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April 15, 2011

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

RECEIVED

APR 15 2011

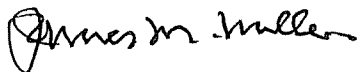
PUBLIC SERVICE
COMMISSION

**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 Big Rivers Electric Corporation's ("Big Rivers") updates and corrections to its March 18, 2011, responses to the Commission Staff's First Information Requests, Items 19, 27, 29, 30, 36, and 54. I certify that a copy of this letter and the attachments to it have been served on each party of record.

Sincerely yours,



James M. Miller
Counsel for Big Rivers Electric Corporation

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SERVICE LIST
BIG RIVERS ELECTRIC CORPORATION
PSC CASE NO. 2011-00036

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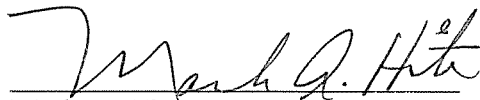
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BIG RIVERS ELECTRIC CORPORATION

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

VERIFICATION

I, Mark A. Hite, verify, state, and affirm that I prepared or supervised the preparation of my revised data responses filed with this Verification, and that those revised 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 13th day of April, 2011.


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

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

)
)
)
)

Case No. 2011-00036

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

FILED: April 15, 2011

ORIGINAL

BIG RIVERS ELECTRIC CORPORATION

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

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

April 15, 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. Big Rivers revised schedules of all outstanding issues of long-term debt as
15 of the end of December 31, 2010, (the latest calendar year) and the test
16 period (the 12-months ended October 31, 2010) are attached hereto. The
17 revisions include adding the 2001A P.C. Bonds, and all fees associated with
18 the 1983 P.C. Bonds. Big Rivers has also adjusted the interest rate since the
19 fees are now a part of the amount.
20 b. There is no change to the response previously filed on March 18, 2011.
21 c. There is no change to the response previously filed on March 18, 2011.

22

23 **Witness)** Mark A. Hite

24

Big Rivers Electric Corporation

Case No. 2011-00036

**REVISED 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	3.70%	3.70%	3.70%	AAA	Pollution Control Bonds	2,175,600
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	Ohio County of Kentucky Note, Series 2001A (2)	8/1/2001	5/31/2010		N/A	N/A	N/A	N/A	Pollution Control Bonds	0
6										
9										
10										
11										
12										
Total Long-Term Debt and Annualized Cost				\$ 816,995,915						\$46,541,055
Annualized Cost Rate [Total Col. (j) / Total Col. (d)]					5.70%					

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). Fees for the Series 1983 Bonds include Remarketing Fees from Goldman, Sachs, & Co. at 0.10%, Dexia Commitment Fee of 0.25% for bonds held by the trustee, and amortization of insurance premiums from AMBAC.

(2) Interest Rate on the Ohio County of Kentucky Note, Series 2001A Pollution Control Bonds is a weighted average for the five months ended 5/31/10. The Series 2001A Bonds, are periodic auction reset (PARS) bonds, with the interest rate being reset every 28 days. The 2001A Bonds were refunded and the Ohio County of Kentucky Note, Series 2010A was issued.

Case No. 2011-00036

Witness: Mark A. Hite

REVISED Attachment to Item PSC 1-17a [Schedule 1]

Big Rivers Electric Corporation

Case No. 2011-00036

**REVISED 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 (j) (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	3.70%	3.70%	3.70%	AAA	Pollution Control Bonds	2,175,600	2,184,112
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	1,818,717
5	Ohio County of Kentucky Note, Series 2001A (2)	8/1/2001	5/31/2010		N/A	N/A	N/A	N/A	Pollution Control Bonds	0	3,819,968
6											
9											
10											
11											
12											
Total Long-Term Debt and Annualized Cost				\$ 815,322,539						\$46,443,999	\$47,622,709
Annualized Cost Rate [Total Col. (j) / Total Col. (d)]						5.70%					
Actual Test Year Cost Rate [Total Col. (k) / Total Reported in Col. (d)]						5.84%					

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). Fees for the Series 1983 Bonds include Remarketing Fees from Goldman, Sachs, & Co. at 0.10%, Dexia Commitment Fee of 0.25% for bonds held by the trustee, and amortization of insurance premiums from AMBAC.

(2) Interest Rate on the Ohio County of Kentucky Note, Series 2001A Pollution Control Bonds is a weighted average for the five months ended 5/31/10. The Series 2001A Bonds, are periodic auction reset (PARS) bonds, with the interest rate being reset every 28 days. The 2001A Bonds were refunded and the Ohio County of Kentucky Note, Series 2010A was issued.

Case No. 2011-00036

Witness: Mark A. Hite

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

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

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

April 15, 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. Big Rivers updates and corrects its prior response to this item to include the
15 Balance Sheet Trial Balance attached hereto.
16
17 b. There is no change to the response previously filed on March 18, 2011.
18

19
20 **Witness)** Mark A. Hite
21
22
23
24
25
26

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	TIME October 31, 2010 Amount
1	101000	ELECTRIC PLANT IN SERVICE	\$ 1,935,365
2	101080	ELECTRIC PLANT IN SERVICE-ORACLE	-
3	101100	ELECTRIC PLANT IN SERVICE-OTHER	7,193
4	104000	ELECTRIC PLANT LEASED TO OTHERS	-
5	105000	ELECTRIC PLANT HELD FOR FUTURE USE	476
6	106000	COMPLETED CONST NOT CLASSIFIED-ELECTRIC	-
7	107000	CONSTRUCTION WORK IN PROGRESS	24,012
8	107080	CONSTRUCTION WORK IN PROGRESS-ORACLE	13,019
9	107089	CONSTRUCTION WIP-ORACLE-CONTRA	9,771
10	107100	CWIP-NONINCR CAPITAL-BIG RIVERS CONTR	-
11	107110	CWIP-INCREMENTL CAPITAL-BIG RIVERS CONTR	-
12	107200	CWIP-NONINCR CAPITAL-WKE CONTR	-
13	107210	CWIP-INCREMENTL CAPITAL-WKE CONTR	-
14	108100	ACCUM PROV FOR DEPRECIATION-STEAM PLANT	(818,520)
15	108400	ACCUM PROV FOR DEPRECIATION-GAS TURBINE	(5,656)
16	108500	ACCUM PROV FOR DEPRECIATION-TRANSMISSION	(118,046)
17	108700	ACCUM PROV FOR DEPRECIATION-GENERAL PLT	(7,778)
18	108800	RETIREMENT WORK IN PROGRESS	212
19	108900	ACCUM PROV FOR DEPRECIATION-RETIREMENTS	65,836
20	111080	ACCUM PROV FOR AMORT-ORACLE	-
21	111100	ACCUM PROV FOR AMORT-STATION TWO ASSETS	(22,394)
22	111500	ACCUM PROV FOR AMORT-TRANSMISSION-OTHER	(387)
23	111900	ACCUM PROV FOR AMORT-RETIREMENTS	2,020
24	123100	PATRONAGE CAPITAL FROM ASSOC COOPERATIVE	3,594
25	123230	OTHER INVESTMENTS IN ASSOC ORGANIZATIONS	685
26	124000	OTHER INVESTMENTS	15
27	124500	LONG TERM INVESTMENTS	-
28	128045	OTHER SPECIAL FUNDS-DS/L RES INVESTMENTS	-
29	128100	OTHER SPECIAL FUNDS-DEFERRED COMP	144
30	128200	OTHER SPECIAL FUNDS-ECONOMIC RESERVE	124,628
31	128300	OTHER SPECIAL FUNDS-RURAL ECONOMIC RES	61,770
32	128400	OTHER SPECIAL FUNDS-TRANSITION RESERVE	35,192
33	128500	OTHER SPECIAL FUNDS-STATION TWO O&M FUND	400
34	128600	OTHER SPECIAL FUNDS-CAFETERIA PLAN/ORACL	-
35	128850	OTHER SPECIAL FUNDS-RUS COUNSEL-UNWIND	-
36	128860	OTHER SPECIAL FUNDS-MARITIME COM.	-

Case No. 2010-00036

Witness: Mark A. Hite

UPDATED Attachment for Item PSC 1-19a - Balance Sheet Trial Balance

Page 1 of 9

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	TIME October 31, 2010 Amount
37	131100	CASH-GENERAL	1
38	131110	CASH-RIGHT OF WAY	1
39	131180	CASH-ORACLE AP CLEARING	32
40	134100	SPECIAL DEPOSIT-TVA TRANS. RESERVATION	572
41	135000	WORKING FUNDS	4
42	135080	WORKING FUNDS-ORACLE	-
43	136000	TEMPORARY CASH INVESTMENTS	53,860
44	142100	CUSTOMER ACCOUNTS RECEIVABLE-ELECTRIC	37,961
45	142280	CUSTOMER ACCOUNTS RECEIVABLE-ORACLE	-
46	143130	ACCTS REC-EMPLOYEES-OTHER	1
47	143131	ACCTS REC-EMPLOYEES-W/C	-
48	143132	ACCTS REC-EMP COMPUTER ASSISTANCE PROGRM	7
49	143180	ACCTS REC-OTHER-ORACLE	7
50	143182	ACCTS REC-EMP COMPUTER ASSIT PROG-ORACLE	13
51	143200	OTHER ACCOUNTS RECEIVABLE-MISCELLANEOUS	108
52	143420	ACCTS REC - WKE/TRANSMISSION	-
53	143500	ACCTS REC-HMP&L-STA TWO OPERATION BILL	(134)
54	143600	ACCTS REC-HMP&L-STA TWO OTHER	63
55	143700	ACCTS REC-L G & E LEASE	-
56	143710	ACCT REC - WKE MEDICAL PREM	-
57	143720	ACCTS REC - E.ON-US - UNWIND	-
58	143725	ACCTS REC - E.ON-US - UNWIND-ADD'L	-
59	143730	ACCTS REC - E.ON-US-HMP&L LITIGATION	187
60	143740	ACCTS REC - HMP&L LEM REIMB	-
61	143745	ACCTS REC - MISC LEM	-
62	143800	ACCTS REC-WKE PROPERTY TAXES ON LEASED A	-
63	151110	FUEL STOCK-COAL-REID	482
64	151120	FUEL STOCK-COAL-COLEMAN	8,976
65	151130	FUEL STOCK-COAL-GREEN	4,526
66	151131	FUEL STOCK-COAL-IN TRANSIT-GREEN	-
67	151140	FUEL STOCK-COAL-WILSON	3,774
68	151141	FUEL STOCK-COAL-IN TRANSIT-WILSON	333
69	151150	FUEL STOCK-COAL-STATION TWO	6,140
70	151310	FUEL STOCK-OIL-REID/STATION TWO	91
71	151320	FUEL STOCK-OIL-GAS TURBINE	-
72	151330	FUEL STOCK-OIL-GREEN	81

Case No. 2010-00036

Witness: Mark A. Hite

UPDATED Attachment for Item PSC 1-19a - Balance Sheet Trial Balance

Page 2 of 9

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	TIME October 31, 2010 Amount
73	151340	FUEL STOCK-OIL-WILSON	895
74	151350	FUEL STOCK-OIL-STATION TWO	-
75	151380	FUEL STOCK-OIL-GAS TURBINE	419
76	151390	FUEL STOCK-NATURAL GAS-GAS TURBINE	-
77	151520	FUEL STOCK-PROPANE-COLEMAN	38
78	151730	FUEL STOCK-PETROL COKE-GREEN	1,405
79	151731	FUEL STOCK-PET COKE-IN TRANSIT-GREEN	360
80	151740	FUEL STOCK-PETROL COKE-WILSON	5,532
81	151741	FUEL STOCK-PET COKE-IN TRANSIT-WILSON	724
82	151750	FUEL STOCK-PETROL COKE-STATION TWO	-
83	154100	MATERIALS & SUPPLIES-TRANSMISSION	633
84	154200	MATERIALS & SUPPLIES-PRODUCTION	18,368
85	154220	MATERIALS & SUPPLIES-PROD-VENDOR FAB-WIP	14
86	154230	MATERIALS & SUPPLIES-PROD-SELF FAB PARTS	71
87	154235	MATERIALS & SUPPLIES-STAT TWO-SELF FAB P	6
88	154240	MATERIALS & SUPPLIES-OBSOLESCENCE RESERV	(10)
89	154245	MATERIALS & SUPPLIES-OBSOLESCENCE RES-ST	3
90	154250	MATERIAL & SUPPLIES-PRODUCTION-CLEARING	-
91	154320	LIME STOCK-COLEMAN	343
92	154330	LIME STOCK-GREEN	1,432
93	154340	LIME STOCK-WILSON	127
94	154900	MATERIALS & SUPPLIES-STATION TWO	2,467
95	154910	MATERIALS & SUPPLIES-STATION TWO-CITY	(634)
96	154925	MATERIALS & SUPPLIES-STAT TWO-VENDOR FAB	(3)
97	158110	ALLOWANCE INVENTORY-SO2	550
98	158120	ALLOWANCE INVENTORY-NOX	-
99	158200	ALLOWANCES WITHHELD	-
100	163080	STORES EXPENSE UNDISTRIBUTED-ORACLE	(38)
101	165100	PREPAYMENTS-INSURANCE	1,440
102	165218	PREPD INS- WKRS COMP-ORACLE	(167)
103	165238	PREPD INS- LTD-ORACLE	(103)
104	165248	PREPD INS- LIFE-ORACLE	(157)
105	165298	PREPAYMENTS-CAFETERIA PLAN/ORACLE	175
106	165300	PREPAYMENTS-EMPLOYER CONTRIB-RETIREMENT	-
107	165310	PREPAYMENTS-AMBAC INSURANCE PREMIUMS	537
108	165330	PREPAYMENTS-PURCHASING CARD (ELAN)	70

Case No. 2010-00036

Witness: Mark A. Hite

UPDATED Attachment for Item PSC 1-19a - Balance Sheet Trial Balance

Page 3 of 9

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	TIME October 31, 2010 Amount
109	165335	PREPAYMENTS-PURCHASING CARD (ELAN)-PLANT	155
110	165340	PREPAYMENTS-STATE TAX	-
111	165350	PREPAYMENTS-FEDERAL INCOME TAX	-
112	165380	PREPAYMENTS-OTHER-ORACLE	-
113	171000	INTEREST & DIVIDENDS RECEIVABLE	-
114	171045	INTEREST & DIVIDENDS RECEIVABLE-DEF S/L	-
115	171080	INTEREST & DIVIDENDS RECEIVABLE-ORACLE	-
116	171200	INTEREST & DIV REC-ECONOMIC RESERVE	340
117	171300	INTEREST & DIV REC-RURAL ECONOMIC RES	385
118	171400	INTEREST & DIV REC-TRANSITION RESERVE	154
119	173100	ACCRUED UTILITY REVENUE - LEM TRANS	-
120	173200	ACCRUED UTILITY REVENUE - OTHER	-
121	174200	ACCRUED MISC REVENUE-V WACLAWEK	1
122	174300	ACCRUED MISC ASSET-SECURITY DEPOSIT	2
123	181100	UNAMORT DEBT EXP-2001 PCB REFUND'G \$83.3	-
124	181200	UNAMORT DEBT EXP-2010 PCB REFUND'G \$83.3	2,203
125	182350	OTHER REG ASSET-NON-SMELTER NON-FAC PPA	-
126	183000	PRELIM SURVEY & INVESTIGATION CHARGES	103
127	184100	TRANSPORTATION EXPENSE-GAS & OIL	-
128	184180	TRANSPORTATION EXPENSE-GAS & OIL-ORACLE	-
129	184200	TRANSPORTATION EXPENSE-OTHER	-
130	184280	TRANSPORTATION EXPENSE-OTHER-ORACLE	-
131	184300	TRANSPORTATION EXPENSE-LARGE TRUCKS	-
132	184301	TRANSPORTATION EXPENSE-VEHICLE 1	-
133	184303	TRANSPORTATION EXPENSE-VEHICLE 103	-
134	184316	TRANSPORTATION EXPENSE-VEHICLE 316	-
135	184320	TRANSPORTATION EXPENSE-VEHICLE 120	-
136	184338	TRANSPORTATION EXPENSE-VEHICLE 238	-
137	184339	TRANSPORTATION EXPENSE-VEHICLE 239	-
138	184348	TRANSPORTATION EXPENSE-VEHICLE 248	-
139	184353	TRANSPORTATION EXPENSE-VEHICLE 253	-
140	184375	TRANSPORTATION EXPENSE-VEHICLE 275	-
141	184376	TRANSPORTATION EXPENSE-VEHICLE 76	-
142	184400	CLEARING ACCOUNT - PURCHASING CARD	6
143	184500	CLEARING ACCOUNT - STAT TWO SWITCHYARD	-
144	184816	IT SYSTEMS CLEARING-INVENTORIES	-

Case No. 2010-00036

Witness: Mark A. Hite

UPDATED Attachment for Item PSC 1-19a - Balance Sheet Trial Balance

Page 4 of 9

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
145	184819	IT SYSTEMS CLEARING-SYNMAT CREDIT	-
146	184820	IT SYSTEMS CLEARING-HMP&L FUEL OIL	-
147	184980	OTHER-ALLC CLEARING WKE ONLY-ORACLE	-
148	186080	DEFERRED DEBITS-ORACLE	-
149	186100	DEFERRED DEBIT-COBANK LINE OF CREDIT	142
150	186150	DEFERRED DEBIT-NRUCFC LINE OF CREDIT	93
151	186200	DEFERRED DEBIT-SEPA ENERGY USAGE	-
152	186300	DEFERRED DEBIT-POSTRETIREMENT BENEFITS	-
153	186500	DEFERRED DEBIT-MARKETING PMT/SETTLEMENT	-
154	186600	DEFERRED DEBIT-KE-UNREGULATED ACTIVITIES	-
155	186700	DEFERRED DEBIT-HANSON SITE-LEASE	191
156	186800	DEFERRED DEBIT-MISO RSG CHARGES	-
157	186850	DEFERRED DEBIT-ICE STORM REPAIR	74
158	189050	DEFERRED DEBIT-UNAMORTIZED LOSS DEF S/L	-
159	189100	DEFERRED DEBIT-UNAMORTIZED LOSS 2001 PCB	647
160	190100	ACCUMULATED DEFERRED INCOME TAXES	-
161	200100	MEMBERSHIPS ISSUED	-
162	201100	PATRONS CAPITAL CREDITS	(1,000,398)
163	201200	PATRONAGE CAPITAL ASSIGNABLE	1,000,398
164	208000	DONATED CAPITAL	(764)
165	209110	AOCI-POSTRETIREMENT BENEFITS	9,561
166	211000	CONSUMERS CONTRIBUTION FOR DEBT SERVICE	(3,681)
167	219100	OPERATING MARGINS	251,617
168	219110	AOCI-POSTRETIREMENT BENEFITS	-
169	219180	OPERATING MARGINS & OCI PENSION LIABILIT	-
170	219200	NONOPERATING MARGINS	(636,125)
171	219400	OTHER MARGINS & EQUITIES-PRIOR PERIODS	-
172	224140	LONG-TERM DEBT-GREEN RIVER COAL SETTLEME	-
173	224141	LEM SETTLEMENT PROMISSORY NOTE	-
174	224145	LONG-TERM DEBT-DEF S/L LEASE OBLIGATIONS	-
175	224147	LONG-TERM DEBT-OHIO COUNTY NOTE	(142,100)
176	224148	PMCC PROMISSORY NOTE	-
177	224350	NEW RUS NOTE	(558,731)
178	224360	RUS ARVP NOTE	(114,491)
179	228300	ACCUMULATED PROVISION-DEF COMP	(158)
180	228310	ACCUMULATED PROVISION-SICK LEAVE BENEFIT	(391)

Case No. 2010-00036

Witness: Mark A. Hite

UPDATED Attachment for Item PSC 1-19a - Balance Sheet Trial Balance

Page 5 of 9

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	TIME October 31, 2010 Amount
181	228318	ACCUMULATED PROVISION-SICK LEAVE BENEFIT	-
182	228320	ACCUM PROV-POST RETIREMENT BENEFITS	(3,445)
183	228325	ACCUM PROV-EMPLOYER CONTRIB-RETIREMENT	(3,223)
184	228328	ACCUM PROV-POST RET BENEFITS-ORACLE	(11,650)
185	228330	ACCUM PROV-MEDICAL INSURANCE	(65)
186	228338	ACCUM PROV-MEDICAL INSURANCE-ORACLE	227
187	228340	ACCUM PROV-DENTAL INSURANCE	(4)
188	228348	ACCUM PROV-DENTAL INSURANCE-ORACLE	15
189	228350	ACCUM PROV-POSTEMPLOYMENT BENEFITS	(97)
190	228358	ACCUM PROV-POSTEMPLOYMENT BENEFITS-ORACL	(193)
191	231100	NOTES PAYABLE - NRUCFC	-
192	231200	NOTES PAYABLE-COBANK	(10,000)
193	232100	VOUCHERS PAYABLE-GENERAL FUND	-
194	232180	ACCOUNTS PAYABLE-GENERAL-ORACLE	(10,429)
195	232300	ACCOUNTS PAYABLE-OTHER	(692)
196	232301	ACCOUNTS PAYABLE-PURCHASED POWER	(1,377)
197	232302	ACCOUNTS PAYABLE-PWR SCHEDULED-ECAR-ARS	-
198	232305	ACCOUNTS PAYABLE-CONSOLIDATED SERVICES	-
199	232306	ACCOUNTS PAYABLE-PHILIPPINE PROJECT	-
200	232307	ACCOUNTS PAYABLE-E.ON-UNWIND	-
201	232380	ACCOUNTS PAYABLE-OTHER-ORACLE	(15,566)
202	232400	ACCTS PAY-HMP&L-STA TWO POWER BILLING	(1,022)
203	232485	ACCOUNTS PAYABLE-HMP&L STATION TWO-ORACL	-
204	232600	ACCTS PAY-POSTRETIREMENT BENEFITS	(1,615)
205	232601	ACCTS PAY-DEFINED CONTRIB-RETIREMENT	(97)
206	232602	ACCTS PAY-EMPLOYER CONTRIB-401(K) PLAN	(33)
207	232605	ACCTS PAY-POSTRETIREMENT BENEFITS	(424)
208	232608	ACCTS PAY-EMPLOYER CONTRIB-RETIREMENT-OR	-
209	232681	ACCTS PAY-DEFINED CONTRIB-RETIRE-ORACLE	(412)
210	232682	ACCTS PAY-EMPLOYER CONTRIB-401(K)-ORACLE	(37)
211	232685	ACCTS PAY-EMPLOYER-RETIREMENT INCOME-ORA	(29)
212	232700	ACCTS PAY-L G & E LEASE	-
213	232710	ACCTS PAY-INCREMENTAL O&M	-
214	232750	ACCOUNTS PAYABLE-CAPITAL ASSETS	-
215	232751	ACCOUNTS PAYABLE-INCREMENTAL CAP ASSETS	-
216	232900	ACCOUNTS PAYABLE-RETAINAGE	(121)

Case No. 2010-00036

Witness: Mark A. Hite

UPDATED Attachment for Item PSC 1-19a - Balance Sheet Trial Balance

Page 6 of 9

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	TIME October 31, 2010 Amount
217	235000	CUSTOMER DEPOSITS	(401)
218	236100	TAXES ACCRUED-PROPERTY	(280)
219	236180	TAXES ACCRUED-PROPERTY-ORACLE	-
220	236200	TAXES ACCRUED-FEDERAL UNEMPLOYMENT	(1)
221	236280	TAXES ACCRUED-FEDERAL UNEMPLOYMENT-ORACL	(2)
222	236300	TAXES ACCRUED-FICA	(66)
223	236380	TAXES ACCRUED-FICA-ORACLE	(82)
224	236400	TAXES ACCRUED-STATE UNEMPLOYMENT	(1)
225	236480	TAXES ACCRUED-STATE UNEMPLOYMENT-ORACLE	(2)
226	236500	TAXES ACCRUED-SALES & USE	33
227	236580	TAXES ACCRUED-SALES & USE-ORACLE	-
228	236700	TAXES ACCRUED-FEDERAL INCOME	-
229	236780	TAXES ACCRUED-INCOME-ORACLE	-
230	237100	ACCRUED INTEREST-NRUCFC	-
231	237141	ACCRUED INTEREST-SETTLEMENT PROMISSORY N	-
232	237145	ACCRUED INTEREST-DEFEASED SALE/LEASEBACK	-
233	237148	ACCRUED INTEREST-PMCC PROMISSORY NOTE	-
234	237150	ACCRUED INTEREST-NEW RUS NOTE	(2,680)
235	237160	ACCRUED INTEREST-RUS ARVP NOTE	(564)
236	237200	ACCRUED INTEREST-COBANK	(42)
237	237600	INTEREST ACCRUED-OHIO COUNTY NOTES	(2,631)
238	241100	TAX COLLECTIONS PAYABLE-FEDERAL INCOME	-
239	241108	TAX COLLECTIONS PAYABLE-FEDERAL INC-ORAC	-
240	241180	TAX COLLECTION PAYABLE-FED INCOME-ORACLE	(204)
241	241200	TAX COLLECTIONS PAYABLE-STATE INCOME-KY	(15)
242	241208	TAX COLLECTIONS PAYABLE-STATE INC-KY-ORA	-
243	241210	TAX COLLECTIONS PAYABLE-STATE INCOME-IND	(4)
244	241218	TAX COLLECTIONS PAYABLE-STATE INC-IND-OR	44
245	241280	TAX COLLECTIONS PAY STATE INC-KY-ORACLE	(124)
246	241300	TAX COLLECTIONS PAYABLE-FICA	-
247	241308	TAX COLLECTIONS PAYABLE-FICA-ORACLE	-
248	241380	TAX COLLECTIONS PAYABLE-FICA-ORACLE	(112)
249	241400	TAX COLLECTIONS PAYABLE-HANCOCK CO-OCCP	-
250	241408	TAX COLLECTIONS PAYABLE-HANCOCK CO-ORACL	-
251	241410	TAX COLLECTIONS-PAYABLE-OHIO CO-OCCP	-
252	241418	TAX COLLECTIONS-PAYABLE-OHIO CO-ORACLE	-

Case No. 2010-00036

Witness: Mark A. Hite

UPDATED Attachment for Item PSC 1-19a - Balance Sheet Trial Balance

Page 7 of 9

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	TIME October 31, 2010 Amount
253	241420	TAX COLLECTIONS-PAYABLE-MCCRACKEN CO-OCC	-
254	241430	TAX COLLECTIONS PAYABLE-HENDERSON-CITY	(6)
255	241438	TAX COLLECTIONS-PAYABLE-HENDERSON CITY-O	-
256	241440	TAX COLLECTIONS PAYABLE-MARION-CITY	-
257	241450	TAX COLLECTIONS PAYABLE-PADUCAH-CITY	-
258	241460	TAX COLLECTIONS PAYABLE-BALLARD-COUNTY	-
259	241470	TAX COLLECTIONS PAYABLE-CALDWELL-COUNTY	-
260	241480	TAX COLLECTIONS PAYABLE-DAVIESS-COUNTY	-
261	241490	TAX COLLECTIONS PAYABLE-GRAVES-COUNTY	-
262	241500	TAX COLLECTIONS PAYABLE-GRAYSON-COUNTY	-
263	241510	TAX COLLECTIONS PAYABLE-LIVINGSTON-CNTY	-
264	241520	TAX COLLECTIONS PAYABLE-MARSHALL-COUNTY	-
265	241530	TAX COLLECTIONS PAYABLE-MCLEAN-COUNTY	-
266	241540	TAX COLLECTIONS PAYABLE-UNION-COUNTY	-
267	241550	TAX COLLECTIONS PAYABLE-FRANKFORT-CITY	-
268	241580	TAX COLLECTIONS PAY CITY/COUNTY ORACLE	(26)
269	242200	ACCRUED PAYROLL	(896)
270	242280	ACCRUED PAYROLL-ORACLE	(191)
271	242310	ACCRUED VACATIONS	(1,275)
272	242318	ACCRUED VACATIONS-ORACLE	(2,967)
273	242320	ACCRUED HOLIDAYS	(31)
274	242328	ACCRUED HOLIDAYS-ORACLE	(473)
275	242332	ACCRUED OTHER OFF-DUTY-ORACLE	23
276	242334	ACCRUED INCENTIVE-ORACLE	-
277	242338	ACCRUED SICK-ORACLE	76
278	242400	ACCRUED INSURANCE	(5)
279	242410	ACCRUED SUPPLEMENTAL LIFE INSURANCE	66
280	242418	ACCRUED SUPPLEMENTAL LIFE INS-ORACLE	(57)
281	242420	ACCRUED CANCER PLAN	-
282	242510	ACCRUED CAFETERIA PLAN	(5)
283	242518	ACCRUED CAFETERIA PLAN-ORACLE	(8)
284	242520	ACCRUED CREDIT UNION	-
285	242528	ACCRUED CREDIT UNION-ORACLE	-
286	242530	ACCRUED UNITED FUND	(3)
287	242538	ACCRUED UNITED FUND-ORACLE	9
288	242550	ACCRUED SURE & ACRE	-

Case No. 2010-00036

Witness: Mark A. Hite

UPDATED Attachment for Item PSC 1-19a - Balance Sheet Trial Balance

Page 8 of 9

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	TIME October 31, 2010 Amount
289	242608	ACCRUED EMPLOYEE-401(K)-ORACLE	(111)
290	242610	ACCRUED EMPLOYEE CONTRI-SAVINGS PLAN	-
291	242620	ACCRUED EMPLOYEE CONTRI-401(K) PLAN	-
292	242630	ACCRUED EMPLOYEE-401(K) PLAN LOANS	-
293	242638	ACCRUED EMPLOYEE-401(K)PLAN LOANS-ORACLE	(1)
294	242650	ACCRUED EMPLOYEE CONTRI-DEF COMP	-
295	242700	ACCRUED UNION DUES	(1)
296	242800	ACCRUED MISC LIABILITY-EMPLOYEES	3
297	242808	ACCRUED MISC LIABILITY-EMPLOYEES-ORACLE	(1)
298	242988	ACCRUED LIABILITY-OTHER-ORACLE	(1,861)
299	242990	ACCRUED LIABILITY-OTHER	(1,448)
300	253020	DEFERRED CREDIT-SEPA ENERGY USAGE	-
301	253045	DEFERRED CREDIT-DEFEASED S/L GAIN	-
302	253050	DEFERRED CREDIT-UNAMORT GAIN BOA BUY-OUT	-
303	253200	DEFERRED CREDIT-LEASE INCOME	-
304	253250	DEFERRED CREDIT-CAP ASSET RESIDUAL VALUE	-
305	253251	DEFERRED CREDIT-INCRMNTL RESIDUAL VALUE	-
306	253350	DEFERRED CREDIT-CEN EXCESS REACTIVE PWR	-
307	253360	DEFERRED CREDIT-ALCAN EXCESS REACTIVE PW	-
308	253380	DEFERRED CREDIT-OTHER-ORACLE	-
309	253400	DEFERRED CREDIT-UNWIND CLOSING PAYMENT	-
310	254200	OTHER REG LIAB-ECONOMIC RESERVE	(122,929)
311	254300	OTHER REG LIAB-RURAL ECONOMIC RESERVE	(62,155)
312	254350	OTHER REG LIAB-NON-SMELTER NON-FAC PPA	(4,364)
313			\$ 6,307

Case No. 2010-00036

Witness: Mark A. Hite

UPDATED Attachment for Item PSC 1-19a - Balance Sheet Trial Balance

Page 9 of 9

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

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

April 15, 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)**

11 a. Big Rivers updates and corrects its prior response to this item to include a
12 REVISED Analysis of Salaries and Wages, in Format 27, for the calendar
13 years 2007, 2008 and 2009 and the test year (12 months ended October 31,
14 2010). Note that periods prior to the test year are not comparable to the test
15 year due to the changes that occurred upon the closing of the Unwind
16 Transaction on July 16, 2009, at Midnight.

17

18 b. There is no change to the response previously filed on March 18, 2011.

19

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21 **Witness)** Mark A. Hite

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Big Rivers Electric Corporation

Case No. 2011-00036

**REVISED Analysis of Salaries and Wages
For the Calendar Years Ended December 31, 2007, December 31, 2008, and December 31, 2009
And for the Test Year Ended October 31, 2010**

"000 Omitted"

Line No.	Item (a)	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 (d)	% Incr. (e)	Amount (f)	% Incr. (g)	Amount (h)	% Incr. (i)
1	Wages Charged to Expense								
2	Power Production Expense					14,556		33,144	127.70%
3	Transmission Expense	3,207		3,546	10.57%	3,681	3.81%	3,486	-5.30%
4	Distribution Expense								
5	Customer Accounts Expense	343		379	10.50%	374	-1.32%	303	-18.98%
6	Sales Expense								
7	Administrative and General Expenses:								
	(a) Administrative and General Salaries	4,711		5,471	16.13%	7,441	36.01%	8,978	20.66%
	(b) Office Supplies and Expenses								
	(c) Administrative Expenses Transferred - CR								
	(d) Outside Services Employed								
	(e) Property Insurance								
	(f) Injuries and Damages								
	(g) Employee Pensions and Benefits								
	(h) Franchise Requirements								

Case No. 2011-00036

Witness: Mark A. Hite

REVISED Attachment for Item PSC 1-27a [Salaries and Wages]

Big Rivers Electric Corporation

Case No. 2011-00036

REVISED Analysis of Salaries and Wages
For the Calendar Years Ended December 31, 2007, December 31, 2008, and December 31, 2009
And for the Test Year Ended October 31, 2010

"000 Omitted"

Line No.	Item (a)	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 (d)	% Incr. (e)	Amount (f)	% Incr. (g)	Amount (h)	% Incr. (i)
	(i) Regulatory Commission Expenses								
	(j) Duplicate Charges - CR								
	(k) Miscellaneous General Expense								
	(l) Maintenance of General Plant	14		18	28.57%	27	50.00%	44	62.96%
8	Total Administrative and General Expense [Sum of Line 7(a) through Line 7(l)]	4,725		5,489	16.17%	7,468	36.05%	9,022	20.81%
9	Total Salaries and Wages Charged Expense [Sum of Line 2 through Line 6, plus Line 8]	8,275		9,414	13.76%	26,079	177.02%	45,955	76.21%
10	Wages Capitalized	264		190	-28.03%	310	63.16%	705	127.42%
11	Total Salaries and Wages	8,539		9,604	12.47%	26,389	174.77%	46,660	76.82%
12	Ratio of Salaries and Wages Charged Expense to Total Wages [Line 9 / Line 11]	96.91%		98.02%		98.83%		98.49%	
13	Ratio of Salaries and Wages Capitalized to Total Wages [Line 10 / Line 11]	3.09%		1.98%		1.17%		1.51%	

Case No. 2011-00036

Witness: Mark A. Hite

REVISED Attachment for Item PSC 1-27a [Salaries and Wages]

BIG RIVERS ELECTRIC CORPORATION

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

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

April 15, 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)** Big Rivers updates and corrects its prior response to this item to show that the
8 revised base wages and salaries for the test year (the 12 months ended October 31, 2010) used
9 to calculate payroll taxes are as follows:

10

11 FICA -

Wages and Benefits subject to FICA are:

Gross Wages	\$46,660,177.07
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
--------------------------------------	----------------

12

13 The Social Security tax rate in effect at test-year-end on the first \$106,800.00 of taxable
14 wages and benefits was 6.20% and the Medicare tax rate was 1.45% on all taxable
15 wages and benefits.

16

17

BIG RIVERS ELECTRIC CORPORATION

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

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

April 15, 2011

1 Federal Unemployment Tax -

2 The first \$7,000.00 of wages paid less employee cafeteria contributions are subject to
3 the rate of 0.8% (6.2% less credit of 5.4%) at test-year-end.

4

5 State Unemployment Tax -

6 The first \$8,000.00 of all wages paid is subject to the Big Rivers' rate of 1.05% at test-
7 year-end.

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10 **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

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

April 15, 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)** Big Rivers updates and corrects its prior response to this item to provide the
8 attached schedule entitled REVISED Employee Benefits.

9
10
11 **Witness)** James V. Haner and Mark A. Hite

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Big Rivers Electric Corporation

Case No. 2011-00036

**REVISED 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)	Postretirement Medical (f)	PR Taxes ¹ (g)	Retirement ² (h)	Workers' Compensation (i)	Total (j)
Number of Participants	586	587	611	605	576	611	611	581	611	n/a
Account Number										
107	18,165.81	5,255.20	3,248.39	5,085.73	83,932.60	28,880.59	49,817.81	111,680.58	4,926.18	310,992.89
108.8	1,061.50	449.48	207.01	273.43	7,163.40	619.40	3,124.52	9,994.41	1,218.61	24,111.76
Total Capitalized	19,227.31	5,704.68	3,455.40	5,359.16	91,096.00	29,499.99	52,942.33	121,674.99	6,144.79	335,104.65
426	64.73	14.83	10.98	13.68	240.53	69.80	139.42	476.63	3.61	1,034.21
434	0.00	0.00	0.00	0.00	0.00	7,476,583.44	0.00	0.00	0.00	7,476,583.44
500	105,863.43	24,845.26	27,552.20	23,980.72	438,582.29	458,738.20	293,227.28	394,131.73	11,741.32	1,778,662.43
501	82,380.86	19,340.44	21,649.89	18,631.42	307,935.96	28,602.66	248,341.01	302,017.89	9,287.02	1,038,187.16
502	128,259.89	66,462.62	45,753.99	39,553.69	997,717.21	253,708.01	610,478.50	426,232.94	34,855.18	2,603,022.03
505	93,685.57	21,911.83	24,445.92	21,165.47	343,810.64	34,742.38	282,419.16	344,075.99	10,521.91	1,176,778.87
506	22,496.73	5,371.09	5,634.40	5,082.07	83,821.83	10,731.57	61,554.89	97,023.26	2,359.07	294,074.91
510	88,068.60	20,623.67	22,997.62	19,929.45	323,202.15	31,986.52	245,597.17	323,477.59	9,903.32	1,085,786.09
511	23,194.42	5,463.62	6,144.96	5,240.42	85,127.09	7,609.61	66,169.29	84,823.61	2,624.08	286,397.11
512	135,390.45	64,484.58	46,096.82	40,025.61	968,910.79	242,634.29	601,429.93	466,317.52	35,058.22	2,600,348.21
513	34,872.11	8,117.72	8,957.73	7,908.92	128,244.93	14,224.98	105,504.55	128,717.77	3,899.26	440,447.98
514	4,870.03	1,161.53	1,278.51	1,133.21	17,892.08	1,353.17	13,794.09	17,952.71	557.91	59,993.24
553	1,932.28	461.64	533.14	433.60	7,038.77	475.15	5,568.84	6,975.00	222.00	23,640.42
555	155,677.94	38,110.43	43,213.27	34,921.68	581,407.11	47,851.03	505,234.94	656,401.38	28,313.45	2,091,131.24
560	14,385.36	3,375.98	2,372.66	3,092.72	59,361.25	38,181.98	34,738.21	221,346.63	1,957.70	378,812.49
561	20,742.38	6,243.09	3,614.93	4,538.53	107,986.68	58,841.79	54,290.11	329,367.12	1,200.12	586,824.76
562	8,261.99	4,163.62	1,715.76	2,081.88	67,824.20	12,929.92	24,486.26	150,188.68	8,359.11	280,011.43
563	3,257.28	1,649.10	643.04	824.09	26,875.28	4,241.33	9,329.72	64,375.51	2,446.45	113,641.80
566	3,331.93	2,400.04	898.94	1,083.75	40,450.49	17,519.55	12,856.54	81,083.06	1,198.70	160,823.00

Case No. 2011-00036

Witnesses: James V. Haner and Mark A. Hite

REVISED Attachment for Item PSC 1-30

Big Rivers Electric Corporation
Case No. 2011-00036
REVISED 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)	Postretirement Medical (f)	PR Taxes ¹ (g)	Retirement ² (h)	Workers' Compensation (i)	Total (j)
568	10,834.90	2,841.20	1,868.32	2,422.51	49,144.80	28,844.87	26,069.48	171,588.04	988.54	294,602.65
569	5.68	2.32	1.05	1.24	36.02	3.15	11.79	86.18	4.43	151.86
570	22,578.08	8,880.09	4,115.58	4,959.55	146,181.16	31,212.45	61,133.55	357,615.30	18,570.86	655,246.63
571	16,125.35	6,897.47	3,262.78	4,016.76	115,029.05	21,519.38	42,771.04	279,378.69	13,765.35	502,765.87
573	731.14	347.72	144.95	169.89	5,516.47	825.04	1,830.80	12,009.63	547.83	22,123.47
908	9,733.13	2,629.68	1,661.19	2,086.80	45,755.57	25,682.77	23,442.56	130,056.69	483.21	241,531.59
920	285,411.14	70,444.94	60,424.84	60,654.76	1,184,828.21	488,044.54	745,019.17	2,434,181.62	35,811.43	5,364,820.65
925	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
926	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,136.33	0.00	17,136.33
935	1,185.02	444.66	222.67	307.49	7,122.60	704.46	3,250.71	16,548.39	1,201.09	30,987.09
Total Expensed	1,273,340.43	386,689.17	335,216.14	304,259.91	6,140,043.17	9,337,862.03	4,078,689.03	7,513,585.89	235,881.17	29,605,566.95
Total	1,292,567.74	392,393.85	338,671.54	309,619.07	6,231,139.17	9,367,362.02	4,131,631.36	7,635,260.88	242,025.96	29,940,671.60

Note(s) - 1.- Includes FICA, FUTA and SUTA.

2.- Includes Defined Benefit, Defined Contribution, Non-Qualified Plan, Retirement Sick Leave, SFAS 112

Case No. 2011-00036

Witnesses: James V. Haner and Mark A. Hite

REVISED Attachment for Item PSC 1-30

Page 2 of 2

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

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

April 15, 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. There is no change to the response previously filed on March 18, 2011.
- 15
- 16 b. There is no change to the response previously filed on March 18, 2011.
- 17
- 18 c. Big Rivers updates and corrects its prior response to this item to provide the
- 19 attached REVISED schedule, Pension Costs by Account Number and Title,
- 20 for list of test year (12 months ended October 31, 2010) pension costs
- 21 (defined benefit plans). The test year pension costs were based on
- 22 calculations by Big Rivers' actuary, Mercer. A copy of the most recent
- 23 actuarial report is provided in response to b. above. The net periodic
- 24 pension cost, as determined by Mercer, was appropriately allocated to each
- 25 eligible employee on a functional accounting basis.

BIG RIVERS ELECTRIC CORPORATION

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

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

April 15, 2011

1 d. Big Rivers updates and corrects its prior response to this item to provide the
2 attached REVISED schedule, Comparison of Pension Costs. Note that the
3 defined benefit plan was closed to new participants shortly prior to closing
4 the Unwind Transaction, and therefore covers only a small portion of Big
5 Rivers' employees.
6

7 **Witnesses)** Mark A. Hite – Subparts a., c., and d.
8 James V. Haner – Subpart b.

Big Rivers Electric Corporation

Case No. 2011-00036

**REVISED Defined Benefit Costs by Account Number and Title
For the Test Year Ended October 31, 2010**

Account Number (a)	Account Title (b)	Pension Costs (c)
107000	CONSTRUCTION WORK IN PROGRESS	83,567.76
108800	RETIREMENT WORK IN PROGRESS	9,994.41
426000	DONATIONS	476.63
500000	OPER SUPERVISION & ENGINEERING	20,463.27
501000	FUEL	2,161.64
502000	STEAM EXPENSES	4,753.93
505000	ELECTRIC EXPENSES	2,835.32
506000	MISC STEAM POWER EXPENSE	26,347.78
510000	MAINT SUPERVISION & ENGINEERING	2,548.63
511000	MAINTENANCE STRUCTURES	533.40
512000	MAINTENANCE BOILER PLANT	5,942.69
513000	MAINTENANCE ELECTRIC PLANT	1,235.98
514000	MAINTENANCE MISC STEAM PLANT	46.85
553000	MAINT GENERATING & ELEC PLT-GAS TURBID	13.84
555000	PURCHASED POWER-HMP&L STATION TWO	56,299.27
560000	OPER SUPERVISION & ENGINEERING-TRANSM	216,551.49
561000	LOAD DISPATCHING	327,275.84
562000	STATION EXPENSES	146,658.49
563000	OVERHEAD LINE EXPENSES	63,975.01
566000	MISC TRANSMISSION EXPENSE	79,808.92
568000	MAINT SUPERVISION & ENGINEERING-TRANS	167,614.18
569000	MAINTENANCE STRUCTURES-TRANSMISSION	85.81
570000	MAINTENANCE STATION EQUIPMENT-TRANS	346,955.44

Case No. 2011-00036

Witness: Mark A. Hite

REVISED Attachment for Item PSC 1-36c

Page 1 of 2

Big Rivers Electric Corporation

Case No. 2011-00036

**REVISED Defined Benefit Costs by Account Number and Title
For the Test Year Ended October 31, 2010**

Account Number (a)	Account Title (b)	Pension Costs (c)
571000	MAINTENANCE OVERHEAD LINES	268,401.93
573000	MAINTENANCE MISC TRANSMISSION PLANT	11,960.95
908000	CUSTOMER ASSISTANCE EXPENSES	122,708.67
920000	ADMINISTRATIVE AND GENERAL SALARIES	1,703,667.19
935000	MAINTENANCE OF GENERAL PLANT	16,498.09
	Total	3,689,383.42

Case No. 2011-00036

Witness: Mark A. Hite

REVISED Attachment for Item PSC 1-36c

Big Rivers Electric Corporation

Case No. 2011-00036

REVISED Comparison of Pension Costs (Defined Benefit Plans)

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	56	n/a	42	-25.00%	50	19.05%	43	-14.00%	74	72.09%	93	25.68%
2	Total Expensed Pension Costs	1,102	n/a	1,125	2.09%	1,103	-1.96%	999	-9.43%	3,832	283.58%	3,596	-6.16%
3	Total Pension Costs	1,158	n/a	1,167	0.78%	1,153	-1.20%	1,042	-9.63%	3,906	274.86%	3,689	-5.56%

Case No. 2011-00036

Witness: Mark A. Hite

REVISED Attachment for Item PSC 1-36d

BIG RIVERS ELECTRIC CORPORATION

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

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

April 15, 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)** Big Rivers updates and corrects its prior response to this item to provide an
6 additional set of workpapers which Big Rivers inadvertently left out of its response of March
7 18, 2011. There is no change to the response previously filed on March 18, 2011.

8

9

10 **Witnesses)** Mark A. Hite and John Wolfram

11

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 12/31/10	Target Mid 1/1/10	Target Mid 1/1/11	Annual 1/2/11			1st Acceleration 2011				2nd Acceleration	Base	Shift Prem	Lump Sum	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable
1	36,945	36,945	37,684	37,684	2,080						37,684				0.0000	0	0	685	37,684	37,684
2	51,719	54,786	55,882	52,753	80	1,040	54,336	01/17/11	960	55,882	54,989				5.0000	2,749		1,049	57,738	57,738
3	106,754	106,754	108,889	108,889	2,080						108,889				0.0000	0		1,979	108,889	106,800
4	87,520	81,275	82,901	87,520	2,080						87,520			1,750	10.0000	8,752		1,781	98,022	98,022
5	84,560	84,423	86,112	86,112	2,080						86,112			139	14.0000	12,056		1,787	98,307	98,307
6	55,755	57,979	59,138	56,870	240	1,840	59,138	02/15/11			58,876				6.0000	3,533		1,134	62,409	62,409
7	106,754	106,754	108,889	108,889	2,080						108,889				0.0000	0		1,979	108,889	106,800
8	84,423	84,423	86,112	86,112	2,080						86,112				8.8333	7,607		1,703	93,719	93,719
9	81,923	84,423	86,112	83,561	80	2,000	86,112	01/17/11			86,014				4.4167	3,799		1,632	89,813	89,813
10	118,709	118,709	121,083	121,083	2,080						121,083				0.0000	0		2,201	121,083	106,800
11	36,945	36,945	37,684	37,684	2,080						37,684				1.0000	377	189	692	38,250	38,250
12	64,745	67,354	68,701	66,040	80	2,000	68,701	01/17/11			68,599				5.0000	3,430		1,309	72,029	72,029
13	210,000	210,000	275,400	275,400	2,080						275,400				0.0000	0		2,624	275,400	106,800
14	76,541	76,541	78,071	78,071	2,080						78,071				4.4167	3,448		1,482	81,519	81,519
15	76,541	76,541	78,071	78,071	2,080						78,071				4.2500	3,318		1,479	81,389	81,389
16	37,538	41,607	42,439	38,289	320	1,040	39,438	02/29/11	720	40,621	39,671			5.0000	1,984	992	757	42,647	42,647	
17	84,423	84,423	86,112	86,112	2,080						86,112				7.5833	6,530		1,684	92,642	92,642
18	100,000	118,709	121,083	102,000	160	1,040	105,060	02/01/11	880	108,212	106,158			0.0000	0		1,929	106,158	106,158	
19	84,460	84,423	86,112	86,112	2,080						86,112			37	4.2500	3,660		1,632	89,809	89,809
20	84,423	84,423	86,112	86,112	2,080						86,112				9.3333	8,037		1,711	94,149	94,149
21	84,470	84,423	86,112	86,112	2,080						86,112			47	4.2500	3,660		1,632	89,819	89,819
22	106,754	106,754	108,889	108,889	2,080						108,889				0.0000	0		1,979	108,889	106,800
23	84,423	84,423	86,112	86,112	2,080						86,112				5.6667	4,880		1,654	90,992	90,992
24	83,150	76,541	78,071	83,150	2,080						83,150			1,663	0.0000	0		1,541	84,813	84,813
25	84,423	84,423	86,112	86,112	2,080						86,112				4.2500	3,660		1,632	89,772	89,772
26	80,000	84,423	86,112	81,600	1,040	1,040	84,048	06/19/11	0	86,112	82,824			14.0000	11,595		1,716	94,419	94,419	
27	51,867	51,867	52,904	52,904	2,080						52,904				3.0000	1,587		990	54,491	54,491
28	84,423	84,423	86,112	86,112	2,080						86,112				9.3333	8,037		1,711	94,149	94,149
29	61,565	61,565	62,796	62,796	2,080						62,796				6.0000	3,768		1,210	66,564	66,564
30	106,754	106,754	108,889	108,889	2,080						108,889				0.0000	0		1,979	108,889	106,800
31	85,150	84,423	86,112	86,853	2,080						86,853				6.7500	5,863		1,685	92,716	92,716
32	84,423	84,423	86,112	86,112	2,080						86,112				8.8333	7,607		1,703	93,719	93,719
33	61,565	61,565	62,796	62,796	2,080						62,796				6.0000	3,768		1,210	66,564	66,564
34	85,480	84,423	86,112	86,112	2,080						86,112			1,078	5.0000	4,306		1,663	91,496	91,496
35	84,423	84,423	86,112	86,112	2,080						86,112				4.2500	3,660		1,632	89,772	89,772
36	84,423	84,423	86,112	86,112	2,080						86,112				8.8333	7,607		1,703	93,719	93,719
37	84,423	84,423	86,112	86,112	2,080						86,112				4.2500	3,660		1,632	89,772	89,772
38	84,423	84,423	86,112	86,112	2,080						86,112				4.2500	3,660		1,632	89,772	89,772

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

UPDATED Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	FICA	Base for 401(k)	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
1	2,883		1,357	4,145	12.000000	605	16,393	781	340	501	140	6,452	37,684	34,282	71,966			71,966
2	4,417		1,980	6,351	12.000000	605	16,393	781	340	501	140	6,452	57,738	39,009	96,747			96,747
3	8,200		3,920	11,978	12.000000	605	16,393	781	340	501	140	6,452	108,889	51,289	160,178			160,178
4	7,499		3,151	10,782	12.000000	605	16,393	781	340	501	140	6,452	98,022	48,425	146,447			146,447
5	7,520		3,100	10,814	12.000000	605	16,393	781	340	501	140	6,452	98,307	48,433	146,740	83%	42,120	104,620
6	4,774		2,120	6,865	12.000000	605	16,393	781	340	501	140	6,452	62,409	40,105	102,514	18%	6,381	96,133
7	8,200		3,920	11,978	12.000000	605	16,393	781	340	501	140	6,452	108,889	51,289	160,178			160,178
8	7,170		3,100	10,309	12.000000	605	16,393	781	340	501	140	6,452	93,719	47,494	141,213			141,213
9	6,871		3,097	9,879	12.000000	605	16,393	781	340	501	140	6,452	89,813	46,691	136,504	37%	17,467	119,037
10	8,377		4,359	13,319	12.000000	605	16,393	781	340	501	140	6,452	121,083	53,468	174,551	18%	10,866	163,685
11	2,926		1,357	4,208	12.000000	605	16,393	781	340	501	140	6,452	38,250	34,395	72,645	83%	20,852	51,793
12	5,510		2,470	7,923	12.000000	605	16,393	781	340	501	140	6,452	72,029	42,424	114,453			114,453
13	10,615		9,914	30,294	12.000000	605	16,393	781	340	501	140	6,452	275,400	78,659	354,059	18%	22,040	332,019
14	6,236		2,811	8,967	12.000000	605	16,393	781	340	501	140	6,452	81,519	44,708	126,227	37%	16,152	110,075
15	6,226		2,811	8,953	12.000000	605	16,393	781	340	501	140	6,452	81,389	44,681	126,070			126,070
16	3,262		1,428	4,691	12.000000	605	16,393	781	340	501	140	6,452	42,647	35,350	77,997	5%	1,349	76,648
17	7,087		3,100	10,191	12.000000	605	16,393	781	340	501	140	6,452	92,642	47,274	139,916			139,916
18	8,121		3,822	11,677	12.000000	605	16,393	781	340	501	140	6,452	106,158	50,761	156,919	18%	9,768	147,151
19	6,870		3,100	9,879	12.000000	605	16,393	781	340	501	140	6,452	89,809	46,693	136,502			136,502
20	7,202		3,100	10,356	12.000000	605	16,393	781	340	501	140	6,452	94,149	47,581	141,730	83%	40,682	101,048
21	6,871		3,100	9,880	12.000000	605	16,393	781	340	501	140	6,452	89,819	46,695	136,514			136,514
22	8,200		3,920	11,978	12.000000	605	16,393	781	340	501	140	6,452	108,889	51,289	160,178			160,178
23	6,961		3,100	10,009	12.000000	605	16,393	781	340	501	140	6,452	90,992	46,936	137,928			137,928
24	6,488		2,993	9,329	12.000000	605	16,393	781	340	501	140	6,452	84,813	45,563	130,376	35%	15,781	114,595
25	6,868		3,100	9,875	12.000000	605	16,393	781	340	501	140	6,452	89,772	46,687	136,459			136,459
26	7,223		2,982	10,386	12.000000	605	16,393	781	340	501	140	6,452	94,419	47,519	141,938	83%	40,742	101,196
27	4,169		1,905	5,994	12.000000	605	16,393	781	340	501	140	6,452	54,491	38,270	92,761	18%	5,774	86,987
28	7,202		3,100	10,356	12.000000	605	16,393	781	340	501	140	6,452	94,149	47,581	141,730	83%	40,682	101,048
29	5,092		2,261	7,322	12.000000	605	16,393	781	340	501	140	6,452	66,564	41,097	107,661	18%	6,702	100,959
30	8,200		3,920	11,978	12.000000	605	16,393	781	340	501	140	6,452	108,889	51,289	160,178			160,178
31	7,093		3,127	10,199	12.000000	605	16,393	781	340	501	140	6,452	92,716	47,316	140,032	37%	17,918	122,114
32	7,170		3,100	10,309	12.000000	605	16,393	781	340	501	140	6,452	93,719	47,494	141,213			141,213
33	5,092		2,261	7,322	12.000000	605	16,393	781	340	501	140	6,452	66,564	41,097	107,661	18%	6,702	100,959
34	6,999		3,100	10,065	12.000000	605	16,393	781	340	501	140	6,452	91,496	47,039	138,535	4%	1,916	136,619
35	6,868		3,100	9,875	12.000000	605	16,393	781	340	501	140	6,452	89,772	46,687	136,459			136,459
36	7,170		3,100	10,309	12.000000	605	16,393	781	340	501	140	6,452	93,719	47,494	141,213			141,213
37	6,868		3,100	9,875	12.000000	605	16,393	781	340	501	140	6,452	89,772	46,687	136,459			136,459
38	6,868		3,100	9,875	12.000000	605	16,393	781	340	501	140	6,452	89,772	46,687	136,459			136,459

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

UPDATED Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 12/31/10	Target Mid 1/1/10	Target Mid 1/1/11	Annual 1/2/11			1st Acceleration 2011				2nd Acceleration	Base	Shift Prem	Lump Sum	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable
39	84,423	84,423	86,112	86,112	2,080						86,112				5.6667	4,880		1,654	90,992	90,992
40	76,541	76,541	78,071	78,071	2,080						78,071				2.0000	1,561		1,447	79,632	79,632
41	76,220	84,423	86,112	77,744	0	1,040	80,076	01/03/11	1,040	82,478	81,277				13.3333	10,837		1,674	92,114	92,114
42	103,968	106,754	108,889	106,047	560	1,520	108,889	04/11/11			108,124				0.0000	0		1,965	108,124	106,800
43	84,423	84,423	86,112	86,112	2,080						86,112				7.5833	6,530		1,684	92,642	92,642
44	81,413	84,423	86,112	83,041	80	2,000	86,112	01/17/11			85,994				9.3333	8,026		1,709	94,020	94,020
45	45,950	45,018	45,918	45,950	2,080						45,950			919	1.0000	460	230	860	47,559	47,559
46	69,910	65,392	66,700	69,910	2,080						69,910			1,398	5.0000	3,496		1,359	74,804	74,804
47	103,968	106,754	108,889	106,047	560	1,520	108,889	04/11/11			108,124				0.0000	0		1,965	108,124	106,800
48	84,423	84,423	86,112	86,112	2,080						86,112				7.5833	6,530		1,684	92,642	92,642
49	41,607	41,607	42,439	42,439	2,080						42,439				1.0000	424	212	779	43,075	43,075
50	84,423	84,423	86,112	86,112	2,080						86,112				13.3333	11,482		1,774	97,594	97,594
51	76,541	76,541	78,071	78,071	2,080						78,071				13.3333	10,409		1,608	88,480	88,480
52	73,605	78,908	80,486	75,077	240	1,040	77,329	02/15/11	800	80,486	78,283				6.0000	4,697		1,508	82,980	82,980
53	160,910	161,299	164,526	164,526	2,080						164,526				0.0000	0		2,990	164,526	106,800
54	90,280	89,645	91,438	91,438	2,080						91,438			648	0.0000	0		1,674	92,086	92,086
55	84,423	84,423	86,112	86,112	2,080						86,112				9.1667	7,894		1,708	94,006	94,006
56	61,080	57,979	59,138	61,080	2,080						61,080			1,222	5.0000	3,054		1,188	65,356	65,356
57	84,423	84,423	86,112	86,112	2,080						86,112				9.1667	7,894		1,708	94,006	94,006
58	131,764	152,420	155,469	155,469	2,080						155,469				0.0000	0		2,825	155,469	106,800
59	76,541	76,541	78,071	78,071	2,080						78,071				0.0000	0		1,419	78,071	78,071
60	63,413	67,354	68,701	64,681	80	1,040	66,621	01/17/11	960	68,701	67,506				6.0000	4,050		1,300	71,556	71,556
61	81,369	84,423	86,112	82,996	640	1,440	86,112	04/24/11			85,153				13.3333	11,354		1,754	96,507	96,507
62	36,945	36,945	37,684	37,684	2,080						37,684				2.0000	754	377	699	38,815	38,815
63	84,423	84,423	86,112	86,112	2,080						86,112				5.6667	4,880		1,654	90,992	90,992
64	84,423	84,423	86,112	86,112	2,080						86,112				0.0000	0		1,565	86,112	86,112
65	71,733	71,733	73,168	73,168	2,080						73,168				5.0000	3,658		1,396	76,826	76,826
66	88,230	84,423	86,112	88,230	2,080						88,230			1,765	9.3333	8,235		1,785	98,230	98,230
67	84,700	84,423	86,112	86,112	2,080						86,112			282	5.0000	4,306		1,648	90,700	90,700
68	78,908	78,908	80,486	80,486	2,080						80,486				5.0000	4,024		1,536	84,510	84,510
69	63,600	57,979	59,138	63,600	2,080						63,600			1,272	5.0000	3,180		1,237	68,052	68,052
70	57,210	54,786	55,882	57,210	2,080						57,210			1,144	5.0000	2,861		1,113	61,215	61,215
71	84,423	84,423	86,112	86,112	2,080						86,112				4.4167	3,803		1,634	89,915	89,915
72	84,423	84,423	86,112	86,112	2,080						86,112				4.2500	3,660		1,632	89,772	89,772
73	84,423	84,423	86,112	86,112	2,080						86,112				9.3333	8,037		1,711	94,149	94,149
74	56,228	61,565	62,796	57,353	800	1,040	59,074	05/22/11	240	60,846	58,617				6.0000	3,517		1,129	62,134	62,134
75	78,910	78,908	80,486	80,486	2,080						80,486				10.0000	8,049		1,609	88,535	88,535
76	77,000	84,423	86,112	78,540	240	1,040	80,896	02/15/11	800	83,323	81,558				5.6667	4,622		1,566	86,180	86,180

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

UPDATED Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	FICA	Base for 401(k)	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
39	6,961		3,100	10,009	12.000000	605	16,393	781	340	501	140	6,452	90,992	46,936	137,928			137,928
40	6,092		2,811	8,760	12.000000	605	16,393	781	340	501	140	6,452	79,632	44,322	123,954			123,954
41	7,047		2,926	10,133	12.000000	605	16,393	781	340	501	140	6,452	92,114	46,992	139,106			139,106
42	8,189		3,892	11,894	12.000000	605	16,393	781	340	501	140	6,452	108,124	51,152	159,276			159,276
43	7,087		3,100	10,191	12.000000	605	16,393	781	340	501	140	6,452	92,642	47,274	139,916			139,916
44	7,193		3,096	10,342	12.000000	605	16,393	781	340	501	140	6,452	94,020	47,552	141,572	83%	40,637	100,935
45	3,638		1,654	5,231	12.000000	605	16,393	781	340	501	140	6,452	47,559	36,595	84,154	18%	5,239	78,915
46	5,723		2,517	8,228	12.000000	605	16,393	781	340	501	140	6,452	74,804	43,039	117,843			117,843
47	8,189		3,892	11,894	12.000000	605	16,393	781	340	501	140	6,452	108,124	51,152	159,276	83%	45,719	113,557
48	7,087		3,100	10,191	12.000000	605	16,393	781	340	501	140	6,452	92,642	47,274	139,916			139,916
49	3,295		1,528	4,738	12.000000	605	16,393	781	340	501	140	6,452	43,075	35,552	78,627	42%	11,421	67,206
50	7,466		3,100	10,735	12.000000	605	16,393	781	340	501	140	6,452	97,594	48,287	145,881			145,881
51	6,769		2,811	9,733	12.000000	605	16,393	781	340	501	140	6,452	88,480	46,133	134,613			134,613
52	6,348		2,818	9,128	12.000000	605	16,393	781	340	501	140	6,452	82,980	45,014	127,994	18%	7,968	120,026
53	9,007		5,923	18,098	12.000000	605	16,393	781	340	501	140	6,452	164,526	61,230	225,756	39%	30,449	195,307
54	7,045		3,292	10,129	12.000000	605	16,393	781	340	501	140	6,452	92,086	47,352	139,438	16%	7,716	131,722
55	7,191		3,100	10,341	12.000000	605	16,393	781	340	501	140	6,452	94,006	47,552	141,558			141,558
56	5,000		2,199	7,189	12.000000	605	16,393	781	340	501	140	6,452	65,356	40,788	106,144	10%	3,671	102,473
57	7,191		3,100	10,341	12.000000	605	16,393	781	340	501	140	6,452	94,006	47,552	141,558			141,558
58	8,876		5,597	17,102	12.000000	605	16,393	781	340	501	140	6,452	155,469	59,612	215,081			215,081
59	5,972		2,811	8,588	12.000000	605	16,393	781	340	501	140	6,452	78,071	44,002	122,073			122,073
60	5,474		2,430	7,871	12.000000	605	16,393	781	340	501	140	6,452	71,556	42,287	113,843	18%	7,087	106,756
61	7,383		3,066	10,616	12.000000	605	16,393	781	340	501	140	6,452	96,507	48,031	144,538			144,538
62	2,969		1,357	4,270	12.000000	605	16,393	781	340	501	140	6,452	38,815	34,507	73,322	10%	2,536	70,786
63	6,961		3,100	10,009	12.000000	605	16,393	781	340	501	140	6,452	90,992	46,936	137,928			137,928
64	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
65	5,877		2,634	8,451	12.000000	605	16,393	781	340	501	140	6,452	76,826	43,570	120,396	18%	7,495	112,901
66	7,515		3,176	10,805	12.000000	605	16,393	781	340	501	140	6,452	98,230	48,493	146,723	83%	42,116	104,607
67	6,939		3,100	9,977	12.000000	605	16,393	781	340	501	140	6,452	90,700	46,876	137,576			137,576
68	6,465		2,897	9,296	12.000000	605	16,393	781	340	501	140	6,452	84,510	45,406	129,916	18%	8,087	121,829
69	5,206		2,290	7,486	12.000000	605	16,393	781	340	501	140	6,452	68,052	41,431	109,483	10%	3,786	105,697
70	4,683		2,060	6,734	12.000000	605	16,393	781	340	501	140	6,452	61,215	39,802	101,017	18%	6,288	94,729
71	6,878		3,100	9,891	12.000000	605	16,393	781	340	501	140	6,452	89,915	46,715	136,630	37%	17,483	119,147
72	6,868		3,100	9,875	12.000000	605	16,393	781	340	501	140	6,452	89,772	46,687	136,459			136,459
73	7,202		3,100	10,356	12.000000	605	16,393	781	340	501	140	6,452	94,149	47,581	141,730	83%	40,682	101,048
74	4,753		2,110	6,835	12.000000	605	16,393	781	340	501	140	6,452	62,134	40,039	102,173	18%	6,360	95,813
75	6,773		2,897	9,739	12.000000	605	16,393	781	340	501	140	6,452	88,535	46,230	134,765			134,765
76	6,593		2,936	9,480	12.000000	605	16,393	781	340	501	140	6,452	86,180	45,787	131,967			131,967

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

UPDATED Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 12/31/10	Target Mid 1/1/10	Target Mid 1/1/11	Annual 1/2/11			1st Acceleration 2011				2nd Acceleration	Base	Shift Prem	Lump Sum	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable
77	46,010	45,018	45,918	46,010	2,080						46,010			920	5.0000	2,301	1,151	895	50,382	50,382
78	80,986	84,423	86,112	82,606	640	1,040	85,084	04/24/11	400		86,112	84,519			4.4167	3,733		1,604	88,252	88,252
79	84,423	84,423	86,112	86,112	2,080						86,112				2.7500	2,368		1,608	88,480	88,480
80	84,423	84,423	86,112	86,112	2,080						86,112				0.0000	0		1,565	86,112	86,112
81	44,350	42,894	42,439	44,350	2,080						44,350			887	3.0000	1,331	666	846	47,234	47,234
82	84,423	84,423	86,112	86,112	2,080						86,112				8.8333	7,607		1,703	93,719	93,719
83	84,423	84,423	86,112	86,112	2,080						86,112				13.3333	11,482		1,774	97,594	97,594
84	47,200	45,018	45,918	47,200	2,080						47,200			944	0.0000	0	0	875	48,144	48,144
85	84,423	84,423	86,112	86,112	2,080						86,112				8.8333	7,607		1,703	93,719	93,719
86	36,945	36,945	37,684	37,684	2,080						37,684				0.0000	0	0	685	37,684	37,684
87	57,525	65,392	66,700	58,676	320	1,040	60,436	02/29/11	720		62,249	60,793			5.0000	3,040		1,160	63,833	63,833
88	98,000	106,754	108,889	99,960	800	1,040	102,959	05/21/11	240		106,048	102,162			0.0000	0		1,857	102,162	102,162
89	36,945	36,945	37,684	37,684	2,080						37,684				0.0000	0	0	685	37,684	37,684
90	33,697	36,945	37,684	34,371	80	1,040	35,402	01/17/11	960		36,464	35,853			0.0000	0	0	652	35,853	35,853
91	87,950	84,423	86,112	87,950	2,080						87,950			1,759	14.0000	12,313		1,854	102,022	102,022
92	80,000	84,423	86,112	81,600	400	1,040	84,048	03/12/11	640		86,112	84,212			14.0000	11,790		1,745	96,002	96,002
93	70,274	81,275	82,901	71,679	80	1,040	73,829	01/17/11	960		76,044	74,769			6.0000	4,486		1,440	79,255	79,255
94	68,672	76,541	78,071	70,045	80	1,040	72,146	01/17/11	960		74,310	73,064			5.0000	3,653		1,394	76,717	76,717
95	86,550	84,423	86,112	86,550	2,080						86,550			1,731	4.2500	3,678		1,671	91,959	91,959
96	69,010	63,430	64,699	69,010	2,080						69,010			1,380	4.2500	2,933		1,333	73,323	73,323
97	85,660	84,423	86,112	86,112	2,080						86,112			1,261	13.3333	11,482		1,797	98,855	98,855
98	76,130	67,354	68,701	76,130	2,080						76,130			1,523	5.0000	3,807		1,480	81,460	81,460
99	41,607	41,607	42,439	42,439	2,080						42,439				0.0000	0	0	771	42,439	42,439
100	93,373	93,373	95,240	95,240	2,080						95,240				0.0000	0		1,731	95,240	95,240
101	130,810	152,420	155,469	133,426	960	1,040	137,429	06/20/11	80		141,552	135,740			0.0000	0		2,467	135,740	106,800
102	66,420	65,392	66,700	67,748	2,080						67,748				5.0000	3,387		1,293	71,135	71,135
103	84,423	84,423	86,112	86,112	2,080						86,112				9.1667	7,894		1,708	94,006	94,006
104	43,687	44,181	45,065	44,561	400	1,680	45,065	03/12/11			44,968				5.0000	2,248	1,124	858	48,340	48,340
105	84,423	84,423	86,112	86,112	2,080						86,112				8.8333	7,607		1,703	93,719	93,719
106	84,423	84,423	86,112	86,112	2,080						86,112				14.0000	12,056		1,784	98,168	98,168
107	78,507	84,423	86,112	80,077	880	1,040	82,479	06/06/11	160		84,953	81,653			14.0000	11,431		1,692	93,084	93,084
108	67,354	67,354	68,701	68,701	2,080						68,701				5.0000	3,435		1,311	72,136	72,136
109	84,423	84,423	86,112	86,112	2,080						86,112				14.0000	12,056		1,784	98,168	98,168
110	74,634	84,423	86,112	76,127	320	1,040	78,411	02/29/11	720		80,763	78,874			5.0000	3,944		1,505	82,818	82,818
111	61,565	61,565	62,796	62,796	2,080						62,796				6.0000	3,768		1,210	66,564	66,564
112	37,960	36,945	37,684	37,960	2,080						37,960			759	0.0000	0	0	704	38,719	38,719
113	77,308	84,423	86,112	78,854	80	1,040	81,220	01/17/11	960		83,657	82,254			5.0000	4,113		1,570	86,367	86,367
114	67,354	67,354	68,701	68,701	2,080						68,701				5.0000	3,435		1,311	72,136	72,136

Case No. 2011-00036

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UPDATED Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	FICA	Base for 401(k)	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
77	3,854		1,656	5,542	12.000000	605	16,393	781	340	501	140	6,452	50,382	37,159	87,541	16%	4,844	82,697
78	6,751		3,043	9,708	12.000000	605	16,393	781	340	501	140	6,452	88,252	46,318	134,570	37%	17,219	117,351
79	6,769		3,100	9,733	12.000000	605	16,393	781	340	501	140	6,452	88,480	46,422	134,902			134,902
80	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
81	3,613		1,597	5,196	12.000000	605	16,393	781	340	501	140	6,452	47,234	36,464	83,698	18%	5,210	78,488
82	7,170		3,100	10,309	12.000000	605	16,393	781	340	501	140	6,452	93,719	47,494	141,213			141,213
83	7,466		3,100	10,735	12.000000	605	16,393	781	340	501	140	6,452	97,594	48,287	145,881			145,881
84	3,683		1,699	5,296	12.000000	605	16,393	781	340	501	140	6,452	48,144	36,765	84,909			84,909
85	7,170		3,100	10,309	12.000000	605	16,393	781	340	501	140	6,452	93,719	47,494	141,213			141,213
86	2,883		1,357	4,145	12.000000	605	16,393	781	340	501	140	6,452	37,684	34,282	71,966			71,966
87	4,883		2,189	7,022	12.000000	605	16,393	781	340	501	140	6,452	63,833	40,466	104,299			104,299
88	7,815		3,678	11,238	12.000000	605	16,393	781	340	501	140	6,452	102,162	49,800	151,962			151,962
89	2,883		1,357	4,145	12.000000	605	16,393	781	340	501	140	6,452	37,684	34,282	71,966			71,966
90	2,743		1,291	3,944	12.000000	605	16,393	781	340	501	140	6,452	35,853	33,842	69,695			69,695
91	7,805		3,166	11,222	12.000000	605	16,393	781	340	501	140	6,452	102,022	49,259	151,281	83%	43,424	107,857
92	7,344		3,032	10,560	12.000000	605	16,393	781	340	501	140	6,452	96,002	47,893	143,895	83%	41,304	102,591
93	6,063		2,692	8,718	12.000000	605	16,393	781	340	501	140	6,452	79,255	44,125	123,380	25%	10,667	112,713
94	5,869		2,630	8,439	12.000000	605	16,393	781	340	501	140	6,452	76,717	43,544	120,261			120,261
95	7,035		3,116	10,115	12.000000	605	16,393	781	340	501	140	6,452	91,959	47,149	139,108			139,108
96	5,609		2,484	8,066	12.000000	605	16,393	781	340	501	140	6,452	73,323	42,704	116,027			116,027
97	7,562		3,100	10,874	12.000000	605	16,393	781	340	501	140	6,452	98,855	48,545	147,400			147,400
98	6,232		2,741	8,961	12.000000	605	16,393	781	340	501	140	6,452	81,460	44,626	126,086	10%	4,360	121,726
99	3,247		1,528	4,668	12.000000	605	16,393	781	340	501	140	6,452	42,439	35,426	77,865			77,865
100	7,286		3,429	10,476	12.000000	605	16,393	781	340	501	140	6,452	95,240	48,134	143,374	18%	8,925	134,449
101	8,590		4,887	14,931	12.000000	605	16,393	781	340	501	140	6,452	135,740	56,087	191,827			191,827
102	5,442		2,439	7,825	12.000000	605	16,393	781	340	501	140	6,452	71,135	42,211	113,346			113,346
103	7,191		3,100	10,341	12.000000	605	16,393	781	340	501	140	6,452	94,006	47,552	141,558			141,558
104	3,698		1,619	5,317	12.000000	605	16,393	781	340	501	140	6,452	48,340	36,704	85,044			85,044
105	7,170		3,100	10,309	12.000000	605	16,393	781	340	501	140	6,452	93,719	47,494	141,213			141,213
106	7,510		3,100	10,798	12.000000	605	16,393	781	340	501	140	6,452	98,168	48,404	146,572	83%	42,072	104,500
107	7,121		2,940	10,239	12.000000	605	16,393	781	340	501	140	6,452	93,084	47,204	140,288	83%	40,269	100,019
108	5,518		2,473	7,935	12.000000	605	16,393	781	340	501	140	6,452	72,136	42,449	114,585			114,585
109	7,510		3,100	10,798	12.000000	605	16,393	781	340	501	140	6,452	98,168	48,404	146,572	83%	42,072	104,500
110	6,336		2,839	9,110	12.000000	605	16,393	781	340	501	140	6,452	82,818	45,002	127,820	10%	4,420	123,400
111	5,092		2,261	7,322	12.000000	605	16,393	781	340	501	140	6,452	66,564	41,097	107,661	18%	6,702	100,959
112	2,962		1,367	4,259	12.000000	605	16,393	781	340	501	140	6,452	38,719	34,504	73,223			73,223
113	6,607		2,961	9,500	12.000000	605	16,393	781	340	501	140	6,452	86,367	45,850	132,217	10%	4,573	127,644
114	5,518		2,473	7,935	12.000000	605	16,393	781	340	501	140	6,452	72,136	42,449	114,585	35%	13,870	100,715

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

UPDATED Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 12/31/10	Target Mid 1/1/10	Target Mid 1/1/11	Annual 1/2/11			1st Acceleration 2011			2nd Acceleration	Base	Shift Prem	Lump Sum	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable
115	68,609	84,423	86,112	69,981	240	1,040	72,080	02/15/11	800	74,242	72,669			6.0000	4,360		1,400	77,029	77,029
116	109,957	106,754	108,889	112,156	2,080						112,156			0.0000	0		2,038	112,156	106,800
117	77,770	76,541	78,071	78,071	2,080						78,071		1,254	0.0000	0		1,442	79,325	79,325
118	79,860	78,908	80,486	80,486	2,080						80,486		971	6.0000	4,829		1,568	86,286	86,286
119	48,040	42,894	43,752	48,040	2,080						48,040		961	3.0000	1,441	721	917	51,163	51,163
120	78,507	84,423	86,112	80,077	880	1,040	82,479	06/06/11	160	84,953	81,653			9.1667	7,485		1,620	89,138	89,138
121	103,968	106,754	108,889	106,047	560	1,520	108,889	04/11/11			108,124			0.0000	0		1,965	108,124	106,800
122	36,945	36,945	37,684	37,684	2,080						37,684			1.0000	377	189	692	38,250	38,250
123	81,923	84,423	86,112	83,561	80	2,000	86,112	01/17/11			86,014			5.6667	4,874		1,652	90,888	90,888
124	115,148	115,148	117,451	117,451	2,080						117,451			0.0000	0		2,135	117,451	106,800
125	84,423	84,423	86,112	86,112	2,080						86,112			13.3333	11,482		1,774	97,594	97,594
126	84,423	84,423	86,112	86,112	2,080						86,112			9.3333	8,037		1,711	94,149	94,149
127	81,275	81,275	82,901	82,901	2,080						82,901			6.0000	4,974		1,597	87,875	87,875
128	36,945	36,945	37,684	37,684	2,080						37,684			1.0000	377	189	692	38,250	38,250
129	84,423	84,423	86,112	86,112	2,080						86,112			13.3333	11,482		1,774	97,594	97,594
130	96,261	96,261	98,186	98,186	2,080						98,186			0.0000	0		1,784	98,186	98,186
131	84,423	84,423	86,112	86,112	2,080						86,112			5.6667	4,880		1,654	90,992	90,992
132	67,354	67,354	68,701	68,701	2,080						68,701			5.0000	3,435		1,311	72,136	72,136
133	63,500	65,392	66,700	64,770	240	1,840	66,700	02/15/11			66,477			5.0000	3,324		1,269	69,801	69,801
134	75,897	84,423	86,112	77,415	80	1,040	79,737	01/17/11	960	82,129	80,752			5.0000	4,038		1,541	84,790	84,790
135	84,423	84,423	86,112	86,112	2,080						86,112			9.1667	7,894		1,708	94,006	94,006
136	84,360	81,275	82,901	84,360	2,080						84,360		1,687	6.0000	5,062		1,656	91,109	91,109
137	84,423	84,423	86,112	86,112	2,080						86,112			9.1667	7,894		1,708	94,006	94,006
138	106,754	106,754	108,889	108,889	2,080						108,889			0.0000	0		1,979	108,889	106,800
139	36,945	36,945	37,684	37,684	2,080						37,684			1.0000	377	189	692	38,250	38,250
140	76,541	76,541	78,071	78,071	2,080						78,071			4.4167	3,448		1,482	81,519	81,519
141	84,423	84,423	86,112	86,112	2,080						86,112			6.0833	5,238		1,660	91,350	91,350
142	81,349	84,423	86,112	82,976	80	2,000	86,112	01/17/11			85,991			7.5833	6,521		1,681	92,512	92,512
143	81,275	81,275	82,901	82,901	2,080						82,901			5.0000	4,145		1,582	87,046	87,046
144	84,423	84,423	86,112	86,112	2,080						86,112			7.5833	6,530		1,684	92,642	92,642
145	79,825	84,423	86,112	81,422	880	1,040	83,865	06/06/11	160	86,112	83,004			9.3333	7,747		1,649	90,751	90,751
146	87,300	84,423	86,112	87,300	2,080						87,300		1,746	9.1667	8,003		1,764	97,049	97,049
147	36,945	36,945	37,684	37,684	2,080						37,684			1.0000	377	189	692	38,250	38,250
148	81,275	81,275	82,901	82,901	2,080						82,901			5.0000	4,145		1,582	87,046	87,046
149	84,423	84,423	86,112	86,112	2,080						86,112			5.0000	4,306		1,643	90,418	90,418
150	75,000	84,423	86,112	76,500	800	1,040	78,795	05/21/11	240	81,159	78,185			7.5833	5,929		1,529	84,114	84,114
151	80,000	84,423	86,112	81,600	720	1,040	84,048	05/07/11	320	86,112	83,518			9.1667	7,656		1,657	91,174	91,174
152	48,440	45,018	45,918	48,440	2,080						48,440		969	1.0000	484	242	907	50,135	50,135

Case No. 2011-00036

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UPDATED Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	FICA	Base for 401(k)	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
115	5,893		2,616	8,473	12.000000	605	16,393	781	340	501	140	6,452	77,029	43,594	120,623			120,623
116	8,248		4,038	12,337	12.000000	605	16,393	781	340	501	140	6,452	112,156	51,873	164,029	83%	47,083	116,946
117	6,068		2,811	8,726	12.000000	605	16,393	781	340	501	140	6,452	79,325	44,259	123,584			123,584
118	6,601		2,897	9,491	12.000000	605	16,393	781	340	501	140	6,452	86,286	45,769	132,055	18%	8,220	123,835
119	3,914		1,729	5,628	12.000000	605	16,393	781	340	501	140	6,452	51,163	37,400	88,563	18%	5,513	83,050
120	6,819		2,940	9,805	12.000000	605	16,393	781	340	501	140	6,452	89,138	46,396	135,534			135,534
121	8,189		3,892	11,894	12.000000	605	16,393	781	340	501	140	6,452	108,124	51,152	159,276	83%	45,719	113,557
122	2,926		1,357	4,208	12.000000	605	16,393	781	340	501	140	6,452	38,250	34,395	72,645			72,645
123	6,953		3,097	9,998	12.000000	605	16,393	781	340	501	140	6,452	90,888	46,912	137,800			137,800
124	8,325		4,228	12,920	12.000000	605	16,393	781	340	501	140	6,452	117,451	52,820	170,271	18%	10,599	159,672
125	7,466		3,100	10,735	12.000000	605	16,393	781	340	501	140	6,452	97,594	48,287	145,881			145,881
126	7,202		3,100	10,356	12.000000	605	16,393	781	340	501	140	6,452	94,149	47,581	141,730	83%	40,682	101,048
127	6,722		2,984	9,666	12.000000	605	16,393	781	340	501	140	6,452	87,875	46,181	134,056	25%	11,590	122,466
128	2,926		1,357	4,208	12.000000	605	16,393	781	340	501	140	6,452	38,250	34,395	72,645	18%	4,522	68,123
129	7,466		3,100	10,735	12.000000	605	16,393	781	340	501	140	6,452	97,594	48,287	145,881			145,881
130	7,511		3,535	10,800	12.000000	605	16,393	781	340	501	140	6,452	98,186	48,842	147,028	18%	9,152	137,876
131	6,961		3,100	10,009	12.000000	605	16,393	781	340	501	140	6,452	90,992	46,936	137,928			137,928
132	5,518		2,473	7,935	12.000000	605	16,393	781	340	501	140	6,452	72,136	42,449	114,585	18%	7,133	107,452
133	5,340	23,088	831	2,667	12.000000	605	16,393	781	340	501	140	6,452	69,801	35,319	105,120	35%	12,724	92,396
134	6,486		2,907	9,327	12.000000	605	16,393	781	340	501	140	6,452	84,790	45,473	130,263			130,263
135	7,191		3,100	10,341	12.000000	605	16,393	781	340	501	140	6,452	94,006	47,552	141,558			141,558
136	6,970		3,037	10,022	12.000000	605	16,393	781	340	501	140	6,452	91,109	46,897	138,006	25%	11,932	126,074
137	7,191		3,100	10,341	12.000000	605	16,393	781	340	501	140	6,452	94,006	47,552	141,558			141,558
138	8,200		3,920	11,978	12.000000	605	16,393	781	340	501	140	6,452	108,889	51,289	160,178	18%	9,971	150,207
139	2,926		1,357	4,208	12.000000	605	16,393	781	340	501	140	6,452	38,250	34,395	72,645	83%	20,852	51,793
140	6,236		2,811	8,967	12.000000	605	16,393	781	340	501	140	6,452	81,519	44,708	126,227	37%	16,152	110,075
141	6,988		3,100	10,049	12.000000	605	16,393	781	340	501	140	6,452	91,350	47,009	138,359	37%	17,704	120,655
142	7,077		3,096	10,176	12.000000	605	16,393	781	340	501	140	6,452	92,512	47,242	139,754			139,754
143	6,659		2,984	9,575	12.000000	605	16,393	781	340	501	140	6,452	87,046	46,012	133,058	18%	8,283	124,775
144	7,087		3,100	10,191	12.000000	605	16,393	781	340	501	140	6,452	92,642	47,274	139,916			139,916
145	6,942		2,988	9,983	12.000000	605	16,393	781	340	501	140	6,452	90,751	46,774	137,525	83%	39,475	98,050
146	7,424		3,143	10,675	12.000000	605	16,393	781	340	501	140	6,452	97,049	48,218	145,267			145,267
147	2,926		1,357	4,208	12.000000	605	16,393	781	340	501	140	6,452	38,250	34,395	72,645	42%	10,552	62,093
148	6,659		2,984	9,575	12.000000	605	16,393	781	340	501	140	6,452	87,046	46,012	133,058			133,058
149	6,917		3,100	9,946	12.000000	605	16,393	781	340	501	140	6,452	90,418	46,818	137,236	10%	4,746	132,490
150	6,435		2,815	9,253	12.000000	605	16,393	781	340	501	140	6,452	84,114	45,244	129,358			129,358
151	6,975		3,007	10,029	12.000000	605	16,393	781	340	501	140	6,452	91,174	46,880	138,054			138,054
152	3,835		1,744	5,515	12.000000	605	16,393	781	340	501	140	6,452	50,135	37,213	87,348	31%	9,364	77,984

Case No. 2011-00036

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Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 12/31/10	Target Mid 1/1/10	Target Mid 1/1/11	Annual 1/2/11			1st Acceleration 2011			2nd Acceleration	Base	Shift Prem	Lump Sum	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable
153	84,423	84,423	86,112	86,112	2,080						86,112			7.5833	6,530		1,684	92,642	92,642
154	42,990	41,607	42,439	42,990	2,080						42,990		860	3.0000	1,290	645	820	45,785	45,785
	11,961,492	12,127,063	12,429,523	12,250,424							12,338,469	0	32,976		651,718	7,305	234,306	13,030,468	12,681,826
			1.020																
1	58,711	59,772	60,967	59,885	80	2,000	60,967	01/21/11			60,925			5.0000	3,046		1,163	63,971	63,971
2	115,148	115,148	117,451	126,663	2,080						126,663			0.0000	0		2,302	126,663	106,800
3	512,000	512,000	512,000	512,000	2,080						512,000			0.0000	0		2,624	512,000	106,800
4	112,000	115,148	117,451	114,240	640	1,440	117,451	05/01/11			112,948			0.0000	0		2,053	112,948	106,800
5	78,908	78,908	80,486	80,486	2,080						80,486			10.0000	8,049		1,609	88,535	88,535
6	78,908	78,908	80,486	80,486	2,080						80,486			40.0000	32,194		2,048	112,680	106,800
7	61,565	61,565	62,796	62,796	2,080						62,796			1.0000	628		1,153	63,424	63,424
8	45,129	54,786	55,882	46,032	80	1,040	47,413	01/19/11	960	48,835	48,016			10.0000	4,802		960	52,818	52,818
9	38,356	42,894	43,752	39,123	80	1,040	40,297	01/27/11	960	41,506	40,810			5.0000	2,041	1,021	779	43,872	43,872
10	37,471	39,753	40,548	38,220	640	1,040	39,367	05/02/11	400	40,548	39,241			2.0000	785	393	727	40,419	40,419
11	93,373	93,373	95,240	95,240	2,080						95,240			0.0000	0		1,731	95,240	95,240
12	39,753	39,753	40,548	40,548	2,080						40,548			2.0000	811	406	752	41,765	41,765
13	225,000	225,000	285,600	285,600	2,080						285,600			0.0000	0		2,624	285,600	106,800
14	36,945	36,945	37,684	37,684	2,080						37,684			3.0000	1,131	566	705	39,381	39,381
15	99,399	99,149	101,132	101,132	2,080						101,132		255	0.0000	0		1,843	101,387	101,387
16	70,658	84,423	86,112	72,071	0	1,040	74,233	01/03/11	1,040	76,460	75,347			5.6667	4,270		1,447	79,617	79,617
17	81,275	81,275	82,901	82,901	2,080						82,901			4.0000	3,316		1,567	86,217	86,217
18	81,275	81,275	82,901	82,901	2,080						82,901			15.0000	12,435		1,733	95,336	95,336
19	26,714	26,714	27,248	27,248	2,080						27,248	520		10.0000	2,777	1,389	546	31,934	31,934
20	47,877	54,786	55,882	48,835	80	1,040	50,300	01/17/11	960	51,809	50,940			5.0000	2,547		972	53,487	53,487
21	173,361	186,456	195,000	195,000	2,080						195,000			0.0000	0		2,624	195,000	106,800
22	65,392	65,392	66,700	66,700	2,080						66,700			5.0000	3,335		1,273	70,035	70,035
23	65,392	65,392	66,700	66,700	2,080						66,700			5.0000	3,335		1,273	70,035	70,035
24	76,541	76,541	78,071	78,071	2,080						78,071			5.0000	3,904		1,490	81,975	81,975
25	84,423	84,423	86,112	86,112	2,080						86,112			30.0000	25,834		2,035	111,946	106,800
26	84,423	84,423	86,112	86,112	2,080						86,112			10.0000	8,611		1,721	94,723	94,723
27	81,275	81,275	82,901	82,901	2,080						82,901			4.0000	3,316		1,567	86,217	86,217
28	26,714	26,714	27,248	27,248	2,080						27,248			5.0000	1,362	681	520	29,291	29,291
29	78,908	78,908	80,486	80,486	2,080						80,486			10.0000	8,049		1,609	88,535	88,535
30	42,894	42,894	43,752	43,752	2,080						43,752			5.0000	2,188	1,094	835	47,034	47,034
31	89,645	89,645	91,438	98,610	2,080						98,610			0.0000	0		1,792	98,610	98,610
32	46,410	46,410	47,338	47,338	2,080						47,338			5.0000	2,367		903	49,705	49,705

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Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	FICA	Base for 401(k)	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
153	7,087		3,100	10,191	12.000000	605	16,393	781	340	501	140	6,452	92,642	47,274	139,916			139,916
154	3,503		1,548	5,036	12.000000	605	16,393	781	340	501	140	6,452	45,785	36,119	81,904	18%	5,099	76,805
	975,211		442,633	1,428,342		93,170	2,524,522	120,274	52,360	77,154	21,560	993,608	13,030,468	6,963,140	19,993,608		1,265,632	18,727,976
1	4,894		2,193	13,434	12.000000	605	16,393	781	340	501	140	6,452	63,971	46,896	110,867	8%	3,067	107,800
2	8,458		4,560	26,599	12.000000	605	16,393	781	340	501	140	6,452	126,663	67,131	193,794	18%	12,064	181,730
3	14,046		18,432	56,320	12.000000	605	16,393	781	340	501	140	6,452	512,000	116,634	628,634	5%	10,870	617,764
4	8,259		4,066	12,424	12.000000	605	16,393	781	340	501	140	6,452	112,948	52,014	164,962	5%	2,852	162,110
5	6,773		2,897	18,592	12.000000	605	16,393	781	340	501	140	6,452	88,535	55,083	143,618			143,618
6	8,255		2,897	23,663	12.000000	605	16,393	781	340	501	140	6,452	112,680	62,075	174,755	16%	9,670	165,085
7	4,852		2,261	13,319	12.000000	605	16,393	781	340	501	140	6,452	63,424	46,797	110,221			110,221
8	4,041	20,661	744	2,500	12.000000	605	16,393	781	340	501	140	6,452	52,818	33,457	86,275			86,275
9	3,356		1,469	9,213	12.000000	605	16,393	781	340	501	140	6,452	43,872	40,029	83,901			83,901
10	3,092		1,413	4,446	12.000000	605	16,393	781	340	501	140	6,452	40,419	34,890	75,309	16%	4,167	71,142
11	7,286		3,429	20,000	12.000000	605	16,393	781	340	501	140	6,452	95,240	57,658	152,898	14%	7,403	145,495
12	3,195		1,460	4,594	12.000000	605	16,393	781	340	501	140	6,452	41,765	35,213	76,978	16%	4,259	72,719
13	10,763		10,282	59,976	12.000000	605	16,393	781	340	501	140	6,452	285,600	108,857	394,457	5%	6,821	387,636
14	3,013		1,357	4,332	12.000000	605	16,393	781	340	501	140	6,452	39,381	34,619	74,000	18%	4,607	69,393
15	7,756		3,641	21,291	12.000000	605	16,393	781	340	501	140	6,452	101,387	59,743	161,130			161,130
16	6,091		2,712	8,758	12.000000	605	16,393	781	340	501	140	6,452	79,617	44,220	123,837			123,837
17	6,596		2,984	18,106	12.000000	605	16,393	781	340	501	140	6,452	86,217	54,465	140,682			140,682
18	7,293		2,984	20,021	12.000000	605	16,393	781	340	501	140	6,452	95,336	57,243	152,579			152,579
19	2,443		981	6,706	12.000000	605	16,393	781	340	501	140	6,452	31,934	35,888	67,822	10%	2,346	65,476
20	4,092		1,834	11,232	12.000000	605	16,393	781	340	501	140	6,452	53,487	43,342	96,829	18%	6,028	90,801
21	9,449		7,020	40,950	12.000000	605	16,393	781	340	501	140	6,452	195,000	85,255	280,255			280,255
22	5,358		2,401	14,707	12.000000	605	16,393	781	340	501	140	6,452	70,035	48,951	118,986	18%	7,407	111,579
23	5,358		2,401	7,704	12.000000	605	16,393	781	340	501	140	6,452	70,035	41,948	111,983			111,983
24	6,271		2,811	17,215	12.000000	605	16,393	781	340	501	140	6,452	81,975	52,999	134,974	16%	7,469	127,505
25	8,245		3,100	12,314	12.000000	605	16,393	781	340	501	140	6,452	111,946	50,906	162,852	18%	10,138	152,714
26	7,246		3,100	19,892	12.000000	605	16,393	781	340	501	140	6,452	94,723	57,171	151,894	18%	9,455	142,439
27	6,596		2,984	18,106	12.000000	605	16,393	781	340	501	140	6,452	86,217	54,465	140,682			140,682
28	2,241		981	6,151	12.000000	605	16,393	781	340	501	140	6,452	29,291	35,105	64,396	5%	1,114	63,282
29	6,773		2,897	18,592	12.000000	605	16,393	781	340	501	140	6,452	88,535	55,083	143,618			143,618
30	3,598		1,575	5,174	12.000000	605	16,393	781	340	501	140	6,452	47,034	36,394	83,428	18%	5,193	78,235
31	7,544		3,550	20,708	12.000000	605	16,393	781	340	501	140	6,452	98,610	58,806	157,416	16%	8,710	148,706
32	3,802		1,704	10,438	12.000000	605	16,393	781	340	501	140	6,452	49,705	42,059	91,764	10%	3,174	88,590

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

UPDATED Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 12/31/10	Target Mid 1/1/10	Target Mid 1/1/11	Annual 1/2/11		1st Acceleration 2011			2nd Acceleration	Base	Shift Prem	Lump Sum	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable
33	170,000	170,000	190,000	190,000	2,080					190,000			0.0000	0		2,624	190,000	106,800
34	73,316	76,541	78,071	74,782	800	1,040	77,025	05/31/11	240	78,071			20.0000	15,257		1,664	91,540	91,540
35	41,607	41,607	42,439	42,439	2,080					42,439			5.0000	2,122	1,061	810	45,622	45,622
36	36,945	36,945	37,684	37,684	2,080					37,684			3.0000	1,131	566	705	39,381	39,381
37	80,000	87,034	88,775	81,600	160	1,040	84,048	02/09/11	880	86,569			0.0000	0		1,543	84,926	84,926
38	71,733	71,733	73,168	73,168	2,080					73,168			5.0000	3,658		1,396	76,826	76,826
39	63,430	63,430	64,699	64,699	2,080					64,699			0.0000	0		1,176	64,699	64,699
40	150,605	165,887	178,500	178,500	2,080					178,500			0.0000	0		2,624	178,500	106,800
41	71,733	71,733	73,168	73,168	2,080					73,168			10.0000	7,317		1,463	80,485	80,485
42	84,423	84,423	86,112	86,112	2,080					86,112			1.0000	861		1,581	86,973	86,973
43	71,733	71,733	73,168	73,168	2,080					73,168			4.0000	2,927		1,383	76,095	76,095
44	59,772	59,772	60,967	60,967	2,080					60,967			4.0000	2,439		1,152	63,406	63,406
45	41,607	41,607	42,439	42,439	2,080					42,439			5.0000	2,122	1,061	810	45,622	45,622
46	78,908	78,908	80,486	80,486	2,080					80,486			10.0000	8,049		1,609	88,535	88,535
47	89,645	89,645	91,438	91,438	2,080					91,438			0.0000	0		1,662	91,438	91,438
48	41,607	41,607	42,439	42,439	2,080					42,439			6.6667	2,829	1,415	823	46,683	46,683
49	39,254	42,894	43,752	40,039	160	1,040	41,240	02/08/11	880	42,477			5.0000	2,084	1,042	795	44,797	44,797
50	62,761	71,733	73,168	64,016	240	1,040	65,936	02/23/11	800	67,914			10.0000	6,648		1,329	73,123	73,123
51	36,945	36,945	37,684	37,684	2,080					37,684			4.0000	1,507	754	712	39,945	39,945
52	49,512	51,867	52,904	50,502	80	2,000	52,904	01/17/11		52,812			15.0000	7,922		1,104	60,734	60,734
53	89,645	89,645	91,438	91,438	2,080					91,438			0.0000	0		1,662	91,438	91,438
54	65,392	65,392	66,700	66,700	2,080					66,700			5.0000	3,335		1,273	70,035	70,035
55	116,928	116,928	119,267	119,267	2,080					119,267			0.0000	0		2,168	119,267	106,800
56	147,981	147,981	150,941	150,941	2,080					150,941			0.0000	0		2,743	150,941	106,800
57	59,772	59,772	60,967	60,967	2,080					60,967			0.0000	0		1,108	60,967	60,967
58	45,129	54,786	55,882	46,032	720	1,040	47,413	05/08/11	320	48,835			10.0000	4,715		943	51,869	51,869
59	78,908	78,908	80,486	80,486	2,080					80,486			10.0000	8,049		1,609	88,535	88,535
60	61,565	61,565	62,796	62,796	2,080					62,796			5.0000	3,140		1,198	65,936	65,936
61	93,373	93,373	95,240	95,240	2,080					95,240			0.0000	0		1,731	95,240	95,240
62	65,392	65,392	66,700	66,700	2,080					66,700			5.0000	3,335		1,273	70,035	70,035
63	45,018	45,018	45,918	45,918	2,080					45,918			5.0000	2,296	1,148	876	49,362	49,362
64	61,565	61,565	62,796	62,796	2,080					62,796			1.0000	628		1,153	63,424	63,424
65	103,551	103,551	105,622	105,622	2,080					105,622			0.0000	0		1,920	105,622	105,622
66	81,275	81,275	82,901	82,901	2,080					82,901			10.0000	8,290		1,657	91,191	91,191
67	76,000	81,275	82,901	77,520	160	1,040	79,846	01/30/11	880	82,901			15.0000	12,144		1,692	93,104	93,104
68	29,351	30,160	30,763	29,938	880	1,200	30,763	06/07/11		30,414			5.0000	1,521	761	580	32,696	32,696
69	69,581	69,581	70,973	70,973	2,080					70,973			7.0000	4,968		1,380	75,941	75,941
70	33,418	34,432	35,121	34,086	80	2,000	35,121	01/27/11		35,081			5.0000	1,754	877	669	37,712	37,712

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

UPDATED Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	FICA	Base for 401(k)	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/SUTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
33	9,377		6,840	39,900	12.000000	605	16,393	781	340	501	140	6,452	190,000	83,953	273,953	16%	15,159	258,794
34	7,003		2,746	10,069	12.000000	605	16,393	781	340	501	140	6,452	91,540	46,694	138,234			138,234
35	3,490		1,528	9,581	12.000000	605	16,393	781	340	501	140	6,452	45,622	40,621	86,243	5%	1,491	84,752
36	3,013		1,357	8,270	12.000000	605	16,393	781	340	501	140	6,452	39,381	38,557	77,938	18%	4,852	73,086
37	6,497	29,966	1,079	3,296	12.000000	605	16,393	781	340	501	140	6,452	84,926	37,627	122,553	5%	2,119	120,434
38	5,877		2,634	16,133	12.000000	605	16,393	781	340	501	140	6,452	76,826	51,252	128,078	4%	1,772	126,306
39	4,949		2,329	13,587	12.000000	605	16,393	781	340	501	140	6,452	64,699	47,253	111,952			111,952
40	9,210		6,426	37,485	12.000000	605	16,393	781	340	501	140	6,452	178,500	80,957	259,457	5%	4,486	254,971
41	6,157		2,634	16,902	12.000000	605	16,393	781	340	501	140	6,452	80,485	52,368	132,853			132,853
42	6,653		3,100	18,264	12.000000	605	16,393	781	340	501	140	6,452	86,973	54,810	141,783			141,783
43	5,821		2,634	8,370	12.000000	605	16,393	781	340	501	140	6,452	76,095	43,420	119,515			119,515
44	4,851		2,195	13,315	12.000000	605	16,393	781	340	501	140	6,452	63,406	46,725	110,131			110,131
45	3,490		1,528	9,581	12.000000	605	16,393	781	340	501	140	6,452	45,622	40,621	86,243			86,243
46	6,773		2,897	18,592	12.000000	605	16,393	781	340	501	140	6,452	88,535	55,083	143,618			143,618
47	6,995		3,292	19,202	12.000000	605	16,393	781	340	501	140	6,452	91,438	56,363	147,801			147,801
48	3,571		1,528	9,803	12.000000	605	16,393	781	340	501	140	6,452	46,683	40,937	87,620			87,620
49	3,427		1,500	4,928	12.000000	605	16,393	781	340	501	140	6,452	44,797	35,862	80,659			80,659
50	5,594		2,393	15,356	12.000000	605	16,393	781	340	501	140	6,452	73,123	49,884	123,007			123,007
51	3,056		1,357	8,388	12.000000	605	16,393	781	340	501	140	6,452	39,945	38,725	78,670			78,670
52	4,646		1,901	12,754	12.000000	605	16,393	781	340	501	140	6,452	60,734	45,617	106,351	10%	3,678	102,673
53	6,995		3,292	10,058	12.000000	605	16,393	781	340	501	140	6,452	91,438	47,219	138,657	12%	5,754	132,903
54	5,358		2,401	14,707	12.000000	605	16,393	781	340	501	140	6,452	70,035	48,951	118,986			118,986
55	8,351		4,294	25,046	12.000000	605	16,393	781	340	501	140	6,452	119,267	65,071	184,338			184,338
56	8,810		5,434	16,604	12.000000	605	16,393	781	340	501	140	6,452	150,941	58,803	209,744			209,744
57	4,664		2,195	12,803	12.000000	605	16,393	781	340	501	140	6,452	60,967	45,982	106,949			106,949
58	3,968	3,757	135	455	12.000000	605	16,393	781	340	501	140	6,452	51,869	30,713	82,582			82,582
59	6,773		2,897	18,592	12.000000	605	16,393	781	340	501	140	6,452	88,535	55,083	143,618			143,618
60	5,044		2,261	13,847	12.000000	605	16,393	781	340	501	140	6,452	65,936	47,562	113,498	5%	1,963	111,535
61	7,286		3,429	20,000	12.000000	605	16,393	781	340	501	140	6,452	95,240	57,658	152,898			152,898
62	5,358		2,401	14,707	12.000000	605	16,393	781	340	501	140	6,452	70,035	48,951	118,986	10%	4,115	114,871
63	3,776		1,653	10,366	12.000000	605	16,393	781	340	501	140	6,452	49,362	41,883	91,245	16%	5,049	86,196
64	4,852		2,261	13,319	12.000000	605	16,393	781	340	501	140	6,452	63,424	46,797	110,221			110,221
65	8,080		3,802	22,181	12.000000	605	16,393	781	340	501	140	6,452	105,622	61,195	166,817			166,817
66	6,976		2,984	19,150	12.000000	605	16,393	781	340	501	140	6,452	91,191	55,979	147,170			147,170
67	7,122	35,074	1,263	4,437	12.000000	605	16,393	781	340	501	140	6,452	93,104	39,726	132,830	18%	8,269	124,561
68	2,501	15,382	554	1,819	12.000000	605	16,393	781	340	501	140	6,452	32,696	30,666	63,362			63,362
69	5,809		2,555	15,948	12.000000	605	16,393	781	340	501	140	6,452	75,941	50,904	126,845			126,845
70	2,885		1,263	4,148	12.000000	605	16,393	781	340	501	140	6,452	37,712	34,177	71,889	16%	3,978	67,911

Case No. 2011-00036

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UPDATED Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 12/31/10	Target Mid 1/1/10	Target Mid 1/1/11	Annual 1/2/11			1st Acceleration 2011				2nd Acceleration	Base	Shift Prem	Lump Sum	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable
71	30,160	30,160	30,763	30,763	2,080						30,763	520		10.0000	3,128	1,564	616	35,975	35,975	
72	36,945	36,945	37,684	37,684	2,080						37,684			0.0000	0	0	685	37,684	37,684	
73	68,662	73,885	75,363	70,035	240	1,040	72,136	02/23/11	800	74,300	72,726			5.0000	3,636		1,388	76,362	76,362	
74	73,885	73,885	75,363	75,363	2,080						75,363			5.0000	3,768		1,438	79,131	79,131	
75	84,423	84,423	86,112	86,112	2,080						86,112			1.0000	861		1,581	86,973	86,973	
76	36,945	36,945	37,684	37,684	2,080						37,684			5.0000	1,884	942	719	40,510	40,510	
77	93,373	93,373	95,240	95,240	2,080						95,240			0.0000	0		1,731	95,240	95,240	
78	33,418	34,432	35,121	34,086	80	2,000	35,121	01/27/11			35,081			5.0000	1,754	877	669	37,712	37,712	
79	109,957	109,957	112,156	112,156	2,080						112,156			0.0000	0		2,038	112,156	106,800	
80	115,148	115,148	117,451	117,451	2,080						117,451			0.0000	0		2,135	117,451	106,800	
81	71,733	71,733	73,168	73,168	2,080						73,168			1.0000	732		1,343	73,900	73,900	
82	93,373	93,373	95,240	95,240	2,080						95,240			0.0000	0		1,731	95,240	95,240	
83	109,957	109,957	112,156	120,953	2,080						120,953			0.0000	0		2,198	120,953	106,800	
84	118,709	118,709	121,083	121,083	2,080						121,083			0.0000	0		2,201	121,083	106,800	
85	118,709	118,709	121,083	130,580	2,080						130,580			0.0000	0		2,373	130,580	106,800	
86	93,373	93,373	95,240	95,240	2,080						95,240			0.0000	0		1,731	95,240	95,240	
87	41,777	42,894	43,752	42,613	80	2,000	43,752	01/25/11			43,708			3.0000	1,311	656	818	45,675	45,675	
88	99,399	99,149	101,132	101,132	2,080						101,132			0.0000	0		1,843	101,387	101,387	
89	96,261	84,423	86,112	96,261	2,080						96,261		1,925	0.0000	0		1,784	98,186	98,186	
90	71,733	71,733	73,168	73,168	2,080						73,168			4.0000	2,927		1,383	76,095	76,095	
91	93,359	96,261	98,186	105,887	2,080						105,887			0.0000	0		1,924	105,887	105,887	
92	78,908	78,908	80,486	80,486	2,080						80,486			10.0000	8,049		1,609	88,535	88,535	
93	132,364	132,364	135,011	135,011	2,080						135,011			0.0000	0		2,454	135,011	106,800	
94	185,000	185,000	190,000	190,000	2,080						190,000			0.0000	0		2,624	190,000	106,800	
95	54,786	54,786	55,882	55,882	2,080						55,882			10.0000	5,588		1,117	61,470	61,470	
	7,737,580	7,847,216	8,082,034	8,042,050							8,073,913	1,040	2,435		295,819	18,274	139,713	8,391,481	7,291,102	
249	19,699,072	19,974,279	20,511,557	20,292,474							20,412,382	1,040	35,411		947,537	25,579	374,019	21,421,949	19,972,928	

Case No. 2011-00036

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UPDATED Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	FICA	Base for 401(k)	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
71	2,752		1,107	7,555	12.000000	605	16,393	781	340	501	140	6,452	35,975	37,242	73,217	10%	2,532	70,685
72	2,883		1,357	7,914	12.000000	605	16,393	781	340	501	140	6,452	37,684	38,051	75,735	10%	2,619	73,116
73	5,842		2,618	16,036	12.000000	605	16,393	781	340	501	140	6,452	76,362	51,096	127,458	18%	7,934	119,524
74	6,054		2,713	16,618	12.000000	605	16,393	781	340	501	140	6,452	79,131	52,035	131,166			131,166
75	6,653		3,100	18,264	12.000000	605	16,393	781	340	501	140	6,452	86,973	54,810	141,783			141,783
76	3,099		1,357	8,507	12.000000	605	16,393	781	340	501	140	6,452	40,510	38,894	79,404			79,404
77	7,286		3,429	20,000	12.000000	605	16,393	781	340	501	140	6,452	95,240	57,658	152,898	16%	8,460	144,438
78	2,885		1,263	4,148	12.000000	605	16,393	781	340	501	140	6,452	37,712	34,177	71,889	16%	3,978	67,911
79	8,248		4,038	23,553	12.000000	605	16,393	781	340	501	140	6,452	112,156	63,089	175,245	5%	3,030	172,215
80	8,325		4,228	24,665	12.000000	605	16,393	781	340	501	140	6,452	117,451	64,565	182,016			182,016
81	5,653		2,634	15,519	12.000000	605	16,393	781	340	501	140	6,452	73,900	50,361	124,261			124,261
82	7,286		3,429	20,000	12.000000	605	16,393	781	340	501	140	6,452	95,240	57,658	152,898			152,898
83	8,375		4,354	25,400	12.000000	605	16,393	781	340	501	140	6,452	120,953	65,539	186,492			186,492
84	8,377		4,359	25,427	12.000000	605	16,393	781	340	501	140	6,452	121,083	65,576	186,659			186,659
85	8,515		4,701	27,422	12.000000	605	16,393	781	340	501	140	6,452	130,580	68,223	198,803	18%	12,375	186,428
86	7,286		3,429	20,000	12.000000	605	16,393	781	340	501	140	6,452	95,240	57,658	152,898			152,898
87	3,494	40,386	1,454	4,642	12.000000	605	16,393	781	340	501	140	6,452	45,675	35,620	81,295	50%	14,057	67,238
88	7,756		3,641	21,291	12.000000	605	16,393	781	340	501	140	6,452	101,387	59,743	161,130			161,130
89	7,511		3,465	20,619	12.000000	605	16,393	781	340	501	140	6,452	98,186	58,591	156,777	18%	9,759	147,018
90	5,821		2,634	15,980	12.000000	605	16,393	781	340	501	140	6,452	76,095	51,030	127,125			127,125
91	8,100		3,812	22,236	12.000000	605	16,393	781	340	501	140	6,452	105,887	61,284	167,171	18%	10,406	156,765
92	6,773		2,897	18,592	12.000000	605	16,393	781	340	501	140	6,452	88,535	55,083	143,618			143,618
93	8,579		4,860	28,352	12.000000	605	16,393	781	340	501	140	6,452	135,011	69,457	204,468			204,468
94	9,377		6,840	20,900	12.000000	605	16,393	781	340	501	140	6,452	190,000	64,953	254,953	18%	15,871	239,082
95	4,702		2,012	12,909	12.000000	605	16,393	781	340	501	140	6,452	61,470	45,952	107,422			107,422
	573,725		283,823	1,525,989		57,475	1,557,335	74,195	32,300	47,595	13,300	612,940	8,391,481	4,918,390	13,309,871		280,520	13,029,351
249	1,548,936		726,456	2,954,331		150,645	4,081,857	194,469	84,660	124,749	34,860	1,606,548	21,421,949	11,881,530	33,303,479		1,546,152	31,757,327
																	0.0464	

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

UPDATED Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 12/31/10	Target Mid 1/1/10	Target Mid 1/1/11	Annual 1/2/11		1st Acceleration 2011				2nd Acceleration	Base	Shift Prem	Lump Sum	OT%	OT	OT Prem	WC 1.8174	Medicare Taxable	Soc Sec Taxable
1	36,945	36,945	37,684	37,684	2,080						37,684			0.0000	0	0	685	37,684	37,684
2	51,719	54,786	55,882	52,753	80	1,040	54,336	01/17/11	960	55,882	54,989			0.0000	0		999	54,989	54,989
3	106,754	106,754	108,889	108,889	2,080						108,889			0.0000	0		1,979	108,889	106,800
4	87,520	81,275	82,901	87,520	2,080						87,520		1,750	0.0000	0		1,622	89,270	89,270
5	84,560	84,423	86,112	86,112	2,080						86,112		139	0.0000	0		1,568	86,251	86,251
6	55,755	57,979	59,138	56,870	240	1,840	59,138	02/15/11			58,876			0.0000	0		1,070	58,876	58,876
7	106,754	106,754	108,889	108,889	2,080						108,889			0.0000	0		1,979	108,889	106,800
8	84,423	84,423	86,112	86,112	2,080						86,112			0.0000	0		1,565	86,112	86,112
9	81,923	84,423	86,112	83,561	80	2,000	86,112	01/17/11			86,014			0.0000	0		1,563	86,014	86,014
10	118,709	118,709	121,083	121,083	2,080						121,083			0.0000	0		2,201	121,083	106,800
11	36,945	36,945	37,684	37,684	2,080						37,684			0.0000	0	0	685	37,684	37,684
12	64,745	67,354	68,701	66,040	80	2,000	68,701	01/17/11			68,599			0.0000	0		1,247	68,599	68,599
13	210,000	210,000	275,400	275,400	2,080						275,400			0.0000	0		2,624	275,400	106,800
14	76,541	76,541	78,071	78,071	2,080						78,071			0.0000	0		1,419	78,071	78,071
15	76,541	76,541	78,071	78,071	2,080						78,071			0.0000	0		1,419	78,071	78,071
16	37,538	41,607	42,439	38,289	320	1,040	39,438	02/29/11	720	40,621	39,671			0.0000	0	0	721	39,671	39,671
17	84,423	84,423	86,112	86,112	2,080						86,112			0.0000	0		1,565	86,112	86,112
18	100,000	118,709	121,083	102,000	160	1,040	105,060	02/01/11	880	108,212	106,158			0.0000	0		1,929	106,158	106,158
19	84,460	84,423	86,112	86,112	2,080						86,112		37	0.0000	0		1,566	86,149	86,149
20	84,423	84,423	86,112	86,112	2,080						86,112			0.0000	0		1,565	86,112	86,112
21	84,470	84,423	86,112	86,112	2,080						86,112		47	0.0000	0		1,566	86,159	86,159
22	106,754	106,754	108,889	108,889	2,080						108,889			0.0000	0		1,979	108,889	106,800
23	84,423	84,423	86,112	86,112	2,080						86,112			0.0000	0		1,565	86,112	86,112
24	83,150	76,541	78,071	83,150	2,080						83,150		1,663	0.0000	0		1,541	84,813	84,813
25	84,423	84,423	86,112	86,112	2,080						86,112			0.0000	0		1,565	86,112	86,112
26	80,000	84,423	86,112	81,600	1,040	1,040	84,048	06/19/11	0	86,112	82,824			0.0000	0		1,505	82,824	82,824
27	51,867	51,867	52,904	52,904	2,080						52,904			0.0000	0		961	52,904	52,904
28	84,423	84,423	86,112	86,112	2,080						86,112			0.0000	0		1,565	86,112	86,112
29	61,565	61,565	62,796	62,796	2,080						62,796			0.0000	0		1,141	62,796	62,796
30	106,754	106,754	108,889	108,889	2,080						108,889			0.0000	0		1,979	108,889	106,800
31	85,150	84,423	86,112	86,853	2,080						86,853			0.0000	0		1,578	86,853	86,853
32	84,423	84,423	86,112	86,112	2,080						86,112			0.0000	0		1,565	86,112	86,112
33	61,565	61,565	62,796	62,796	2,080						62,796			0.0000	0		1,141	62,796	62,796
34	85,480	84,423	86,112	86,112	2,080						86,112		1,078	0.0000	0		1,585	87,190	87,190
35	84,423	84,423	86,112	86,112	2,080						86,112			0.0000	0		1,565	86,112	86,112
36	84,423	84,423	86,112	86,112	2,080						86,112			0.0000	0		1,565	86,112	86,112
37	84,423	84,423	86,112	86,112	2,080						86,112			0.0000	0		1,565	86,112	86,112
38	84,423	84,423	86,112	86,112	2,080						86,112			0.0000	0		1,565	86,112	86,112

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	FICA	Base for 401(k)	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
1	2,883		1,357	4,145	12.000000	605	16,393	781	340	501	140	6,452	37,684	34,282	71,966			71,966
2	4,207		1,980	6,049	12.000000	605	16,393	781	340	501	140	6,452	54,989	38,447	93,436			93,436
3	8,200		3,920	11,978	12.000000	605	16,393	781	340	501	140	6,452	108,889	51,289	160,178			160,178
4	6,829		3,151	9,820	12.000000	605	16,393	781	340	501	140	6,452	89,270	46,634	135,904			135,904
5	6,598		3,100	9,488	12.000000	605	16,393	781	340	501	140	6,452	86,251	45,966	132,217	83%	37,952	94,265
6	4,504		2,120	6,476	12.000000	605	16,393	781	340	501	140	6,452	58,876	39,382	98,258	18%	6,117	92,141
7	8,200		3,920	11,978	12.000000	605	16,393	781	340	501	140	6,452	108,889	51,289	160,178			160,178
8	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
9	6,580		3,097	9,462	12.000000	605	16,393	781	340	501	140	6,452	86,014	45,914	131,928	37%	16,881	115,047
10	8,377		4,359	13,319	12.000000	605	16,393	781	340	501	140	6,452	121,083	53,468	174,551	18%	10,866	163,685
11	2,883		1,357	4,145	12.000000	605	16,393	781	340	501	140	6,452	37,684	34,282	71,966	83%	20,657	51,309
12	5,248		2,470	7,546	12.000000	605	16,393	781	340	501	140	6,452	68,599	41,723	110,322			110,322
13	10,615		9,914	30,294	12.000000	605	16,393	781	340	501	140	6,452	275,400	78,659	354,059	18%	22,040	332,019
14	5,972		2,811	8,588	12.000000	605	16,393	781	340	501	140	6,452	78,071	44,002	122,073	37%	15,620	106,453
15	5,972		2,811	8,588	12.000000	605	16,393	781	340	501	140	6,452	78,071	44,002	122,073			122,073
16	3,035		1,428	4,364	12.000000	605	16,393	781	340	501	140	6,452	39,671	34,760	74,431	5%	1,287	73,144
17	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
18	8,121		3,822	11,677	12.000000	605	16,393	781	340	501	140	6,452	106,158	50,761	156,919	18%	9,768	147,151
19	6,590		3,100	9,476	12.000000	605	16,393	781	340	501	140	6,452	86,149	45,944	132,093			132,093
20	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049	83%	37,904	94,145
21	6,591		3,100	9,477	12.000000	605	16,393	781	340	501	140	6,452	86,159	45,946	132,105			132,105
22	8,200		3,920	11,978	12.000000	605	16,393	781	340	501	140	6,452	108,889	51,289	160,178			160,178
23	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
24	6,488		2,993	9,329	12.000000	605	16,393	781	340	501	140	6,452	84,813	45,563	130,376	35%	15,781	114,595
25	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
26	6,336		2,982	9,111	12.000000	605	16,393	781	340	501	140	6,452	82,824	45,146	127,970	83%	36,733	91,237
27	4,047		1,905	5,819	12.000000	605	16,393	781	340	501	140	6,452	52,904	37,944	90,848	18%	5,655	85,193
28	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049	83%	37,904	94,145
29	4,804		2,261	6,908	12.000000	605	16,393	781	340	501	140	6,452	62,796	40,326	103,122	18%	6,419	96,703
30	8,200		3,920	11,978	12.000000	605	16,393	781	340	501	140	6,452	108,889	51,289	160,178			160,178
31	6,644		3,127	9,554	12.000000	605	16,393	781	340	501	140	6,452	86,853	46,115	132,968	37%	17,014	115,954
32	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
33	4,804		2,261	6,908	12.000000	605	16,393	781	340	501	140	6,452	62,796	40,326	103,122	18%	6,419	96,703
34	6,670		3,100	9,591	12.000000	605	16,393	781	340	501	140	6,452	87,190	46,158	133,348	4%	1,845	131,503
35	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
36	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
37	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
38	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 12/31/10	Target Mid 1/1/10	Target Mid 1/1/11	Annual 1/2/11			1st Acceleration 2011				2nd Acceleration	Base	Shift Prem	Lump Sum	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable
39	84,423	84,423	86,112	86,112	2,080						86,112				0.0000	0		1,565	86,112	86,112
40	76,541	76,541	78,071	78,071	2,080						78,071				0.0000	0		1,419	78,071	78,071
41	76,220	84,423	86,112	77,744	0	1,040	80,076	01/03/11	1,040	82,478	81,277				0.0000	0		1,477	81,277	81,277
42	103,968	106,754	108,889	106,047	560	1,520	108,889	04/11/11			108,124				0.0000	0		1,965	108,124	106,800
43	84,423	84,423	86,112	86,112	2,080						86,112				0.0000	0		1,565	86,112	86,112
44	81,413	84,423	86,112	83,041	80	2,000	86,112	01/17/11			85,994				0.0000	0		1,563	85,994	85,994
45	45,950	45,018	45,918	45,950	2,080						45,950			919	0.0000	0	0	852	46,869	46,869
46	69,910	65,392	66,700	69,910	2,080						69,910			1,398	0.0000	0		1,296	71,308	71,308
47	103,968	106,754	108,889	106,047	560	1,520	108,889	04/11/11			108,124				0.0000	0		1,965	108,124	106,800
48	84,423	84,423	86,112	86,112	2,080						86,112				0.0000	0		1,565	86,112	86,112
49	41,607	41,607	42,439	42,439	2,080						42,439				0.0000	0	0	771	42,439	42,439
50	84,423	84,423	86,112	86,112	2,080						86,112				0.0000	0		1,565	86,112	86,112
51	76,541	76,541	78,071	78,071	2,080						78,071				0.0000	0		1,419	78,071	78,071
52	73,605	78,908	80,486	75,077	240	1,040	77,329	02/15/11	800	80,486	78,283				0.0000	0		1,423	78,283	78,283
53	160,910	161,299	164,526	164,526	2,080						164,526				0.0000	0		2,990	164,526	106,800
54	90,280	89,645	91,438	91,438	2,080						91,438			648	0.0000	0		1,674	92,086	92,086
55	84,423	84,423	86,112	86,112	2,080						86,112				0.0000	0		1,565	86,112	86,112
56	61,080	57,979	59,138	61,080	2,080						61,080			1,222	0.0000	0		1,132	62,302	62,302
57	84,423	84,423	86,112	86,112	2,080						86,112				0.0000	0		1,565	86,112	86,112
58	131,764	152,420	155,469	155,469	2,080						155,469				0.0000	0		2,825	155,469	106,800
59	76,541	76,541	78,071	78,071	2,080						78,071				0.0000	0		1,419	78,071	78,071
60	63,413	67,354	68,701	64,681	80	1,040	66,621	01/17/11	960	68,701	67,506				0.0000	0		1,227	67,506	67,506
61	81,369	84,423	86,112	82,996	640	1,440	86,112	04/24/11			85,153				0.0000	0		1,548	85,153	85,153
62	36,945	36,945	37,684	37,684	2,080						37,684				0.0000	0	0	685	37,684	37,684
63	84,423	84,423	86,112	86,112	2,080						86,112				0.0000	0		1,565	86,112	86,112
64	84,423	84,423	86,112	86,112	2,080						86,112				0.0000	0		1,565	86,112	86,112
65	71,733	71,733	73,168	73,168	2,080						73,168				0.0000	0		1,330	73,168	73,168
66	88,230	84,423	86,112	88,230	2,080						88,230			1,765	0.0000	0		1,636	89,995	89,995
67	84,700	84,423	86,112	86,112	2,080						86,112			282	0.0000	0		1,570	86,394	86,394
68	78,908	78,908	80,486	80,486	2,080						80,486				0.0000	0		1,463	80,486	80,486
69	63,600	57,979	59,138	63,600	2,080						63,600			1,272	0.0000	0		1,179	64,872	64,872
70	57,210	54,786	55,882	57,210	2,080						57,210			1,144	0.0000	0		1,061	58,354	58,354
71	84,423	84,423	86,112	86,112	2,080						86,112				0.0000	0		1,565	86,112	86,112
72	84,423	84,423	86,112	86,112	2,080						86,112				0.0000	0		1,565	86,112	86,112
73	84,423	84,423	86,112	86,112	2,080						86,112				0.0000	0		1,565	86,112	86,112
74	56,228	61,565	62,796	57,353	800	1,040	59,074	05/22/11	240	60,846	58,617				0.0000	0		1,065	58,617	58,617
75	78,910	78,908	80,486	80,486	2,080						80,486				0.0000	0		1,463	80,486	80,486
76	77,000	84,423	86,112	78,540	240	1,040	80,896	02/15/11	800	83,323	81,558				0.0000	0		1,482	81,558	81,558

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	FICA	Base for 401(k)	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
39	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
40	5,972		2,811	8,588	12.000000	605	16,393	781	340	501	140	6,452	78,071	44,002	122,073			122,073
41	6,218		2,926	8,940	12.000000	605	16,393	781	340	501	140	6,452	81,277	44,773	126,050			126,050
42	8,189		3,892	11,894	12.000000	605	16,393	781	340	501	140	6,452	108,124	51,152	159,276			159,276
43	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
44	6,579		3,096	9,459	12.000000	605	16,393	781	340	501	140	6,452	85,994	45,909	131,903	83%	37,862	94,041
45	3,585		1,654	5,156	12.000000	605	16,393	781	340	501	140	6,452	46,869	36,459	83,328	18%	5,187	78,141
46	5,455		2,517	7,844	12.000000	605	16,393	781	340	501	140	6,452	71,308	42,324	113,632			113,632
47	8,189		3,892	11,894	12.000000	605	16,393	781	340	501	140	6,452	108,124	51,152	159,276	83%	45,719	113,557
48	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
49	3,247		1,528	4,668	12.000000	605	16,393	781	340	501	140	6,452	42,439	35,426	77,865	42%	11,310	66,555
50	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
51	5,972		2,811	8,588	12.000000	605	16,393	781	340	501	140	6,452	78,071	44,002	122,073			122,073
52	5,989		2,818	8,611	12.000000	605	16,393	781	340	501	140	6,452	78,283	44,053	122,336	18%	7,615	114,721
53	9,007		5,923	18,098	12.000000	605	16,393	781	340	501	140	6,452	164,526	61,230	225,756	39%	30,449	195,307
54	7,045		3,292	10,129	12.000000	605	16,393	781	340	501	140	6,452	92,086	47,352	139,438	16%	7,716	131,722
55	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
56	4,766		2,199	6,853	12.000000	605	16,393	781	340	501	140	6,452	62,302	40,162	102,464	10%	3,544	98,920
57	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
58	8,876		5,597	17,102	12.000000	605	16,393	781	340	501	140	6,452	155,469	59,612	215,081			215,081
59	5,972		2,811	8,588	12.000000	605	16,393	781	340	501	140	6,452	78,071	44,002	122,073			122,073
60	5,164		2,430	7,426	12.000000	605	16,393	781	340	501	140	6,452	67,506	41,459	108,965	18%	6,783	102,182
61	6,514		3,066	9,367	12.000000	605	16,393	781	340	501	140	6,452	85,153	45,707	130,860			130,860
62	2,883		1,357	4,145	12.000000	605	16,393	781	340	501	140	6,452	37,684	34,282	71,966	10%	2,489	69,477
63	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
64	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
65	5,597		2,634	8,048	12.000000	605	16,393	781	340	501	140	6,452	73,168	42,821	115,989	18%	7,220	108,769
66	6,885		3,176	9,899	12.000000	605	16,393	781	340	501	140	6,452	89,995	46,808	136,803	83%	39,268	97,535
67	6,609		3,100	9,503	12.000000	605	16,393	781	340	501	140	6,452	86,394	45,994	132,388			132,388
68	6,157		2,897	8,853	12.000000	605	16,393	781	340	501	140	6,452	80,486	44,582	125,068	18%	7,785	117,283
69	4,963		2,290	7,136	12.000000	605	16,393	781	340	501	140	6,452	64,872	40,780	105,652	10%	3,654	101,998
70	4,464		2,060	6,419	12.000000	605	16,393	781	340	501	140	6,452	58,354	39,216	97,570	18%	6,074	91,496
71	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049	37%	16,897	115,152
72	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
73	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049	83%	37,904	94,145
74	4,484		2,110	6,448	12.000000	605	16,393	781	340	501	140	6,452	58,617	39,319	97,936	18%	6,097	91,839
75	6,157		2,897	8,853	12.000000	605	16,393	781	340	501	140	6,452	80,486	44,582	125,068			125,068
76	6,239		2,936	8,971	12.000000	605	16,393	781	340	501	140	6,452	81,558	44,840	126,398			126,398

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 12/31/10	Target Mid 1/1/10	Target Mid 1/1/11	Annual 1/2/11			1st Acceleration 2011			2nd Acceleration	Base	Shift Prem	Lump Sum	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable
77	46,010	45,018	45,918	46,010	2,080						46,010		920	0.0000	0	0	853	46,930	46,930
78	80,986	84,423	86,112	82,606	640	1,040	85,084	04/24/11	400	86,112	84,519			0.0000	0		1,536	84,519	84,519
79	84,423	84,423	86,112	86,112	2,080						86,112			0.0000	0		1,565	86,112	86,112
80	84,423	84,423	86,112	86,112	2,080						86,112			0.0000	0		1,565	86,112	86,112
81	44,350	42,894	42,439	44,350	2,080						44,350		887	0.0000	0	0	822	45,237	45,237
82	84,423	84,423	86,112	86,112	2,080						86,112			0.0000	0		1,565	86,112	86,112
83	84,423	84,423	86,112	86,112	2,080						86,112			0.0000	0		1,565	86,112	86,112
84	47,200	45,018	45,918	47,200	2,080						47,200		944	0.0000	0	0	875	48,144	48,144
85	84,423	84,423	86,112	86,112	2,080						86,112			0.0000	0		1,565	86,112	86,112
86	36,945	36,945	37,684	37,684	2,080						37,684			0.0000	0	0	685	37,684	37,684
87	57,525	65,392	66,700	58,676	320	1,040	60,436	02/29/11	720	62,249	60,793			0.0000	0		1,105	60,793	60,793
88	98,000	106,754	108,889	99,960	800	1,040	102,959	05/21/11	240	106,048	102,162			0.0000	0		1,857	102,162	102,162
89	36,945	36,945	37,684	37,684	2,080						37,684			0.0000	0	0	685	37,684	37,684
90	33,697	36,945	37,684	34,371	80	1,040	35,402	01/17/11	960	36,464	35,853			0.0000	0	0	652	35,853	35,853
91	87,950	84,423	86,112	87,950	2,080						87,950		1,759	0.0000	0		1,630	89,709	89,709
92	80,000	84,423	86,112	81,600	400	1,040	84,048	03/12/11	640	86,112	84,212			0.0000	0		1,530	84,212	84,212
93	70,274	81,275	82,901	71,679	80	1,040	73,829	01/17/11	960	76,044	74,769			0.0000	0		1,359	74,769	74,769
94	68,672	76,541	78,071	70,045	80	1,040	72,146	01/17/11	960	74,310	73,064			0.0000	0		1,328	73,064	73,064
95	86,550	84,423	86,112	86,550	2,080						86,550		1,731	0.0000	0		1,604	88,281	88,281
96	69,010	63,430	64,699	69,010	2,080						69,010		1,380	0.0000	0		1,279	70,390	70,390
97	85,660	84,423	86,112	86,112	2,080						86,112		1,261	0.0000	0		1,588	87,373	87,373
98	76,130	67,354	68,701	76,130	2,080						76,130		1,523	0.0000	0		1,411	77,653	77,653
99	41,607	41,607	42,439	42,439	2,080						42,439			0.0000	0	0	771	42,439	42,439
100	93,373	93,373	95,240	95,240	2,080						95,240			0.0000	0		1,731	95,240	95,240
101	130,810	152,420	155,469	133,426	960	1,040	137,429	06/20/11	80	141,552	135,740			0.0000	0		2,467	135,740	106,800
102	66,420	65,392	66,700	67,748	2,080						67,748			0.0000	0		1,231	67,748	67,748
103	84,423	84,423	86,112	86,112	2,080						86,112			0.0000	0		1,565	86,112	86,112
104	43,687	44,181	45,065	44,561	400	1,680	45,065	03/12/11			44,968			0.0000	0	0	817	44,968	44,968
105	84,423	84,423	86,112	86,112	2,080						86,112			0.0000	0		1,565	86,112	86,112
106	84,423	84,423	86,112	86,112	2,080						86,112			0.0000	0		1,565	86,112	86,112
107	78,507	84,423	86,112	80,077	880	1,040	82,479	06/06/11	160	84,953	81,653			0.0000	0		1,484	81,653	81,653
108	67,354	67,354	68,701	68,701	2,080						68,701			0.0000	0		1,249	68,701	68,701
109	84,423	84,423	86,112	86,112	2,080						86,112			0.0000	0		1,565	86,112	86,112
110	74,634	84,423	86,112	76,127	320	1,040	78,411	02/29/11	720	80,763	78,874			0.0000	0		1,433	78,874	78,874
111	61,565	61,565	62,796	62,796	2,080						62,796			0.0000	0		1,141	62,796	62,796
112	37,960	36,945	37,684	37,960	2,080						37,960		759	0.0000	0	0	704	38,719	38,719
113	77,308	84,423	86,112	78,854	80	1,040	81,220	01/17/11	960	83,657	82,254			0.0000	0		1,495	82,254	82,254
114	67,354	67,354	68,701	68,701	2,080						68,701			0.0000	0		1,249	68,701	68,701

Case No. 2011-00036

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Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	FICA	Base for 401(k)	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/SUTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
77	3,590		1,656	5,162	12.000000	605	16,393	781	340	501	140	6,452	46,930	36,473	83,403	16%	4,615	78,788
78	6,466		3,043	9,297	12.000000	605	16,393	781	340	501	140	6,452	84,519	45,554	130,073	37%	16,644	113,429
79	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
80	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
81	3,461		1,597	4,976	12.000000	605	16,393	781	340	501	140	6,452	45,237	36,068	81,305	18%	5,061	76,244
82	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
83	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
84	3,683		1,699	5,296	12.000000	605	16,393	781	340	501	140	6,452	48,144	36,765	84,909			84,909
85	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
86	2,883		1,357	4,145	12.000000	605	16,393	781	340	501	140	6,452	37,684	34,282	71,966			71,966
87	4,651		2,189	6,687	12.000000	605	16,393	781	340	501	140	6,452	60,793	39,844	100,637			100,637
88	7,815		3,678	11,238	12.000000	605	16,393	781	340	501	140	6,452	102,162	49,800	151,962			151,962
89	2,883		1,357	4,145	12.000000	605	16,393	781	340	501	140	6,452	37,684	34,282	71,966			71,966
90	2,743		1,291	3,944	12.000000	605	16,393	781	340	501	140	6,452	35,853	33,842	69,695			69,695
91	6,863		3,166	9,868	12.000000	605	16,393	781	340	501	140	6,452	89,709	46,739	136,448	83%	39,166	97,282
92	6,442		3,032	9,263	12.000000	605	16,393	781	340	501	140	6,452	84,212	45,479	129,691	83%	37,227	92,464
93	5,720		2,692	8,225	12.000000	605	16,393	781	340	501	140	6,452	74,769	43,208	117,977	25%	10,200	107,777
94	5,589		2,630	8,037	12.000000	605	16,393	781	340	501	140	6,452	73,064	42,796	115,860			115,860
95	6,753		3,116	9,711	12.000000	605	16,393	781	340	501	140	6,452	88,281	46,396	134,677			134,677
96	5,385		2,484	7,743	12.000000	605	16,393	781	340	501	140	6,452	70,390	42,103	112,493			112,493
97	6,684		3,100	9,611	12.000000	605	16,393	781	340	501	140	6,452	87,373	46,195	133,568			133,568
98	5,940		2,741	8,542	12.000000	605	16,393	781	340	501	140	6,452	77,653	43,846	121,499	10%	4,202	117,297
99	3,247		1,528	4,668	12.000000	605	16,393	781	340	501	140	6,452	42,439	35,426	77,865			77,865
100	7,286		3,429	10,476	12.000000	605	16,393	781	340	501	140	6,452	95,240	48,134	143,374	18%	8,925	134,449
101	8,590		4,887	14,931	12.000000	605	16,393	781	340	501	140	6,452	135,740	56,087	191,827			191,827
102	5,183		2,439	7,452	12.000000	605	16,393	781	340	501	140	6,452	67,748	41,517	109,265			109,265
103	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
104	3,440		1,619	4,946	12.000000	605	16,393	781	340	501	140	6,452	44,968	36,034	81,002			81,002
105	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
106	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049	83%	37,904	94,145
107	6,246		2,940	8,982	12.000000	605	16,393	781	340	501	140	6,452	81,653	44,864	126,517	83%	36,316	90,201
108	5,256		2,473	7,557	12.000000	605	16,393	781	340	501	140	6,452	68,701	41,747	110,448			110,448
109	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049	83%	37,904	94,145
110	6,034		2,839	8,676	12.000000	605	16,393	781	340	501	140	6,452	78,874	44,194	123,068	10%	4,256	118,812
111	4,804		2,261	6,908	12.000000	605	16,393	781	340	501	140	6,452	62,796	40,326	103,122	18%	6,419	96,703
112	2,962		1,367	4,259	12.000000	605	16,393	781	340	501	140	6,452	38,719	34,504	73,223			73,223
113	6,292		2,961	9,048	12.000000	605	16,393	781	340	501	140	6,452	82,254	45,008	127,262	10%	4,401	122,861
114	5,256		2,473	7,557	12.000000	605	16,393	781	340	501	140	6,452	68,701	41,747	110,448	35%	13,369	97,079

Case No. 2011-00036

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Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 12/31/10	Target Mid 1/1/10	Target Mid 1/1/11	Annual 1/2/11			1st Acceleration 2011			2nd Acceleration			Base	Shift Prem	Lump Sum	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable
115	68,609	84,423	86,112	69,981	240	1,040	72,080	02/15/11	800	74,242	72,669					0.0000	0		1,321	72,669	72,669
116	109,957	106,754	108,889	112,156	2,080						112,156					0.0000	0		2,038	112,156	106,800
117	77,770	76,541	78,071	78,071	2,080						78,071				1,254	0.0000	0		1,442	79,325	79,325
118	79,860	78,908	80,486	80,486	2,080						80,486				971	0.0000	0		1,480	81,457	81,457
119	48,040	42,894	43,752	48,040	2,080						48,040				961	0.0000	0	0	891	49,001	49,001
120	78,507	84,423	86,112	80,077	880	1,040	82,479	06/06/11	160	84,953	81,653					0.0000	0		1,484	81,653	81,653
121	103,968	106,754	108,889	106,047	560	1,520	108,889	04/11/11			108,124					0.0000	0		1,965	108,124	106,800
122	36,945	36,945	37,684	37,684	2,080						37,684					0.0000	0	0	685	37,684	37,684
123	81,923	84,423	86,112	83,561	80	2,000	86,112	01/17/11			86,014					0.0000	0		1,563	86,014	86,014
124	115,148	115,148	117,451	117,451	2,080						117,451					0.0000	0		2,135	117,451	106,800
125	84,423	84,423	86,112	86,112	2,080						86,112					0.0000	0		1,565	86,112	86,112
126	84,423	84,423	86,112	86,112	2,080						86,112					0.0000	0		1,565	86,112	86,112
127	81,275	81,275	82,901	82,901	2,080						82,901					0.0000	0		1,507	82,901	82,901
128	36,945	36,945	37,684	37,684	2,080						37,684					0.0000	0	0	685	37,684	37,684
129	84,423	84,423	86,112	86,112	2,080						86,112					0.0000	0		1,565	86,112	86,112
130	96,261	96,261	98,186	98,186	2,080						98,186					0.0000	0		1,784	98,186	98,186
131	84,423	84,423	86,112	86,112	2,080						86,112					0.0000	0		1,565	86,112	86,112
132	67,354	67,354	68,701	68,701	2,080						68,701					0.0000	0		1,249	68,701	68,701
133	63,500	65,392	66,700	64,770	240	1,840	66,700	02/15/11			66,477					0.0000	0		1,208	66,477	66,477
134	75,897	84,423	86,112	77,415	80	1,040	79,737	01/17/11	960	82,129	80,752					0.0000	0		1,468	80,752	80,752
135	84,423	84,423	86,112	86,112	2,080						86,112					0.0000	0		1,565	86,112	86,112
136	84,360	81,275	82,901	84,360	2,080						84,360				1,687	0.0000	0		1,564	86,047	86,047
137	84,423	84,423	86,112	86,112	2,080						86,112					0.0000	0		1,565	86,112	86,112
138	106,754	106,754	108,889	108,889	2,080						108,889					0.0000	0		1,979	108,889	106,800
139	36,945	36,945	37,684	37,684	2,080						37,684					0.0000	0	0	685	37,684	37,684
140	76,541	76,541	78,071	78,071	2,080						78,071					0.0000	0		1,419	78,071	78,071
141	84,423	84,423	86,112	86,112	2,080						86,112					0.0000	0		1,565	86,112	86,112
142	81,349	84,423	86,112	82,976	80	2,000	86,112	01/17/11			85,991					0.0000	0		1,563	85,991	85,991
143	81,275	81,275	82,901	82,901	2,080						82,901					0.0000	0		1,507	82,901	82,901
144	84,423	84,423	86,112	86,112	2,080						86,112					0.0000	0		1,565	86,112	86,112
145	79,825	84,423	86,112	81,422	880	1,040	83,865	06/06/11	160	86,112	83,004					0.0000	0		1,509	83,004	83,004
146	87,300	84,423	86,112	87,300	2,080						87,300				1,746	0.0000	0		1,618	89,046	89,046
147	36,945	36,945	37,684	37,684	2,080						37,684					0.0000	0	0	685	37,684	37,684
148	81,275	81,275	82,901	82,901	2,080						82,901					0.0000	0		1,507	82,901	82,901
149	84,423	84,423	86,112	86,112	2,080						86,112					0.0000	0		1,565	86,112	86,112
150	75,000	84,423	86,112	76,500	800	1,040	78,795	05/21/11	240	81,159	78,185					0.0000	0		1,421	78,185	78,185
151	80,000	84,423	86,112	81,600	720	1,040	84,048	05/07/11	320	86,112	83,518					0.0000	0		1,518	83,518	83,518
152	48,440	45,018	45,918	48,440	2,080						48,440				969	0.0000	0	0	898	49,409	49,409

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	FICA	Base for 401(k)	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTAS/UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
115	5,559		2,616	7,994	12.000000	605	16,393	781	340	501	140	6,452	72,669	42,702	115,371			115,371
116	8,248		4,038	12,337	12.000000	605	16,393	781	340	501	140	6,452	112,156	51,873	164,029	83%	47,083	116,946
117	6,068		2,811	8,726	12.000000	605	16,393	781	340	501	140	6,452	79,325	44,259	123,584			123,584
118	6,231		2,897	8,960	12.000000	605	16,393	781	340	501	140	6,452	81,457	44,780	126,237	18%	7,858	118,379
119	3,749		1,729	5,390	12.000000	605	16,393	781	340	501	140	6,452	49,001	36,971	85,972	18%	5,352	80,620
120	6,246		2,940	8,982	12.000000	605	16,393	781	340	501	140	6,452	81,653	44,864	126,517			126,517
121	8,189		3,892	11,894	12.000000	605	16,393	781	340	501	140	6,452	108,124	51,152	159,276	83%	45,719	113,557
122	2,883		1,357	4,145	12.000000	605	16,393	781	340	501	140	6,452	37,684	34,282	71,966			71,966
123	6,580		3,097	9,462	12.000000	605	16,393	781	340	501	140	6,452	86,014	45,914	131,928			131,928
124	8,325		4,228	12,920	12.000000	605	16,393	781	340	501	140	6,452	117,451	52,820	170,271	18%	10,599	159,672
125	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
126	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049	83%	37,904	94,145
127	6,342		2,984	9,119	12.000000	605	16,393	781	340	501	140	6,452	82,901	45,164	128,065	25%	11,072	116,993
128	2,883		1,357	4,145	12.000000	605	16,393	781	340	501	140	6,452	37,684	34,282	71,966	18%	4,480	67,486
129	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
130	7,511		3,535	10,800	12.000000	605	16,393	781	340	501	140	6,452	98,186	48,842	147,028	18%	9,152	137,876
131	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
132	5,256		2,473	7,557	12.000000	605	16,393	781	340	501	140	6,452	68,701	41,747	110,448	18%	6,875	103,573
133	5,085	23,088	831	2,540	12.000000	605	16,393	781	340	501	140	6,452	66,477	34,876	101,353	35%	12,268	89,085
134	6,178		2,907	8,883	12.000000	605	16,393	781	340	501	140	6,452	80,752	44,648	125,400			125,400
135	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
136	6,583		3,037	9,465	12.000000	605	16,393	781	340	501	140	6,452	86,047	45,861	131,908	25%	11,405	120,503
137	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
138	8,200		3,920	11,978	12.000000	605	16,393	781	340	501	140	6,452	108,889	51,289	160,178	18%	9,971	150,207
139	2,883		1,357	4,145	12.000000	605	16,393	781	340	501	140	6,452	37,684	34,282	71,966	83%	20,657	51,309
140	5,972		2,811	8,588	12.000000	605	16,393	781	340	501	140	6,452	78,071	44,002	122,073	37%	15,620	106,453
141	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049	37%	16,897	115,152
142	6,578		3,096	9,459	12.000000	605	16,393	781	340	501	140	6,452	85,991	45,908	131,899			131,899
143	6,342		2,984	9,119	12.000000	605	16,393	781	340	501	140	6,452	82,901	45,164	128,065	18%	7,972	120,093
144	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049
145	6,350		2,988	9,130	12.000000	605	16,393	781	340	501	140	6,452	83,004	45,189	128,193	83%	36,797	91,396
146	6,812		3,143	9,795	12.000000	605	16,393	781	340	501	140	6,452	89,046	46,580	135,626			135,626
147	2,883		1,357	4,145	12.000000	605	16,393	781	340	501	140	6,452	37,684	34,282	71,966	42%	10,453	61,513
148	6,342		2,984	9,119	12.000000	605	16,393	781	340	501	140	6,452	82,901	45,164	128,065			128,065
149	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049	10%	4,567	127,482
150	5,981		2,815	8,600	12.000000	605	16,393	781	340	501	140	6,452	78,185	44,029	122,214			122,214
151	6,389		3,007	9,187	12.000000	605	16,393	781	340	501	140	6,452	83,518	45,313	128,831			128,831
152	3,780		1,744	5,435	12.000000	605	16,393	781	340	501	140	6,452	49,409	37,069	86,478	31%	9,271	77,207

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 12/31/10	Target Mid 1/1/10	Target Mid 1/1/11	Annual 1/2/11		1st Acceleration 2011				2nd Acceleration	Base	Shift Prem	Lump Sum	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable
153	84,423	84,423	86,112	86,112	2,080						86,112			0.0000	0		1,565	86,112	86,112
154	42,990	41,607	42,439	42,990	2,080						42,990		860	0.0000	0	0	797	43,850	43,850
	11,961,492	12,127,063	12,429,523	12,250,424							12,338,469	0	32,976		0	0	222,462	12,371,445	12,022,803
			1.020																
1	58,711	59,772	60,967	59,885	80	2,000	60,967	01/21/11			60,925			0.0000	0		1,107	60,925	60,925
2	115,148	115,148	117,451	126,663	2,080						126,663			0.0000	0		2,302	126,663	106,800
3	512,000	512,000	512,000	512,000	2,080						512,000			0.0000	0		2,624	512,000	106,800
4	112,000	115,148	117,451	114,240	640	1,440	117,451	05/01/11			112,948			0.0000	0		2,053	112,948	106,800
5	78,908	78,908	80,486	80,486	2,080						80,486			0.0000	0		1,463	80,486	80,486
6	78,908	78,908	80,486	80,486	2,080						80,486			0.0000	0		1,463	80,486	80,486
7	61,565	61,565	62,796	62,796	2,080						62,796			0.0000	0		1,141	62,796	62,796
8	45,129	54,786	55,882	46,032	80	1,040	47,413	01/19/11	960	48,835	48,016			0.0000	0		873	48,016	48,016
9	38,356	42,894	43,752	39,123	80	1,040	40,297	01/27/11	960	41,506	40,810			0.0000	0	0	742	40,810	40,810
10	37,471	39,753	40,548	38,220	640	1,040	39,367	05/02/11	400	40,548	39,241			0.0000	0	0	713	39,241	39,241
11	93,373	93,373	95,240	95,240	2,080						95,240			0.0000	0		1,731	95,240	95,240
12	39,753	39,753	40,548	40,548	2,080						40,548			0.0000	0	0	737	40,548	40,548
13	225,000	225,000	285,600	285,600	2,080						285,600			0.0000	0		2,624	285,600	106,800
14	36,945	36,945	37,684	37,684	2,080						37,684			0.0000	0	0	685	37,684	37,684
15	99,399	99,149	101,132	101,132	2,080						101,132		255	0.0000	0		1,843	101,387	101,387
16	70,658	84,423	86,112	72,071	0	1,040	74,233	01/03/11	1,040	76,460	75,347			0.0000	0		1,369	75,347	75,347
17	81,275	81,275	82,901	82,901	2,080						82,901			0.0000	0		1,507	82,901	82,901
18	81,275	81,275	82,901	82,901	2,080						82,901			0.0000	0		1,507	82,901	82,901
19	26,714	26,714	27,248	27,248	2,080						27,248	520		0.0000	0	0	495	27,768	27,768
20	47,877	54,786	55,882	48,835	80	1,040	50,300	01/17/11	960	51,809	50,940			0.0000	0		926	50,940	50,940
21	173,361	186,456	195,000	195,000	2,080						195,000			0.0000	0		2,624	195,000	106,800
22	65,392	65,392	66,700	66,700	2,080						66,700			0.0000	0		1,212	66,700	66,700
23	65,392	65,392	66,700	66,700	2,080						66,700			0.0000	0		1,212	66,700	66,700
24	76,541	76,541	78,071	78,071	2,080						78,071			0.0000	0		1,419	78,071	78,071
25	84,423	84,423	86,112	86,112	2,080						86,112			0.0000	0		1,565	86,112	86,112
26	84,423	84,423	86,112	86,112	2,080						86,112			0.0000	0		1,565	86,112	86,112
27	81,275	81,275	82,901	82,901	2,080						82,901			0.0000	0		1,507	82,901	82,901
28	26,714	26,714	27,248	27,248	2,080						27,248			0.0000	0	0	495	27,248	27,248
29	78,908	78,908	80,486	80,486	2,080						80,486			0.0000	0		1,463	80,486	80,486
30	42,894	42,894	43,752	43,752	2,080						43,752			0.0000	0	0	795	43,752	43,752
31	89,645	89,645	91,438	98,610	2,080						98,610			0.0000	0		1,792	98,610	98,610
32	46,410	46,410	47,338	47,338	2,080						47,338			0.0000	0		860	47,338	47,338

Case No. 2011-00036

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Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	FICA	Base for 401(k)	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/SUTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net	
153	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049			132,049	
154	3,355		1,548	4,824	12.000000	605	16,393	781	340	501	140	6,452	43,850	35,736	79,586	18%	4,954	74,632	
	924,813		442,633	1,356,071			93,170	2,524,522	120,274	52,360	77,154	21,560	993,608	12,371,445	6,828,627	19,200,072		1,203,970	17,996,102
1	4,661		2,193	12,794	12.000000	605	16,393	781	340	501	140	6,452	60,925	45,967	106,892	8%	2,957	103,935	
2	8,458		4,560	26,599	12.000000	605	16,393	781	340	501	140	6,452	126,663	67,131	193,794	18%	12,064	181,730	
3	14,046		18,432	56,320	12.000000	605	16,393	781	340	501	140	6,452	512,000	116,634	628,634	5%	10,870	617,764	
4	8,259		4,066	12,424	12.000000	605	16,393	781	340	501	140	6,452	112,948	52,014	164,962	5%	2,852	162,110	
5	6,157		2,897	16,902	12.000000	605	16,393	781	340	501	140	6,452	80,486	52,631	133,117			133,117	
6	6,157		2,897	16,902	12.000000	605	16,393	781	340	501	140	6,452	80,486	52,631	133,117	16%	7,366	125,751	
7	4,804		2,261	13,187	12.000000	605	16,393	781	340	501	140	6,452	62,796	46,605	109,401			109,401	
8	3,673	20,661	744	2,273	12.000000	605	16,393	781	340	501	140	6,452	48,016	32,775	80,791			80,791	
9	3,122		1,469	8,570	12.000000	605	16,393	781	340	501	140	6,452	40,810	39,115	79,925			79,925	
10	3,002		1,413	4,317	12.000000	605	16,393	781	340	501	140	6,452	39,241	34,657	73,898	16%	4,089	69,809	
11	7,286		3,429	20,000	12.000000	605	16,393	781	340	501	140	6,452	95,240	57,658	152,898	14%	7,403	145,495	
12	3,102		1,460	4,460	12.000000	605	16,393	781	340	501	140	6,452	40,548	34,971	75,519	16%	4,179	71,340	
13	10,763		10,282	59,976	12.000000	605	16,393	781	340	501	140	6,452	285,600	108,857	394,457	5%	6,821	387,636	
14	2,883		1,357	4,145	12.000000	605	16,393	781	340	501	140	6,452	37,684	34,282	71,966	18%	4,480	67,486	
15	7,756		3,641	21,291	12.000000	605	16,393	781	340	501	140	6,452	101,387	59,743	161,130			161,130	
16	5,764		2,712	8,288	12.000000	605	16,393	781	340	501	140	6,452	75,347	43,345	118,692			118,692	
17	6,342		2,984	17,409	12.000000	605	16,393	781	340	501	140	6,452	82,901	53,454	136,355			136,355	
18	6,342		2,984	17,409	12.000000	605	16,393	781	340	501	140	6,452	82,901	53,454	136,355			136,355	
19	2,124		981	5,831	12.000000	605	16,393	781	340	501	140	6,452	27,768	34,643	62,411	10%	2,158	60,253	
20	3,897		1,834	10,697	12.000000	605	16,393	781	340	501	140	6,452	50,940	42,566	93,506	18%	5,821	87,685	
21	9,449		7,020	40,950	12.000000	605	16,393	781	340	501	140	6,452	195,000	85,255	280,255			280,255	
22	5,103		2,401	14,007	12.000000	605	16,393	781	340	501	140	6,452	66,700	47,935	114,635	18%	7,136	107,499	
23	5,103		2,401	7,337	12.000000	605	16,393	781	340	501	140	6,452	66,700	41,265	107,965			107,965	
24	5,972		2,811	16,395	12.000000	605	16,393	781	340	501	140	6,452	78,071	51,809	129,880	16%	7,187	122,693	
25	6,588		3,100	9,472	12.000000	605	16,393	781	340	501	140	6,452	86,112	45,937	132,049	18%	8,220	123,829	
26	6,588		3,100	18,084	12.000000	605	16,393	781	340	501	140	6,452	86,112	54,549	140,661	18%	8,756	131,905	
27	6,342		2,984	17,409	12.000000	605	16,393	781	340	501	140	6,452	82,901	53,454	136,355			136,355	
28	2,084		981	5,722	12.000000	605	16,393	781	340	501	140	6,452	27,248	34,494	61,742	5%	1,068	60,674	
29	6,157		2,897	16,902	12.000000	605	16,393	781	340	501	140	6,452	80,486	52,631	133,117			133,117	
30	3,347		1,575	4,813	12.000000	605	16,393	781	340	501	140	6,452	43,752	35,742	79,494	18%	4,949	74,545	
31	7,544		3,550	20,708	12.000000	605	16,393	781	340	501	140	6,452	98,610	58,806	157,416	16%	8,710	148,706	
32	3,621		1,704	9,941	12.000000	605	16,393	781	340	501	140	6,452	47,338	41,338	88,676	10%	3,067	85,609	

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Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 12/31/10	Target Mid 1/1/10	Target Mid 1/1/11	Annual 1/2/11			1st Acceleration 2011				2nd Acceleration	Base	Shift Prem	Lump Sum	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable
33	170,000	170,000	190,000	190,000	2,080						190,000				0.0000	0		2,624	190,000	106,800
34	73,316	76,541	78,071	74,782	800	1,040	77,025	05/31/11	240		78,071	76,283			0.0000	0		1,386	76,283	76,283
35	41,607	41,607	42,439	42,439	2,080						42,439				0.0000	0	0	771	42,439	42,439
36	36,945	36,945	37,684	37,684	2,080						37,684				0.0000	0	0	685	37,684	37,684
37	80,000	87,034	88,775	81,600	160	1,040	84,048	02/09/11	880		86,569	84,926			0.0000	0		1,543	84,926	84,926
38	71,733	71,733	73,168	73,168	2,080						73,168				0.0000	0		1,330	73,168	73,168
39	63,430	63,430	64,699	64,699	2,080						64,699				0.0000	0		1,176	64,699	64,699
40	150,605	165,887	178,500	178,500	2,080						178,500				0.0000	0		2,624	178,500	106,800
41	71,733	71,733	73,168	73,168	2,080						73,168				0.0000	0		1,330	73,168	73,168
42	84,423	84,423	86,112	86,112	2,080						86,112				0.0000	0		1,565	86,112	86,112
43	71,733	71,733	73,168	73,168	2,080						73,168				0.0000	0		1,330	73,168	73,168
44	59,772	59,772	60,967	60,967	2,080						60,967				0.0000	0		1,108	60,967	60,967
45	41,607	41,607	42,439	42,439	2,080						42,439				0.0000	0	0	771	42,439	42,439
46	78,908	78,908	80,486	80,486	2,080						80,486				0.0000	0		1,463	80,486	80,486
47	89,645	89,645	91,438	91,438	2,080						91,438				0.0000	0		1,662	91,438	91,438
48	41,607	41,607	42,439	42,439	2,080						42,439				0.0000	0	0	771	42,439	42,439
49	39,254	42,894	43,752	40,039	160	1,040	41,240	02/08/11	880		42,477	41,671			0.0000	0	0	757	41,671	41,671
50	62,761	71,733	73,168	64,016	240	1,040	65,936	02/23/11	800		67,914	66,475			0.0000	0		1,208	66,475	66,475
51	36,945	36,945	37,684	37,684	2,080						37,684				0.0000	0	0	685	37,684	37,684
52	49,512	51,867	52,904	50,502	80	2,000	52,904	01/17/11			52,812				0.0000	0		960	52,812	52,812
53	89,645	89,645	91,438	91,438	2,080						91,438				0.0000	0		1,662	91,438	91,438
54	65,392	65,392	66,700	66,700	2,080						66,700				0.0000	0		1,212	66,700	66,700
55	116,928	116,928	119,267	119,267	2,080						119,267				0.0000	0		2,168	119,267	106,800
56	147,981	147,981	150,941	150,941	2,080						150,941				0.0000	0		2,743	150,941	106,800
57	59,772	59,772	60,967	60,967	2,080						60,967				0.0000	0		1,108	60,967	60,967
58	45,129	54,786	55,882	46,032	720	1,040	47,413	05/08/11	320		48,835	47,154			0.0000	0		857	47,154	47,154
59	78,908	78,908	80,486	80,486	2,080						80,486				0.0000	0		1,463	80,486	80,486
60	61,565	61,565	62,796	62,796	2,080						62,796				0.0000	0		1,141	62,796	62,796
61	93,373	93,373	95,240	95,240	2,080						95,240				0.0000	0		1,731	95,240	95,240
62	65,392	65,392	66,700	66,700	2,080						66,700				0.0000	0		1,212	66,700	66,700
63	45,018	45,018	45,918	45,918	2,080						45,918				0.0000	0	0	835	45,918	45,918
64	61,565	61,565	62,796	62,796	2,080						62,796				0.0000	0		1,141	62,796	62,796
65	103,551	103,551	105,622	105,622	2,080						105,622				0.0000	0		1,920	105,622	105,622
66	81,275	81,275	82,901	82,901	2,080						82,901				0.0000	0		1,507	82,901	82,901
67	76,000	81,275	82,901	77,520	160	1,040	79,846	01/30/11	880		82,901	80,960			0.0000	0		1,471	80,960	80,960
68	29,351	30,160	30,763	29,938	880	1,200	30,763	06/07/11			30,414				0.0000	0	0	553	30,414	30,414
69	69,581	69,581	70,973	70,973	2,080						70,973				0.0000	0		1,290	70,973	70,973
70	33,418	34,432	35,121	34,086	80	2,000	35,121	01/27/11			35,081				0.0000	0	0	638	35,081	35,081

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	FICA	Base for 401(k)	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/SUTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
33	9,377		6,840	39,900	12.000000	605	16,393	781	340	501	140	6,452	190,000	83,953	273,953	16%	15,159	258,794
34	5,836		2,746	8,391	12.000000	605	16,393	781	340	501	140	6,452	76,283	43,571	119,854			119,854
35	3,247		1,528	8,912	12.000000	605	16,393	781	340	501	140	6,452	42,439	39,670	82,109	5%	1,420	80,689
36	2,883		1,357	7,914	12.000000	605	16,393	781	340	501	140	6,452	37,684	38,051	75,735	18%	4,715	71,020
37	6,497	29,966	1,079	3,296	12.000000	605	16,393	781	340	501	140	6,452	84,926	37,627	122,553	5%	2,119	120,434
38	5,597		2,634	15,365	12.000000	605	16,393	781	340	501	140	6,452	73,168	50,138	123,306	4%	1,706	121,600
39	4,949		2,329	13,587	12.000000	605	16,393	781	340	501	140	6,452	64,699	47,253	111,952			111,952
40	9,210		6,426	37,485	12.000000	605	16,393	781	340	501	140	6,452	178,500	80,957	259,457	5%	4,486	254,971
41	5,597		2,634	15,365	12.000000	605	16,393	781	340	501	140	6,452	73,168	50,138	123,306			123,306
42	6,588		3,100	18,084	12.000000	605	16,393	781	340	501	140	6,452	86,112	54,549	140,661			140,661
43	5,597		2,634	8,048	12.000000	605	16,393	781	340	501	140	6,452	73,168	42,821	115,989			115,989
44	4,664		2,195	12,803	12.000000	605	16,393	781	340	501	140	6,452	60,967	45,982	106,949			106,949
45	3,247		1,528	8,912	12.000000	605	16,393	781	340	501	140	6,452	42,439	39,670	82,109			82,109
46	6,157		2,897	16,902	12.000000	605	16,393	781	340	501	140	6,452	80,486	52,631	133,117			133,117
47	6,995		3,292	19,202	12.000000	605	16,393	781	340	501	140	6,452	91,438	56,363	147,801			147,801
48	3,247		1,528	8,912	12.000000	605	16,393	781	340	501	140	6,452	42,439	39,670	82,109			82,109
49	3,188		1,500	4,584	12.000000	605	16,393	781	340	501	140	6,452	41,671	35,241	76,912			76,912
50	5,085		2,393	13,960	12.000000	605	16,393	781	340	501	140	6,452	66,475	47,858	114,333			114,333
51	2,883		1,357	7,914	12.000000	605	16,393	781	340	501	140	6,452	37,684	38,051	75,735			75,735
52	4,040		1,901	11,091	12.000000	605	16,393	781	340	501	140	6,452	52,812	43,204	96,016	10%	3,321	92,695
53	6,995		3,292	10,058	12.000000	605	16,393	781	340	501	140	6,452	91,438	47,219	138,657	12%	5,754	132,903
54	5,103		2,401	14,007	12.000000	605	16,393	781	340	501	140	6,452	66,700	47,935	114,635			114,635
55	8,351		4,294	25,046	12.000000	605	16,393	781	340	501	140	6,452	119,267	65,071	184,338			184,338
56	8,810		5,434	16,604	12.000000	605	16,393	781	340	501	140	6,452	150,941	58,803	209,744			209,744
57	4,664		2,195	12,803	12.000000	605	16,393	781	340	501	140	6,452	60,967	45,982	106,949			106,949
58	3,607	3,757	135	413	12.000000	605	16,393	781	340	501	140	6,452	47,154	30,224	77,378			77,378
59	6,157		2,897	16,902	12.000000	605	16,393	781	340	501	140	6,452	80,486	52,631	133,117			133,117
60	4,804		2,261	13,187	12.000000	605	16,393	781	340	501	140	6,452	62,796	46,605	109,401	5%	1,892	107,509
61	7,286		3,429	20,000	12.000000	605	16,393	781	340	501	140	6,452	95,240	57,658	152,898			152,898
62	5,103		2,401	14,007	12.000000	605	16,393	781	340	501	140	6,452	66,700	47,935	114,635	10%	3,964	110,671
63	3,513		1,653	9,643	12.000000	605	16,393	781	340	501	140	6,452	45,918	40,856	86,774	16%	4,801	81,973
64	4,804		2,261	13,187	12.000000	605	16,393	781	340	501	140	6,452	62,796	46,605	109,401			109,401
65	8,080		3,802	22,181	12.000000	605	16,393	781	340	501	140	6,452	105,622	61,195	166,817			166,817
66	6,342		2,984	17,409	12.000000	605	16,393	781	340	501	140	6,452	82,901	53,454	136,355			136,355
67	6,193	35,074	1,263	3,858	12.000000	605	16,393	781	340	501	140	6,452	80,960	37,997	118,957	18%	7,405	111,552
68	2,327	15,382	554	1,692	12.000000	605	16,393	781	340	501	140	6,452	30,414	30,338	60,752			60,752
69	5,429		2,555	14,904	12.000000	605	16,393	781	340	501	140	6,452	70,973	49,390	120,363			120,363
70	2,684		1,263	3,859	12.000000	605	16,393	781	340	501	140	6,452	35,081	33,656	68,737	16%	3,803	64,934

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 12/31/10	Target Mid 1/1/10	Target Mid 1/1/11	Annual 1/2/11			1st Acceleration 2011			2nd Acceleration	Base	Shift Prem	Lump Sum	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable
71	30,160	30,160	30,763	30,763	2,080						30,763	520		0.0000	0	0	559	31,283	31,283
72	36,945	36,945	37,684	37,684	2,080						37,684			0.0000	0	0	685	37,684	37,684
73	68,662	73,885	75,363	70,035	240	1,040	72.136	02/23/11	800	74,300	72,726			0.0000	0		1,322	72,726	72,726
74	73,885	73,885	75,363	75,363	2,080						75,363			0.0000	0		1,370	75,363	75,363
75	84,423	84,423	86,112	86,112	2,080						86,112			0.0000	0		1,565	86,112	86,112
76	36,945	36,945	37,684	37,684	2,080						37,684			0.0000	0	0	685	37,684	37,684
77	93,373	93,373	95,240	95,240	2,080						95,240			0.0000	0		1,731	95,240	95,240
78	33,418	34,432	35,121	34,086	80	2,000	35,121	01/27/11			35,081			0.0000	0	0	638	35,081	35,081
79	109,957	109,957	112,156	112,156	2,080						112,156			0.0000	0		2,038	112,156	106,800
80	115,148	115,148	117,451	117,451	2,080						117,451			0.0000	0		2,135	117,451	106,800
81	71,733	71,733	73,168	73,168	2,080						73,168			0.0000	0		1,330	73,168	73,168
82	93,373	93,373	95,240	95,240	2,080						95,240			0.0000	0		1,731	95,240	95,240
83	109,957	109,957	112,156	120,953	2,080						120,953			0.0000	0		2,198	120,953	106,800
84	118,709	118,709	121,083	121,083	2,080						121,083			0.0000	0		2,201	121,083	106,800
85	118,709	118,709	121,083	130,580	2,080						130,580			0.0000	0		2,373	130,580	106,800
86	93,373	93,373	95,240	95,240	2,080						95,240			0.0000	0		1,731	95,240	95,240
87	41,777	42,894	43,752	42,613	80	2,000	43,752	01/25/11			43,708			0.0000	0	0	794	43,708	43,708
88	99,399	99,149	101,132	101,132	2,080						101,132		255	0.0000	0		1,843	101,387	101,387
89	96,261	84,423	86,112	96,261	2,080						96,261		1,925	0.0000	0		1,784	98,186	98,186
90	71,733	71,733	73,168	73,168	2,080						73,168			0.0000	0		1,330	73,168	73,168
91	93,359	96,261	98,186	105,887	2,080						105,887			0.0000	0		1,924	105,887	105,887
92	78,908	78,908	80,486	80,486	2,080						80,486			0.0000	0		1,463	80,486	80,486
93	132,364	132,364	135,011	135,011	2,080						135,011			0.0000	0		2,454	135,011	106,800
94	185,000	185,000	190,000	190,000	2,080						190,000			0.0000	0		2,624	190,000	106,800
95	54,786	54,786	55,882	55,882	2,080						55,882			0.0000	0		1,016	55,882	55,882
	7,737,580	7,847,216	8,082,034	8,042,050							8,073,913	1,040	2,435		0	0	134,339	8,077,388	6,988,035
249	19,699,072	19,974,279	20,511,557	20,292,474							20,412,382	1,040	35,411		0	0	356,801	20,448,833	19,010,838

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	FICA	Base for 401(k)	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTAS/UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net	
71	2,393		1,107	6,569	12.000000	605	16,393	781	340	501	140	6,452	31,283	35,840	67,123	10%	2,321	64,802	
72	2,883		1,357	7,914	12.000000	605	16,393	781	340	501	140	6,452	37,684	38,051	75,735	10%	2,619	73,116	
73	5,564		2,618	15,272	12.000000	605	16,393	781	340	501	140	6,452	72,726	49,988	122,714	18%	7,639	115,075	
74	5,765		2,713	15,826	12.000000	605	16,393	781	340	501	140	6,452	75,363	50,886	126,249			126,249	
75	6,588		3,100	18,084	12.000000	605	16,393	781	340	501	140	6,452	86,112	54,549	140,661			140,661	
76	2,883		1,357	7,914	12.000000	605	16,393	781	340	501	140	6,452	37,684	38,051	75,735			75,735	
77	7,286		3,429	20,000	12.000000	605	16,393	781	340	501	140	6,452	95,240	57,658	152,898	16%	8,460	144,438	
78	2,684		1,263	3,859	12.000000	605	16,393	781	340	501	140	6,452	35,081	33,656	68,737	16%	3,803	64,934	
79	8,248		4,038	23,553	12.000000	605	16,393	781	340	501	140	6,452	112,156	63,089	175,245	5%	3,030	172,215	
80	8,325		4,228	24,665	12.000000	605	16,393	781	340	501	140	6,452	117,451	64,565	182,016			182,016	
81	5,597		2,634	15,365	12.000000	605	16,393	781	340	501	140	6,452	73,168	50,138	123,306			123,306	
82	7,286		3,429	20,000	12.000000	605	16,393	781	340	501	140	6,452	95,240	57,658	152,898			152,898	
83	8,375		4,354	25,400	12.000000	605	16,393	781	340	501	140	6,452	120,953	65,539	186,492			186,492	
84	8,377		4,359	25,427	12.000000	605	16,393	781	340	501	140	6,452	121,083	65,576	186,659			186,659	
85	8,515		4,701	27,422	12.000000	605	16,393	781	340	501	140	6,452	130,580	68,223	198,803	18%	12,375	186,428	
86	7,286		3,429	20,000	12.000000	605	16,393	781	340	501	140	6,452	95,240	57,658	152,898			152,898	
87	3,344	40,386	1,454	4,443	12.000000	605	16,393	781	340	501	140	6,452	43,708	35,247	78,955	50%	13,653	65,302	
88	7,756		3,641	21,291	12.000000	605	16,393	781	340	501	140	6,452	101,387	59,743	161,130			161,130	
89	7,511		3,465	20,619	12.000000	605	16,393	781	340	501	140	6,452	98,186	58,591	156,777	18%	9,759	147,018	
90	5,597		2,634	15,365	12.000000	605	16,393	781	340	501	140	6,452	73,168	50,138	123,306			123,306	
91	8,100		3,812	22,236	12.000000	605	16,393	781	340	501	140	6,452	105,887	61,284	167,171	18%	10,406	156,765	
92	6,157		2,897	16,902	12.000000	605	16,393	781	340	501	140	6,452	80,486	52,631	133,117			133,117	
93	8,579		4,860	28,352	12.000000	605	16,393	781	340	501	140	6,452	135,011	69,457	204,468			204,468	
94	9,377		6,840	20,900	12.000000	605	16,393	781	340	501	140	6,452	190,000	64,953	254,953	18%	15,871	239,082	
95	4,275		2,012	11,735	12.000000	605	16,393	781	340	501	140	6,452	55,882	44,250	100,132			100,132	
	550,383		283,823	1,471,034		57,475	1,557,335	74,195	32,300	47,595	13,300	612,940	8,077,388	4,834,719	12,912,107		270,634	12,641,473	
249	1,475,196		726,456	2,827,105		150,645	4,081,857	194,469	84,660	124,749	34,860	1,606,548	20,448,833	11,663,346	32,112,179		1,474,604	30,637,575	
																	0.0459		
			DB	1,267,593															
			DC	1,559,512															
				2,827,105															

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 8/2/10	Hourly 8/2/10		Annual 9/15/10	Hourly 9/15/10	Hourly 1/2/11					Hourly 9/15/11					Base	Shift Prem	OT%	Base Pay + Shift Prem	OT	OT Prem		
1	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806		15.7500	65,806	10,364	5,182		
2	46,113.60	22.17	2	47,590.40	22.88	22.88	640	23.59	04/24/11	800	24.34	640				49,093	0.40	832	19,1667	49,925	9,569	4,785	
3	44,595.20	21.44	1	46,030.40	22.13	22.13	880	22.88	2	06/05/11	560	23.61	640			47,398	0.40	832	13.5000	48,230	6,511	3,256	
4	58,489.60	28.12	1	60,361.60	29.02	29.02	560	30.21	2	04/10/11	880	31.18	640			62,791			13.5000	62,791	8,477	4,239	
5	57,428.80	27.61		59,259.20	28.49	28.49	1,440					29.40	640			59,842			13.8333	59,842	8,278	4,139	
6	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			15.7500	65,806	10,364	5,182	
7	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			15.7500	65,806	10,364	5,182	
8	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			13.5000	65,806	8,884	4,442	
9	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			15.7500	65,806	10,364	5,182	
10	50,668.80	24.36	1	54,080.00	26.00	26.00	1,360	26.81	08/28/11	80	27.67	640				55,214	0.40	832	21.3333	56,046	11,956	5,978	
11	44,595.20	21.44	1	46,030.40	22.13	22.13	800	22.88	2	05/22/11	640	23.61	640			47,458	0.40	832	13.5000	48,290	6,519	3,260	
12	44,595.20	21.44	1	46,030.40	22.13	22.13	880	22.88	2	06/05/11	560	23.61	640			47,398	0.40	832	22.0000	48,230	10,611	5,306	
13	56,742.40	27.28		58,552.00	28.15	28.15	1,440					29.05	640			59,128			13.5000	59,128	7,982	3,991	
14	60,881.60	29.27	2	65,166.40	31.33	31.33	1,440					32.33	640			65,806			17.9167	65,806	11,790	5,895	
15	54,038.40	25.98		55,764.80	26.81	26.81	1,440					27.67	640			56,315	0.40	832	13.5000	57,147	7,715	3,858	
16	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806	0.40	832	21.3333	66,638	14,216	7,108	
17	46,113.60	22.17	2	49,067.20	23.59	23.59	1,440					24.34	640			49,547	0.40	832	21.3333	50,379	10,748	5,374	
18	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			15.7500	65,806	10,364	5,182	
19		21.44	1	46,030.40	22.13	22.13	1,360	22.88	2	08/28/11	80	23.61	640			47,038	0.40	832	19.1667	47,870	9,175	4,588	
20	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806	0.40	832	21.3333	66,638	14,216	7,108	
21	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			13.8333	65,806	9,103	4,552	
22	47,548.80	22.86		49,067.20	23.59	23.59	1,440					24.34	640			49,547	0.40	832	20.3333	50,379	10,244	5,122	
23	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			17.9167	65,806	11,790	5,895	
24	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806	0.40	832	20.3333	66,638	13,550	6,775	
25	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			17.9167	65,806	11,790	5,895	
26	44,595.20	21.44	1	46,030.40	22.13	22.13	800	22.88	2	05/22/11	640	23.61	640			47,458	0.40	832	21.3333	48,290	10,302	5,151	
27		28.12	1	60,361.60	29.02	29.02	1,280	30.21	2	08/14/11	160	31.18	640			61,934	0.40	832	20.3333	62,766	12,762	6,381	
28	54,038.40	25.98		55,764.80	26.81	26.81	1,440					27.67	640			56,315	0.40	832	19.1667	57,147	10,953	5,477	
29	54,038.40	25.98		55,764.80	26.81	26.81	1,440					27.67	640			56,315	0.40	832	13.5000	57,147	7,715	3,858	
30	47,548.80	22.86		49,067.20	23.59	23.59	1,440					24.34	640			49,547	0.40	832	19.1667	50,379	9,656	4,828	
31	54,038.40	25.98		55,764.80	26.81	26.81	1,440					27.67	640			56,315	0.40	832	21.3333	57,147	12,191	6,096	
32	44,595.20	21.44	1	46,030.40	22.13	22.88	1,440					23.61	160	24.34	10/09/11	480	48,408	0.40	832	19.1667	49,240	9,438	4,719
33	60,881.60	29.27	2	62,836.80	30.21	30.21	1,040	31.33	07/03/11	400	32.33	640				64,642			12.0000	64,642	7,757	3,879	
34	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			13.8333	65,806	9,103	4,552	
35	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			15.7500	65,806	10,364	5,182	
36	56,742.40	27.28		58,552.00	28.15	28.15	1,440					29.05	640			59,128			30.0000	59,128	17,738	8,869	
37	54,038.40	25.98		55,764.80	26.81	26.81	1,440					27.67	640			56,315	0.40	832	19.1667	57,147	10,953	5,477	

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	W/C	FICA	Base for	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/S	FAS 106	Gross Pay	Tax and	Total	SII %	City	Net
	1.8174		401(k)/DC									UTA			Benefits				
1	1,384	6,223		2,369	6,581	12	450	16,543	817	340	388	140	2,299	81,352	37,534	118,886			118,886
2	1,081	4,917		1,767	4,909	12	450	16,543	817	340	388	140	2,299	64,279	33,651	97,930	83%	28,110	69,820
3	995	4,437	24,262	873	2,426	12	450	16,543	817	340	388	140	2,299	57,997	29,708	87,705			87,705
4	1,295	5,776		2,260	6,279	12	450	16,543	817	340	388	140	2,299	75,507	36,587	112,094			112,094
5	1,238	5,528		2,154	5,984	12	450	16,543	817	340	388	140	2,299	72,259	35,881	108,140	83%	31,041	77,099
6	1,384	6,223		2,369	6,581	12	450	16,543	817	340	388	140	2,299	81,352	37,534	118,886			118,886
7	1,384	6,223		2,369	6,581	12	450	16,543	817	340	388	140	2,299	81,352	37,534	118,886			118,886
8	1,357	6,054		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,132	37,338	116,470			116,470
9	1,384	6,223		2,369	6,581	12	450	16,543	817	340	388	140	2,299	81,352	37,534	118,886			118,886
10	1,236	5,659		1,988	5,521	12	450	16,543	817	340	388	140	2,299	73,980	35,381	109,361			109,361
11	996	4,442	24,262	873	2,426	12	450	16,543	817	340	388	140	2,299	58,069	29,714	87,783			87,783
12	1,069	4,907	24,262	873	2,426	12	450	16,543	817	340	388	140	2,299	64,147	30,252	94,399			94,399
13	1,220	5,439		2,129	5,913	12	450	16,543	817	340	388	140	2,299	71,101	35,678	106,779			106,779
14	1,410	6,387		2,369	6,581	12	450	16,543	817	340	388	140	2,299	83,491	37,724	121,215			121,215
15	1,179	5,257		2,027	5,632	12	450	16,543	817	340	388	140	2,299	68,720	35,072	103,792			103,792
16	1,469	6,729		2,369	6,581	12	450	16,543	817	340	388	140	2,299	87,962	38,125	126,087			126,087
17	1,111	5,087		1,784	4,955	12	450	16,543	817	340	388	140	2,299	66,501	33,914	100,415			100,415
18	1,384	6,223		2,369	6,581	12	450	16,543	817	340	388	140	2,299	81,352	37,534	118,886			118,886
19	1,037	4,715	16,941	610	1,694	12	450	16,543	817	340	388	140	2,299	61,633	29,033	90,666	83%	26,025	64,641
20	1,469	6,729		2,369	6,581	12	450	16,543	817	340	388	140	2,299	87,962	38,125	126,087			126,087
21	1,361	6,079		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,461	37,367	116,828	83%	33,535	83,293
22	1,102	5,029		1,784	4,955	12	450	16,543	817	340	388	140	2,299	65,745	33,847	99,592	100%	34,442	65,150
23	1,410	6,387		2,369	6,581	12	450	16,543	817	340	388	140	2,299	83,491	37,724	121,215			121,215
24	1,457	6,653		2,369	6,581	12	450	16,543	817	340	388	140	2,299	86,963	38,037	125,000			125,000
25	1,410	6,387		2,369	6,581	12	450	16,543	817	340	388	140	2,299	83,491	37,724	121,215			121,215
26	1,065	4,876	27,923	1,005	2,792	12	450	16,543	817	340	388	140	2,299	63,743	30,715	94,458			94,458
27	1,373	6,266	22,372	805	2,237	12	450	16,543	817	340	388	140	2,299	81,909	31,658	113,567			113,567
28	1,238	5,629		2,027	5,632	12	450	16,543	817	340	388	140	2,299	73,577	35,503	109,080	83%	31,311	77,769
29	1,179	5,257		2,027	5,632	12	450	16,543	817	340	388	140	2,299	68,720	35,072	103,792			103,792
30	1,091	4,962		1,784	4,955	12	450	16,543	817	340	388	140	2,299	64,863	33,769	98,632	83%	28,311	70,321
31	1,260	5,771		2,027	5,632	12	450	16,543	817	340	388	140	2,299	75,434	35,667	111,101			111,101
32	1,066	4,850		1,743	4,841	12	450	16,543	817	340	388	140	2,299	63,397	33,477	96,874	83%	27,807	69,067
33	1,316	5,835		2,327	6,464	12	450	16,543	817	340	388	140	2,299	76,278	36,919	113,197			113,197
34	1,361	6,079		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,461	37,367	116,828	83%	33,535	83,293
35	1,384	6,223		2,369	6,581	12	450	16,543	817	340	388	140	2,299	81,352	37,534	118,886			118,886
36	1,397	6,559		2,129	5,913	12	450	16,543	817	340	388	140	2,299	85,735	36,975	122,710			122,710
37	1,238	5,629		2,027	5,632	12	450	16,543	817	340	388	140	2,299	73,577	35,503	109,080	83%	31,311	77,769

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 8/2/10	Hourly 8/2/10		Annual 9/15/10	Hourly 9/15/10	Hourly 1/2/11				Hourly 9/15/11					Base	Shift Prem	OT%	Base Pay + Shift Prem	OT	OT Prem	
38	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806		13.5000	65,806	8,884	4,442	
39	56,742.40	27.28		58,552.00	28.15	28.15	1,440			29.05	640				59,128		11.7500	59,128	6,948	3,474	
40	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806		12.0000	65,806	7,897	3,949	
41	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806		17.9167	65,806	11,790	5,895	
42	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806		13.8333	65,806	9,103	4,552	
43	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806		15.7500	65,806	10,364	5,182	
44	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806		13.5000	65,806	8,884	4,442	
45	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806		13.5000	65,806	8,884	4,442	
46	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806		13.5000	65,806	8,884	4,442	
47	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806		15.7500	65,806	10,364	5,182	
48	56,742.40	27.28		58,552.00	28.15	28.15	1,440			29.05	640				59,128		13.5000	59,128	7,982	3,991	
49	54,038.40	25.98		55,764.80	26.81	26.81	1,440			27.67	640				56,315	0.40	832	21.3333	57,147	12,191	6,096
50	60,881.60	29.27	2	65,166.40	31.33	31.33	1,440			32.33	640				65,806		13.8333	65,806	9,103	4,552	
51	51,729.60	24.87	2	53,393.60	25.67	26.48	1,440			27.33	240				44,690	0.40	832	28.0833	45,522	12,784	6,392
52	50,668.80	24.36	1	52,291.20	25.14	25.14	720	26.00	2	05/08/11	720				53,992	0.40	832	13.5000	54,824	7,401	3,701
53	54,038.40	25.98		55,764.80	26.81	26.81	1,440			27.67	640				56,315	0.40	832	13.5000	57,147	7,715	3,858
54	57,428.80	27.61		59,259.20	28.49	28.49	1,440			29.40	640				59,842		15.7500	59,842	9,425	4,713	
55	44,595.20	21.44	1	46,030.40	22.13	22.13	880	22.88	2	06/05/11	560				47,398	0.40	832	22.0000	48,230	10,611	5,306
56	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806		15.7500	65,806	10,364	5,182	
57	57,428.80	27.61		59,259.20	28.49	28.49	1,440			29.40	640				59,842		13.5000	59,842	8,079	4,040	
58	53,372.80	25.66		55,078.40	26.48	26.48	1,440			27.33	640				55,622	0.40	832	21.0000	56,454	11,855	5,928
59	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806	0.40	832	22.0000	66,638	14,660	7,330
60	54,038.40	25.98		55,764.80	26.81	26.81	1,440			27.67	640				56,315	0.40	832	22.0000	57,147	12,572	6,286
61	58,489.60	28.12	1	60,361.60	29.02	29.02	160	30.21	2	01/30/11	1,280				63,267		15.7500	63,267	9,965	4,983	
62	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806	0.40	832	19.1667	66,638	12,772	6,386
63	44,595.20	21.44	1	46,030.40	22.13	22.13	640	22.88	2	04/24/11	800				47,578	0.40	832	20.3333	48,410	9,843	4,922
64	47,548.80	22.86		49,067.20	23.59	23.59	1,440			24.34	640				49,547	0.40	832	20.3333	50,379	10,244	5,122
65	47,548.80	22.86		49,067.20	23.59	23.59	1,440			24.34	640				49,547	0.40	832	20.3333	50,379	10,244	5,122
66	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806	0.40	832	19.1667	66,638	12,772	6,386
67	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806	0.40	832	20.3333	66,638	13,550	6,775
68	46,113.60	22.17	2	47,590.40	22.88	22.88	480	23.59		03/27/11	960				49,206	0.40	832	20.3333	50,038	10,174	5,087
69	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806	0.40	832	13.5000	66,638	8,996	4,498
70	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806		17.9167	65,806	11,790	5,895	
71	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806		13.5000	65,806	8,884	4,442	
72	50,668.80	24.36	1	52,291.20	25.14	25.14	560	26.00	2	04/10/11	880				54,130	0.40	832	21.3333	54,962	11,725	5,863
73	46,113.60	22.17	2	47,590.40	22.88	22.88	720	23.59		05/08/11	720				49,036	0.40	832	20.3333	49,868	10,140	5,070
74	53,372.80	25.66		55,078.40	26.48	26.48	1,440			27.33	640				55,622		12.0000	55,622	6,675	3,338	

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	W/C 1.8174	FICA	Base for 401/(k)/DC	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/S	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
38	1,357	6,054		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,132	37,338	116,470			116,470
39	1,201	5,321		2,129	5,913	12	450	16,543	817	340	388	140	2,299	69,550	35,541	105,091	37%	13,447	91,644
40	1,339	5,940		2,369	6,581	12	450	16,543	817	340	388	140	2,299	77,652	37,206	114,858			114,858
41	1,410	6,387		2,369	6,581	12	450	16,543	817	340	388	140	2,299	83,491	37,724	121,215			121,215
42	1,361	6,079		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,461	37,367	116,828	83%	33,535	83,293
43	1,384	6,223		2,369	6,581	12	450	16,543	817	340	388	140	2,299	81,352	37,534	118,886			118,886
44	1,357	6,054		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,132	37,338	116,470			116,470
45	1,357	6,054		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,132	37,338	116,470			116,470
46	1,357	6,054		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,132	37,338	116,470			116,470
47	1,384	6,223		2,369	6,581	12	450	16,543	817	340	388	140	2,299	81,352	37,534	118,886			118,886
48	1,220	5,439		2,129	5,913	12	450	16,543	817	340	388	140	2,299	71,101	35,678	106,779			106,779
49	1,260	5,771		2,027	5,632	12	450	16,543	817	340	388	140	2,299	75,434	35,667	111,101			111,101
50	1,361	6,079		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,461	37,367	116,828	83%	33,535	83,293
51	1,060	4,949		1,609	4,469	12	450	16,543	817	340	388	140	2,299	64,698	33,064	97,762	83%	28,062	69,700
52	1,131	5,043		1,944	5,399	12	450	16,543	817	340	388	140	2,299	65,926	34,494	100,420			100,420
53	1,179	5,257		2,027	5,632	12	450	16,543	817	340	388	140	2,299	68,720	35,072	103,792			103,792
54	1,259	5,659		2,154	5,984	12	450	16,543	817	340	388	140	2,299	73,980	36,033	110,013			110,013
55	1,069	4,907	24,262	873	2,426	12	450	16,543	817	340	388	140	2,299	64,147	30,252	94,399			94,399
56	1,384	6,223		2,369	6,581	12	450	16,543	817	340	388	140	2,299	81,352	37,534	118,886			118,886
57	1,234	5,505		2,154	5,984	12	450	16,543	817	340	388	140	2,299	71,961	35,854	107,815			107,815
58	1,241	5,679		2,002	5,562	12	450	16,543	817	340	388	140	2,299	74,237	35,461	109,698			109,698
59	1,478	6,780		2,369	6,581	12	450	16,543	817	340	388	140	2,299	88,628	38,185	126,813			126,813
60	1,267	5,814		2,027	5,632	12	450	16,543	817	340	388	140	2,299	76,005	35,717	111,722			111,722
61	1,331	5,983		2,278	6,327	12	450	16,543	817	340	388	140	2,299	78,215	36,896	115,111			115,111
62	1,443	6,563		2,369	6,581	12	450	16,543	817	340	388	140	2,299	85,796	37,933	123,729	83%	35,515	88,214
63	1,059	4,833	27,923	1,005	2,792	12	450	16,543	817	340	388	140	2,299	63,175	30,666	93,841			93,841
64	1,102	5,029		1,784	4,955	12	450	16,543	817	340	388	140	2,299	65,745	33,847	99,592			99,592
65	1,102	5,029		1,784	4,955	12	450	16,543	817	340	388	140	2,299	65,745	33,847	99,592			99,592
66	1,443	6,563		2,369	6,581	12	450	16,543	817	340	388	140	2,299	85,796	37,933	123,729	83%	35,515	88,214
67	1,457	6,653		2,369	6,581	12	450	16,543	817	340	388	140	2,299	86,963	38,037	125,000			125,000
68	1,094	4,995		1,771	4,921	12	450	16,543	817	340	388	140	2,299	65,299	33,758	99,057			99,057
69	1,375	6,130		2,369	6,581	12	450	16,543	817	340	388	140	2,299	80,132	37,432	117,564			117,564
70	1,410	6,387		2,369	6,581	12	450	16,543	817	340	388	140	2,299	83,491	37,724	121,215			121,215
71	1,357	6,054		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,132	37,338	116,470			116,470
72	1,212	5,550		1,949	5,413	12	450	16,543	817	340	388	140	2,299	72,550	35,101	107,651			107,651
73	1,091	4,978		1,765	4,904	12	450	16,543	817	340	388	140	2,299	65,078	33,715	98,793	100%	34,166	64,627
74	1,132	5,021		2,002	5,562	12	450	16,543	817	340	388	140	2,299	65,635	34,694	100,329			100,329

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 8/2/10	Hourly 8/2/10		Annual 9/15/10	Hourly 9/15/10	Hourly 1/2/11					Hourly 9/15/11					Base	Shift Prem	OT%	Base Pay + Shift Prem	OT	OT Prem	
75	44,595.20	21.44	1	46,030.40	22.13	22.13	880	22.88	2	06/05/11	560	23.61	640		47,398	0.40	832	19.1667	48,230	9,244	4,622	
76		24.06	1	51,646.40	24.83	24.83	1,360	26.48	2	08/28/11	80	27.33	640		53,378	0.40	832	28.0833	54,210	15,224	7,612	
77	57,428.80	27.61		59,259.20	28.49	28.49	1,440					29.40	640		59,842			15.7500	59,842	9,425	4,713	
78	54,038.40	25.98		55,764.80	26.81	26.81	1,440					27.67	640		56,315	0.40	832	13.5000	57,147	7,715	3,858	
79	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806	0.40	832	21.0000	66,638	13,994	6,997	
80	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806			17.9167	65,806	11,790	5,895	
81	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806			13.5000	65,806	8,884	4,442	
82	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806			13.8333	65,806	9,103	4,552	
83	58,489.60	28.12	1	60,361.60	29.02	29.02	560	30.21	2	04/10/11	880	31.18	640		62,791	0.40	832	19.1667	63,623	12,194	6,097	
84	46,113.60	22.17	2	47,590.40	22.88	23.59	1,440					24.34	640		49,547	0.40	832	21.3333	50,379	10,748	5,374	
85	53,372.80	25.66		55,078.40	26.48	26.48	1,440					27.33	640		55,622			12.0000	55,622	6,675	3,338	
86	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806	0.40	832	21.3333	66,638	14,216	7,108	
87	54,038.40	25.98		55,764.80	26.81	26.81	1,440					27.67	640		56,315	0.40	832	13.5000	57,147	7,715	3,858	
88	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806			15.7500	65,806	10,364	5,182	
89	47,548.80	22.86		49,067.20	23.59	23.59	1,440					24.34	640		49,547	0.40	832	19.1667	50,379	9,656	4,828	
90	52,395.20	25.19	1	54,080.00	26.00	26.00	160	26.81	2	01/30/11	1,280	27.67	640		56,186			13.5000	56,186	7,585	3,793	
91	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806			15.7500	65,806	10,364	5,182	
92	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806			17.9167	65,806	11,790	5,895	
93	57,428.80	27.61		59,259.20	28.49	28.49	1,440					29.40	640		59,842			13.5000	59,842	8,079	4,040	
94						24.83	1,520					25.62	480	27.33	2	12/13/11	80		17.9167	52,226	9,357	4,679
95	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806			13.8333	65,806	9,103	4,552	
96	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806	0.40	832	19.1667	66,638	12,772	6,386	
97	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806			13.8333	65,806	9,103	4,552	
98	44,595.20	21.44	1	47,590.40	22.88	22.88	1,440	23.59	2	09/12/11	0	24.34	640		48,525	0.40	832	19.1667	49,357	9,460	4,730	
99	47,548.80	22.86		49,067.20	23.59	23.59	1,440					24.34	640		49,547	0.40	832	22.0000	50,379	11,083	5,542	
100	50,668.80	24.36	1	52,291.20	25.14	25.14	480	26.00	2	03/27/11	960	26.83	640		54,198	0.40	832	19.1667	55,030	10,547	5,274	
101	54,038.40	25.98		55,764.80	26.81	26.81	1,440					27.67	640		56,315	0.40	832	21.3333	57,147	12,191	6,096	
102	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806			13.8333	65,806	9,103	4,552	
103	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806	0.40	832	19.1667	66,638	12,772	6,386	
104	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806			15.7500	65,806	10,364	5,182	
105	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806	0.40	832	19.1667	66,638	12,772	6,386	
106	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806			13.8333	65,806	9,103	4,552	
107	53,372.80	25.66		55,078.40	26.48	26.48	1,440					27.33	640		55,622	0.40	832	21.0000	56,454	11,855	5,928	
108	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806			13.5000	65,806	8,884	4,442	
109	58,489.60	28.12	1	60,361.60	29.02	29.02	0	30.21	2	01/02/11	1,440	31.18	640		63,458			13.5000	63,458	8,567	4,284	
110	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806			15.7500	65,806	10,364	5,182	
111	58,489.60	28.12	1	60,361.60	29.02	29.02	560	30.21	2	04/10/11	880	31.18	640		62,791	0.40	832	22.0000	63,623	13,997	6,999	

Case No. 2011-00036

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Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	W/C	FICA	Base for	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/S	FAS 106	Gross Pay	Tax and	Total	SII %	City	Net
	1.8174		401/(k)/DC									UTA			Benefits				
75	1,045	4,750	24,262	873	2,426	12	450	16,543	817	340	388	140	2,299	62,096	30,071	92,167	83%	26,456	65,711
76	1,262	5,894	19,610	706	1,961	12	450	16,543	817	340	388	140	2,299	77,046	30,800	107,846	83%	30,956	76,890
77	1,259	5,659		2,154	5,984	12	450	16,543	817	340	388	140	2,299	73,980	36,033	110,013			110,013
78	1,179	5,257		2,027	5,632	12	450	16,543	817	340	388	140	2,299	68,720	35,072	103,792			103,792
79	1,465	6,704		2,369	6,581	12	450	16,543	817	340	388	140	2,299	87,629	38,096	125,725			125,725
80	1,410	6,387		2,369	6,581	12	450	16,543	817	340	388	140	2,299	83,491	37,724	121,215			121,215
81	1,357	6,054		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,132	37,338	116,470			116,470
82	1,361	6,079		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,461	37,367	116,828	83%	33,535	83,293
83	1,378	6,266		2,260	6,279	12	450	16,543	817	340	388	140	2,299	81,914	37,160	119,074	83%	34,179	84,895
84	1,111	5,087		1,784	4,955	12	450	16,543	817	340	388	140	2,299	66,501	33,914	100,415			100,415
85	1,132	5,021		2,002	5,562	12	450	16,543	817	340	388	140	2,299	65,635	34,694	100,329			100,329
86	1,469	6,729		2,369	6,581	12	450	16,543	817	340	388	140	2,299	87,962	38,125	126,087			126,087
87	1,179	5,257		2,027	5,632	12	450	16,543	817	340	388	140	2,299	68,720	35,072	103,792			103,792
88	1,384	6,223		2,369	6,581	12	450	16,543	817	340	388	140	2,299	81,352	37,534	118,886			118,886
89	1,091	4,962		1,784	4,955	12	450	16,543	817	340	388	140	2,299	64,863	33,769	98,632	83%	28,311	70,321
90	1,159	5,169		2,023	5,619	12	450	16,543	817	340	388	140	2,299	67,564	34,947	102,511			102,511
91	1,384	6,223		2,369	6,581	12	450	16,543	817	340	388	140	2,299	81,352	37,534	118,886			118,886
92	1,410	6,387		2,369	6,581	12	450	16,543	817	340	388	140	2,299	83,491	37,724	121,215			121,215
93	1,234	5,505		2,154	5,984	12	450	16,543	817	340	388	140	2,299	71,961	35,854	107,815			107,815
94	1,119	5,069	0	0	5,223	12	450	16,543	817	340	388	140	2,299	66,262	32,388	98,650			98,650
95	1,361	6,079		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,461	37,367	116,828	83%	33,535	83,293
96	1,443	6,563		2,369	6,581	12	450	16,543	817	340	388	140	2,299	85,796	37,933	123,729	83%	35,515	88,214
97	1,361	6,079		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,461	37,367	116,828	83%	33,535	83,293
98	1,069	4,861		1,747	4,853	12	450	16,543	817	340	388	140	2,299	63,547	33,507	97,054	83%	27,859	69,195
99	1,117	5,126		1,784	4,955	12	450	16,543	817	340	388	140	2,299	67,004	33,959	100,963			100,963
100	1,192	5,420		1,951	5,420	12	450	16,543	817	340	388	140	2,299	70,851	34,960	105,811	83%	30,372	75,439
101	1,260	5,771		2,027	5,632	12	450	16,543	817	340	388	140	2,299	75,434	35,667	111,101			111,101
102	1,361	6,079		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,461	37,367	116,828	83%	33,535	83,293
103	1,443	6,563		2,369	6,581	12	450	16,543	817	340	388	140	2,299	85,796	37,933	123,729	83%	35,515	88,214
104	1,384	6,223		2,369	6,581	12	450	16,543	817	340	388	140	2,299	81,352	37,534	118,886			118,886
105	1,443	6,563		2,369	6,581	12	450	16,543	817	340	388	140	2,299	85,796	37,933	123,729	83%	35,515	88,214
106	1,361	6,079		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,461	37,367	116,828	83%	33,535	83,293
107	1,241	5,679		2,002	5,562	12	450	16,543	817	340	388	140	2,299	74,237	35,461	109,698			109,698
108	1,357	6,054		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,132	37,338	116,470			116,470
109	1,309	5,838		2,284	6,346	12	450	16,543	817	340	388	140	2,299	76,309	36,754	113,063			113,063
110	1,384	6,223		2,369	6,581	12	450	16,543	817	340	388	140	2,299	81,352	37,534	118,886			118,886
111	1,411	6,473		2,260	6,279	12	450	16,543	817	340	388	140	2,299	84,619	37,400	122,019			122,019

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Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 8/2/10	Hourly 8/2/10		Annual 9/15/10	Hourly 9/15/10	Hourly 1/2/11					Hourly 9/15/11					Base	Shift Prem	OT%	Base Pay + Shift Prem	OT	OT Prem		
112	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	21.3333	66,638	14,216	7,108	
113	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			15.7500	65,806	10,364	5,182	
114	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640				55,622			10.0000	55,622	5,562	2,781	
115	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			13.8333	65,806	9,103	4,552	
116	44,595.20	21.44	1	46,030.40	22.13	22.13	880	22.88	2	06/05/11	560	23.61	640		47,398	0.40	832	22.0000	48,230	10,611	5,306		
117	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	22.0000	66,638	14,660	7,330	
118	50,668.80	24.36	1	52,291.20	25.14	25.14	800	26.00	2	05/22/11	640	26.83	640		53,923	0.40	832	22.0000	54,755	12,046	6,023		
119	46,904.00	22.55		48,401.60	23.27	23.27	1,440				24.01	640				48,875			13.8333	48,875	6,761	3,381	
120	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			21.0000	65,806	13,819	6,910	
121	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			15.7500	65,806	10,364	5,182	
122	50,668.80	24.36	1	52,291.20	25.14	25.14	80	26.00	2	01/16/11	1,360	26.83	640		54,542	0.40	832	19.1667	55,374	10,613	5,307		
123	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			12.0000	65,806	7,897	3,949	
124	46,904.00	22.55		48,401.60	23.27	24.83	1,440				25.62	240	27.33	2	10/24/11	400	52,836		15.7500	52,836	8,322	4,161	
125	44,595.20	21.44	1	46,030.40	22.13	22.13	880	22.88	2	06/05/11	560	23.61	640		47,398	0.40	832	13.5000	48,230	6,511	3,256		
126	57,428.80	27.61		59,259.20	28.49	28.49	1,440				29.40	640				59,842			13.8333	59,842	8,278	4,139	
127	44,595.20	21.44	1	46,030.40	22.13	22.88	1,440				23.61	80	24.34		09/25/11	560	48,466	0.40	832	21.3333	49,298	10,517	5,259
128	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	20.3333	57,147	11,620	5,810	
129	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			13.5000	65,806	8,884	4,442	
130	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			17.9167	65,806	11,790	5,895	
131	52,395.20	25.19	1	54,080.00	26.00	26.00	560	26.81	2	04/10/11	880	27.67	640		55,862			30.0000	55,862	16,759	8,380		
132	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			15.7500	65,806	10,364	5,182	
133	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	21.3333	66,638	14,216	7,108	
134	47,548.80	22.86		49,067.20	23.59	23.59	1,440				24.34	640				49,547	0.40	832	19.1667	50,379	9,656	4,828	
135	60,881.60	29.27	2	62,836.80	30.21	30.21	1,440				31.18	640				63,458	0.40	832	22.0000	64,290	14,144	7,072	
136	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			17.9167	65,806	11,790	5,895	
137	57,428.80	27.61		59,259.20	28.49	28.49	1,440				29.40	640				59,842			17.9167	59,842	10,722	5,361	
138	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640				55,622	0.40	832	20.3333	56,454	11,479	5,740	
139	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			13.8333	65,806	9,103	4,552	
140	52,395.20	25.19	2	54,080.00	26.00	26.81	1,440				27.67	640				56,315	0.40	832	19.1667	57,147	10,953	5,477	
141	44,595.20	21.44	1	46,030.40	22.13	22.13	560	22.88	2	04/10/11	880	23.61	640		47,638	0.40	832	19.1667	48,470	9,290	4,645		
142	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640				55,622	0.40	832	20.3333	56,454	11,479	5,740	
143	44,595.20	21.44	1	46,030.40	22.13	22.13	800	22.88	2	05/22/11	640	23.61	640		47,458	0.40	832	19.1667	48,290	9,256	4,628		
144	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			30.0000	65,806	19,742	9,871	
145	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640				55,622			12.0000	55,622	6,675	3,338	
146	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			13.5000	65,806	8,884	4,442	
147	44,595.20	21.44	1	46,030.40	22.13	22.13	800	22.88	2	05/22/11	640	23.61	640		47,458	0.40	832	21.3333	48,290	10,302	5,151		
148	44,595.20	21.44	1	47,590.40	22.88	22.88	1,440	23.59	2	09/12/11	0	24.34	640		48,525	0.40	832	21.3333	49,357	10,529	5,265		

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	W/C	FICA	Base for	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/S	FAS 106	Gross Pay	Tax and	Total	SII %	City	Net
	1.8174		401/(k)/DC									UTA			Benefits				
112	1,469	6,729		2,369	6,581	12	450	16,543	817	340	388	140	2,299	87,962	38,125	126,087			126,087
113	1,384	6,223		2,369	6,581	12	450	16,543	817	340	388	140	2,299	81,352	37,534	118,886			118,886
114	1,112	4,893		2,002	5,562	12	450	16,543	817	340	388	140	2,299	63,965	34,546	98,511			98,511
115	1,361	6,079		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,461	37,367	116,828	83%	33,535	83,293
116	1,069	4,907	24,262	873	2,426	12	450	16,543	817	340	388	140	2,299	64,147	30,252	94,399			94,399
117	1,478	6,780		2,369	6,581	12	450	16,543	817	340	388	140	2,299	88,628	38,185	126,813			126,813
118	1,214	5,571		1,941	5,392	12	450	16,543	817	340	388	140	2,299	72,824	35,095	107,919			107,919
119	1,011	4,515		1,760	4,888	12	450	16,543	817	340	388	140	2,299	59,017	33,151	92,168	83%	26,456	65,712
120	1,447	6,620		2,369	6,581	12	450	16,543	817	340	388	140	2,299	86,535	37,994	124,529	83%	35,745	88,784
121	1,384	6,223		2,369	6,581	12	450	16,543	817	340	388	140	2,299	81,352	37,534	118,886			118,886
122	1,199	5,454		1,964	5,454	12	450	16,543	817	340	388	140	2,299	71,294	35,048	106,342	83%	30,525	75,817
123	1,339	5,940		2,369	6,581	12	450	16,543	817	340	388	140	2,299	77,652	37,206	114,858			114,858
124	1,111	4,997		1,902	5,284	12	450	16,543	817	340	388	140	2,299	65,319	34,271	99,590			99,590
125	995	4,437	24,262	873	2,426	12	450	16,543	817	340	388	140	2,299	57,997	29,708	87,705			87,705
126	1,238	5,528		2,154	5,984	12	450	16,543	817	340	388	140	2,299	72,259	35,881	108,140	83%	31,041	77,099
127	1,087	4,978		1,745	4,847	12	450	16,543	817	340	388	140	2,299	65,074	33,634	98,708			98,708
128	1,250	5,705		2,027	5,632	12	450	16,543	817	340	388	140	2,299	74,577	35,591	110,168			110,168
129	1,357	6,054		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,132	37,338	116,470			116,470
130	1,410	6,387		2,369	6,581	12	450	16,543	817	340	388	140	2,299	83,491	37,724	121,215			121,215
131	1,320	6,197		2,011	5,586	12	450	16,543	817	340	388	140	2,299	81,001	36,091	117,092			117,092
132	1,384	6,223		2,369	6,581	12	450	16,543	817	340	388	140	2,299	81,352	37,534	118,886			118,886
133	1,469	6,729		2,369	6,581	12	450	16,543	817	340	388	140	2,299	87,962	38,125	126,087			126,087
134	1,091	4,962		1,784	4,955	12	450	16,543	817	340	388	140	2,299	64,863	33,769	98,632	83%	28,311	70,321
135	1,425	6,541		2,284	6,346	12	450	16,543	817	340	388	140	2,299	85,506	37,573	123,079			123,079
136	1,410	6,387		2,369	6,581	12	450	16,543	817	340	388	140	2,299	83,491	37,724	121,215			121,215
137	1,282	5,808		2,154	5,984	12	450	16,543	817	340	388	140	2,299	75,925	36,205	112,130			112,130
138	1,235	5,636		2,002	5,562	12	450	16,543	817	340	388	140	2,299	73,673	35,412	109,085			109,085
139	1,361	6,079		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,461	37,367	116,828	83%	33,535	83,293
140	1,238	5,629		2,027	5,632	12	450	16,543	817	340	388	140	2,299	73,577	35,503	109,080	83%	31,311	77,769
141	1,050	4,774	31,584	1,137	3,158	12	450	16,543	817	340	388	140	2,299	62,405	31,096	93,501	83%	26,839	66,662
142	1,235	5,636		2,002	5,562	12	450	16,543	817	340	388	140	2,299	73,673	35,412	109,085			109,085
143	1,046	4,756	24,262	873	2,426	12	450	16,543	817	340	388	140	2,299	62,174	30,078	92,252	83%	26,480	65,772
144	1,555	7,300		2,369	6,581	12	450	16,543	817	340	388	140	2,299	95,419	38,782	134,201			134,201
145	1,132	5,021		2,002	5,562	12	450	16,543	817	340	388	140	2,299	65,635	34,694	100,329			100,329
146	1,357	6,054		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,132	37,338	116,470			116,470
147	1,065	4,876	24,262	873	2,426	12	450	16,543	817	340	388	140	2,299	63,743	30,217	93,960			93,960
148	1,088	4,984		1,747	4,853	12	450	16,543	817	340	388	140	2,299	65,151	33,649	98,800			98,800

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 8/2/10	Hourly 8/2/10		Annual 9/15/10	Hourly 9/15/10	Hourly 1/2/11					Hourly 9/15/11					Base	Shift Prem	OT%	Base Pay + Shift Prem	OT	OT Prem		
149	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640				55,622		12.0000	55,622	6,675	3,338		
150	44,595.20	21.44	1	46,030.40	22.13	22.13	1,440				22.84	400	23.61	2	11/29/11	240	46,670	0.40	832	22.0000	47,502	10,450	5,225
151	58,489.60	28.12	1	60,361.60	29.02	29.02	1,360	30.21	2	08/28/11	80	31.18	640			61,839	0.40	832	22.0000	62,671	13,788	6,894	
152	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806		13.5000	65,806	8,884	4,442		
153	50,044.80	24.06	1	51,646.40	24.83	24.83	80	25.67	2	01/16/11	1,360	26.49	640			53,851	0.40	832	21.0000	54,683	11,483	5,742	
154	47,548.80	22.86		49,067.20	23.59	23.59	1,440				24.34	640				49,547	0.40	832	22.0000	50,379	11,083	5,542	
155	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	21.3333	66,638	14,216	7,108	
156	57,428.80	27.61		59,259.20	28.49	28.49	1,440				29.40	640				59,842		13.8333	59,842	8,278	4,139		
157	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	19.1667	66,638	12,772	6,386	
158	58,489.60	28.12	1	60,361.60	29.02	29.02	560	30.21	2	04/10/11	880	31.18	640			62,791		13.8333	62,791	8,686	4,343		
159	57,428.80	27.61		59,259.20	28.49	28.49	1,440				29.40	640				59,842		17.9167	59,842	10,722	5,361		
160	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806		13.8333	65,806	9,103	4,552		
161	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	22.0000	66,638	14,660	7,330	
162	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	19.1667	57,147	10,953	5,477	
163	57,428.80	27.61		59,259.20	28.49	28.49	1,440				29.40	640				59,842		17.9167	59,842	10,722	5,361		
164	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806		13.8333	65,806	9,103	4,552		
165	58,489.60	28.12	1	60,361.60	29.02	29.02	560	30.21	2	04/10/11	880	31.18	640			62,791		13.8333	62,791	8,686	4,343		
166	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	28.0833	66,638	18,714	9,357	
167	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640				55,622		12.0000	55,622	6,675	3,338		
168	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806		15.7500	65,806	10,364	5,182		
169	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	21.0000	66,638	13,994	6,997	
170	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	13.5000	57,147	7,715	3,858	
171	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806		11.7500	65,806	7,732	3,866		
172	57,428.80	27.61		59,259.20	28.49	28.49	1,440				29.40	640				59,842		17.9167	59,842	10,722	5,361		
173	57,428.80	27.61		59,259.20	28.49	28.49	1,440				29.40	640				59,842		15.7500	59,842	9,425	4,713		
174	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	22.0000	66,638	14,660	7,330	
175	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806		15.7500	65,806	10,364	5,182		
176	44,595.20	21.44	1	47,590.40	22.88	22.88	1,360	23.59		08/28/11	80	24.34	640			48,582	0.40	832	22.0000	49,414	10,871	5,436	
177	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806		17.9167	65,806	11,790	5,895		
178	52,395.20	25.19	2	54,080.00	26.00	26.00	800	26.81		05/22/11	640	27.67	640			55,667	0.40	832	21.3333	56,499	12,053	6,027	
179	46,904.00	22.55		48,401.60	23.27	23.27	1,440				24.01	640				48,875		15.7500	48,875	7,698	3,849		
180	47,548.80	22.86		49,067.20	23.59	23.59	1,440				24.34	640				49,547	0.40	832	22.0000	50,379	11,083	5,542	
181	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	22.0000	57,147	12,572	6,286	
182	50,044.80	24.06	1	51,646.40	24.83	25.67	1,440				26.49	480	27.33		12/04/11	160	54,053	0.40	832	20.3333	54,885	11,160	5,580
183	44,595.20	21.44	1	46,030.40	22.13	22.13	960	22.88	2	06/19/11	480	23.61	640			47,338	0.40	832	21.3333	48,170	10,276	5,138	
184	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806		15.7500	65,806	10,364	5,182		
185	44,595.20	21.44	1	46,030.40	22.13	22.13	960	22.88	2	06/19/11	480	23.61	640			47,338	0.40	832	13.5000	48,170	6,503	3,252	

Case No. 2011-00036

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Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	W/C	FICA	Base for	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/S	FAS 106	Gross Pay	Tax and	Total	SII %	City	Net
	1.8174		401(k)/DC									UTA			Benefits				
149	1,132	5,021		2,002	5,562	12	450	16,543	817	340	388	140	2,299	65,635	34,694	100,329			100,329
150	1,053	4,833	3,778	1,680	4,667	12	450	16,543	817	340	388	140	2,299	63,177	33,210	96,387			96,387
151	1,390	6,377		2,226	6,184	12	450	16,543	817	340	388	140	2,299	83,353	37,154	120,507			120,507
152	1,357	6,054		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,132	37,338	116,470			116,470
153	1,203	5,501	49,811	1,793	4,981	12	450	16,543	817	340	388	140	2,299	71,908	34,455	106,363			106,363
154	1,117	5,126		1,784	4,955	12	450	16,543	817	340	388	140	2,299	67,004	33,959	100,963			100,963
155	1,469	6,729		2,369	6,581	12	450	16,543	817	340	388	140	2,299	87,962	38,125	126,087			126,087
156	1,238	5,528		2,154	5,984	12	450	16,543	817	340	388	140	2,299	72,259	35,881	108,140	83%	31,041	77,099
157	1,443	6,563		2,369	6,581	12	450	16,543	817	340	388	140	2,299	85,796	37,933	123,729	83%	35,515	88,214
158	1,299	5,800		2,260	6,279	12	450	16,543	817	340	388	140	2,299	75,820	36,615	112,435	83%	32,274	80,161
159	1,282	5,808		2,154	5,984	12	450	16,543	817	340	388	140	2,299	75,925	36,205	112,130			112,130
160	1,361	6,079		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,461	37,367	116,828	83%	33,535	83,293
161	1,478	6,780		2,369	6,581	12	450	16,543	817	340	388	140	2,299	88,628	38,185	126,813			126,813
162	1,238	5,629		2,027	5,632	12	450	16,543	817	340	388	140	2,299	73,577	35,503	109,080	83%	31,311	77,769
163	1,282	5,808		2,154	5,984	12	450	16,543	817	340	388	140	2,299	75,925	36,205	112,130			112,130
164	1,361	6,079		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,461	37,367	116,828	83%	33,535	83,293
165	1,299	5,800		2,260	6,279	12	450	16,543	817	340	388	140	2,299	75,820	36,615	112,435	83%	32,274	80,161
166	1,551	7,245		2,369	6,581	12	450	16,543	817	340	388	140	2,299	94,709	38,723	133,432	83%	38,301	95,131
167	1,132	5,021		2,002	5,562	12	450	16,543	817	340	388	140	2,299	65,635	34,694	100,329			100,329
168	1,384	6,223		2,369	6,581	12	450	16,543	817	340	388	140	2,299	81,352	37,534	118,886			118,886
169	1,465	6,704		2,369	6,581	12	450	16,543	817	340	388	140	2,299	87,629	38,096	125,725			125,725
170	1,179	5,257		2,027	5,632	12	450	16,543	817	340	388	140	2,299	68,720	35,072	103,792			103,792
171	1,336	5,921		2,369	6,581	12	450	16,543	817	340	388	140	2,299	77,404	37,184	114,588	37%	14,662	99,926
172	1,282	5,808		2,154	5,984	12	450	16,543	817	340	388	140	2,299	75,925	36,205	112,130			112,130
173	1,259	5,659		2,154	5,984	12	450	16,543	817	340	388	140	2,299	73,980	36,033	110,013			110,013
174	1,478	6,780		2,369	6,581	12	450	16,543	817	340	388	140	2,299	88,628	38,185	126,813			126,813
175	1,384	6,223		2,369	6,581	12	450	16,543	817	340	388	140	2,299	81,352	37,534	118,886			118,886
176	1,096	5,028		1,749	4,858	12	450	16,543	817	340	388	140	2,299	65,721	33,708	99,429			99,429
177	1,410	6,387		2,369	6,581	12	450	16,543	817	340	388	140	2,299	83,491	37,724	121,215			121,215
178	1,246	5,705		2,004	5,567	12	450	16,543	817	340	388	140	2,299	74,579	35,499	110,078			110,078
179	1,028	4,622		1,760	4,888	12	450	16,543	817	340	388	140	2,299	60,422	33,275	93,697			93,697
180	1,117	5,126		1,784	4,955	12	450	16,543	817	340	388	140	2,299	67,004	33,959	100,963			100,963
181	1,267	5,814		2,027	5,632	12	450	16,543	817	340	388	140	2,299	76,005	35,717	111,722			111,722
182	1,200	5,479		1,946	5,405	12	450	16,543	817	340	388	140	2,299	71,625	35,007	106,632			106,632
183	1,062	4,864	24,262	873	2,426	12	450	16,543	817	340	388	140	2,299	63,584	30,202	93,786			93,786
184	1,384	6,223		2,369	6,581	12	450	16,543	817	340	388	140	2,299	81,352	37,534	118,886			118,886
185	994	4,431	24,262	873	2,426	12	450	16,543	817	340	388	140	2,299	57,925	29,701	87,626			87,626

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 8/2/10	Hourly 8/2/10		Annual 9/15/10	Hourly 9/15/10	Hourly 1/2/11					Hourly 9/15/11					Base	Shift Prem	OT%	Base Pay + Shift Prem	OT	OT Prem		
186	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	21.3333	66,638	14,216	7,108	
187	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			21.0000	65,806	13,819	6,910	
188	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	13.5000	66,638	8,996	4,498	
189	56,742.40	27.28		58,552.00	28.15	28.15	1,440				29.05	640				59,128			13.5000	59,128	7,982	3,991	
190	47,548.80	22.86		49,067.20	23.59	25.14	1,440				25.94	80	26.83	2	09/26/11	560	53,302	0.40	832	22.0000	54,134	11,909	5,955
191	50,044.80	24.06	1	51,646.40	24.83	24.83	560	26.48	2	04/10/11	880	27.33	640			54,698			17.9167	54,698	9,800	4,900	
192	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	13.5000	66,638	8,996	4,498	
193	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640				55,622	0.40	832	21.0000	56,454	11,855	5,928	
194	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	19.1667	57,147	10,953	5,477	
195	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	21.3333	66,638	14,216	7,108	
196	50,668.80	24.36	1	52,291.20	25.14	25.14	720	26.00	2	05/08/11	720	26.83	640			53,992	0.40	832	13.5000	54,824	7,401	3,701	
197	58,489.60	28.12	1	60,361.60	29.02	29.02	560	30.21	2	04/10/11	880	31.18	640			62,791			13.5000	62,791	8,477	4,239	
198	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640				55,622			10.0000	55,622	5,562	2,781	
199	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			13.5000	65,806	8,884	4,442	
200	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	22.0000	57,147	12,572	6,286	
201	57,428.80	27.61		59,259.20	28.49	28.49	1,440				29.40	640				59,842			13.8333	59,842	8,278	4,139	
202	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640				55,622			12.0000	55,622	6,675	3,338	
203	58,489.60	28.12	1	60,361.60	29.02	29.02	560	30.21	2	04/10/11	880	31.18	640			62,791			13.5000	62,791	8,477	4,239	
204	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			13.5000	65,806	8,884	4,442	
205	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			17.9167	65,806	11,790	5,895	
206	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	22.0000	57,147	12,572	6,286	
207	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			15.7500	65,806	10,364	5,182	
208	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	21.0000	66,638	13,994	6,997	
209	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	22.0000	57,147	12,572	6,286	
210	47,548.80	22.86		49,067.20	23.59	23.59	1,440				24.34	640				49,547	0.40	832	22.0000	50,379	11,083	5,542	
211	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	22.0000	57,147	12,572	6,286	
212	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			12.0000	65,806	7,897	3,949	
213	56,742.40	27.28		58,552.00	28.15	28.15	1,440				29.05	640				59,128			11.7500	59,128	6,948	3,474	
214	50,668.80	24.36	1	52,291.20	25.14	25.14	560	26.00	2	04/10/11	880	26.83	640			54,130	0.40	832	22.0000	54,962	12,092	6,046	
215	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			13.8333	65,806	9,103	4,552	
216	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	21.0000	66,638	13,994	6,997	
217	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	19.1667	66,638	12,772	6,386	
218	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	28.0833	66,638	18,714	9,357	
219	50,044.80	24.06	1	51,646.40	24.83	26.48	1,440				27.33	400	29.40	11/20/11	240	56,119			13.8333	56,119	7,763	3,882	
220	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	20.3333	57,147	11,620	5,810	
221	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	19.1667	57,147	10,953	5,477	
222	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			13.8333	65,806	9,103	4,552	

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	W/C	FICA	Base for	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/S	FAS 106	Gross Pay	Tax and	Total	SII %	City	Net
	1.8174		401(k)/DC									UTA			Benefits				
186	1,469	6,729		2,369	6,581	12	450	16,543	817	340	388	140	2,299	87,962	38,125	126,087			126,087
187	1,447	6,620		2,369	6,581	12	450	16,543	817	340	388	140	2,299	86,535	37,994	124,529	83%	35,745	88,784
188	1,375	6,130		2,369	6,581	12	450	16,543	817	340	388	140	2,299	80,132	37,432	117,564			117,564
189	1,220	5,439		2,129	5,913	12	450	16,543	817	340	388	140	2,299	71,101	35,678	106,779			106,779
190	1,200	5,508		1,919	5,330	12	450	16,543	817	340	388	140	2,299	71,998	34,934	106,932			106,932
191	1,172	5,309	36,557	1,316	3,656	12	450	16,543	817	340	388	140	2,299	69,398	32,430	101,828			101,828
192	1,375	6,130		2,369	6,581	12	450	16,543	817	340	388	140	2,299	80,132	37,432	117,564			117,564
193	1,241	5,679		2,002	5,562	12	450	16,543	817	340	388	140	2,299	74,237	35,461	109,698			109,698
194	1,238	5,629		2,027	5,632	12	450	16,543	817	340	388	140	2,299	73,577	35,503	109,080	83%	31,311	77,769
195	1,469	6,729		2,369	6,581	12	450	16,543	817	340	388	140	2,299	87,962	38,125	126,087			126,087
196	1,131	5,043		1,944	5,399	12	450	16,543	817	340	388	140	2,299	65,926	34,494	100,420			100,420
197	1,295	5,776		2,260	6,279	12	450	16,543	817	340	388	140	2,299	75,507	36,587	112,094			112,094
198	1,112	4,893		2,002	5,562	12	450	16,543	817	340	388	140	2,299	63,965	34,546	98,511	35%	11,924	86,587
199	1,357	6,054		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,132	37,338	116,470			116,470
200	1,267	5,814		2,027	5,632	12	450	16,543	817	340	388	140	2,299	76,005	35,717	111,722			111,722
201	1,238	5,528		2,154	5,984	12	450	16,543	817	340	388	140	2,299	72,259	35,881	108,140	83%	31,041	77,099
202	1,132	5,021		2,002	5,562	12	450	16,543	817	340	388	140	2,299	65,635	34,694	100,329			100,329
203	1,295	5,776		2,260	6,279	12	450	16,543	817	340	388	140	2,299	75,507	36,587	112,094			112,094
204	1,357	6,054		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,132	37,338	116,470			116,470
205	1,410	6,387		2,369	6,581	12	450	16,543	817	340	388	140	2,299	83,491	37,724	121,215			121,215
206	1,267	5,814		2,027	5,632	12	450	16,543	817	340	388	140	2,299	76,005	35,717	111,722			111,722
207	1,384	6,223		2,369	6,581	12	450	16,543	817	340	388	140	2,299	81,352	37,534	118,886			118,886
208	1,465	6,704		2,369	6,581	12	450	16,543	817	340	388	140	2,299	87,629	38,096	125,725			125,725
209	1,267	5,814		2,027	5,632	12	450	16,543	817	340	388	140	2,299	76,005	35,717	111,722			111,722
210	1,117	5,126		1,784	4,955	12	450	16,543	817	340	388	140	2,299	67,004	33,959	100,963			100,963
211	1,267	5,814		2,027	5,632	12	450	16,543	817	340	388	140	2,299	76,005	35,717	111,722			111,722
212	1,339	5,940		2,369	6,581	12	450	16,543	817	340	388	140	2,299	77,652	37,206	114,858			114,858
213	1,201	5,321		2,129	5,913	12	450	16,543	817	340	388	140	2,299	69,550	35,541	105,091	37%	13,447	91,644
214	1,219	5,592		1,949	5,413	12	450	16,543	817	340	388	140	2,299	73,100	35,150	108,250			108,250
215	1,361	6,079		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,461	37,367	116,828	83%	33,535	83,293
216	1,465	6,704		2,369	6,581	12	450	16,543	817	340	388	140	2,299	87,629	38,096	125,725			125,725
217	1,443	6,563		2,369	6,581	12	450	16,543	817	340	388	140	2,299	85,796	37,933	123,729	83%	35,515	88,214
218	1,551	7,245		2,369	6,581	12	450	16,543	817	340	388	140	2,299	94,709	38,723	133,432	83%	38,301	95,131
219	1,161	5,184		2,020	5,612	12	450	16,543	817	340	388	140	2,299	67,764	34,954	102,718	83%	29,484	73,234
220	1,250	5,705		2,027	5,632	12	450	16,543	817	340	388	140	2,299	74,577	35,591	110,168	100%	38,100	72,068
221	1,238	5,629		2,027	5,632	12	450	16,543	817	340	388	140	2,299	73,577	35,503	109,080	83%	31,311	77,769
222	1,361	6,079		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,461	37,367	116,828	83%	33,535	83,293

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 8/2/10	Hourly 8/2/10		Annual 9/15/10	Hourly 9/15/10	Hourly 1/2/11					Hourly 9/15/11					Base	Shift Prem	OT%	Base Pay + Shift Prem	OT	OT Prem	
223	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806		13.5000	65,806	8,884	4,442	
224	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	21.3333	57,147	12,191	6,096
225	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			17.9167	65,806	11,790	5,895
226	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			15.7500	65,806	10,364	5,182
227	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	19.1667	66,638	12,772	6,386
228	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			17.9167	65,806	11,790	5,895
229	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640				55,622	0.40	832	20.3333	56,454	11,479	5,740
230	46,904.00	22.55		48,401.60	23.27	23.27	1,440				24.01	640				48,875			15.7500	48,875	7,698	3,849
231	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	28.0833	66,638	18,714	9,357
232	44,595.20	21.44	1	46,030.40	22.13	22.13	800	22.88	2	05/22/11	640	23.61	640			47,458	0.40	832	20.3333	48,290	9,819	4,910
233	47,548.80	22.86		49,067.20	23.59	23.59	1,440				24.34	640				49,547	0.40	832	22.0000	50,379	11,083	5,542
234	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	22.0000	57,147	12,572	6,286
235	58,489.60	28.12	1	62,836.80	30.21	30.21	1,360	31.33		08/28/11	80	32.33	640			64,283	0.40	832	21.0000	65,115	13,674	6,837
236	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640				55,622	0.40	832	21.0000	56,454	11,855	5,928
237	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640				55,622	0.40	832	21.0000	56,454	11,855	5,928
238	56,742.40	27.28		58,552.00	28.15	28.15	1,440				29.05	640				59,128			30.0000	59,128	17,738	8,869
239	56,742.40	27.28		58,552.00	28.15	28.15	1,440				29.05	640				59,128			11.7500	59,128	6,948	3,474
240	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			17.9167	65,806	11,790	5,895
241	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	22.0000	66,638	14,660	7,330
242	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	21.3333	66,638	14,216	7,108
243	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	20.3333	66,638	13,550	6,775
244	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			21.0000	65,806	13,819	6,910
245		21.44	1	46,030.40	22.13	22.13	1,280	22.88	2	08/14/11	160	23.61	640			47,098	0.40	832	13.5000	47,930	6,471	3,236
246	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			15.7500	65,806	10,364	5,182
247	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640				55,622	0.40	832	28.0833	56,454	15,854	7,927
248	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			12.0000	65,806	7,897	3,949
249	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640				55,622	0.40	832	28.0833	56,454	15,854	7,927
250	47,548.80	22.86		49,067.20	23.59	23.59	1,440				24.34	640				49,547	0.40	832	21.3333	50,379	10,748	5,374
251	44,595.20	21.44	1	46,030.40	22.13	22.13	560	22.88	2	04/10/11	880	23.61	640			47,638	0.40	832	19.1667	48,470	9,290	4,645
252	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	22.0000	66,638	14,660	7,330
253	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	20.3333	57,147	11,620	5,810
254	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	28.0833	66,638	18,714	9,357
255	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	21.3333	57,147	12,191	6,096
256	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	13.5000	57,147	7,715	3,858
257	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	19.1667	57,147	10,953	5,477
258	50,668.80	24.36	1	52,291.20	25.14	25.14	880	26.00	2	06/05/11	560	26.83	640			53,854	0.40	832	20.3333	54,686	11,119	5,560
259	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	20.3333	57,147	11,620	5,810

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	W/C	FICA	Base for 401/(k)/DC	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
223	1,357	6,054		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,132	37,338	116,470			116,470
224	1,260	5,771		2,027	5,632	12	450	16,543	817	340	388	140	2,299	75,434	35,667	111,101			111,101
225	1,410	6,387		2,369	6,581	12	450	16,543	817	340	388	140	2,299	83,491	37,724	121,215			121,215
226	1,384	6,223		2,369	6,581	12	450	16,543	817	340	388	140	2,299	81,352	37,534	118,886			118,886
227	1,443	6,563		2,369	6,581	12	450	16,543	817	340	388	140	2,299	85,796	37,933	123,729	83%	35,515	88,214
228	1,410	6,387		2,369	6,581	12	450	16,543	817	340	388	140	2,299	83,491	37,724	121,215			121,215
229	1,235	5,636		2,002	5,562	12	450	16,543	817	340	388	140	2,299	73,673	35,412	109,085			109,085
230	1,028	4,622		1,760	4,888	12	450	16,543	817	340	388	140	2,299	60,422	33,275	93,697			93,697
231	1,551	7,245		2,369	6,581	12	450	16,543	817	340	388	140	2,299	94,709	38,723	133,432	83%	38,301	95,131
232	1,056	4,821	27,923	1,005	2,792	12	450	16,543	817	340	388	140	2,299	63,019	30,651	93,670			93,670
233	1,117	5,126		1,784	4,955	12	450	16,543	817	340	388	140	2,299	67,004	33,959	100,963			100,963
234	1,267	5,814		2,027	5,632	12	450	16,543	817	340	388	140	2,299	76,005	35,717	111,722			111,722
235	1,432	6,550		2,314	6,428	12	450	16,543	817	340	388	140	2,299	85,626	37,701	123,327			123,327
236	1,241	5,679		2,002	5,562	12	450	16,543	817	340	388	140	2,299	74,237	35,461	109,698			109,698
237	1,241	5,679		2,002	5,562	12	450	16,543	817	340	388	140	2,299	74,237	35,461	109,698			109,698
238	1,397	6,559		2,129	5,913	12	450	16,543	817	340	388	140	2,299	85,735	36,975	122,710			122,710
239	1,201	5,321		2,129	5,913	12	450	16,543	817	340	388	140	2,299	69,550	35,541	105,091	37%	13,447	91,644
240	1,410	6,387		2,369	6,581	12	450	16,543	817	340	388	140	2,299	83,491	37,724	121,215			121,215
241	1,478	6,780		2,369	6,581	12	450	16,543	817	340	388	140	2,299	88,628	38,185	126,813			126,813
242	1,469	6,729		2,369	6,581	12	450	16,543	817	340	388	140	2,299	87,962	38,125	126,087			126,087
243	1,457	6,653		2,369	6,581	12	450	16,543	817	340	388	140	2,299	86,963	38,037	125,000			125,000
244	1,447	6,620		2,369	6,581	12	450	16,543	817	340	388	140	2,299	86,535	37,994	124,529	83%	35,745	88,784
245	989	4,409	16,941	610	1,694	12	450	16,543	817	340	388	140	2,299	57,637	28,679	86,316			86,316
246	1,384	6,223		2,369	6,581	12	450	16,543	817	340	388	140	2,299	81,352	37,534	118,886			118,886
247	1,314	6,138		2,002	5,562	12	450	16,543	817	340	388	140	2,299	80,235	35,993	116,228	83%	33,362	82,866
248	1,339	5,940		2,369	6,581	12	450	16,543	817	340	388	140	2,299	77,652	37,206	114,858			114,858
249	1,314	6,138		2,002	5,562	12	450	16,543	817	340	388	140	2,299	80,235	35,993	116,228	83%	33,362	82,866
250	1,111	5,087		1,784	4,955	12	450	16,543	817	340	388	140	2,299	66,501	33,914	100,415			100,415
251	1,050	4,774	31,584	1,137	3,158	12	450	16,543	817	340	388	140	2,299	62,405	31,096	93,501	83%	26,839	66,662
252	1,478	6,780		2,369	6,581	12	450	16,543	817	340	388	140	2,299	88,628	38,185	126,813			126,813
253	1,250	5,705		2,027	5,632	12	450	16,543	817	340	388	140	2,299	74,577	35,591	110,168	100%	38,100	72,068
254	1,551	7,245		2,369	6,581	12	450	16,543	817	340	388	140	2,299	94,709	38,723	133,432	83%	38,301	95,131
255	1,260	5,771		2,027	5,632	12	450	16,543	817	340	388	140	2,299	75,434	35,667	111,101			111,101
256	1,179	5,257		2,027	5,632	12	450	16,543	817	340	388	140	2,299	68,720	35,072	103,792			103,792
257	1,238	5,629		2,027	5,632	12	450	16,543	817	340	388	140	2,299	73,577	35,503	109,080	83%	31,311	77,769
258	1,196	5,459		1,939	5,385	12	450	16,543	817	340	388	140	2,299	71,365	34,956	106,321			106,321
259	1,250	5,705		2,027	5,632	12	450	16,543	817	340	388	140	2,299	74,577	35,591	110,168			110,168

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 8/2/10	Hourly 8/2/10		Annual 9/15/10	Hourly 9/15/10	Hourly 1/2/11					Hourly 9/15/11					Base	Shift Prem	OT%	Base Pay + Shift Prem	OT	OT Prem	
260	52,395.20	25.19	2	55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	21.3333	57,147	12,191	6,096
261	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			15.7500	65,806	10,364	5,182
262	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	13.5000	66,638	8,996	4,498
263	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	13.5000	57,147	7,715	3,858
264	50,044.80	24.06	1	51,646.40	24.83	25.67	1,440				26.49	480	27.33	12/04/11	160	54,053	0.40	832	28.0833	54,885	15,414	7,707
265	50,044.80	24.06	1	51,646.40	24.83	25.67	1,440				26.49	320	27.33	11/06/11	320	54,187	0.40	832	21.0000	55,019	11,554	5,777
266	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			15.7500	65,806	10,364	5,182
267	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			13.5000	65,806	8,884	4,442
268	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	20.3333	66,638	13,550	6,775
269	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			13.5000	65,806	8,884	4,442
270	60,881.60	29.27	2	65,166.40	31.33	31.33	1,440				32.33	640				65,806			17.9167	65,806	11,790	5,895
271	50,668.80	24.36	1	52,291.20	25.14	25.14	560	26.00	2	04/10/11	880	26.83	640		54,130	0.40	832	22.0000	54,962	12,092	6,046	
272	53,372.80	25.66	2	55,078.40	26.48	28.49	1,440				29.40	640				59,842			15.7500	59,842	9,425	4,713
273	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			17.9167	65,806	11,790	5,895
274	56,742.40	27.28		58,552.00	28.15	28.15	1,440				29.05	640				59,128			11.7500	59,128	6,948	3,474
275	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640				55,622			10.0000	55,622	5,562	2,781
276	47,548.80	22.86		49,067.20	23.59	23.59	1,440				24.34	640				49,547	0.40	832	20.3333	50,379	10,244	5,122
277	47,548.80	22.86		49,067.20	23.59	23.59	1,440				24.34	640				49,547	0.40	832	22.0000	50,379	11,083	5,542
278	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			15.7500	65,806	10,364	5,182
279	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			17.9167	65,806	11,790	5,895
280	43,992.00	21.15	1	46,904.00	22.55	22.55	1,440	23.27		09/12/11	0	24.01	640		47,838			13.8333	47,838	6,618	3,309	
281	44,595.20	21.44	1	46,030.40	22.13	22.13	880	22.88	2	06/05/11	560	23.61	640		47,398	0.40	832	13.5000	48,230	6,511	3,256	
282	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	13.5000	57,147	7,715	3,858
283	44,595.20	21.44	1	46,030.40	22.13	22.13	960	22.88	2	06/19/11	480	23.61	640		47,338	0.40	832	13.5000	48,170	6,503	3,252	
284	44,595.20	21.44	1	47,590.40	22.88	22.88	1,360	23.59		08/28/11	80	24.34	640		48,582	0.40	832	21.3333	49,414	10,542	5,271	
285	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			13.5000	65,806	8,884	4,442
286	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			17.9167	65,806	11,790	5,895
287	56,742.40	27.28		58,552.00	28.15	28.15	1,440				29.05	640				59,128			11.7500	59,128	6,948	3,474
288	46,113.60	22.17	2	47,590.40	22.88	22.88	640	23.59		04/24/11	800	24.34	640		49,093	0.40	832	20.3333	49,925	10,151	5,076	
289	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640				55,622			12.0000	55,622	6,675	3,338
290	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			13.5000	65,806	8,884	4,442
291	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640				55,622	0.40	832	21.0000	56,454	11,855	5,928
292	50,044.80	24.06	1	51,646.40	24.83	26.48	1,440				27.33	320	29.40	11/06/11	320	56,285			17.9167	56,285	10,084	5,042
293	47,548.80	22.86		49,067.20	23.59	23.59	1,440				24.34	640				49,547	0.40	832	22.0000	50,379	11,083	5,542
294	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			13.8333	65,806	9,103	4,552
295	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	20.3333	57,147	11,620	5,810
296	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	20.3333	57,147	11,620	5,810

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	W/C	FICA	Base for 401/(k)/DC	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/S	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
260	1,260	5,771		2,027	5,632	12	450	16,543	817	340	388	140	2,299	75,434	35,667	111,101			111,101
261	1,384	6,223		2,369	6,581	12	450	16,543	817	340	388	140	2,299	81,352	37,534	118,886			118,886
262	1,375	6,130		2,369	6,581	12	450	16,543	817	340	388	140	2,299	80,132	37,432	117,564			117,564
263	1,179	5,257		2,027	5,632	12	450	16,543	817	340	388	140	2,299	68,720	35,072	103,792			103,792
264	1,278	5,967		1,946	5,405	12	450	16,543	817	340	388	140	2,299	78,006	35,573	113,579	83%	32,602	80,977
265	1,210	5,535		1,951	5,419	12	450	16,543	817	340	388	140	2,299	72,350	35,092	107,442			107,442
266	1,384	6,223		2,369	6,581	12	450	16,543	817	340	388	140	2,299	81,352	37,534	118,886			118,886
267	1,357	6,054		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,132	37,338	116,470			116,470
268	1,457	6,653		2,369	6,581	12	450	16,543	817	340	388	140	2,299	86,963	38,037	125,000			125,000
269	1,357	6,054		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,132	37,338	116,470			116,470
270	1,410	6,387		2,369	6,581	12	450	16,543	817	340	388	140	2,299	83,491	37,724	121,215			121,215
271	1,219	5,592		1,949	5,413	12	450	16,543	817	340	388	140	2,299	73,100	35,150	108,250			108,250
272	1,259	5,659		2,154	5,984	12	450	16,543	817	340	388	140	2,299	73,980	36,033	110,013			110,013
273	1,410	6,387		2,369	6,581	12	450	16,543	817	340	388	140	2,299	83,491	37,724	121,215			121,215
274	1,201	5,321		2,129	5,913	12	450	16,543	817	340	388	140	2,299	69,550	35,541	105,091	37%	13,447	91,644
275	1,112	4,893		2,002	5,562	12	450	16,543	817	340	388	140	2,299	63,965	34,546	98,511	35%	11,924	86,587
276	1,102	5,029		1,784	4,955	12	450	16,543	817	340	388	140	2,299	65,745	33,847	99,592			99,592
277	1,117	5,126		1,784	4,955	12	450	16,543	817	340	388	140	2,299	67,004	33,959	100,963			100,963
278	1,384	6,223		2,369	6,581	12	450	16,543	817	340	388	140	2,299	81,352	37,534	118,886			118,886
279	1,410	6,387		2,369	6,581	12	450	16,543	817	340	388	140	2,299	83,491	37,724	121,215			121,215
280	990	4,419		1,722	4,784	12	450	16,543	817	340	388	140	2,299	57,765	32,892	90,657			90,657
281	995	4,437	24,262	873	2,426	12	450	16,543	817	340	388	140	2,299	57,997	29,708	87,705			87,705
282	1,179	5,257		2,027	5,632	12	450	16,543	817	340	388	140	2,299	68,720	35,072	103,792			103,792
283	994	4,431	24,262	873	2,426	12	450	16,543	817	340	388	140	2,299	57,925	29,701	87,626			87,626
284	1,090	4,990		1,749	4,858	12	450	16,543	817	340	388	140	2,299	65,227	33,664	98,891			98,891
285	1,357	6,054		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,132	37,338	116,470			116,470
286	1,410	6,387		2,369	6,581	12	450	16,543	817	340	388	140	2,299	83,491	37,724	121,215			121,215
287	1,201	5,321		2,129	5,913	12	450	16,543	817	340	388	140	2,299	69,550	35,541	105,091	37%	13,447	91,644
288	1,092	4,984		1,767	4,909	12	450	16,543	817	340	388	140	2,299	65,152	33,729	98,881	100%	34,196	64,685
289	1,132	5,021		2,002	5,562	12	450	16,543	817	340	388	140	2,299	65,635	34,694	100,329			100,329
290	1,357	6,054		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,132	37,338	116,470			116,470
291	1,241	5,679		2,002	5,562	12	450	16,543	817	340	388	140	2,299	74,237	35,461	109,698			109,698
292	1,206	5,463		2,026	5,629	12	450	16,543	817	340	388	140	2,299	71,411	35,301	106,712			106,712
293	1,117	5,126		1,784	4,955	12	450	16,543	817	340	388	140	2,299	67,004	33,959	100,963			100,963
294	1,361	6,079		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,461	37,367	116,828	83%	33,535	83,293
295	1,250	5,705		2,027	5,632	12	450	16,543	817	340	388	140	2,299	74,577	35,591	110,168			110,168
296	1,250	5,705		2,027	5,632	12	450	16,543	817	340	388	140	2,299	74,577	35,591	110,168			110,168

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 8/2/10	Hourly 8/2/10		Annual 9/15/10	Hourly 9/15/10	Hourly 1/2/11					Hourly 9/15/11					Base	Shift Prem	OT%	Base Pay + Shift Prem	OT	OT Prem		
297	47,548.80	22.86		49,067.20	23.59	23.59	1,440				24.34	640				49,547	0.40	832	19.1667	50,379	9,656	4,828	
298	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			21.0000	65,806	13,819	6,910	
299	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	13.5000	66,638	8,996	4,498	
300	44,595.20	21.44	1	46,030.40	22.13	22.13	800	22.88	2	05/22/11	640	23.61	640			47,458	0.40	832	22.0000	48,290	10,624	5,312	
301	50,668.80	24.36	1	52,291.20	25.14	25.14	560	26.00	2	04/10/11	880	26.83	640			54,130	0.40	832	13.5000	54,962	7,420	3,710	
302	44,595.20	21.44	1	46,030.40	22.13	22.88	1,440					23.61	320	24.34	11/06/11	320	48,291	0.40	832	20.3333	49,123	9,988	4,994
303	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			13.5000	65,806	8,884	4,442	
304	54,038.40	25.98		55,764.80	26.81	26.81	1,440					27.67	640			56,315	0.40	832	20.3333	57,147	11,620	5,810	
305	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			12.0000	65,806	7,897	3,949	
306	54,038.40	25.98		55,764.80	26.81	26.81	1,440					27.67	640			56,315	0.40	832	21.3333	57,147	12,191	6,096	
307	58,489.60	28.12	1	60,361.60	29.02	29.02	560	30.21	2	04/10/11	880	31.18	640			62,791			15.7500	62,791	9,890	4,945	
308	57,428.80	27.61		59,259.20	28.49	28.49	1,440					29.40	640			59,842			17.9167	59,842	10,722	5,361	
309	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			13.8333	65,806	9,103	4,552	
310	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			13.5000	65,806	8,884	4,442	
311	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			13.5000	65,806	8,884	4,442	
312	50,044.80	24.06	1	51,646.40	24.83	24.83	320	26.48	2	02/27/11	1,120	27.33	640			55,094			17.9167	55,094	9,871	4,936	
313	51,729.60	24.87	2	53,393.60	25.67	25.67	560	26.48	2	04/10/11	880	27.33	640			55,169			10.0000	55,169	5,517	2,759	
314	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			13.8333	65,806	9,103	4,552	
315	46,113.60	22.17	2	47,590.40	22.88	23.59	1,440					24.34	640			49,547	0.40	832	21.3333	50,379	10,748	5,374	
316	46,113.60	22.17	2	47,590.40	22.88	22.88	640	23.59		04/24/11	800	24.34	640			49,093	0.40	832	20.3333	49,925	10,151	5,076	
317	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			13.5000	65,806	8,884	4,442	
318	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			13.8333	65,806	9,103	4,552	
319	50,044.80	24.06	1	51,646.40	24.83	24.83	80	26.48	2	01/16/11	1,360	27.33	640			55,490			13.5000	55,490	7,491	3,746	
320	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			17.9167	65,806	11,790	5,895	
321	50,044.80	24.06	1	51,646.40	24.83	24.83	560	26.48	2	04/10/11	880	27.33	640			54,698			17.9167	54,698	9,800	4,900	
322	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			15.7500	65,806	10,364	5,182	
323	54,038.40	25.98		55,764.80	26.81	26.81	1,440					27.67	640			56,315	0.40	832	13.5000	57,147	7,715	3,858	
324		21.44	1	46,030.40	22.13	22.13	1,360	22.88	2	08/28/11	80	23.61	640			47,038	0.40	832	13.5000	47,870	6,462	3,231	
325	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			13.8333	65,806	9,103	4,552	
326	46,904.00	22.55		48,401.60	23.27	23.27	1,440					24.01	640			48,875			13.5000	48,875	6,598	3,299	
327	57,428.80	27.61		59,259.20	28.49	28.49	1,440					29.40	640			59,842			15.7500	59,842	9,425	4,713	
328	54,038.40	25.98		55,764.80	26.81	26.81	1,440					27.67	640			56,315	0.40	832	13.5000	57,147	7,715	3,858	
329	54,038.40	25.98		55,764.80	26.81	26.81	1,440					27.67	640			56,315	0.40	832	19.1667	57,147	10,953	5,477	
330	54,038.40	25.98		55,764.80	26.81	26.81	1,440					27.67	640			56,315	0.40	832	22.0000	57,147	12,572	6,286	
331	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			13.8333	65,806	9,103	4,552	
																19,600,928	142,272		19,743,200	3,471,661	1,735,895		

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	W/C 1.8174	FICA	Base for 401(k)/DC	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
297	1,091	4,962		1,784	4,955	12	450	16,543	817	340	388	140	2,299	64,863	33,769	98,632	83%	28,311	70,321
298	1,447	6,620		2,369	6,581	12	450	16,543	817	340	388	140	2,299	86,535	37,994	124,529	83%	35,745	88,784
299	1,375	6,130		2,369	6,581	12	450	16,543	817	340	388	140	2,299	80,132	37,432	117,564			117,564
300	1,071	4,913	27,923	1,005	2,792	12	450	16,543	817	340	388	140	2,299	64,226	30,758	94,984			94,984
301	1,134	5,056		1,949	5,413	12	450	16,543	817	340	388	140	2,299	66,092	34,529	100,621			100,621
302	1,074	4,904		1,738	4,829	12	450	16,543	817	340	388	140	2,299	64,105	33,522	97,627			97,627
303	1,357	6,054		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,132	37,338	116,470			116,470
304	1,250	5,705		2,027	5,632	12	450	16,543	817	340	388	140	2,299	74,577	35,591	110,168	100%	38,100	72,068
305	1,339	5,940		2,369	6,581	12	450	16,543	817	340	388	140	2,299	77,652	37,206	114,858			114,858
306	1,260	5,771		2,027	5,632	12	450	16,543	817	340	388	140	2,299	75,434	35,667	111,101			111,101
307	1,321	5,938		2,260	6,279	12	450	16,543	817	340	388	140	2,299	77,626	36,775	114,401			114,401
308	1,282	5,808		2,154	5,984	12	450	16,543	817	340	388	140	2,299	75,925	36,205	112,130			112,130
309	1,361	6,079		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,461	37,367	116,828	83%	33,535	83,293
310	1,357	6,054		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,132	37,338	116,470			116,470
311	1,357	6,054		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,132	37,338	116,470			116,470
312	1,181	5,347	47,149	1,697	4,715	12	450	16,543	817	340	388	140	2,299	69,901	33,917	103,818			103,818
313	1,103	4,854		1,986	5,517	12	450	16,543	817	340	388	140	2,299	63,445	34,437	97,882			97,882
314	1,361	6,079		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,461	37,367	116,828	83%	33,535	83,293
315	1,111	5,087		1,784	4,955	12	450	16,543	817	340	388	140	2,299	66,501	33,914	100,415			100,415
316	1,092	4,984		1,767	4,909	12	450	16,543	817	340	388	140	2,299	65,152	33,729	98,881			98,881
317	1,357	6,054		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,132	37,338	116,470			116,470
318	1,361	6,079		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,461	37,367	116,828	83%	33,535	83,293
319	1,145	5,105		1,998	5,549	12	450	16,543	817	340	388	140	2,299	66,727	34,774	101,501			101,501
320	1,410	6,387		2,369	6,581	12	450	16,543	817	340	388	140	2,299	83,491	37,724	121,215			121,215
321	1,172	5,309		1,969	5,470	12	450	16,543	817	340	388	140	2,299	69,398	34,897	104,295			104,295
322	1,384	6,223		2,369	6,581	12	450	16,543	817	340	388	140	2,299	81,352	37,534	118,886			118,886
323	1,179	5,257		2,027	5,632	12	450	16,543	817	340	388	140	2,299	68,720	35,072	103,792			103,792
324	987	4,404	11,333	408	1,133	12	450	16,543	817	340	388	140	2,299	57,563	27,909	85,472			85,472
325	1,361	6,079		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,461	37,367	116,828	83%	33,535	83,293
326	1,008	4,496		1,760	4,888	12	450	16,543	817	340	388	140	2,299	58,772	33,129	91,901			91,901
327	1,259	5,659		2,154	5,984	12	450	16,543	817	340	388	140	2,299	73,980	36,033	110,013			110,013
328	1,179	5,257		2,027	5,632	12	450	16,543	817	340	388	140	2,299	68,720	35,072	103,792			103,792
329	1,238	5,629		2,027	5,632	12	450	16,543	817	340	388	140	2,299	73,577	35,503	109,080	83%	31,311	77,769
330	1,267	5,814		2,027	5,632	12	450	16,543	817	340	388	140	2,299	76,005	35,717	111,722			111,722
331	1,361	6,079		2,369	6,581	12	450	16,543	817	340	388	140	2,299	79,461	37,367	116,828	83%	33,535	83,293
	421,876	1,908,716		681,745	1,899,112		148,950	5,475,733	270,427	112,540	128,428	46,340	760,969	24,950,756	11,854,836	36,805,592		2,685,607	34,119,985

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 8/2/10	Hourly 8/2/10		Annual 9/15/10	Hourly 9/15/10	Hourly 1/2/11					Hourly 9/15/11				Base	Shift Prem	OT%	Base Pay + Shift Prem	OT	OT Prem
				10/15/10	10/15/10						10/15/11									
1	62,753.60	30.17		64,958.40	31.23	31.23	1,600				32.23	480			65,438		7,4000	65,438	4,842	2,421
2	62,753.60	30.17		64,958.40	31.23	31.23	1,600				32.23	480			65,438		7,4000	65,438	4,842	2,421
3	46,176.00	22.20		47,798.40	22.98	22.98	1,600				23.72	480			48,154		7,4000	48,154	3,563	1,782
4	62,753.60	30.17		62,753.60	31.23	31.23	1,600				32.23	480			65,438		7,4000	65,438	4,842	2,421
5	62,753.60	30.17		64,958.40	31.23	31.23	1,600				32.23	480			65,438		7,4000	65,438	4,842	2,421
6	62,753.60	30.17		64,958.40	31.23	31.23	1,600				32.23	480			65,438		7,4000	65,438	4,842	2,421
7	51,251.20	24.65	90%	53,060.80	25.51	25.51	1,600	26.28	2		27.12	480			53,834		7,4000	53,834	3,984	1,992
8	56,971.20	27.39		58,968.00	28.35	28.35	1,600				29.26	480			59,405		7,4000	59,405	4,396	2,198
9	56,971.20	27.39		58,968.00	28.35	28.35	1,600				29.26	480			59,405		7,4000	59,405	4,396	2,198
10	40,352.00	19.40		41,766.40	20.08	20.08	1,600				20.72	480			42,074		7,4000	42,074	3,113	1,557
11	65,270.40	31.38		67,558.40	32.48	32.48	1,600				33.52	480			68,058		7,4000	68,058	5,036	2,518
12	52,811.20	25.39		54,662.40	26.28	26.28	1,600				27.12	480			55,066		7,4000	55,066	4,075	2,038
13	40,352.00	19.40		41,766.40	20.08	20.08	1,600				20.72	480			42,074		7,4000	42,074	3,113	1,557
14	62,753.60	30.17		64,958.40	31.23	31.23	1,600				32.23	480			65,438		7,4000	65,438	4,842	2,421
15	58,052.80	27.91	1	60,091.20	28.89	28.89	1,280	30.08	2	08/14/11	320	31.04	480		61,504		7,4000	61,504	4,551	2,276
16	62,753.60	30.17		64,958.40	31.23	31.23	1,600				32.23	480			65,438		7,4000	65,438	4,842	2,421
17	51,126.40	24.58	2	51,126.40	25.44	25.44	720	26.28		05/08/11	880	27.12	480		54,461		7,4000	54,461	4,030	2,015
18	62,753.60	30.17		64,958.40	31.23	31.23	1,600				32.23	480			65,438		7,4000	65,438	4,842	2,421
19	56,971.20	27.39		58,968.00	28.35	28.35	1,600				29.26	480			59,405		7,4000	59,405	4,396	2,198
20	56,971.20	27.39		58,968.00	28.35	28.35	1,600				29.26	480			59,405		7,4000	59,405	4,396	2,198
21	62,753.60	30.17		62,753.60	31.23	31.23	1,600				32.23	480			65,438		7,4000	65,438	4,842	2,421
22	56,971.20	27.39		58,968.00	28.35	28.35	1,600				29.26	480			59,405		7,4000	59,405	4,396	2,198
23	46,176.00	22.20		47,798.40	22.98	22.98	1,600				23.72	480			48,154		7,4000	48,154	3,563	1,782
24	62,753.60	30.17		64,958.40	31.23	31.23	1,600				32.23	480			65,438		7,4000	65,438	4,842	2,421
25	65,270.40	31.38		67,558.40	32.48	32.48	1,600				33.52	480			68,058		7,4000	68,058	5,036	2,518
26	56,971.20	27.39		58,968.00	28.35	28.35	1,600				29.26	480			59,405		7,4000	59,405	4,396	2,198
															1,552,247	0		1,552,247	114,860	57,433
357															21,153,175	142,272		21,295,447	3,586,521	1,793,328

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Page 47 of 72

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	W/C 1.8174	FICA	Base for 401(k)/DC	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
1	1,277	5,562		2,356	15,705	12	450	16,543	817	340	388	140	2,299	72,701	45,877	118,578			118,578
2	1,277	5,562		2,356	15,705	12	450	16,543	817	340	388	140	2,299	72,701	45,877	118,578			118,578
3	940	4,093		1,734	11,557	12	450	16,543	817	340	388	140	2,299	53,499	39,301	92,800			92,800
4	1,277	5,562		2,356	6,544	12	450	16,543	817	340	388	140	2,299	72,701	36,716	109,417			109,417
5	1,277	5,562		2,356	15,705	12	450	16,543	817	340	388	140	2,299	72,701	45,877	118,578			118,578
6	1,277	5,562		2,356	15,705	12	450	16,543	817	340	388	140	2,299	72,701	45,877	118,578			118,578
7	1,051	4,575		1,938	12,920	12	450	16,543	817	340	388	140	2,299	59,810	41,461	101,271			101,271
8	1,160	5,049		2,139	14,257	12	450	16,543	817	340	388	140	2,299	65,999	43,582	109,581			109,581
9	1,160	5,049		2,139	14,257	12	450	16,543	817	340	388	140	2,299	65,999	43,582	109,581			109,581
10	821	3,576		1,515	10,098	12	450	16,543	817	340	388	140	2,299	46,744	36,987	83,731			83,731
11	1,328	5,784		2,450	16,334	12	450	16,543	817	340	388	140	2,299	75,612	46,873	122,485			122,485
12	1,075	4,680		1,982	13,216	12	450	16,543	817	340	388	140	2,299	61,179	41,930	103,109			103,109
13	821	3,576		1,515	10,098	12	450	16,543	817	340	388	140	2,299	46,744	36,987	83,731			83,731
14	1,277	5,562		2,356	15,705	12	450	16,543	817	340	388	140	2,299	72,701	45,877	118,578			118,578
15	1,200	5,227		2,214	14,761	12	450	16,543	817	340	388	140	2,299	68,331	44,379	112,710			112,710
16	1,277	5,562		2,356	15,705	12	450	16,543	817	340	388	140	2,299	72,701	45,877	118,578			118,578
17	1,063	4,629	31,939	1,150	3,194	12	450	16,543	817	340	388	140	2,299	60,506	31,013	91,519			91,519
18	1,277	5,562		2,356	15,705	12	450	16,543	817	340	388	140	2,299	72,701	45,877	118,578			118,578
19	1,160	5,049		2,139	14,257	12	450	16,543	817	340	388	140	2,299	65,999	43,582	109,581			109,581
20	1,160	5,049		2,139	14,257	12	450	16,543	817	340	388	140	2,299	65,999	43,582	109,581			109,581
21	1,277	5,562		2,356	6,544	12	450	16,543	817	340	388	140	2,299	72,701	36,716	109,417			109,417
22	1,160	5,049		2,139	14,257	12	450	16,543	817	340	388	140	2,299	65,999	43,582	109,581			109,581
23	940	4,093		1,734	11,557	12	450	16,543	817	340	388	140	2,299	53,499	39,301	92,800			92,800
24	1,277	5,562		2,356	15,705	12	450	16,543	817	340	388	140	2,299	72,701	45,877	118,578			118,578
25	1,328	5,784		2,450	16,334	12	450	16,543	817	340	388	140	2,299	75,612	46,873	122,485			122,485
26	1,160	5,049		2,139	14,257	12	450	16,543	817	340	388	140	2,299	65,999	43,582	109,581			109,581
	30,297	131,931		55,076	344,339		11,700	430,118	21,242	8,840	10,088	3,640	59,774	1,724,540	1,107,045	2,831,585		0	2,831,585
357	452,173	2,040,647		736,821	2,243,451		160,650	5,905,851	291,669	121,380	138,516	49,980	820,743	26,675,296	12,961,881	39,637,177		2,685,607	36,951,570
				DB	328,057														
				DC	1,915,394														
					2,243,451														

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 8/2/10	Hourly 8/2/10		Annual 9/15/10	Hourly 9/15/10	Hourly 1/2/11					Hourly 9/15/11					Base	Shift Prem	OT%	Base Pay + Shift Prem	OT	OT Prem		
1	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806		0.0000	65,806	0	0		
2	46,113.60	22.17	2	47,590.40	22.88	22.88	640	23.59	04/24/11	800	24.34	640				49,093	0.40	832	0.0000	49,925	0	0	
3	44,595.20	21.44	1	46,030.40	22.13	22.13	880	22.88	2	06/05/11	560	23.61	640			47,398	0.40	832	0.0000	48,230	0	0	
4	58,489.60	28.12	1	60,361.60	29.02	29.02	560	30.21	2	04/10/11	880	31.18	640			62,791			0.0000	62,791	0	0	
5	57,428.80	27.61		59,259.20	28.49	28.49	1,440					29.40	640			59,842			0.0000	59,842	0	0	
6	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			0.0000	65,806	0	0	
7	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			0.0000	65,806	0	0	
8	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			0.0000	65,806	0	0	
9	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			0.0000	65,806	0	0	
10	50,668.80	24.36	1	54,080.00	26.00	26.00	1,360	26.81	08/28/11	80	27.67	640				55,214	0.40	832	0.0000	56,046	0	0	
11	44,595.20	21.44	1	46,030.40	22.13	22.13	800	22.88	2	05/22/11	640	23.61	640			47,458	0.40	832	0.0000	48,290	0	0	
12	44,595.20	21.44	1	46,030.40	22.13	22.13	880	22.88	2	06/05/11	560	23.61	640			47,398	0.40	832	0.0000	48,230	0	0	
13	56,742.40	27.28		58,552.00	28.15	28.15	1,440					29.05	640			59,128			0.0000	59,128	0	0	
14	60,881.60	29.27	2	65,166.40	31.33	31.33	1,440					32.33	640			65,806			0.0000	65,806	0	0	
15	54,038.40	25.98		55,764.80	26.81	26.81	1,440					27.67	640			56,315	0.40	832	0.0000	57,147	0	0	
16	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806	0.40	832	0.0000	66,638	0	0	
17	46,113.60	22.17	2	49,067.20	23.59	23.59	1,440					24.34	640			49,547	0.40	832	0.0000	50,379	0	0	
18	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			0.0000	65,806	0	0	
19		21.44	1	46,030.40	22.13	22.13	1,360	22.88	2	08/28/11	80	23.61	640			47,038	0.40	832	0.0000	47,870	0	0	
20	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806	0.40	832	0.0000	66,638	0	0	
21	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			0.0000	65,806	0	0	
22	47,548.80	22.86		49,067.20	23.59	23.59	1,440					24.34	640			49,547	0.40	832	0.0000	50,379	0	0	
23	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			0.0000	65,806	0	0	
24	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806	0.40	832	0.0000	66,638	0	0	
25	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			0.0000	65,806	0	0	
26	44,595.20	21.44	1	46,030.40	22.13	22.13	800	22.88	2	05/22/11	640	23.61	640			47,458	0.40	832	0.0000	48,290	0	0	
27		28.12	1	60,361.60	29.02	29.02	1,280	30.21	2	08/14/11	160	31.18	640			61,934	0.40	832	0.0000	62,766	0	0	
28	54,038.40	25.98		55,764.80	26.81	26.81	1,440					27.67	640			56,315	0.40	832	0.0000	57,147	0	0	
29	54,038.40	25.98		55,764.80	26.81	26.81	1,440					27.67	640			56,315	0.40	832	0.0000	57,147	0	0	
30	47,548.80	22.86		49,067.20	23.59	23.59	1,440					24.34	640			49,547	0.40	832	0.0000	50,379	0	0	
31	54,038.40	25.98		55,764.80	26.81	26.81	1,440					27.67	640			56,315	0.40	832	0.0000	57,147	0	0	
32	44,595.20	21.44	1	46,030.40	22.13	22.88	1,440					23.61	160	24.34	10/09/11	480	48,408	0.40	832	0.0000	49,240	0	0
33	60,881.60	29.27	2	62,836.80	30.21	30.21	1,040	31.33	07/03/11	400	32.33	640				64,642			0.0000	64,642	0	0	
34	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			0.0000	65,806	0	0	
35	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			0.0000	65,806	0	0	
36	56,742.40	27.28		58,552.00	28.15	28.15	1,440					29.05	640			59,128			0.0000	59,128	0	0	
37	54,038.40	25.98		55,764.80	26.81	26.81	1,440					27.67	640			56,315	0.40	832	0.0000	57,147	0	0	

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 8/2/10	Hourly 8/2/10		Annual 9/15/10	Hourly 9/15/10	Hourly 1/2/11				Hourly 9/15/11					Base	Shift Prem	OT%	Base Pay + Shift Prem	OT	OT Prem	
38	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806		0.0000	65,806	0	0	
39	56,742.40	27.28		58,552.00	28.15	28.15	1,440			29.05	640				59,128		0.0000	59,128	0	0	
40	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806		0.0000	65,806	0	0	
41	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806		0.0000	65,806	0	0	
42	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806		0.0000	65,806	0	0	
43	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806		0.0000	65,806	0	0	
44	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806		0.0000	65,806	0	0	
45	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806		0.0000	65,806	0	0	
46	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806		0.0000	65,806	0	0	
47	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806		0.0000	65,806	0	0	
48	56,742.40	27.28		58,552.00	28.15	28.15	1,440			29.05	640				59,128		0.0000	59,128	0	0	
49	54,038.40	25.98		55,764.80	26.81	26.81	1,440			27.67	640				56,315	0.40	832	0.0000	57,147	0	0
50	60,881.60	29.27	2	65,166.40	31.33	31.33	1,440			32.33	640				65,806		0.0000	65,806	0	0	
51	51,729.60	24.87	2	53,393.60	25.67	26.48	1,440			27.33	240				44,690	0.40	832	0.0000	45,522	0	0
52	50,668.80	24.36	1	52,291.20	25.14	25.14	720	26.00	2	05/08/11	720	26.83	640		53,992	0.40	832	0.0000	54,824	0	0
53	54,038.40	25.98		55,764.80	26.81	26.81	1,440			27.67	640				56,315	0.40	832	0.0000	57,147	0	0
54	57,428.80	27.61		59,259.20	28.49	28.49	1,440			29.40	640				59,842		0.0000	59,842	0	0	
55	44,595.20	21.44	1	46,030.40	22.13	22.13	880	22.88	2	06/05/11	560	23.61	640		47,398	0.40	832	0.0000	48,230	0	0
56	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806		0.0000	65,806	0	0	
57	57,428.80	27.61		59,259.20	28.49	28.49	1,440			29.40	640				59,842		0.0000	59,842	0	0	
58	53,372.80	25.66		55,078.40	26.48	26.48	1,440			27.33	640				55,622	0.40	832	0.0000	56,454	0	0
59	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806	0.40	832	0.0000	66,638	0	0
60	54,038.40	25.98		55,764.80	26.81	26.81	1,440			27.67	640				56,315	0.40	832	0.0000	57,147	0	0
61	58,489.60	28.12	1	60,361.60	29.02	29.02	160	30.21	2	01/30/11	1,280	31.18	640		63,267		0.0000	63,267	0	0	
62	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806	0.40	832	0.0000	66,638	0	0
63	44,595.20	21.44	1	46,030.40	22.13	22.13	640	22.88	2	04/24/11	800	23.61	640		47,578	0.40	832	0.0000	48,410	0	0
64	47,548.80	22.86		49,067.20	23.59	23.59	1,440			24.34	640				49,547	0.40	832	0.0000	50,379	0	0
65	47,548.80	22.86		49,067.20	23.59	23.59	1,440			24.34	640				49,547	0.40	832	0.0000	50,379	0	0
66	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806	0.40	832	0.0000	66,638	0	0
67	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806	0.40	832	0.0000	66,638	0	0
68	46,113.60	22.17	2	47,590.40	22.88	22.88	480	23.59		03/27/11	960	24.34	640		49,206	0.40	832	0.0000	50,038	0	0
69	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806	0.40	832	0.0000	66,638	0	0
70	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806		0.0000	65,806	0	0	
71	63,148.80	30.36		65,166.40	31.33	31.33	1,440			32.33	640				65,806		0.0000	65,806	0	0	
72	50,668.80	24.36	1	52,291.20	25.14	25.14	560	26.00	2	04/10/11	880	26.83	640		54,130	0.40	832	0.0000	54,962	0	0
73	46,113.60	22.17	2	47,590.40	22.88	22.88	720	23.59		05/08/11	720	24.34	640		49,036	0.40	832	0.0000	49,868	0	0
74	53,372.80	25.66		55,078.40	26.48	26.48	1,440			27.33	640				55,622		0.0000	55,622	0	0	

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 8/2/10	Hourly 8/2/10		Annual 9/15/10	Hourly 9/15/10	Hourly 1/2/11					Hourly 9/15/11					Base	Shift Prem	OT%	Base Pay + Shift Prem	OT	OT Prem
75	44,595.20	21.44	1	46,030.40	22.13	22.13	880	22.88	2	06/05/11	560	23.61	640		47,398	0.40	832	0.0000	48,230	0	0
76		24.06	1	51,646.40	24.83	24.83	1,360	26.48	2	08/28/11	80	27.33	640		53,378	0.40	832	0.0000	54,210	0	0
77	57,428.80	27.61		59,259.20	28.49	28.49	1,440					29.40	640		59,842			0.0000	59,842	0	0
78	54,038.40	25.98		55,764.80	26.81	26.81	1,440					27.67	640		56,315	0.40	832	0.0000	57,147	0	0
79	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806	0.40	832	0.0000	66,638	0	0
80	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806			0.0000	65,806	0	0
81	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806			0.0000	65,806	0	0
82	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806			0.0000	65,806	0	0
83	58,489.60	28.12	1	60,361.60	29.02	29.02	560	30.21	2	04/10/11	880	31.18	640		62,791	0.40	832	0.0000	63,623	0	0
84	46,113.60	22.17	2	47,590.40	22.88	23.59	1,440					24.34	640		49,547	0.40	832	0.0000	50,379	0	0
85	53,372.80	25.66		55,078.40	26.48	26.48	1,440					27.33	640		55,622			0.0000	55,622	0	0
86	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806	0.40	832	0.0000	66,638	0	0
87	54,038.40	25.98		55,764.80	26.81	26.81	1,440					27.67	640		56,315	0.40	832	0.0000	57,147	0	0
88	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806			0.0000	65,806	0	0
89	47,548.80	22.86		49,067.20	23.59	23.59	1,440					24.34	640		49,547	0.40	832	0.0000	50,379	0	0
90	52,395.20	25.19	1	54,080.00	26.00	26.00	160	26.81	2	01/30/11	1,280	27.67	640		56,186			0.0000	56,186	0	0
91	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806			0.0000	65,806	0	0
92	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806			0.0000	65,806	0	0
93	57,428.80	27.61		59,259.20	28.49	28.49	1,440					29.40	640		59,842			0.0000	59,842	0	0
94						24.83	1,520					25.62	480	27.33	2	12/13/11	80		52,226	0	0
95	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806			0.0000	65,806	0	0
96	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806	0.40	832	0.0000	66,638	0	0
97	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806			0.0000	65,806	0	0
98	44,595.20	21.44	1	47,590.40	22.88	22.88	1,440	23.59	2	09/12/11	0	24.34	640		48,525	0.40	832	0.0000	49,357	0	0
99	47,548.80	22.86		49,067.20	23.59	23.59	1,440					24.34	640		49,547	0.40	832	0.0000	50,379	0	0
100	50,668.80	24.36	1	52,291.20	25.14	25.14	480	26.00	2	03/27/11	960	26.83	640		54,198	0.40	832	0.0000	55,030	0	0
101	54,038.40	25.98		55,764.80	26.81	26.81	1,440					27.67	640		56,315	0.40	832	0.0000	57,147	0	0
102	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806			0.0000	65,806	0	0
103	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806	0.40	832	0.0000	66,638	0	0
104	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806			0.0000	65,806	0	0
105	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806	0.40	832	0.0000	66,638	0	0
106	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806			0.0000	65,806	0	0
107	53,372.80	25.66		55,078.40	26.48	26.48	1,440					27.33	640		55,622	0.40	832	0.0000	56,454	0	0
108	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806			0.0000	65,806	0	0
109	58,489.60	28.12	1	60,361.60	29.02	29.02	0	30.21	2	01/02/11	1,440	31.18	640		63,458			0.0000	63,458	0	0
110	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640		65,806			0.0000	65,806	0	0
111	58,489.60	28.12	1	60,361.60	29.02	29.02	560	30.21	2	04/10/11	880	31.18	640		62,791	0.40	832	0.0000	63,623	0	0

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 8/2/10	Hourly 8/2/10		Annual 9/15/10	Hourly 9/15/10	Hourly 1/2/11					Hourly 9/15/11					Base	Shift Prem	OT%	Base Pay + Shift Prem	OT	OT Prem	
112	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	0.0000	66,638	0	0
113	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0
114	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640				55,622			0.0000	55,622	0	0
115	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0
116	44,595.20	21.44	1	46,030.40	22.13	22.13	880	22.88	2	06/05/11	560	23.61	640		47,398	0.40	832	0.0000	48,230	0	0	
117	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	0.0000	66,638	0	0
118	50,668.80	24.36	1	52,291.20	25.14	25.14	800	26.00	2	05/22/11	640	26.83	640		53,923	0.40	832	0.0000	54,755	0	0	
119	46,904.00	22.55		48,401.60	23.27	23.27	1,440				24.01	640				48,875			0.0000	48,875	0	0
120	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0
121	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0
122	50,668.80	24.36	1	52,291.20	25.14	25.14	80	26.00	2	01/16/11	1,360	26.83	640		54,542	0.40	832	0.0000	55,374	0	0	
123	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0
124	46,904.00	22.55		48,401.60	23.27	24.83	1,440				25.62	240	27.33	2	10/24/11	400	52,836		0.0000	52,836	0	0
125	44,595.20	21.44	1	46,030.40	22.13	22.13	880	22.88	2	06/05/11	560	23.61	640		47,398	0.40	832	0.0000	48,230	0	0	
126	57,428.80	27.61		59,259.20	28.49	28.49	1,440				29.40	640				59,842			0.0000	59,842	0	0
127	44,595.20	21.44	1	46,030.40	22.13	22.88	1,440				23.61	80	24.34	09/25/11	560	48,466	0.40	832	0.0000	49,298	0	0
128	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	0.0000	57,147	0	0
129	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0
130	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0
131	52,395.20	25.19	1	54,080.00	26.00	26.00	560	26.81	2	04/10/11	880	27.67	640		55,862			0.0000	55,862	0	0	
132	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0
133	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	0.0000	66,638	0	0
134	47,548.80	22.86		49,067.20	23.59	23.59	1,440				24.34	640				49,547	0.40	832	0.0000	50,379	0	0
135	60,881.60	29.27	2	62,836.80	30.21	30.21	1,440				31.18	640				63,458	0.40	832	0.0000	64,290	0	0
136	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0
137	57,428.80	27.61		59,259.20	28.49	28.49	1,440				29.40	640				59,842			0.0000	59,842	0	0
138	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640				55,622	0.40	832	0.0000	56,454	0	0
139	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0
140	52,395.20	25.19	2	54,080.00	26.00	26.81	1,440				27.67	640				56,315	0.40	832	0.0000	57,147	0	0
141	44,595.20	21.44	1	46,030.40	22.13	22.13	560	22.88	2	04/10/11	880	23.61	640		47,638	0.40	832	0.0000	48,470	0	0	
142	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640				55,622	0.40	832	0.0000	56,454	0	0
143	44,595.20	21.44	1	46,030.40	22.13	22.13	800	22.88	2	05/22/11	640	23.61	640		47,458	0.40	832	0.0000	48,290	0	0	
144	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0
145	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640				55,622			0.0000	55,622	0	0
146	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0
147	44,595.20	21.44	1	46,030.40	22.13	22.13	800	22.88	2	05/22/11	640	23.61	640		47,458	0.40	832	0.0000	48,290	0	0	
148	44,595.20	21.44	1	47,590.40	22.88	22.88	1,440	23.59	2	09/12/11	0	24.34	640		48,525	0.40	832	0.0000	49,357	0	0	

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 8/2/10	Hourly 8/2/10		Annual 9/15/10	Hourly 9/15/10	Hourly 1/2/11					Hourly 9/15/11						Base	Shift Prem	OT%	Base Pay + Shift Prem	OT	OT Prem	
149	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640					55,622		0.0000	55,622	0	0	
150	44,595.20	21.44	1	46,030.40	22.13	22.13	1,440				22.84	400	23.61	2	11/29/11	240	46,670	0.40	832	0.0000	47,502	0	0
151	58,489.60	28.12	1	60,361.60	29.02	29.02	1,360	30.21	2	08/28/11	80	31.18	640				61,839	0.40	832	0.0000	62,671	0	0
152	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640					65,806		0.0000	65,806	0	0	
153	50,044.80	24.06	1	51,646.40	24.83	24.83	80	25.67	2	01/16/11	1,360	26.49	640				53,851	0.40	832	0.0000	54,683	0	0
154	47,548.80	22.86		49,067.20	23.59	23.59	1,440				24.34	640					49,547	0.40	832	0.0000	50,379	0	0
155	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640					65,806	0.40	832	0.0000	66,638	0	0
156	57,428.80	27.61		59,259.20	28.49	28.49	1,440				29.40	640					59,842		0.0000	59,842	0	0	
157	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640					65,806	0.40	832	0.0000	66,638	0	0
158	58,489.60	28.12	1	60,361.60	29.02	29.02	560	30.21	2	04/10/11	880	31.18	640				62,791		0.0000	62,791	0	0	
159	57,428.80	27.61		59,259.20	28.49	28.49	1,440				29.40	640					59,842		0.0000	59,842	0	0	
160	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640					65,806		0.0000	65,806	0	0	
161	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640					65,806	0.40	832	0.0000	66,638	0	0
162	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640					56,315	0.40	832	0.0000	57,147	0	0
163	57,428.80	27.61		59,259.20	28.49	28.49	1,440				29.40	640					59,842		0.0000	59,842	0	0	
164	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640					65,806		0.0000	65,806	0	0	
165	58,489.60	28.12	1	60,361.60	29.02	29.02	560	30.21	2	04/10/11	880	31.18	640				62,791		0.0000	62,791	0	0	
166	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640					65,806	0.40	832	0.0000	66,638	0	0
167	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640					55,622		0.0000	55,622	0	0	
168	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640					65,806		0.0000	65,806	0	0	
169	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640					65,806	0.40	832	0.0000	66,638	0	0
170	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640					56,315	0.40	832	0.0000	57,147	0	0
171	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640					65,806		0.0000	65,806	0	0	
172	57,428.80	27.61		59,259.20	28.49	28.49	1,440				29.40	640					59,842		0.0000	59,842	0	0	
173	57,428.80	27.61		59,259.20	28.49	28.49	1,440				29.40	640					59,842		0.0000	59,842	0	0	
174	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640					65,806	0.40	832	0.0000	66,638	0	0
175	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640					65,806		0.0000	65,806	0	0	
176	44,595.20	21.44	1	47,590.40	22.88	22.88	1,360	23.59		08/28/11	80	24.34	640				48,582	0.40	832	0.0000	49,414	0	0
177	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640					65,806		0.0000	65,806	0	0	
178	52,395.20	25.19	2	54,080.00	26.00	26.00	800	26.81		05/22/11	640	27.67	640				55,667	0.40	832	0.0000	56,499	0	0
179	46,904.00	22.55		48,401.60	23.27	23.27	1,440				24.01	640					48,875		0.0000	48,875	0	0	
180	47,548.80	22.86		49,067.20	23.59	23.59	1,440				24.34	640					49,547	0.40	832	0.0000	50,379	0	0
181	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640					56,315	0.40	832	0.0000	57,147	0	0
182	50,044.80	24.06	1	51,646.40	24.83	25.67	1,440				26.49	480	27.33		12/04/11	160	54,053	0.40	832	0.0000	54,885	0	0
183	44,595.20	21.44	1	46,030.40	22.13	22.13	960	22.88	2	06/19/11	480	23.61	640				47,338	0.40	832	0.0000	48,170	0	0
184	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640					65,806		0.0000	65,806	0	0	
185	44,595.20	21.44	1	46,030.40	22.13	22.13	960	22.88	2	06/19/11	480	23.61	640				47,338	0.40	832	0.0000	48,170	0	0

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 8/2/10	Hourly 8/2/10		Annual 9/15/10	Hourly 9/15/10	Hourly 1/2/11					Hourly 9/15/11					Base	Shift Prem	OT%	Base Pay + Shift Prem	OT	OT Prem		
186	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	0.0000	66,638	0	0	
187	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0	
188	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	0.0000	66,638	0	0	
189	56,742.40	27.28		58,552.00	28.15	28.15	1,440				29.05	640				59,128			0.0000	59,128	0	0	
190	47,548.80	22.86		49,067.20	23.59	25.14	1,440				25.94	80	26.83	2	09/26/11	560	53,302	0.40	832	0.0000	54,134	0	0
191	50,044.80	24.06	1	51,646.40	24.83	24.83	560	26.48	2	04/10/11	880	27.33	640			54,698			0.0000	54,698	0	0	
192	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	0.0000	66,638	0	0	
193	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640				55,622	0.40	832	0.0000	56,454	0	0	
194	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	0.0000	57,147	0	0	
195	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	0.0000	66,638	0	0	
196	50,668.80	24.36	1	52,291.20	25.14	25.14	720	26.00	2	05/08/11	720	26.83	640			53,992	0.40	832	0.0000	54,824	0	0	
197	58,489.60	28.12	1	60,361.60	29.02	29.02	560	30.21	2	04/10/11	880	31.18	640			62,791			0.0000	62,791	0	0	
198	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640				55,622			0.0000	55,622	0	0	
199	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0	
200	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	0.0000	57,147	0	0	
201	57,428.80	27.61		59,259.20	28.49	28.49	1,440				29.40	640				59,842			0.0000	59,842	0	0	
202	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640				55,622			0.0000	55,622	0	0	
203	58,489.60	28.12	1	60,361.60	29.02	29.02	560	30.21	2	04/10/11	880	31.18	640			62,791			0.0000	62,791	0	0	
204	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0	
205	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0	
206	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	0.0000	57,147	0	0	
207	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0	
208	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	0.0000	66,638	0	0	
209	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	0.0000	57,147	0	0	
210	47,548.80	22.86		49,067.20	23.59	23.59	1,440				24.34	640				49,547	0.40	832	0.0000	50,379	0	0	
211	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	0.0000	57,147	0	0	
212	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0	
213	56,742.40	27.28		58,552.00	28.15	28.15	1,440				29.05	640				59,128			0.0000	59,128	0	0	
214	50,668.80	24.36	1	52,291.20	25.14	25.14	560	26.00	2	04/10/11	880	26.83	640			54,130	0.40	832	0.0000	54,962	0	0	
215	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0	
216	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	0.0000	66,638	0	0	
217	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	0.0000	66,638	0	0	
218	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	0.0000	66,638	0	0	
219	50,044.80	24.06	1	51,646.40	24.83	26.48	1,440				27.33	400	29.40		11/20/11	240	56,119			0.0000	56,119	0	0
220	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	0.0000	57,147	0	0	
221	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	0.0000	57,147	0	0	
222	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0	

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 8/2/10	Hourly 8/2/10		Annual 9/15/10	Hourly 9/15/10	Hourly 1/2/11					Hourly 9/15/11				Base	Shift Prem	OT%	Base Pay + Shift Prem	OT	OT Prem	
223	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640			65,806		0.0000	65,806	0	0	
224	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640			56,315	0.40	832	0.0000	57,147	0	0
225	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640			65,806		0.0000	65,806	0	0	
226	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640			65,806		0.0000	65,806	0	0	
227	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640			65,806	0.40	832	0.0000	66,638	0	0
228	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640			65,806		0.0000	65,806	0	0	
229	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640			55,622	0.40	832	0.0000	56,454	0	0
230	46,904.00	22.55		48,401.60	23.27	23.27	1,440				24.01	640			48,875		0.0000	48,875	0	0	
231	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640			65,806	0.40	832	0.0000	66,638	0	0
232	44,595.20	21.44	1	46,030.40	22.13	22.13	800	22.88	2	05/22/11	640			47,458	0.40	832	0.0000	48,290	0	0	
233	47,548.80	22.86		49,067.20	23.59	23.59	1,440				24.34	640			49,547	0.40	832	0.0000	50,379	0	0
234	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640			56,315	0.40	832	0.0000	57,147	0	0
235	58,489.60	28.12	1	62,836.80	30.21	30.21	1,360	31.33		08/28/11	80			64,283	0.40	832	0.0000	65,115	0	0	
236	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640			55,622	0.40	832	0.0000	56,454	0	0
237	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640			55,622	0.40	832	0.0000	56,454	0	0
238	56,742.40	27.28		58,552.00	28.15	28.15	1,440				29.05	640			59,128		0.0000	59,128	0	0	
239	56,742.40	27.28		58,552.00	28.15	28.15	1,440				29.05	640			59,128		0.0000	59,128	0	0	
240	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640			65,806		0.0000	65,806	0	0	
241	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640			65,806	0.40	832	0.0000	66,638	0	0
242	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640			65,806	0.40	832	0.0000	66,638	0	0
243	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640			65,806	0.40	832	0.0000	66,638	0	0
244	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640			65,806		0.0000	65,806	0	0	
245		21.44	1	46,030.40	22.13	22.13	1,280	22.88	2	08/14/11	160			47,098	0.40	832	0.0000	47,930	0	0	
246	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640			65,806		0.0000	65,806	0	0	
247	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640			55,622	0.40	832	0.0000	56,454	0	0
248	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640			65,806		0.0000	65,806	0	0	
249	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640			55,622	0.40	832	0.0000	56,454	0	0
250	47,548.80	22.86		49,067.20	23.59	23.59	1,440				24.34	640			49,547	0.40	832	0.0000	50,379	0	0
251	44,595.20	21.44	1	46,030.40	22.13	22.13	560	22.88	2	04/10/11	880			47,638	0.40	832	0.0000	48,470	0	0	
252	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640			65,806	0.40	832	0.0000	66,638	0	0
253	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640			56,315	0.40	832	0.0000	57,147	0	0
254	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640			65,806	0.40	832	0.0000	66,638	0	0
255	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640			56,315	0.40	832	0.0000	57,147	0	0
256	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640			56,315	0.40	832	0.0000	57,147	0	0
257	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640			56,315	0.40	832	0.0000	57,147	0	0
258	50,668.80	24.36	1	52,291.20	25.14	25.14	880	26.00	2	06/05/11	560			53,854	0.40	832	0.0000	54,686	0	0	
259	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640			56,315	0.40	832	0.0000	57,147	0	0

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Page 55 of 72

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 8/2/10	Hourly 8/2/10		Annual 9/15/10	Hourly 9/15/10	Hourly 1/2/11					Hourly 9/15/11					Base	Shift Prem	OT%	Base Pay + Shift Prem	OT	OT Prem	
260	52,395.20	25.19	2	55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	0.0000	57,147	0	0
261	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0
262	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	0.0000	66,638	0	0
263	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	0.0000	57,147	0	0
264	50,044.80	24.06	1	51,646.40	24.83	25.67	1,440				26.49	480	27.33	12/04/11	160	54,053	0.40	832	0.0000	54,885	0	0
265	50,044.80	24.06	1	51,646.40	24.83	25.67	1,440				26.49	320	27.33	11/06/11	320	54,187	0.40	832	0.0000	55,019	0	0
266	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0
267	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0
268	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	0.0000	66,638	0	0
269	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0
270	60,881.60	29.27	2	65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0
271	50,668.80	24.36	1	52,291.20	25.14	25.14	560	26.00	2	04/10/11	880	26.83	640		54,130	0.40	832	0.0000	54,962	0	0	
272	53,372.80	25.66	2	55,078.40	26.48	28.49	1,440				29.40	640				59,842			0.0000	59,842	0	0
273	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0
274	56,742.40	27.28		58,552.00	28.15	28.15	1,440				29.05	640				59,128			0.0000	59,128	0	0
275	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640				55,622			0.0000	55,622	0	0
276	47,548.80	22.86		49,067.20	23.59	23.59	1,440				24.34	640				49,547	0.40	832	0.0000	50,379	0	0
277	47,548.80	22.86		49,067.20	23.59	23.59	1,440				24.34	640				49,547	0.40	832	0.0000	50,379	0	0
278	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0
279	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0
280	43,992.00	21.15	1	46,904.00	22.55	22.55	1,440	23.27		09/12/11	0	24.01	640		47,838			0.0000	47,838	0	0	
281	44,595.20	21.44	1	46,030.40	22.13	22.13	880	22.88	2	06/05/11	560	23.61	640		47,398	0.40	832	0.0000	48,230	0	0	
282	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	0.0000	57,147	0	0
283	44,595.20	21.44	1	46,030.40	22.13	22.13	960	22.88	2	06/19/11	480	23.61	640		47,338	0.40	832	0.0000	48,170	0	0	
284	44,595.20	21.44	1	47,590.40	22.88	22.88	1,360	23.59		08/28/11	80	24.34	640		48,582	0.40	832	0.0000	49,414	0	0	
285	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0
286	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0
287	56,742.40	27.28		58,552.00	28.15	28.15	1,440				29.05	640				59,128			0.0000	59,128	0	0
288	46,113.60	22.17	2	47,590.40	22.88	22.88	640	23.59		04/24/11	800	24.34	640		49,093	0.40	832	0.0000	49,925	0	0	
289	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640				55,622			0.0000	55,622	0	0
290	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0
291	53,372.80	25.66		55,078.40	26.48	26.48	1,440				27.33	640				55,622	0.40	832	0.0000	56,454	0	0
292	50,044.80	24.06	1	51,646.40	24.83	26.48	1,440				27.33	320	29.40	11/06/11	320	56,285			0.0000	56,285	0	0
293	47,548.80	22.86		49,067.20	23.59	23.59	1,440				24.34	640				49,547	0.40	832	0.0000	50,379	0	0
294	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0
295	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	0.0000	57,147	0	0
296	54,038.40	25.98		55,764.80	26.81	26.81	1,440				27.67	640				56,315	0.40	832	0.0000	57,147	0	0

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	Annual 8/2/10	Hourly 8/2/10		Annual 9/15/10	Hourly 9/15/10	Hourly 1/2/11					Hourly 9/15/11					Base	Shift Prem	OT%	Base Pay + Shift Prem	OT	OT Prem			
297	47,548.80	22.86		49,067.20	23.59	23.59	1,440				24.34	640				49,547	0.40	832	0.0000	50,379	0	0		
298	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806			0.0000	65,806	0	0		
299	63,148.80	30.36		65,166.40	31.33	31.33	1,440				32.33	640				65,806	0.40	832	0.0000	66,638	0	0		
300	44,595.20	21.44	1	46,030.40	22.13	22.13	800	22.88	2	05/22/11	640	23.61	640			47,458	0.40	832	0.0000	48,290	0	0		
301	50,668.80	24.36	1	52,291.20	25.14	25.14	560	26.00	2	04/10/11	880	26.83	640			54,130	0.40	832	0.0000	54,962	0	0		
302	44,595.20	21.44	1	46,030.40	22.13	22.88	1,440					23.61	320	24.34	11/06/11	320	48,291	0.40	832	0.0000	49,123	0	0	
303	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			0.0000	65,806	0	0		
304	54,038.40	25.98		55,764.80	26.81	26.81	1,440					27.67	640			56,315	0.40	832	0.0000	57,147	0	0		
305	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			0.0000	65,806	0	0		
306	54,038.40	25.98		55,764.80	26.81	26.81	1,440					27.67	640			56,315	0.40	832	0.0000	57,147	0	0		
307	58,489.60	28.12	1	60,361.60	29.02	29.02	560	30.21	2	04/10/11	880	31.18	640			62,791			0.0000	62,791	0	0		
308	57,428.80	27.61		59,259.20	28.49	28.49	1,440					29.40	640			59,842			0.0000	59,842	0	0		
309	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			0.0000	65,806	0	0		
310	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			0.0000	65,806	0	0		
311	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			0.0000	65,806	0	0		
312	50,044.80	24.06	1	51,646.40	24.83	24.83	320	26.48	2	02/27/11	1,120	27.33	640			55,094			0.0000	55,094	0	0		
313	51,729.60	24.87	2	53,393.60	25.67	25.67	560	26.48		04/10/11	880	27.33	640			55,169			0.0000	55,169	0	0		
314	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			0.0000	65,806	0	0		
315	46,113.60	22.17	2	47,590.40	22.88	23.59	1,440					24.34	640			49,547	0.40	832	0.0000	50,379	0	0		
316	46,113.60	22.17	2	47,590.40	22.88	22.88	640	23.59		04/24/11	800	24.34	640			49,093	0.40	832	0.0000	49,925	0	0		
317	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			0.0000	65,806	0	0		
318	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			0.0000	65,806	0	0		
319	50,044.80	24.06	1	51,646.40	24.83	24.83	80	26.48	2	01/16/11	1,360	27.33	640			55,490			0.0000	55,490	0	0		
320	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			0.0000	65,806	0	0		
321	50,044.80	24.06	1	51,646.40	24.83	24.83	560	26.48	2	04/10/11	880	27.33	640			54,698			0.0000	54,698	0	0		
322	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			0.0000	65,806	0	0		
323	54,038.40	25.98		55,764.80	26.81	26.81	1,440					27.67	640			56,315	0.40	832	0.0000	57,147	0	0		
324		21.44	1	46,030.40	22.13	22.13	1,360	22.88	2	08/28/11	80	23.61	640			47,038	0.40	832	0.0000	47,870	0	0		
325	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			0.0000	65,806	0	0		
326	46,904.00	22.55		48,401.60	23.27	23.27	1,440					24.01	640			48,875			0.0000	48,875	0	0		
327	57,428.80	27.61		59,259.20	28.49	28.49	1,440					29.40	640			59,842			0.0000	59,842	0	0		
328	54,038.40	25.98		55,764.80	26.81	26.81	1,440					27.67	640			56,315	0.40	832	0.0000	57,147	0	0		
329	54,038.40	25.98		55,764.80	26.81	26.81	1,440					27.67	640			56,315	0.40	832	0.0000	57,147	0	0		
330	54,038.40	25.98		55,764.80	26.81	26.81	1,440					27.67	640			56,315	0.40	832	0.0000	57,147	0	0		
331	63,148.80	30.36		65,166.40	31.33	31.33	1,440					32.33	640			65,806			0.0000	65,806	0	0		
																19,600,928				142,272		19,743,200	0	0

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

**Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments**

	Annual 8/2/10	Hourly 8/2/10		Annual 9/15/10 10/15/10	Hourly 9/15/10 10/15/10	Hourly 1/2/11					Hourly 9/15/11 10/15/11					Base	Shift Prem	OT%	Base Pay + Shift Prem	OT	OT Prem
1	62,753.60	30.17		64,958.40	31.23	31.23	1,600				32.23	480				65,438		0.0000	65,438	0	0
2	62,753.60	30.17		64,958.40	31.23	31.23	1,600				32.23	480				65,438		0.0000	65,438	0	0
3	46,176.00	22.20		47,798.40	22.98	22.98	1,600				23.72	480				48,154		0.0000	48,154	0	0
4	62,753.60	30.17		62,753.60	31.23	31.23	1,600				32.23	480				65,438		0.0000	65,438	0	0
5	62,753.60	30.17		64,958.40	31.23	31.23	1,600				32.23	480				65,438		0.0000	65,438	0	0
6	62,753.60	30.17		64,958.40	31.23	31.23	1,600				32.23	480				65,438		0.0000	65,438	0	0
7	51,251.20	24.65	90%	53,060.80	25.51	25.51	1,600	26.28	2		27.12	480				53,834		0.0000	53,834	0	0
8	56,971.20	27.39		58,968.00	28.35	28.35	1,600				29.26	480				59,405		0.0000	59,405	0	0
9	56,971.20	27.39		58,968.00	28.35	28.35	1,600				29.26	480				59,405		0.0000	59,405	0	0
10	40,352.00	19.40		41,766.40	20.08	20.08	1,600				20.72	480				42,074		0.0000	42,074	0	0
11	65,270.40	31.38		67,558.40	32.48	32.48	1,600				33.52	480				68,058		0.0000	68,058	0	0
12	52,811.20	25.39		54,662.40	26.28	26.28	1,600				27.12	480				55,066		0.0000	55,066	0	0
13	40,352.00	19.40		41,766.40	20.08	20.08	1,600				20.72	480				42,074		0.0000	42,074	0	0
14	62,753.60	30.17		64,958.40	31.23	31.23	1,600				32.23	480				65,438		0.0000	65,438	0	0
15	58,052.80	27.91	1	60,091.20	28.89	28.89	1,280	30.08	2	08/14/11	320	31.04	480		61,504		0.0000	61,504	0	0	
16	62,753.60	30.17		64,958.40	31.23	31.23	1,600				32.23	480				65,438		0.0000	65,438	0	0
17	51,126.40	24.58	2	51,126.40	25.44	25.44	720	26.28		05/08/11	880	27.12	480		54,461		0.0000	54,461	0	0	
18	62,753.60	30.17		64,958.40	31.23	31.23	1,600				32.23	480				65,438		0.0000	65,438	0	0
19	56,971.20	27.39		58,968.00	28.35	28.35	1,600				29.26	480				59,405		0.0000	59,405	0	0
20	56,971.20	27.39		58,968.00	28.35	28.35	1,600				29.26	480				59,405		0.0000	59,405	0	0
21	62,753.60	30.17		62,753.60	31.23	31.23	1,600				32.23	480				65,438		0.0000	65,438	0	0
22	56,971.20	27.39		58,968.00	28.35	28.35	1,600				29.26	480				59,405		0.0000	59,405	0	0
23	46,176.00	22.20		47,798.40	22.98	22.98	1,600				23.72	480				48,154		0.0000	48,154	0	0
24	62,753.60	30.17		64,958.40	31.23	31.23	1,600				32.23	480				65,438		0.0000	65,438	0	0
25	65,270.40	31.38		67,558.40	32.48	32.48	1,600				33.52	480				68,058		0.0000	68,058	0	0
26	56,971.20	27.39		58,968.00	28.35	28.35	1,600				29.26	480				59,405		0.0000	59,405	0	0
																1,552,247	0		1,552,247	0	0
357																21,153,175	142,272		21,295,447	0	0

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	W/C	FICA	Base for	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/S	FAS 106	Gross Pay	Tax and	Total	SII %	City	Net
	1.8174		401(k)/DC												Benefits				
1	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
2	907	3,819		1,767	4,909	12	450	16,543	817	340	388	140	2,299	49,925	32,379	82,304	83%	23,625	58,679
3	877	3,690	24,262	873	2,426	12	450	16,543	817	340	388	140	2,299	48,230	28,843	77,073			77,073
4	1,141	4,804		2,260	6,279	12	450	16,543	817	340	388	140	2,299	62,791	35,461	98,252			98,252
5	1,088	4,578		2,154	5,984	12	450	16,543	817	340	388	140	2,299	59,842	34,781	94,623	83%	27,161	67,462
6	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
7	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
8	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
9	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
10	1,019	4,288		1,988	5,521	12	450	16,543	817	340	388	140	2,299	56,046	33,793	89,839			89,839
11	878	3,694	24,262	873	2,426	12	450	16,543	817	340	388	140	2,299	48,290	28,848	77,138			77,138
12	877	3,690	24,262	873	2,426	12	450	16,543	817	340	388	140	2,299	48,230	28,843	77,073			77,073
13	1,075	4,523		2,129	5,913	12	450	16,543	817	340	388	140	2,299	59,128	34,617	93,745			93,745
14	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
15	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194
16	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874			102,874
17	916	3,854		1,784	4,955	12	450	16,543	817	340	388	140	2,299	50,379	32,486	82,865			82,865
18	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
19	870	3,662	16,941	610	1,694	12	450	16,543	817	340	388	140	2,299	47,870	27,813	75,683	83%	21,724	53,959
20	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874			102,874
21	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963	83%	29,268	72,695
22	916	3,854		1,784	4,955	12	450	16,543	817	340	388	140	2,299	50,379	32,486	82,865	100%	28,657	54,208
23	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
24	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874			102,874
25	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
26	878	3,694	27,923	1,005	2,792	12	450	16,543	817	340	388	140	2,299	48,290	29,346	77,636			77,636
27	1,141	4,802	22,372	805	2,237	12	450	16,543	817	340	388	140	2,299	62,766	29,962	92,728			92,728
28	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194	83%	26,176	65,018
29	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194
30	916	3,854		1,784	4,955	12	450	16,543	817	340	388	140	2,299	50,379	32,486	82,865	83%	23,786	59,079
31	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194
32	895	3,767		1,743	4,841	12	450	16,543	817	340	388	140	2,299	49,240	32,223	81,463	83%	23,383	58,080
33	1,175	4,945		2,327	6,464	12	450	16,543	817	340	388	140	2,299	64,642	35,888	100,530			100,530
34	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963	83%	29,268	72,695
35	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
36	1,075	4,523		2,129	5,913	12	450	16,543	817	340	388	140	2,299	59,128	34,617	93,745			93,745
37	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194	83%	26,176	65,018

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Page 59 of 72

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	W/C 1.8174	FICA	Base for 401(k)/DC	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
38	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
39	1,075	4,523		2,129	5,913	12	450	16,543	817	340	388	140	2,299	59,128	34,617	93,745	37%	11,995	81,750
40	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
41	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
42	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963	83%	29,268	72,695
43	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
44	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
45	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
46	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
47	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
48	1,075	4,523		2,129	5,913	12	450	16,543	817	340	388	140	2,299	59,128	34,617	93,745			101,963
49	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			93,745
50	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963	83%	29,268	72,695
51	827	3,482		1,609	4,469	12	450	16,543	817	340	388	140	2,299	45,522	31,364	76,886	83%	22,069	54,817
52	996	4,194		1,944	5,399	12	450	16,543	817	340	388	140	2,299	54,824	33,510	88,334			88,334
53	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194
54	1,088	4,578		2,154	5,984	12	450	16,543	817	340	388	140	2,299	59,842	34,781	94,623			94,623
55	877	3,690	24,262	873	2,426	12	450	16,543	817	340	388	140	2,299	48,230	28,843	77,073			77,073
56	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
57	1,088	4,578		2,154	5,984	12	450	16,543	817	340	388	140	2,299	59,842	34,781	94,623			94,623
58	1,026	4,319		2,002	5,562	12	450	16,543	817	340	388	140	2,299	56,454	33,886	90,340			90,340
59	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874			102,874
60	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194
61	1,150	4,840		2,278	6,327	12	450	16,543	817	340	388	140	2,299	63,267	35,572	98,839			98,839
62	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874	83%	29,529	73,345
63	880	3,703	27,923	1,005	2,792	12	450	16,543	817	340	388	140	2,299	48,410	29,357	77,767			77,767
64	916	3,854		1,784	4,955	12	450	16,543	817	340	388	140	2,299	50,379	32,486	82,865			82,865
65	916	3,854		1,784	4,955	12	450	16,543	817	340	388	140	2,299	50,379	32,486	82,865			82,865
66	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874	83%	29,529	73,345
67	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874			102,874
68	909	3,828		1,771	4,921	12	450	16,543	817	340	388	140	2,299	50,038	32,406	82,444			82,444
69	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874			102,874
70	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
71	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
72	999	4,205		1,949	5,413	12	450	16,543	817	340	388	140	2,299	54,962	33,543	88,505			88,505
73	906	3,815		1,765	4,904	12	450	16,543	817	340	388	140	2,299	49,868	32,367	82,235	100%	28,440	53,795
74	1,011	4,255		2,002	5,562	12	450	16,543	817	340	388	140	2,299	55,622	33,807	89,429			89,429

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	W/C 1.8174	FICA	Base for 401/(k)/DC	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
75	877	3,690	24,262	873	2,426	12	450	16,543	817	340	388	140	2,299	48,230	28,843	77,073	83%	22,123	54,950
76	985	4,147	19,610	706	1,961	12	450	16,543	817	340	388	140	2,299	54,210	28,776	82,986	83%	23,820	59,166
77	1,088	4,578		2,154	5,984	12	450	16,543	817	340	388	140	2,299	59,842	34,781	94,623			94,623
78	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194
79	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874			102,874
80	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
81	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
82	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963	83%	29,268	72,695
83	1,156	4,867		2,260	6,279	12	450	16,543	817	340	388	140	2,299	63,623	35,539	99,162	83%	28,464	70,698
84	916	3,854		1,784	4,955	12	450	16,543	817	340	388	140	2,299	50,379	32,486	82,865			82,865
85	1,011	4,255		2,002	5,562	12	450	16,543	817	340	388	140	2,299	55,622	33,807	89,429			89,429
86	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874			102,874
87	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194
88	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
89	916	3,854		1,784	4,955	12	450	16,543	817	340	388	140	2,299	50,379	32,486	82,865	83%	23,786	59,079
90	1,021	4,298		2,023	5,619	12	450	16,543	817	340	388	140	2,299	56,186	33,938	90,124			90,124
91	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
92	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
93	1,088	4,578		2,154	5,984	12	450	16,543	817	340	388	140	2,299	59,842	34,781	94,623			94,623
94	949	3,995	0	0	5,223	12	450	16,543	817	340	388	140	2,299	52,226	31,144	83,370			83,370
95	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963	83%	29,268	72,695
96	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874	83%	29,529	73,345
97	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963	83%	29,268	72,695
98	897	3,776		1,747	4,853	12	450	16,543	817	340	388	140	2,299	49,357	32,250	81,607	83%	23,425	58,182
99	916	3,854		1,784	4,955	12	450	16,543	817	340	388	140	2,299	50,379	32,486	82,865			82,865
100	1,000	4,210		1,951	5,420	12	450	16,543	817	340	388	140	2,299	55,030	33,558	88,588	83%	25,428	63,160
101	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194
102	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963	83%	29,268	72,695
103	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874	83%	29,529	73,345
104	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
105	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874	83%	29,529	73,345
106	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963	83%	29,268	72,695
107	1,026	4,319		2,002	5,562	12	450	16,543	817	340	388	140	2,299	56,454	33,886	90,340			90,340
108	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
109	1,153	4,855		2,284	6,346	12	450	16,543	817	340	388	140	2,299	63,458	35,615	99,073			99,073
110	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
111	1,156	4,867		2,260	6,279	12	450	16,543	817	340	388	140	2,299	63,623	35,539	99,162			99,162

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	W/C	FICA	Base for 401(k)/DC	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
112	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874			102,874
113	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
114	1,011	4,255		2,002	5,562	12	450	16,543	817	340	388	140	2,299	55,622	33,807	89,429			89,429
115	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963	83%	29,268	72,695
116	877	3,690	24,262	873	2,426	12	450	16,543	817	340	388	140	2,299	48,230	28,843	77,073			77,073
117	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874			102,874
118	995	4,189		1,941	5,392	12	450	16,543	817	340	388	140	2,299	54,755	33,494	88,249			88,249
119	888	3,739		1,760	4,888	12	450	16,543	817	340	388	140	2,299	48,875	32,252	81,127	83%	23,287	57,840
120	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963	83%	29,268	72,695
121	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
122	1,006	4,236		1,964	5,454	12	450	16,543	817	340	388	140	2,299	55,374	33,637	89,011	83%	25,550	63,461
123	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
124	960	4,042		1,902	5,284	12	450	16,543	817	340	388	140	2,299	52,836	33,165	86,001			86,001
125	877	3,690	24,262	873	2,426	12	450	16,543	817	340	388	140	2,299	48,230	28,843	77,073			77,073
126	1,088	4,578		2,154	5,984	12	450	16,543	817	340	388	140	2,299	59,842	34,781	94,623	83%	27,161	67,462
127	896	3,771		1,745	4,847	12	450	16,543	817	340	388	140	2,299	49,298	32,236	81,534			81,534
128	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194
129	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
130	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
131	1,015	4,273		2,011	5,586	12	450	16,543	817	340	388	140	2,299	55,862	33,862	89,724			89,724
132	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
133	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874			102,874
134	916	3,854		1,784	4,955	12	450	16,543	817	340	388	140	2,299	50,379	32,486	82,865	83%	23,786	59,079
135	1,168	4,918		2,284	6,346	12	450	16,543	817	340	388	140	2,299	64,290	35,693	99,983			99,983
136	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
137	1,088	4,578		2,154	5,984	12	450	16,543	817	340	388	140	2,299	59,842	34,781	94,623			94,623
138	1,026	4,319		2,002	5,562	12	450	16,543	817	340	388	140	2,299	56,454	33,886	90,340			90,340
139	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963	83%	29,268	72,695
140	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194	83%	26,176	65,018
141	881	3,708	31,584	1,137	3,158	12	450	16,543	817	340	388	140	2,299	48,470	29,861	78,331	83%	22,484	55,847
142	1,026	4,319		2,002	5,562	12	450	16,543	817	340	388	140	2,299	56,454	33,886	90,340			90,340
143	878	3,694	24,262	873	2,426	12	450	16,543	817	340	388	140	2,299	48,290	28,848	77,138	83%	22,142	54,996
144	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
145	1,011	4,255		2,002	5,562	12	450	16,543	817	340	388	140	2,299	55,622	33,807	89,429			89,429
146	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
147	878	3,694	24,262	873	2,426	12	450	16,543	817	340	388	140	2,299	48,290	28,848	77,138			77,138
148	897	3,776		1,747	4,853	12	450	16,543	817	340	388	140	2,299	49,357	32,250	81,607			81,607

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	W/C	FICA	Base for 401/(k)/DC	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/S	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
149	1,011	4,255		2,002	5,562	12	450	16,543	817	340	388	140	2,299	55,622	33,807	89,429			89,429
150	863	3,634	3,778	1,680	4,667	12	450	16,543	817	340	388	140	2,299	47,502	31,821	79,323			79,323
151	1,139	4,794		2,226	6,184	12	450	16,543	817	340	388	140	2,299	62,671	35,320	97,991			97,991
152	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
153	994	4,183	49,811	1,793	4,981	12	450	16,543	817	340	388	140	2,299	54,683	32,928	87,611			87,611
154	916	3,854		1,784	4,955	12	450	16,543	817	340	388	140	2,299	50,379	32,486	82,865			82,865
155	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874			102,874
156	1,088	4,578		2,154	5,984	12	450	16,543	817	340	388	140	2,299	59,842	34,781	94,623	83%	27,161	67,462
157	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874	83%	29,529	73,345
158	1,141	4,804		2,260	6,279	12	450	16,543	817	340	388	140	2,299	62,791	35,461	98,252	83%	28,202	70,050
159	1,088	4,578		2,154	5,984	12	450	16,543	817	340	388	140	2,299	59,842	34,781	94,623			94,623
160	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963	83%	29,268	72,695
161	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874			102,874
162	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194	83%	26,176	65,018
163	1,088	4,578		2,154	5,984	12	450	16,543	817	340	388	140	2,299	59,842	34,781	94,623			94,623
164	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963	83%	29,268	72,695
165	1,141	4,804		2,260	6,279	12	450	16,543	817	340	388	140	2,299	62,791	35,461	98,252	83%	28,202	70,050
166	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874	83%	29,529	73,345
167	1,011	4,255		2,002	5,562	12	450	16,543	817	340	388	140	2,299	55,622	33,807	89,429			89,429
168	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
169	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874			102,874
170	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194
171	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963	37%	13,047	88,916
172	1,088	4,578		2,154	5,984	12	450	16,543	817	340	388	140	2,299	59,842	34,781	94,623			94,623
173	1,088	4,578		2,154	5,984	12	450	16,543	817	340	388	140	2,299	59,842	34,781	94,623			94,623
174	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874			102,874
175	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
176	898	3,780		1,749	4,858	12	450	16,543	817	340	388	140	2,299	49,414	32,262	81,676			81,676
177	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
178	1,027	4,322		2,004	5,567	12	450	16,543	817	340	388	140	2,299	56,499	33,897	90,396			90,396
179	888	3,739		1,760	4,888	12	450	16,543	817	340	388	140	2,299	48,875	32,252	81,127			81,127
180	916	3,854		1,784	4,955	12	450	16,543	817	340	388	140	2,299	50,379	32,486	82,865			82,865
181	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194
182	997	4,199		1,946	5,405	12	450	16,543	817	340	388	140	2,299	54,885	33,524	88,409			88,409
183	875	3,685	24,262	873	2,426	12	450	16,543	817	340	388	140	2,299	48,170	28,836	77,006			77,006
184	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
185	875	3,685	24,262	873	2,426	12	450	16,543	817	340	388	140	2,299	48,170	28,836	77,006			77,006

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	W/C 1.8174	FICA	Base for 401(k)/DC	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
186	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874			102,874
187	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963	83%	29,268	72,695
188	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874			102,874
189	1,075	4,523		2,129	5,913	12	450	16,543	817	340	388	140	2,299	59,128	34,617	93,745			93,745
190	984	4,141		1,919	5,330	12	450	16,543	817	340	388	140	2,299	54,134	33,351	87,485			87,485
191	994	4,184	36,557	1,316	3,656	12	450	16,543	817	340	388	140	2,299	54,698	31,127	85,825			85,825
192	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874			102,874
193	1,026	4,319		2,002	5,562	12	450	16,543	817	340	388	140	2,299	56,454	33,886	90,340			90,340
194	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194	83%	26,176	65,018
195	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874			102,874
196	996	4,194		1,944	5,399	12	450	16,543	817	340	388	140	2,299	54,824	33,510	88,334			88,334
197	1,141	4,804		2,260	6,279	12	450	16,543	817	340	388	140	2,299	62,791	35,461	98,252			98,252
198	1,011	4,255		2,002	5,562	12	450	16,543	817	340	388	140	2,299	55,622	33,807	89,429	35%	10,825	78,604
199	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
200	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194
201	1,088	4,578		2,154	5,984	12	450	16,543	817	340	388	140	2,299	59,842	34,781	94,623	83%	27,161	67,462
202	1,011	4,255		2,002	5,562	12	450	16,543	817	340	388	140	2,299	55,622	33,807	89,429			89,429
203	1,141	4,804		2,260	6,279	12	450	16,543	817	340	388	140	2,299	62,791	35,461	98,252			98,252
204	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
205	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
206	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194
207	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
208	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874			102,874
209	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194
210	916	3,854		1,784	4,955	12	450	16,543	817	340	388	140	2,299	50,379	32,486	82,865			82,865
211	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194
212	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
213	1,075	4,523		2,129	5,913	12	450	16,543	817	340	388	140	2,299	59,128	34,617	93,745	37%	11,995	81,750
214	999	4,205		1,949	5,413	12	450	16,543	817	340	388	140	2,299	54,962	33,543	88,505			88,505
215	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963	83%	29,268	72,695
216	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874			102,874
217	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874	83%	29,529	73,345
218	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874	83%	29,529	73,345
219	1,020	4,293		2,020	5,612	12	450	16,543	817	340	388	140	2,299	56,119	33,922	90,041	83%	25,846	64,195
220	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194	100%	31,538	59,656
221	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194	83%	26,176	65,018
222	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963	83%	29,268	72,695

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	W/C 1.8174	FICA	Base for 401(k)/DC	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
223	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
224	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194
225	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
226	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
227	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874	83%	29,529	73,345
228	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
229	1,026	4,319		2,002	5,562	12	450	16,543	817	340	388	140	2,299	56,454	33,886	90,340			90,340
230	888	3,739		1,760	4,888	12	450	16,543	817	340	388	140	2,299	48,875	32,252	81,127			81,127
231	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874	83%	29,529	73,345
232	878	3,694	27,923	1,005	2,792	12	450	16,543	817	340	388	140	2,299	48,290	29,346	77,636			77,636
233	916	3,854		1,784	4,955	12	450	16,543	817	340	388	140	2,299	50,379	32,486	82,865			82,865
234	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194
235	1,183	4,981		2,314	6,428	12	450	16,543	817	340	388	140	2,299	65,115	35,883	100,998			100,998
236	1,026	4,319		2,002	5,562	12	450	16,543	817	340	388	140	2,299	56,454	33,886	90,340			90,340
237	1,026	4,319		2,002	5,562	12	450	16,543	817	340	388	140	2,299	56,454	33,886	90,340			90,340
238	1,075	4,523		2,129	5,913	12	450	16,543	817	340	388	140	2,299	59,128	34,617	93,745			93,745
239	1,075	4,523		2,129	5,913	12	450	16,543	817	340	388	140	2,299	59,128	34,617	93,745	37%	11,995	81,750
240	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
241	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874			102,874
242	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874			102,874
243	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874			102,874
244	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963	83%	29,268	72,695
245	871	3,667	16,941	610	1,694	12	450	16,543	817	340	388	140	2,299	47,930	27,819	75,749			75,749
246	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
247	1,026	4,319		2,002	5,562	12	450	16,543	817	340	388	140	2,299	56,454	33,886	90,340	83%	25,931	64,409
248	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
249	1,026	4,319		2,002	5,562	12	450	16,543	817	340	388	140	2,299	56,454	33,886	90,340	83%	25,931	64,409
250	916	3,854		1,784	4,955	12	450	16,543	817	340	388	140	2,299	50,379	32,486	82,865			82,865
251	881	3,708	31,584	1,137	3,158	12	450	16,543	817	340	388	140	2,299	48,470	29,861	78,331	83%	22,484	55,847
252	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874			102,874
253	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194	100%	31,538	59,656
254	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874	83%	29,529	73,345
255	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194
256	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194
257	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194	83%	26,176	65,018
258	994	4,183		1,939	5,385	12	450	16,543	817	340	388	140	2,299	54,686	33,478	88,164			88,164
259	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	W/C 1.8174	FICA	Base for 401(k)/DC	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
260	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194
261	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
262	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874			102,874
263	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194
264	997	4,199		1,946	5,405	12	450	16,543	817	340	388	140	2,299	54,885	33,524	88,409	83%	25,377	63,032
265	1,000	4,209		1,951	5,419	12	450	16,543	817	340	388	140	2,299	55,019	33,556	88,575			88,575
266	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
267	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
268	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874			102,874
269	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
270	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
271	999	4,205		1,949	5,413	12	450	16,543	817	340	388	140	2,299	54,962	33,543	88,505			88,505
272	1,088	4,578		2,154	5,984	12	450	16,543	817	340	388	140	2,299	59,842	34,781	94,623			94,623
273	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
274	1,075	4,523		2,129	5,913	12	450	16,543	817	340	388	140	2,299	59,128	34,617	93,745	37%	11,995	81,750
275	1,011	4,255		2,002	5,562	12	450	16,543	817	340	388	140	2,299	55,622	33,807	89,429	35%	10,825	78,604
276	916	3,854		1,784	4,955	12	450	16,543	817	340	388	140	2,299	50,379	32,486	82,865			82,865
277	916	3,854		1,784	4,955	12	450	16,543	817	340	388	140	2,299	50,379	32,486	82,865			82,865
278	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
279	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
280	869	3,660		1,722	4,784	12	450	16,543	817	340	388	140	2,299	47,838	32,012	79,850			79,850
281	877	3,690	24,262	873	2,426	12	450	16,543	817	340	388	140	2,299	48,230	28,843	77,073			77,073
282	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194
283	875	3,685	24,262	873	2,426	12	450	16,543	817	340	388	140	2,299	48,170	28,836	77,006			77,006
284	898	3,780		1,749	4,858	12	450	16,543	817	340	388	140	2,299	49,414	32,262	81,676			81,676
285	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
286	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
287	1,075	4,523		2,129	5,913	12	450	16,543	817	340	388	140	2,299	59,128	34,617	93,745	37%	11,995	81,750
288	907	3,819		1,767	4,909	12	450	16,543	817	340	388	140	2,299	49,925	32,379	82,304	100%	28,463	53,841
289	1,011	4,255		2,002	5,562	12	450	16,543	817	340	388	140	2,299	55,622	33,807	89,429			89,429
290	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
291	1,026	4,319		2,002	5,562	12	450	16,543	817	340	388	140	2,299	56,454	33,886	90,340			90,340
292	1,023	4,306		2,026	5,629	12	450	16,543	817	340	388	140	2,299	56,285	33,961	90,246			90,246
293	916	3,854		1,784	4,955	12	450	16,543	817	340	388	140	2,299	50,379	32,486	82,865			82,865
294	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963	83%	29,268	72,695
295	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194
296	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	W/C 1.8174	FICA	Base for 401/(k)/DC	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
297	916	3,854		1,784	4,955	12	450	16,543	817	340	388	140	2,299	50,379	32,486	82,865	83%	23,786	59,079
298	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963	83%	29,268	72,695
299	1,211	5,098		2,369	6,581	12	450	16,543	817	340	388	140	2,299	66,638	36,236	102,874			102,874
300	878	3,694	27,923	1,005	2,792	12	450	16,543	817	340	388	140	2,299	48,290	29,346	77,636			77,636
301	999	4,205		1,949	5,413	12	450	16,543	817	340	388	140	2,299	54,962	33,543	88,505			88,505
302	893	3,758		1,738	4,829	12	450	16,543	817	340	388	140	2,299	49,123	32,195	81,318			81,318
303	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
304	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194	100%	31,538	59,656
305	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
306	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194
307	1,141	4,804		2,260	6,279	12	450	16,543	817	340	388	140	2,299	62,791	35,461	98,252			98,252
308	1,088	4,578		2,154	5,984	12	450	16,543	817	340	388	140	2,299	59,842	34,781	94,623			94,623
309	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963	83%	29,268	72,695
310	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
311	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
312	1,001	4,215	47,149	1,697	4,715	12	450	16,543	817	340	388	140	2,299	55,094	32,605	87,699			87,699
313	1,003	4,220		1,986	5,517	12	450	16,543	817	340	388	140	2,299	55,169	33,703	88,872			88,872
314	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963	83%	29,268	72,695
315	916	3,854		1,784	4,955	12	450	16,543	817	340	388	140	2,299	50,379	32,486	82,865			82,865
316	907	3,819		1,767	4,909	12	450	16,543	817	340	388	140	2,299	49,925	32,379	82,304			82,304
317	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
318	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963	83%	29,268	72,695
319	1,008	4,245		1,998	5,549	12	450	16,543	817	340	388	140	2,299	55,490	33,777	89,267			89,267
320	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
321	994	4,184		1,969	5,470	12	450	16,543	817	340	388	140	2,299	54,698	33,594	88,292			88,292
322	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963			101,963
323	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194
324	870	3,662	11,333	408	1,133	12	450	16,543	817	340	388	140	2,299	47,870	27,050	74,920			74,920
325	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963	83%	29,268	72,695
326	888	3,739		1,760	4,888	12	450	16,543	817	340	388	140	2,299	48,875	32,252	81,127			81,127
327	1,088	4,578		2,154	5,984	12	450	16,543	817	340	388	140	2,299	59,842	34,781	94,623			94,623
328	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194
329	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194	83%	26,176	65,018
330	1,039	4,372		2,027	5,632	12	450	16,543	817	340	388	140	2,299	57,147	34,047	91,194			91,194
331	1,196	5,034		2,369	6,581	12	450	16,543	817	340	388	140	2,299	65,806	36,157	101,963	83%	29,268	72,695
	358,848	1,510,362		681,745	1,899,112		148,950	5,475,733	270,427	112,540	128,428	46,340	760,969	19,743,200	11,393,454	31,136,654		2,263,587	28,873,067

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

	W/C 1.8174	FICA	Base for 401/(k)/DC	401(k)	DB/DC	Months	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
1	1,189	5,006		2,356	15,705	12	450	16,543	817	340	388	140	2,299	65,438	45,233	110,671			110,671
2	1,189	5,006		2,356	15,705	12	450	16,543	817	340	388	140	2,299	65,438	45,233	110,671			110,671
3	875	3,684		1,734	11,557	12	450	16,543	817	340	388	140	2,299	48,154	38,827	86,981			86,981
4	1,189	5,006		2,356	6,544	12	450	16,543	817	340	388	140	2,299	65,438	36,072	101,510			101,510
5	1,189	5,006		2,356	15,705	12	450	16,543	817	340	388	140	2,299	65,438	45,233	110,671			110,671
6	1,189	5,006		2,356	15,705	12	450	16,543	817	340	388	140	2,299	65,438	45,233	110,671			110,671
7	978	4,118		1,938	12,920	12	450	16,543	817	340	388	140	2,299	65,438	45,233	110,671			110,671
8	1,080	4,544		2,139	14,257	12	450	16,543	817	340	388	140	2,299	53,834	40,931	94,765			94,765
9	1,080	4,544		2,139	14,257	12	450	16,543	817	340	388	140	2,299	59,405	42,997	102,402			102,402
10	765	3,219		1,515	10,098	12	450	16,543	817	340	388	140	2,299	59,405	42,997	102,402			102,402
11	1,237	5,206		2,450	16,334	12	450	16,543	817	340	388	140	2,299	42,074	36,574	78,648			78,648
12	1,001	4,213		1,982	13,216	12	450	16,543	817	340	388	140	2,299	68,058	46,204	114,262			114,262
13	765	3,219		1,515	10,098	12	450	16,543	817	340	388	140	2,299	55,066	41,389	96,455			96,455
14	1,189	5,006		2,356	15,705	12	450	16,543	817	340	388	140	2,299	42,074	36,574	78,648			78,648
15	1,118	4,705		2,214	14,761	12	450	16,543	817	340	388	140	2,299	65,438	45,233	110,671			110,671
16	1,189	5,006		2,356	15,705	12	450	16,543	817	340	388	140	2,299	61,504	43,775	105,279			105,279
17	990	4,166	31,939	1,150	3,194	12	450	16,543	817	340	388	140	2,299	65,438	45,233	110,671			110,671
18	1,189	5,006		2,356	15,705	12	450	16,543	817	340	388	140	2,299	54,461	30,477	84,938			84,938
19	1,080	4,544		2,139	14,257	12	450	16,543	817	340	388	140	2,299	65,438	45,233	110,671			110,671
20	1,080	4,544		2,139	14,257	12	450	16,543	817	340	388	140	2,299	59,405	42,997	102,402			102,402
21	1,189	5,006		2,356	6,544	12	450	16,543	817	340	388	140	2,299	59,405	42,997	102,402			102,402
22	1,080	4,544		2,139	14,257	12	450	16,543	817	340	388	140	2,299	65,438	36,072	101,510			101,510
23	875	3,684		1,734	11,557	12	450	16,543	817	340	388	140	2,299	59,405	42,997	102,402			102,402
24	1,189	5,006		2,356	15,705	12	450	16,543	817	340	388	140	2,299	48,154	38,827	86,981			86,981
25	1,237	5,206		2,450	16,334	12	450	16,543	817	340	388	140	2,299	65,438	45,233	110,671			110,671
26	1,080	4,544		2,139	14,257	12	450	16,543	817	340	388	140	2,299	68,058	46,204	114,262			114,262
	28,211	118,744		55,076	344,339		11,700	430,118	21,242	8,840	10,088	3,640	59,774	1,552,247	1,091,772	2,644,019		0	2,644,019
357	387,059	1,629,106		736,821	2,243,451		160,650	5,905,851	291,669	121,380	138,516	49,980	820,743	21,295,447	12,485,226	33,780,673		2,263,587	31,517,086
				DB	328,057														
				DC	1,915,394														
					2,243,451														

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

Pro Forma Labor Overheads (w OT)			
	Salaried	Bargaining	Total
W/C	374,019	452,173	826,192
FICA	1,548,936	2,040,647	3,589,583
401(k)	726,456	736,821	1,463,277
DB/DC	2,954,331	2,243,451	5,197,782
LTD	150,645	160,650	311,295
Medical	4,081,857	5,905,851	9,987,708
Dental	194,469	291,669	486,138
FSA	84,660	121,380	206,040
Life	124,749	138,516	263,265
FUTA/SUTA	34,860	49,980	84,840
FAS 106	1,606,548	820,743	2,427,291
	11,881,530	12,961,881	24,843,411

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Page 69 of 72

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

Pro Forma Labor Overheads (ST Only)			
	Salaried	Bargaining	Total
W/C	356,801	387,059	743,860
FICA	1,475,196	1,629,106	3,104,302
401(k)	726,456	736,821	1,463,277
DB/DC	2,827,105	2,243,451	5,070,556
LTD	150,645	160,650	311,295
Medical	4,081,857	5,905,851	9,987,708
Dental	194,469	291,669	486,138
FSA	84,660	121,380	206,040
Life	124,749	138,516	263,265
FUTA/SUTA	34,860	49,980	84,840
FAS 106	1,606,548	820,743	2,427,291
	11,663,346	12,485,226	24,148,572
OH/ST%	57.040%	59.023%	

Case No. 2011-00036

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Updated Attachment for Item PSC 1-54 [Additional Workpapers]

**Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments**

Pro Forma Labor Overheads (OT Only)			
	Salaried	Bargaining	Total
W/C	17,218	65,114	82,332
FICA	73,740	411,541	485,281
401(k)	0	0	0
DB/DC	127,226	0	127,226
LTD	0	0	0
Medical	0	0	0
Dental	0	0	0
FSA	0	0	0
Life	0	0	0
FUTA/SUTA	0	0	0
FAS 106	0	0	0
	218,184	476,655	694,839
OH/OT%	22.421%	8.860%	
W/C	0.01769	0.01210	
FICA	0.07578	0.07650	
DB/DC	0.13074	0.00000	
	0.22421	0.08860	

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Page 71 of 72

Big Rivers Electric Corporation
Case No. 2011-00036
Workpapers for ProForma Adjustments

Pro Forma Labor and Labor Overheads			
	Salaried	Bargaining	Total
ST Labor	20,447,793	21,153,175	41,600,968
OT Labor	973,116	5,379,849	6,352,965
Shift Prem (ST)	1,040	142,272	143,312
Pro Forma Labor	21,421,949	26,675,296	48,097,245
ST OH	11,663,346	12,485,226	24,148,572
OT OH	218,184	476,655	694,839
Pro Forma OH	11,881,530	12,961,881	24,843,411
ST Labor & OH	32,112,179	33,780,673	65,892,852
OT Labor & OH	1,191,300	5,856,504	7,047,804
	33,303,479	39,637,177	72,940,656
City's Share	(1,546,152)	(2,685,607)	(4,231,759)
Pro Forma Labor & OH	31,757,327	36,951,570	68,708,897

Case No. 2011-00036

Witnesses: Mark A. Hite and John Wolfram

Updated Attachment for Item PSC 1-54 [Additional Workpapers]

Page 72 of 72