	14-Jul-09	0.00%	H	F	
42	42	1,837.50	0.00	42	93,373.00	2-Aug-09	0.00%	S	F	
43	43	1,705.00	0.00	43	30,160.00	1-Jan-09	0.00%	H	F	
44	44	1,794.50	0.00	44	41,766.40	15-Oct-10	3.51%	H	F	
45	45	1,666.00	0.00	45	58,968.00	15-Oct-10	3.51%	H	F	
46	46	1,883.70	1,259.00	46	115,148.00	3-Jan-10	0.82%	S	F	
47	47	1,207.50	138.00	47	99,399.00	1-Jan-09	0.00%	S	F	
48	48	1,804.00	119.00	48	41,606.24	1-Jan-09	0.00%	H	F	
49	49	1,791.50	182.00	49	81,275.00	27-Aug-09	0.00%	S	F	
50	50	1,708.00	114.50	50	71,733.00	25-Jan-09	0.00%	S	F	
51	51	1,847.00	294.00	51	84,423.00	2-Aug-09	0.00%	S	F	
52	52	1,492.50	9.50	52	89,645.00	1-Jan-09	0.00%	S	F	
53	53	1,800.00	0.00	53	36,944.96	1-Jan-09	0.00%	H	F	
54	54	1,322.00	10.50	54	78,908.00	1-Jan-09	0.00%	S	F	
55	55	1,859.50	181.00	55	99,399.00	1-Jan-09	0.00%	S	F	
56	56	1,735.00	162.50	56	36,944.96	1-Jan-09	0.00%	H	F	
57	57	1,890.00	0.00	57	41,766.40	15-Oct-10	3.51%	H	F	

Case No. 2011-00036

Witness: Mark A. Hite

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Big Rivers Electric Corporation

Case No. 2011-00036

**Employee Payroll Information
For the Twelve Months Ended October 31, 2010**

Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Ttemporary	A = Added; T = Terminated
58	58	1,589.00	313.00	58	93,359.00	17-Jul-10	6.09%	S	F	
59	59	1,561.00	0.00	59	93,373.00	1-Jan-09	0.00%	S	F	
60	60	1,762.00	0.00	60	78,908.00	17-Jul-09	0.00%	S	F	
61	61	1,730.00	64.00	61	78,908.00	1-Jan-09	0.00%	S	F	
62	62	1,875.50	240.00	62	47,877.00	17-Jul-10	6.09%	S	F	
63	63	1,684.00	0.00	63	65,392.00	1-Jan-09	0.00%	S	F	
64	64	1,765.50	0.00	64	26,713.44	1-Jan-09	0.00%	H	F	
65	65	1,800.00	0.00	65	78,908.00	1-Jan-09	0.00%	S	F	
66	66	1,840.50	5.50	66	109,957.00	17-Jul-09	0.00%	S	F	
67	67	1,821.00	10.00	67	38,355.20	27-Jul-10	6.09%	H	F	
68	68	1,887.00	133.00	68	68,662.00	23-Aug-10	5.00%	S	F	
69	69	1,645.00	0.00	69	36,944.96	5-Feb-09	0.00%	H	F	
70	70	624.00	101.00	70	116,928.00	1-Jan-09	0.00%	S	F	
71	71	1,780.50	50.50	71	103,551.00	1-Jan-09	0.00%	S	F	
72	72	1,797.00	0.00	72	41,606.24	1-Jan-09	0.00%	H	F	
73	73	1,810.00	0.00	73	62,761.00	23-Aug-10	5.00%	S	F	
74	74	1,794.50	40.00	74	71,733.00	14-Jan-09	0.00%	S	F	
75	75	1,837.00	0.00	75	109,957.00	1-Jan-09	0.00%	S	F	
76	76	1,894.00	0.00	76	96,261.00	1-Jan-09	0.00%	S	F	

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Witness: Mark A. Hite

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Big Rivers Electric Corporation

Case No. 2011-00036

**Employee Payroll Information
For the Twelve Months Ended October 31, 2010**

Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Temporary	A = Added; T = Terminated
77	77	1,860.00	9.00	77	71,733.00	1-Jan-09	0.00%	S	F	
78	78	1,780.50	0.00	78	58,968.00	15-Oct-10	11.66%	H	F	
79	79	1,751.50	16.00	79	69,581.00	25-Jan-09	0.00%	S	F	
80	80	1,902.00	884.00	80	47,798.40	15-Oct-10	3.51%	H	F	
81	81	1,800.00	0.00	81	76,541.00	1-Jan-09	0.00%	S	F	
82	82	1,778.00	0.00	82	59,772.00	1-Jan-09	0.00%	S	F	
83	83	1,804.00	133.00	83	60,091.20	15-Oct-10	5.48%	H	F	
84	84	1,729.60	78.40	84	58,968.00	15-Oct-10	3.51%	H	F	
85	85	1,746.00	18.50	85	59,772.00	22-May-09	0.00%	S	F	
86	86	1,851.50	12.00	86	93,373.00	17-Jul-10	5.33%	S	F	
87	87	1,840.00	62.70	87	93,373.00	1-Jan-09	0.00%	S	F	
88	88	1,780.40	33.10	88	58,711.00	21-Jul-10	6.09%	S	F	
89	89	1,952.00	1,055.20	89	64,958.40	15-Oct-10	3.51%	H	F	
90	90	1,849.50	92.50	90	89,645.00	3-Aug-10	1.97%	S	F	
91	91	1,851.50	53.00	91	150,605.00	1-Jan-09	0.00%	S	F	
92	92	1,852.00	200.20	92	70,658.00	18-Jul-10	64.73%	S	F	
93	93	1,765.40	10.60	93	53,040.00	15-Oct-10	3.49%	H	F	
94	94	1,520.00	204.10	94	512,000.00	16-Aug-09	0.00%	S	F	
95	95	736.00	0.00	95	58,968.00	15-Oct-10	3.51%	H	F	

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Witness: Mark A. Hite

Attachment for Item PSC 1-28

Big Rivers Electric Corporation

Case No. 2011-00036

Employee Payroll Information For the Twelve Months Ended October 31, 2010

Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Temporary	A = Added; T = Terminated
96	96	553.00	0.00	96	84,423.00	1-Jan-09	0.00%	S	F	
97	97	478.00	122.00	97	71,181.00	6-Jun-10	10.78%	S	F	
98	98	424.00	0.00	98	147,981.00	17-Jul-09	0.00%	S	F	
99	99	296.00	0.00	99	185,000.00	17-Jul-09	0.00%	S	F	
100	100	1,844.00	199.00	100	71,733.00	1-Jan-09	0.00%	S	F	
101	101	1,880.00	0.00	101	36,945.00	17-Jul-09	0.00%	H	F	
102	102	1,744.00	244.75	102	51,719.00	18-Jul-10	6.09%	S	F	
103	103	1,716.00	12.00	103	65,166.40	12-Sep-10	3.19%	H	F	
104	104	1,731.00	0.00	104	47,590.40	12-Sep-10	6.72%	H	F	
105	105	1,840.00	155.00	105	106,754.00	15-Oct-10	6.75%	S	F	
106	106	1,837.00	24.00	106	59,259.20	12-Sep-10	3.19%	H	F	
107	107	1,676.00	35.00	107	65,166.40	12-Sep-10	3.19%	H	F	
108	108	1,859.00	49.00	108	60,361.60	12-Sep-10	5.11%	H	F	
109	109	1,788.00	0.00	109	87,520.00	1-Jan-09	0.00%	S	F	
110	110	1,796.00	284.00	110	65,166.40	12-Sep-10	3.19%	H	F	
111	111	1,888.00	93.00	111	84,560.00	1-Jan-09	0.00%	S	F	
112	112	1,827.25	4.00	112	65,166.40	12-Sep-10	3.19%	H	F	
113	113	1,860.00	266.00	113	55,755.00	15-Aug-10	5.00%	S	F	
114	114	1,829.00	8.50	114	65,166.40	12-Sep-10	3.19%	H	F	

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-28

Big Rivers Electric Corporation

Case No. 2011-00036

Employee Payroll Information For the Twelve Months Ended October 31, 2010

Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Temporary	A = Added; T = Terminated
115	115	1,852.25	181.50	115	54,080.00	12-Sep-10	6.73%	H	F	
116	116	1,872.00	0.00	116	106,754.00	10-Oct-10	6.75%	S	F	
117	117	1,840.00	36.00	117	58,552.00	12-Sep-10	3.19%	H	F	
118	118	1,804.00	419.00	118	84,423.00	18-Jul-10	6.14%	S	F	
119	119	1,840.00	230.00	119	81,923.00	18-Jul-10	3.00%	S	F	
120	120	1,088.00	149.00	120	65,166.40	12-Sep-10	7.04%	H	F	
121	121	1,784.50	47.00	121	118,709.00	1-Jan-09	0.00%	S	F	
122	122	1,752.00	0.00	122	55,764.80	12-Sep-10	-11.69%	H	F	
123	123	1,820.50	0.00	123	49,067.20	12-Sep-10	6.41%	H	F	
124	124	1,776.00	0.00	124	65,166.40	12-Sep-10	3.19%	H	F	
125	125	1,696.00	0.00	125	65,166.40	12-Sep-10	3.19%	H	F	
126	126	1,684.00	0.00	126	65,166.40	12-Sep-10	3.19%	H	F	
127	127	1,684.00	107.00	127	36,945.00	1-Jan-09	0.00%	H	F	
128	128	1,784.00	25.00	128	65,166.40	12-Sep-10	3.19%	H	F	
129	129	1,497.00	5.00	129	49,067.20	12-Sep-10	3.19%	H	F	
130	130	1,752.00	0.00	130	65,166.40	12-Sep-10	3.19%	H	F	
131	131	1,778.50	14.00	131	64,745.00	18-Jul-10	6.09%	S	F	
132	132	1,671.50	5.00	132	65,166.40	12-Sep-10	3.19%	H	F	
133	133	1,740.00	0.00	133	65,166.40	12-Sep-10	3.19%	H	F	

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Witness: Mark A. Hite

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Big Rivers Electric Corporation

Case No. 2011-00036

**Employee Payroll Information
For the Twelve Months Ended October 31, 2010**

Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Temporary	A = Added; T = Terminated
134	134	1,384.00	0.00	134	65,166.40	12-Sep-10	3.19%	H	F	
135	135	1,708.00	26.00	135	210,000.00	1-Jan-09	0.00%	S	F	
136	136	1,784.00	129.00	136	71,377.00	18-Jul-10	6.09%	S	F	
137	137	1,824.00	0.00	137	54,038.40	1-Jan-09	0.00%	H	F	T 5/4/10
138	138	1,755.50	0.00	138	55,764.80	12-Sep-10	3.19%	H	F	
139	139	1,812.00	0.00	139	55,764.80	12-Sep-10	3.19%	H	F	
140	140	1,712.00	0.00	140	49,067.20	12-Sep-10	3.19%	H	F	
141	141	1,702.00	0.00	141	76,541.00	18-Jul-10	5.17%	S	F	
142	142	1,776.00	210.00	142	65,166.40	12-Sep-10	3.19%	H	F	
143	143	1,760.00	284.00	143	55,764.80	12-Sep-10	3.19%	H	F	
144	144	1,732.50	15.00	144	76,541.00	1-Jan-09	0.00%	S	F	
145	145	1,772.00	0.00	145	37,537.51	29-Aug-10	11.39%	H	F	
146	146	1,319.00	0.00	146	84,423.00	1-Jan-09	0.00%	S	F	
147	147	1,664.00	39.50	147	62,836.80	12-Sep-10	7.43%	H	F	
148	148	1,781.00	0.00	148	65,166.40	12-Sep-10	3.19%	H	F	
149	149	1,756.00	141.00	149	65,166.40	12-Sep-10	3.19%	H	F	
150	150	1,708.00	16.00	150	58,552.00	12-Sep-10	3.19%	H	F	
151	151	1,816.00	0.00	151	100,000.00	1-Aug-10	18.45%	S	F	
152	152	1,775.00	0.00	152	55,764.80	12-Sep-10	3.19%	H	F	

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Witness: Mark A. Hite

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Big Rivers Electric Corporation

Case No. 2011-00036

**Employee Payroll Information
For the Twelve Months Ended October 31, 2010**

Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Ttemporary	A = Added; T = Terminated
153	153	1,828.00	0.00	153	65,166.40	12-Sep-10	3.19%	H	F	
154	154	1,888.00	0.00	154	58,552.00	12-Sep-10	3.19%	H	F	
155	155	1,805.00	0.00	155	65,166.40	12-Sep-10	3.19%	H	F	
156	156	1,772.00	0.00	156	65,166.40	12-Sep-10	3.19%	H	F	
157	157	1,632.00	0.00	157	65,166.40	12-Sep-10	3.19%	H	F	
158	158	1,672.00	0.00	158	84,460.00	1-Jan-09	0.00%	S	F	
159	159	1,775.00	40.00	159	65,166.40	12-Sep-10	3.19%	H	F	
160	160	1,768.00	0.00	160	84,423.00	1-Jan-09	0.00%	S	F	
161	161	1,904.00	234.00	161	65,166.40	12-Sep-10	3.19%	H	F	
162	162	1,856.00	0.00	162	84,423.00	17-Jan-10	3.05%	S	F	
163	163	1,761.00	249.00	163	65,166.40	12-Sep-10	3.19%	H	F	
164	164	1,661.00	114.00	164	106,754.00	1-Jan-09	0.00%	S	F	
165	165	1,736.00	214.00	165	65,166.40	12-Sep-10	3.19%	H	F	
166	166	1,741.00	3.50	166	84,470.00	1-Jan-09	0.00%	S	F	
167	167	1,795.50	17.00	167	65,166.40	12-Sep-10	3.19%	H	F	
168	168	1,778.00	321.00	168	58,552.00	12-Sep-10	3.19%	H	F	
169	169	1,772.00	0.00	169	83,150.00	1-Jan-09	0.00%	S	F	
170	170	1,720.00	0.00	170	55,764.80	12-Sep-10	3.19%	H	F	
171	171	1,713.00	18.00	171	65,166.40	12-Sep-10	7.04%	H	F	

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**Employee Payroll Information
For the Twelve Months Ended October 31, 2010**

Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Ttemporary	A = Added; T = Terminated
172	172	1,672.00	10.00	172	55,078.40	24-Oct-10	6.47%	H	F	
173	173	1,752.00	31.00	173	47,548.80	1-Jan-09	0.00%	H	F	T 5/1/10
174	174	1,639.00	233.00	174	52,291.20	12-Sep-10	13.40%	H	F	
175	175	1,744.00	55.00	175	55,764.80	12-Sep-10	3.19%	H	F	
176	176	1,690.00	254.00	176	84,423.00	18-Jul-10	6.14%	S	F	
177	177	1,642.50	0.00	177	59,259.20	12-Sep-10	3.19%	H	F	
178	178	1,768.00	0.00	178	65,166.40	12-Sep-10	3.19%	H	F	
179	179	1,732.00	164.00	179	65,166.40	12-Sep-10	3.19%	H	F	
180	180	1,710.50	107.00	180	59,259.20	12-Sep-10	3.19%	H	F	
181	181	1,708.00	101.00	181	51,867.00	18-Jul-10	15.75%	S	F	
182	182	1,602.00	215.00	182	55,078.40	12-Sep-10	3.20%	H	F	
183	183	1,760.00	125.00	183	65,166.40	12-Sep-10	3.19%	H	F	
184	184	1,776.00	117.00	184	84,423.00	1-Jan-09	0.00%	S	F	
185	185	1,856.00	242.00	185	61,565.00	18-Jul-10	5.58%	S	F	
186	186	1,720.00	84.00	186	106,754.00	1-Jan-09	0.00%	S	F	
187	187	1,751.25	11.00	187	85,150.00	1-Jan-09	0.00%	S	F	
188	188	1,692.00	176.00	188	60,361.60	12-Sep-10	5.11%	H	F	
189	189	1,696.00	144.00	189	55,764.80	12-Sep-10	3.19%	H	F	
190	190	1,440.00	0.00	190	65,166.40	12-Sep-10	3.19%	H	F	

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Witness: Mark A. Hite

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Big Rivers Electric Corporation

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Employee Payroll Information For the Twelve Months Ended October 31, 2010

Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Temporary	A = Added; T = Terminated
191	191	1,776.00	193.00	191	84,423.00	1-Jan-09	0.00%	S	F	
192	192	1,788.00	214.00	192	49,067.20	12-Sep-10	-9.20%	H	F	
193	193	1,776.00	0.00	193	49,067.20	12-Sep-10	3.19%	H	F	
194	194	1,694.50	180.00	194	65,166.40	12-Sep-10	3.19%	H	F	
195	195	1,824.00	0.00	195	65,166.40	12-Sep-10	3.19%	H	F	
196	196	1,718.00	1.50	196	61,565.00	17-Jan-10	3.45%	S	F	
197	197	1,808.00	31.00	197	47,590.40	12-Sep-10	6.72%	H	F	
198	198	1,820.00	0.00	198	85,480.00	1-Jan-09	0.00%	S	F	
199	199	1,644.00	279.00	199	84,423.00	1-Jan-09	0.00%	S	F	
200	200	1,676.00	261.00	200	65,166.40	12-Sep-10	3.19%	H	F	
201	201	1,576.00	294.75	201	53,372.80	1-Jan-09	0.00%	H	F	T 12/17/09
202	202	1,628.00	372.00	202	65,166.40	12-Sep-10	3.19%	H	F	
203	203	1,856.00	0.00	203	81,923.00	18-Jul-10	6.09%	S	F	T 9/2/10
204	204	1,525.00	167.00	204	65,166.40	12-Sep-10	3.19%	H	F	
205	205	1,796.00	218.00	205	52,291.20	12-Sep-10	9.97%	H	F	
206	206	1,765.00	527.25	206	84,423.00	1-Jan-09	0.00%	S	F	
207	207	1,800.00	262.00	207	84,423.00	18-Jul-10	6.14%	S	F	
208	208	1,769.00	333.25	208	47,590.40	12-Sep-10	6.72%	H	F	
209	209	1,697.00	280.00	209	55,078.40	12-Sep-10	3.20%	H	F	

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Employee Payroll Information For the Twelve Months Ended October 31, 2010

Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Temporary	A = Added; T = Terminated
210	210	1,784.00	148.00	210	64,958.40	1-Jan-09	0.00%	H	F	
211	211	1,724.00	345.00	211	84,423.00	1-Jan-09	0.00%	S	F	
212	212	1,673.00	128.50	212	59,259.20	12-Sep-10	11.03%	H	F	
213	213	1,700.00	227.00	213	55,764.80	12-Sep-10	3.19%	H	F	
214	214	1,648.00	156.00	214	65,166.40	12-Sep-10	3.19%	H	F	
215	215	1,740.00	0.00	215	65,166.40	12-Sep-10	3.19%	H	F	
216	216	1,660.00	215.00	216	65,166.40	12-Sep-10	11.70%	H	F	
217	217	1,325.00	167.00	217	60,361.60	12-Sep-10	3.19%	H	F	
218	218	1,747.00	147.00	218	65,166.40	12-Sep-10	6.41%	H	F	
219	219	1,356.00	159.00	219	49,067.20	12-Sep-10	3.20%	H	F	
220	220	1,680.00	176.00	220	55,078.40	12-Sep-10	3.19%	H	F	
221	221	1,812.00	359.00	221	65,166.40	12-Sep-10	3.19%	S	F	
222	222	1,653.00	174.00	222	84,423.00	1-Jan-09	0.00%	H	F	
223	223	1,612.00	0.00	223	55,764.80	12-Sep-10	3.19%	S	F	T 10/9/10
224	224	1,712.50	244.50	224	68,130.00	1-Jan-09	0.00%	H	F	
225	225	1,740.00	459.00	225	65,166.40	12-Sep-10	3.19%	S	F	
226	226	1,767.00	186.00	226	76,541.00	1-Jan-09	0.00%	H	F	
227	227	1,688.00	172.00	227	49,067.20	12-Sep-10	3.19%	H	F	
228	228	1,740.00	194.00	228	54,080.00	12-Sep-10	17.28%	H	F	

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**Employee Payroll Information
For the Twelve Months Ended October 31, 2010**

Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Temporary	A = Added; T = Terminated
229	229	1,725.00	290.00	229	65,166.40	12-Sep-10	3.19%	H	F	
230	230	1,733.00	116.00	230	65,166.40	12-Sep-10	3.19%	H	F	
231	231	1,624.00	135.00	231	59,259.20	12-Sep-10	3.19%	H	F	
232	232	1,724.00	132.00	232	76,220.00	3-Jan-10	20.70%	S	F	
233	233	1,684.00	107.00	233	65,166.40	12-Sep-10	3.19%	H	F	
234	234	1,719.50	856.25	234	65,166.40	12-Sep-10	3.19%	H	F	
235	235	1,740.00	422.00	235	65,166.40	12-Sep-10	3.19%	H	F	
236	236	1,824.00	0.00	236	47,590.40	12-Sep-10	6.72%	H	F	
237	237	1,606.00	227.00	237	103,968.00	10-Oct-10	6.09%	S	F	
238	238	1,731.00	9.25	238	49,067.20	12-Sep-10	3.19%	H	F	
239	239	1,752.00	158.00	239	52,291.20	12-Sep-10	9.97%	H	F	
240	240	1,856.00	605.25	240	84,423.00	1-Jan-09	0.00%	S	F	
241	241	1,820.00	115.00	241	81,413.00	18-Jul-10	6.09%	S	F	
242	242	1,833.75	48.50	242	45,950.01	1-Jan-09	0.00%	H	F	
243	243	1,875.00	16.00	243	55,764.80	12-Sep-10	3.19%	H	F	
244	244	1,876.00	69.50	244	65,166.40	12-Sep-10	3.19%	H	F	
245	245	1,928.00	32.00	245	65,166.40	12-Sep-10	3.19%	H	F	
246	246	1,722.00	282.00	246	65,166.40	12-Sep-10	3.19%	H	F	
247	247	1,757.00	16.00	247	56,742.40	1-Jan-09	0.00%	H	F	T 12/29/09

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**Employee Payroll Information
For the Twelve Months Ended October 31, 2010**

Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Ttemporary	A = Added; T = Terminated
248	248	364.00	0.00	248	69,910.00	1-Jan-09	0.00%	S	F	
249	249	1,684.75	11.50	249	103,968.00	10-Oct-10	6.09%	S	F	
250	250	1,576.00	178.00	250	84,423.00	1-Jan-09	0.00%	S	F	
251	251	1,710.00	98.50	251	41,607.01	1-Jan-09	0.00%	H	F	
252	252	1,738.25	33.50	252	65,166.40	12-Sep-10	3.19%	H	F	
253	253	1,652.00	121.00	253	84,423.00	1-Jan-09	0.00%	S	F	
254	254	1,426.00	2.00	254	76,541.00	18-Jul-10	5.17%	S	F	
255	255	1,760.00	24.00	255	55,078.40	12-Sep-10	3.20%	H	F	
256	256	1,732.00	298.25	256	65,166.40	12-Sep-10	3.19%	H	F	
257	257	1,832.00	384.00	257	73,605.00	15-Aug-10	5.00%	S	F	
258	258	1,776.00	199.00	258	60,361.60	12-Sep-10	5.11%	H	F	
259	259	1,304.00	0.00	259	90,280.00	1-Jan-09	0.00%	S	F	
260	260	1,860.00	187.00	260	160,910.00	1-Jan-09	0.00%	S	F	
261	261	1,731.00	121.00	261	65,166.40	12-Sep-10	3.19%	H	F	
262	262	1,680.50	301.60	262	60,361.60	12-Sep-10	11.70%	H	F	
263	263	1,699.50	166.10	263	65,166.40	12-Sep-10	3.19%	H	F	
264	264	1,739.00	49.50	264	65,166.40	12-Sep-10	3.19%	H	F	
265	265	1,778.00	250.00	265	55,078.40	12-Sep-10	3.20%	H	F	
266	266	1,228.00	3.00	266	84,423.00	18-Jul-10	6.14%	S	F	

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**Employee Payroll Information
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Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Temporary	A = Added; T = Terminated
267	267	1,898.50	72.20	267	65,166.40	12-Sep-10	3.19%	H	F	
268	268	1,270.50	80.30	268	65,166.40	12-Sep-10	3.19%	H	F	
269	269	1,682.00	117.50	269	48,401.60	12-Sep-10	10.02%	H	F	
270	270	1,783.50	185.70	270	52,291.20	12-Sep-10	9.97%	H	F	
271	271	1,528.00	139.70	271	61,080.00	1-Jan-09	0.00%	S	F	
272	272	1,756.00	83.60	272	65,166.40	12-Sep-10	3.19%	H	F	
273	273	1,780.00	133.20	273	84,423.00	1-Jan-09	0.00%	S	F	
274	274	1,643.00	95.80	274	65,166.40	12-Sep-10	3.19%	H	F	
275	275	1,751.00	241.20	275	131,764.00	18-Jul-10	6.09%	S	F	
276	276	1,712.50	118.30	276	52,291.20	12-Sep-10	9.97%	H	F	
277	277	1,787.00	141.80	277	76,541.00	18-Jul-10	6.22%	S	F	
278	278	1,712.00	145.20	278	65,166.40	12-Sep-10	3.19%	H	F	
279	279	1,823.00	81.80	279	63,413.00	1-Jan-09	0.00%	S	F	
280	280	1,787.50	85.90	280	51,646.40	24-Oct-10	17.40%	H	F	
281	281	316.50	7.80	281	59,259.20	12-Sep-10	3.19%	H	F	
282	282	1,802.50	126.00	282	81,369.00	24-Oct-10	4.00%	S	F	
283	283	1,850.50	105.90	283	36,945.00	1-Jan-09	0.00%	H	F	
284	284	1,827.50	294.60	284	55,764.80	12-Sep-10	3.19%	H	F	
285	285	1,671.50	121.50	285	65,166.40	12-Sep-10	3.19%	H	F	

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Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Ttemporary	A = Added; T = Terminated
286	286	1,100.00	77.80	286	65,166.40	12-Sep-10	3.19%	H	F	
287	287	877.00	40.40	287	84,423.00	1-Jan-09	0.00%	S	F	
288	288	1,511.00	296.75	288	71,733.00	1-Jan-09	0.00%	S	F	
289	289	1,513.00	273.25	289	84,423.00	1-Jan-09	0.00%	S	F	
290	290	1,601.00	443.00	290	65,166.40	12-Sep-10	3.19%	H	F	
291	291	1,642.50	369.50	291	88,230.00	1-Jan-09	0.00%	S	F	
292	292	1,764.00	417.00	292	65,166.40	12-Sep-10	3.19%	H	F	
293	293	1,816.00	186.75	293	49,067.20	12-Sep-10	3.19%	H	F	
294	294	1,804.00	219.50	294	84,700.00	1-Jan-09	0.00%	S	F	
295	295	1,892.00	627.50	295	62,836.80	12-Sep-10	3.21%	H	F	
296	296	1,805.50	382.75	296	65,166.40	12-Sep-10	3.19%	H	F	
297	297	1,788.50	590.00	297	78,908.00	17-Jan-10	3.83%	S	F	
298	298	1,787.00	284.75	298	59,259.20	12-Sep-10	3.19%	H	F	
299	299	1,820.00	357.00	299	55,078.40	12-Sep-10	3.20%	H	F	
300	300	1,791.75	356.50	300	63,600.00	1-Jan-09	0.00%	S	F	
301	301	1,748.00	345.75	301	65,166.40	12-Sep-10	3.19%	H	F	
302	302	1,810.00	442.50	302	54,080.00	12-Sep-10	3.22%	H	F	
303	303	1,888.00	430.25	303	57,210.00	1-Jan-09	0.00%	S	F	
304	304	1,800.00	280.50	304	55,078.40	12-Sep-10	3.20%	H	F	

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Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Ttemporary	A = Added; T = Terminated
305	305	1,727.00	430.00	305	65,166.40	12-Sep-10	3.19%	H	F	
306	306	1,667.00	394.00	306	84,423.00	1-Jan-09	0.00%	S	F	
307	307	1,743.00	212.00	307	84,423.00	1-Jan-09	0.00%	S	F	
308	308	1,849.25	411.75	308	55,078.40	12-Sep-10	3.20%	H	F	
309	309	1,727.75	440.50	309	84,423.00	18-Jul-10	6.14%	S	F	
310	310	1,861.50	299.00	310	65,166.40	12-Sep-10	3.19%	H	F	
311	311	1,750.50	382.25	311	55,078.40	12-Sep-10	3.20%	H	F	
312	312	1,767.00	325.00	312	60,361.60	12-Sep-10	11.70%	H	F	
313	313	1,772.00	598.75	313	65,166.40	12-Sep-10	3.19%	H	F	
314	314	1,804.00	592.50	314	54,590.00	23-May-10	3.00%	S	F	
315	315	1,727.50	332.50	315	53,372.80	1-Jan-09	0.00%	H	F	T 5/4/10
316	316	1,824.00	489.00	316	49,067.20	12-Sep-10	6.41%	H	F	
317	317	1,698.50	329.50	317	65,166.40	12-Sep-10	3.19%	H	F	
318	318	1,772.00	533.00	318	59,259.20	12-Sep-10	11.03%	H	F	
319	319	1,815.75	729.50	319	65,166.40	12-Sep-10	3.19%	H	F	
320	320	1,808.00	154.75	320	78,910.00	1-Jan-09	0.00%	S	F	
321	321	1,767.00	649.75	321	60,361.60	12-Sep-10	5.11%	H	F	
322	322	1,760.00	657.25	322	59,259.20	12-Sep-10	3.19%	H	F	
323	323	1,728.00	522.50	323	65,166.40	12-Sep-10	3.19%	H	F	

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Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Ttemporary	A = Added; T = Terminated
324	324	1,887.75	246.50	324	46,010.00	1-Jan-09	0.00%	H	F	
325	325	1,752.00	475.50	325	80,986.00	24-Oct-10	5.00%	S	F	
326	326	1,478.25	148.25	326	55,764.80	12-Sep-10	3.19%	H	F	
327	327	1,844.00	244.50	327	65,166.40	12-Sep-10	3.19%	H	F	
328	328	1,557.00	234.00	328	77,000.00	15-Aug-10	21.93%	S	F	
329	329	1,704.00	434.00	329	59,259.20	12-Sep-10	3.19%	H	F	
330	330	1,851.00	360.75	330	65,166.40	12-Sep-10	3.19%	H	F	
331	331	1,843.50	377.75	331	44,350.01	1-Jan-09	0.00%	H	F	
332	332	1,852.00	418.25	332	84,423.00	18-Jul-10	6.14%	S	F	
333	333	1,468.00	505.00	333	84,423.00	1-Jan-09	0.00%	S	F	
334	334	1,772.50	299.75	334	84,423.00	1-Jan-09	0.00%	S	F	
335	335	1,816.50	434.00	335	65,166.40	12-Sep-10	3.19%	H	F	
336	336	1,840.00	192.00	336	60,361.60	12-Sep-10	5.11%	H	F	
337	337	1,856.00	199.00	337	55,764.80	12-Sep-10	3.19%	H	F	
338	338	1,793.00	281.25	338	55,078.40	12-Sep-10	3.20%	H	F	
339	339	1,752.00	280.25	339	65,166.40	12-Sep-10	3.19%	H	F	
340	340	955.50	60.00	340	65,166.40	12-Sep-10	3.19%	H	F	
341	341	1,752.00	585.50	341	65,166.40	12-Sep-10	3.19%	H	F	
342	342	1,828.00	85.25	342	80,628.00	18-Jul-10	6.09%	S	F	T 8/3/10

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Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Ttemporary	A = Added; T = Terminated
343	343	1,717.50	156.25	343	59,259.20	12-Sep-10	3.19%	H	F	
344	344	1,824.00	462.50	344	63,148.80	1-Jan-09	0.00%	H	F	T 7/3/10
345	345	1,731.75	225.00	345	84,423.00	1-Jan-09	0.00%	S	F	
346	346	1,544.00	480.00	346	54,038.40	1-Jan-09	0.00%	H	F	T 4/21/10
347	347	888.00	395.75	347	59,259.20	12-Sep-10	3.19%	H	F	
348	348	1,380.00	286.00	348	65,166.40	12-Sep-10	3.19%	H	F	
349	349	1,692.00	527.00	349	65,166.40	12-Sep-10	3.19%	H	F	
350	350	1,391.75	313.75	350	65,166.40	12-Sep-10	3.19%	H	F	
351	351	1,751.00	300.00	351	54,080.00	12-Sep-10	6.73%	H	F	
352	352	1,635.50	405.75	352	48,401.60	12-Sep-10	3.19%	H	F	
353	353	816.00	294.25	353	47,200.00	1-Jan-09	0.00%	H	F	
354	354	1,483.00	428.75	354	49,067.20	12-Sep-10	3.19%	H	F	
355	355	1,667.50	384.00	355	55,764.80	12-Sep-10	3.19%	H	F	
356	356	1,780.00	230.00	356	84,423.00	18-Jul-10	6.14%	S	F	
357	357	1,669.00	347.00	357	36,945.00	1-Jan-09	0.00%	H	F	
358	358	1,760.00	528.00	358	57,525.00	29-Aug-10	7.42%	S	F	
359	359	1,746.00	594.25	359	84,423.00	1-Jan-09	0.00%	S	F	
360	360	1,760.50	339.00	360	65,166.40	12-Sep-10	3.19%	H	F	
361	361	1,692.00	364.75	361	36,945.00	1-Jan-09	0.00%	H	F	

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Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Temporary	A = Added; T = Terminated
362	362	1,643.75	386.75	362	65,166.40	12-Sep-10	3.19%	H	F	
363	363	1,762.50	282.50	363	65,166.40	12-Sep-10	3.19%	H	F	
364	364	1,716.00	324.50	364	58,552.00	12-Sep-10	3.19%	H	F	
365	365	1,684.00	318.75	365	65,166.40	12-Sep-10	3.19%	H	F	
366	366	1,788.00	428.25	366	52,291.20	12-Sep-10	9.97%	H	F	
367	367	1,774.50	464.75	367	33,697.00	18-Jul-10	6.09%	H	F	
368	368	1,788.00	313.50	368	65,166.40	12-Sep-10	3.19%	H	F	
369	369	1,768.00	450.75	369	87,950.00	1-Jan-09	0.00%	S	F	
370	370	1,759.50	230.50	370	55,078.40	12-Sep-10	3.20%	H	F	
371	371	1,786.50	550.00	371	55,764.80	12-Sep-10	3.19%	H	F	
372	372	1,787.50	181.75	372	80,000.00	12-Sep-10	26.68%	S	F	
373	373	1,748.00	407.75	373	65,166.40	12-Sep-10	7.04%	H	F	
374	374	1,784.00	204.00	374	52,291.20	12-Sep-10	17.26%	H	F	
375	375	1,548.00	440.75	375	60,361.60	12-Sep-10	5.11%	H	F	
376	376	1,776.00	497.50	376	70,274.00	18-Jul-10	6.09%	S	F	
377	377	1,302.00	323.00	377	55,078.40	12-Sep-10	6.47%	H	F	
378	378	1,799.50	673.00	378	65,166.40	12-Sep-10	3.19%	H	F	
379	379	1,008.00	253.00	379	55,764.80	12-Sep-10	3.19%	H	F	
380	380	1,780.00	471.25	380	59,259.20	12-Sep-10	3.19%	H	F	

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Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Temporary	A = Added; T = Terminated
381	381	1,552.00	347.50	381	68,672.00	1-Aug-10	6.09%	S	F	
382	382	1,443.00	360.25	382	86,550.00	1-Jan-09	0.00%	S	F	
383	383	1,260.00	274.50	383	55,078.40	12-Sep-10	3.20%	H	F	
384	384	1,788.00	604.75	384	60,361.60	12-Sep-10	5.11%	H	F	
385	385	1,626.00	417.00	385	65,166.40	12-Sep-10	3.19%	H	F	
386	386	1,748.00	144.50	386	65,166.40	12-Sep-10	3.19%	H	F	
387	387	1,348.00	224.75	387	65,166.40	12-Sep-10	3.19%	H	F	
388	388	1,660.00	387.25	388	55,764.80	12-Sep-10	3.19%	H	F	
389	389	1,740.00	535.25	389	55,764.80	12-Sep-10	6.43%	H	F	
390	390	1,796.00	517.50	390	65,166.40	12-Sep-10	3.19%	H	F	
391	391	1,588.00	404.25	391	69,010.00	1-Jan-09	0.00%	S	F	
392	392	1,836.00	548.00	392	49,067.20	12-Sep-10	3.19%	H	F	
393	393	1,004.00	150.50	393	85,660.00	1-Jan-09	0.00%	S	F	
394	394	1,324.00	219.50	394	55,764.80	12-Sep-10	3.19%	H	F	
395	395	1,801.00	317.75	395	65,166.40	12-Sep-10	3.19%	H	F	
396	396	1,648.00	281.00	396	72,720.00	1-Jan-09	0.00%	S	F	T 2/2/10
397	397	1,664.00	510.25	397	58,552.00	12-Sep-10	3.19%	H	F	
398	398	1,855.25	454.50	398	52,291.20	12-Sep-10	9.97%	H	F	
399	399	1,664.00	322.50	399	65,166.40	12-Sep-10	3.19%	H	F	

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		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Temporary	A = Added; T = Terminated
400	400	1,686.50	500.25	400	65,166.40	12-Sep-10	3.19%	H	F	
401	401	1,769.00	453.00	401	65,166.40	12-Sep-10	3.19%	H	F	
402	402	990.50	178.00	402	76,130.00	1-Jan-09	0.00%	S	F	
403	403	1,688.00	448.50	403	41,607.01	1-Jan-09	0.00%	H	F	
404	404	1,776.00	115.50	404	65,166.40	12-Sep-10	3.19%	H	F	
405	405	1,696.00	150.75	405	55,764.80	12-Sep-10	3.19%	H	F	
406	406	1,577.00	439.50	406	55,764.80	12-Sep-10	3.19%	H	F	
407	407	1,763.00	324.00	407	65,166.40	12-Sep-10	3.19%	H	F	
408	408	1,772.00	225.75	408	93,373.00	1-Jan-09	0.00%	S	F	
409	409	1,720.00	512.50	409	65,166.40	12-Sep-10	3.19%	H	F	
410	410	1,752.00	283.25	410	55,764.80	12-Sep-10	3.19%	H	F	
411	411	1,598.00	197.50	411	55,764.80	12-Sep-10	3.19%	H	F	
412	412	1,658.00	401.75	412	65,166.40	12-Sep-10	7.04%	H	F	
413	413	1,686.25	180.50	413	127,000.00	20-Jun-10	29.59%	S	F	
414	414	1,772.00	381.25	414	65,166.40	12-Sep-10	3.19%	H	F	
415	415	1,797.50	194.00	415	66,420.00	1-Jan-09	0.00%	S	F	
416	416	1,728.00	262.50	416	65,166.40	12-Sep-10	3.19%	H	F	
417	417	1,564.00	454.50	417	84,423.00	1-Jan-09	0.00%	S	F	
418	418	1,772.00	231.00	418	65,166.40	12-Sep-10	3.19%	H	F	

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		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Ttemporary	A = Added; T = Terminated
419	419	1,732.00	372.25	419	55,078.40	12-Sep-10	6.47%	H	F	
420	420	1,840.00	42.00	420	43,687.01	12-Sep-10	5.00%	H	F	
421	421	1,732.00	96.00	421	48,401.60	12-Sep-10	10.02%	H	F	
422	422	1,792.00	165.25	422	84,423.00	1-Jan-09	0.00%	S	F	
423	423	1,736.00	459.50	423	84,423.00	17-Jan-10	3.05%	S	F	
424	424	1,756.00	290.50	424	65,166.40	12-Sep-10	3.19%	H	F	
425	425	1,564.00	282.50	425	49,067.20	12-Sep-10	3.19%	H	F	
426	426	1,737.00	94.50	426	55,764.80	12-Sep-10	3.19%	H	F	
427	427	1,819.50	614.00	427	62,836.80	12-Sep-10	7.43%	H	F	
428	428	1,510.50	534.50	428	76,220.00	6-Jun-10	3.00%	S	F	
429	429	1,762.00	341.00	429	67,354.00	18-Jul-10	7.15%	S	F	
430	430	1,707.00	560.00	430	55,078.40	12-Sep-10	3.20%	H	F	
431	431	1,780.00	387.00	431	55,078.40	12-Sep-10	3.20%	H	F	
432	432	1,716.00	322.25	432	84,423.00	17-Jan-10	3.05%	S	F	
433	433	114.00	23.00	433	58,552.00	12-Sep-10	3.19%	H	F	
434	434	1,556.00	444.00	434	61,565.00	18-Jul-10	6.22%	S	F	
435	435	1,695.25	265.75	435	58,552.00	12-Sep-10	3.19%	H	F	
436	436	1,788.00	406.75	436	74,634.00	29-Aug-10	11.39%	S	F	
437	437	1,784.00	384.25	437	65,166.40	12-Sep-10	3.19%	H	F	

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**Employee Payroll Information
For the Twelve Months Ended October 31, 2010**

Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Ttemporary	A = Added; T = Terminated
438	438	1,706.00	570.50	438	65,166.40	12-Sep-10	3.19%	H	F	
439	439	1,760.50	277.75	439	65,166.40	12-Sep-10	3.19%	H	F	
440	440	1,652.00	449.00	440	65,166.40	12-Sep-10	3.19%	H	F	
441	441	1,664.50	299.50	441	65,166.40	12-Sep-10	3.19%	H	F	
442	442	1,724.00	489.00	442	37,960.00	1-Jan-09	0.00%	H	F	
443	443	304.00	275.50	443	77,308.00	1-Aug-10	6.09%	S	F	
444	444	1,767.00	109.50	444	65,166.40	12-Sep-10	3.19%	H	F	
445	445	1,712.00	253.50	445	55,078.40	12-Sep-10	3.20%	H	F	
446	446	1,722.50	297.50	446	65,166.40	12-Sep-10	3.19%	H	F	
447	447	1,734.25	112.75	447	55,078.40	12-Sep-10	3.20%	H	F	
448	448	132.00	16.25	448	49,067.20	12-Sep-10	3.19%	H	F	
449	449	1,781.00	524.00	449	67,354.00	1-Jan-09	0.00%	S	F	
450	450	1,592.00	164.00	450	65,166.40	12-Sep-10	3.19%	H	F	
451	451	1,805.50	726.75	451	55,764.80	12-Sep-10	3.19%	H	F	
452	452	1,620.00	388.00	452	65,166.40	12-Sep-10	3.19%	H	F	
453	453	1,728.50	116.00	453	55,764.80	12-Sep-10	3.19%	H	F	
454	454	1,682.00	485.50	454	55,764.80	12-Sep-10	3.19%	H	F	
455	455	1,734.00	102.00	455	55,764.80	12-Sep-10	3.19%	H	F	
456	456	1,832.00	242.00	456	109,957.00	1-Jan-09	0.00%	S	F	

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Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Ttemporary	A = Added; T = Terminated
457	457	1,708.00	251.00	457	77,770.00	1-Jan-09	0.00%	S	F	
458	458	1,663.50	201.25	458	52,291.20	12-Sep-10	9.97%	H	F	
459	459	1,650.50	355.75	459	55,764.80	12-Sep-10	3.19%	H	F	
460	460	1,768.00	302.25	460	55,764.80	12-Sep-10	6.43%	H	F	
461	461	1,633.00	565.50	461	65,166.40	12-Sep-10	3.19%	H	F	
462	462	1,736.00	222.00	462	79,860.00	1-Jan-09	0.00%	S	F	
463	463	1,782.00	459.50	463	65,166.40	12-Sep-10	3.19%	H	F	
464	464	1,761.50	329.50	464	55,764.80	12-Sep-10	3.19%	H	F	
465	465	1,699.00	461.00	465	63,148.80	1-Jan-09	0.00%	H	F	T 4/2/10
466	466	1,863.50	455.25	466	48,039.99	1-Jan-09	0.00%	H	F	
467	467	1,728.00	452.00	467	64,958.40	1-Jan-09	0.00%	H	F	
468	468	1,716.00	410.75	468	65,166.40	12-Sep-10	3.19%	H	F	
469	469	1,613.50	242.25	469	76,220.00	6-Jun-10	3.00%	S	F	
470	470	1,717.00	367.75	470	36,945.00	1-Jan-09	0.00%	H	F	
471	471	1,597.00	429.50	471	65,166.40	12-Sep-10	3.19%	H	F	
472	472	1,728.00	450.00	472	103,968.00	10-Oct-10	6.09%	S	F	
473	473	1,164.00	64.75	473	65,166.40	12-Sep-10	3.19%	H	F	
474	474	412.00	63.50	474	65,166.40	12-Sep-10	3.19%	H	F	
475	475	1,498.50	435.50	475	81,923.00	18-Jul-10	6.09%	S	F	

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Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Ttemporary	A = Added; T = Terminated
476	476	1,731.50	114.25	476	115,148.00	10-Oct-10	5.95%	S	F	
477	477	1,034.00	273.00	477	65,166.40	12-Sep-10	7.04%	H	F	
478	478	1,652.00	317.00	478	52,291.20	12-Sep-10	9.97%	H	F	
479	479	1,739.50	133.75	479	58,552.00	12-Sep-10	3.19%	H	F	
480	480	1,766.00	485.75	480	65,166.40	12-Sep-10	3.19%	H	F	
481	481	1,739.00	543.75	481	55,078.40	12-Sep-10	3.20%	H	F	
482	482	1,767.00	453.50	482	84,423.00	18-Jul-10	5.03%	S	F	
483	483	1,758.75	528.75	483	84,423.00	17-Jan-10	3.05%	S	F	
484	484	1,711.50	729.00	484	81,275.00	1-Jan-09	0.00%	S	F	
485	485	1,692.00	255.50	485	79,910.00	1-Jan-09	0.00%	S	F	T 9/18/10
486	486	1,708.00	274.50	486	55,078.40	12-Sep-10	3.20%	H	F	
487	487	1,773.00	489.75	487	36,945.00	1-Jan-09	0.00%	H	F	
488	488	1,748.00	325.50	488	49,067.20	12-Sep-10	3.19%	H	F	
489	489	1,776.00	354.75	489	49,067.20	12-Sep-10	3.19%	H	F	
490	490	1,678.00	416.50	490	84,423.00	1-Jan-09	0.00%	S	F	
491	491	1,653.00	438.50	491	96,261.00	1-Jan-09	0.00%	S	F	
492	492	1,784.00	92.75	492	65,166.40	12-Sep-10	3.19%	H	F	
493	493	1,730.00	291.50	493	65,166.40	12-Sep-10	3.19%	H	F	
494	494	1,771.50	329.00	494	84,423.00	1-Jan-09	0.00%	S	F	

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		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Ttemporary	A = Added; T = Terminated
495	495	1,694.50	184.00	495	55,764.80	12-Sep-10	3.19%	H	F	
496	496	1,652.00	312.75	496	67,354.00	18-Jul-10	7.15%	S	F	
497	497	662.50	307.75	497	47,590.40	12-Sep-10	6.72%	H	F	
498	498	1,766.25	119.75	498	65,166.40	12-Sep-10	3.19%	H	F	
499	499	1,716.00	354.00	499	65,166.40	12-Sep-10	3.19%	H	F	
500	500	1,408.00	247.50	500	58,552.00	12-Sep-10	3.19%	H	F	
501	501	1,621.00	263.00	501	54,038.40	1-Jan-09	0.00%	H	F	T 7/2/10
502	502	1,701.50	570.75	502	55,078.40	12-Sep-10	3.20%	H	F	
503	503	1,696.00	487.50	503	47,590.40	12-Sep-10	6.72%	H	F	
504	504	1,739.50	411.00	504	65,166.40	12-Sep-10	3.19%	H	F	
505	505	1,546.50	222.75	505	55,078.40	12-Sep-10	3.20%	H	F	
506	506	1,694.00	293.00	506	65,166.40	12-Sep-10	7.04%	H	F	
507	507	1,708.00	292.50	507	49,067.20	12-Sep-10	3.19%	H	F	
508	508	1,289.00	108.50	508	75,897.00	1-Aug-10	6.09%	S	F	
509	509	1,720.00	275.50	509	84,423.00	18-Jul-10	6.14%	S	F	
510	510	1,742.00	530.00	510	55,764.80	12-Sep-10	3.19%	H	F	
511	511	1,325.00	200.50	511	84,360.00	1-Jan-09	0.00%	S	F	
512	512	1,809.50	231.50	512	49,067.20	12-Sep-10	3.19%	H	F	
513	513	1,197.00	355.75	513	55,764.80	12-Sep-10	3.19%	H	F	

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For the Twelve Months Ended October 31, 2010**

Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Ttemporary	A = Added; T = Terminated
514	514	1,560.00	358.00	514	65,166.40	12-Sep-10	3.19%	H	F	
515	515	1,316.00	204.75	515	65,166.40	12-Sep-10	3.19%	H	F	
516	516	1,744.00	170.00	516	52,291.20	12-Sep-10	9.97%	H	F	
517	517	1,773.50	242.00	517	84,423.00	18-Jul-10	5.74%	S	F	
518	518	1,823.00	205.25	518	106,754.00	17-Jan-10	3.00%	S	F	
519	519	1,688.00	347.25	519	55,764.80	12-Sep-10	3.19%	H	F	
520	520	1,730.00	195.25	520	65,166.40	12-Sep-10	3.19%	H	F	
521	521	1,764.00	579.50	521	36,945.00	1-Jan-09	0.00%	H	F	
522	522	1,736.00	208.50	522	76,541.00	18-Jul-10	5.65%	S	F	
523	523	1,760.00	178.75	523	55,764.80	12-Sep-10	3.19%	H	F	
524	524	1,705.00	534.00	524	65,166.40	12-Sep-10	3.19%	H	F	
525	525	1,724.00	414.25	525	84,423.00	1-Jan-09	0.00%	S	F	
526	526	1,758.00	148.50	526	81,349.00	18-Jul-10	6.09%	S	F	
527	527	1,744.00	180.50	527	117,060.00	1-Jan-09	0.00%	S	F	T 8/3/10
528	528	1,685.00	792.75	528	131,764.00	18-Jul-10	6.09%	S	F	T 8/3/10
529	529	1,797.00	306.75	529	60,361.60	12-Sep-10	5.11%	H	F	
530	530	1,764.00	264.25	530	59,259.20	12-Sep-10	11.03%	H	F	
531	531	1,674.00	356.00	531	65,166.40	12-Sep-10	3.19%	H	F	
532	532	1,754.00	199.50	532	65,166.40	12-Sep-10	3.19%	H	F	

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Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Ttemporary	A = Added; T = Terminated
533	533	1,735.00	221.75	533	81,275.00	1-Jan-09	0.00%	S	F	
534	534	1,788.00	481.75	534	84,423.00	1-Jan-09	0.00%	S	F	
535	535	1,704.00	502.75	535	65,166.40	12-Sep-10	3.19%	H	F	
536	536	1,753.00	534.50	536	53,393.60	12-Sep-10	-15.45%	H	F	
537	537	1,795.00	160.25	537	77,500.00	6-Jun-10	22.73%	S	F	
538	538	1,756.00	430.50	538	65,166.40	12-Sep-10	3.19%	H	F	
539	539	1,781.00	296.50	539	87,300.00	1-Jan-09	0.00%	S	F	
540	540	1,778.25	490.50	540	49,067.20	26-Sep-10	6.41%	H	F	
541	541	1,867.50	391.00	541	47,590.40	12-Sep-10	6.72%	H	F	
542	542	1,813.50	155.75	542	65,166.40	12-Sep-10	3.19%	H	F	
543	543	1,819.50	635.00	543	36,945.00	1-Jan-09	0.00%	H	F	
544	544	1,710.00	542.50	544	65,166.40	12-Sep-10	3.19%	H	F	
545	545	1,701.00	576.50	545	51,646.40	12-Sep-10	17.40%	H	F	
546	546	1,836.50	485.00	546	81,275.00	17-Jan-10	2.11%	S	F	
547	547	1,800.00	375.25	547	51,646.40	12-Sep-10	10.11%	H	F	
548	548	1,780.00	612.50	548	65,166.40	12-Sep-10	3.19%	H	F	
549	549	1,852.00	436.75	549	65,166.40	12-Sep-10	3.19%	H	F	
550	550	1,864.00	218.75	550	55,764.80	12-Sep-10	3.19%	H	F	
551	551	1,748.00	469.75	551	84,423.00	1-Jan-09	0.00%	S	F	

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For the Twelve Months Ended October 31, 2010**

Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Ttemporary	A = Added; T = Terminated
552	552	1,720.00	346.25	552	60,361.60	12-Sep-10	5.11%	H	F	
553	553	1,808.00	531.50	553	65,166.40	12-Sep-10	3.19%	H	F	
554	554	1,465.00	341.75	554	65,166.40	12-Sep-10	3.19%	H	F	
555	555	1,688.00	341.75	555	48,401.60	12-Sep-10	10.02%	H	F	
556	556	1,816.00	190.50	556	59,259.20	12-Sep-10	11.03%	H	F	
557	557	1,831.00	595.50	557	48,440.00	1-Jan-09	0.00%	H	F	
558	558	1,807.00	247.50	558	55,764.80	12-Sep-10	3.19%	H	F	
559	559	1,747.00	402.25	559	55,764.80	12-Sep-10	3.19%	H	F	
560	560	1,832.00	732.50	560	42,990.00	1-Jan-09	0.00%	H	F	
561	561	1,858.00	307.25	561	84,423.00	1-Jan-09	0.00%	S	F	
562	562	1,804.00	559.75	562	72,779.00	18-Jul-10	6.09%	S	F	T 10/23/10
563	563	1,842.00	511.50	563	65,166.40	12-Sep-10	3.19%	H	F	
564	564	1,816.00	464.25	564	55,764.80	12-Sep-10	3.19%	H	F	
565	565	1,859.00	611.75	565	26,713.44	1-Jan-09	0.00%	H	F	
566	566	1,774.00	469.00	566	39,253.76	8-Aug-10	24.62%	H	F	
567	567	1,832.00	269.00	567	33,417.28	27-Jul-10	6.09%	H	F	
568	568	1,487.00	443.25	568	33,417.28	27-Jul-10	6.09%	H	F	
569	569	1,786.00	392.00	569	39,752.96	1-Jan-09	0.00%	H	F	
570	570	1,376.00	489.00	570	54,080.00	12-Sep-10	17.28%	H	F	

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Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Ttemporary	A = Added; T = Terminated
571	571	1,795.25	375.75	571	68,609.00	15-Aug-10	29.45%	S	F	
572	572	1,582.25	248.75	572	84,423.00	1-Jan-09	0.00%	S	F	
573	573	1,500.00	408.75	573	55,764.80	12-Sep-10	3.19%	H	F	
574	574	1,378.00	470.25	574	47,590.40	12-Sep-10	6.72%	H	F	
575	575	1,814.00	440.50	575	65,166.40	12-Sep-10	3.19%	H	F	
576	576	1,772.00	253.00	576	47,590.40	12-Sep-10	6.72%	H	F	
577	577	1,767.50	107.50	577	46,904.00	12-Sep-10	6.62%	H	F	
578	578	380.00	113.50	578	47,590.40	26-Sep-10	6.72%	H	F	
579	579	1,784.75	639.25	579	46,030.40	12-Sep-10	3.22%	H	F	
580	580	1,876.00	443.50	580	36,379.20	2-May-10	3.00%	H	F	
581	581	1,872.00	19.00	581	63,345.00	2-May-10	3.00%	S	F	A 11/2/09
582	582	1,833.00	627.00	582	52,395.20	none	0.00%	H	F	A 11/2/09; T 3/17/10
583	583	1,861.00	510.00	583	35,884.16	9-May-10	3.00%	H	F	A 11/9/09
584	584	1,880.00	433.50	584	51,646.40	12-Sep-10	3.20%	H	F	A 11/9/09
585	585	1,919.00	484.00	585	41,776.80	16-May-10	3.00%	H	F	A 11/16/09
586	586	1,846.00	393.25	586	51,646.40	12-Sep-10	3.20%	H	F	A 11/16/09
587	587	1,852.00	325.75	587	46,030.40	12-Sep-10	3.22%	H	F	A 11/16/09
588	588	743.50	146.25	588	51,646.40	12-Sep-10	3.20%	H	F	A 11/23/09

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		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Ttemporary	A = Added; T = Terminated
589	589	1,840.00	687.00	589	51,646.40	12-Sep-10	3.20%	H	F	A 12/7/09
590	590	1,768.00	504.00	590	51,646.40	12-Sep-10	3.20%	H	F	A 12/8/09
591	591	1,825.00	278.25	591	51,646.40	12-Sep-10	3.20%	H	F	A 12/8/09
592	592	1,814.00	420.00	592	41,776.80	25-Jul-10	3.00%	H	F	A 1/25/10
593	593	1,700.00	335.50	593	51,646.40	12-Sep-10	3.20%	H	F	A 3/1/10
594	594	1,712.00	358.50	594	46,030.40	12-Sep-10	3.22%	H	F	A 4/12/10
595	595	1,472.00	460.75	595	51,646.40	12-Sep-10	3.20%	H	F	A 4/12/10
596	596	1,328.00	281.75	596	46,030.40	12-Sep-10	3.20%	H	F	A 4/19/10
597	597	1,064.00	198.75	597	46,030.40	12-Sep-10	3.20%	H	F	A 5/3/10
598	598	1,091.50	286.00	598	52,915.20	none	0.00%	H	F	A 5/17/10
599	599	1,032.00	173.50	599	45,406.40	12-Sep-10	3.20%	H	F	A 5/24/10; T 10/26/10
600	600	960.00	163.25	600	46,030.40	12-Sep-10	3.20%	H	F	A 5/24/10
601	601	856.00	64.75	601	46,030.40	12-Sep-10	3.20%	H	F	A 5/27/10
602	602	824.00	192.75	602	46,030.40	12-Sep-10	3.20%	H	F	A 6/1/10
603	603	827.00	199.00	603	46,030.40	12-Sep-10	3.20%	H	F	A 6/2/10
604	604	808.00	66.00	604	46,030.40	12-Sep-10	3.20%	H	F	A 6/3/10
605	605	788.00	99.50	605	46,030.40	12-Sep-10	3.20%	H	F	A 6/4/10
606	606	780.00	152.50	606	28,496.00	none	0.00%	H	F	A 6/7/10

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-28

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Big Rivers Electric Corporation

Case No. 2011-00036

**Employee Payroll Information
For the Twelve Months Ended October 31, 2010**

Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Ttemporary	A = Added; T = Terminated
607	607	792.00	144.50	607	46,030.40	12-Sep-10	3.20%	H	F	A 6/7/10
608	608	804.00	90.00	608	46,030.40	12-Sep-10	3.20%	H	F	A 6/8/10
609	609	708.00	164.00	609	46,030.40	12-Sep-10	3.20%	H	F	A 6/9/10
610	610	272.00	11.00	610	46,030.40	12-Sep-10	3.20%	H	F	A 6/10/10
611	611	738.00	181.00	611	46,030.40	12-Sep-10	3.20%	H	F	A 6/11/10
612	612	776.00	86.75	612	44,595.20	none	0.00%	H	F	A 6/14/10; T 8/2/10
613	613	748.00	159.00	613	46,030.40	12-Sep-10	3.20%	H	F	A 6/15/10
614	614	735.00	79.00	614	46,030.40	12-Sep-10	3.20%	H	F	A 6/17/10
615	615	713.00	159.50	615	46,030.40	12-Sep-10	3.20%	H	F	A 6/21/10
616	616	704.00	148.50	616	46,030.40	12-Sep-10	3.20%	H	F	A 6/24/10
617	617	660.00	123.00	617	46,030.40	12-Sep-10	3.20%	H	F	A 6/28/10
618	618	656.00	72.00	618	45,129.00	none	0.00%	S	F	A 7/19/10
619	619	376.00	58.00	619	76,000.00	none	0.00%	S	F	A 7/30/10
620	620	352.00	31.25	620	80,000.00	none	0.00%	S	F	A 8/9/10
621	621	312.00	25.75	621	46,030.40	12-Sep-10	3.20%	H	F	A 8/16/10
622	622	284.00	49.50	622	60,361.60	12-Sep-10	3.20%	H	F	A 8/23/10
623	623	276.00	67.75	623	51,646.40	12-Sep-10	3.20%	H	F	A 8/30/10
624	624	296.00	0.00	624	112,000.00	none	0.00%	S	F	A 9/1/10

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-28

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Big Rivers Electric Corporation

Case No. 2011-00036

**Employee Payroll Information
For the Twelve Months Ended October 31, 2010**

Line No.	Employee Identification	Actual Hours		Employee Identification	Wage Information (c)		Percentage Increase Granted (d)	Employee Classification and Information (e)		
		Regular (a)	Overtime (b)		Rate (\$ / year)	Date of Last Increase		S = Salaried; H = Hourly	F = Full-time; P = Part-time; T = Temporary	A = Added; T = Terminated
625	625	1,821.00	609.25	625	46,030.40	none	0.00%	H	F	A 9/1/10
626	626	1,792.00	525.50	626	63,500.00	none	0.00%	S	F	A 9/1/10
627	627	1,848.00	258.00	627	44,595.00	12-Sep-10	3.20%	H	F	A 9/7/10
628	628	1,844.00	182.50	628	93,373.00	none	0.00%	S	F	T 7/30/10
629	629	1,864.50	508.50	629	39,752.96	none	0.00%	H	F	T 8/20/10
630	630	1,772.00	495.00	630	68,662.00	1-Apr-10	5.00%	S	F	T 9/11/10
631	631	1,768.00	313.00	631	62,761.00	1-Apr-10	5.00%	S	F	T 9/3/10
632	632	1,835.00	383.00	632	60,301.00	3-Jan-10	3.00%	S	F	T 3/14/10
633	Total	1,035,958.45	151,058.75							

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-28

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BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 29)** *Provide the following payroll tax information:*

2

3 *a. The base wages and salaries used to calculate the taxes, with an*
4 *explanation of how the base wages and salaries were determined; and*

5 *b. The tax rates in effect at test-year-end.*

6

7 **Response)** The base wages and salaries for the test year (the 12 months ended October 31,
8 2010) used to calculate payroll taxes are as follows:

9

10 FICA -

Wages and Benefits subject to FICA are:

Gross Wages	\$45,520,171.19
Taxable Group Term Life Insurance Premium	99,338.36
Taxable Per Diem	2,316.33
Personal Use of Company Vehicle	65,825.72
Commute Fee for Use of Company Vehicle	6,987.00
Travel Accident Insurance Premium	768.06
Employee and Employer Contributions to Non- Qualified Deferred Compensation Program	78,644.24

The following are excluded from FICA tax:

Employee Cafeteria Plan Contribution	\$1,011,924.70
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11

12 The Social Security tax rate in effect at test-year-end on the first \$106,800.00 of taxable
13 wages and benefits was 6.20% and the Medicare tax rate was 1.45% on all taxable
14 wages and benefits.

15

16 Federal Unemployment Tax -

17 The first \$7,000.00 of wages paid less employee cafeteria contributions are subject to
18 the rate of 0.8% (6.2% less credit of 5.4%) at test-year-end.

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 State Unemployment Tax -

2 The first \$8,000.00 of all wages paid is subject to the Big Rivers' rate of 1.05% at test-
3 year-end.

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6 **Witness)** Mark A. Hite

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BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 30)** *Provide a schedule of all employee benefits available to Big Rivers'*
2 *employees. Include the number of employees at test-year-end covered under each benefit,*
3 *the test-year-end actual cost of each benefit, the amount of the cost capitalized, the amount*
4 *of the cost expensed, and the account numbers in which the capitalized or expensed costs*
5 *were recorded.*

6

7 **Response)** Please see the attached schedule entitled Employee Benefits.

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10 **Witness)** James V. Haner and Mark A. Hite

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Big Rivers Electric Corporation
Case No. 2011-00036
Employee Benefits
For Test Year Ended October 31, 2010

	401k/Def Comp (a)	Dental Expense (b)	Life Ins Expense (c)	Long Term Disability (d)	Medical Expense (e)	Other (f)	Ret Med (g)	PR Tax (h)	Retirement (i)	Workers' Compensation (j)
Number of Participants	586	587	611	605	576		611	611	581	611
Account Number										
107	18,165.81	5,255.20	3,248.39	2,985.73	83,932.60	0.00	28,880.59	49,817.81	111,680.58	4,926.18
108.8	1,061.50	449.48	207.01	273.43	7,163.40	0.00	619.40	3,124.52	9,994.41	1,218.61
Total Capitalized	19,227.31	5,704.68	3,455.40	3,259.16	91,096.00	0.00	29,499.99	52,942.33	121,674.99	6,144.79
183	413.06	148.86	91.29	121.66	2,446.65	0.00	1,111.21	1,250.10	4,230.40	31.45
184.2	479.89	204.66	88.72	108.75	3,139.41	0.00	215.94	1,061.38	3,923.99	429.83
184.3	448.58	187.72	82.27	98.97	2,888.04	0.00	197.42	976.34	3,674.89	399.96
184.339	21.49	8.87	3.86	4.74	135.01	0.00	9.10	46.10	209.46	19.07
184.375	60.36	25.30	10.89	13.61	390.32	0.00	26.57	133.90	514.02	53.47
426	64.73	14.83	10.98	13.68	240.53	0.00	69.80	139.42	476.63	3.61
434	0.00	0.00	0.00	0.00	0.00	0.00	7,476,583.44	0.00	0.00	0.00
500	103,827.79	24,845.26	27,552.20	23,980.72	370,165.15	660,051.86	29,229.20	289,240.35	385,951.07	11,741.32
501	80,410.30	19,340.44	21,649.89	18,631.42	293,179.77	97,426.33	18,351.38	244,481.55	294,098.78	9,287.02
502	170,363.95	40,976.69	45,753.99	39,553.69	614,035.33	655,905.47	39,086.48	516,104.26	623,787.36	19,676.12
505	91,100.88	21,911.83	24,445.92	21,165.47	322,291.91	130,311.41	20,938.14	277,356.88	333,688.86	10,521.91
506	22,104.96	5,371.09	5,634.40	5,082.07	79,599.04	22,271.37	8,708.31	60,787.59	95,448.86	2,359.07
510	85,745.26	20,623.67	22,997.62	19,929.45	298,621.56	122,222.49	19,728.40	241,046.76	314,140.74	9,903.32
511	22,708.18	5,463.62	6,144.96	5,240.42	81,307.03	24,172.83	5,126.56	65,216.95	82,869.53	2,624.08
512	172,049.86	41,392.04	46,096.82	40,025.61	614,619.92	680,065.87	39,672.62	507,296.98	630,617.91	19,879.16
513	33,745.39	8,117.72	8,957.73	7,908.92	120,577.62	55,367.76	7,932.13	103,297.79	124,189.79	3,899.26
514	4,827.32	1,161.53	1,278.51	1,133.21	17,248.20	2,427.33	1,139.39	13,710.43	17,781.06	557.91
553	1,919.66	461.64	533.14	433.60	6,859.31	709.42	409.02	5,544.12	6,924.28	222.00
555	221,918.99	38,110.43	43,213.27	34,921.68	567,812.51	18,766.50	47,851.03	504,138.01	588,469.30	29,121.57

Case No. 2011-00036

Witness: James V. Haner and Mark A. Hite

Attachment for Item PSC 1-30

Page 1 of 2

Big Rivers Electric Corporation
Case No. 2011-00036
Employee Benefits
For Test Year Ended October 31, 2010

	401k/Def Comp (a)	Dental Expense (b)	Life Ins Expense (c)	Long Term Disability (d)	Medical Expense (e)	Other (f)	Ret Med (g)	PR Tax (h)	Retirement (i)	Workers' Compensation (j)
560	14,007.45	3,375.98	2,372.66	3,092.72	57,895.41	22,067.02	36,247.65	33,998.05	219,827.93	1,957.70
561	20,158.47	6,243.09	3,614.93	4,538.53	105,721.78	33,544.90	55,882.90	53,146.48	327,020.53	1,200.12
562	8,017.70	4,163.62	1,715.76	2,081.88	66,876.63	15,268.36	11,718.42	24,007.80	149,206.93	8,359.11
563	3,156.95	1,649.10	643.04	824.09	26,486.12	5,755.78	3,746.72	9,133.22	63,972.31	2,446.45
566	3,194.89	2,400.04	898.94	1,083.75	39,918.93	8,779.47	16,878.17	12,588.14	80,532.33	1,198.70
568	10,537.60	2,841.20	1,868.32	2,422.51	47,991.64	17,063.27	27,324.43	25,487.21	170,393.29	988.54
569	5.55	2.32	1.05	1.24	35.53	5.81	2.51	11.54	85.67	4.43
570	21,994.50	8,880.09	4,115.58	4,959.55	143,917.54	37,957.69	28,282.27	59,990.56	355,270.04	18,570.86
571	15,632.47	6,897.47	3,262.78	4,016.76	113,117.26	27,736.81	18,988.39	41,805.71	277,397.95	13,765.35
573	714.08	347.72	144.95	169.89	5,450.31	855.50	741.20	1,797.39	11,941.08	547.83
908	9,452.10	2,629.68	1,661.19	2,086.80	44,665.51	14,472.79	24,235.59	22,892.15	128,927.32	483.21
920	278,776.78	70,444.94	60,424.84	60,654.76	1,131,050.19	644,063.02	394,727.80	679,768.25	2,276,571.66	22,747.16
925	0.00	0.00	0.00	0.00	0.00	27,509.02	0.00	0.00	0.00	0.00
926	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,136.33	0.00
935	1,167.81	444.66	222.67	307.49	7,055.83	1,289.69	569.87	3,217.00	16,479.21	1,201.09
Total Expensed	1,399,027.00	338,686.11	335,493.17	304,607.64	5,185,739.99	3,326,067.77	8,335,732.06	3,799,672.41	7,605,759.51	194,200.68
Total	1,418,254.31	344,390.79	338,948.57	307,866.80	5,276,835.99	3,326,067.77	8,365,232.05	3,852,614.74	7,727,434.50	200,345.47

Case No. 2011-00036

Witness: James V. Haner and Mark A. Hite

Attachment for Item PSC 1-30

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 31)** *Provide detailed descriptions of all early retirement plans or other staff*
2 *reduction programs Big Rivers has offered or intends to offer its employees. Include all*
3 *cost-benefit analyses associated with these programs.*

4

5 **Response)** Big Rivers has not offered an early retirement plan or other staff reduction
6 programs since 1998. Big Rivers is not contemplating offering such programs to its
7 employees.

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10 **Witness)** James V. Haner

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BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 32)** *Provide a copy of all current labor contracts and the most recent labor*
2 *contracts previously in effect.*

3

4 **Response)** Copies of Big Rivers' labor agreements with IBEW Local 1701, dated July 17,
5 2009, October 15, 2008, and April 15, 2008, are provided on the CD accompanying these
6 responses.

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9 **Witness)** James V. Haner

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BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 33)** *Provide each group medical insurance policy that Big Rivers currently*
2 *maintains.*

3

4 **Response)** The National Rural Electric Cooperative Association ("NRECA") Medical PPO
5 Plan and the NRECA Dental Plan descriptions are provided on the CD accompanying these
6 responses.

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9 **Witness)** James V. Haner

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BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 34)** *List separately the budgeted and actual numbers of full-time and part-time*
2 *employees by employee group, by month and by year, for the test year and each of the three*
3 *previous calendar years.*

4
5 **Response)** Schedules are attached showing the budgeted and actual numbers of employees,
6 by month and by year, for the test year and the years 2007, 2008, and 2009.

7
8
9 **Witness)** James V. Haner

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Big Rivers Electric Corporation

Case No. 2011-00036

Actual Employee Count by Employee Group

For the Test Year Ending October 31, 2010 Actual

Employee Classification	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
Bargaining - Full-time	350	348	348	348	348	348	351	365	362	364	365	364
Salaried - Full-Time	247	249	250	250	249	249	249	251	252	249	249	247
Salaried - Temporary	0	0	0	0	0	0	0	0	0	0	0	0

For the Calendar Year Ending December 31, 2009 Actual

Employee Classification	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Bargaining - Full-time	28	27	26	26	26	26	340	341	345	346	350	348
Salaried - Full-Time	88	87	87	86	86	85	239	242	242	242	247	249
Salaried - Temporary	5	5	5	5	5	5	1	0	0	0	0	0

For the Calendar Year Ending December 31, 2008 Actual

Employee Classification	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Bargaining - Full-time	28	28	28	28	28	28	28	29	29	28	28	28
Salaried - Full-Time	86	87	87	87	87	87	87	87	87	88	88	88
Salaried - Temporary	3	3	3	3	4	4	4	4	4	5	5	5

For the Calendar Year Ending December 31, 2007 Actual

Employee Classification	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Bargaining - Full-time	26	26	26	26	27	28	28	28	28	28	28	28
Salaried - Full-Time	79	79	79	80	81	83	84	84	84	84	85	85
Salaried - Temporary	1	1	1	1	3	3	3	3	3	3	3	3

Case No. 2011-00036

Witness: James V. Haner

Attachment for Item PSC 1-34 - Actual

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Big Rivers Electric Corporation												
Case No. 2011-00036												
Budgeted Employee Count by Employee Group												
For the Test Year Ending October 31, 2010 Budget												
Employee Classification	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
Bargaining - Full-time	353	353	357	359	359	359	359	359	359	359	359	359
Salaried - Full-Time	249	249	263	263	263	264	264	264	266	267	267	267
Salaried - Temporary	0	0	0	0	0	0	0	0	0	0	0	0
For the Calendar Year Ending December 31, 2009 Budget												
Employee Classification	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Bargaining - Full-time	26	26	26	26	26	26	340	342	349	353	353	353
Salaried - Full-Time	87	87	87	86	86	86	239	241	247	249	249	249
Salaried - Temporary	5	5	5	5	5	5	0	0	0	0	0	0
For the Calendar Year Ending December 31, 2008 Budget												
Employee Classification	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Bargaining - Full-time	27	27	27	27	27	27	27	27	27	27	27	27
Salaried - Full-Time	89	89	89	89	89	89	89	89	89	89	89	89
Salaried - Temporary	3	3	3	3	3	3	3	3	3	3	3	3
For the Calendar Year Ending December 31, 2007 Budget												
Employee Classification	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Bargaining - Full-time	26	26	26	26	26	26	26	26	26	26	26	26
Salaried - Full-Time	84	84	84	84	84	84	84	84	84	84	84	84
Salaried - Temporary	2	2	2	2	2	2	1	1	1	1	1	1

Case No. 2011-00036

Witness: James V. Haner

Attachment for Item PSC 1-34 - Budget

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BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 35)** *Provide a copy of all wage, compensation, and employee benefits studies,*
2 *analyses, or surveys conducted within the past five years or that are currently utilized by Big*
3 *Rivers.*

4

5 **Response)** Attached hereto are copies of:

6

- 7 1. 2010 Report of the Tri-State Business Group on Health of Evansville,
8 Indiana, on an employer benefit plan and health care cost survey conducted
9 by them in collaboration with the Evansville-Area Human Resource
10 Association;
- 11 2. 2009 Statistical Summary of benefit plan provisions prepared by Towers
12 Watson from its proprietary COMPARISON database;
- 13 3. Report of Watson Wyatt on market comparison results of a benchmarking
14 study completed by them in April 2008;
- 15 4. Summary statistics of 2010 G&T Managers' Association compensation
16 survey prepared by NRECA's National Consulting Group; and
- 17 5. August 2009 correspondence from NRECA's National Consulting Group
18 reporting the results of their review of the CEO position at Big Rivers.

19

20

21 **Witness)** James V. Haner

22

23

24

25

26

27

Big Rivers Electric Corporation

Case No. 2011-00036

**Pension Costs by Account Number and Title
For the Test Year Ended October 31, 2010**

Account Number (a)	Account Title (b)	Pension Costs (c)
107	Construction Work in Progress	83,567.76
108.8	Retirement Work in Progress	9,994.41
183	Prelim Survey & Investigation Charges	4,230.40
184.2	Transportation Expense - Other	3,923.99
184.3	Transportation Expense - Vehicle 1	3,674.89
184.339	Transportation Expense - Vehicle 103	209.46
184.375	Transportation Expense - Vehicle 275	514.02
426	Donations	256.51
500	Operations Supv and Engineering	11,635.76
506	Misc Steam Power Expense	14,084.53
555	Purchased Power - SEPA	35,294.32
560	Operations Supv and Engineering - Lines	118,192.60
561	Load Dispatching	175,825.92
562	Station Expenses	80,222.55
563	Overhead Line Expenses	34,395.15
566	Misc Transmission Expense - Lines	43,298.79
568	Maint Supv and Engineering - Lines	91,613.40
569	Maintenance Structures	46.26
570	Maintenance Station Equipment	191,014.27
571	Maintenance Overhead Lines	149,145.65
573	Maintenance Misc Transmission Plant - Lines	6,420.18
908	Customer Assistance Expenses - Labor	69,318.82
920	Administrative and General Salaries	969,075.76
926	Employee Pensions and Benefits	9,213.34
935	Maint of General Plant - Labor	8,860.09
	Total	2,114,028.83

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-36c

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Big Rivers Electric Corporation

Case No. 2011-00036

Comparison of Pension Costs

**For the Calendar Years Ended December 31, 2005, December 31, 2006, December 31, 2007, December 31, 2008, and December 31, 2009
And for the Test Year Ended October 31, 2010**

"000s" Omitted

Line No.	Item (a)	Calendar Year Ended 12/31/2005		Calendar Year Ended 12/31/2006		Calendar Year Ended 12/31/2007		Calendar Year Ended 12/31/2008		Calendar Year Ended 12/31/2009		Test Year Ended October 31, 2010	
		Amount (b)	% Incr. (c)	Amount (b)	% Incr. (c)	Amount (b)	% Incr. (c)	Amount (d)	% Incr. (e)	Amount (f)	% Incr. (g)	Amount (h)	% Incr. (i)
1	Total Capitalized Pension Costs	64	n/a	50	-21.88%	57	14.00%	47	-17.54%	82	74.47%	97	18.29%
2	Total Expensed Pension Costs	1,060	n/a	1,081	1.98%	1,142	5.64%	1,068	-6.48%	2,270	112.55%	2,017	-11.15%
3	Total Pension Costs	1,124	n/a	1,131	0.62%	1,199	6.01%	1,115	-7.01%	2,352	110.94%	2,114	-10.12%

BIG RIVERS ELECTRIC CORPORATION
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March 18, 2011

- 1 **Item 36)** *Refer to Big Rivers' pension plan.*
2
3 *a. Provide a complete description of the financial reporting and rate-making*
4 *treatment of pension costs.*
5 *b. Provide the most recent actuarial report for pension costs.*
6 *c. Identify, by account number and title, all test year pension costs and*
7 *provide a detailed analysis showing how test year pension costs were*
8 *determined.*
9 *d. Provide a comparison of the cost of pensions during the test year and the*
10 *five previous calendar years. In this comparison, separate the amounts*
11 *that were capitalized from the amounts that were expensed.*

12
13 **Response)**

- 14 a. Pension benefits are considered payroll related overhead expenses and
15 functionalized to the appropriate RUS labor accounts based on RUS
16 accounting requirements. The pension benefit expense is reported on both
17 Big Rivers' RUS Form 12 and the annual audited Statement of Operations
18 as operation and maintenance expenses according to how labor and related
19 overheads are functionalized during the period. The accrued pension
20 benefit is recorded on the Balance Sheet as a noncurrent asset, current
21 liability, or noncurrent liability based on its funded status and in accordance
22 with SFAS No. 158 requirements. If the pension plan is overfunded the net
23 amount in excess of accrued pension benefits is recorded as a noncurrent
24 asset in RUS Account No.186 and reported on the Big Rivers' RUS Form
25 12 Balance Sheet as Other Deferred Debits, and reflected in Big Rivers'
26 audited Balance Sheet as Deferred Charges and Other. If the pension plan
27 is underfunded the accrued pension benefits are recorded as a current or

BIG RIVERS ELECTRIC CORPORATION
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1 noncurrent liability as appropriate. The current liability portion of accrued
2 pension benefits is recorded in RUS Account No. 232 and reported on both
3 Big Rivers' RUS Form 12 and annual audited Balance Sheets as Accounts
4 Payable. The noncurrent liability portion of accrued postretirement benefit
5 liability is recorded in RUS Account No. 228 and reported on Big Rivers'
6 RUS Form 12 Balance Sheet as Accumulated Operating Provisions and
7 Asset Retirement Obligations, and reflected in Big Rivers' audited Balance
8 Sheet as Other liabilities.

9 b. On the CD accompanying these responses are copies of Mercer's January
10 20, 2011 valuation reports entitled "Actuarial Valuation Report FAS 87
11 Expense for Fiscal Year Ending December 31, 2010" for the salaried and
12 bargaining employees' retirement plans.

13 c. Please see the attached schedule, Pension Costs by Account Number and
14 Title, for list of test year (12 months ended October 31, 2010) pension costs
15 (defined benefit plans). The test year pension costs were based on
16 calculations by Big Rivers' actuary, Mercer. A copy of the most recent
17 actuarial report is provided in Big Rivers' response to Item PSC 1-36b
18 above. The net periodic pension cost, as determined by Mercer, was
19 appropriately allocated to each eligible employee on a functional accounting
20 basis.

21 d. Please see the attached schedule, Comparison of Pension Costs. Note that
22 the defined benefit plan was closed to new participants shortly prior to
23 closing the Unwind Transaction and, therefore, covers only a small portion
24 of Big Rivers' employees.

25

26 **Witnesses)** Mark A. Hite – Subparts a., c., and d.

27 James V. Haner – Subpart b.

Big Rivers Electric Corporation

Case No. 2011-00036

**Pension Costs by Account Number and Title
For the Test Year Ended October 31, 2010**

Account Number (a)	Account Title (b)	Pension Costs (c)
107	Construction Work in Progress	83,567.76
108.8	Retirement Work in Progress	9,994.41
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184.375	Transportation Expense - Vehicle 275	514.02
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568	Maint Supv and Engineering - Lines	91,613.40
569	Maintenance Structures	46.26
570	Maintenance Station Equipment	191,014.27
571	Maintenance Overhead Lines	149,145.65
573	Maintenance Misc Transmission Plant - Lines	6,420.18
908	Customer Assistance Expenses - Labor	69,318.82
920	Administrative and General Salaries	969,075.76
926	Employee Pensions and Benefits	9,213.34
935	Maint of General Plant - Labor	8,860.09
	Total	2,114,028.83

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-36c

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Big Rivers Electric Corporation

Case No. 2011-00036

Comparison of Pension Costs

**For the Calendar Years Ended December 31, 2005, December 31, 2006, December 31, 2007, December 31, 2008, and December 31, 2009
And for the Test Year Ended October 31, 2010**

"000s" Omitted

Line No.	Item (a)	Calendar Year Ended 12/31/2005		Calendar Year Ended 12/31/2006		Calendar Year Ended 12/31/2007		Calendar Year Ended 12/31/2008		Calendar Year Ended 12/31/2009		Test Year Ended October 31, 2010	
		Amount (b)	% Incr. (c)	Amount (b)	% Incr. (c)	Amount (b)	% Incr. (c)	Amount (d)	% Incr. (e)	Amount (f)	% Incr. (g)	Amount (h)	% Incr. (i)
1	Total Capitalized Pension Costs	64	n/a	50	-21.88%	57	14.00%	47	-17.54%	82	74.47%	97	18.29%
2	Total Expensed Pension Costs	1,060	n/a	1,081	1.98%	1,142	5.64%	1,068	-6.48%	2,270	112.55%	2,017	-11.15%
3	Total Pension Costs	1,124	n/a	1,131	0.62%	1,199	6.01%	1,115	-7.01%	2,352	110.94%	2,114	-10.12%

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-36d

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BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
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Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 37)** *Refer to Big Rivers' post-retirement benefits other than pensions as*
2 *accounted for pursuant to SFAS No. 106.*

3
4 *a. State the date Big Rivers adopted SFAS No. 106.*

5 *b. Show the impact on Big Rivers' financial statements at the time of*
6 *adoption.*

7 *c. Provide a complete description of the financial reporting and rate-making*
8 *treatment of post-retirement benefits by Big Rivers.*

9 *d. Provide the most recent actuarial report for post-retirement benefits.*

10 *e. Identify, by account number and title, all test year post-retirement benefits*
11 *and provide a detailed analysis showing how test year post-retirement*
12 *costs were determined.*

13 *f. Provide a comparison of the cost of post-retirement benefits during the*
14 *test year and the five previous calendar years. In this comparison,*
15 *separate the amounts that were capitalized from the amounts that were*
16 *expensed.*

17
18 **Response)**

19 a. Big Rivers adopted SFAS No. 106 effective as of January 1, 1993.

20 b. At the time of adoption, SFAS No. 106 had the following impact on the
21 financial statements: Statement of Operations – postretirement benefit
22 expense other than pensions – \$798,070; Balance Sheet – accrued
23 postretirement benefit liability – \$798,070.

24 c. Postretirement benefits are considered payroll related overhead expenses
25 and functionalized to the appropriate RUS labor accounts based on RUS
26 accounting requirements. The postretirement benefit expense is reported on
27 both Big Rivers' RUS Form 12 and annual audited Statement of Operations

Case No. 2011-00036

Response to Item PSC 1-37

Witness: Mark A. Hite and James V. Haner

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BIG RIVERS ELECTRIC CORPORATION

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March 18, 2011

1 as operation and maintenance expenses according to how labor and related
2 overheads are functionalized during the period. The accrued postretirement
3 benefit liability is recorded on the Balance Sheet to current or noncurrent
4 liability accounts based on SFAS No. 158 requirements. The current
5 liability portion of accrued postretirement benefits is recorded in RUS
6 Account No. 232 and reported on both Big Rivers' RUS Form 12 and the
7 annual audited Balance Sheets as Accounts Payable. The noncurrent
8 liability portion of accrued postretirement benefit liability is recorded in
9 RUS Account No. 228 and reported on Big Rivers' RUS Form 12 Balance
10 Sheet as Accumulated Operating Provisions and Asset Retirement
11 Obligations, and reflected in Big Rivers' audited Balance Sheet as Other
12 liabilities.

13 d. The non-pension post-retirement benefit valuation results for the year
14 ending December 31, 2010, are presented in a January 20, 2011 letter and
15 exhibits thereto prepared by Mercer. A copy of the letter and exhibits is
16 attached.

17 e. Please see the attached schedule entitled Postretirement Benefits. Costs are
18 determined by using the SFAS 106 calculation performed by Big Rivers
19 Electric Corporation's actuary, Mercer. In December 2009 the full post-
20 retirement benefit cost of \$7,476,583.44 for the Western Kentucky Energy
21 Corporation (WKEC) employees that were transferred to Big Rivers at the
22 Unwind Closing was recorded in account 434 Extraordinary Income (based
23 on the information provided from Mercer). See Big Rivers' response to
24 Item PSC 1-37d above for additional information.

25 f. Please see the attached schedule entitled Comparison of Postretirement
26 Benefits. Note that no period shown on the schedule is representative of the
27 pro forma postretirement benefit cost for post-Unwind Big Rivers, while the

Case No. 2011-00036

Response to Item PSC 1-37

Witness: Mark A. Hite and James V. Haner

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BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

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March 18, 2011

1 labor/labor overhead pro forma adjustment proposed by Big Rivers in this
2 case does represent such anticipated cost

3

4

5 **Witnesses)** Mark A. Hite – Subparts a., b., c., e., and f.

6 James V. Haner – Subpart d.

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MERCER

462 South Fourth Street, Suite 1100
Louisville, KY 40202
502 561 4500 Fax 502 561 4700
www.mercer.com

January 20, 2011

Mr. James Haner
Manager of Human Resources
Big Rivers Electric Corporation
P.O. Box 24
Henderson, KY 42420

Subject:

**Nonpension Postretirement Benefit Valuation Results for the Fiscal Year
Ending December 31, 2010**

Dear Mr. Haner:

The purpose of this letter report is to provide you with the key cost calculations resulting from our valuation of the liabilities associated with the postretirement medical program sponsored by Big Rivers. These liabilities have been valued in accordance with our interpretation of Statements of Financial Accounting Standards Nos. 106, 132R and 158.

Attached are five exhibits which summarize our results.

- **Exhibit 1:** "Valuation Results" (presents the key cost calculations for the current plan)
- **Exhibit 2:** "FAS 158 Disclosure for the Fiscal Year Ending December 31, 2010 (provides the required FAS 158 disclosure for the 2010 fiscal year)
- **Exhibit 3:** "Actuarial Basis" (documents the major actuarial assumptions utilized to develop the valuation results)
- **Exhibit 4:** "Summary of Plan Provisions" (summarizes the provisions of the current retiree medical benefit plans)
- **Exhibit 5:** "Medical Claims Cost Derivation" (documents the calculation of claims cost)

The annual expense (or net periodic postretirement benefit cost) is \$2,104,390 for the 2010 fiscal year, based on the plan of benefits outlined in Exhibit 4.

The enclosed information is based on census data and health insurance rates provided by Big Rivers for the 2010 fiscal year. Other relevant assumptions are outlined on the attached exhibits.

MERCER

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January 20, 2011
Mr. James Haner
Big Rivers Electric Corporation

We have prepared an actuarial valuation of the Big Rivers' postretirement benefit plan as of January 1, 2010, for the fiscal year ending December 31, 2010 to enable the plan sponsor to satisfy the accounting requirements under Statements of Financial Accounting Standards Nos. 106 and 158. The results of the valuation set forth in this report reflect the provisions of the plan as outlined in the attached Exhibit 4 effective January 1, 2010.

For the 2010 expense calculation we updated the claims costs (including updated census and medical elections) but no assumptions were changed from the 2009 year end disclosure assumptions. For the 2010 year end disclosure the mortality table was adjusted to the mortality table required by the Pension Protection Act to be used for Retirement Plan funding purposes as of January 1, 2011 and the discount rate decreased to 4.96%, based on applying the Mercer Yield Curve to projected APBO cash flows under the current plan provisions. All other assumptions and plan provisions are shown in Exhibits 3 and 4 of this report.

Actuarial certification, reliances and scope of engagement

Mercer has prepared this report exclusively to assist Big Rivers Electric Corporation and its auditors in preparing financial reports under US accounting standards for Big Rivers Electric Corporation for the fiscal year ending December 31, 2010. This valuation report may not be used or relied upon by any other party or for any other purpose. Mercer is not responsible for the consequences of any unauthorized use.

A valuation report is a snapshot of a plan's estimated financial condition at a particular point in time; it does not predict a plan's future financial condition or its ability to pay benefits in the future.

Over time, a plan's total cost will depend on a number of factors, including the amount of benefits the plan pays, the number of people paid benefits, plan expenses and the amount earned on any assets invested to pay the benefits. These amounts and other variables are uncertain and unknowable at the valuation date, but are predicted to fall within a reasonable range of possibilities.

To prepare this report, *actuarial assumptions*, as described in Exhibit 3, are used to select a single scenario from the range of possibilities. The results of that single scenario are included in this report. However, the future is uncertain and the plan's actual experience will differ from those assumptions; these differences may be significant or material. In addition, different assumptions or scenarios may also be within the reasonable range and results based on those assumptions would be different. Actuarial assumptions may also be changed from one valuation to the next because of changes in mandated requirements, plan experience, changes in expectations about the future and other factors. Due to the limited scope of our assignment, we

MERCER

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January 20, 2011
Mr. James Haner
Big Rivers Electric Corporation

did not perform, and thus do not present, an analysis of the potential range of future possibilities and scenarios.

Because actual plan experience will differ from the assumptions, decisions about benefit changes, investment policy, funding amounts, benefit security and/or benefit related issues should be made only after careful consideration of alternative future financial conditions and scenarios, and not solely on the basis of a valuation report or reports.

Data and plan provisions

To prepare this report, Mercer has used and relied upon participant data supplied by the plan sponsor. The data used is summarized herein. We have reviewed the data for internal consistency and general reasonableness, but we have not verified or audited any of the data or information provided. We have also used and relied upon the plan documents, including amendments and summary plan descriptions, supplied by the plan sponsor, as summarized in this report. Big Rivers Electric Corporation is solely responsible for the validity, accuracy and comprehensiveness of this information; if the data or plan provisions supplied are not accurate and complete, the valuation results may differ significantly from the results that would be obtained with accurate and complete information; this may require a later revision of this report.

Accounting results

The valuation of the plan was performed in accordance with generally accepted actuarial principles and procedures. The accounting calculations reported herein are based on the assumptions and methods described in the "actuarial basis" section of this report. The actuarial assumptions were selected by the company. Based on the information provided to us, we believe that the actuarial assumptions are reasonable for the purposes described in this report.

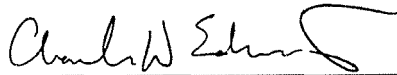
MERCER

Page 4
January 20, 2011
Mr. James Haner
Big Rivers Electric Corporation

Professional qualifications

We are available to answer any questions on the material contained in the report, or to provide explanations or further details as may be appropriate. The undersigned credentialed actuaries meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this report. We are not aware of any direct or material indirect financial interest or relationship, including investments or other services that could create a conflict of interest, that would impair the objectivity of our work.

Sincerely,

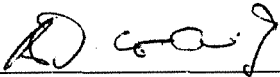


Charles W. Edwards III, F.S.A., M.A.A.A.

January 20, 2011

Date

Short-term assumptions reviewed by:



Alan J. Craig, F.S.A., M.A.A.A.

January 21, 2011

Date

Long-term assumptions reviewed by:



Staci James, F.S.A., E.A., M.A.A.A.

January 20, 2011

Date

Copy:
Dwayne Jarboe

Enclosure

The information contained in this document (including any attachments) is not intended by Mercer to be used, and it cannot be used, for the purpose of avoiding penalties under the Internal Revenue Code that may be imposed on the taxpayer.

Exhibit 1

Big Rivers Electric Corporation Valuation Results for the Fiscal Year Ending December 31, 2010

	Big Rivers Salaried	WKE Salaried	Big Rivers Bargaining	WKE Union	Total
Expected Postretirement Benefit Obligation (EPBO) at the beginning of period	\$ 4,596,137	\$ 6,341,435	\$ 763,683	\$ 9,082,585	\$ 20,783,840

Accumulated Postretirement Benefit Obligation (APBO) at the beginning of period					
Inactive	\$ 1,233,485	\$ 79,115	\$ 89,634	\$ 54,235	\$ 1,456,469
Active Fully Eligible	\$ 1,159,259	\$ 2,550,250	\$ -	\$ 535,023	\$ 4,244,532
Active Not Fully Eligible	\$ 1,063,849	\$ 250,497	\$ 398,958	\$ 5,647,645	\$ 7,360,949
Total	\$ 3,456,593	\$ 2,879,862	\$ 488,592	\$ 6,236,903	\$ 13,061,950

FAS 106 Expense					
Service Cost	\$ 179,654	\$ 823,044	\$ 26,228	\$ 284,492	\$ 1,313,418
Interest Cost	\$ 194,455	\$ 164,615	\$ 27,038	\$ 356,629	\$ 742,737
Amortization Amounts					\$ -
Amortization of Transition Obligation*	\$ 26,880	\$ -	\$ 3,799	\$ -	\$ 30,679
Prior Service Cost	\$ 791	\$ -	\$ 16,765	\$ -	\$ 17,556
(Gain)/Loss	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expense	\$ 401,780	\$ 987,659	\$ 73,830	\$ 641,121	\$ 2,104,390

Projected Cash Flow for 1/1/2010-12/31/2010	\$ 184,650	\$ 63,707	\$ 41,601	\$ 133,716	\$ 423,674
---	------------	-----------	-----------	------------	------------

Amortization of (Gain)/Loss					
1. APBO as of January 1, 2010	\$ 3,456,593	\$ 2,879,862	\$ 488,592	\$ 6,236,903	\$ 13,061,950
2. Unrecognized Transition Obligation*	\$ 80,643	\$ -	\$ 11,399	\$ -	\$ 92,042
3. Unrecognized Prior Service Cost	\$ 2,765	\$ -	\$ 162,054	\$ -	\$ 164,819
4. (Accrued)/Prepaid Postretirement Benefit Cost*	\$(3,708,626)	\$(3,089,843)	\$(524,217)	\$(6,691,658)	\$(14,014,344)
5. Unrecognized (Gain)/Loss (1)-(2)-(3)+(4)	\$ (335,441)	\$ (209,981)	\$ (209,078)	\$ (454,755)	\$ (1,209,255)
6. 10% of (1)					\$ 1,306,195
7. Unrecognized (Gain)/Loss Subject to Amortization					\$ -
8. Average Future Service of Active Participants					13
9. Amortization of (Gain)/Loss (7)/(8) - allocated based on item 5. unrecognized (Gain)/Loss	\$ -	\$ -	\$ -	\$ -	\$ -

Participant Data					
Active Fully Eligible	33	63	-	13	109
Active Not Fully Eligible	60	92	23	312	487
Retirees Receiving Benefits	36	6	3	1	46
Spouses Receiving Benefits	18	2	1	1	22
Total	147	163	27	327	664

* Breakout of Transition Obligation and (Accrued) between Big Rivers Salaried and Bargaining is based on APBO.

FAS 158 Disclosure for the Fiscal Year Ending December 31, 2010

	2010	2009
Change in benefit obligation		
Benefit obligation at beginning of year	\$ 13,864,289	\$ 2,948,119
Service cost	1,313,418	878,456
Interest cost	742,737	463,925
Participant contributions	84,668	48,289
Plan amendments	-	174,953
Acquisitions/divestitures	-	8,768,136
Curtailments	-	-
Settlements	-	-
Special termination benefits	-	-
Benefits paid	(312,923)	(203,587)
Actuarial (gain) or loss	172,005	785,998
Benefit Obligation at end of year	\$ 15,864,194	\$ 13,864,289
Change in plan assets		
Fair value of plan assets at beginning of year	\$ -	\$ -
Actual return on assets	-	-
Employer contributions	228,255	155,298
Participant contributions	84,668	48,289
Benefits paid	(312,923)	(203,587)
Settlements	-	-
Fair value of plan assets at end of year	\$ -	\$ -
Funded status		
Funded status	\$ (15,864,194)	\$ (13,864,289)
Employer contributions between measurement date and fiscal year end	-	-
Net amount recognized in statement of financial position (after FAS 158)	\$ (15,864,194)	\$ (13,864,289)
Amounts recognized in the statement of financial position consist of:		
Noncurrent assets	\$ -	\$ -
Current liabilities	(599,805)	(423,721)
Noncurrent liabilities	(15,264,389)	(13,440,568)
Net amount recognized in statement of financial position (after FAS 158)	\$ (15,864,194)	\$ (13,864,289)
Amounts not yet reflected in net periodic benefit cost and included in accumulated other comprehensive income		
Transition obligation asset (obligation)	\$ (61,363)	\$ (92,042)
Prior service credit (cost)	(147,263)	(164,819)
Accumulated gain (loss)	234,911	406,916
Accumulated other comprehensive income (AOCI)	26,285	150,055
Cumulative employer contributions in excess of net periodic benefit cost	(15,890,479)	(14,014,344)
Net amount recognized in statement of financial position (after FAS 158)	\$ (15,864,194)	\$ (13,864,289)
Components of net periodic postretirement benefit cost		
Service cost	\$ 1,313,418	\$ 878,456
Interest cost	742,737	463,925
Expected return on plan assets	-	-
Amortization of transition obligation	30,679	30,679
Amortization of prior service cost	17,556	17,557
Recognized actuarial (gain) or loss	-	(17,171)
Net periodic postretirement benefit cost	\$ 2,104,390	\$ 1,373,446
Other charges recognized in other comprehensive income		
Prior service cost arising during period	\$ -	\$ 174,953
Net loss/(gain) arising during period	172,005	785,998
Amortization of prior service (cost) credit	(17,556)	(17,557)
Amortization of transitional (obligation) or asset	(30,679)	(30,679)
Amortization of gain/(loss)	-	17,171
Total recognized in other comprehensive income	\$ 123,770	\$ 929,886
Estimated amounts that will be amortized from accumulated other comprehensive income over the next fiscal year		
Amortization of transition obligation (asset)	\$ 30,679	\$ 30,679
Amortization of prior service cost (credit)	\$ 17,556	\$ 17,556
Amortization of net (gain) loss	\$ -	\$ -
Weighted-average assumptions as of December 31		
Discount rate	4.96%	5.78%
Expected long-term rate of return on plan assets	N/A	N/A
Rate of compensation increase	N/A	N/A
Health care cost trend rate assumption as of December 31		
Initial trend rate	7.6%	7.7%
Ultimate trend rate	4.5%	4.5%
Year ultimate trend is reached	2028	2028

Mercer

FAS 158 Disclosure for the Fiscal Year Ending December 31, 2010

Sensitivity to trend rate assumptions	2010	2009
A one-percentage-point change in assumed health care cost trend rates would have the following effects:		
One-Percentage-Point Decrease		
Effect on total service and interest cost components	\$ (200,880)	\$ (137,590)
Effect on year end benefit obligation	(1,130,838)	(988,891)
One-Percentage-Point Increase		
Effect on total service and interest cost components	\$ 236,238	\$ 161,970
Effect on year end benefit obligation	1,305,530	1,134,386

The following benefit payments, net of retiree contributions and which reflect expected future service, as appropriate, are expected to be paid:

2011	\$ 599,805
2012	\$ 813,080
2013	\$ 994,513
2014	\$ 1,200,675
2015	\$ 1,354,921
Five year period 2016 through 2020	\$ 8,685,059

Actuarial Basis

A. Method for Determining Market-Related Value of Assets

The plan has no assets.

B. Funding Policy

The benefits of the postretirement medical plan are funded on a pay-as-you-go basis. The company funds on a cash basis as benefits are paid. There are no assets that have been segregated and restricted to provide for postretirement benefits.

C. Accounting Method

As directed by Big Rivers and their auditors this valuation assumes through the unwind agreement with EON that Big Rivers will grant past service (to the original hire with WKE) to the Union employees for the purpose of calculating retirement account balances and accrual of postretirement benefit obligations under this plan. WKE salaried employees will **not be** granted past service and their service for accrual of obligations will start with the unwind date of July 17, 2009.

D. Summary of Actuarial Assumptions

The following assumptions were used in valuing the liabilities and benefits under the Plan.

Discount Rate	<ul style="list-style-type: none"> – January 1, 2010 – 5.78% per annum – December 31, 2010 – 4.96% per annum 																		
Mortality	<ul style="list-style-type: none"> • Healthy January 1, 2010 – 2010 PPA separate static annuitant and nonannuitant mortality tables. December 31, 2010 – 2011 PPA separate static annuitant and nonannuitant mortality tables. • Disabled Tables specified in Revenue Ruling 96-7 for disabilities occurring before 1995 																		
Withdrawal	<p>Turnover is based on the T-1 table. Rates at sample ages are shown below:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Age</th> <th style="text-align: center;">Male</th> <th style="text-align: center;">Female</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">25</td> <td style="text-align: center;">4.895%</td> <td style="text-align: center;">4.895%</td> </tr> <tr> <td style="text-align: center;">30</td> <td style="text-align: center;">3.702%</td> <td style="text-align: center;">3.702%</td> </tr> <tr> <td style="text-align: center;">40</td> <td style="text-align: center;">1.128%</td> <td style="text-align: center;">1.128%</td> </tr> <tr> <td style="text-align: center;">45</td> <td style="text-align: center;">0.265%</td> <td style="text-align: center;">0.265%</td> </tr> <tr> <td style="text-align: center;">50</td> <td style="text-align: center;">0.000%</td> <td style="text-align: center;">0.000%</td> </tr> </tbody> </table> <p>No withdrawal is assumed after attainment of eligibility for retirement.</p>	Age	Male	Female	25	4.895%	4.895%	30	3.702%	3.702%	40	1.128%	1.128%	45	0.265%	0.265%	50	0.000%	0.000%
Age	Male	Female																	
25	4.895%	4.895%																	
30	3.702%	3.702%																	
40	1.128%	1.128%																	
45	0.265%	0.265%																	
50	0.000%	0.000%																	
Disability incidence	Based on rates from the 1985 Pension Disability Study from the Conference of Consulting Actuaries. Disabled employees are not eligible for postretirement medical benefits and no liability for disabled employees is included in this report.																		
Retirement Rates	<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Age</th> <th style="text-align: center;">Salaried</th> <th style="text-align: center;">Bargaining</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">55–59</td> <td style="text-align: center;">3%</td> <td style="text-align: center;">3%</td> </tr> <tr> <td style="text-align: center;">60–61</td> <td style="text-align: center;">5%</td> <td style="text-align: center;">5%</td> </tr> <tr> <td style="text-align: center;">62</td> <td style="text-align: center;">25%</td> <td style="text-align: center;">25%</td> </tr> <tr> <td style="text-align: center;">63–64</td> <td style="text-align: center;">15%</td> <td style="text-align: center;">15%</td> </tr> <tr> <td style="text-align: center;">65+</td> <td style="text-align: center;">100%</td> <td style="text-align: center;">100%</td> </tr> </tbody> </table>	Age	Salaried	Bargaining	55–59	3%	3%	60–61	5%	5%	62	25%	25%	63–64	15%	15%	65+	100%	100%
Age	Salaried	Bargaining																	
55–59	3%	3%																	
60–61	5%	5%																	
62	25%	25%																	
63–64	15%	15%																	
65+	100%	100%																	
Marital Status	<ul style="list-style-type: none"> • Percentage Married at Retirement Females80% Males80% • Age Difference of Spouses Males are assumed to be three years older than female spouses. 																		

D. Summary of Actuarial Assumptions (continued)

Assumptions Unique to SFAS 106 Valuations

2010 Annual Age 65 Per-Capita Claims Cost	Salaried and Bargaining	
• Pre-Medicare	\$	12,343
• Post-Medicare		
• Medical	\$	1,260
• Part D – Rx 1	\$	343
• Part D – Rx2	\$	489
• Part D – Rx3	\$	1,817
• Part D – Rx4	\$	2,584
• Part D – Rx5	\$	1,076
• Part D future retirees ¹	\$	1,096
<i>The above claims costs include administrative expenses.</i>		
Health Care Cost Trend Rates	The trend rates below represent the assumed rates of increase in per capita employer claim payments:	
	<u>Years</u>	<u>Medical Annual Rates of Increase</u>
	2010	7.7%
	2011	7.6%
	2012	7.4%
	2013	7.3%
	2014	7.2%
	2015	7.0%
	2016	6.9%
	2017	6.8%
	2018	6.6%
	2019	6.4%
	2020	6.2%
	2021	6.0%
	2022	5.8%
	2023	5.6%
	2024	5.4%
	2025	5.2%
	2026	5.0%
	2027	4.8%
	2028+	4.5%

¹ This is the projected Part D plan costs for future Medicare-eligible retirees. For current Medicare-eligible retirees we value the retiree's elected option as noted Rx1 through Rx5.

D. Summary of Actuarial Assumptions (continued)

Assumptions Unique to SFAS 106 Valuations (continued)

<p>Retiree Contribution (Annual 2010)</p>	<table border="1"> <thead> <tr> <th></th> <th style="text-align: center;"><u>Under age 62</u></th> <th style="text-align: center;"><u>Age 62 - 64</u></th> <th style="text-align: center;"><u>Medical Age 65+</u></th> </tr> </thead> <tbody> <tr> <td>Retiree:</td> <td style="text-align: right;">\$5,422</td> <td style="text-align: right;">\$1,084</td> <td style="text-align: right;">\$1,164</td> </tr> <tr> <td>Spouse:</td> <td style="text-align: right;">\$5,071</td> <td style="text-align: right;">\$1,014</td> <td style="text-align: right;">\$1,164</td> </tr> </tbody> </table> <p>Retirees over age 65 also pay 75% of the cost of the elected Rx coverage plan.</p> <p>WKE Union retirees and dependents pay the full active rate for coverage under age 65 and the full medical and/or Rx rate for coverage after age 65.</p>		<u>Under age 62</u>	<u>Age 62 - 64</u>	<u>Medical Age 65+</u>	Retiree:	\$5,422	\$1,084	\$1,164	Spouse:	\$5,071	\$1,014	\$1,164
	<u>Under age 62</u>	<u>Age 62 - 64</u>	<u>Medical Age 65+</u>										
Retiree:	\$5,422	\$1,084	\$1,164										
Spouse:	\$5,071	\$1,014	\$1,164										
<p>Retiree Contribution Increases</p>	<p>Retirees pay certain percentages of the premium to remain covered under the plan. The portion of the required contribution based on the premium rate is assumed to increase at the same trend rates as incurred claims. See Exhibit 4 for more information on required contributions.</p> <p>For this valuation we have assumed that WKE union retirees pay the full required contribution from the Retiree Medical Account.</p>												
<p>Retiree Medical Account Balance Interest Credit (WKE Union Only)</p>	<p>For future years after retirement this valuation assumes 4.25% per annum.</p>												
<p>Aging Rates at Sample Ages</p>	<table border="1"> <thead> <tr> <th style="text-align: center;"><u>Attained Age</u></th> <th style="text-align: center;"><u>Factor</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">55</td> <td style="text-align: center;">3.5%</td> </tr> <tr> <td style="text-align: center;">65</td> <td style="text-align: center;">2.5%</td> </tr> <tr> <td style="text-align: center;">70</td> <td style="text-align: center;">2.0%</td> </tr> <tr> <td style="text-align: center;">75</td> <td style="text-align: center;">1.5%</td> </tr> <tr> <td style="text-align: center;">80 +</td> <td style="text-align: center;">0.0%</td> </tr> </tbody> </table>	<u>Attained Age</u>	<u>Factor</u>	55	3.5%	65	2.5%	70	2.0%	75	1.5%	80 +	0.0%
<u>Attained Age</u>	<u>Factor</u>												
55	3.5%												
65	2.5%												
70	2.0%												
75	1.5%												
80 +	0.0%												
<p>Plan Participation and Persistency</p>	<ul style="list-style-type: none"> - Big Rivers Salaried and Bargaining and WKE Salaried - 95% of future retirees are assumed to elect coverage. 75% of male and 35% of female retirees electing coverage who have spouses are assumed to elect spousal coverage. - In addition we have also assumed, for retirees who retired after January 1, 1994 with required contributions, that retirees and spouses over age 65 will drop coverage at a rate of 5% per year due to the level of required contribution. - WKE Union with a Retiree Medical Account – 100% of future retirees are assumed to elect coverage. 75% of male and 35% of female retirees electing coverage who have spouses are assumed to elect spousal coverage. 												

D. Summary of Actuarial Assumptions (continued)

Assumptions Unique to SFAS 106 Valuations (continued)

<p>Attribution Period</p>	<p>The attribution period is the period of an employee's service to which the expected postretirement benefit obligation for that employee is assigned.</p> <p>The beginning of the attribution period is the original date of hire for all groups except the WKE Salaried employees. WKE Salaried employees attribution period begins at the later of hire date or the unwind date of 7/17/2009. This is also considered the beginning of the credited service period. The end of the attribution period is the full eligibility date, which for the medical plan occurs at age 55 for salaried employees, age 62 for Big Rivers Bargaining employees and age 62 and 30 years of service for WKE Union employees.</p>
<p>Assumption Changes From the Prior Valuation</p>	<ul style="list-style-type: none"> - The discount rate was updated for the year end disclosure - The healthy mortality table was updated to 2011 PPA separate static annuitant and nonannuitant mortality tables for the year end disclosure.

Summary of Plan Provisions

	Bargaining	Salaried
Plan Type	PPO	
Deductible	\$250 per person, \$500 family in-network and two times that out-of-network	
Co-Insurance	90% in-network, 70% out-of-network for most benefits. Office visits (after co-payment), wellness, and immunizations are covered at 100% in-network	
Out-of-Pocket Limit	\$1,000 per person, \$2,000 family in-network, excluding deductible and co-payments; two times that out-of-network	
Office Visit Copayment	\$25	
Prescription Drugs	Generic - \$10 copayment for 30 day supply from pharmacy or 90 day supply from mail order service Brand - \$15 for 30 day supply, \$20 for 90 day from mail order plus cost difference of brand over generic	
Lifetime Maximum	Unlimited	
Retiree/Spouse Contribution¹ age 55-62 age 62-65 age 65 + ³	Big Rivers - Not eligible 15% of active premium ² 75% WKE – Contributions are paid from the Retiree Medical Account at the NRECA quoted rates for pre and post Medicare retirees. The account at retirement equals \$1,200 (\$1,250 if retired on or after 1/1/2012) per year of service max of 30 years. After retirement the account is credited with interest based on the 10-year Treasury rate subject to a minimum of 4% and maximum of 7%.	Big Rivers and WKE- 75% of active premium 15% of active premium 75% ⁴
Survivor Eligibility	Big Rivers - Coverage ceases upon death of retiree – eligible for COBRA continuation WKE - Any remaining account goes to the surviving spouse to continue coverage	Coverage continued for up to 36 months after retiree's death at expense of survivor
Medicare Coordination	Carve-out	Carve-out
Eligibility for Benefits	Big Rivers - Age 62 WKE - Age 62 with 10 yrs of svc	Age 55
Plan Amendment	- No changes from the 2009 valuation.	

All benefits are offered through an arrangement with the NRECA. Effective January 1, 2006 the NRECA became a Medicare Part D Prescription Drug Plan (PDP) and has unbundled the medical and prescription drug coverage for retirees over age 65. The NRECA offers these retirees a choice of five drug plan options along with the Medicare Carve-out program.

¹ Contributions are based on the attained age of the retiree or spouse.

² Spouses under age 62 pay 75% of active premium for dependent coverage.

³ Retiree must be enrolled in Medicare Part B to be eligible for Medicare Carve-out plan.

⁴ Salaried employees and their spouses who retired prior to January 1, 1994 receive the Medicare-Carve out plan with no retiree contribution required for their lifetime.

Medical Claims Cost Derivation

Pre-65 (before Medicare)

Medical claim costs for 2010 were derived from projections based on insured rates for January 1, 2010 through December 31, 2010 for active and retired employees. These rates include expenses of the plan such as administrative costs. Pre-65 retiree rates were then developed by adjusting these active rates to expected levels for a pre-65 retiree group using actuarial aging factors based on the 2010 census and medical tier election.

Post-65 (after Medicare)

Big Rivers currently provides Medicare supplement coverage on a carve-out basis, with Medicare Part D plans offered for prescription drug coverage beginning in 2006. Similar to the Pre-65 claims costs the post-65 claims costs were based on insured rates for January 1, 2010 through December 31, 2010 for retirees and dependents who are Medicare eligible. The average claims costs for the Medicare supplement were then adjusted using our aging factors to reflect the impact of aging on this group. Part D costs for Medicare eligible retirees are based on the plan the retiree has elected and are not shown below. Assumed Part D plan costs for current active employees and retirees under age 65 are based on a weighted average of the costs for the plans elected by current Medicare eligible retirees with required contributions. An aging adjustment was not applied to the Medicare Part D plans.

The preceding methodology produces the following sample 2010 annual claims costs used for this valuation:

Age	Salaried and Bargaining	
	Medical	Part D Plan
55	\$8,750	Not Applicable
60	\$10,392	Not Applicable
64	\$11,926	Not Applicable
65	\$ 1,260	\$1,096
70	\$ 1,426	\$1,096
75	\$1,574	\$1,096
80+	\$1,696	\$1,096

Big Rivers Electric Corporation

Case No. 2011-00036

**Post-Retirement Benefit by Account Number and Title
For the Test Year Ended October 31, 2010**

Account Number (a)	Account Title (b)	Pension Costs (c)
107	Construction Work in Progress	28,880.59
108.8	Retirement Work in Progress	619.40
183	Prelim Survey & Investigation Charges	111.21
184.2	Transportation Expense - Other	215.94
184.3	Transportation Expense - Vehicle 1	197.42
184.339	Transportation Expense - Vehicle 103	9.10
184.375	Transportation Expense - Vehicle 275	26.57
426	Donations	69.80
434	Extraordinary Income	7,476,583.44
500	Operations Supv and Engineering	29,229.20
501	Fuel	18,351.38
502	Steam Expenses	39,086.48
505	Electric expenses	20,938.14
506	Misc Steam Power Expense	8,708.31
510	Maintenance supv and Engineering	19,728.40
511	Maintenance Structures	5,126.56
512	Maintenance Boiler Plant	39,672.62
513	Maintenance Electric Plant	7,932.13
514	Maintenance Misc Steam Plant	1,139.39
553	Maint Generating & Elect Plt - Gas Turbine	409.02
555	Purchased Power - SEPA	47,851.03
560	Operations Supv and Engineering - Lines	36,247.65
561	Load Dispatching	55,882.90
562	Station Expenses	11,718.42
563	Overhead Line Expenses	3,746.72
566	Misc Transmission Expense - Lines	16,878.17
568	Maint Supv and Engineering - Lines	27,324.43
569	Maintenance Structures	2.51
570	Maintenance Station Equipment	28,282.27
571	Maintenance Overhead Lines	18,988.39
573	Maintenance Misc Transmission Plant - Lines	741.20

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-37e

Page 1 of 2

Big Rivers Electric Corporation

Case No. 2011-00036

**Post-Retirement Benefit by Account Number and Title
For the Test Year Ended October 31, 2010**

Account Number (a)	Account Title (b)	Pension Costs (c)
908	Customer Assistance Expenses - Labor	24,235.59
920	Administrative and General Salaries	394,727.80
935	Maint of General Plant - Labor	569.87
	Total	8,364,232.05

Big Rivers Electric Corporation

Case No. 2011-00036

Comparison of Post-Retirement Benefits

For the Calendar Years Ended December 31, 2005, December 31, 2006, December 31, 2007, December 31, 2008, and December 31, 2009

And for the Test Year Ended October 31, 2010

"000s" Omitted

Line No.	Item (a)	Calendar Year Ended 12/31/2005		Calendar Year Ended 12/31/2006		Calendar Year Ended 12/31/2007		Calendar Year Ended 12/31/2008		Calendar Year Ended 12/31/2009		Test Year Ended October 31, 2010	
		Amount (b)	% Incr. (c)	Amount (b)	% Incr. (c)	Amount (b)	% Incr. (c)	Amount (d)	% Incr. (e)	Amount (f)	% Incr. (g)	Amount (h)	% Incr. (i)
1	Total Capitalized Post Retirement Costs	17	n/a	9	-47.06%	7	-22.22%	12	71.43%	9	-25.00%	30	233.33%
2	Total Expensed Post Retirement Costs	292	n/a	362	23.97%	268	-25.97%	257	-4.10%	8,055	3034.24%	8,334	3.46%
3	Total Post Retirement Costs	309	n/a	371	20.06%	275	-25.88%	269	-2.18%	8,064	2897.77%	8,364	3.72%

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

- 1 **Item 38)** *Refer to Big Rivers' post-employment benefits as accounted for pursuant to*
2 *SFAS 112.*
3
4 *a. State the date Big Rivers adopted SFAS 112.*
5 *b. Show the impact on Big Rivers' financial statements at the time of*
6 *adoption.*
7 *c. Provide a complete description of the financial reporting and rate-making*
8 *treatment of post-employment benefits.*
9 *d. Provide the most recent actuarial report for post-employment benefits.*
10 *e. Identify, by account number and title, all test year post-employment*
11 *benefits and provide a detailed analysis showing how test year post-*
12 *employment costs were determined.*
13 *f. Provide a comparison of the cost of post-employment benefits during the*
14 *test year and the five previous calendar years. In this comparison,*
15 *separate the amounts that were capitalized from the amounts that were*
16 *expensed.*

17
18 **Response)**

- 19 a. Big Rivers adopted SFAS No. 112 effective as of January 1, 1994.
20 b. At the time of adoption SFAS No. 112 had no material impact on Big
21 Rivers' statement of financial position or statement of operations.
22 c. Post-employment benefit expense is recorded in RUS Account No. 926 and
23 reported on Big Rivers' RUS Form 12 Statement of Operations as Operating
24 Expense – Administrative & General, and reflected in Big Rivers' annual
25 audited Statement of Operations as Transmission and Other. The accrued
26 post-employment benefit liability is recorded in RUS Account No. 228 and
27 reported on Big Rivers' RUS Form 12 Balance Sheet as Accumulated

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

- 1 Operating Provisions and Asset Retirement Obligations, and reflected in Big
2 Rivers' audited Balance Sheet as Other liabilities.
- 3 d. Big Rivers calculates its FAS 112 post-employment benefits liability (its
4 liability to provide medical care to employees who terminated employment
5 due to disability) using the latest known costs from NRECA, and the
6 discount rate and health care cost trend rates provided by Mercer in its
7 actuarial report on post-retirement benefits. Please see Big Rivers' response
8 to Item PSC 1-37d above. A copy of Big Rivers' worksheet showing its
9 FAS 112 liability as of December 31, 2010, is attached.
- 10 e. Post-employment benefits are expensed to RUS Account Number 926
11 Employee Pensions and Benefits. Costs are determined by using the FAS
12 112 calculations referred to in Big Rivers' response to Item PSC 1-37d
13 above.
- 14 f. A schedule showing the cost of post-employment benefits during the test
15 year and the years 2005 through 2009 is attached.

16
17
18 **Witnesses)** Mark A. Hite – Subparts a., b., and c.
19 James V. Haner – Subpart d., e., and f.

20
21
22
23
24
25

Big Rivers Electric Corporation
Case No. 2011-00036
Post-Employment Benefits
For the Year Ended December 31, 2010

Line No.	Employee No.	Months	Net Monthly Premium	Net Cost w/o Growth	w/o Growth Present Value (4.96% / Year)	Net Cost Inflated (from 7.7% to 4.5% / Year)	Inflated Cost Present Value (4.96% / Year)
1	B-LTD/COBRA						
2	949	88	127.93	11,257.84	7,893.71	14,253.52	9,994.20
3	777	12	660.14	7,921.68	7,547.33	7,921.68	7,547.33
4	2055	71	127.93	9,083.03	6,820.86	10,906.65	8,190.30
5	2544	59	127.93	7,547.87	5,949.17	8,735.15	6,884.98
6	2249	228	127.93	29,168.04	11,626.65	55,211.40	22,007.78
7	13	14	660.14	9,241.96	8,734.45	9,342.30	8,829.28
8	13	59	127.93	7,547.87	5,949.17	8,735.15	6,884.98
9	377	56	1,278.14	71,575.84	57,102.43	82,175.92	65,559.06
10	Subtotal			153,344.13	111,623.77	197,281.77	135,897.91
11							
12	S-LTD						
13	441	38	52.77	2,005.26	1,720.26	2,177.22	1,867.78
14	43	42	605.84	25,445.28	21,479.48	28,001.46	23,637.27
15	43	123	43.77	5,383.71	3,277.84	7,579.89	4,614.97
16	Subtotal			32,834.25	26,477.58	37,758.57	30,120.02
17							
18	Total			186,178.38	138,101.35	235,040.34	166,017.93
19							

Big Rivers Electric Corporation
Case No. 2011-00036
Post-Employment Benefits Comparison
For the Test Year Ending October 31, 2010

Line No.		Test Year Ending October 31, 2010	2009	2008	2007	2006	2005
1	Expensed	215,999	(14,154)	(2,726)	42,778	(47,562)	27,341
2	Capitalized	0	0	0	0	0	0
3							
4							

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 39)** *With regard to Big Rivers' adoption of SFAS No. 143, "Accounting for*
2 *Asset Retirement Obligations", provide the following:*

- 3
- 4 *a. The date Big Rivers adopted SFAS No. 143;*
- 5 *b. The effect on the financial statements;*
- 6 *c. A statement whether test year operations includes any impact of the*
7 *implementation. If so, provide a detailed description of the impact; and*
- 8 *d. A schedule comparing the depreciation rates utilized by Big Rivers prior to*
9 *and after the adoption of SFAS No. 143. The schedule should identify the*
10 *assets corresponding to the affected depreciation rates.*

11

12 **Response)**

- 13 a. Big Rivers adopted SFAS No. 143 as of January 1, 2003.
- 14 b. As a result of the adoption of SFAS 143, no legal obligations, as defined by
- 15 the accounting standard, were identified and accordingly, the adoption of the
- 16 standard had no effect on Big Rivers' financial statements.
- 17 c. The Big Rivers test year operations do not include any impact from the
- 18 implementation of SFAS No. 143.
- 19 d. The schedule attached compares the depreciation rates utilized by Big
- 20 Rivers prior to and after the adoption of SFAS No. 143. As can be seen from
- 21 a review of the schedule, there were no changes in the depreciation rates as
- 22 a result of adopting SFAS No. 143.

23

24

25 **Witness)** Mark A. Hite

Big Rivers Electric Corporation

Case No. 2011-00036

Comparison of Depreciation Rates

Account Number	Item	Depreciation Rate Prior to Adoption of SFAS 143 Annual %	Depreciation Rate After Adoption of SFAS 143 Annual %	Change in Depreciation Rate due to Adoption of SFAS 143 Annual %
10103010	ORGANIZATION	0.00	0.00	0.00
10103020	FRANCHISES AND CONSENTS	0.00	0.00	0.00
10103101	LAND AND LAND RIGHTS REID	0.00	0.00	0.00
10103102	LAND AND LAND RIGHTS COLEMAN	0.00	0.00	0.00
10103103	LAND AND LAND RIGHTS GREEN	0.00	0.00	0.00
10103104	LAND AND LAND RIGHTS WILSON	0.00	0.00	0.00
10103111	STRUCTURES AND IMROVEMENTS REID	1.71	1.71	0.00
10103112	STRUCTURES AND IMROVEMENTS COLE	1.71	1.71	0.00
10103113	STRUCTURES AND IMROVEMENTS GREE	1.71	1.71	0.00
10103114	STRUCTURES AND IMROVEMENTS WILS	1.71	1.71	0.00
10103115	HMP&L STATION 2-STRUCTURES	1.71	1.71	0.00
10103116	COMMON FOR REID & STATION 2-STR	1.71	1.71	0.00
10103117	COMMON FOR REID, GREEN & STATIO	1.71	1.71	0.00
10103119	STRUCTURES-CENTRAL MACHINE SHOP	1.71	1.71	0.00
10103120	CENTRAL LAB EQUIPMENT-COAL ANAL	1.79	1.79	0.00
10103121	BOILER PLANT EQUIPMENT REID	1.79	1.79	0.00
10103122	BOILER PLANT EQUIPMENT COLEMAN	1.79	1.79	0.00
10103123	BOILER PLANT EQUIPMENT GREEN	1.79	1.79	0.00

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-39

Big Rivers Electric Corporation

Case No. 2011-00036

Comparison of Depreciation Rates

Account Number	Item	Depreciation Rate Prior to Adoption of SFAS 143 Annual %	Depreciation Rate After Adoption of SFAS 143 Annual %	Change in Depreciation Rate due to Adoption of SFAS 143 Annual %
10103124	BOILER PLANT EQUIPMENT WILSON	1.79	1.79	0.00
10103125	HMP&I STATION II-BOILER PLANT E	1.79	1.79	0.00
10103126	BOILER PLANT EQUIPMENT-REID/STA	1.79	1.79	0.00
10103127	BOILER PLANT EQUIPMENT-REID/GRE	1.79	1.79	0.00
10103128	BOILER PLANT EQUIPMENT-BARGES	1.79	1.79	0.00
1010312A	CENTRAL LAB EQUIP-COAL-CLEAN AI	1.89	1.89	0.00
1010312B	BOILER PLANT EQUIP-CLEAN AIR-RE	1.89	1.89	0.00
1010312C	BOILER PLANT EQUIP-CLEAN AIR-CO	1.89	1.89	0.00
1010312D	BOILER PLANT EQUIP-CLEAN AIR-GR	1.89	1.89	0.00
1010312E	BOILER PLANT EQUIP-CLEAN AIR-WI	1.89	1.89	0.00
1010312F	BOILER PLANT EQUIP-CLEAN AIR-HM	1.89	1.89	0.00
1010312G	BOILER PLANT EQUIP-CLEAN AIR-RE	1.89	1.89	0.00
1010312J	BOILER PLANT EQUIP-CLEAN AIR-GR	1.89	1.89	0.00
1010312K	BOILER PLANT EQUIP-CLEAN AIR-HM	1.89	1.89	0.00
10103141	TURBO-GENERATOR UNITS REID	1.66	1.66	0.00
10103142	TURBO-GENERATOR UNITS COLEMAN	1.66	1.66	0.00
10103143	TURBO-GENERATOR UNITS GREEN	1.66	1.66	0.00
10103144	TURBO-GENERATOR UNITS WILSON	1.66	1.66	0.00

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-39

Big Rivers Electric Corporation

Case No. 2011-00036

Comparison of Depreciation Rates

Account Number	Item	Depreciation Rate Prior to Adoption of SFAS 143 Annual %	Depreciation Rate After Adoption of SFAS 143 Annual %	Change in Depreciation Rate due to Adoption of SFAS 143 Annual %
10103145	TURBO GENERATOR UNITS-HMP&L-STA	1.66	1.66	0.00
10103146	COMMON FOR REID & STATION 2	1.66	1.66	0.00
10103147	COMMON FOR REID, GREEN & STATIO	1.66	1.66	0.00
10103151	ACCESSORY ELECTRIC EQUIPMENT RE	1.60	1.60	0.00
10103152	ACCESSORY ELECTRIC EQUIPMENT CO	1.60	1.60	0.00
10103153	ACCESSORY ELECTRIC EQUIPMENT GR	1.60	1.60	0.00
10103154	ACCESSORY ELECTRIC EQUIPMENT WI	1.60	1.60	0.00
10103155	HMP&L STATION 2-ACCESS,ELECTRIC	1.60	1.60	0.00
10103159	CENTRAL MACHINE SHOP	1.60	1.60	0.00
10103160	CENTRAL LAB EQUIPMENT-GENERAL	1.83	1.83	0.00
10103161	MISC. POWER PLANT EQUIPMENT REI	1.83	1.83	0.00
10103162	MISC. POWER PLANT EQUIPMENT COL	1.83	1.83	0.00
10103163	MISC. POWER PLANT EQUIPMENT GRE	1.83	1.83	0.00
10103164	MISC. POWER PLANT EQUIPMENT WIL	1.83	1.83	0.00
10103165	HMP&L STATION 2-MISC PLANT EQUI	1.83	1.83	0.00
10103166	COMMON FOR REID & STATION 2	1.83	1.83	0.00
10103167	COMMON FOR REID, GREEN & STATIO	1.83	1.83	0.00
10103169	MISC EQUIPMENT-CENTRAL MACHINE	1.83	1.83	0.00

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-39

Big Rivers Electric Corporation

Case No. 2011-00036

Comparison of Depreciation Rates

Account Number	Item	Depreciation Rate Prior to Adoption of SFAS 143 Annual %	Depreciation Rate After Adoption of SFAS 143 Annual %	Change in Depreciation Rate due to Adoption of SFAS 143 Annual %
10103401	LAND/LAND RIGHTS - COMBUSTION TURBINE	0.00	0.00	0.00
10103410	STRUCTURES AND IMPROVEMENTS-GAS	2.31	2.31	0.00
10103420	FUEL HOLDERS, PRODUCERS & ACCES	2.32	2.32	0.00
10103430	PRIME MOVERS-GAS TURBINE	2.47	2.47	0.00
10103440	GENERATORS-GAS TURBINE	2.23	2.23	0.00
10103450	ACCESSORY ELECTRIC EQUIPMENT-GA	2.23	2.23	0.00
10103500	LAND RIGHT OF WAYS-TRANSMISSION	2.23	2.23	0.00
10103501	LAND-TRANSMISSION	0.00	0.00	0.00
10103520	STRUCTURES AND IMPROVEMENTS TRA	1.76	1.76	0.00
10103521	STRUCTURES-REID SWITCHYARD	1.76	1.76	0.00
10103522	STRUCTURES-COLEMAN SWITCHYARD	1.76	1.76	0.00
10103524	STRUCTURES-WILSON SWITCHYARD	1.76	1.76	0.00
10103530	STATION EQUIPMENT	2.22	2.22	0.00
10103531	STATION EQUIPMENT-REID SWITCHYA	2.22	2.22	0.00
10103532	STATION EQUIPMENT-COLEMAN SWITC	2.22	2.22	0.00
10103533	STATION EQUIPMENT-GREEN SWITCHY	2.22	2.22	0.00
10103534	STATION EQUIPMENT-WILSON SWITCH	2.22	2.22	0.00
10103540	TOWERS AND FIXTURES	2.28	2.28	0.00

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-39

Big Rivers Electric Corporation

Case No. 2011-00036

Comparison of Depreciation Rates

Account Number	Item	Depreciation Rate Prior to Adoption of SFAS 143 Annual %	Depreciation Rate After Adoption of SFAS 143 Annual %	Change in Depreciation Rate due to Adoption of SFAS 143 Annual %
10103541	TOWERS-REID SWITCHYARD	2.28	2.28	0.00
10103550	POLES AND FIXTURES	3.24	3.24	0.00
10103551	POLES AND FIXTURES - SPECIAL	3.24	3.24	0.00
10103560	OVERHEAD CONDUCTOR AND DEVICES	2.47	2.47	0.00
10103561	OVERHEAD CONDUCTOR AND DEVICES	2.47	2.47	0.00
10103890	LAND AND LAND RIGHTS GENERAL PL	0.00	0.00	0.00
10103900	STRUCTURES AND IMPROVEMENTS GEN	2.59	2.59	0.00
10103910	OFFICE FURNITURE AND EQUIPMENT	1.11	1.11	0.00
10103912	COMPUTER EQUIPMENT AND SOFTWARE	1.11	1.11	0.00
10103916	OFFICE FURN & EQUIP-REID, STATI	1.11	1.11	0.00
10103917	OFFICE FURN & EQUIP-REID, GREEN	1.11	1.11	0.00
10103922	TRANSPORTATION EQUIPMENT-AUTO	5.62	5.62	0.00
10103923	TRANSPORTATION EQUIP-TRANSMISSI	5.62	5.62	0.00
10103930	STORES EQUIPMENT	3.57	3.57	0.00
10103940	TOOLS, SHOP, AND GARAGE EQUIPME	2.85	2.85	0.00
10103950	LABORATORY EQUIPMENT	2.86	2.86	0.00
10103960	POWER OPERATED EQUIPMENT	3.70	3.70	0.00
10103961	GO-TRACT VEHICLE #103	3.70	3.70	0.00

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-39

Page 5 of 6

Big Rivers Electric Corporation

Case No. 2011-00036

Comparison of Depreciation Rates

Account Number	Item	Depreciation Rate Prior to Adoption of SFAS 143 Annual %	Depreciation Rate After Adoption of SFAS 143 Annual %	Change in Depreciation Rate due to Adoption of SFAS 143 Annual %
10103970	COMMUNICATION EQUIPMENT	4.35	4.35	0.00
10103980	MISCELLANEOUS EQUIPMENT	5.44	5.44	0.00
10103987	MISC EQUIPMENT-REID, GREEN, STA	5.44	5.44	0.00
10113525	STRUCTURES AND IMPROVEMENTS-KU	1.76	1.76	0.00
10113535	STATION EQUIPMENT-KU	2.22	2.22	0.00
10113545	TOWERS-KU	2.28	2.28	0.00
10113555	POLES AND FIXTURES-KU	3.24	3.24	0.00
10113565	OVHD CONDUCTORS AND DEVICES-KU	2.47	2.47	0.00

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 40)** *Refer to Big Rivers' adoption of SFAS No. 158, "Employers' Accounting for*
2 *Defined Benefit Pension and Other Postretirement Plans." Provide the following:*

3

4

a. The date that Big Rivers adopted SFAS No. 158;

5

b. The effect on the financial statements; and

6

c. The cost related to SFAS No. 158 that are included in the test year.

7

8 **Response)**

9

a. Big Rivers adopted SFAS No. 158 for the year ended December 31, 2007.

10

b. SFAS No. 158 requires Big Rivers to recognize the funded status of its defined benefit pension plans and other postretirement plans on its Balance Sheet. SFAS No. 158 defines the funded status of a defined benefit pension plan as the fair value of its assets less its projected benefit obligation, which includes projected salary increases; and defines the funded status of any other postretirement plan as the fair value of its assets less its accumulated postretirement benefit obligation. At December 31, 2010, Big Rivers' defined benefit pension plans reflected an underfunded status and were recorded with both a "current liability" portion (amounts anticipated to be paid in 2011) and a "noncurrent liability" portion (amounts anticipated to be paid after 2011). These defined benefit pension plan liabilities were offset on the Balance Sheet with a charge to "accumulated other comprehensive income." Big Rivers' postretirement benefit is unfunded and was recorded in 2010 with both a "current liability" portion (amounts anticipated to be paid in 2011) and a "noncurrent liability" portion (amounts anticipated to be paid after 2011). These postretirement benefit liabilities were offset by a charge to "accumulated other comprehensive income."

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BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 c. SFAS No. 158 recognizes on Big Rivers' Balance Sheet the funded status if
2 its defined benefit pension plans and other postretirement plans. There are
3 no additional costs related to the Big Rivers' defined benefit pension plans
4 and other postretirement plans as the result of adopting SFAS No. 158.
5 Therefore, there are no costs related specifically to the adoption of SFAS
6 No. 158 included in the test year.

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Witness) Mark A. Hite

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BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 41)** *Describe how the test-year capitalization rate was determined. If differing*
2 *rates were used for specific expenses (i.e., payroll, transportation clearing accounts,*
3 *depreciation, etc.), indicate the rate and how it was determined. Indicate all proposed*
4 *changes to the test-year capitalization rate and how they were determined.*

5
6 **Response)** The calculation of the capitalization rate for the test year (the 12 month period
7 ending October 31, 2010) is attached hereto. However, Big Rivers employs a direct
8 assignment, functional-based, allocation of costs. Please see Big Rivers' response to Item PSC
9 1-7 above.

10
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12 **Witness)** Mark A. Hite

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Big Rivers Electric Corporation
Case No. 2011-00036
Determination of Test Year Capitalization Rate

	Capitalization As of October 31,2010	
Debt	815,322,539	
Total Margins and Equities	<u>385,705,395</u>	
Capitalization	<u><u>1,201,027,934</u></u>	
 Total Utility Revenue	 522,923,675	
Less:		
Operations	395,797,907	
Maintenance	50,639,637	
Depreciation	34,236,009	
Taxes	<u>(94,563)</u>	
Operating Income	42,344,685	
 Interest Expense & Other Deductions	 <u>52,032,698</u>	
Margins	<u><u>(9,688,013)</u></u>	
 Capitalization Rate	 <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="text-align: center;">3.53%</td></tr></table>	3.53%
3.53%		

Big Rivers Electric Corporation
Case No. 2011-00036
Determination of Test Year Capitalization Rate

	Actual Capitalization As of October 31,2010	Ten Months Ended 10-31-2010	Month of November 2009	Month of December 2009
Debt	815,322,539.05	815,322,539.05	NA	NA
Margins	<u>385,705,394.84</u>	<u>385,705,394.84</u>	NA	NA
Capitalization	<u>1,201,027,933.89</u>	<u>1,201,027,933.89</u>	0.00	0.00
Total Utility Revenue	522,923,674.83	438,124,990.92	39,385,738.25	45,412,945.66
Less:				
Operations	395,797,907.28	327,375,562.34	31,486,845.61	36,935,499.33
Maintenance	50,639,636.87	38,894,940.27	6,291,853.69	5,452,842.91
Depreciation	34,236,008.99	28,485,884.11	2,808,037.89	2,942,086.99
Taxes	(94,563.15)	197,797.98	(379,997.00)	87,635.87
	<u>480,578,989.99</u>	<u>394,954,184.70</u>	<u>40,206,740.19</u>	<u>45,418,065.10</u>
Operating Income	42,344,684.84	43,170,806.22	(821,001.94)	(5,119.44)
Interest Expense & Other Deductions	<u>52,032,697.87</u>	<u>36,856,952.65</u>	4,134,152.92	11,041,592.30
Margins	<u>(9,688,013.03)</u>	<u>6,313,853.57</u>	<u>(4,955,154.86)</u>	<u>(11,046,711.74)</u>
Capitalization Rate	3.53%			

Big Rivers Electric Corporation
Case No. 2009-00040
Determination of Test year Capitalization Rate

	Actual Capitalization As of November 30,2008	Eleven Months Ended 11-30-2008	Month of December 2007
Debt	1,037,676,550.57	1,037,676,550.57	NA
Margins	<u>(140,808,940.10)</u>	<u>(140,808,940.10)</u>	<u>NA</u>
Capitalization	<u>896,867,610.47</u>	<u>896,867,610.47</u>	<u>0.00</u>
Total Utility Revenue	248,208,004.32	223,557,695.91	24,650,308.41
Less:			
Operations	142,607,928.17	126,369,379.30	16,238,548.87
Maintenance	4,080,376.15	3,545,784.54	534,591.61
Depreciation	5,128,246.64	4,702,394.49	425,852.15
Taxes	<u>1,119,846.91</u>	<u>1,023,896.59</u>	<u>95,950.32</u>
	152,936,397.87	135,641,454.92	17,294,942.95
Operating Income	95,271,606.45	87,916,240.99	7,355,365.46
Interest Expense & Other Deductions	<u>58,800,281.35</u>	<u>54,588,658.62</u>	<u>4,211,622.73</u>
Margins	<u>36,471,325.10</u>	<u>33,327,582.37</u>	<u>3,143,742.73</u>
Capitalization Rate	10.62%		

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 42)** *Provide Big Rivers' written policies on the compensation of attorneys,*
2 *auditors, and all other professional service providers. Include a schedule of fees, per diems,*
3 *and other compensation in effect during the test year. Include all agreements, contracts,*
4 *memoranda of understanding, and any other documentation that explains the nature and*
5 *type of reimbursement paid for professional services. Indicate whether any changes*
6 *occurred during the test year, the effective date of these changes, and the reason for these*
7 *changes.*

8

9 **Response)** Big Rivers does not have written policies on the compensation of its
10 professional service providers. Please see the rate schedules, agreements, contracts, and
11 engagement letters on the CD accompanying these responses. In addition to the accompanying
12 CD, the attached schedule lists additional vendors who provided professional services during
13 the test year.

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16 **Witness)** Mark A. Hite

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Big Rivers Electric Corporation
Case No. 2011-00036
Additional Professional Services Vendors
For the Test Year Ending October 31, 2010

Fidelity Investments

Fidelity Investments charged Big Rivers \$47.50 per participant quarterly during the test year.

Fitch, Inc

Big Rivers pays an annual relationship fee to Fitch, Inc. for Invest Ratings.

HR Solutions

Big Rivers is currently paying HR Solutions, Inc. for a temporary Payroll Professional.

KAEC

Big Rivers paid the Kentucky Association of Electrical Coops for Government Strategies Consulting.

Kenergy Corporation

Jackson Purchase Energy Corporation

Meade County RECC

Big Rivers is directly paying or reimbursing the out of pocket costs for its' members' legal representation and consultants during the Unwind discussions. The distribution members selected and employed the consultants and legal counsel.

Kerrick, Stivers, Coyle & Van Zant, P.L.C.

Big Rivers engaged the firm of Kerrick, Stivers, Coyle & Van Zant to draft an audit letter.

Mercer

Mercer and its principals have been Big Rivers' human resource consultants going back longer than current management's direct working relationship with them, which began in the mid 1980's. The corporate relationship is believed to go back at least as far as 1976. Mercer, for example, is the drafter of Big Rivers' pension plans and its flexible spending plan, is Big Rivers' primary consultant with regard to all employee benefit plan issues, including monitoring of all related government regulations, and serves as Big Rivers' actuary.

Big Rivers Electric Corporation
Case No. 2011-00036
Additional Professional Services Vendors
For the Test Year Ending October 31, 2010

NRECA-National Consulting Group

The Board of Directors of Big Rivers authorized the NRECA National Consulting Group to perform a CEO Wage and Salary Survey.

Arnold Porter, RUS Counsel

Big Rivers is obligated to reimburse the costs of the RUS Counsel under the Unwind Transactions. The RUS selects and employs their legal counsel.

Stanley Consultants

Stanley Consultants provided Unwind Negotiation Support. The final invoice's services were provided prior to the test year at a rate of \$105 per hour.

Ziemer, Stayman, Weitzel & Shoulders

Wm. Michael Schiff, of the law firm Ziemer, Stayman, Weitzel & Shoulders, is Big Rivers' labor counsel. He has personally represented Big Rivers in labor matters since 1979. His intimate knowledge of Big Rivers and its dealings with IBEW Local 1701 since that date make him a resource of utmost and unmatched value to Big Rivers in the labor relations arena.

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 43)** *Provide a detailed analysis of expenses incurred during the test year for*
2 *professional services, as shown in Format 43, and all workpapers supporting the analysis.*
3 *At a minimum, the workpapers should show the payee, dollar amount, reference (i.e.,*
4 *voucher no., etc.), account charged, hourly rates and time charged to the company*
5 *according to each invoice, and a description of the service provided.*
6

7 **Response)** Please see the attached schedule, detailing the \$2,712,026 of professional
8 services. Big Rivers notes that this amount excludes expenses for the Midwest ISO case (Case
9 No. 2010-00043), the annual PSC Assessment, this rate case, and certain other non-
10 professional outside services charged to Account 923.

11 Also, for the workpapers supporting this analysis, please see the CD
12 accompanying these responses.
13
14

15 **Witness)** Mark A. Hite
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Big Rivers Electric Corporation

Case No. 2011-00036

**Professional Services Expenses
For the Twelve Months Ended October 31, 2010**

Line No.	Item (a)	Rate Case (b)	Annual Audit (c)	Other (d)	Total (e)
1	Legal	0	0	934,305	934,305
2	Engineering	0	0	322,048	322,048
3	Accounting	0	115,902	314,578	430,480
4	Other	0	0	1,025,193	1,025,193
5	Total	0	115,902	2,596,124	2,712,026

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-43

Page 1 of 1

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 44)** *Provide the following information. If any amounts were allocated, show a*
2 *calculation of the factor used to allocate each amount.*

3

4 *a. A detailed analysis of charges booked for advertising expenditures during*
5 *the test year. Include a complete breakdown of Account No. 913,*
6 *Advertising Expenses, and any other advertising expenditures included in*
7 *other expense accounts, as shown in Format 44a. The analysis should*
8 *specify the purpose of the expenditure and the expected benefit to be*
9 *derived.*

10 *b. An analysis of Account No. 930, Miscellaneous General Expenses, for the*
11 *test year. Include a complete breakdown of this account as shown in*
12 *Format 44b and provide detailed workpapers supporting this analysis. At*
13 *a minimum, the analysis should show the date, vendor, reference (i.e.,*
14 *voucher no., etc.), dollar amount, and a brief description of each*
15 *expenditure of \$500 or more, provided that lesser items are grouped by*
16 *classes as shown in Format 44b.*

17 *c. An analysis of Account No. 426, Other Income Deductions, for the test*
18 *period. Include a complete breakdown of this account as shown in*
19 *Format 44c and provide detailed workpapers supporting this analysis. At*
20 *a minimum, the analysis should show the date, vendor, reference (i.e.,*
21 *voucher no., etc.), dollar amount, and brief description of each*
22 *expenditure of \$500 or more, provided that lesser items are grouped by*
23 *classes as shown in Format 44c.*

24

25 **Response)**

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

- 1 a. Please see the attached schedules for the advertising expenditures posted to
2 Account No. 913, Advertising Expenses, and those expenditures posted to
3 Account No. 921, Operating Supplies and Expenses.
- 4 b. Please see the attached schedules for an analysis of Account No. 930,
5 Miscellaneous General Expenses, and those expenditures posted to Account
6 No. 921, Operating Supplies and Expenses. The workpapers supporting this
7 analysis are also attached.
- 8 c. Please see the attached schedules for an analysis of Account No. 426, Other
9 Income and Deductions, and those amounts posted to Account No. 921,
10 Operating Supplies and Expenses. The workpapers supporting this analysis
11 are also attached.

12
13
14 **Witness)** Mark A. Hite

Big Rivers Electric Corporation
Case No. 2011-00036
Account 913 - Advertising Expenses
For the Twelve Months Ended October 31, 2010

Line No.	Item (a)	Sales or Promotional Advertising (b)	Institutional Advertising (c)	Conservation Advertising (d)	Rate Case (e)	Other (f)	Total (g)
1	Newspaper	3,498	0	2,790	0	0	6,288
2	Magazines and Others	20,742	10,000	1,013	0	160,462	192,217
3	Television	0	0	0	0	0	0
4	Radio	6,807	0	0	0	0	6,807
5	Direct Mail	0	0	0	0	0	0
6	Sales Aids	0	0	0	0	0	0
7	Total	31,047	10,000	3,803	0	160,462	205,312
8	Amount Assigned to Kentucky Retail	31,047	10,000	3,803	0	160,462	205,312

Big Rivers Electric Corporation

Case No. 2011-00036

Account 921 - Operating Supplies and Expenses
For the Twelve Months Ended October 31, 2010

Line No.	Item (a)	Sales or Promotional Advertising (b)	Institutional Advertising (c)	Conservation Advertising (d)	Rate Case (e)	Other (f)	Total (g)
1	Newspaper	0	0	0	0	0	0
2	Magazines and Others	0	3,000	0	0	0	3,000
3	Television	0	0	0	0	0	0
4	Radio	0	0	0	0	0	0
5	Direct Mail	0	0	0	0	0	0
6	Sales Aids	0	0	0	0	0	0
7	Total	0	3,000	0	0	0	3,000
8	Amount Assigned to Kentucky Retail	0	3,000	0	0	0	3,000

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-44a

Page 2 of 2

Big Rivers Electric Corporation

Case No. 2011-00036

Account 930 - Miscellaneous General Expenses
For the Twelve Months Ended October 31, 2010

Line No.	Item (a)	Amount (b)
		461,555
1	Industry Association Dues	503,943
2	Stockholder and Debt Servicing Expenses	132,410
3	Institutional Advertising	0
4	Conservation Advertising	0
5	Rate Department Load Studies	175,867
6	Director's Fees and Expenses	0
7	Dues and Subscriptions	412,356
8	Miscellaneous	1,686,131
9	Total	1,686,131
10	Amount Assigned to Kentucky Retail	

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-44b

Page 1 of 2

Big Rivers Electric Corporation

Case No. 2011-00036

Account 921 - Operating Supplies and Expenses
For the Twelve Months Ended October 31, 2010

Line No.	Item (a)	Amount (b)
		0
1	Industry Association Dues	0
2	Stockholder and Debt Servicing Expenses	18,134
3	Institutional Advertising	0
4	Conservation Advertising	0
5	Rate Department Load Studies	0
6	Director's Fees and Expenses	0
7	Dues and Subscriptions	0
8	Miscellaneous	18,134
9	Total	18,134
10	Amount Assigned to Kentucky Retail	18,134

Big Rivers Electric Corporation
Case No. 2011-00036
Account Numbers 930 and 921 Workpapers

	Industry Assoc Dues	Directors Fees & Expenses	General Plant Property Tax	Insurance	Annual Report	Bank Services	Economic Development	Misc Taxes	Total
Nov-09	2,751.95	20,606.80	16,352.78	3,092.78		17,327.77			60,132.08
Dec-09	66,115.42	23,513.48	40,435.53	7,871.40	525.00	108,161.69			246,622.52
Jan-10	29,463.00	9,709.59	28,300.00	3,995.41		9,027.77		10.00	80,505.77
Feb-10	2,575.00	17,951.16	28,300.00	3,957.54		39,849.69			92,633.39
Mar-10	53,063.47	15,205.10	28,300.00	3,824.02		33,714.36	5,000.00		139,106.95
Apr-10	2,575.00	13,307.35	28,300.00	3,824.02		43,708.32			91,714.69
May-10	155,659.00	12,786.64	28,300.00	3,824.02		57,856.24			258,425.90
Jun-10	52,063.47	13,128.63	28,300.00	3,824.02		14,027.77	7,000.00		118,343.89
Jul-10	27,575.00	10,965.84	28,300.00	3,824.02		9,027.77			79,692.63
Aug-10	52,063.47	13,173.53	28,300.00	3,824.02		85,161.80			182,522.82
Sep-10	2,575.00	9,684.44	28,300.00	3,824.02		18,941.35			63,324.81
Oct-10	15,075.00	15,834.55	29,010.40	3,824.02		67,138.88			130,882.85
	461,554.78	175,867.11	340,498.71	49,509.29	525.00	503,943.41	12,000.00	10.00	1,543,908.30
			Misc	Misc	Misc		Misc	Misc	

1,543,908.30

132,410.36 Institutional Advertising

Misc	9,812.54	General Services-Website
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1,686,131.20

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-44b [Workpapers]

Page 1 of 8

Big Rivers Electric Corporation
Case No. 2011-00036
Account Numbers 930 and 921 Workpapers

Month Booked	Vendor	V#	Account 930.110 Amount	Type
11/09	Owensboro Symphony	548168	5,000.00	Institutional Advertising
	Paducah Area Chamber of Commerce	548711	3,000.00	Institutional Advertising
			8,000.00	
12/09	Henderson Chamber of Commerce	548753	1,000.00	Institutional Advertising
	Ky Safety & Health	548900	(3,000.00)	
	Ky Safety & Health	548901	3,000.00	
	Identity Promotions	548974	695.36	Institutional Advertising
	Downtowo Henderson Project	549056	500.00	Institutional Advertising
	Henderson City Lions	549170	40.00	Institutional Advertising
	National Fire Safety	549171	75.00	Institutional Advertising
	Hospice of Western KY	549185	500.00	Institutional Advertising
	Junior Women's League	549186	100.00	Institutional Advertising
			2,910.36	
			10,910.36	

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-44b [Workpapers]

Page 2 of 8

Big Rivers Electric Corporation
Case No. 2011-00036
Account Numbers 930 and 921 Workpapers

Touchstone Energy - Actual November 2009 - October 2010

V# 549845
 Booked 02/10

Touchstone Energy Investment

\$121,600.00

Member Year 2010

Book in 2010 (January)

This invoice is for your investment in Touchstone Energy. The investment goes toward the production of television, print and radio advertisements, national placement of advertisements, communications programs and materials, employee learning programs, public relations, research, account services, legal expenses, business development, and member support.

204 190 930.110 50,000.00
204 190 930.112 71,600.00

<u>ID</u>	<u>Organization</u>	<u>City</u>	<u>State</u>	<u># Meters</u>	<u>MWH Sales</u>	<u>Investment</u>
388	Big Rivers Electric Corporation	Henderson	KY		\$5,125,191	\$50,000
363	Jackson Purchase Energy Corp.	Paducah	KY	29,092		\$22,000
300010	Kenergy Corp	Henderson	KY	54,736		\$27,500
362	Meade County RECC	Brandenburg	KY	27,866		\$22,000
Total Investment						\$121,500

**Big Rivers Electric Corporation
Case No. 2011-00036
Account Numbers 930 and 921 Workpapers**

Month Booked	Vendor	V#	Account 930.110 Amount
01/10	Apogee Interactive	549688	583.33
	Apogee Interactive	549689	333.33
	Apogee Interactive	549690	<u>309.89</u>
			1,226.55
02/10	Apogee interactive	550008	309.90
	Apogee Interactive	550009	583.34
	Apogee Interactive	550010	<u>333.33</u>
			1,226.57
04/10	Apogee Interactive	550774	583.34
	Apogee Interactive	550775	309.90
	Apogee Interactive	550777	333.33
	Apogee Interactive	550859	309.90
	Apogee Interactive	550957	583.34
	Apogee Interactive	550958	<u>333.33</u>
			2,453.14
05/10	Apogee Interactive	551327	309.90
	Apogee Interactive	551328	583.34
	Apogee Interactive	551329	<u>333.33</u>
			1,226.57
06/10	Apogee Interactive	552009	309.90
	Apogee Interactive	552010	583.34
	Apogee Interactive	552011	<u>333.33</u>
			1,226.57
07/10	Apogee interactive	552543	309.90
	Apogee Interactive	552544	<u>583.34</u>
			893.24
08/10	Apogee Interactive	552895	333.33
	Apogee Interactive	552896	309.90
	Apogee Interactive	552897	<u>583.34</u>
			1,226.57
09/10	Apogee Interactive	553459	<u>333.33</u>
			333.33
			9,812.54

Big Rivers Electric Corporation
Case No. 2011-00036
Account Numbers 930 and 921 Workpapers

Big Rivers Electric Corporation
Economic Development

Month	Vendor	V# or JE#	Account	Amount	Method	Type	Purpose	Expected Benefit
12/09	Meade Co RECC	548772	913110	50,171.61	Magaz. & Other	Other	Econ. Develop.	Econ. Develop.
	Jackson Purchase EC	JE 12-33.1	913110	52,354.47	Magaz. & Other	Other	Econ. Develop.	Econ. Develop.
03/10	Jackson Purchase EC	550435	913110	11,800.00	Magaz. & Other	Other	Econ. Develop.	Econ. Develop.
			921102	40,554.47				
	Greater Paducah Partners	550660	930210	5,000.00				
04/10	Jackson Purchase EC	JE 04-34.1	913110	(52,354.47)	Magaz. & Other	Other	Econ. Develop.	Econ. Develop.
07/10	Northwest Forward	552023	930210	7,000.00				
09/10	Kenergy	553453	913110	<u>98,490.00</u>	Magaz. & Other	Other	Econ. Develop.	Econ. Develop.
				213,016.08				
			913110	160,461.61				
			921102	40,554.47				
			930210	<u>12,000.00</u>				
				213,016.08				

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-44b [Workpapers]

Page 5 of 8

Big Rivers Electric Corporation
Case No. 2011-00036
Account Numbers 930 and 921 Workpapers

Big Rivers Electric Corporation
 Advertising-Goodwill-Donations (Oracle 11i) - Actual November 2009 - October 2010
 Rate Case 2011

LGE ENERGY LLC

Account Analysis Report
 Line Item
 Period: JAN-2010 To OCT-2010

Report Date: 29-NOV-2010 14:55
 Page: 1 of 32

Currency: USD

Accounts From: 0301.000.031015.000000.000000.0000.0000.0000

To: 0301.777.031015.777777.777777.7777.7777.7777

Balance Type: Actual

Account	Type	Amount	Description	Account	Amount
Payables	Purchase I	600.00	March Of Dimes-Sponsorship-\$500		
Payables	Purchase I	1,900.00	KAEC-Sponsorship-Lineman's Rodeo-\$400, Meade Co RECC-Relay for Life-Sponsorship-\$1,500		
Payables	Purchase I	300.00	Sebree Chamber of Commerce-Sponsorship-Firecracker Run-\$300		
Payables	Purchase I	8,333.33	KAEC-BREC portion of joint Sponsorship		
Payables	Purchase I	580.00	Sponsorship Hend Chamber of Commerce-\$500		Hend Chamber of Comm Dinner tickets-\$80
Payables	Purchase I	600.00	Owensboro Chamber of Commerce-Golf Classic Registration		
Payables	Purchase I	190.00	Owensboro Chamber of Commerce-skirts,mulligans,string		
Payables	Purchase I	775.00	Children's Advocacy-sponsorship of golf scramble-\$500, Emergency Shelter for Women & Children-Sponsor golf scramble-\$		Dukes Volunteer Fire Dept-donation-\$25
Payables	Purchase I	656.60	business cards,newslatters		
Payables	Purchase I	1,000.00	KAED/KET Sponsorship "Baseball etc		
Spreadshee	Adjustment	600.00	Owensboro Chamber of Commerce-Golf Classic Registration		
Spreadshee	Adjustment	600.00	Owensboro Chamber of Commerce-Golf Classic Registration		
Spreadshee	Adjustment	600.00	Owensboro Chamber of Commerce-Golf Classic Registration		
Spreadshee	Adjustment	600.00	Owensboro Chamber of Commerce-Golf Classic Registration		
Spreadshee	Adjustment	600.00	Owensboro Chamber of Commerce-Golf Classic Registration		
Spreadshee	Adjustment	600.00	Owensboro Chamber of Commerce-Golf Classic Registration		
Spreadshee	Adjustment	600.00	Owensboro Chamber of Commerce-Golf Classic Registration		
Spreadshee	Adjustment	600.00	Owensboro Chamber of Commerce-Golf Classic Registration		
Spreadshee	Adjustment	600.00	Owensboro Chamber of Commerce-Golf Classic Registration		
Payables	Purchase I	61.21	pcard-gas		
Payables	Purchase I	40,000.00	United Way Donation		
Payables	Purchase I	250.00	St Anthony's Hospice-Pat McCormick Race to Remember		
Payables	Purchase I	20.00	Lewisport Volunteers-Donation		
Payables	Purchase I	2,000.00	Junior Achievement-1000 & Henderson Area Arts Alliance-1000		
Payables	Purchase I	600.00	Business Education Partnership-Contribution		
Payables	Purchase I	600.00	Business Education Partnership-Contribution		
Payables	Purchase I	600.00	Business Education Partnership-Contribution		
Payables	Purchase I	36.00	Business Education Partnership-Contribution-Sales Tax		
Payables	Purchase I	36.00	Business Education Partnership-Contribution-Sales Tax		
Payables	Purchase I	500.00	American Cancer Society-JE Accrual		
Payables	Purchase I	500.00	College Foundation-Contribution to the Colonels to College program		
Payables	Purchase I	5,000.00	Habitat for Humanity-Second installment for 48th house-build		
Payables	Purchase I	105.00	American Red Cross-contribution to Heroes Campaign for polo shirts		
Payables	Purchase I	500.00	American Red Cross-contribution to Heroes Campaign		
Payables	Purchase I	3,010.00	Kenergy-Sponsorship 8 person table "GALA 2010"-\$500, ABBA Promotions-Logo Tees-\$1,329		American Cancer Society-Employee Donations-590.50, Tennessee Kidney Foundation-Donation-590.50
Payables	Purchase I	1,562.00	Kentucky Drag Boat-sponsorship-\$500, ABBA Promotions-Dundraiser-Hero's Campaign-\$1,062		
Payables	Purchase I	1,000.00	Kentucky Community College System-KCTCS President's Gala-Marty Litrel-\$1000		
Payables	Purchase I	1,062.00	ABBA Promotions-Dundraiser-Hero's Campaign-\$1,062-cancelled		
Payables	Purchase I	1,000.00	Paducah Chamber of Commerce-Membership Dues		
Payables	Purchase I	250.00	Northwest Kentucky Forward-Rally for Education		
Payables	Purchase I	1,446.90	Gene's Restaurant-United Way Breakfast		
Payables	Purchase I	1,000.00	Meade Co RECC-sponsorship-Christmas by the River		
Spreadshee	Adjustment	500.00	American Cancer Society-Relay for Life Supporter		
Spreadshee	Adjustment	626.87	AP Accrual-10/10-Directions Promotions-HQ Safety Award-\$526.87, Marsha's Place-Golf Hole Sponsor-\$100		
Spreadshee	Adjustment	500.00	American Cancer Society-JE Accrual		

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-44b [Workpapers]

Page 6 of 8

**Big Rivers Electric Corporation
Case No. 2011-00036
Account Numbers 930 and 921 Workpapers**

	73,904.91	78,502.91	4,598.00
Promotional Advertising	21,134.20	921183	S/B 930 & 913
Donations	48,772.90	921183	
	69,907.10		
Not removed	3,997.81		
	73,904.91		

73,904.91

Account

930	500.00	March Of Dimes-Sponsorship-\$500
930	400.00	KAEC-Sponsorship-Lineman's Rodeo-\$400
913	1,500.00	Meade Co RECC-Relay for Life-Sponsorship-\$1,501
930	300.00	Sebree Chamber of Commerce-Sponsorship-Firecracker Run-\$300
930	8,333.33	KAEC-BREC portion of joint Sponsorship
930	500.00	Sponsorship Hend Chamber of Commerce-\$500
930	190.00	Owensboro Chamber of Commerce-skirts,mulligans,string
930	750.00	Children's Advocacy-sponsorship of golf scramble-\$500,Emergency Shelter for Women & Children-Sponsor golf scramble-\$250
930	1,000.00	KAED/KET Sponsorship "Baseball etc
930	250.00	St Anthony's Hospice-Pat McCormick Race to Remember
930	2,000.00	Junior Achievement-1000 & Henderson Area Arts Alliance-1000
930	600.00	Business Education Partnership-Contribution
930	(600.00)	Business Education Partnership-Contribution
930	600.00	Business Education Partnership-Contribution
930	(36.00)	Business Education Partnership-Contribution-Sales Tax
930	36.00	Business Education Partnership-Contribution-Sales Tax
930	500.00	College Foundation-Contribution to the Colonels to College program
930	105.00	American Red Cross-contribution to Heroes Campaign for polo shirts
913	500.00	Kenergy-Sponsorship 8 person table" GALA 2010"-500
930	1,329.00	ABBA Promotions-Logo Tees-\$1,330
930	1,562.00	Kentucky Drag Boat-sponsorship-\$500, ABBA Promotions-Dundraiser-Hero's Campaign-\$1,062
930	(1,062.00)	ABBA Promotions-Dundraiser-Hero's Campaign-\$1,062-cancelled
930	250.00	Northwest Kentucky Forward-Rally for Education
913	1,000.00	Meade Co RECC-sponsorship-Christmas by the River
930	626.87	AP Accrual-10/10-Directions Promotions-HQ Safety Award-\$526.87,Marsha's Place-Golf Hole Sponsor-\$100
	21,134.20	
913	3,000.00	
930	18,134.20	
	21,134.20	

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-44b [Workpapers]

Page 7 of 8

Big Rivers Electric Corporation
Case No. 2011-00036
Account Numbers 930 and 921 Workpapers

Big Rivers Electric Corporation
Proforma Adjustment

Promotional/Institutional Advertising, Political/Lobbying, Donations and Economic Development			
2	Proforma Year	0	
3	Historical Year	<u>507,216</u>	
4	Proforma Adjustment	(507,216)	
5	Accounts:		
	426.110 - Donations	(33,369)	X
	426.300 - Penalties	(570)	
	426.410 - Civic, Political and Related Activities	(13,094)	X
	913.110 - Advertising Expenses	(205,312)	X
	921.102 - Office Supplies and Expenses	(40,554)	X
	921.183 - Office Supplies and Expenses	(69,907)	X
	930.110 - General Advertising Expenses	(60,910)	X
	930.112 - General Advertising Expenses	(71,500)	X
	930.210 - Miscellaneous General Expenses	<u>(12,000)</u>	X
		\$ (507,216)	(144,410)

6 Description: To remove all promotional/institutional advertising expenses, political/lobbying expenses, donations, penalties and economic development expenses from the test year.

Big Rivers Electric Corporation
Case No. 2011-00036
Account 426 - Other Income Deductions
For the Twelve Months Ended October 31, 2010

Line No.	Item (a)	Amount (b)
1	Donations	33,369
2	Civic Activities	0
3	Political Activities	13,094
4	Other	570
5	Total	47,033

Big Rivers Electric Corporation
Case No. 2011-00036
Account 921 - Office Supplies and Expenses
For the Twelve Months Ended October 31, 2010

Line No.	Item	(a)	Amount (b)
1	Donations		48,773
2	Civic Activities		0
3	Political Activities		0
4	Other		0
5	Total		48,773

Big Rivers Electric Corporation

Case No. 2011-00036

Account Numbers 426 and 921 Workpapers

Advertising-Goodwill-Donations (Oracle 11i) - Actual November 2009 - October 2010

LGE ENERGY LLC

Account Analysis Report
Line Item
Period: JAN-2010 To OCT-2010

Report Date: 29-NOV-2010 14:55
Page: 1 of 32

Currency: USD
Accounts From: 0301.000.031015.000000.000000.0000.0000.0000
To: 0301.ZZZ.031015.ZZZZZZ.ZZZZZZ.ZZZZ.ZZZZ.ZZZZ
Balance Type: Actual

Payables	Purchase I	600.00	March Of Dimes-Sponsorship-\$500	Junior Achievement-Corporate Gift for Hancock County Campaign-\$100
Payables	Purchase I	1,900.00	KAEC-Sponsorship-Lineman's Rodeo-\$400,Meade Co RECC-Relay for Life-Sponsorship-\$1,500	
Payables	Purchase I	300.00	Sebrée Chamber of Commerce-Sponsorship-Firecracker Run-\$300	
Payables	Purchase I	8,333.33	KAEC-BREC portion of joint Sponsorship	Hend Chamber of Comm Dinner tickets-\$80
Payables	Purchase I	580.00	Sponsorship Hend Chamber of Commerce-\$500	
Payables	Purchase I	600.00	Owensboro Chamber of Commerce-Golf Classic Registration	
Payables	Purchase I	190.00	Owensboro Chamber of Commerce-skirts,mulligans,string	
Payables	Purchase I	775.00	Children's Advocacy-sponsorship of golf scramble-\$500,Emergency Shelter for Women & Children-Sponsor golf scramble-\$250	Dukes Volunteer Fire Dept-donation-\$25
Payables	Purchase I	656.60	business cards,newletters	
Payables	Purchase I	1,000.00	KAED/KET Sponsorship "Baseball etc	
Spreadshee	Adjustment	600.00	Owensboro Chamber of Commerce-Golf Classic Registration	
Spreadshee	Adjustment	600.00	Owensboro Chamber of Commerce-Golf Classic Registration	
Spreadshee	Adjustment	600.00	Owensboro Chamber of Commerce-Golf Classic Registration	
Spreadshee	Adjustment	600.00	Owensboro Chamber of Commerce-Golf Classic Registration	
Spreadshee	Adjustment	600.00	Owensboro Chamber of Commerce-Golf Classic Registration	
Spreadshee	Adjustment	600.00	Owensboro Chamber of Commerce-Golf Classic Registration	
Spreadshee	Adjustment	600.00	Owensboro Chamber of Commerce-Golf Classic Registration	
Spreadshee	Adjustment	600.00	Owensboro Chamber of Commerce-Golf Classic Registration	
Spreadshee	Adjustment	600.00	Owensboro Chamber of Commerce-Golf Classic Registration	
Payables	Purchase I	61.21	pcard-gas	
Payables	Purchase I	40,000.00	United Way Donation	
Payables	Purchase I	250.00	St Anthony's Hospice-Pat McCormick Race to Remember	
Payables	Purchase I	20.00	Lewisport Volunteers-Donation	
Payables	Purchase I	2,000.00	Junior Achievement-1000 & Henderson Area Arts Alliance-1000	
Payables	Purchase I	600.00	Business Education Partnership-Contribution	
Payables	Purchase I	600.00	Business Education Partnership-Contribution	
Payables	Purchase I	600.00	Business Education Partnership-Contribution	
Payables	Purchase I	36.00	Business Education Partnership-Contribution-Sales Tax	
Payables	Purchase I	500.00	Business Education Partnership-Contribution-Sales Tax	
Payables	Purchase I	500.00	American Cancer Society-JE Accrual	
Payables	Purchase I	5,000.00	College Foundation-Contribution to the Colonels to College program	
Payables	Purchase I	105.00	Habitat for Humanity-Second installment for 48th house-build	
Payables	Purchase I	500.00	American Red Cross-contribution to Heroes Campaign for polo shirts	
Payables	Purchase I	3,010.00	American Red Cross-contribution to Heroes Campaign	
Payables	Purchase I	1,562.00	Kenergy-Sponsorship 8 person table"GALA 2010"-500, ABBA Promotions-Logo Tees-\$1,329	American Cancer Society-Employee Donations-590.50, Tennessee Kidney Foundation-Donation-590.50
Payables	Purchase I	1,000.00	Kentucky Drag Boat-sponsorship-\$500, ABBA Promotions-Dundraiser-Hero's Campaign-\$1,062	
Payables	Purchase I	1,000.00	Kentucky Community College System-KCTCS President's Gala-Marty Littrel-\$1000	
Payables	Purchase I	1,062.00	ABBA Promotions-Dundraiser-Hero's Campaign-\$1,062-cancelled	
Payables	Purchase I	1,000.00	Paducah Chamber of Commerce-Membership Dues	
Payables	Purchase I	250.00	Northwest Kentucky Forward-Rally for Education	
Payables	Purchase I	1,446.90	Gene's Restaurant-United Way Breakfast	
Payables	Purchase I	1,000.00	Meade Co RECC-sponsorship-Christmas by the River	
Spreadshee	Adjustment	500.00	American Cancer Society-Relay for Life Supporter	
Spreadshee	Adjustment	626.87	AP Accrual-10/10-Directions Promotions-HQ Safety Award-\$526.87,Marsha's Place-Golf Hole Sponsor-\$100	
Spreadshee	Adjustment	500.00	American Cancer Society-JE Accrual	
		73,904.91	78,502.91	4,598.00
Promotional Advertising		21,134.20		Account 921183

Case No. 2011-00036
Witness: Mark A. Hite
Attachment for Item PSC 1-44c [Workpapers]
Page 1 of 6

Big Rivers Electric Corporation
Case No. 2011-00036
Account Numbers 426 and 921 Workpapers

Donations	48,772.90	921183	S/B 426
	69,907.10		
Not removed	3,997.81		
	73,904.91		
	73,904.91		

Account-426

100.00	Junior Achievement-Corporate Gift for Hancock County Campaign-\$100
25.00	Dukes Volunteer Fire Dept-donation-\$25
40,000.00	United Way Donation
20.00	Lewisport Volunteers-Donation
500.00	American Cancer Society-JE Accrual
5,000.00	Habitat for Humanity-Second installment for 48th house-build
500.00	American Red Cross-contribution to Heroes Campaign
1,181.00	American Cancer Society-Employee Donations-590.50, Tennessee Kidney Foundation-Donation-590.50
1,446.90	Gene's Restaurant-United Way Breakfast
500.00	American Cancer Society-Relay for Life Supporter
<u>(500.00)</u>	American Cancer Society-JE Accrual
48,772.90	

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-44c [Workpapers]

Page 2 of 6

Big Rivers Electric Corporation
Case No. 2011-00036
Account Numbers 426 and 921 Workpapers

Exhibit Hite - XX
Schedule 1.XX
Sponsoring Witness: Hite
Page 1 of 1

Big Rivers Electric Corporation
Proforma Adjustment

**Promotional/Institutional Advertising,
Political/Lobbying, Donations and Economic
Development**

1			
2	Proforma Year	0	
3	Historical Year	<u>507,216</u>	
4	Proforma Adjustment	(507,216)	
5	Accounts:		
	426.110 - Donations	(33,369)	x
	426.300 - Penalties	(570)	
	426.410 - Civic, Political and Related Activities	(13,094)	x
	913.110 - Advertising Expenses	(205,312)	x
	921.102 - Office Supplies and Expenses	(40,554)	x
	921.183 - Office Supplies and Expenses	(69,907)	x
	930.110 - General Advertising Expenses	(60,910)	x
	930.112 - General Advertising Expenses	(71,500)	x
	930.210 - Miscellaneous General Expenses	<u>(12,000)</u>	x
		\$ (507,216)	

6 Description: To remove all promotional/institutional advertising expenses, political/lobbying expenses, donations, penalties and economic development expenses from the test year.

Big Rivers Electric Corporation
Case No. 2011-00036
Account Numbers 426 and 921 Workpapers

Big Rivers Electric Corporation
Donations - AS400 System

Month Booked	Vendor	V#	Account	Amount
11/09	KY Governors Scholarship	548226	426110	2,000.00
	Sherman Goodpaster	548240	426110	100.00
12/09	Henderson Regional Hospital Foundation	548750	426110	1,000.00
	College Foundation Inc.	548754	426110	2,500.00
	WBKR Christmas Wish	549061	426110	500.00
	Habitat for Humanity	549065	426110	5,000.00
	Owensboro Musuem of Fine Art	549169	426110	100.00
	Business Education Partnership	549184	426110	500.00
02/10	Mike Burgett-Lion's Club	550016	426110	190.00
	McBrayer, McGinnis, Leslie & Kirkland	550157	426110	1,118.56
04/10	NRECA-Philippines	550785	426110	20,000.00
06/10	Labor	Labor Dist.	426100	110.15
10/10	Mike Burgett-Lion's Club	553712	426110	<u>250.00</u>
				33,368.71
	Acct code error-to be corrected 12/10	2010 G/L	426110	1,118.56

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-44c [Workpapers]

Page 4 of 6

Big Rivers Electric Corporation
Case No. 2011-00036
Account Numbers 426 and 921 Workpapers

Big Rivers Electric Corporation
Lobbying Expenses - Actual November 2009 - October 2010
Rate Case 2011 - Pro Forma Adjustments

Month Booked	Vendor	V #	Account	Amount
1109	McBrayer, McGinnis, Leslie & Kirkland	548471	426410	1,118.56
12/09	McBrayer, McGinnis, Leslie & Kirkland	548996	426410	1,100.00
02/10	McBrayer, McGinnis, Leslie & Kirkland	549848	426410	1,136.01
03/10	McBrayer, McGinnis, Leslie & Kirkland	550441	426410	1,100.00
04/10	McBrayer, McGinnis, Leslie & Kirkland	550992	426410	1,200.59
06/10	McBrayer, McGinnis, Leslie & Kirkland	551613	426410	1,160.77
	McBrayer, McGinnis, Leslie & Kirkland	552047	426410	1,100.00
07/10	McBrayer, McGinnis, Leslie & Kirkland	552542	426410	1,133.75
08/10	KAEC	552823	426410	720.00
	McBrayer, McGinnis, Leslie & Kirkland	552926	426410	1,107.15
09/10	McBrayer, McGinnis, Leslie & Kirkland	553454	426410	1,116.88
10/10	McBrayer, McGinnis, Leslie & Kirkland	554108	426410	<u>1,100.00</u>
				<u><u>13,093.71</u></u>

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-44c [Workpapers]

Page 5 of 6

Big Rivers Electric Corporation
Case No. 2011-00036
Account Numbers 426 and 921 Workpapers

Month	Vendor	V# or JE #	Account	Amount
Booked				
12/09	US Treasury	548770	426.300	141.20
08/10		JE 08-10.0	426.300	<u>429.00</u>
				570.20

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-44c [Workpapers]

Page 6 of 6

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 45)** *List all present and proposed research efforts dealing with the pricing of*
2 *electricity and the current status of such efforts.*

3

4 **Response)** Big Rivers relies on the Alliance for Cooperative Energy Services Power
5 Marketing LLC ("APM") for its electricity pricing research. APM has sufficient resources to
6 develop short- and long-term pricing forecasts. APM updates its long-term power curves on a
7 semi-annual basis, and updates the short-term power curves on a monthly basis.

8 Big Rivers has also used GDS Associates, Inc. for some electricity pricing
9 research in conjunction with the preparation of Big Rivers' 2010 IRP.

10

11

12 **Witness)** C. William Blackburn

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BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 46)** *Provide an analysis of Big Rivers' expenses for research and development*
2 *activities for the test year and two most recent calendar years. This analysis should include*
3 *the following:*

4
5 *a. Basis of fees paid to research organizations and Big Rivers' portion of the*
6 *total revenue of each organization. When the contribution is monthly,*
7 *provide the current rate and the effective date.*

8 *b. Details of the research activities conducted by each organization.*

9 *c. Details of services and other benefits provided to the utility by each*
10 *organization.*

11 *d. Annual expenditures of each organization with a basic description of the*
12 *nature of costs incurred by the organization.*

13 *e. Details of the expected benefits to the utility.*
14

15 **Response)** The three organizations that Big Rivers' was affiliated with during the test year
16 (12 months ended October 31, 2010) and the calendar years 2010 and 2009, and paid monies to
17 for research and development activities, are the Carbon Management Research Group, the
18 Cooperative Research Network ("CRN", and the National Renewables Cooperative
19 Organization ("NRCO"). Information regarding (a) the basis of the fees paid, (b) the details of
20 the research activities conducted, (c) and (e) the details regarding the services and benefits
21 provided to the utility, and (d) the expenditures paid to each organization for the three periods,
22 is attached.
23
24

25 **Witness)** Mark A. Hite
26
27

Big Rivers Electric Corporation
Case No. 2011-00036
Research and Development Activities

Carbon Management Research Group

(C) Companies wishing to join the GROUP after its establishment and after the Charter Members must indicate their interest in writing to the IAB. The IAB will have the right to accept or reject the request for membership after reasonable consideration by all Members.

(D) The initial membership period covered by this agreement is from January 1, 2010 through December 31, 2010. Membership shall terminate unless MEMBER renews its membership, by sending its letter of continuing commitment by October 1 and paying its fee annually, semi-annually or quarterly in each succeeding year. FOUNDATION shall notify MEMBER, as soon as possible, of any reason that might contribute to the failure to perform within the specified performance period even if such reason is beyond the control and without fault or negligence of the FOUNDATION. Checks shall be identified "CARBON MANAGEMENT RESEARCH GROUP" and mailed to:

Sponsored Projects Accounting
University of Kentucky
Room 337 Service Building
Lexington, KY 40506_0005
IRSTaxID#61 6033693

ARTICLE IV: GROUP RIGHTS AND BENEFITS

(A) In consideration of MEMBER's funding, such MEMBER shall be entitled to:

1. Rights to participate in the governance and advisory structure of the consortium as provided in Article II.
2. Access to and use of the technical information, products, progress reports, and results (the "Products") of the research that are developed by the GROUP. Except for those Products with proprietary limitations, MEMBER is granted the specific permission to copy, republish, and distribute, in whole or in part, the Products to its members and other interested parties.
3. Access and use for internal company and research purposes only, without right to sublicense, any inventions, and technologies and other tangible intellectual property that may be conceived or developed in the course of the research as provided in Article VII.

(B) Companies whose request for membership is approved by the IAB will have rights only to intellectual property developed after their membership has been approved and remains current and paid-up. The IAB will have the right to place additional constraints or limitations on the rights of new MEMBERS at the time of approval. Constraints not determined at the time of approval will not be subsequently imposed.

(C) As a MEMBER, each company will name a Technical Representative who will:

1. Receive all communications from the GROUP;
 2. Have access to research data and material;
 3. Be invited to participate in the semi-annual presentations of research progress;
- Industrial Consortium Agreement — Carbon Management Research Group;

Big Rivers Electric Corporation
Case No. 2011-00036
Research and Development Activities

Cooperative Research Network

Cooperative Research Network

Co-ops have their R&D operation that helps co-ops operate reliably and more efficiently – lights on, cost low.

The Cooperative Research Network® is a service of the National Rural Electric Cooperative Association. The mission of the Cooperative Research Network is to monitor, evaluate and apply technologies that help electric cooperative utilities control costs, increase productivity, and enhance service to their consumer–members.

CRN is a benefit of NRECA membership, with its results available to all NRECA voting members. Members access information through this website by entering their Cooperative.com username and password at the sign-on prompt.

CRN meets its mission through collaborative research into a wide range of technologies and services. This research may result in the development of new products and services of particular value to the cooperative industry, often features cooperative-specific demonstrations and deployment of technology, and always includes the transfer of knowledge to its users through on-line and published reports, handbooks, newsletters, web conferences, seminars and other means of disseminating information.

CRN offers:

- Research designed specifically for electric cooperatives
- Intelligence on technology innovations affecting the utility industry
- New member service and revenue generation opportunities
- Creative technical and management approaches to cost control
- New products and services developed for co-op delivery
- Opportunity to invest research dollars in areas critical to success

The key decisions on research project selection and funding, as well as policies related to the funding of the program, are guided by NRECA member input and direction obtained through the CRN Advisory structure.

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-46a, -46b, -46c, and -46e

Page 2 of 3

Big Rivers Electric Corporation
Case No. 2011-00036
Research and Development Activities

National Renewables Cooperative Organization

The Member fees are based on native load sales (exclusive of sales to other NRCO members, if applicable). Four size classifications were determined (XS = less than 1,000,000 of native load sales, Small = 1,000,000 to 5,000,000, Medium = 5,000,000 to 10,000,000, and Large = 10,000,000 and above) and each member within each classification pays the same amount. Big Rivers fell into the medium category and those members will each pay \$52,800 for 2011.

In prior years, Big Rivers was in the small category.

The organization provides ongoing opportunities for access to and development of cost-effective renewable energy resources. NRCO provides access to expertise on renewable energy resource commercial issues. Finally, NRCO aims to promote positive visibility and publicity for the cooperative program.

Cooperatives that have elected to participate in NRCO, either through membership or by contracting select services, have a variety of motivations. Some may be subject to Renewable Energy Standards (RES), though many are not. Cooperatives must keep up with the evolving nature of the political landscape, at both the state and federal level and from a legislative and regulatory perspective.

Often cooperatives are attracted to renewable projects as a means to diversify their generation portfolios. In a world of volatile fuel prices, renewable generation can make good economic sense. Finally, cooperatives have a long history of investment in the communities they serve and renewable energy projects can bring economic development to their areas.

Big Rivers Electric Corporation
Case No. 2011-00036
Research and Development Activities

Expenditures Paid

Test Year (12 Months Ended 10/31/10)	
Carbon Management	200,000.00
National Renewables Coop Org (NRCO)	29,003.90
National Rural Electric Coop (includes payment for CRN)	16,754.00
	245,757.90

2010	
Carbon Management	200,000.00
National Renewables Coop Org	35,300.00
National Rural Electric Coop (includes payment for CRN)	16,754.00
	252,054.00

2009	
National Renewables Coop Org	17,838.33
National Rural Electric Coop (includes payment for CRN)	16,588.00
	34,426.33

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

- 1 **Item 47)** *Provide a schedule showing the calculation of test year depreciation*
2 *expensed and capitalized. Show all depreciation rates on this schedule separately.*
3
4 *a. State whether the depreciation rates shown in this schedule are identical*
5 *to those most recently approved by the Commission.*
6 *b. If identical, identify the case in which they were approved.*
7 *c. If not identical, provide the depreciation study that supports the rates*
8 *reflected in this filing.*
9 *d. Provide information for plotting the depreciation guideline curves in*
10 *accordance with RUS Bulletin 183-1, as shown in Format 47.*
11

- 12 **Response)** Please see the attached schedule "Calculation of Total Depreciation".
13 a. The rates shown are identical to the rates approved by the Commission in
14 Case No. 1997-00204. A copy of a Commission letter, dated October 7,
15 1999, approving the depreciation study is attached hereto.
16 b. See Big Rivers' response to PSC 1-47a above.
17 c. Not Applicable.
18 d. Please see the attached schedule.
19
20

21 **Witness)** Mark A. Hite
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copy: M. Hite
J. Miller
file 210.30.2

COMMONWEALTH OF KENTUCKY
PUBLIC SERVICE COMMISSION
730 SCHENKEL LANE
POST OFFICE BOX 615
FRANKFORT, KENTUCKY 40602
www.psc.state.ky.us
(502) 564-3940
Fax (502) 564-3460

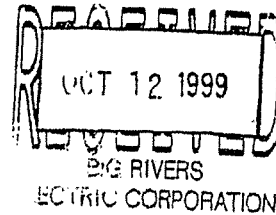
Ronald B. McCloud, Secretary
Public Protection and
Regulation Cabinet

Helen Helton
Executive Director
Public Service Commission

Paul E. Patton
Governor

October 7, 1999

Mr. David Spainhoward
Vice President, Contract Administration
and Regulatory Affairs
Big Rivers Electric Corporation
Post Office Box 24
Henderson, Kentucky 42419-0024



Re: 1998 Depreciation Study

Dear Mr. Spainhoward

The Commission Staff has reviewed Big Rivers' August 18, 1999 response regarding the issues noted in the Engineering Assessment section of the 1998 Report on the Comprehensive Depreciation Study. The Staff has no objections to the study. Accordingly, the study may be implemented for accounting purposes. The depreciation rates included in the study have already been accepted for rate-making purposes in the financial models in Case No. 97-204.

Because of the concerns set forth in the Engineering Assessment section, however, Big Rivers shall file an annual report discussing the progress in addressing the issues noted by Burns and McDonnell. An annual report describing the prior year's plant maintenance as well as the major maintenance projects scheduled for the current year shall also be filed. The reports shall be submitted each year in conjunction with Big Rivers' annual report to the Commission.

If you have any questions, feel free to contact Aaron Greenwell at 502-564-3940, extension 226.

Sincerely,

Helen C. Helton
Executive Director

**Big Rivers Electric Corporation
Calculation of Total Depreciation**

Asset Balances

Account	10/31/09	11/30/09	12/31/10	01/31/10	02/28/10	03/31/10	04/30/10
3010	419.82	419.82	419.82	419.82	419.82	419.82	419.82
3020	66,475.65	66,475.65	66,475.65	66,475.65	66,475.65	66,475.65	66,475.65
3101	83,342.47	83,342.47	83,342.47	83,342.47	83,342.47	83,342.47	83,342.47
3102	1,124,664.82	1,124,664.82	1,124,664.82	1,124,664.82	1,124,664.82	1,124,664.82	1,124,664.82
3103	1,110,711.72	1,110,711.72	1,110,711.72	1,110,711.72	1,110,711.72	1,110,711.72	1,110,711.72
3104	2,218,857.54	2,218,857.54	2,218,857.54	2,218,857.54	2,218,857.54	2,218,857.54	2,218,857.54
3111	3,181,842.95	3,181,842.95	3,181,842.95	3,181,842.95	3,181,842.95	3,181,842.95	3,181,842.95
3112	18,854,643.94	18,937,203.39	18,937,203.39	18,937,203.39	18,937,203.39	18,937,203.39	18,937,203.39
3113	26,723,028.18	26,723,028.18	26,723,028.18	26,723,028.18	26,723,028.18	26,723,028.18	26,723,028.18
3114	73,000,144.35	73,000,144.35	73,000,144.35	73,000,144.35	73,000,144.35	73,000,144.35	73,000,144.35
3115	421,179.00	421,179.00	421,179.00	421,179.00	421,179.00	421,179.00	421,179.00
3116	553,336.13	553,336.13	553,336.13	553,336.13	553,336.13	553,336.13	553,336.13
3117	920,249.88	920,249.88	933,221.31	933,221.31	933,221.31	933,221.31	933,221.31
3119	653,382.98	653,382.98	693,609.79	693,609.79	693,609.79	693,609.79	693,609.79
312A	220,240.55	220,240.55	220,240.55	220,240.55	220,240.55	220,240.55	220,240.55
312B	5,046,851.11	5,046,851.11	5,046,851.11	5,046,851.11	5,046,851.11	5,046,851.11	5,046,851.11
312C	121,851,086.91	121,851,086.91	121,851,086.91	121,851,086.91	121,851,086.91	121,851,086.91	121,851,086.91
312D	113,756,819.63	113,756,819.63	114,693,688.31	114,693,688.31	114,693,688.31	114,693,688.31	114,693,688.31
312E	262,004,068.37	262,004,068.37	262,004,068.37	262,004,068.37	262,004,068.37	262,004,068.37	262,004,068.37
312F	35,338,717.96	35,338,717.96	35,338,717.96	35,338,717.96	35,338,717.96	35,338,717.96	35,338,717.96
312G	1,899,172.74	1,899,172.74	1,899,172.74	1,899,172.74	1,899,172.74	1,899,172.74	1,899,172.74
312J	15,438.27	15,438.27	15,438.27	15,438.27	15,438.27	15,438.27	15,438.27
312K	36,983,180.83	36,983,180.83	36,983,180.83	36,983,180.83	36,983,180.83	36,983,180.83	36,983,180.83
3120	29,686.39	29,686.39	29,686.39	29,686.39	29,686.39	29,686.39	29,686.39
3121	7,218,409.17	7,218,409.17	7,218,409.17	7,218,409.17	7,218,409.17	7,218,409.17	7,218,409.17
3122	74,636,716.43	74,518,359.31	74,518,359.31	74,518,359.31	74,518,359.31	74,518,359.31	74,518,359.31
3123	159,570,238.84	159,606,036.51	161,734,476.17	161,734,476.17	161,734,476.17	161,734,476.17	161,734,476.17
3124	407,220,726.08	407,220,726.08	407,220,726.08	407,220,726.08	407,220,726.08	407,220,726.08	407,220,726.08
3125	16,483,318.26	16,483,318.26	16,483,318.26	16,483,318.26	16,483,318.26	16,483,318.26	16,483,318.26
3126	2,504,161.76	2,504,161.76	2,504,161.76	2,504,161.76	2,504,161.76	2,504,161.76	2,504,161.76
3127	366,885.14	366,885.14	366,885.14	366,885.14	366,885.14	366,885.14	366,885.14

**Big Rivers Electric Corporation
Calculation of Total Depreciation**

Asset Balances

Account	10/31/09	11/30/09	12/31/10	01/31/10	02/28/10	03/31/10	04/30/10
3128	1,186,252.75	1,186,252.75	1,186,252.75	1,186,252.75	1,186,252.75	1,186,252.75	1,186,252.75
3141	4,310,530.58	4,310,530.58	4,310,530.58	4,310,530.58	4,310,530.58	4,310,530.58	4,310,530.58
3142	32,415,574.85	32,415,574.85	32,415,574.85	32,415,574.85	32,415,574.85	32,415,574.85	32,415,574.85
3143	56,268,282.40	56,268,282.40	57,679,599.22	57,679,599.22	57,679,599.22	57,679,599.22	57,679,599.22
3144	126,942,315.52	126,942,315.52	126,942,315.52	126,942,315.52	126,942,315.52	126,942,315.52	126,942,315.52
3145	4,509,415.52	4,509,415.52	4,509,415.52	4,509,415.52	4,509,415.52	4,509,415.52	4,509,415.52
3146	226,351.41	226,351.41	226,351.41	226,351.41	226,351.41	226,351.41	226,351.41
3147	18,495.15	18,495.15	18,495.15	18,495.15	18,495.15	18,495.15	18,495.15
3151	1,494,658.69	1,494,658.69	1,494,658.69	1,494,658.69	1,494,658.69	1,494,658.69	1,494,658.69
3152	7,557,766.17	7,557,766.17	7,557,766.17	7,557,766.17	7,557,766.17	7,557,766.17	7,557,766.17
3153	16,091,239.72	16,091,239.72	16,091,239.72	16,091,239.72	16,091,239.72	16,091,239.72	16,091,239.72
3154	35,017,398.37	35,017,398.37	35,017,398.37	35,017,398.37	35,017,398.37	35,017,398.37	35,017,398.37
3155	171,384.26	171,384.26	171,384.26	171,384.26	171,384.26	171,384.26	171,384.26
3159	43,548.07	43,548.07	43,548.07	43,548.07	43,548.07	43,548.07	43,548.07
3160	56,008.08	56,008.08	56,008.08	56,008.08	56,008.08	56,008.08	56,008.08
3161	1,227.09	1,227.09	1,227.09	1,227.09	1,227.09	1,227.09	1,227.09
3162	755,849.65	755,849.65	755,849.65	755,849.65	755,849.65	755,849.65	755,849.65
3163	718,138.56	718,138.56	779,447.85	779,447.85	779,447.85	779,447.85	779,447.85
3164	666,432.05	666,432.05	666,432.05	666,432.05	666,432.05	666,432.05	666,432.05
3165	328,836.19	328,836.19	328,836.19	328,836.19	328,836.19	328,836.19	328,836.19
3166	296,709.94	296,709.94	296,709.94	296,709.94	296,709.94	296,709.94	296,709.94
3167	38,961.95	38,961.95	38,961.95	38,961.95	38,961.95	38,961.95	38,961.95
3169	104,140.23	104,140.23	107,699.80	107,699.80	107,699.80	107,699.80	107,699.80
3401	475,967.50	475,967.50	475,967.50	475,967.50	475,967.50	475,967.50	475,967.50
3410	154,232.79	154,232.79	154,232.79	154,232.79	154,232.79	154,232.79	154,232.79
3420	1,436,911.63	1,436,911.63	1,436,911.63	1,436,911.63	1,436,911.63	1,436,911.63	1,436,911.63
3430	4,915,885.63	4,915,885.63	4,915,885.63	4,915,885.63	4,915,885.63	4,915,885.63	4,915,885.63
3440	1,102,963.67	1,102,963.67	1,102,963.67	1,102,963.67	1,102,963.67	1,102,963.67	1,102,963.67
3450	317,725.75	317,725.75	317,725.75	317,725.75	317,725.75	317,725.75	317,725.75
3500	12,819,023.09	12,827,725.52	12,851,145.49	12,954,256.73	12,976,577.43	12,961,156.96	13,004,635.06
3501	558,665.43	558,665.43	558,665.43	558,665.43	558,665.43	558,665.43	558,665.43

**Big Rivers Electric Corporation
Calculation of Total Depreciation**

Asset Balances

Account	10/31/09	11/30/09	12/31/10	01/31/10	02/28/10	03/31/10	04/30/10
3520	5,679,620.80	5,679,620.80	5,683,122.70	5,683,122.70	5,683,122.70	5,683,122.70	5,683,122.70
3521	20,369.05	20,369.05	20,369.05	20,369.05	20,369.05	20,369.05	20,369.05
3522	157,304.64	157,304.64	157,304.64	157,304.64	157,304.64	157,304.64	157,304.64
3524	679,442.21	679,442.21	679,442.21	679,442.21	679,442.21	679,442.21	679,442.21
3530	75,853,839.31	75,896,737.22	77,552,659.35	78,273,110.75	78,273,110.75	78,298,239.41	78,298,239.41
3531	3,031,650.37	3,031,650.37	3,031,650.37	3,031,650.37	3,031,650.37	3,031,650.37	3,031,650.37
3532	5,483,169.53	5,483,169.53	5,483,169.53	5,483,169.53	5,483,169.53	5,483,169.53	5,485,535.84
3533	5,947,214.37	5,947,214.37	5,947,214.37	5,947,214.37	5,947,214.37	5,947,214.37	5,947,214.37
3534	22,364,145.19	22,364,145.19	22,364,145.19	22,364,145.19	22,364,145.19	22,364,145.19	22,364,145.19
3540	7,187,692.94	7,187,692.94	7,187,692.94	8,134,239.23	8,134,239.23	8,134,239.23	8,134,239.23
3541	146,747.32	146,747.32	146,747.32	146,747.32	146,747.32	146,747.32	146,747.32
3550	40,951,085.48	40,951,085.48	40,939,817.67	41,244,642.77	41,244,642.77	41,244,642.77	41,244,642.77
3551	234,314.24	234,314.24	234,314.24	234,314.24	234,314.24	234,314.24	234,314.24
3560	40,579,890.47	40,579,890.47	44,249,222.66	44,556,292.46	44,556,292.46	44,556,292.46	44,556,292.46
3561	86,900.75	86,900.75	86,900.75	86,900.75	86,900.75	86,900.75	86,900.75
3890	407,251.23	407,251.23	407,251.23	407,251.23	407,251.23	407,251.23	407,251.23
3900	3,944,895.21	3,944,895.21	3,944,895.21	3,944,895.21	3,944,895.21	3,944,895.21	3,944,895.21
3910	623,124.71	623,807.35	632,999.40	632,999.40	632,999.40	629,697.15	611,180.99
3912	6,815,319.81	6,989,404.98	6,972,838.21	6,972,838.21	6,972,838.21	7,016,386.43	7,013,902.07
3916	1,894.73	1,894.73	1,894.73	1,894.73	1,894.73	1,894.73	1,894.73
3917	3,059.60	3,059.60	3,059.60	3,059.60	3,059.60	3,059.60	3,059.60
3922	1,729,389.24	1,635,089.07	1,637,546.04	1,637,546.04	1,644,529.78	1,644,529.78	1,699,129.78
3923	1,257,239.84	1,257,239.84	1,257,239.84	1,257,239.84	1,257,239.84	1,257,239.84	1,257,239.84
3930	98,765.68	98,765.68	98,765.68	98,765.68	98,765.68	98,765.68	98,765.68
3940	716,613.73	716,613.73	716,613.73	716,613.73	716,613.73	717,085.75	717,085.75
3950	221,278.64	221,278.64	221,278.64	221,278.64	221,278.64	221,278.64	221,278.64
3960	321,665.34	321,665.34	321,665.34	321,665.34	321,665.34	321,665.34	321,665.34
3961	183,073.76	183,073.76	183,073.76	183,073.76	183,073.76	183,073.76	183,073.76
3970	1,639,437.34	1,639,437.34	1,639,437.34	1,639,437.34	1,639,437.34	1,639,437.34	1,639,437.34
3980	160,713.76	160,713.76	160,713.76	160,713.76	160,713.76	162,019.04	162,019.04
3987	1,625.49	1,625.49	1,625.49	1,625.49	1,625.49	1,625.49	1,625.49

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-47

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**Big Rivers Electric Corporation
Calculation of Total Depreciation**

Asset Balances

Account	10/31/09	11/30/09	12/31/10	01/31/10	02/28/10	03/31/10	04/30/10
3525	0.00	0.00	0.00	185,107.45	185,107.45	185,107.45	185,107.45
3535	9,466,011.78	9,466,011.78	9,466,011.78	6,511,340.66	6,511,340.66	6,511,340.66	6,511,340.66
3545	0.00	0.00	0.00	312,557.79	312,557.79	312,557.79	312,557.79
3555	0.00	0.00	0.00	79,206.80	79,206.80	79,206.80	79,206.80
3565	0.00	0.00	0.00	104,571.36	104,571.36	104,571.36	104,571.36
Total	1,921,053,637.12	1,921,185,705.10	1,931,116,387.99	1,931,225,164.10	1,931,254,468.54	1,931,306,200.00	1,931,385,643.89

**Big Rivers Electric Corporation
Calculation of Total Depreciation**

Asset Balances

Account	05/31/10	06/30/10	07/31/10	08/31/10	9/30/2010
3010	419.82	419.82	419.82	419.82	419.82
3020	66,475.65	66,475.65	66,475.65	66,475.65	66,475.65
3101	83,342.47	83,342.47	83,342.47	83,342.47	83,342.47
3102	1,124,664.82	1,124,664.82	1,124,664.82	1,124,664.82	1,124,664.82
3103	1,110,711.72	1,110,711.72	1,110,711.72	1,110,711.72	1,110,711.72
3104	2,218,857.54	2,218,857.54	2,218,857.54	2,218,857.54	2,218,857.54
3111	3,181,842.95	3,181,842.95	3,181,842.95	3,236,944.36	3,236,944.36
3112	18,937,203.39	18,937,203.39	18,937,203.39	18,937,203.39	18,977,054.83
3113	26,723,028.18	26,723,028.18	26,723,028.18	26,723,028.18	26,723,028.18
3114	73,000,144.35	73,000,144.35	73,056,973.26	73,056,973.26	73,073,034.47
3115	421,179.00	421,179.00	421,179.00	421,179.00	421,179.00
3116	553,336.13	553,336.13	553,336.13	577,533.07	577,533.07
3117	933,221.31	933,221.31	933,221.31	937,856.03	937,856.03
3119	693,609.79	693,609.79	693,609.79	693,609.79	693,609.79
312A	220,240.55	220,240.55	220,240.55	220,240.55	220,240.55
312B	5,046,851.11	5,046,851.11	5,046,851.11	5,061,431.08	5,061,431.08
312C	121,981,205.57	121,965,564.40	121,965,564.40	121,965,564.40	121,989,593.12
312D	114,693,688.31	114,693,688.31	114,693,688.31	114,693,688.31	114,693,688.31
312E	262,004,068.37	262,930,343.58	262,931,121.08	262,959,094.46	269,723,794.12
312F	35,338,717.96	35,338,717.96	35,338,717.96	35,371,741.20	35,371,741.20
312G	1,899,172.74	1,899,172.74	1,899,172.74	1,899,172.74	1,899,172.74
312J	15,438.27	15,438.27	15,438.27	15,438.27	15,438.27
312K	36,983,180.83	36,983,180.83	36,983,180.83	37,125,330.58	37,125,330.58
3120	29,686.39	29,686.39	29,686.39	29,686.39	29,686.39
3121	7,218,409.17	7,218,409.17	7,218,409.17	7,218,409.17	7,218,409.17
3122	77,510,913.90	77,410,704.30	77,151,524.30	77,151,524.30	77,756,720.49
3123	161,734,476.17	161,734,476.17	161,734,476.17	161,734,476.17	161,734,476.17
3124	407,220,726.08	408,016,336.82	401,787,283.46	401,756,628.00	402,057,327.43
3125	16,483,318.26	16,483,318.26	16,483,318.26	17,502,458.87	17,502,458.87
3126	2,504,161.76	2,504,161.76	2,504,161.76	2,486,891.93	2,486,891.93
3127	366,885.14	366,885.14	366,885.14	376,268.58	376,268.58

**Big Rivers Electric Corporation
Calculation of Total Depreciation**

Asset Balances

Account	05/31/10	06/30/10	07/31/10	08/31/10	9/30/2010
3128	1,186,252.75	1,186,252.75	1,186,252.75	1,186,252.75	1,186,252.75
3141	4,310,530.58	4,310,530.58	4,310,530.58	4,310,530.58	4,310,530.58
3142	32,925,654.31	32,762,390.07	32,762,390.07	32,762,390.07	32,762,390.07
3143	57,679,599.22	57,679,599.22	57,679,599.22	57,679,599.22	57,679,599.22
3144	126,942,315.52	127,095,192.20	127,702,769.34	127,702,769.34	127,907,569.47
3145	4,509,415.52	4,509,415.52	4,509,415.52	4,991,571.11	4,991,571.11
3146	226,351.41	226,351.41	226,351.41	330,314.33	330,314.33
3147	18,495.15	18,495.15	18,495.15	18,495.15	18,495.15
3151	1,494,658.69	1,494,658.69	1,494,658.69	1,494,658.69	1,494,658.69
3152	7,695,108.84	7,695,108.84	7,695,108.84	7,695,108.84	8,552,676.77
3153	16,091,239.72	16,091,239.72	16,091,239.72	16,091,239.72	16,091,239.72
3154	35,017,398.37	35,017,398.37	35,070,442.41	35,070,442.41	35,070,442.41
3155	171,384.26	171,384.26	171,384.26	171,384.26	171,384.26
3159	43,548.07	43,548.07	43,548.07	43,548.07	43,548.07
3160	56,008.08	56,008.08	56,008.08	56,008.08	56,008.08
3161	1,227.09	1,227.09	1,227.09	1,227.09	1,227.09
3162	755,849.65	755,849.65	755,849.65	755,849.65	849,312.17
3163	790,951.01	790,951.01	790,951.01	779,447.85	779,447.85
3164	666,432.05	666,432.05	697,691.70	697,691.70	749,577.26
3165	328,836.19	328,836.19	328,836.19	345,677.46	345,677.46
3166	296,709.94	296,709.94	296,709.94	308,147.79	308,147.79
3167	38,961.95	38,961.95	38,961.95	88,777.93	88,777.93
3169	107,699.80	107,699.80	107,699.80	107,699.80	107,699.80
3401	475,967.50	475,967.50	475,967.50	475,967.50	475,967.50
3410	154,232.79	154,232.79	154,232.79	154,232.79	154,232.79
3420	1,436,911.63	1,436,911.63	1,436,911.63	1,436,911.63	1,436,911.63
3430	4,915,885.63	4,915,885.63	4,915,885.63	4,915,885.63	4,915,885.63
3440	1,102,963.67	1,102,963.67	1,102,963.67	1,102,963.67	1,102,963.67
3450	317,725.75	317,725.75	317,725.75	383,519.62	383,519.62
3500	13,016,746.43	13,054,886.11	13,093,806.33	13,035,991.55	13,106,307.06
3501	558,665.43	558,665.43	558,665.43	558,665.43	704,868.36

**Big Rivers Electric Corporation
Calculation of Total Depreciation**

Asset Balances

Account	05/31/10	06/30/10	07/31/10	08/31/10	9/30/2010
3520	5,683,122.70	5,683,122.70	5,683,122.70	5,678,750.59	5,817,594.61
3521	20,369.05	20,369.05	20,369.05	20,369.05	20,369.05
3522	157,304.64	157,304.64	157,304.64	157,304.64	157,304.64
3524	679,442.21	679,442.21	679,442.21	679,442.21	679,442.21
3530	78,298,239.41	78,364,913.23	78,364,913.23	78,341,582.99	78,742,078.05
3531	3,031,650.37	3,031,650.37	3,031,650.37	3,031,650.37	3,031,650.37
3532	5,485,401.90	5,485,401.90	5,485,401.90	5,573,659.91	5,573,659.91
3533	5,947,214.37	5,947,214.37	5,947,214.37	5,947,214.37	5,947,214.37
3534	22,364,145.19	22,364,145.19	22,364,145.19	22,364,145.19	22,364,145.19
3540	8,134,239.23	8,134,239.23	8,134,239.23	8,134,239.23	8,134,239.23
3541	146,747.32	146,747.32	146,747.32	146,747.32	146,747.32
3550	41,244,642.77	41,244,642.77	41,244,642.77	41,843,646.29	41,842,452.71
3551	234,314.24	234,314.24	234,314.24	234,314.24	234,314.24
3560	44,556,292.46	44,556,292.46	44,556,292.46	43,673,282.76	43,673,282.78
3561	86,900.75	86,900.75	86,900.75	86,900.75	86,900.75
3890	407,251.23	407,251.23	407,251.23	407,251.23	407,251.23
3900	3,944,895.21	3,944,895.21	3,944,895.21	3,946,914.55	3,948,933.89
3910	611,180.99	613,565.99	590,748.20	595,339.42	592,954.42
3912	7,044,606.07	7,064,106.86	7,135,641.08	7,165,473.17	7,182,940.91
3916	1,894.73	1,894.73	1,894.73	1,894.73	1,894.73
3917	3,059.60	3,059.60	3,059.60	3,059.60	3,059.60
3922	1,735,953.01	1,739,470.01	1,721,902.63	1,721,905.38	1,764,679.12
3923	1,257,239.84	1,257,239.84	1,257,239.84	1,257,239.84	1,257,239.84
3930	98,765.68	98,765.68	98,765.68	98,765.68	98,765.68
3940	717,085.75	717,085.75	717,085.75	717,668.75	717,668.75
3950	221,278.64	221,278.64	221,278.64	221,278.64	221,278.64
3960	321,665.34	321,665.34	331,404.24	342,907.40	342,907.40
3961	183,073.76	183,073.76	183,073.76	183,073.76	183,073.76
3970	1,640,119.50	1,640,119.50	1,640,119.50	1,640,119.50	1,640,119.50
3980	162,019.04	162,019.04	162,019.04	165,070.19	165,070.19
3987	1,625.49	1,625.49	1,625.49	1,625.49	1,625.49

**Big Rivers Electric Corporation
Calculation of Total Depreciation**

Asset Balances

Account	05/31/10	06/30/10	07/31/10	08/31/10	9/30/2010
3525	185,107.45	185,107.45	185,107.45	185,107.45	185,107.45
3535	6,511,340.66	6,511,340.66	6,511,340.66	6,511,340.66	6,511,340.66
3545	312,557.79	312,557.79	312,557.79	312,557.79	312,557.79
3555	79,206.80	79,206.80	79,206.80	79,206.80	79,206.80
3565	104,571.36	104,571.36	104,571.36	104,571.36	104,571.36
Total	1,935,247,429.25	1,936,973,293.16	1,931,314,355.21	1,933,085,435.11	1,942,858,227.68

**Big Rivers Electric Corporation
Calculation of Total Depreciation**

Depreciation Rates

Account	10/31/09	11/30/09	12/31/10	01/31/10	02/28/10	03/31/10	04/30/10
3010							
3020							
3101							
3102							
3103							
3104							
3111	0.001425	0.001425	0.001425	0.001425	0.001425	0.001425	0.001425
3112	0.001425	0.001425	0.001425	0.001425	0.001425	0.001425	0.001425
3113	0.001425	0.001425	0.001425	0.001425	0.001425	0.001425	0.001425
3114	0.001425	0.001425	0.001425	0.001425	0.001425	0.001425	0.001425
3115	0.001425	0.001425	0.001425	0.001425	0.001425	0.001425	0.001425
3116	0.001425	0.001425	0.001425	0.001425	0.001425	0.001425	0.001425
3117	0.001425	0.001425	0.001425	0.001425	0.001425	0.001425	0.001425
3119	0.001425	0.001425	0.001425	0.001425	0.001425	0.001425	0.001425
312A	0.001575	0.001575	0.001575	0.001575	0.001575	0.001575	0.001575
312B	0.001575	0.001575	0.001575	0.001575	0.001575	0.001575	0.001575
312C	0.001575	0.001575	0.001575	0.001575	0.001575	0.001575	0.001575
312D	0.001575	0.001575	0.001575	0.001575	0.001575	0.001575	0.001575
312E	0.001575	0.001575	0.001575	0.001575	0.001575	0.001575	0.001575
312F	0.001575	0.001575	0.001575	0.001575	0.001575	0.001575	0.001575
312G	0.001575	0.001575	0.001575	0.001575	0.001575	0.001575	0.001575
312J	0.001575	0.001575	0.001575	0.001575	0.001575	0.001575	0.001575
312K	0.001575	0.001575	0.001575	0.001575	0.001575	0.001575	0.001575
3120	0.001492	0.001492	0.001492	0.001492	0.001492	0.001492	0.001492
3121	0.001492	0.001492	0.001492	0.001492	0.001492	0.001492	0.001492
3122	0.001492	0.001492	0.001492	0.001492	0.001492	0.001492	0.001492
3123	0.001492	0.001492	0.001492	0.001492	0.001492	0.001492	0.001492
3124	0.001492	0.001492	0.001492	0.001492	0.001492	0.001492	0.001492
3125	0.001492	0.001492	0.001492	0.001492	0.001492	0.001492	0.001492
3126	0.001492	0.001492	0.001492	0.001492	0.001492	0.001492	0.001492
3127	0.001492	0.001492	0.001492	0.001492	0.001492	0.001492	0.001492

**Big Rivers Electric Corporation
Calculation of Total Depreciation**

Depreciation Rates

Account	10/31/09	11/30/09	12/31/10	01/31/10	02/28/10	03/31/10	04/30/10
3128	0.001492	0.001492	0.001492	0.001492	0.001492	0.001492	0.001492
3141	0.001383	0.001383	0.001383	0.001383	0.001383	0.001383	0.001383
3142	0.001383	0.001383	0.001383	0.001383	0.001383	0.001383	0.001383
3143	0.001383	0.001383	0.001383	0.001383	0.001383	0.001383	0.001383
3144	0.001383	0.001383	0.001383	0.001383	0.001383	0.001383	0.001383
3145	0.001383	0.001383	0.001383	0.001383	0.001383	0.001383	0.001383
3146	0.001383	0.001383	0.001383	0.001383	0.001383	0.001383	0.001383
3147	0.001383	0.001383	0.001383	0.001383	0.001383	0.001383	0.001383
3151	0.001333	0.001333	0.001333	0.001333	0.001333	0.001333	0.001333
3152	0.001333	0.001333	0.001333	0.001333	0.001333	0.001333	0.001333
3153	0.001333	0.001333	0.001333	0.001333	0.001333	0.001333	0.001333
3154	0.001333	0.001333	0.001333	0.001333	0.001333	0.001333	0.001333
3155	0.001333	0.001333	0.001333	0.001333	0.001333	0.001333	0.001333
3159	0.001333	0.001333	0.001333	0.001333	0.001333	0.001333	0.001333
3160	0.001525	0.001525	0.001525	0.001525	0.001525	0.001525	0.001525
3161	0.001525	0.001525	0.001525	0.001525	0.001525	0.001525	0.001525
3162	0.001525	0.001525	0.001525	0.001525	0.001525	0.001525	0.001525
3163	0.001525	0.001525	0.001525	0.001525	0.001525	0.001525	0.001525
3164	0.001525	0.001525	0.001525	0.001525	0.001525	0.001525	0.001525
3165	0.001525	0.001525	0.001525	0.001525	0.001525	0.001525	0.001525
3166	0.001525	0.001525	0.001525	0.001525	0.001525	0.001525	0.001525
3167	0.001525	0.001525	0.001525	0.001525	0.001525	0.001525	0.001525
3169	0.001525	0.001525	0.001525	0.001525	0.001525	0.001525	0.001525
3401							
3410	0.001925	0.001925	0.001925	0.001925	0.001925	0.001925	0.001925
3420	0.001933	0.001933	0.001933	0.001933	0.001933	0.001933	0.001933
3430	0.002058	0.002058	0.002058	0.002058	0.002058	0.002058	0.002058
3440	0.001858	0.001858	0.001858	0.001858	0.001858	0.001858	0.001858
3450	0.001858	0.001858	0.001858	0.001858	0.001858	0.001858	0.001858
3500							
3501							

**Big Rivers Electric Corporation
Calculation of Total Depreciation**

Depreciation Rates

Account	10/31/09	11/30/09	12/31/10	01/31/10	02/28/10	03/31/10	04/30/10
3520	0.001467	0.001467	0.001467	0.001467	0.001467	0.001467	0.001467
3521	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
3522	0.001467	0.001467	0.001467	0.001467	0.001467	0.001467	0.001467
3524	0.001467	0.001467	0.001467	0.001467	0.001467	0.001467	0.001467
3530	0.001850	0.001850	0.001850	0.001850	0.001850	0.001850	0.001850
3531	0.001850	0.001850	0.001850	0.001850	0.001850	0.001850	0.001850
3532	0.001850	0.001850	0.001850	0.001850	0.001850	0.001850	0.001850
3533	0.001850	0.001850	0.001850	0.001850	0.001850	0.001850	0.001850
3534	0.001850	0.001850	0.001850	0.001850	0.001850	0.001850	0.001850
3540	0.001900	0.001900	0.001900	0.001900	0.001900	0.001900	0.001900
3541	0.001900	0.001900	0.001900	0.001900	0.001900	0.001900	0.001900
3550	0.002700	0.002700	0.002700	0.002700	0.002700	0.002700	0.002700
3551	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
3560	0.002058	0.002058	0.002058	0.002058	0.002058	0.002058	0.002058
3561	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
3890							
3900	0.002158	0.002158	0.002158	0.002158	0.002158	0.002158	0.002158
3910	0.000925	0.000925	0.000925	0.000925	0.000925	0.000925	0.000925
3912	0.000925	0.000925	0.000925	0.000925	0.000925	0.000925	0.000925
3916	0.000925	0.000925	0.000925	0.000925	0.000925	0.000925	0.000925
3917	0.000925	0.000925	0.000925	0.000925	0.000925	0.000925	0.000925
3922	0.004683	0.004683	0.004683	0.004683	0.004683	0.004683	0.004683
3923	0.004683	0.004683	0.004683	0.004683	0.004683	0.004683	0.004683
3930	0.002975	0.002975	0.002975	0.002975	0.002975	0.002975	0.002975
3940	0.002375	0.002375	0.002375	0.002375	0.002375	0.002375	0.002375
3950	0.002383	0.002383	0.002383	0.002383	0.002383	0.002383	0.002383
3960	0.003083	0.003083	0.003083	0.003083	0.003083	0.003083	0.003083
3961	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
3970	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
3980	0.004533	0.004533	0.004533	0.004533	0.004533	0.004533	0.004533
3987	0.004533	0.004533	0.004533	0.004533	0.004533	0.004533	0.004533

**Big Rivers Electric Corporation
Calculation of Total Depreciation**

Depreciation Rates

Account	10/31/09	11/30/09	12/31/10	01/31/10	02/28/10	03/31/10	04/30/10
3525	0.001467	0.001467	0.001467	0.001467	0.001467	0.001467	0.001467
3535	0.001850	0.001850	0.001850	0.001850	0.001850	0.001850	0.001850
3545	0.001900	0.001900	0.001900	0.001900	0.001900	0.001900	0.001900
3555	0.002700	0.002700	0.002700	0.002700	0.002700	0.002700	0.002700
3565	0.002058	0.002058	0.002058	0.002058	0.002058	0.002058	0.002058

**Big Rivers Electric Corporation
Calculation of Total Depreciation**

Depreciation Rates

Account	05/31/10	06/30/10	07/31/10	08/31/10	09/30/10	Total
3010						
3020						
3101						
3102						
3103						
3104						
3111	0.001425	0.001425	0.001425	0.001425	0.001425	1.71%
3112	0.001425	0.001425	0.001425	0.001425	0.001425	1.71%
3113	0.001425	0.001425	0.001425	0.001425	0.001425	1.71%
3114	0.001425	0.001425	0.001425	0.001425	0.001425	1.71%
3115	0.001425	0.001425	0.001425	0.001425	0.001425	1.71%
3116	0.001425	0.001425	0.001425	0.001425	0.001425	1.71%
3117	0.001425	0.001425	0.001425	0.001425	0.001425	1.71%
3119	0.001425	0.001425	0.001425	0.001425	0.001425	1.71%
312A	0.001575	0.001575	0.001575	0.001575	0.001575	1.89%
312B	0.001575	0.001575	0.001575	0.001575	0.001575	1.89%
312C	0.001575	0.001575	0.001575	0.001575	0.001575	1.89%
312D	0.001575	0.001575	0.001575	0.001575	0.001575	1.89%
312E	0.001575	0.001575	0.001575	0.001575	0.001575	1.89%
312F	0.001575	0.001575	0.001575	0.001575	0.001575	1.89%
312G	0.001575	0.001575	0.001575	0.001575	0.001575	1.89%
312J	0.001575	0.001575	0.001575	0.001575	0.001575	1.89%
312K	0.001575	0.001575	0.001575	0.001575	0.001575	1.89%
3120	0.001492	0.001492	0.001492	0.001492	0.001492	1.79%
3121	0.001492	0.001492	0.001492	0.001492	0.001492	1.79%
3122	0.001492	0.001492	0.001492	0.001492	0.001492	1.79%
3123	0.001492	0.001492	0.001492	0.001492	0.001492	1.79%
3124	0.001492	0.001492	0.001492	0.001492	0.001492	1.79%
3125	0.001492	0.001492	0.001492	0.001492	0.001492	1.79%
3126	0.001492	0.001492	0.001492	0.001492	0.001492	1.79%
3127	0.001492	0.001492	0.001492	0.001492	0.001492	1.79%

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Witness: Mark A. Hite

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**Big Rivers Electric Corporation
Calculation of Total Depreciation**

Depreciation Rates

Account	05/31/10	06/30/10	07/31/10	08/31/10	09/30/10	Total
3128	0.001492	0.001492	0.001492	0.001492	0.001492	1.79%
3141	0.001383	0.001383	0.001383	0.001383	0.001383	1.66%
3142	0.001383	0.001383	0.001383	0.001383	0.001383	1.66%
3143	0.001383	0.001383	0.001383	0.001383	0.001383	1.66%
3144	0.001383	0.001383	0.001383	0.001383	0.001383	1.66%
3145	0.001383	0.001383	0.001383	0.001383	0.001383	1.66%
3146	0.001383	0.001383	0.001383	0.001383	0.001383	1.66%
3147	0.001383	0.001383	0.001383	0.001383	0.001383	1.66%
3151	0.001333	0.001333	0.001333	0.001333	0.001333	1.60%
3152	0.001333	0.001333	0.001333	0.001333	0.001333	1.60%
3153	0.001333	0.001333	0.001333	0.001333	0.001333	1.60%
3154	0.001333	0.001333	0.001333	0.001333	0.001333	1.60%
3155	0.001333	0.001333	0.001333	0.001333	0.001333	1.60%
3159	0.001333	0.001333	0.001333	0.001333	0.001333	1.60%
3160	0.001525	0.001525	0.001525	0.001525	0.001525	1.83%
3161	0.001525	0.001525	0.001525	0.001525	0.001525	1.83%
3162	0.001525	0.001525	0.001525	0.001525	0.001525	1.83%
3163	0.001525	0.001525	0.001525	0.001525	0.001525	1.83%
3164	0.001525	0.001525	0.001525	0.001525	0.001525	1.83%
3165	0.001525	0.001525	0.001525	0.001525	0.001525	1.83%
3166	0.001525	0.001525	0.001525	0.001525	0.001525	1.83%
3167	0.001525	0.001525	0.001525	0.001525	0.001525	1.83%
3169	0.001525	0.001525	0.001525	0.001525	0.001525	1.83%
3401						
3410	0.001925	0.001925	0.001925	0.001925	0.001925	2.31%
3420	0.001933	0.001933	0.001933	0.001933	0.001933	2.32%
3430	0.002058	0.002058	0.002058	0.002058	0.002058	2.47%
3440	0.001858	0.001858	0.001858	0.001858	0.001858	2.23%
3450	0.001858	0.001858	0.001858	0.001858	0.001858	2.23%
3500						
3501						

**Big Rivers Electric Corporation
Calculation of Total Depreciation**

Depreciation Rates

Account	05/31/10	06/30/10	07/31/10	08/31/10	09/30/10	Total
3520	0.001467	0.001467	0.001467	0.001467	0.001467	1.76%
3521	0.000000	0.000000	0.000000	0.000000	0.000000	0.00%
3522	0.001467	0.001467	0.001467	0.001467	0.001467	1.76%
3524	0.001467	0.001467	0.001467	0.001467	0.001467	1.76%
3530	0.001850	0.001850	0.001850	0.001850	0.001850	2.22%
3531	0.001850	0.001850	0.001850	0.001850	0.001850	2.22%
3532	0.001850	0.001850	0.001850	0.001850	0.001850	2.22%
3533	0.001850	0.001850	0.001850	0.001850	0.001850	2.22%
3534	0.001850	0.001850	0.001850	0.001850	0.001850	2.22%
3540	0.001900	0.001900	0.001900	0.001900	0.001900	2.28%
3541	0.001900	0.001900	0.001900	0.001900	0.001900	2.28%
3550	0.002700	0.002700	0.002700	0.002700	0.002700	3.24%
3551	0.000000	0.000000	0.000000	0.000000	0.000000	0.00%
3560	0.002058	0.002058	0.002058	0.002058	0.002058	2.47%
3561	0.000000	0.000000	0.000000	0.000000	0.000000	0.00%
3890						
3900	0.002158	0.002158	0.002158	0.002158	0.002158	2.59%
3910	0.000925	0.000925	0.000925	0.000925	0.000925	1.11%
3912	0.000925	0.000925	0.000925	0.000925	0.000925	1.11%
3916	0.000925	0.000925	0.000925	0.000925	0.000925	1.11%
3917	0.000925	0.000925	0.000925	0.000925	0.000925	1.11%
3922	0.004683	0.004683	0.004683	0.004683	0.004683	5.62%
3923	0.004683	0.004683	0.004683	0.004683	0.004683	5.62%
3930	0.002975	0.002975	0.002975	0.002975	0.002975	3.57%
3940	0.002375	0.002375	0.002375	0.002375	0.002375	2.85%
3950	0.002383	0.002383	0.002383	0.002383	0.002383	2.86%
3960	0.003083	0.003083	0.003083	0.003083	0.003083	3.70%
3961	0.000000	0.000000	0.000000	0.000000	0.000000	0.00%
3970	0.000000	0.000000	0.000000	0.000000	0.000000	0.00%
3980	0.004533	0.004533	0.004533	0.004533	0.004533	5.44%
3987	0.004533	0.004533	0.004533	0.004533	0.004533	5.44%

**Big Rivers Electric Corporation
Calculation of Total Depreciation**

Depreciation Rates

Account	05/31/10	06/30/10	07/31/10	08/31/10	09/30/10	Total
3525	0.001467	0.001467	0.001467	0.001467	0.001467	1.76%
3535	0.001850	0.001850	0.001850	0.001850	0.001850	2.22%
3545	0.001900	0.001900	0.001900	0.001900	0.001900	2.28%
3555	0.002700	0.002700	0.002700	0.002700	0.002700	3.24%
3565	0.002058	0.002058	0.002058	0.002058	0.002058	2.47%

**Big Rivers Electric Corporation
Calculation of Total Depreciation**

**Total Test Year Depreciation
(Net of Addition, Retirement, and Adjustment Journal Entries)**

Account	10/31/09	11/30/09	12/31/10	01/31/10	02/28/10	03/31/10	04/30/10
3010	-	-	-	-	-	-	-
3020	-	-	-	-	-	-	-
3101	-	-	-	-	-	-	-
3102	-	-	-	-	-	-	-
3103	-	-	-	-	-	-	-
3104	-	-	-	-	-	-	-
3111	4,534.13	4,534.13	4,534.13	4,534.13	4,534.13	4,534.13	4,534.13
3112	27,338.47	26,985.23	26,985.51	26,985.51	26,985.51	26,985.50	26,985.51
3113	38,080.32	38,080.36	38,080.32	38,080.32	38,080.32	38,080.32	38,080.32
3114	104,025.21	104,025.04	104,025.21	104,025.21	104,025.21	104,025.18	104,025.21
3115	600.18	600.18	600.18	600.18	600.18	600.18	600.18
3116	788.50	788.62	788.50	788.50	788.50	788.52	788.50
3117	1,311.36	1,514.67	1,329.84	1,329.84	1,329.84	1,329.84	1,329.84
3119	931.07	1,561.70	988.39	988.39	988.39	988.39	988.39
312A	346.88	346.88	346.88	346.88	346.88	346.88	346.88
312B	7,948.79	7,948.95	7,948.79	7,948.79	7,948.79	7,948.81	7,948.79
312C	191,915.46	191,915.90	191,915.46	191,915.46	191,915.46	191,916.53	195,055.43
312D	179,166.99	189,543.28	180,642.56	180,642.56	180,642.56	180,642.80	180,642.56
312E	412,656.41	412,658.17	412,656.41	412,656.41	412,656.41	412,656.65	412,656.41
312F	55,658.48	55,658.30	55,658.48	55,658.48	55,658.48	55,658.46	55,658.48
312G	2,991.20	2,991.24	2,991.20	2,991.20	2,991.20	2,991.20	2,991.20
312J	24.32	24.32	24.32	24.32	24.32	24.32	24.32
312K	58,248.51	58,248.47	58,248.51	58,248.51	58,248.51	58,248.50	58,248.51
3120	44.29	44.29	44.29	44.29	44.29	44.29	44.29
3121	10,769.87	10,770.15	10,769.87	10,769.87	10,769.87	10,769.90	10,769.87
3122	110,651.62	111,184.32	111,181.39	111,181.39	111,181.39	111,181.35	157,356.75
3123	238,292.44	261,053.28	241,307.84	241,307.84	241,307.84	241,307.51	241,307.84
3124	607,573.32	605,246.18	607,573.32	607,573.32	607,573.32	607,573.28	607,573.32
3125	24,593.11	24,591.94	24,593.11	24,593.11	24,593.11	24,592.95	24,593.11

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**Big Rivers Electric Corporation
Calculation of Total Depreciation**

**Total Test Year Depreciation
(Net of Addition, Retirement, and Adjustment Journal Entries)**

Account	10/31/09	11/30/09	12/31/10	01/31/10	02/28/10	03/31/10	04/30/10
3126	3,736.21	3,735.98	3,736.21	3,736.21	3,736.21	3,736.19	3,736.21
3127	547.39	547.47	547.39	547.39	547.39	547.40	547.39
3128	7,079.57	1,770.01	1,769.89	1,769.89	1,769.89	1,769.92	1,769.89
3141	5,961.46	5,961.38	5,961.46	5,961.46	5,961.46	5,961.45	5,961.46
3142	44,830.74	44,830.54	44,830.74	44,830.74	44,830.74	44,830.71	53,819.76
3143	77,819.03	91,585.04	79,770.89	79,770.89	79,770.89	79,770.91	79,770.89
3144	175,561.22	175,252.99	175,561.22	175,561.22	175,561.22	175,561.26	175,561.22
3145	6,236.52	6,236.44	6,236.52	6,236.52	6,236.52	6,236.51	6,236.52
3146	313.04	313.04	313.04	313.04	313.04	313.04	313.04
3147	25.58	25.90	25.58	25.58	25.58	25.63	25.58
3151	1,992.38	1,992.10	1,992.38	1,992.38	1,992.38	1,992.34	1,992.38
3152	10,074.50	10,074.46	10,074.50	10,074.50	10,074.50	10,074.50	12,088.27
3153	21,449.62	21,449.67	21,449.62	21,449.62	21,449.62	21,449.64	21,449.62
3154	46,678.19	46,678.63	46,678.19	46,678.19	46,678.19	46,678.25	46,678.19
3155	228.46	228.46	228.46	228.46	228.46	228.46	228.46
3159	58.05	58.05	58.05	58.05	58.05	58.05	58.05
3160	85.41	85.37	85.41	85.41	85.41	85.40	85.41
3161	1.87	1.87	1.87	1.87	1.87	1.87	1.87
3162	1,152.67	1,152.59	1,152.67	1,152.67	1,152.67	1,152.65	1,152.67
3163	1,095.16	2,054.76	1,188.66	1,188.66	1,188.66	1,188.64	1,188.66
3164	1,016.31	1,016.47	1,016.31	1,016.31	1,016.31	1,016.35	1,016.31
3165	501.48	501.48	501.48	501.48	501.48	501.48	501.48
3166	452.48	452.68	452.48	452.48	452.48	452.53	452.48
3167	59.42	59.34	59.42	59.42	59.42	59.40	59.42
3169	158.81	218.62	164.24	164.24	164.24	164.26	164.24
3401	-	-	-	-	-	-	-
3410	296.90	296.90	296.90	296.90	296.90	296.90	296.90
3420	2,777.55	2,777.79	2,777.55	2,777.55	2,777.55	2,777.58	2,777.55
3430	10,116.89	10,116.65	10,116.89	10,116.89	10,116.89	10,116.86	10,116.89

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**Big Rivers Electric Corporation
Calculation of Total Depreciation**

**Total Test Year Depreciation
(Net of Addition, Retirement, and Adjustment Journal Entries)**

Account	10/31/09	11/30/09	12/31/10	01/31/10	02/28/10	03/31/10	04/30/10
3440	2,049.31	2,049.31	2,049.31	2,049.31	2,049.31	2,049.31	2,049.31
3450	590.33	590.49	590.33	590.33	590.33	590.35	590.33
3500	-	-	-	-	-	-	-
3501	-	-	-	-	-	-	-
3520	8,332.00	8,331.28	8,337.14	8,337.14	8,337.14	8,337.05	8,337.14
3521	-	-	-	-	-	-	-
3522	230.77	228.70	230.77	230.77	230.77	230.77	230.77
3524	996.74	996.66	996.74	996.74	996.74	996.73	996.74
3530	140,329.60	171,346.62	(180,113.18)	144,805.25	144,805.25	144,849.98	144,851.74
3531	5,608.55	5,608.39	5,608.55	5,608.55	5,608.55	5,608.53	5,608.55
3532	10,143.86	10,143.94	10,143.86	10,143.86	10,143.86	10,143.87	10,148.24
3533	11,002.35	11,001.71	11,002.35	11,002.35	11,002.35	11,002.27	11,002.35
3534	41,373.67	41,373.83	41,373.67	41,373.67	41,373.67	41,373.69	41,373.67
3540	13,656.62	13,656.38	49,625.42	15,455.05	15,455.05	15,455.01	15,455.05
3541	278.82	278.82	278.82	278.82	278.82	278.82	278.82
3550	110,567.93	110,081.21	125,102.73	111,360.54	111,360.54	111,360.54	111,360.54
3551	-	-	-	-	-	-	-
3560	83,513.41	142,625.00	103,703.90	91,696.85	91,696.85	91,696.85	91,696.85
3561	-	-	-	-	-	-	-
3890	-	-	-	-	-	-	-
3900	8,513.08	8,513.20	8,513.08	8,513.08	8,513.08	8,513.10	8,513.08
3910	576.39	573.86	585.52	585.52	579.41	479.60	565.34
3912	6,948.29	6,465.21	6,449.88	6,449.88	6,424.38	6,487.79	6,487.86
3916	1.75	1.75	1.75	1.75	1.75	1.75	1.75
3917	2.83	2.83	2.83	2.83	2.83	2.83	2.83
3922	4,837.77	7,657.56	7,668.63	7,668.63	7,701.33	7,701.40	9,164.10
3923	5,887.65	5,887.65	5,887.65	5,887.65	5,887.65	5,887.65	5,887.65
3930	293.83	293.75	293.83	293.83	293.83	293.82	293.83
3940	1,701.96	1,701.08	1,701.96	1,701.96	1,701.96	1,702.97	1,703.08

**Big Rivers Electric Corporation
Calculation of Total Depreciation**

**Total Test Year Depreciation
(Net of Addition, Retirement, and Adjustment Journal Entries)**

Account	10/31/09	11/30/09	12/31/10	01/31/10	02/28/10	03/31/10	04/30/10
3950	527.31	527.07	527.31	527.31	527.31	527.28	527.31
3960	991.69	991.85	991.69	991.69	991.69	991.71	991.69
3961	-	-	-	-	-	-	-
3970	-	-	-	-	-	-	-
3980	728.52	728.52	728.52	728.52	727.86	729.29	734.43
3987	7.37	7.37	7.37	7.37	7.37	7.37	7.37
3525	-	-	5,431.00	271.55	271.55	271.55	271.55
3535	17,512.12	17,512.12	258,431.72	12,045.98	12,045.98	12,045.98	12,045.98
3545	-	-	11,877.20	593.86	593.86	593.85	593.86
3555	-	-	4,277.20	213.86	213.86	213.86	213.86
3565	-	-	4,304.21	215.21	214.21	215.21	215.21
Total	2,976,002.36	3,108,966.44	2,996,894.29	2,990,912.24	2,990,911.67	2,990,924.45	3,052,801.53

**Big Rivers Electric Corporation
Calculation of Total Depreciation**

**Total Test Year Depreciation
(Net of Addition, Retirement, and Adjustment Journal Entries)**

Account	05/31/10	06/30/10	07/31/10	08/31/10	09/30/10	Total
3010	-	-	-	-	-	-
3020	-	-	-	-	-	-
3101	-	-	-	-	-	-
3102	-	-	-	-	-	-
3103	-	-	-	-	-	-
3104	-	-	-	-	-	-
3111	4,534.13	4,534.13	5,384.65	4,612.65	4,612.65	55,417.12
3112	26,985.51	26,985.51	26,985.51	27,553.41	27,042.25	324,803.43
3113	38,080.32	38,080.32	38,080.32	38,080.32	38,080.32	456,963.88
3114	104,025.21	105,093.34	104,106.19	104,242.25	104,128.91	1,249,772.17
3115	600.18	600.18	600.18	600.18	600.18	7,202.16
3116	788.50	788.50	1,275.24	822.98	823.08	10,017.94
3117	1,329.84	1,329.84	1,382.64	1,336.44	1,336.44	16,190.43
3119	988.39	988.39	988.39	988.39	988.39	12,376.67
312A	346.88	346.88	346.88	346.88	346.91	4,162.59
312B	7,948.79	7,948.79	8,270.37	7,971.75	7,971.85	95,753.26
312C	191,898.73	192,168.99	192,095.76	192,322.86	192,139.09	2,307,175.13
312D	180,642.56	180,642.56	180,642.56	180,642.56	180,643.76	2,175,137.31
312E	423,107.99	414,149.85	414,874.64	509,784.68	424,816.29	5,075,330.32
312F	55,658.48	55,658.48	56,385.08	55,710.49	55,710.26	668,731.95
312G	2,991.20	2,991.20	2,991.20	2,991.20	2,991.20	35,894.44
312J	24.32	24.32	24.32	24.32	24.32	291.84
312K	58,248.51	58,248.51	60,210.52	58,472.40	58,510.51	701,429.97
3120	44.29	44.29	44.29	44.29	44.29	531.48
3121	10,769.87	10,769.87	10,769.87	10,769.87	10,770.02	129,238.90
3122	113,889.39	114,019.45	115,110.07	127,111.57	115,943.72	1,409,992.41
3123	241,307.84	241,307.84	241,307.84	241,307.84	241,306.19	2,912,422.14
3124	617,075.56	586,096.11	598,689.05	603,160.64	597,911.07	7,253,618.49
3125	24,593.11	24,593.11	43,479.59	26,113.67	26,112.88	317,042.80

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**Big Rivers Electric Corporation
Calculation of Total Depreciation**

**Total Test Year Depreciation
(Net of Addition, Retirement, and Adjustment Journal Entries)**

Account	05/31/10	06/30/10	07/31/10	08/31/10	09/30/10	Total
3126	3,736.21	3,736.21	4,013.30	3,710.44	4,753.04	46,102.42
3127	547.39	547.39	668.33	561.39	561.44	6,717.76
3128	1,769.89	1,769.89	1,769.89	1,769.89	1,770.04	26,548.66
3141	5,961.46	5,961.46	5,961.46	5,961.46	5,961.41	71,537.38
3142	42,510.55	45,310.39	45,310.39	45,310.39	45,310.13	546,555.82
3143	79,770.89	79,770.89	79,770.89	79,770.89	79,770.99	967,113.09
3144	177,041.30	182,476.85	176,612.93	178,675.83	176,567.04	2,119,994.30
3145	6,236.52	6,236.52	16,905.48	6,903.34	6,903.41	86,840.82
3146	313.04	313.04	1,607.06	456.82	(571.15)	4,310.09
3147	25.58	25.58	25.58	25.58	25.83	307.58
3151	1,992.38	1,992.38	1,992.38	1,992.38	1,992.18	23,908.04
3152	10,257.58	10,257.58	10,257.58	27,184.33	11,400.49	141,892.79
3153	21,449.62	21,449.62	21,449.62	21,449.62	21,449.72	257,395.61
3154	46,678.19	47,197.53	46,748.90	46,748.90	46,749.18	560,870.53
3155	228.46	228.46	228.46	228.46	228.46	2,741.52
3159	58.05	58.05	58.05	58.05	58.05	696.60
3160	85.41	85.41	85.41	85.41	85.36	1,024.82
3161	1.87	1.87	1.87	1.87	1.87	22.44
3162	1,152.67	1,152.67	1,152.67	2,413.45	1,295.10	15,235.15
3163	1,206.20	1,206.20	1,206.20	1,188.66	1,135.94	15,036.40
3164	1,016.31	1,445.43	1,063.98	1,563.78	1,143.32	13,347.19
3165	501.48	501.48	706.92	527.16	527.16	6,274.56
3166	452.48	452.48	681.17	469.93	496.05	5,719.72
3167	59.42	59.42	1,215.02	135.39	135.29	2,020.38
3169	164.24	164.24	164.24	164.24	164.34	2,019.95
3401	-	-	-	-	-	-
3410	296.90	296.90	296.90	296.90	296.90	3,562.80
3420	2,777.55	2,777.55	2,777.55	2,777.55	2,777.70	33,331.02
3430	10,116.89	10,116.89	10,116.89	10,116.89	10,116.74	121,402.26

**Big Rivers Electric Corporation
Calculation of Total Depreciation**

**Total Test Year Depreciation
(Net of Addition, Retirement, and Adjustment Journal Entries)**

Account	05/31/10	06/30/10	07/31/10	08/31/10	09/30/10	Total
3440	2,049.31	2,049.31	2,049.31	2,049.31	2,049.31	24,591.72
3450	590.33	590.33	2,452.91	712.58	712.72	9,191.36
3500	-	-	-	-	-	-
3501	-	-	-	-	-	-
3520	8,337.14	8,337.14	8,292.27	11,849.15	8,533.96	103,698.55
3521	-	-	-	-	-	-
3522	230.77	230.77	230.77	230.77	230.77	2,767.17
3524	996.74	996.74	996.74	996.74	996.69	11,960.74
3530	144,851.74	144,975.09	148,357.84	149,490.85	140,961.29	1,439,512.07
3531	5,608.55	5,608.55	5,608.55	5,608.55	5,608.45	67,302.32
3532	10,147.99	10,147.99	11,454.23	10,311.27	10,307.50	123,380.47
3533	11,002.35	11,002.35	11,002.35	11,002.35	11,001.95	132,027.08
3534	41,373.67	41,373.67	41,373.67	41,373.67	41,373.77	496,484.32
3540	15,455.05	15,455.05	15,455.05	15,455.05	15,454.85	216,033.63
3541	278.82	278.82	278.82	278.82	278.82	3,345.84
3550	111,360.54	111,360.54	132,918.71	112,945.64	121,165.34	1,380,944.80
3551	-	-	-	-	-	-
3560	91,696.85	91,696.85	63,024.50	89,879.62	89,879.62	1,122,807.15
3561	-	-	-	-	-	-
3890	-	-	-	-	-	-
3900	8,513.08	8,513.08	8,513.08	8,517.44	8,521.90	102,170.28
3910	565.34	527.53	585.69	550.69	531.87	6,706.76
3912	6,516.26	6,534.30	6,600.47	6,645.10	6,453.84	78,463.26
3916	1.75	1.75	1.75	1.75	1.75	21.00
3917	2.83	2.83	2.83	2.83	2.83	33.96
3922	8,129.47	8,145.94	8,063.67	9,298.32	8,286.70	94,323.52
3923	5,887.65	5,887.65	5,887.65	5,887.65	5,887.65	70,651.80
3930	293.83	293.83	293.83	293.83	293.78	3,525.82
3940	1,703.08	1,703.08	1,703.08	1,704.46	1,699.64	20,428.31

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Witness: Mark A. Hite

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**Big Rivers Electric Corporation
Calculation of Total Depreciation**

**Total Test Year Depreciation
(Net of Addition, Retirement, and Adjustment Journal Entries)**

Account	05/31/10	06/30/10	07/31/10	08/31/10	09/30/10	Total
3950	527.31	527.31	527.31	527.31	527.16	6,327.30
3960	991.69	1,241.71	1,021.72	1,057.18	1,163.66	12,417.97
3961	-	-	-	-	-	-
3970	-	-	-	-	-	-
3980	734.43	734.43	734.43	748.26	748.31	8,805.52
3987	7.37	7.37	7.37	7.37	-	81.07
3525	271.55	271.55	271.55	271.55	271.55	7,874.95
3535	12,045.98	12,045.98	12,045.98	12,045.98	12,045.98	401,869.78
3545	593.86	593.86	593.86	593.86	593.81	17,221.88
3555	213.86	213.86	213.86	213.86	213.86	6,201.94
3565	215.21	215.21	215.21	215.21	214.10	6,238.99
Total	3,013,482.53	2,984,567.31	3,027,673.34	3,136,327.66	3,009,974.04	36,279,437.86

Big Rivers Electric Corporation

Case No. 2011-00036

**Data for Depreciation Guideline Curve
RUS Bulletin 183-1**

Test Year Ended	Plant In Service (a)	Accumulated Provision For Depreciation Plant in Service (b)	Reserve Ratio (c) = (b) / (a)	Ratio of Current Plant in Service to Ten Years Prior Plant in Service (d)
10/31/2010	1,943,034,107	904,713,040	46.56%	1.27
10/31/2000	1,529,937,159	685,590,920	44.81%	

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 48)** *Provide end-of-year depreciation expense in Format 48. The information*
2 *provided in Format 48 should be separated by the Plant Accounts numbered 300-399 as*
3 *provided by the Uniform System of Accounts. When appropriate, major assets within each*
4 *Plant Account shall be shown separately from other assets in the Plant Account.*

5

6 **Response)** Please see the attached schedule.

7

8

9 **Witness)** Mark A. Hite

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Big Rivers Electric Corporation

Case No. 2011-00036

Annualized Depreciation Expense

Account Number	Item	(October 31, 2010) Plant Account Balance	Depreciation Rate	Annualized Depreciation
10103010	ORGANIZATION	\$ 419.82	0.00	\$ -
10103020	FRANCHISES AND CONSENTS	\$ 66,475.65	0.00	\$ -
10103101	LAND AND LAND RIGHTS REID	\$ 83,342.47	0.00	\$ -
10103102	LAND AND LAND RIGHTS COLEMAN	\$ 1,124,664.82	0.00	\$ -
10103103	LAND AND LAND RIGHTS GREEN	\$ 1,110,711.72	0.00	\$ -
10103104	LAND AND LAND RIGHTS WILSON	\$ 2,218,857.54	0.00	\$ -
10103111	STRUCTURES AND IMROVEMENTS REID	\$ 3,236,944.36	1.71	\$ 55,351.75
10103112	STRUCTURES AND IMROVEMENTS COLE	\$ 18,977,054.83	1.71	\$ 324,507.64
10103113	STRUCTURES AND IMROVEMENTS GREE	\$ 26,723,028.18	1.71	\$ 456,963.78
10103114	STRUCTURES AND IMROVEMENTS WILS	\$ 73,073,034.47	1.71	\$ 1,249,548.89
10103115	HMP&L STATION 2-STRUCTURES	\$ 421,179.00	1.71	\$ 7,202.16
10103116	COMMON FOR REID & STATION 2-STR	\$ 577,533.07	1.71	\$ 9,875.82
10103117	COMMON FOR REID, GREEN & STATIO	\$ 937,856.03	1.71	\$ 16,037.34
10103119	STRUCTURES-CENTRAL MACHINE SHOP	\$ 693,609.79	1.71	\$ 11,860.73
10103120	CENTRAL LAB EQUIPMENT-COAL ANAL	\$ 29,686.39	1.79	\$ 531.39
10103121	BOILER PLANT EQUIPMENT REID	\$ 7,218,409.17	1.79	\$ 129,209.52
10103122	BOILER PLANT EQUIPMENT COLEMAN	\$ 77,756,720.49	1.79	\$ 1,391,845.30
10103123	BOILER PLANT EQUIPMENT GREEN	\$ 161,734,476.17	1.79	\$ 2,895,047.12

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-48

Big Rivers Electric Corporation

Case No. 2011-00036

Annualized Depreciation Expense

Account Number	Item	(October 31, 2010) Plant Account Balance	Depreciation Rate	Annualized Depreciation
10103124	BOILER PLANT EQUIPMENT WILSON	\$ 402,071,586.26	1.79	\$ 7,197,081.39
10103125	HMP&I STATION II-BOILER PLANT E	\$ 17,502,458.87	1.79	\$ 313,294.01
10103126	BOILER PLANT EQUIPMENT-REID/STA	\$ 2,554,464.97	1.79	\$ 45,724.92
10103127	BOILER PLANT EQUIPMENT-REID/GRE	\$ 376,268.58	1.79	\$ 6,735.21
10103128	BOILER PLANT EQUIPMENT-BARGES	\$ 1,186,252.75	1.79	\$ 21,233.92
1010312A	CENTRAL LAB EQUIP-COAL-CLEAN AI	\$ 220,240.55	1.89	\$ 4,162.55
1010312B	BOILER PLANT EQUIP-CLEAN AIR-RE	\$ 5,061,431.08	1.89	\$ 95,661.05
1010312C	BOILER PLANT EQUIP-CLEAN AIR-CO	\$ 121,989,593.12	1.89	\$ 2,305,603.31
1010312D	BOILER PLANT EQUIP-CLEAN AIR-GR	\$ 114,693,688.31	1.89	\$ 2,167,710.71
1010312E	BOILER PLANT EQUIP-CLEAN AIR-WI	\$ 269,723,794.12	1.89	\$ 5,097,779.71
1010312F	BOILER PLANT EQUIP-CLEAN AIR-HM	\$ 35,371,741.20	1.89	\$ 668,525.91
1010312G	BOILER PLANT EQUIP-CLEAN AIR-RE	\$ 1,899,172.74	1.89	\$ 35,894.36
1010312J	BOILER PLANT EQUIP-CLEAN AIR-GR	\$ 15,438.27	1.89	\$ 291.78
1010312K	BOILER PLANT EQUIP-CLEAN AIR-HM	\$ 37,125,330.58	1.89	\$ 701,668.75
10103141	TURBO-GENERATOR UNITS REID	\$ 4,310,530.58	1.66	\$ 71,554.81
10103142	TURBO-GENERATOR UNITS COLEMAN	\$ 32,762,390.07	1.66	\$ 543,855.68
10103143	TURBO-GENERATOR UNITS GREEN	\$ 57,679,599.22	1.66	\$ 957,481.35
10103144	TURBO-GENERATOR UNITS WILSON	\$ 127,883,751.07	1.66	\$ 2,122,870.27

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Witness: Mark A. Hite

Attachment for Item PSC 1-48

Big Rivers Electric Corporation

Case No. 2011-00036

Annualized Depreciation Expense

Account Number	Item	(October 31, 2010) Plant Account Balance	Depreciation Rate	Annualized Depreciation
10103145	TURBO GENERATOR UNITS-HMP&L-STA	\$ 4,991,571.10	1.66	\$ 82,860.08
10103146	COMMON FOR REID & STATION 2	\$ 262,741.29	1.66	\$ 4,361.51
10103147	COMMON FOR REID, GREEN & STATIO	\$ 18,495.15	1.66	\$ 307.02
10103151	ACCESSORY ELECTRIC EQUIPMENT RE	\$ 1,494,658.69	1.60	\$ 23,914.54
10103152	ACCESSORY ELECTRIC EQUIPMENT CO	\$ 8,552,676.77	1.60	\$ 136,842.83
10103153	ACCESSORY ELECTRIC EQUIPMENT GR	\$ 16,091,239.72	1.60	\$ 257,459.84
10103154	ACCESSORY ELECTRIC EQUIPMENT WI	\$ 35,070,442.41	1.60	\$ 561,127.08
10103155	HMP&L STATION 2-ACCESS,ELECTRIC	\$ 171,384.26	1.60	\$ 2,742.15
10103159	CENTRAL MACHINE SHOP	\$ 43,548.07	1.60	\$ 696.77
10103160	CENTRAL LAB EQUIPMENT-GENERAL	\$ 56,008.08	1.83	\$ 1,024.95
10103161	MISC. POWER PLANT EQUIPMENT REI	\$ 1,227.09	1.83	\$ 22.46
10103162	MISC. POWER PLANT EQUIPMENT COL	\$ 849,312.17	1.83	\$ 15,542.41
10103163	MISC. POWER PLANT EQUIPMENT GRE	\$ 779,447.85	1.83	\$ 14,263.90
10103164	MISC. POWER PLANT EQUIPMENT WIL	\$ 749,577.26	1.83	\$ 13,717.26
10103165	HMP&L STATION 2-MISC PLANT EQUI	\$ 345,677.46	1.83	\$ 6,325.90
10103166	COMMON FOR REID & STATION 2	\$ 308,147.79	1.83	\$ 5,639.10
10103167	COMMON FOR REID, GREEN & STATIO	\$ 88,777.93	1.83	\$ 1,624.64
10103169	MISC EQUIPMENT-CENTRAL MACHINE	\$ 107,699.80	1.83	\$ 1,970.91

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-48

Big Rivers Electric Corporation

Case No. 2011-00036

Annualized Depreciation Expense

Account Number	Item	(October 31, 2010) Plant Account Balance	Depreciation Rate	Annualized Depreciation
10103401	LAND/LAND RIGHTS - COMBUSTION TURBINE	\$ 475,967.50	0.00	\$ -
10103410	STRUCTURES AND IMPROVEMENTS-GAS	\$ 154,232.79	2.31	\$ 3,562.78
10103420	FUEL HOLDERS, PRODUCERS & ACCES	\$ 1,436,911.63	2.32	\$ 33,336.35
10103430	PRIME MOVERS-GAS TURBINE	\$ 4,915,885.63	2.47	\$ 121,422.38
10103440	GENERATORS-GAS TURBINE	\$ 1,102,963.67	2.23	\$ 24,596.09
10103450	ACCESSORY ELECTRIC EQUIPMENT-GA	\$ 383,519.62	2.23	\$ 8,552.49
10103500	LAND RIGHT OF WAYS-TRANSMISSION	\$ 13,151,946.52	2.23	\$ 293,288.41
10103501	LAND-TRANSMISSION	\$ 704,868.36	0.00	\$ -
10103520	STRUCTURES AND IMPROVEMENTS TRA	\$ 5,817,594.61	1.76	\$ 102,389.67
10103521	STRUCTURES-REID SWITCHYARD	\$ 20,369.05	1.76	\$ 358.50
10103522	STRUCTURES-COLEMAN SWITCHYARD	\$ 157,304.64	1.76	\$ 2,768.56
10103524	STRUCTURES-WILSON SWITCHYARD	\$ 679,442.21	1.76	\$ 11,958.18
10103530	STATION EQUIPMENT	\$ 78,645,358.50	2.22	\$ 1,745,926.96
10103531	STATION EQUIPMENT-REID SWITCHYA	\$ 3,031,650.37	2.22	\$ 67,302.64
10103532	STATION EQUIPMENT-COLEMAN SWITC	\$ 5,573,659.91	2.22	\$ 123,735.25
10103533	STATION EQUIPMENT-GREEN SWITCHY	\$ 5,947,214.37	2.22	\$ 132,028.16
10103534	STATION EQUIPMENT-WILSON SWITCH	\$ 22,364,145.19	2.22	\$ 496,484.02
10103540	TOWERS AND FIXTURES	\$ 8,134,239.23	2.28	\$ 185,460.65

Big Rivers Electric Corporation

Case No. 2011-00036

Annualized Depreciation Expense

Account Number	Item	(October 31, 2010) Plant Account Balance	Depreciation Rate	Annualized Depreciation
10103541	TOWERS-REID SWITCHYARD	\$ 146,747.32	2.28	\$ 3,345.84
10103550	POLES AND FIXTURES	\$ 42,097,383.75	3.24	\$ 1,363,955.23
10103551	POLES AND FIXTURES - SPECIAL	\$ 234,314.24	3.24	\$ 7,591.78
10103560	OVERHEAD CONDUCTOR AND DEVICES	\$ 43,673,282.78	2.47	\$ 1,078,730.08
10103561	OVERHEAD CONDUCTOR AND DEVICES	\$ 86,900.75	2.47	\$ 2,146.45
10103890	LAND AND LAND RIGHTS GENERAL PL	\$ 407,251.23	0.00	\$ -
10103900	STRUCTURES AND IMPROVEMENTS GEN	\$ 3,948,933.89	2.59	\$ 102,277.39
10103910	OFFICE FURNITURE AND EQUIPMENT	\$ 589,902.92	1.11	\$ 6,547.92
10103912	COMPUTER EQUIPMENT AND SOFTWARE	\$ 7,163,171.79	1.11	\$ 79,511.21
10103916	OFFICE FURN & EQUIP-REID, STATI	\$ 1,894.73	1.11	\$ 21.03
10103917	OFFICE FURN & EQUIP-REID, GREEN	\$ 3,059.60	1.11	\$ 33.96
10103922	TRANSPORTATION EQUIPMENT-AUTO	\$ 1,764,679.12	5.62	\$ 99,174.97
10103923	TRANSPORTATION EQUIP-TRANSMISSI	\$ 1,257,239.84	5.62	\$ 70,656.88
10103930	STORES EQUIPMENT	\$ 98,765.68	3.57	\$ 3,525.93
10103940	TOOLS, SHOP, AND GARAGE EQUIPME	\$ 722,077.41	2.85	\$ 20,579.21
10103950	LABORATORY EQUIPMENT	\$ 221,278.64	2.86	\$ 6,328.57
10103960	POWER OPERATED EQUIPMENT	\$ 342,907.40	3.70	\$ 12,687.57
10103961	GO-TRACT VEHICLE #103	\$ 183,073.76	3.70	\$ 6,773.73

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-48

Big Rivers Electric Corporation

Case No. 2011-00036

Annualized Depreciation Expense

Account Number	Item	(October 31, 2010) Plant Account Balance	Depreciation Rate	Annualized Depreciation
10103970	COMMUNICATION EQUIPMENT	\$ 1,640,119.50	4.35	\$ 71,345.20
10103980	MISCELLANEOUS EQUIPMENT	\$ 165,070.19	5.44	\$ 8,979.82
10103987	MISC EQUIPMENT-REID, GREEN, STA	\$ 1,625.49	5.44	\$ 88.43
10113525	STRUCTURES AND IMPROVEMENTS-KU	\$ 185,107.45	1.76	\$ 3,257.89
10113535	STATION EQUIPMENT-KU	\$ 6,511,340.66	2.22	\$ 144,551.76
10113545	TOWERS-KU	\$ 312,557.79	2.28	\$ 7,126.32
10113555	POLES AND FIXTURES-KU	\$ 79,206.80	3.24	\$ 2,566.30
10113565	OVHD CONDUCTORS AND DEVICES-KU	\$ 104,571.36	2.47	\$ 2,582.91
		\$ 1,943,034,107.09		\$ 36,493,111.95

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 49)** *Provide the following tax data for the test year:*

2

3 *a. A schedule of franchise fees paid to cities, towns or municipalities during*
4 *the test year, including the basis of these fees; and*

5 *b. An analysis of other operating taxes imposed by Kentucky as shown in*
6 *Format 49.*

7

8 **Response)** The requested schedules are attached hereto.

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11 **Witness)** Mark A. Hite

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Big Rivers Electric Corporation

Case No. 2011-00036

**Schedule of Franchise Fees Paid to Cities, Towns or Municipalities
Based on State Assessed Value
For the Twelve Months Ended October 31, 2010
"000s Omitted"**

Line No.	City, Town, or Municipality	Tax Year	Amount Paid	State Assessed Value
		2009	62	7,622
1	Breckinridge County	2010	69	8,354
2	Breckinridge County	2009	5	756
3	Caldwell County	2009	2	363
4	Crittenden County	2010	2	348
5	Crittenden County	2009	92	10,780
6	Daviess County	2010	95	10,935
7	Daviess County	2009	1	222
8	Graves County	2009	2	316
9	Grayson County	2010	5	732
10	Grayson County	2009	37	5,039
11	Hancock County	2009	48	8,749
12	Henderson City	2010	65	10,071
13	Henderson City	2009	102	13,230
14	Henderson County	2010	110	15,047
15	Henderson County	2009	37	4,165
16	Hopkins County			

Big Rivers Electric Corporation

Case No. 2011-00036

**Schedule of Franchise Fees Paid to Cities, Towns or Municipalities
Based on State Assessed Value
For the Twelve Months Ended October 31, 2010
"000s Omitted"**

Line No.	City, Town, or Municipality	Tax Year	Amount Paid	State Assessed Value
17	Hopkins County	2010	36	4,091
18	Livingston County	2009	27	3,892
19	Livingston County	2010	27	3,871
20	Lyon County	2009	3	263
21	Lyon County	2010	3	266
22	Marshall County	2009	14	1,502
23	Marshall County	2010	14	1,455
24	McCracken County	2009	66	8,413
25	McLean County	2009	38	5,177
26	Meade County	2009	54	4,937
27	Meade County	2010	54	4,862
28	Ohio County	2009	265	40,914
29	Union County	2009	3	338
30	Webster County	2009	115	13,243
	Total		1,453	

Case No. 2011-00036

Witness - Mark A. Hite

Attachment for Item PSC-1-49a

Page 2 of 2

Big Rivers Electric Corporation

Case No. 2011-00036

**Analysis of Other Operating Taxes
For the Twelve Months Ended October 31, 2010
"000s Omitted"**

Line No.	Item	(a)	Charged Expense (b)	Charged To Construction (c)	Charged To Other Accounts¹ (d)	Amounts Accrued (e)	Amount Paid (f)
1	Kentucky Retail						
	(a) State Income		0	0	0	0	0
	(b) Franchise Fees		1,226	0	0	1,226	1,453
	(c) Ad valoram		1,855	0	0	1,855	1,882
	(d) Payroll (Employer's Portion)		54	0	0	54	54
	(e) Other Taxes-Vehicles		0	0	22	22	13
2	Total Retail [Line 1(a) through Line 1(e)]		3,135	0	22	3,157	3,402
3	Other Jurisdictions-State Income Tax		3	0	0	0	3
	Total per Books [Line 2 and Line 3]		3,138	0	22	3,157	3,405

¹ Other taxes-Vehicles: Costs are initially charged to a clearing account and are later allocated accounts based on usage.

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 50)** *For each charitable and political contribution (in cash or services), provide*
2 *the amount, recipient, and specific account charged.*

3

4 **Response)** Big Rivers notes that charitable and political contributions have been removed
5 from the test year. Please see the attached schedule for the charitable and political
6 contributions made during the test year, totaling \$80,913.

7

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9 **Witness)** Mark A. Hite

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Big Rivers Electric Corporation
Case No. 2011-00036
Schedule of Charitable and Political Contributions
For the Twelve Months Ended October 31, 2010

Line No.	Month Booked	Vendor	Vendor Number	Account	Amount
1	11/09	Kentucky Governors Scholarship	548226	426110	\$ 2,000
2		Sherman Goodpaster	548240	426110	100
3	12/09	Henderson Regional Hospital Foundation	548750	426110	1,000
4		College Foundation Inc.	548754	426110	2,500
5		WBKR Christmas Wish	549061	426110	500
6		Habitat for Humanity	549065	426110	5,000
7		Owensboro Musuem of Fine Art	549169	426110	100
8		Business Education Partnership	549184	426110	500
9	02/10	Mike Burgett-Lion's Club	550016	426110	190
10	04/10	NRECA-Philippines	550785	426110	20,000
11	10/10	Mike Burgett-Lion's Club	553712	426110	250
12		Subtotal			\$ 32,140
13		Junior Achievement of Hancock County Campaign			\$100
14		Dukes Volunteer Fire Department			25
15		United Way			40,000
16		Lewisport Volunteers			20
17		Habitat for Humanity - 2 nd Installment for 48 th house-build			5,000
18		American Red Cross - Heroes Campaign			500
19		American Cancer Society			591
20		Tennessee Kidney Foundation			591
21		Gene's Restaurant - United Way Breakfast			1,447
22		American Cancer Society - Relay for Life			500
23		Subtotal			\$ 48,773
24		Total [Line 12 + Line 23]			\$80,913

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 51)** *Describe Big Rivers' lobbying activities and provide a schedule showing the*
2 *name and salary of each lobbyist; all company-paid or reimbursed expenses or allowances;*
3 *and the account charged for all personnel for whom a principal function is lobbying, on the*
4 *local, state, or national level; and indicate whether the lobbyist is an employee or an*
5 *independent contractor. If any amounts are allocated, show a calculation of the factor used*
6 *to allocate each amount.*

7

8 **Response)** Big Rivers' lobbying activities are to coordinate industry positions of Big
9 Rivers with the Kentucky Association of Electric Cooperatives and the National Rural Electric
10 Cooperative Association on state and national issues and proposed legislation that may impact
11 Big Rivers.

12 The annual labor charges for Big Rivers' Director of Regulatory & Government
13 Relations, John Talbert, total \$1, 476.

14 For further information, please see the attached schedule which includes
15 charges for independent contractors and miscellaneous expenses.

16

17

18 **Witnesses)** Albert M. Yockey and Mark A. Hite

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Big Rivers Electric Corporation

Case No. 2011-00036

**Schedule of Independent Contractor Charges and Miscellaneous Expenses
For the Twelve Months Ended October 31, 2010**

Line No.	Month Booked	Vendor	Vendor Number	Account	Amount
1	11/09	McBrayer, McGinnis, Leslie & Kirkland, PLLC ¹	548471	426410	\$ 1,119
2	12/09	McBrayer, McGinnis, Leslie & Kirkland, PLLC ¹	548996	426410	1,100
3	02/10	McBrayer, McGinnis, Leslie & Kirkland, PLLC ¹	549848	426410	1,136
4	03/10	McBrayer, McGinnis, Leslie & Kirkland, PLLC ¹	550441	426410	1,100
5	04/10	McBrayer, McGinnis, Leslie & Kirkland, PLLC ¹	550992	426410	1,201
6	06/10	McBrayer, McGinnis, Leslie & Kirkland, PLLC ¹	551613	426410	1,161
7	06/10	McBrayer, McGinnis, Leslie & Kirkland, PLLC ¹	552047	426410	1,100
8	07/10	McBrayer, McGinnis, Leslie & Kirkland, PLLC ¹	552542	426410	1,134
9	08/10	Kentucky Association of Electric Cooperatives, Inc.	552823	426410	720
10	08/10	McBrayer, McGinnis, Leslie & Kirkland, PLLC ¹	552926	426410	1,107
11	09/10	McBrayer, McGinnis, Leslie & Kirkland, PLLC ¹	553454	426410	1,117
12	10/10	McBrayer, McGinnis, Leslie & Kirkland, PLLC ¹	554108	426410	1,100
		National Rural Electric Cooperative Association		426410	27,266
13		Miscellaneous Expenses			231
14		Total			\$ 40,591

Note(s) - 1. - While the total invoice charges for McBrayer, McGinnis, Leslie & Kirkland, PLLC are \$12,374 for the test year, only \$8,800 of that amount are lobbying expenses.

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 52)** *Provide the following information concerning the costs for the preparation of*
2 *this case:*

3

4 *a. A detailed schedule of costs incurred to date for the following categories:*

5 *(1) Accounting;*

6 *(2) Engineering;*

7 *(3) Legal;*

8 *(4) Consultants; and*

9 *(5) Other Expenses (identify separately).*

10 *For each category, the schedule should include the date of each*
11 *transaction, check number or other document reference, the vendor, the*
12 *hours worked, the rates per hour, amount, a description of the services*
13 *performed, and the account number in which the expenditure was*
14 *recorded. Provide copies of contracts or other documents that support*
15 *charges incurred in the preparation of this case. Identify any costs*
16 *incurred for this case that occurred during the test year.*

17 *b. An itemized estimate of the total cost to be incurred for this case.*
18 *Expenses should be broken down into the same categories as identified in*
19 *(a) above, with an explanation of how the estimate was determined, along*
20 *with all supporting workpapers and calculations.*

21 *c. Provide monthly updates of the actual costs incurred in conjunction with*
22 *this rate case during the course of this proceeding, in the manner*
23 *prescribed above.*

24

25 **Response)**

26 *a. A detailed schedule of third-party costs incurred by Big Rivers, by invoice,*
27 *for this proceeding for the period September 2010 through February 2011 is*

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

- 1 attached hereto. Copies of each invoice in support of all charges are also
2 attached. Big Rivers has redacted the detailed descriptions of time entries
3 on the basis of attorney work product and attorney-client privilege.
4 b. A preliminary cost estimate of Big Rivers' third-party engineering, legal and
5 consulting is attached hereto.
6 c. Big Rivers will update the Commission monthly of its actual cost incurred
7 for this proceeding, in the format set forth in a. above.

8

9 **Witness)** Mark A. Hite

Big Rivers Electric Corporation

Case No. 2011-00036

Detailed Schedule of Costs Incurred-to-Date for Case No. 2011-00036

Line No.	Check Number	Check Date	Vendor	Invoice Number	Amount	Account	Description	Test Year
1	277661	9/09/2010	Burns & McDonnell	57670-1	\$ 7,031.49	923	Engineering	Yes ¹
2	277755	9/23/2010	Burns & McDonnell	57670-2	10,039.40	923	Engineering	Yes ¹
3	277824	9/30/2010	D.R.Eicher Consulting	91009	1,160.00	923	Consulting	Yes ¹
4	500161	11/19/2010	Burns & McDonnell	57670-3	5,311.22	923	Engineering	
5	500558	12/09/2010	Burns & McDonnell	57670-4	11,889.50	923	Engineering	
6	500459	11/24/2010	Sullivan Mountjoy Stainback and Miller, P.S.C.	104114	6,180.00	928	Legal	
7	500298	11/19/2010	The Prime Group LLC	4700	4,700.00	923	Consulting	
8	501342	12/28/2010	Sullivan Mountjoy Stainback and Miller, P.S.C.	104639	8,077.50	923	Legal	
9	501133	12/17/2010	The Prime Group LLC	40483	49,287.50	923	Consulting	
10	501965	1/13/2011	The Prime Group LLC	40513	38,464.00	923	Consulting	
11	501734	1/06/2011	Burns & McDonnell	57670-5	40,500.50	923	Engineering	
12	501800	1/06/2011	Sullivan Mountjoy Stainback and Miller, P.S.C.	105164	15,204.50	923	Legal	
13	501734	1/06/2011	Burns & McDonnell	57670-6	9,468.70	923	Engineering	
14	502650	1/27/2011	GDS Associates, Inc.	86264	2,740.04	923	Engineering	
15	503185	2/10/2011	The Prime Group LLC	40544	37,976.06	923	Consulting	
16	503698	2/25/2011	Sullivan Mountjoy Stainback and Miller, P.S.C.	1053659	16,098.50	928	Legal	
17			Total - September 2010 through February 2011		<u>\$ 264,128.91</u>			

Note(s): 1.- Account coding correction made in March 2011 to reclassify the \$306.77 cost-share allocated to the City of Henderson in error, debit 923 and credit 143, resulting in a Big Rivers' total of \$18,230.89 vs. \$17,924.12 .

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-52a



VFP 8013
POD 9/9/10

Our Mission: Make Our Clients Successful

Federal ID: 43-1393692

Client PO: 119451

Client Agreement: June 29, 2010

BMCD Invoice: 57670-1

August 30, 2010

553277

<p>BIG RIVERS ELECTRIC CORP JEREMY GARRETT 201 THIRD ST HENDERSON KY 42420</p>	<p>SEND PAYMENT TO: P.O. Box 411883 Kansas City, MO 64141-1883</p> <p>Enclose Invoice Copy with Payment</p> <p>TERMS: PAYABLE UPON RECEIPT - LATE CHARGE AFTER 30 DAYS</p>	<p>WIRE INSTRUCTIONS: Account 9801192345 Routing 101000695</p> <p>UMB Bank, N.A. 1010 Grand P.O. Box 419226 Kansas City, MO 64141 (816) 860-7000</p>
---	--	---

Professional Services for Big Rivers Electric Corp Depreciation Study.

SERVICE THROUGH: 07/31/10

LABOR

Labor Classification	Level	Regular Hours	Regular Rate	Amount
Staff	11	18.00	142.00	2,556.00
Associate	16	16.00	189.00	3,024.00
		34.00		5,580.00

EXPENSE

See Attached 1,451.49

TOTAL AMOUNT DUE THIS INVOICE \$ 7,031.49 USD

Agreed Maximum	\$84,500.00
Total Billed to Date	7,031.49
Remaining Fee	\$77,468.51

253/011
923
max
9/2/10

Thank you for your business. We appreciate the opportunity to serve you.

cc: BMCD Project Manager: Ted Kelly 816-822-3208 tkelly@burnsmcd.com
Invoice Inquiry: Vicki Jones 816-333-9400 x6422

Depreciation Study
&
Rate Case

CLB
9-7

(2)

Rec'd 9/8/10 ke



Details for Invoice 57670-1

Labor Summary

<u>Regular Hours</u>	<u>Premium Hours</u>	<u>Employee No.</u>	<u>Employee Name</u>	<u>Bill Level</u>	<u>Classification</u>
18.00		6566	Young, Adam	11	Staff
16.00		4744	Kelly, Ted	16	Associate
34.00	0.00	Totals			

Technology Charge

Technology Charge \$9.90 * 34.00 Hours 336.60

Travel Expense

<u>Employee Name</u>	<u>Expenditure Type</u>	<u>Cost</u>	<u>Markup/Markdown</u>	<u>Billed Amount</u>
Kelly, Ted	AIRLINE	459.80	10.00%	505.78
Kelly, Ted	LODGING	220.48	10.00%	242.53
Kelly, Ted	MEALS - TRAVEL	52.40	10.00%	57.64
Kelly, Ted	PARKING/TOLLS	18.00	10.00%	19.80
Kelly, Ted	PERSONAL MILEAGE	35.00	10.00%	38.50
Young, Adam	LODGING	220.48	10.00%	242.53
Young, Adam	MEALS - TRAVEL	7.37	10.00%	8.11
Sub Total:				1,114.89

Total 1,451.49

3



553463
Our Mission: Make Our Clients Successful

V# 8010
POD 9/23/10

September 17, 2010

Federal ID: 43-1393692
Client PO: 119451
Client Agreement: June 29, 2010
BMCD Invoice: 57670-2

<p>BIG RIVERS ELECTRIC CORP JEREMY GARRETT 201 THIRD ST HENDERSON KY 42420</p>	<p>SEND PAYMENT TO: P.O. Box 411883 Kansas City, MO 64141-1883</p> <p>Enclose Invoice Copy with Payment</p> <p>TERMS: PAYABLE UPON RECEIPT - LATE CHARGE AFTER 30 DAYS</p>	<p>WIRE INSTRUCTIONS: Account 9801192345 Routing 101000695</p> <p>UMB Bank, N.A. 1010 Grand P.O. Box 419226 Kansas City, MO 64141 (816) 860-7000</p>
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Professional Services for Big Rivers Electric Corp Depreciation Study.

SERVICE THROUGH: 08/31/10

LABOR

Labor Classification	Level	Regular Hours	Regular Rate	Amount
Assistant	7	0.50	74.00	37.00
	9	1.00	115.00	115.00
Staff	10	1.00	126.00	126.00
	11	14.00	142.00	1,988.00
Senior	12	8.00	153.00	1,224.00
Associate	16	26.00	189.00	4,914.00
		<u>50.50</u>		<u>8,404.00</u>

EXPENSE

See Attached 1,635.40

TOTAL AMOUNT DUE THIS INVOICE \$ 10,039.40 USD

Agreed Maximum	\$84,500.00
Total Billed to Date	<u>17,070.89</u>
Remaining Fee	\$67,429.11

Thank you for your business. We appreciate the opportunity to serve you.

cc: BMCD Project Manager: Ted Kelly 816-822-3208 tkelly@burnsmcd.com
Invoice Inquiry: Vicki Jones 816-333-9400 x6422

*Depr. Study /
Rate Cost*

*253/011
923*

*OK
Roll...
9-20-10*

*mas
9/21/10*

Reid 9/21/10 KW

J.P. SEP 21 2010 (2)



Labor Summary

<u>Regular Hours</u>	<u>Premium Hours</u>	<u>Employee No.</u>	<u>Employee Name</u>	<u>Bill Level</u>	<u>Classification</u>
0.50		4082	Colegrove, Jeanette	7	Assistant
1.00		7280	Blackwell, Gerron	9	Assistant
0.50		7008	Annan, Paula	10	Staff
0.50		10180	Monahan, Mike	10	Staff
14.00		6566	Young, Adam	11	Staff
8.00		6270	Cross, Ryan	12	Senior
26.00		4744	Kelly, Ted	16	Associate
50.50	0.00	Totals			

Technology Charge

Technology Charge \$9.90 * 50.50 Hours 499.95

Travel Expense

<u>Employee Name</u>	<u>Expenditure Type</u>	<u>Cost</u>	<u>Markup/Markdown</u>	<u>Billed Amount</u>
Cross, Ryan	MEALS - TRAVEL	11.01	10.00%	12.11
Kelly, Ted	AIRLINE	458.10	10.00%	503.91
Kelly, Ted	LODGING	104.74	10.00%	115.21
Kelly, Ted	MEALS - TRAVEL	91.25	10.00%	100.38
Kelly, Ted	PERSONAL MILEAGE	17.50	10.00%	19.25
Young, Adam	FLEET VEHICLE USAGE	263.33		263.33
Young, Adam	LODGING	110.24	10.00%	121.26
	Sub Total:			1,135.45

Total 1,635.40

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553605

V# 7755
POD 9/30/10

D.R. Eicher Consulting, Inc.
28947 River Ridge Rd NW
Isanti, MN 55040

Invoice Submitted To:

Big Rivers Electric Corporation
201 Third Street
Henderson, KY 42420

Date: September 20, 2010

Invoice No. 091009

W.O. 0261001

Rate Case

Attn: Mark Hite

Professional Services: Big Rivers Preparation of Scope for Cost of Service and Rate Design Study

The following charges are for consulting services rendered during September, 2010 relative to the preparation of a Scope of Services for a Wholesale Rate Cost of Service and Rate Design Study for inclusion in an RFP.

Dennis Eicher

Time	4.0 hours	@	\$290/hr	= \$ 1,160.00
Reimbursable expense				
	Total			\$ 1,160.00

New Charges:	\$ 1,160.00
Previous Balance:	\$ 0.00
Payment Applied:	\$ 0.00
Balance Due Now:	\$ 1,160.00

253/011 923

Handwritten signatures and dates: 9-20-10, 9/20/10

Purchaser is responsible for all sales, use or excise taxes. Any such taxes not included in this invoice may be invoiced at a later date. Payment is due upon receipt. A 1.5% per month charge will be applied to amounts not paid within 30 days.



OFFICE (763) 444-7111
CELL (612) 868-0952 - FAX (763) 444-8186
28947 RIVER RIDGE RD, ISANTI, MN 55040
E-MAIL: Dennis@EicherConsulting.com
www.EicherConsulting.com

SEP 28 2010

2

**Request for Taxpayer
 Identification Number and Certification**

Give form to the
 requester. Do not
 send to the IRS.

Name (as shown on your income tax return)
D. R. Eicher Consulting, Inc

Business name, if different from above

Check appropriate box: Individual/sole proprietor Corporation Partnership
 Limited liability company. Enter the tax classification (Disregarded entity, C corporation, P partnership) ▶ Exempt payee
 Other (see instructions) ▶

Address (number, street, and apt. or suite no.)
28947 River Ridge Rd NW

City, state, and ZIP code
Isanti MN 55040

List account number(s) here (optional)

Requester's name and address (optional)

Print or type
 See Specific Instructions on page 2.

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number
 : :
 : :

or

Employer identification number
26: 3639882

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here Signature of U.S. person **[Signature]** Date **2/9/09**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

3

**BIG RIVERS ELECTRIC CORPORATION
ADD/CHANGE VENDOR FORM**

SCOPE: Document #2 in System AS400 design in controlling the set-up and change of vendor data.

PURPOSE:

Accounting Add/Change Vendor Form
Type of Expenditure Consulting
Expenditure Approved by Mark Hite
Vendor Number Approved by _____

Vendor No. _____ D & B Rating _____
Minimum Order _____ D & B Report _____

Order Address

(Changes to be made only by Purchasing Department)

Vendor Name _____
Address 1 _____
Address 2 _____
Address 3 _____
Zip Code _____ Area Code _____ Phone # _____
FAX # _____

Change Approved by _____ Date _____ Requested by _____

Reason for change _____

Pay-To-Address

(Changes to be made only by Accounting Department)

Vendor Name D. R. Eicher Consulting, Inc.
Address 1 28947 River Ridge Road NW
Address 2 Isanti MN
Address 3 _____
Zip Code 55040

Change Approved by _____ Date _____ Requested by KW 9/21/10 9/22/10

Reason for change New Vendor

Approved in AS/400 _____

④



Our Mission: Make Our Clients Successful

Federal ID: 43-1393692

Client PO: 119451

Client Agreement: June 29, 2010

BMcD Invoice: 57670-3

October 26, 2010

<p>BIG RIVERS ELECTRIC CORP JEREMY GARRETT 201 THIRD ST HENDERSON KY 42420</p>	<p>SEND PAYMENT TO: P.O. Box 411883 Kansas City, MO 64141-1883</p> <p>Enclose Invoice Copy with Payment</p> <p>TERMS: PAYABLE UPON RECEIPT - LATE CHARGE AFTER 30 DAYS</p>	<p>WIRE INSTRUCTIONS: Account 9801192345 Routing 101000695</p> <p>UMB Bank, N.A. 1010 Grand P.O. Box 419226 Kansas City, MO 64141 (816) 860-7000</p>
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Professional Services for Big Rivers Electric Corp Depreciation Study.

SERVICE THROUGH: 09/30/10

LABOR

Labor Classification	Level	Regular Hours	Regular Rate	Amount
Associate	16	25.00	189.00	4,725.00
		25.00		4,725.00

EXPENSE

See Attached 586.22

TOTAL AMOUNT DUE THIS INVOICE	923	✓ \$ 5,311.22 USD
--------------------------------------	-----	-------------------

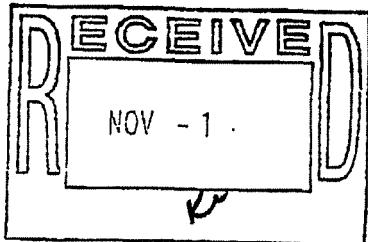
Agreed Maximum \$84,500.00
Total Billed to Date 22,382.11
Remaining Fee \$62,117.89

Thank you for your business. We appreciate the opportunity to serve you.

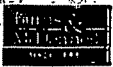
cc: BMcD Project Manager: Ted Kelly 816-822-3208 tkelly@burnsmcd.com
Invoice Inquiry: Vicki Jones 816-333-9400 x6422

Rate Case

*OK
File 10-28-10*



253/011
To meet cost cuts
923100-000
923100-~~000~~
Exp type 0314
10/28/10
J205-PWC-1210



Labor Summary

<u>Regular Hours</u>	<u>Premium Hours</u>	<u>Employee No.</u>	<u>Employee Name</u>	<u>Bill Level</u>	<u>Classification</u>
25.00		4744	Kelly, Ted	16	Associate
25.00	0.00	Totals			

Technology Charge

Technology Charge \$9.90 * 25.00 Hours 247.50

Travel Expense

<u>Employee Name</u>	<u>Expenditure Type</u>	<u>Cost</u>	<u>Markup/Markdown</u>	<u>Billed Amount</u>
Young, Adam	FLEET VEHICLE USAGE	338.72		<u>338.72</u>
			Sub Total:	338.72

Total

586.22



Our Mission: Make Our Clients Successful

Federal ID: 43-1393692

Client PO: 119451

Client Agreement: June 29, 2010

BMcD Invoice: 57670-4

November 24, 2010

<p>BIG RIVERS ELECTRIC CORP JEREMY GARRETT 201 THIRD ST HENDERSON KY 42420</p>	<p>SEND PAYMENT TO: P.O. Box 411883 Kansas City, MO 64141-1883</p> <p>Enclose Invoice Copy with Payment</p> <p>TERMS: PAYABLE UPON RECEIPT - LATE CHARGE AFTER 30 DAYS</p>	<p>WIRE INSTRUCTIONS: Account 9801192345 Routing 101000695</p> <p>UMB Bank, N.A. 1010 Grand P.O. Box 419226 Kansas City, MO 64141 (816) 860-7000</p>
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Professional Services for Big Rivers Electric Corp Depreciation Study.

SERVICE THROUGH: 10/31/10

LABOR

Labor Classification	Level	Regular Hours	Regular Rate	Amount
Assistant	9	25.00	115.00	2,875.00
Senior	12	6.00	153.00	918.00
	13	37.00	163.00	6,031.00
Associate	16	7.00	189.00	1,323.00
		75.00		11,147.00

EXPENSE

See Attached 742.50

TOTAL AMOUNT DUE THIS INVOICE	923	\$11,889.50 USD
--------------------------------------	------------	------------------------

Agreed Maximum \$84,500.00
Total Billed to Date 34,271.61
Remaining Fee \$50,228.39

Thank you for your business. We appreciate the opportunity to serve you.

cc: BMcD Project Manager: Ted Kelly 816-822-3208 tkelly@burnsmcd.com

Invoice Inquiry: Vicki Jones 816-333-9400 x6422

Rate Case

max 11/30/10

BRA0011

923100

RJR 11/29/10

0000

[Signature]



Details for Invoice 57670-4

Labor Summary

<u>Regular Hours</u>	<u>Premium Hours</u>	<u>Employee No.</u>	<u>Employee Name</u>	<u>Bill Level</u>	<u>Classification</u>
25.00		7280	Blackwell, Gerron	9	Assistant
6.00		6270	Cross, Ryan	12	Senior
37.00		6823	Summerville, Jon	13	Senior
7.00		4744	Kelly, Ted	16	Associate
<u>75.00</u>	<u>0.00</u>	Totals			

Technology Charge

Technology Charge \$9.90 * 75.00 Hours 742.50

Total 742.50

3

The Prime Group

Invoice for Services Rendered

Invoice Date: November 2, 2010

To: Sullivan, Mountjoy, Stainback & Miller P.S.C.
P.O. Box 727
Owensboro, KY 42302-0727

Attn: Mr. James M. Miller

10.0 hours of consulting work by Steve Seelye @ \$200.00/hr
during October in providing assistance with cost of service and rate case
preparation for Big Rivers Electric Cooperative. \$ 2,000.00

12.0 hours of consulting work by John Wolfram @ \$175.00/hr
during October in providing assistance with cost of service and rate case
preparation for Big Rivers Electric Cooperative. \$ 2,100.00

4.0 hours of consulting work by Jeff Wernert @ \$150.00/hr
during October in providing assistance with cost of service and rate case
preparation for Big Rivers Electric Cooperative. \$ 600.00

Total Amount due for October

\$ 4,700.00

Please remit payment to: **The Prime Group, LLC**
P.O. Box 837
Crestwood, KY 40014-0837

BRA0011
923100-0006
Exp Type 03/4
Rep Org 0041
Loc 0600

RQA
11/8/10

253/011 923
WAA
11-8-10

The Prime Group, LLC
P. O. Box 837 • Crestwood, KY • 40014-0837
Phone 502-425-7882 FAX 502-326-9894

2

The Prime Group

Invoice for Services Rendered

Invoice Date: December 2, 2010

To: Sullivan, Mountjoy, Stainback & Miller P.S.C.
P.O. Box 727
Owensboro, KY 42302-0727

Attn: Mr. James M. Miller

BRA0011 923.100-0006
expenditure type 0314

Cost of Service and Rate Design

65.5 hours of consulting work by Steve Seelye @ \$200.00/hr during November in preparing a cost of service study and providing rate design assistance for Big Rivers. \$ 13,100.00

73.5 hours of consulting work by John Wolfram @ \$175.00/hr during November in preparing a cost of service study and providing rate design assistance for Big Rivers. \$ 12,862.50

28.0 hours of consulting work by Larry Feltner @ \$175.00/hr during November in preparing a cost of service study and providing rate design assistance for Big Rivers. \$ 4,900.00

69.0 hours of consulting work by Jeff Wernert @ \$150.00/hr during November in preparing a cost of service study and providing rate design assistance for Big Rivers. \$ 10,350.00

Rate Case Preparation

13.0 hours of consulting work by John Wolfram @ \$175.00/hr during November for assistance with rate case preparation for Big Rivers. \$ 2,275.00

22.0 hours of consulting work by Steve Seelye @ \$200.00/hr during November for assistance with rate case preparation for Big Rivers. \$ 4,400.00

8.0 hours of consulting work by Larry Feltner @ \$175.00/hr during November for assistance with rate case preparation for Big Rivers. \$ 1,400.00

Total Amount due for November

✓ \$ 49,287.50

Please remit payment to:

The Prime Group, LLC
P.O. Box 837
Crestwood, KY 40014-0837

memo 12/15/10
CWA
12/19/10

The Prime Group, LLC
P. O. Box 837 • Crestwood, KY • 40014-0837
Phone 502-425-7882 FAX 502-326-9894

The Prime Group

Invoice for Services Rendered

Invoice Date: January 3, 2011

To: Sullivan, Mountjoy, Stainback & Miller P.S.C.
P.O. Box 727
Owensboro, KY 42302-0727

Attn: Mr. James M. Miller

BRA0017
0314
To amount
cut
SLB: 923100-0000
923100-0000
or 2205-pxl-1210

Cost of Service and Rate Design

13.0 hours of consulting work by Steve Seelye @ \$200.00/hr during December in preparing a cost of service study and providing rate design assistance for Big Rivers. \$ 2,600.00

24.5 hours of consulting work by John Wolfram @ \$175.00/hr during December in preparing a cost of service study and providing rate design assistance for Big Rivers. \$ 4,287.50

4.0 hours of consulting work by Jeff Wernert @ \$150.00/hr during December in preparing a cost of service study and providing rate design assistance for Big Rivers. \$ 600.00

Rate Case Preparation

78.5 hours of consulting work by John Wolfram @ \$175.00/hr during December for assistance with rate case preparation for Big Rivers. \$ 13,737.50

48.0 hours of consulting work by Steve Seelye @ \$200.00/hr during December for assistance with rate case preparation for Big Rivers. \$ 9,600.00

16.0 hours of consulting work by Larry Feltner @ \$175.00/hr during December for assistance with rate case preparation for Big Rivers. \$ 2,400.00

34.0 hours of consulting work by Jeff Wernert @ \$150.00/hr during December for assistance with rate case preparation for Big Rivers. \$ 5,100.00

Expenses for Dec. 29 Meeting

278 miles @ \$0.50 \$ 139.00

Total Amount due for December

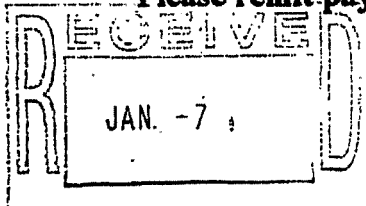
Rate Case

\$ 38,464.00

Please remit payment to:

The Prime Group, LLC
P.O. Box 837
Crestwood, KY 40014-0837

The Prime Group, LLC
P. O. Box 837 • Crestwood, KY • 40014-0837
Phone 502-425-7882 FAX 502-326-9894



MAA 1/5/11
CWP
1/5/11

2



Our Mission: Make Our Clients Successful

Federal ID: 43-1393692
 Client PO: 119451
 Client Agreement: June 29, 2010
 BMCd Invoice: 57670-5

December 20, 2010

OK
 RECEIVED JAN 03

BIG RIVERS ELECTRIC CORP JEREMY GARRETT 201 THIRD ST HENDERSON KY 42420	SEND PAYMENT TO: P.O. Box 411883 Kansas City, MO 64141-1883 Enclose Invoice Copy with Payment TERMS: PAYABLE UPON RECEIPT - LATE CHARGE AFTER 30 DAYS	WIRE INSTRUCTIONS: Account 9801192345 Routing 101000695 UMB Bank, N.A. 1010 Grand P.O. Box 419226 Kansas City, MO 64141 (816) 860-7000
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Professional Services for Big Rivers Electric Corp Depreciation Study.

Book in 12/10

SERVICE THROUGH: 11/30/10

LABOR

Labor Classification	Level	Regular Hours	Regular Rate	Amount
Assistant	9	8.00	115.00	920.00
Staff	10	2.00	126.00	252.00
	11	30.00	142.00	4,260.00
Senior	12	22.00	153.00	3,366.00
	13	126.00	163.00	20,538.00
Associate	15	9.00	184.00	1,656.00
	16	38.00	189.00	7,182.00
		<u>235.00</u>		<u>38,174.00</u>

EXPENSE

See Attached 2,326.50

TOTAL AMOUNT DUE THIS INVOICE. \$40,500.50 USD

Agreed Maximum \$84,500.00
 Total Billed to Date 74,772.11
 Remaining Fee \$9,727.89

OK R/R

Thank you for your business. We appreciate the opportunity to serve you.

cc: BMCd Project Manager: Ted Kelly 816-822-3208 tkelly@burnsmcd.com
 Invoice Inquiry: Vicki Jones 816-333-9400 x6422

Rate Call

*Exp Type
314*

*Project
BRA0011 1/3/11
Task
923100-0000*

2



Details for Invoice 57670-5

Labor Summary

<u>Regular Hours</u>	<u>Premium Hours</u>	<u>Employee No.</u>	<u>Employee Name</u>	<u>Bill Level</u>	<u>Classification</u>
8.00		7280	Blackwell, Gerron	9	Assistant
2.00		9094	Wiesehan, Alex	10	Staff
30.00		6566	Young, Adam	11	Staff
22.00		7161	Naslund, Greg	12	Senior
126.00		6823	Summerville, Jon	13	Senior
3.00		5533	Abromaitis, Stan	15	Associate
6.00		9939	Morgan, Jim	15	Associate
38.00		4744	Kelly, Ted	16	Associate
235.00	0.00	Totals			

Technology Charge

Technology Charge \$9.90 * 235.00 Hours 2,326.50

Total: 2,326.50



Our Mission: Make Our Clients Successful

Federal ID: 43-1393692

Client PO: 119451

Client Agreement: June 29, 2010

BMcD Invoice: 57670-6

December 28, 2010

OK
RECEIVED JAN 03

<p>BIG RIVERS ELECTRIC CORP JEREMY GARRETT 201 THIRD ST HENDERSON KY 42420</p>	<p>SEND PAYMENT TO: P.O. Box 411883 Kansas City, MO 64141-1883</p> <p>Enclose Invoice Copy with Payment</p> <p>TERMS: PAYABLE UPON RECEIPT - LATE CHARGE AFTER 30 DAYS</p>	<p>WIRE INSTRUCTIONS: Account 9801192345 Routing 101000695</p> <p>UMB Bank, N.A. 1010 Grand P.O. Box 419226 Kansas City, MO 64141 (816) 860-7000</p>
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Professional Services for Big Rivers Electric Corp Depreciation Study.

SERVICE THROUGH: 12/28/10

LABOR

Labor Classification	Level	Regular Hours	Regular Rate	Amount
Senior	13	49.00	163.00	7,987.00
Associate	16	5.00	189.00	945.00
		<u>54.00</u>		<u>8,932.00</u>

EXPENSE

See Attached 536.70

TOTAL AMOUNT DUE THIS INVOICE	<i>923</i>	\$ 9,468.70 USD
--------------------------------------	------------	------------------------

Agreed Maximum \$84,500.00
Total Billed to Date 84,240.81
Remaining Fee \$259.19

Thank you for your business. We appreciate the opportunity to serve you.

OK
ABC

cc: BMcD Project Manager: Ted Kelly 816-822-3208 tkelly@burnsmcd.com
Invoice Inquiry: Vicki Jones 816-333-9400 x6422

make 1/3/10
Project
TRK
EXP 1/4
0314
BR0011 923100-0006

2



Details for Invoice 57670-6

Labor Summary

<u>Regular Hours</u>	<u>Premium Hours</u>	<u>Employee No.</u>	<u>Employee Name</u>	<u>Bill Level</u>	<u>Classification</u>
49.00		6823	Summerville, Jon	13	Senior
5.00		4744	Kelly, Ted	16	Associate
54.00	0.00	Totals			

Technology Charge

Technology Charge \$9.90 * 54.00 Hours 534.60

Other Expense

<u>Expenditure Type</u>	<u>Cost</u>	<u>Markup/Markdown</u>	<u>Billed Amount</u>
PLOTTING - COLOR	2.10		2.10
		Sub Total:	2.10

Total **536.70**



1850 Parkway Place
 Suite 800
 Marietta, Georgia 30067

INVOICE

770 425 8100
 Fax: 770 425 0303
 Fed. EIN 58-16598-3

BIG RIVERS ELECTRIC CORP.
 201 THIRD STREET
 POST OFFICE BOX 24
 HENDERSON, KY 42420

INVOICE NO: 0086264
 DATE: Jan 17, 2011
 CLIENT CODE: 0018062
 PROJECT NO: 0028

MR. BILL BLACKBURN

Page 1 of 1

WEATHER NORMALIZATION
 ADJUSTMENT - WHOLESALE RATE
 PROFESSIONAL SERVICES RENDERED 11/27/10-12/31/10

SERVICES RENDERED include weather normalized rural system energy sales for Big Rivers Wholesale rate case.

Employee	Hours	Rate	Amount
John W. Hutts	14.00	195.00	2,730.00

TOTAL FEES:	\$2,730.00
Long-Distance Telephone	0.24
Miscellaneous Charges	8.00
Photocopy Charges	1.80
TOTAL EXPENSES:	\$10.04

4/11
1/21/11
WMA 1/22/11
CWA 1/22/11

Exp Type
0314
Project
BR0025
Task
923100-0000
Purchase Order 200689

Rate Case

TOTAL AMOUNT DUE: \$2,740.04

PAYMENT DUE WITHIN 30 DAYS OF RECEIPT
 PLEASE MAKE CHECKS PAYABLE TO GDS ASSOCIATES, INC.

2

The Prime Group

Invoice for Services Rendered

Invoice Date: February 1, 2011

To: Sullivan, Mountjoy, Stainback & Miller P.S.C.
P.O. Box 727
Owensboro, KY 42302-0727

Attn: Mr. James M. Miller

Cost of Service and Rate Design

9.0 hours of consulting work by Steve Seelye @ \$200.00/hr during January in preparing a cost of service study and providing rate design assistance for Big Rivers. \$ 1,800.00

5.0 hours of consulting work by John Wolfram @ \$175.00/hr during January in preparing a cost of service study and providing rate design assistance for Big Rivers. \$ 875.00

2.0 hours of consulting work by Jeff Wernert @ \$150.00/hr during January in preparing a cost of service study and providing rate design assistance for Big Rivers. \$ 300.00

Rate Case Preparation

92.5 hours of consulting work by John Wolfram @ \$175.00/hr during January for assistance with rate case preparation for Big Rivers. \$ 16,187.50

63.0 hours of consulting work by Steve Seelye @ \$200.00/hr during January for assistance with rate case preparation for Big Rivers. \$ 12,600.00

28.0 hours of consulting work by Larry Feltner @ \$175.00/hr during January for assistance with rate case preparation for Big Rivers. \$ 4,900.00

6.5 hours of consulting work by Jeff Wernert @ \$150.00/hr during January for assistance with rate case preparation for Big Rivers. \$ 975.00

Expenses

1/7 meeting 278 miles @ \$0.51 \$ 141.78

1/17 meeting 278 miles @ \$0.51 \$ 141.78

1/17 meals \$ 55.00

Total Amount due for January

Please remit payment to:

The Prime Group, LLC
P.O. Box 837
Crestwood, KY 40014-0837

The Prime Group, LLC
P. O. Box 837 • Crestwood, KY • 40014-0837
Phone 502-425-7882 FAX 502-326-9894

Handwritten notes and signatures:
- A large bracket on the right side of the invoice groups the first three items (Cost of Service and Rate Design) and the Rate Case Preparation items.
- A signature is written over the \$ 875.00 and \$ 300.00 items.
- A large bracket on the right side of the invoice groups the Rate Case Preparation items and the Expenses items.
- A checkmark is next to the total amount: \$ 37,976.06.
- Handwritten notes: "172 314 Proj B RRD011 923,100 - 0000".
- A signature: "W. H. H. 2/17/11".
- Another signature: "J. Stainback 2/5/11".

Big Rivers Electric Corp.
Attn: C. William Blackburn,
Vice President and Chief Financial Officer
P. O. Box 24
Henderson, KY 42419-002

Invoice # 105,659
Our file # 17356 00501
Billing through 01/31/2011

Rate Cases

BALANCE SUMMARY

Balance Forward As Of Last Invoice	\$15,204.50
Payments Applied Since Last Invoice	-\$15,204.50
Total current charges	\$16,098.50
BALANCE DUE	\$16,098.50

Handwritten signature and checkmark

FOR PROFESSIONAL SERVICES RENDERED

928

01 02 2011	JMM	[REDACTED]	3.70	200.00	740.00
01 03 2011	JMM	[REDACTED]	1.40	200.00	280.00
01 03 2011	TAK	[REDACTED]	4.40	160.00	704.00
01 04 2011	JMM	[REDACTED]	0.30	200.00	60.00
01 06 2011	JMM	[REDACTED]	2.30	200.00	460.00
01 06 2011	MAF	[REDACTED]	0.30	190.00	57.00
01 06 2011	TAK	[REDACTED]	5.10	160.00	816.00
01 07 2011	JMM	[REDACTED]	6.30	200.00	1,260.00
01 07 2011	MAF	[REDACTED]	0.25	190.00	47.50
01 07 2011	TAK	[REDACTED]	7.30	160.00	1,168.00
01 09 2011	JMM	[REDACTED]	1.50	200.00	300.00
01 10 2011	TAK	[REDACTED]	0.20	160.00	32.00
01 11 2011	JMM	[REDACTED]	2.40	210.00	504.00

01 12 2011	JMM	[REDACTED]	1.60	210.00	336.00
01 13 2011	JMM	[REDACTED]	2.10	210.00	441.00
01 14 2011	JMM	[REDACTED]	2.20	210.00	462.00
01 17 2011	JMM	[REDACTED]	7.20	210.00	1,512.00
01 17 2011	TAK	[REDACTED]	2.50	160.00	400.00
01 18 2011	JMM	[REDACTED]	5.00	210.00	1,050.00
01 19 2011	TAK	[REDACTED]	3.40	160.00	544.00
01 20 2011	JMM	[REDACTED]	2.30	210.00	483.00
01 20 2011	TAK	[REDACTED]	1.00	160.00	160.00
01 21 2011	JMM	[REDACTED]	0.70	210.00	147.00
01 23 2011	JMM	[REDACTED]	0.90	210.00	189.00
01 24 2011	TAK	[REDACTED]	4.60	160.00	736.00
01 25 2011	JMM	[REDACTED]	1.10	210.00	231.00
01 25 2011	TAK	[REDACTED]	2.50	160.00	400.00
01 26 2011	JMM	[REDACTED]	2.30	210.00	483.00
01 26 2011	TAK	[REDACTED]	1.00	160.00	160.00
01 26 2011	TAK	[REDACTED]	0.50	160.00	80.00
01 27 2011	JMM	[REDACTED]	1.90	210.00	399.00

		[REDACTED]			
01 27 2011	TAK	[REDACTED]	0.30	160.00	48.00
01 28 2011	JMM	[REDACTED]	3.10	210.00	651.00
		[REDACTED]			
01 28 2011	TAK	[REDACTED]	0.40	160.00	64.00
01 29 2011	JMM	[REDACTED]	0.70	210.00	147.00
01 31 2011	JMM	[REDACTED]	2.30	210.00	483.00
		[REDACTED]			
01 31 2011	TAK	[REDACTED]	0.40	160.00	64.00

TIMEKEEPER SUMMARY

JMM	Miller, James	51.30	\$206.98	10,618.00
MAF	Fiorella, Michael	0.55	\$190.00	104.50
TAK	Kamuf, Tyson	33.60	\$160.00	5,376.00
Total fees for this matter				<u>16,098.50</u>

BILLING SUMMARY

TOTAL PROFESSIONAL SERVICES	\$16,098.50
TOTAL OUT-OF-POCKET EXPENSES	\$0.00
TOTAL CURRENT CHARGES	<u>\$16,098.50</u>
TOTAL BALANCE DUE UPON RECEIPT	<u><u>\$16,098.50</u></u>

Big Rivers Electric Corp.
Attn: C. William Blackburn,
Vice President and Chief Financial Officer
P. O. Box 24
Henderson, KY 42419-002

Invoice # 105,164
Our file # 17356 00501
Billing through 12/31/2010

Rate Cases

BALANCE SUMMARY

Balance Forward As Of Last Invoice	\$8,077.50
Payments Applied Since Last Invoice	-\$8,077.50
Total current charges	\$15,204.50
BALANCE DUE	\$15,204.50

FOR PROFESSIONAL SERVICES RENDERED

12 01 2010	JMM	[REDACTED]	4.30	200.00	860.00
12 02 2010	JMM	[REDACTED]	4.10	200.00	820.00
12 03 2010	JMM	[REDACTED]	2.00	200.00	400.00
12 05 2010	JMM	[REDACTED]	2.90	200.00	580.00
12 09 2010	JMM	[REDACTED]	3.70	200.00	740.00
12 10 2010	JMM	[REDACTED]	2.60	200.00	520.00
12 10 2010	TAK	[REDACTED]	6.30	150.00	945.00
12 10 2010	MM	[REDACTED]	1.00	115.00	115.00

211

12 10 2010	MM	[REDACTED]	5.60	115.00	644.00
12 11 2010	MM	[REDACTED]	2.00	115.00	230.00
12 12 2010	JMM	[REDACTED]	0.60	200.00	120.00
12 13 2010	JMM	[REDACTED]	3.30	200.00	660.00
12 13 2010	TAK	[REDACTED]	3.10	150.00	465.00
12 13 2010	MM	[REDACTED]	7.80	115.00	897.00
12 14 2010	TAK	[REDACTED]	5.80	150.00	870.00
12 14 2010	MM	[REDACTED]	6.50	115.00	747.50
12 14 2010	MM	[REDACTED]	0.50	115.00	57.50
12 15 2010	JMM	[REDACTED]	1.50	200.00	300.00
12 15 2010	TAK	[REDACTED]	3.50	150.00	525.00
12 15 2010	MM	[REDACTED]	7.20	115.00	828.00
12 16 2010	JMM	[REDACTED]	1.00	200.00	200.00
12 16 2010	MM	[REDACTED]	3.40	115.00	391.00
12 17 2010	JMM	[REDACTED]	3.00	200.00	600.00

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		[REDACTED]			
12 17 2010	MAF	[REDACTED]	0.10	180.00	18.00
12 17 2010	TAK	[REDACTED]	4.30	150.00	645.00
12 17 2010	MM	[REDACTED]	0.10	115.00	11.50
12 17 2010	MM	[REDACTED]	1.00	115.00	115.00
12 20 2010	JMM	[REDACTED]	0.90	200.00	180.00
12 21 2010	JMM	[REDACTED]	1.90	200.00	380.00
12 22 2010	JMM	[REDACTED]	1.10	200.00	220.00
12 29 2010	JMM	[REDACTED]	5.10	200.00	1,020.00
12 30 2010	JMM	[REDACTED]	0.50	200.00	100.00

TIMEKEEPER SUMMARY

JMM	Miller, James	38.50	\$200.00	7,700.00
MAF	Fiorella, Michael	0.10	\$180.00	18.00
MM	Moorhouse, Mary	35.10	\$115.00	4,036.50
TAK	Kamuf, Tyson	23.00	\$150.00	3,450.00
Total fees for this matter				15,204.50

BILLING SUMMARY

TOTAL PROFESSIONAL SERVICES	\$15,204.50
TOTAL OUT-OF-POCKET EXPENSES	\$0.00
TOTAL CURRENT CHARGES	\$15,204.50
TOTAL BALANCE DUE UPON RECEIPT	\$15,204.50

923

MAA
Rate Case

Big Rivers Electric Corp.
Attn: C. William Blackburn,
Vice President and Chief Financial Officer
P. O. Box 24
Henderson, KY 42419-002

Invoice # 104,114
Our file # 17356 00501
Billing through 10/31/2010

Rate Cases

BALANCE SUMMARY

Rate Case *max*

Balance Forward As Of Last Invoice	\$0.00
Payments Applied Since Last Invoice	-\$0.00
Total current charges	\$6,180.00
BALANCE DUE	\$6,180.00

928

FOR PROFESSIONAL SERVICES RENDERED

10 11 2010	JMM	[REDACTED]	0.90	200.00	180.00
10 18 2010	JMM	[REDACTED]	1.30	200.00	260.00
10 18 2010	TAK	[REDACTED]	0.30	150.00	45.00
10 20 2010	JMM	[REDACTED]	2.00	200.00	400.00
10 20 2010	TAK	[REDACTED]	6.50	150.00	975.00
10 21 2010	JMM	[REDACTED]	1.40	200.00	280.00
10 21 2010	TAK	[REDACTED]	3.90	150.00	585.00
10 22 2010	TAK	[REDACTED]	3.20	150.00	480.00
10 25 2010	JMM	[REDACTED]	1.60	200.00	320.00
10 25 2010	TAK	[REDACTED]	5.00	150.00	750.00
10 26 2010	TAK	[REDACTED]	2.30	150.00	345.00
10 27 2010	JMM	[REDACTED]	0.90	200.00	180.00

30

10 27 2010	TAK	[REDACTED]	6.80	150.00	1,020.00
10 28 2010	JMM	[REDACTED]	0.60	200.00	120.00
10 29 2010	JMM	[REDACTED]	1.20	200.00	240.00

TIMEKEEPER SUMMARY

JMM	Miller, James	9.90	\$200.00	1,980.00
TAK	Kamuf, Tyson	28.00	\$150.00	4,200.00
Total fees for this matter				<u>6,180.00</u>

BILLING SUMMARY

TOTAL PROFESSIONAL SERVICES	\$6,180.00
TOTAL OUT-OF-POCKET EXPENSES	\$0.00
TOTAL CURRENT CHARGES	\$6,180.00
TOTAL BALANCE DUE UPON RECEIPT	<u>✓ \$6,180.00</u>

MAA
11-8-10

Big Rivers Electric Corp.
Attn: C. William Blackburn,
Vice President and Chief Financial Officer
P. O. Box 24
Henderson, KY 42419-002

Invoice # 104,639
Our file # 17356 00501
Billing through 11/30/2010

Rate Cases

BALANCE SUMMARY

Balance Forward As Of Last Invoice	\$6,180.00
Payments Applied Since Last Invoice	-\$6,180.00
Total current charges	\$8,077.50
BALANCE DUE	\$8,077.50

Rate Case
923 ✓

FOR PROFESSIONAL SERVICES RENDERED

11 01 2010	JMM	[REDACTED]	0.60	200.00	120.00
11 10 2010	JMM	[REDACTED]	1.20	200.00	240.00
11 11 2010	JMM	[REDACTED]	2.00	200.00	400.00
11 11 2010	MM	[REDACTED]	2.50	115.00	287.50
11 12 2010	JMM	[REDACTED]	1.90	200.00	380.00
11 14 2010	JMM	[REDACTED]	0.60	200.00	120.00
11 15 2010	JMM	[REDACTED]	0.80	200.00	160.00
11 16 2010	TAK	[REDACTED]	4.50	150.00	675.00
11 17 2010	JMM	[REDACTED]	0.40	200.00	80.00
11 17 2010	TAK	[REDACTED]	0.40	150.00	60.00
11 18 2010	JMM	[REDACTED]	1.20	200.00	240.00
11 19 2010	JMM	[REDACTED]	1.90	200.00	380.00

20

		[REDACTED]			
11 19 2010	TAK	[REDACTED]	0.30	150.00	45.00
11 23 2010	JMM	[REDACTED]	1.90	200.00	380.00
11 23 2010	TAK	[REDACTED]	3.50	150.00	525.00
11 24 2010	JMM	[REDACTED]	0.80	200.00	160.00
11 24 2010	TAK	[REDACTED]	3.50	150.00	525.00
11 28 2010	JMM	[REDACTED]	1.80	200.00	360.00
11 29 2010	JMM	[REDACTED]	12.10	200.00	2,420.00
11 30 2010	JMM	[REDACTED]	2.60	200.00	520.00

TIMEKEEPER SUMMARY

JMM	Miller, James	29.80	\$200.00	5,960.00
MM	Moorhouse, Mary	2.50	\$115.00	287.50
TAK	Kamuf, Tyson	12.20	\$150.00	1,830.00
Total fees for this matter				8,077.50

BILLING SUMMARY

TOTAL PROFESSIONAL SERVICES	\$8,077.50
TOTAL OUT-OF-POCKET EXPENSES	\$0.00
TOTAL CURRENT CHARGES	\$8,077.50
TOTAL BALANCE DUE UPON RECEIPT	\$8,077.50

Big Rivers Electric Corporation

Case No. 2011-00036

Preliminary Cost Estimate of Third-Party Engineering, Legal and Consulting for Case No. 2011-00036

Line No.	Vendor	Amount	Description
1	Alan Spen	\$ 50,000.00	Consulting
2	Burns & McDonnell	120,000.00	Engineering
3	GDS Associates, Inc.	5,000.00	Engineering
4	The Prime Group LLC	275,000.00	Consulting
5	Sullivan Mountjoy Stainback and Miller, P.S.C.	275,000.00	Legal
6	Hogan Lovells US LLP	173,930.00	Legal
7	Total Estimated Cost	<u>\$ 898,930.00</u>	
<p>This cost estimate includes a third-party work in connection with compiling the rate case Application, including preparing testimony and exhibits, responding to data requests, <i>etc.</i> Big Rivers' began designating third-party work in connection with this proceeding in September 2010, and such work will likely continue through August 2011 (a 12 month period).</p>			

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 53)** *Provide the average number of retail customers on the system by rate*
2 *schedule for the test year and three most recent calendar years.*

3

4 **Response)** Please see the attached schedule showing the retail customer information for
5 Big Rivers' Members.

6

7

8 **Witness)** Mark A. Hite

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Big Rivers Electric Corporation
Average Number of Retail Customer by Rate Schedule
For the Test Year and Three Most Recent Calendar Years 2010, 2009, and 2008

Jackson Purchase Energy Corporation Aveage Monthly Billing per Rate Code					
Line No.	Classification	2008	2009	2010	Test Year
1	Outdoor Light Only	85	85	82	82
2	1R	25,893	25,902	25,917	26,240
3	2R	2,156	2,195	2,202	2,263
4	3R	234	370	370	371
5	7R	0	2	2	2
6	8R	1	0	0	0
7	9R	723	558	573	577
8	Total	<u>29,092</u>	<u>29,112</u>	<u>29,147</u>	<u>29,535</u>

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 1-53

Page 1 of 3

Big Rivers Electric Corporation
Average Number of Retail Customer by Rate Schedule
For the Test Year and Three Most Recent Calendar Years 2010, 2009, and 2008

Kenergy Corp. Aveage Monthly Billing per Rate Code					
Line No.	Classification	2008	2009	2010	Test Year
1	Residential	85	85	45,246	45,178
2	Non-Residential Single Phase	25,893	25,902	8,905	8,811
3	Three-Phase < 1,000 kw	2,156	2,195	931	925
4	Three-Phase > 1,000 kw	234	370	13	13
5	Direct Service Class A	0	2	2	2
6	8R	1	0	0	0
7	Direct Service Class B	723	558	3	3
8	Direct Service Class C	17	17	17	16
8	Total	<u>29,109</u>	<u>29,129</u>	<u>55,117</u>	<u>54,948</u>

Big Rivers Electric Corporation
Average Number of Retail Customer by Rate Schedule
For the Test Year and Three Most Recent Calendar Years 2010, 2009, and 2008

Meade County Rural Electric Cooperative Corporation Aveage Monthly Billing per Rate Code					
Line No.	Classification	2008	2009	2010	Test Year
1	Sch1 3 & 8 FARM	85	85	23,266	
2	Sch 1 1 & 7 NON-FARM	25,893	25,902	2,678	26,154
3	Sch 1 6 SCHOOLS & CHS	2,156	2,195	222	
4	Sch 2 2 SM COMMERCIAL	234	370	1,705	1,713
5	Sch 3A 5 SM COMMERCIAL	0	2	1	1
6	8R	1	0	0	0
7	Sch 3 4 LG POWER	723	558	340	327
8	Sch 6 PUBLIC STREET LIGHTS	8	8	8	
8	Total	<u>29,100</u>	<u>29,120</u>	<u>28,220</u>	<u>28,196</u>

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 54)** *To the extent not included in other responses, provide all workpapers,*
2 *calculations, and assumptions Big Rivers used to develop its test year and pro forma*
3 *financial information.*

4
5 **Response)** The requested workpapers, calculations, and assumptions are on the CD
6 accompanying these responses.

7
8 Please note that intervenor KIUC has requested that Big Rivers provide the cost
9 of service study in Excel format. In response, Big Rivers is providing the cost of service study
10 in Excel format, as a part of the response to this information request, on the CD accompanying
11 these responses.

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14 **Witnesses)** Mark A. Hite and John Wolfram

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BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 55)**

- 2 *a. Provide workpapers detailing all adjustments to test year operations that*
3 *were contemplated by Big Rivers during the preparation of its application*
4 *but were not made in the application.*
5 *b. Explain why Big Rivers decided not to make each adjustment identified in*
6 *item a.*

7
8 **Response)** Big Rivers objects to responding to this question on the ground that it seeks
9 information that is legally protected from disclosure by the attorney-client privilege and the
10 opinion work product privilege. All decisions regarding which test year adjustments to include
11 in the application in this proceeding were made in consultation with legal counsel solely in
12 anticipation of filing this rate case. Big Rivers does not maintain or create lists of possible pro
13 forma adjustments and expenses as part of its ordinary business practices. Any response to this
14 question necessarily requires Big Rivers to reveal the contents of communications with counsel
15 that would reveal Big Rivers' counsels' mental impressions of the legal strengths, weaknesses,
16 and best strategic approach in this rate proceeding, which are protected from disclosure by the
17 attorney-client privilege and the opinion work product privilege.

18 *See In the Matter of: Application of Kentucky Utilities Company for an*
19 *Adjustment of Base Rates, Order dated June 30, 2010, pgs 6-10, PSC Case No. 2009-00548,*
20 *where the Commission ruled that the same class of information sought in this request did not*
21 *have to be produced by Kentucky Utilities Company in response to an information request*
22 *from the Attorney General because the information was protected from disclosure by the*
23 *attorney opinion work product privilege.*

24
25
26 **Witness)** Mark A. Hite and Counsel

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 56)** *Provide any information, as soon as it is known, describing any events*
2 *occurring after the test year that would have a material effect on net operating income, rate*
3 *base, and cost of capital that is not incorporated in the filed testimony and exhibits.*

4
5 **Response)** At this time, Big Rivers is not aware of any events occurring after the test year
6 which would have a material effect on its net operating income, rate base, and cost of capital.
7 Big Rivers will advise the Commission should such an event occur during the course of this
8 proceeding.

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Witnesses) C. William Blackburn

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1 **Item 57)** *Regarding demand-side management, conservation and energy efficiency*
2 *programs, provide the following:*

3

4 *a. A list of the programs currently offered by Big Rivers and its member*
5 *cooperatives.*

6 *b. The total cost incurred for these programs by Big Rivers in each of the*
7 *three most recent calendar years.*

8 *c. The total demand and energy reductions realized through these programs*
9 *in each of the three most recent calendar years.*

10 *d. The total cost for these programs included in the test year and the*
11 *expected demand and energy reductions to be realized therefrom in the*
12 *first three calendar years following the conclusion of this case.*

13

14 **Response)**

15 a. With the exception of continuing education efforts by its Members, the only
16 current DSM program offered by Big Rivers and its Members is the CFL
17 Distribution Program, which is ongoing. Several pilot projects are ongoing
18 or planned for the near future, which if proven cost effective at the local
19 level, will be converted to permanent programs. The schedule for the pilot
20 projects is listed below.

21

22 1. Residential weatherization Through May 2011

23 2. Commercial Lighting Through June 2011

24 3. High efficiency security lighting Through June 2011

25 4. Energy Star new home construction Through September 2011

26 5. Energy Star refrigerator replacement Through February 2011

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

- | | | |
|---|-------------------------------------|----------------------|
| 1 | 6. Energy Star clothes washer | April – May 2011 |
| 2 | 7. Energy Star HVAC tune-up | April – May 2011 |
| 3 | 8. Manufactured home weatherization | March – June 2011 |
| 4 | 9. Poultry Energy Efficiency Pilot | April – October 2011 |

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Each of the Members has committed to offering the following energy efficiency programs in 2011 as they prove cost effective at a local level.

1. Residential lighting ,
2. Residential products,
3. Residential advanced technologies,
4. Residential weatherization,
5. Residential new construction,
6. Commercial and industrial lighting, and
7. Commercial and industrial HVAC.

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

- 1 b. The only current DSM program offered by Big Rivers and its Members is
2 the CFL Distribution Program. Big Rivers' and its Members' total costs for
3 the CFL Distribution Program are shown in the following table.
4

CFL History – Big Rivers and its Member Co-ops -- 2008 through 2010

Year	<u>2008</u>	<u>2009</u>	<u>2010</u>
Manufacturer	TCP	TCP	TCP
Model	UB144KY	8101935	8101935
Cost per CFL	\$1.60	\$1.66	\$1.66
Big Rivers		0	0
Jackson Purchase	6,048	12,096	6048
Kenergy	14,064	9,072	6000
Meade County	1,776	5,376	3504
Total	21,888	26,544	15,552
Cost Subtotal	\$35,020.80	\$44,063.04	\$25,816.32
Sales Tax	\$2,101.25	\$2,643.78	\$1,548.98
Total Cost	\$37,122.05	\$46,706.82	\$27,365.30

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

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c. The only current DSM program offered by Big Rivers and its Members is the CFL Distribution Program. The estimated cumulative impact of the CFL Distribution Program for the years 2008 through 2010 are shown in the following table.

Demand and Energy Reductions Realized by CFL Program

	<u>2008</u>	<u>2009</u>	<u>2010</u>
Demand (kW)			
Summer	492	655	751
Winter	1,163	1,549	1,776
Energy (kWh)	4,898,671	6,526,349	7,479,998

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d. The only current DSM program offered by Big Rivers and its Members is the CFL Distribution Program. Big Rivers' pro forma includes an incremental \$1,000,000 pro forma adjustment to fund the programs mentioned in Big Rivers' response to Item PSC 1-57a above. The estimated impact of distributing the 15, 552 CFLs for the years 2012 through 2014 is shown in the table on the following page.

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Initial Request for Information dated February 18, 2011

March 18, 2011

1

Projected Demand and Energy Reductions for by CFL Program

	<u>2012</u>	<u>2013</u>	<u>2014</u>
Demand (kW)			
Summer	96	96	96
Winter	226	226	226
Energy (kWh)	953,649	953,649	953,649

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Witness) C. William Blackburn