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**PUBLIC SERVICE  
COMMISSION**



Your Touchstone Energy® Cooperative 

**COMMONWEALTH OF KENTUCKY**

**BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY**

**In the Matter of:**

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

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)

**Case No. 2011-00036**

**Responses to the Kentucky Industrial Utility Customers'**  
**Second Request for Information**  
**dated**  
**April 28, 2011**

**FILED: May 11, 2011**

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COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION PUBLIC SERVICE  
COMMISSION

In the Matter of:

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

**PETITION OF BIG RIVERS ELECTRIC CORPORATION FOR CONFIDENTIAL  
PROTECTION**

1. Big Rivers Electric Corporation ("Big Rivers") hereby petitions the Kentucky Public Service Commission ("Commission"), pursuant to 807 KAR 5:001 Section 7 and KRS 61.878(1)(c), to grant confidential protection to portions of its responses to Items 16 ("KIUC 2-16"), 21 ("KIUC 2-21"), 35 ("KIUC 2-35"), and 36 ("KIUC 2-36") of Kentucky Industrial Utility Customers, Inc.'s Second Set of Data Requests to Big Rivers Electric Corporation ("KIUC's Second Set of Data Requests"). The portions of those responses Big Rivers seeks to protect as confidential are hereinafter referred to as the "Confidential Information."

2. One (1) sealed copy of the responses to KIUC 2-16 and KIUC 2-21 with the Confidential Information highlighted with transparent ink is attached to this petition. One (1) sealed copy of the responses to KIUC 2-35 and KIUC 2-36 with the Confidential Information on CDs marked confidential is also attached to this petition. A copy of the responses to KIUC 2-16, KIUC 2-21, KIUC 2-35, and KIUC 2-36 with the Confidential Information redacted is attached to the original and each of the ten (10) copies of Big Rivers' responses to KIUC's Second Set of Data Requests filed with this petition. 807 KAR 5:001 Sections 7(2)(a)(2), 7(2)(b).

3. A copy of this petition and a copy of the redacted responses have been served on all parties to this proceeding. 807 KAR 5:001 Section 7(2)(c). Big Rivers has provided a copy of the unredacted responses to the parties who have signed a confidentiality agreement, and Big

1 Rivers will provide a copy of the unredacted responses to any other party who signs a  
2 confidentiality agreement.

3 4. The Confidential Information is not publicly available, is not disseminated within  
4 Big Rivers except to those employees and professionals with a legitimate business need to know  
5 and act upon the information, and is not disseminated to others without a legitimate need to  
6 know and act upon the information.

7 5. If and to the extent the Confidential Information becomes generally available to  
8 the public, whether through filings required by other agencies or otherwise, Big Rivers will  
9 notify the Commission and have its confidential status removed. 807 KAR 5:001 Section  
10 7(9)(a).

11 6. As discussed below, the Confidential Information is entitled to confidential  
12 protection based upon KRS 61.878(1)(c)(1), which protects “records confidentially disclosed to  
13 an agency or required by an agency to be disclosed to it, generally recognized as confidential or  
14 proprietary, which if openly disclosed would permit an unfair commercial advantage to  
15 competitors of the entity that disclosed the records.” KRS 61.878(1)(c)(1).

16 **I. Big Rivers Faces Actual Competition**

17 7. Big Rivers competes in the wholesale power market to sell energy excess to its  
18 members’ needs. Big Rivers’ ability to successfully compete in the wholesale power market is  
19 dependent upon a combination of its ability to get the maximum price for the power sold, and  
20 keeping the cost of producing that power as low as possible. Fundamentally, if Big Rivers’ cost  
21 of producing a kilowatt hour increases, its ability to sell that kilowatt hour in competition with  
22 other utilities is adversely affected. As is well-documented in multiple proceedings before this  
23 Commission, Big Rivers’ margins are derived almost exclusively from its off-system sales.

1 8. Big Rivers also competes for reasonably-priced credit in the credit markets, and  
2 its ability to compete is directly impacted by its financial results. Any event that adversely  
3 affects Big Rivers' margins will adversely affect its financial results and potentially impact the  
4 price it pays for credit. As was described in the proceeding before this Commission in the Big  
5 Rivers unwind transaction case, Big Rivers expects to be in the credit markets on a regular basis  
6 in the future.<sup>1</sup>

7 **II. The Confidential Information is Generally Recognized as Confidential or**  
8 **Proprietary**

9 9. The Confidential Information for which Big Rivers seeks confidential treatment  
10 under KRS 61.878(1)(c)(1) is generally recognized as confidential or proprietary under Kentucky  
11 law.

12 10. **KIUC 2-16 and KIUC 2-35.** Big Rivers' response to KIUC 2-16 contains Big  
13 Rivers' planned maintenance schedule for the years 2011-2018. Big Rivers' response to KIUC  
14 2-35 contains supporting information for Big Rivers' proposed pro forma adjustment for planned  
15 maintenance expenses, which includes details about its schedule, work to be performed, and  
16 materials to be purchased. Disclosure of the Confidential Information in either response will  
17 allow Big Rivers' suppliers and competitors to know Big Rivers' future maintenance plans and  
18 purchases and will give them insight into Big Rivers' wholesale power needs. Information about  
19 a company's detailed inner workings is generally recognized as confidential or proprietary. *See,*  
20 *e.g., Hoy v. Kentucky Indus. Revitalization Authority*, 907 S.W.2d 766, 768 (Ky. 1995) ("It does  
21 not take a degree in finance to recognize that such information concerning the inner workings of

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<sup>1</sup> See Order dated March 6, 2009, *In the Matter of: Joint Application of Big Rivers, E.ON, LG&E Energy Marketing, Inc., and Western Kentucky Energy Corporation for Approval to Unwind Lease and Power Purchase Transactions*, PSC Case No. 2007-00455, pages 27-30 and 37-39.

1 a corporation is ‘generally recognized as confidential or proprietary’”). The Commission  
2 previously granted confidential treatment to this type of information. *See, e.g.*, letter from the  
3 Commission dated July 20, 2010, in Administrative Case No. 387 (granting confidential  
4 treatment to a list of future scheduled outages that Big Rivers filed as part of the supplement to  
5 its annual report).

6 11. **KIUC 2-21.** Big Rivers’ response to KIUC 2-21a contains Big Rivers’ forecasts  
7 of power market prices. Big Rivers’ response to KIUC 2-21b contains the average prices Big  
8 Rivers realized for off-system sales for January through March 2011. Public disclosure of this  
9 information would give purchasers of Big Rivers’ power and Big Rivers’ competitors an unfair  
10 competitive advantage. For example, power purchasers could use Big Rivers’ forecasts of power  
11 prices and realized sales prices to determine the prices at which Big Rivers is willing to sell  
12 power. The Commission has previously granted confidential treatment to similar information.  
13 *See, e.g.*, letter dated December 21, 2010, in *In the Matter of: The 2010 Integrated Resource*  
14 *Plan of Big Rivers Electric Corporation*, PSC Case No. 2010-00443 (granting confidential  
15 treatment to market price projections).

16 12. **KIUC 2-36.** Big Rivers’ response to KIUC 2-36 contains Big Rivers’ 2014 O&M  
17 expense budget. Public disclosure of this information could enable Big Rivers’ suppliers and  
18 competitors to determine Big Rivers’ projections for fuel and power prices and Big Rivers’  
19 planned maintenance schedule, and would give them insight into Big Rivers’ cost of producing  
20 power. Big Rivers also filed a petition for confidential treatment to protect similar information  
21 contained in its 2011-2013 O&M budgets filed in response to Item 45 of KIUC’s first set of data  
22 requests, and the Commission has previously granted confidential treatment to similar  
23 information in other cases. *See, e.g., id.* (granting confidential treatment to resource plans, fuel

1 cost projects, market price projections, etc.); letter from the Commission dated July 20, 2010, in  
2 Administrative Case No. 387 (granting confidential treatment to a list of future scheduled  
3 outages that Big Rivers filed as part of the supplement to its annual report).

4 **III. Disclosure of the Confidential Information Would Permit an Unfair Commercial**  
5 **Advantage to Big Rivers' Competitors**

6 13. Disclosure of the Confidential Information would permit an unfair commercial  
7 advantage to Big Rivers' competitors. As discussed above, Big Rivers faces actual competition  
8 in the wholesale power market and in the credit market. It is likely that Big Rivers would suffer  
9 competitive injury if that Confidential Information was publicly disclosed.

10 14. If the Confidential Information contained in the responses to KIUC 2-16, KIUC  
11 2-35, and KIUC 2-36 relating to Big Rivers' planned maintenance activities is publicly  
12 disclosed, Big Rivers' competitors would have insight into when Big Rivers' generating plants  
13 will be down for maintenance and thus know a crucial input into Big Rivers' generating costs  
14 and need for power and energy during those periods. With that information, potential suppliers  
15 to Big Rivers will be able to manipulate the price of power bid to Big Rivers in order to  
16 maximize their revenues, thereby driving up Big Rivers' costs and impairing Big Rivers' ability  
17 to compete in the wholesale power and credit markets. Big Rivers' competitors in the wholesale  
18 power market could use the information to potentially underbid Big Rivers to Big Rivers'  
19 competitive disadvantage in competing for wholesale sales. And suppliers of materials needed  
20 for the maintenance work would have insight into the prices Big Rivers projects for those  
21 materials, which the suppliers could use as a benchmark to manipulate the bidding process,  
22 driving up Big Rivers' costs and impairing its ability to compete in the wholesale power and  
23 credit markets.

1           15.           If the Confidential Information contained in the responses to KIUC 2-21 and  
2 KIUC 2-36 relating to Big Rivers' power price projections and realized power sales prices is  
3 publicly disclosed, potential power purchasers and sellers would have insight into the prices at  
4 which Big Rivers is willing to sell or purchase power, which they could use as a benchmark to  
5 manipulate the bidding process, reducing Big Rivers' margins from off-system sales or  
6 increasing its costs, and impairing its ability to compete in the wholesale power and credit  
7 markets. Additionally, Big Rivers' competitors in the wholesale power market would have  
8 insight into the prices at which Big Rivers is willing to sell power and would have an unfair  
9 competitive disadvantage.

10           16.           In addition to the above, public disclosure of the Confidential Information  
11 contained in the budget filed in response to KIUC 2-36, would also give the power producers and  
12 marketers with which Big Rivers competes an unfair competitive advantage because they could  
13 use the information to determine Big Rivers' power production costs and could use those figures  
14 to potentially underbid Big Rivers in wholesale transactions.

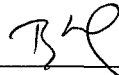
15                   **IV.    The Confidential Information is Entitled to Confidential Protection**

16           17.           Based on the foregoing, the Confidential Information is entitled to confidential  
17 protection. If the Commission disagrees that Big Rivers is entitled to confidential protection, due  
18 process requires the Commission to hold an evidentiary hearing. *Utility Regulatory Com'n v.*  
19 *Kentucky Water Service Co., Inc.*, 642 S.W.2d 591 (Ky. App. 1982).

20                   WHEREFORE, Big Rivers respectfully requests that the Commission classify and protect  
21 as confidential the Confidential Information.

22  
23

1 On this the 10<sup>th</sup> day of May, 2011.

2  
3  
4 

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21  
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**BIG RIVERS ELECTRIC CORPORATION**

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

**Response to the Kentucky Industrial Utility Customers' Second Request for Information  
dated April 28, 2011**

**May 11, 2011**

1 **Item 1)** *With regard to Mr. Blackburn's testimony on energy efficiency on pages 32 to*  
2 *35, please provide the following:*

3

4 *a. For each project budgeted in 2011 (per testimony page 33 at line 5), please*  
5 *provide a detailed description of the project, a table showing monthly*  
6 *tasks, capital expenditures and expenses in 2011.*

7 *b. For each project budgeted in 2012 (per testimony page 33 at line 6), please*  
8 *provide a detailed description of the project, a table showing monthly*  
9 *tasks, capital expenditures and expenses in 2012.*

10

11 **Response)** a. and b. Big Rivers has budgeted amounts for energy efficiency and DSM  
12 programs for 2011 and 2012, but cannot provide detailed descriptions, monthly tasks, capital  
13 expenditures or expenses as requested since these programs are still in the early stages of  
14 development, with short-term pilot programs either underway or in the planning phase. Based  
15 on the outcomes of the pilot programs, Big Rivers will develop individual work plans and  
16 budgets for the energy efficiency and DSM programs to be implemented. The descriptions of  
17 the pilot programs are as follows:

18

19 Clothes Washer Replacement Rebate Pilot

20 The purpose of the pilot is to test promotional mediums for communicating the incentive to  
21 members and the effectiveness of the incentive amount. The member will be required to  
22 provide proof of purchase and installation at the service address. The member will also be  
23 required to fill out a survey to determine the energy source for the dryer and where the member  
24 heard about the program.

25

26

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1 HVAC & Refrigeration Tune-Up

2 The purpose of this pilot is to test the effectiveness of cash incentive payments to motivate  
3 members to initiate maintenance for their air conditioning equipment. The member will also  
4 be required to fill out a survey to determine the length of time since the previous maintenance  
5 call for each unit and where the member heard about the program.

6

7 Home Weatherization Pilot

8 The purpose of this pilot is to determine the benefit, cost and procedures for weatherizing  
9 homes. Hoosier Energy has deemed its weatherization program a success, and Jackson  
10 Purchase Energy and Big Rivers will work with the weatherization contractor utilized as part  
11 of the Hoosier Energy program in an effort to replicate the success in Western Kentucky. Big  
12 Rivers' and its members' staffs will use their combined knowledge of residential energy  
13 efficiency to develop the list of measures and the process which will result in the maximum  
14 benefit at the lowest cost. This program will also involve integrating the Kentucky Home  
15 Performance Program into the administrative process.

16

17 Energy STAR New Home Program

18 The purpose of the pilot is to test communication of the incentive to the members and the  
19 effectiveness of the incentive amount. The Energy STAR new-home construction standard is  
20 an objective, reliable and verifiable energy efficiency program that ensures the member will  
21 see substantial savings from the new home.

22

23 The Energy STAR-certified contractor will complete a whole-house analysis, ensuring that  
24 quality work is performed and energy efficiency criteria are met. This evaluator works closely  
25 with the builder to determine the needed energy-saving equipment, construction techniques and  
26 required on-site diagnostic testing/inspections are documented in order to assure that the home

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1 is eligible to earn the Energy STAR certification. The home must meet the guidelines, making  
2 it at least 15-30% more efficient than standard homes.

3  
4 Refrigerator Replacement Rebate Pilot

5 The purpose of the pilot is to test communication of the incentive to the members and the  
6 effectiveness of the incentive amount. The member will be required to provide proof of  
7 purchase of the new refrigerator and haul-away and recycling of the old unit. The member will  
8 also be required to fill out a survey to determine the condition of the old refrigerator and where  
9 the member heard about the program.

10

11 Commercial High Efficiency Lighting Replacement Rebate Pilot

12 The purpose of the pilot is to determine incentive levels necessary to motivate members to  
13 upgrade, as well as to test methods of promoting high efficiency commercial lighting to retail  
14 commercial members and establish methods of design and installation that allow the use of  
15 local contractors. A process of verification will be established during this pilot.

16

17 LED/Induction Outdoor Lighting Evaluation Pilot Plan

18 The purpose of this pilot is to test the light quality and quantity, energy consumption and  
19 product durability of both Light Emitting Diode ("LED") and Induction lamps as potential  
20 replacements for the Mercury Vapor and Metal Halide lamp. The LED and Induction lamps  
21 have significantly higher costs, but have significantly longer lives and provide higher energy  
22 efficiency.

23

24 Energy efficiency and DSM programs that are determined to be cost effective based on the  
25 pilot programs will be implemented throughout the last half of 2011, after program design is  
26 complete. Each of Big Rivers' Member Cooperatives is committed to providing a wide range

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1 of DSM programs, as described in the DSM Potential Report (Appendix B to Big Rivers' 2010  
2 Integrated Resource Plan, as filed on November 15, 2010 in KPSC Case No. 2010-00443.).  
3 The DSM Potential Report recommends that the following programs be evaluated for  
4 implementation should they prove cost effective:

5

- 6 • Residential Lighting
- 7 • Residential Efficient Appliances
- 8 • Residential Advanced Technologies
- 9 • Residential Weatherization
- 10 • Residential New Construction
- 11 • Commercial and Industrial Lighting
- 12 • Commercial and Industrial Heating Ventilation and Air Conditioning

13

14

15 **Witness)** C. William Blackburn

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1 **Item 2)** *For each of the projects identified in the previous question for which Big*  
2 *Rivers' expects to incur expenditures for in 2011 and/or 2012, please identify the proportion*  
3 *(on a percentage of cost basis) that is designed as a Rural program, a Large Industrial*  
4 *program or a Smelter program.*

5

6 **Response)** As explained in Big Rivers' response to KIUC 2-1, the energy efficiency and  
7 DSM programs proposed for 2011 and 2012 are still in the early stages of development.  
8 Results of the pilot programs currently planned will be used to determine the appropriate  
9 proportion of resources that will be allocated to each program for the remainder of 2011 and  
10 2012. Big Rivers therefore cannot identify at this time the proportion, on a percentage of cost  
11 basis, of these programs that will be designed as a Rural program, a Large Industrial program,  
12 or a Smelter program.

13

14 In addition, it should be noted that although many of the energy efficiency and DSM programs  
15 currently proposed will impact a specific member demographic, such as residential consumers,  
16 programs involving commercial and industrial lighting and HVAC and refrigeration tune-up  
17 are applicable to all commercial and industrial customers.

18

19

20 **Witness)** C. William Blackburn

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1 **Item 3)** *Please provide an explanation for Big Rivers' decision (testimony page 33 at*  
2 *lines 13 to 14) not to seek the establishment of a mechanism in this case to recover energy*  
3 *efficiency costs as they are incurred.*

4  
5 **Response)** Although KRS 278.285 permits utilities to implement demand-side  
6 management ("DSM") cost recovery mechanisms to recover the costs of demand-side  
7 management programs, the statute does not require that the costs of energy efficiency programs  
8 be recovered through a DSM cost recovery mechanism. Thus, there is no statutory  
9 requirement that would prohibit utilities from recovering energy efficiency costs through base  
10 rates.

11  
12 Recovering the proposed energy efficiency costs through base rates will avoid the  
13 implementation of another cost recovery mechanism by Big Rivers and would thus avoid the  
14 need for Big Rivers' rural member systems to develop DSM recovery mechanisms of their own  
15 to flow through costs from a Big Rivers DSM cost recovery mechanism.

16  
17 Although Big Rivers' preference would be to recover its proposed energy efficiency expenses  
18 through base rates, Big Rivers does not have a strong objection to recovering these costs  
19 through a DSM cost recovery mechanism, provided that such a mechanism is implemented  
20 concurrently with the base rates approved by the Commission in this rate case proceeding.

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22  
23 **Witnesses)** William Steven Seelye and C. William Blackburn

24  
25

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1 **Item 4)** *Please provide Table No. ES-1 of the company's depreciation study in excel or*  
2 *native format with formulae intact. If already provided please identify data request and file*  
3 *name.*

4

5 **Response)** Please refer to the file "Depreciation Summary 12-16-10 FINAL.xls" provided  
6 in Big Rivers' response to AG 1-104.

7

8

9 **Witness)** Ted J. Kelly

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1 **Item 5)** *Please provide Appendix A of the company's depreciation study in excel or*  
2 *native format with formulae intact. If already provided please identify data request and file*  
3 *name*

4

5 **Response)** Please refer to Big Rivers' response to KIUC 1-3. Big Rivers objects to this  
6 request to the extent that it seeks to obtain Appendix A of Big Rivers' depreciation study "in  
7 excel or native format with formulae intact[,]" on the ground that to provide Appendix A in the  
8 format requested would be to provide the proprietary depreciation model developed by Burns  
9 & McDonnell.

10

11

12 **Witnesses)** Ted J. Kelly and Counsel

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1 **Item 6)** *Please explain how the remaining lives for each account in Table No. ES-1 of*  
2 *the company's depreciation study were derived.*

3

4 **Response)** Many factors were considered in determining the useful life and remaining  
5 useful life of Big Rivers' assets, including input from Big Rivers, engineering judgment,  
6 experience, plant account history and maintenance. Production plant Accounts 311, 312 and  
7 314 were analyzed in conjunction with one another. Listed below are some of the major  
8 factors that were considered in determining the useful life and remaining useful life for each of  
9 Big Rivers' production facilities:

- 10 1. Historical operating hours;
- 11 2. Type of facility, equipment and design;
- 12 3. Operation practices;
- 13 4. Ongoing maintenance and component replacements;
- 14 5. On-site inspections and conversations with plant managers and staff;
- 15 6. Other service documents;
- 16 7. Comprehensive testing completed by Big Rivers;
- 17 8. Plant performance;
- 18 9. Operating conditions;
- 19 10. Industry standards; and
- 20 11. Actuarial analyses.

21

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1 The remaining plant accounts were evaluated independently based on information from Big  
2 Rivers, engineering judgment, experience, plant account history and maintenance. Information  
3 pertaining to the weighting calculations is provided in Big Rivers' response to KIUC 2-10b.

4

5

6 **Witness)** Ted J. Kelly

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1 **Item 7)** *Please provide the workpapers underlying the calculation of the remaining*  
2 *lives in Table No. ES-1 of the company's depreciation study in excel or native format with*  
3 *formulae intact. If already provided please identify data request and file name.*

4  
5 **Response)** Please refer to Big Rivers' responses to KIUC 1-3 and KIUC 1-15. Also, please  
6 see the document entitled "KIUC 2-10" on the enclosed CD, which is being provided with Big  
7 Rivers' response to KIUC 2-10b.

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9  
10 **Witness)** Ted J. Kelly

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1 **Item 8)** *Please reconcile the remaining lives displayed in Table No. ES-1 of the*  
2 *company's depreciation study with the remaining lives calculated in Appendix A of the*  
3 *company's depreciation study.*

4  
5 **Response)** The remaining life in Table ES-1 is linked to the remaining life in Appendix A.  
6 The calculation of remaining life in Appendix A is equal to:

7 
$$\frac{\text{Unrealized Life of Original Plant}}{\text{Life Table Value}} + 0.5$$

8  
9 For Account 312 -Boiler Plant - Env Compl, the remaining service life is set to the lesser of  
10 Account 312 -Boiler Plant and the calculated rate in Appendix A because it is not likely that  
11 one of these accounts would be retired before the other.

12 For the following accounts, the remaining useful life was estimated because the available Big  
13 Rivers historical data did not produce a reasonable result.

14 Account 316 -Misc Eqpt  
15 Account 391.0 -Office Furniture & Eqpt  
16 Account 391.6 -Office Furniture & Eqpt  
17 Account 391.7 -Office Furniture & Eqpt  
18 Account 391.2 - Computer - System 34  
19 Account 398 - Miscellaneous Eqpt

20 For these accounts, insufficient plant additions prior to retirement activity prevented a reliable  
21 actuarial analysis because system additions were marginally greater than retirements. As a

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1 result, other publicly available industry information, the Engineer's Assessment and the  
2 engineering judgment of the depreciation consultant were relied upon to estimate a reasonable  
3 remaining service life for these accounts.

4 For Account 397 -Communication Eqpt, the actuarial analyses based on historical data  
5 obtained from Big Rivers' CPR system were performed, resulting in a depreciation rate of  
6 0.53%. However, Big Rivers indicated that significant additions were expected within the next  
7 year, and the 0.53% depreciation rate did not reflect these new additions. Therefore, the  
8 remaining useful life was reduced to one year to account for the significant assets expected to  
9 be placed in service within a year.

10

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12 **Witness)** Ted J. Kelly

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1 **Item 9)** *If different methodologies were used, please explain why one methodology*  
2 *was chosen over another.*

3  
4 **Response)** As explained at page III-2 of the Report on the Comprehensive Depreciation  
5 Study, the Whole Life method is appropriate for mass property types of accounts where there  
6 are a large number of relatively small property units with no definite or planned final  
7 retirement, retirements of individual units are independent of each other, and additions are  
8 generally independent of existing units. Typical property falling in this category includes  
9 tools, vehicles, computers, and furniture. For the most part, the General Plant accounts  
10 encompass property of this type. Therefore, the Whole Life method was used for all General  
11 Plant accounts, except for Account 390 –Structures.

12 As explained at pages III-2 and III-3 of the Report on the Comprehensive  
13 Depreciation Study, the Life Span method calculates lives for an asset group or account based  
14 on the assumption that all property units in the group will retire concurrently at a single  
15 forecasted point in time, whether the units are part of the initial installation or later additions.  
16 Typical property falling in this category includes poles, transformers, conductors, power  
17 production facilities and buildings. Therefore, the Life Span method was used for all  
18 production plant accounts, transmission accounts and Account 390 –Structures.

19

20

21 **Witness)** Ted J. Kelly

22

23

**BIG RIVERS ELECTRIC CORPORATION**

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION  
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**May 11, 2011**

1 **Item 10)** *What weighting factors were used in the calculation of the remaining lives?*

2

3 *a. If weighting done by plant capacity, please provide all underlying*  
4 *workpapers in excel or native format with formulae intact and explain*  
5 *why it chosen over dollar based weighting*

6 *b. If dollar based weighting was used, please provide all underlying*  
7 *workpapers in excel or native format with formulae intact.*

8

9 **Response)**

10 a. As explained at page III-9 of the Report on the Comprehensive Depreciation  
11 Study, the remaining lives of the production plants were not weighted by  
12 MW capacity in the analyses. The Remaining Service Life of each facility  
13 was weighted by the Plant Balances in Account 311 –Structures, Account  
14 312 –Boiler Plant, and Account 314 –Turbine. The Remaining Service Life  
15 for Account 311 –Structures was estimated to be 30 years and the  
16 Remaining Service Life for Account 312 –Boiler Plant and Account 314 –  
17 Turbine was estimated to be 28 years. There was no weighting used on the  
18 transmission accounts. The Remaining Service Life for the short life  
19 production plant accounts (Account 312 L-P and Account 312 V-Z) was  
20 estimated to be five years.

21 b. Please see the document entitled “KIUC 2-10” on the enclosed CD.

22

23

24 **Witness)** Ted J. Kelly

25

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1 **Item 11)** *In regards to Appendix A of the company's depreciation study, please explain*  
2 *the following calculations and source of data:*

3

4

*a. Date of Retirement*

5

*b. Study Date, Year-End*

6

*c. Future life from Study Date*

7

8 **Response)**

9

a. The Date of Retirement is equal to:

10

Study Date, Year-End + Future Life from Study Date

11

b. The Study Date, Year-End corresponds to the study date referenced for  
12 estimated hours to date shown in Table II-3 of the Report on the  
13 Comprehensive Depreciation Study.

12

13

14

c. The Future Life from Study Date is the target value (in years) for the  
15 Remaining Life calculation.

15

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18

**Witness)** Ted J. Kelly

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1 **Item 12)** *In regards to Appendix A of the company's depreciation study, please provide*  
2 *the value for the Remaining life of Account 316.*

3

4 **Response)** The value for the remaining life of Account 316 in Appendix A is  
5 (12,041,808,961,014) years. As explained at page III-10 of the Report on the Comprehensive  
6 Depreciation Study, however, for this account insufficient plant additions prior to retirement  
7 activity prevented a reliable actuarial analysis because system additions were marginally  
8 greater than retirements, and therefore the actuarial analysis produced a result that clearly did  
9 not reflect a reasonable value for the remaining life of the account. As a result, the value for  
10 the remaining life of Account 316 stated in Appendix A was ignored, and other publicly  
11 available industry information, the Engineer's Assessment and the engineering judgment of the  
12 depreciation consultant were relied upon to estimate a reasonable average service life for this  
13 account, and the resulting remaining life of 26 years was used in the depreciation study, as  
14 shown in Table ES-1.

15

16

17 **Witness)** Ted J. Kelly

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**BIG RIVERS ELECTRIC CORPORATION**

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1 **Item 13)** *Referring email correspondence on page 862 of the Attachment for Item*  
2 *KIUC 1-36, was Burns and McDonnell ("B&M") able to compute weighted averages based*  
3 *on the plant balances? If B&M was able to compute the weighted averages, please provide*  
4 *the results of the analysis.*

5

6 **Response)** Yes. Please see Big Rivers' response to KIUC 2-10b.

7

8

9 **Witness)** Ted J. Kelly

10

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**BIG RIVERS ELECTRIC CORPORATION**  
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**May 11, 2011**

1 **Item 14)**      *Please provide the "book value" or balance by production plant and account.*

2

3 **Response)**      Please see Big Rivers' response to KIUC 2-10b. The production plant book  
4 value as of April 30, 2010 is shown for each plant account. The book value has also been  
5 assembled by production plant. However, the book value has not been assembled for both  
6 production plant and plant account at the same time.

7

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9 **Witness)**      Ted J. Kelly

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1 **Item 15)** *For each of Big Rivers' generator units, please provide the expected forced*  
2 *outage rates (EFOR) used for the purpose of near-term planning (2011-2013) and long-*  
3 *range planning.*

4  
5 **Response)** The Big Rivers generating units' expected equivalent forced outage rates,  
6 (EFOR) for the near-term planning (2011-2013) and the long-range planning (2014-2023) are  
7 listed in the table below. The forecasted EFOR for each unit is contingent upon the scheduled  
8 maintenance for each unit being completed as currently scheduled. If scheduled maintenance  
9 on a unit is deferred to a later date, the forecasted EFOR may be adjusted. For example, the  
10 EFOR for Coleman Unit 1 for 2011 was increased as a result of maintenance deferrals.

11  
12

<b>Big Rivers Generating Units - EFOR (%)</b>				
<b>UNIT</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014 to 2023</b>
<b>Coleman 1</b>	9.3	7.0	7.0	7.0
<b>Coleman 2</b>	7.0	7.0	7.0	7.0
<b>Coleman 3</b>	8.0	8.0	8.0	8.0
<b>Henderson 1</b>	7.0	7.0	7.0	7.0
<b>Henderson 2</b>	8.0	8.0	8.0	8.0
<b>Green 1</b>	3.7	3.3	3.3	3.3
<b>Green 2</b>	3.7	3.3	3.3	3.3
<b>Wilson 1</b>	4.6	4.3	4.0	4.0
<b>Reid 1</b>	10.0	10.0	10.0	10.0
<b>Reid CT</b>	40.0	40.0	40.0	10.0

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24 **Witness)** Robert W. Berry

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**BIG RIVERS ELECTRIC CORPORATION**

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1 **Item 16)** *For each of Big Rivers' generator units, please provide the expected*  
2 *maintenance schedule, defined as the beginning and ending dates, used for near-term*  
3 *(2011-2013) and long-range planning.*

4  
5 **Response)** The planned maintenance outage schedule for the near term 2011 through 2013,  
6 and long-range 2014 through 2018, is listed below for each unit. This information is being  
7 provided pursuant to a Petition for Confidential Protection. The schedule is regularly modified  
8 based on actual operating conditions, forced outages, changes in the schedule required to meet  
9 environmental regulation compliance, fluctuation in wholesale prices, and other unforeseen  
10 events that may affect unit reliability or generation capacity.

11

12 **Wilson Unit 1**

13 [REDACTED]  
14 [REDACTED]  
15 [REDACTED]  
16 [REDACTED]  
17 [REDACTED]  
18 [REDACTED]  
19 [REDACTED]  
20 [REDACTED]

21

22 **Green Unit 1**

23 [REDACTED]  
24 [REDACTED]  
25 [REDACTED]  
26 [REDACTED]

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[Redacted]

[Redacted]

[Redacted]

[Redacted]

**Green Unit 2**

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

**HMP&L Unit 1**

[Redacted]

[Redacted]

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**HMP&L Unit 2**

[Redacted text block for HMP&L Unit 2]

**Coleman Unit 1**

[Redacted text block for Coleman Unit 1]

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**Coleman Unit 2**

[Redacted text for Coleman Unit 2]

**Coleman Unit 3**

[Redacted text for Coleman Unit 3]

**Reid Unit 1**

[Redacted text for Reid Unit 1]



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**May 11, 2011**

1 [REDACTED]  
2 [REDACTED]  
3 [REDACTED]

4

**Reid Combustion Turbine**

5 [REDACTED]  
6 [REDACTED]  
7 [REDACTED]  
8 [REDACTED]  
9 [REDACTED]  
10 [REDACTED]  
11 [REDACTED]  
12 [REDACTED]  
13 [REDACTED]

14

15

16 **Witness)**      Robert W. Berry

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1 **Item 17)** *For each of Big Rivers' generator units, please provide the time stamp (date,*  
2 *hour) that the unit entered and exited its maintenance period(s), for the period November*  
3 *2009 forward.*

4  
5 **Response)** The time stamp (date, hour) that the Big Rivers generating units entered and  
6 exited their scheduled maintenance periods for the time period November 2009 through April,  
7 2011 is listed in the table below.

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<b>Big Rivers Generator Units Actual Scheduled Maintenance Periods</b>			
<b>November, 2009 thru April, 2011</b>			
<b>Unit</b>	<b>Start Time</b>	<b>End Time</b>	<b>Duration</b>
Wilson 1	see note	12/2/2009 20:45	765 hr. 45 min. (31.91 days)
Henderson 2	4/2/2010 21:13	4/22/2010 14:39	473 hr. 26 min. (19.73 days)
Green 1	4/30/2010 22:07	5/8/2010 11:56	181 hr. 49 min. (7.58 days)
Coleman 2	10/2/2010 1:07	10/29/2010 17:00	663 hr. 53 min. (27.66 days)
Reid 1	10/14/2010 6:00	10/21/2010 20:00	182 hr. 0 min. (7.58 days)
Wilson 1	11/6/2010 0:02	11/12/2010 21:12	166 hr. 10 min. (6.92 days)
Wilson 1	3/11/2011 23:00	3/18/2011 20:10	164 hr. 10 min. (6.84 days)

18

19

NOTE: Wilson 1 outage began on 10/3/2009 at 12:18 AM. Per the data request,  
the duration is calculated beginning from 11/1/2009 at 12:00 AM

20

21

22

**Witness)** Robert W. Berry

23

24

**BIG RIVERS ELECTRIC CORPORATION**

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1 **Item 18)** *For each of Big Rivers' generator units, please confirm that Big Rivers'*  
2 *projections of fuel costs for the period 2011-2013 (shown in Data Response to Interrogatory*  
3 *Item 129 of Kentucky Industrial Utility Customers' Initial Request for Information dated*  
4 *April 1, 2011), include the fuel transportation costs.*

5

6 **Response)** Yes, the fuel costs shown in Big Rivers' response to KIUC 1-129 include the  
7 fuel transportation costs.

8

9

10 **Witness)** Mark A. Hite

11

12

13

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1   **Item 19)**       *For each of Big Rivers' generator units, please provide estimates of non-fuel*  
2   *variable operations and maintenance expenses, stated in annual total dollars, used for the*  
3   *purpose of near-term planning (2011-2013) and long-range planning.*

4

5   **Response)**     Annually, Big Rivers prepares a one-year Budget and a three-year Financial  
6   Plan, of which board of director approval is requested and obtained, normally in December.  
7   Please see the attached schedule of the non-fuel variable operations expense for the 2011  
8   Budget and the 2012-2014 Financial Plan.

9

10

11   **Witness)**       Mark A. Hite

12

13

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**Big Rivers Electric Corporation**  
**Case No. 2011-00036**  
**Non-Fuel Variable Operations Expense**  
**2011 Budget and 2012-2014 Financial Plan**

	(1)	(2)	(3)	(4)	(5)
1	Green	14,316,599	18,869,744	20,005,679	21,166,230
2	HMP&L Station 2 (Big Rivers' Share)	7,187,820	8,629,994	9,457,599	10,127,505
3	Reid	96,990	98,729	95,183	106,814
4	Wilson	11,968,938	10,179,227	11,445,370	11,658,014
5	Coleman	3,929,362	3,737,051	4,077,313	4,453,395
6	<b>Total</b>	<b>37,499,709</b>	<b>41,514,745</b>	<b>45,081,144</b>	<b>47,511,958</b>

7

8

9 Includes reagent, disposal, and allowance costs.

10 Does not include market purchased power or the HMP&L Station Two excess energy charge.

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1 **Item 20)** *For each of Big Rivers' intertie locations with the Midwest ISO, please*  
2 *provide the planning-based flow limits, stated in MVA and MW, by season.*

3

4 **Response)** The question asks for planning based flow limits stated in both MVA and MW.  
5 However, ratings of transmission facilities are expressed in MVA not in MW values.  
6 Therefore, there are no specific MW limit values for these intertie facilities. Big Rivers  
7 determines winter and summer seasonal limits for its transmission facilities. The Midwest ISO  
8 intertie seasonal limits are as follows:

9

<u>MISO Intertie</u>	<u>Winter Rating</u>	<u>Summer Rating</u>
Vectren	224 MVA	224 MVA
Hoosier Energy	335 MVA	335 MVA
Southern Illinois	265 MVA	259 MVA

14

15

16 **Witness)** David G. Crockett

17

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1 **Item 21)** *Included in the Financial Model provided in the response to KIUC 1-43, the*  
2 *realization from market sales (off-system sales) is projected as follows:*

3  
4  
5  
6  
7  
8

<i>2011</i>	██████████
<i>2012</i>	██████████
<i>2013</i>	██████████
<i>2014</i>	██████████

- 9 *a) For each of the years, please identify the on-peak and the off-peak prices*  
10 *assumed and the number of MWh sales projected in each category.*  
11 *b) For each month in 2011 for which data is available, please identify the*  
12 *average realization for off-system sales actually realized.*

13  
14 **Response)** a. The requested information is shown in the following table, which is being  
15 provided under a Petition for Confidential Treatment:

16

<b>Year</b>	<b>On-Peak MWH</b>	<b>On-Peak \$/MWH</b>	<b>Off-Peak MWH</b>	<b>Off-Peak \$/MWH</b>
2011	██████████	██████████	██████████	██████████
2012	██████████	██████████	██████████	██████████
2013	██████████	██████████	██████████	██████████
2014	██████████	██████████	██████████	██████████

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1                   b. The On-peak and Off-Peak off-system sales volume and prices for January  
2 through March 2011 are shown in the following table, which is being provided under a Petition  
3 for Confidential Treatment.  
4

<b>2011</b>	<b>On-Peak MWH</b>	<b>On-Peak \$/MWH</b>	<b>Off-Peak MWH</b>	<b>Off-Peak \$/MWH</b>
January	██████	██████	██████	██████
February	██████	██████	██████	██████
March	██████	██████	██████	██████

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**Witness)**     C. William Blackburn



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1 **Item 22)** *In response to KIUC Data Request 1-69, Big Rivers provided several*  
2 *sensitivity analyses regarding the impact on rates to its remaining customers in the event of*  
3 *a loss of one or more of the smelters. Please provide any studies, memos, or presentations*  
4 *that Big Rivers has prepared that addresses the potential financial impact to Big Rivers in*  
5 *the event of a loss of one or more of the smelters.*

6

7 **Response)** The sensitivity analyses provided by Big Rivers in its response to KIUC 1-69  
8 implicitly address the potential financial impact to Big Rivers in the event of a loss of one or  
9 more of the smelters, and do so in the context of analyzing the alternatives available to Big  
10 Rivers in order to meet its debt covenants in such an eventuality, including what rate increases  
11 would be necessary to Big Rivers' non-smelter Members (or, in the event of the loss of one  
12 smelter, to the non-smelter Members and the remaining smelter). These analyses are  
13 comprehensive and have been prepared at various points in time. Big Rivers has not prepared  
14 any other studies, memos or presentations to address, in isolation, the potential financial impact  
15 to Big Rivers in the event of a loss of one or more of the smelters.

16 Performing studies unrelated to necessary planning or rating agency requests  
17 would have imposed an unnecessary cost burden for a hypothetical situation that may never  
18 occur (e.g., aluminum prices may remain high or off-system sales prices may recover) at a time  
19 when financial resources were already stretched. Although Big Rivers is not incurring the cost  
20 for studies in which a myriad of assumptions must be made, Big Rivers is alert to new  
21 circumstances and changes in circumstances that would affect a plan to recover from the  
22 departure of the smelters. For example, Big Rivers is aware of and is analyzing the potential  
23 cost of new environmental regulations that are on the drawing board; is aware of opportunities  
24 that may be presented with ameliorated congestion due to the enhancement of Vectren  
25 transmission; and is cognizant of additional demand for power that may result if older coal  
26 plants close while Big Rivers' plants remain competitive. Big Rivers is keenly aware of the

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1 variables it may (or may not) face in planning for the departure of the smelters, if and when a  
2 notice of departure comes. Moreover, Big Rivers anticipates that it will continue to perform  
3 periodic sensitivity analyses concerning the loss of one or both of the smelters where necessary  
4 in the future.

5

6

7 **Witness)** C. William Blackburn

8

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1 **Item 23)** *With respect to Big Rivers' response to KIUC 1-69 regarding loss of the*  
2 *smelter load, please identify which, if any, of the seven documents attached were*  
3 *prepared after the Unwind Transaction closing in July 2009.*  
4

5 **Response)** None of the documents provided in Big Rivers' response to KIUC 1-69 were  
6 prepared after the July 17, 2009 closing of the Unwind Transaction. As noted in Big Rivers'  
7 response to KIUC 2-22, Big Rivers anticipates that it will continue to perform periodic  
8 sensitivity analyses concerning the loss of one or both of the smelters in the future.  
9  
10

11 **Witness)** C. William Blackburn  
12  
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14  
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1 **Item 24)** *Please provide a table of patronage capital allocations by Big Rivers to*  
2 *Kenergy by retail endpoint for each year from 2007 through 2010 in substantially the same*  
3 *format as shown on the attached table which shows Big Rivers' patronage capital allocations*  
4 *to Kenergy by retail endpoint for the year 2006.*

5  
6 **Response)** Please see the attached table which details Big Rivers' patronage capital  
7 allocations to Kenergy Corp. by wholesale delivery point for each of the years 2007 through  
8 2009.

9 As stated in Big Rivers' response to KIUC Item 1-55, the 2010 patronage  
10 allocation, if any, has not yet been determined. Per Big Rivers' Bylaws, Big Rivers allocates  
11 patronage on a federal income tax basis, annually (not monthly), by September 15 of the  
12 following calendar year. Note that as a result of terminating the sale-leaseback of its Green  
13 and Wilson generating facilities in 2008, and the Unwind Transaction in 2009, Big Rivers does  
14 not currently anticipate either regular taxable patronage-sourced income or alternative  
15 minimum taxable patronage-sourced income.

16

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18 **Witness)** Mark A. Hite

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**Big Rivers Electric Corporation**  
**Case No. 2011-00036**  
**PATRONAGE CAPITAL ALLOCATION TO KENERGY BY DELIVERY POINT**

	<b>DELIVERY POINT</b>	<b>2007 Allocation</b>	<b>2008 Allocation</b>	<b>2009 Allocation</b>
	(1)	(2)	(3)	(4)
1	ACCURIDE CORPORATION	251,294.55	228,947.79	4,616,418.47
2	ALCOA, INC. - AA	86,932.34	13,277.86	2,984,080.82
3	ALCOA HAWESVILLE WOR	0.00	0.00	186,651.84
4	ALERIS INTERNATIONAL	1,012,407.25	924,744.42	22,751,591.27
5	ALLIED RESOURCES, IN	228,554.97	229,160.73	1,000,134.81
6	ARMSTRONG - BIG RUN	39,247.74	75,467.53	547,253.78
7	ARMSTRONG - DOCK	0.00	0.00	59,746.93
8	ARMSTRONG - MIDWAY	437.09	83,357.52	239,982.00
9	BRECKINRIDGE - PEABO	0.00	0.00	6,278,355.07
10	CARDINAL RIVER RESOU	31,249.14	3,919.76	191,556.88
11	CR MINING, INC.	0.00	0.00	16,209.92
12	DOMTAR PAPER CO LLC	840,696.97	778,470.04	40,210,078.49
13	DOTIKI #3 - WEBSTER	20,797.76	21,941.67	448,937.30
14	DYSON CREEK MINE - P	23,265.41	4,292.87	4,381,737.12
15	HOPKINS COUNTY COAL,	13,103.25	13,381.76	1,402,067.37
16	K B ALLOYS, INC.	100,566.77	89,117.91	1,794,092.10
17	KIMBERLY CLARK	1,050,055.42	997,474.80	20,484,346.62
18	KMMC, L.L.C.	153,245.79	23,262.67	989,073.51
19	PATRIOT COAL LP	212,573.01	212,467.46	2,875,495.46
20	ROLL COATER	158,935.08	150,300.59	2,961,182.85
21	TYSON FOODS, INC.	363,007.76	339,789.33	5,324,542.16
22	VALLEY GRAIN	96,713.52	92,477.04	1,727,504.19
23	WEBSTER COUNTY COAL	0.00	0.00	26,214.20
24	Adams Lane	191,003.10	155,994.90	859,474.91
25	Beda	254,937.34	240,885.78	4,291,004.70
26	Beech Grove	129,996.33	128,760.02	2,542,119.14
27	Bon Harbor	196,154.44	184,971.25	2,014,284.12
28	Caldwell Springs	71,737.86	69,434.72	509,539.35
29	Centertown	73,051.61	70,813.60	1,291,647.92
30	Crossroads	186,764.36	180,807.87	1,245,960.15
31	Dermont	205,836.11	188,442.35	3,970,611.42
32	Dixon	157,309.10	144,568.77	2,555,840.74
33	East Owensboro	143,917.08	157,743.28	889,992.86
34	Geneva	211,103.41	210,916.90	3,330,949.74
35	Guffie	203,999.13	205,689.35	3,232,301.13
36	Hanson	91,441.21	88,028.31	615,449.47
37	Hawesville	245,099.73	221,930.71	4,734,572.00
38	Horse Fork	309,745.65	276,426.81	3,301,792.85
39	Hudson Substation	182,748.57	147,392.52	2,666,836.27
40	Lewisport	276,302.96	252,829.33	5,211,286.18
41	Little Dixie	112,058.92	107,406.41	2,100,423.55
42	Lyon County	158,114.70	150,417.17	3,308,591.45
43	Maceo	115,414.76	108,377.07	802,563.53
44	Madisonville	103,379.99	129,567.84	386,066.58
45	Marion	210,801.54	204,897.18	4,736,911.03
46	Masonville	114,755.03	103,611.86	2,512,611.36
47	Morganfield	301,517.57	271,144.91	5,406,300.16
48	Niagara	238,049.53	221,889.51	4,241,208.95
49	Nuckols	183,415.11	157,859.97	3,096,534.32
50	Onton	162,149.01	158,870.94	2,603,708.90
51	Philpot	312,165.86	269,199.65	5,242,277.49
52	Pleasant Ridge	165,628.49	155,861.57	1,085,726.90
53	Providence	174,540.16	140,914.10	4,021,595.88
54	Race Creek	223,605.04	201,868.28	4,947,478.52

Big Rivers Electric Corporation

Case No. 2011-00036

PATRONAGE CAPITAL ALLOCATION TO KENERGY BY DELIVERY POINT

	<u>DELIVERY POINT</u>	<u>2007 Allocation</u>	<u>2008 Allocation</u>	<u>2009 Allocation</u>
	(1)	(2)	(3)	(4)
1	Riverport	44,682.83	54,559.27	705,820.61
2	Sacramento	109,625.32	100,321.54	1,796,772.31
3	Sebree	154,468.25	143,086.37	2,558,117.81
4	South Dermont	442,102.34	382,357.24	7,313,387.39
5	South Hanson	415,144.53	386,609.53	7,678,056.10
6	South Owensboro	340,926.24	298,584.17	7,639,330.15
7	St. Joe	134,346.72	122,809.61	2,176,625.97
8	Stanley	107,995.48	109,630.83	1,994,609.91
9	Sullivan	120,101.57	108,028.21	2,117,543.27
10	Thruston	264,580.60	247,332.30	6,495,900.75
11	Utica	203,977.59	193,348.66	4,549,811.44
12	Weaverton	167,807.61	158,541.43	4,205,718.77
13	Weberstown	199,659.59	201,718.85	2,882,074.75
14	West Owensboro	216,112.53	205,522.35	4,471,080.65
15	Whitesville	246,548.75	230,357.67	4,996,664.00
16	Wolf Hills	86,115.00	96,734.98	613,776.85
17	Yeager	1,817.20	1,028.84	52,880.00
18	Zion	241,884.98	228,232.16	5,836,632.23
19	CENTURY	12,501,222.63	7,170,570.44	40,222,757.51
20	ALCAN	10,221,789.72	5,927,738.87	32,855,601.41
21	RELIANT/ALCAN	0.00	0.00	1,224,391.39
22	Total	<u>36,610,737.00</u>	<u>25,956,488.00</u>	<u>351,640,468.00</u>

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

**Response to the Kentucky Industrial Utility Customers' Second Request for Information**  
**dated April 28, 2011**

**May 11, 2011**

1 **Item 25)** *Please provide a table of patronage capital allocations by Big Rivers to*  
2 *Kenergy, subdivided by rural customers, large industrial customers, smelter customers, and*  
3 *total, for each year from 2007 through 2010 in substantially the same format as shown on*  
4 *the attached table which shows Big Rivers' patronage capital allocations to Kenergy by*  
5 *customer group for the years 2000 through 2006.*

6  
7 **Response)** Please see the attached table of patronage capital allocations by Big Rivers to  
8 Kenergy, subdivided by Kenergy's rural delivery points, large industrial delivery points, and  
9 smelter delivery points, for each years 2007 through 2009.

10 As stated in response to KIUC 1-55, Big Rivers' patronage allocation for tax  
11 year 2010, if any, has not yet been determined. Per Big Rivers' bylaws, Big Rivers allocates  
12 patronage on a federal income tax basis, annually (not monthly), by September 15 of the  
13 following calendar year. Note that as a result of terminating the sale-leaseback of its Green  
14 and Wilson generating facilities in 2008, and the Unwind Transaction in 2009, Big Rivers does  
15 not currently anticipate either regular taxable patronage-sourced income or alternative  
16 minimum taxable patronage-sourced income.

17

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19 **Witness)** Mark A. Hite

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**Big Rivers Electric Corporation**  
**Case No. 2011-00036**  
**Patronage Allocation to Kenergy By Customer Class**  
**Years 2007-2009**

(1)	Large Industrials (2)	Rurals (3)	Smelters (4)	Total (5)	
1	2007	4,683,084	9,204,641	22,723,012	36,610,737
2	2008	4,281,852	8,576,327	13,098,309	25,956,488
3	2009	121,497,253	155,840,465	74,302,750	351,640,468
4		130,462,189	173,621,432	110,124,072	414,207,693



**BIG RIVERS ELECTRIC CORPORATION**

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**Response to the Kentucky Industrial Utility Customers' Second Request for Information  
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**May 11, 2011**

1 **Item 26)** *Please provide a table of patronage capital allocations by Big Rivers to each*  
2 *of its three Members, subdivided by rural customers, large industrial customers, smelter*  
3 *customers, and total, and cumulative patronage, for each year from 2007 through 2010 in*  
4 *substantially the same format as shown on the attached table which shows Big Rivers'*  
5 *patronage capital allocations to Kenergy by customer group for the years 2000 to 2006.*  
6

7 **Response)** Please see the attached table of patronage capital allocations by Big Rivers to  
8 each of its three Members, subdivided by their rural delivery points, large industrial delivery  
9 points, and smelter delivery points, for each of the years 2000 through 2009.

10 As stated in response to KIUC 1-55, Big Rivers' patronage allocation for tax  
11 year 2010, if any, has not yet been determined. Per Big Rivers' bylaws, Big Rivers allocates  
12 patronage on a federal income tax basis, annually (not monthly), by September 15 of the  
13 following calendar year. Note that as a result of terminating the sale-leaseback of its Green  
14 and Wilson generating facilities in 2008, and the Unwind Transaction in 2009, Big Rivers  
15 does not currently anticipate either regular taxable patronage-sourced income or alternative  
16 minimum taxable patronage-sourced income.

17

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19 **Witness)** Mark A. Hite

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**Big Rivers Electric Corporation**  
**Case No. 2011-00036**  
**Patronage Allocations**

	<u>Meade</u> (1)	<u>Jackson Purchase</u>			<u>Kenerly</u>				<u>Total</u>				
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
<u>Year</u>	<u>Rurals</u>	<u>Rurals</u>	<u>Large Industrials</u>	<u>Total</u>	<u>Rurals</u>	<u>Large Industrials</u>	<u>Smelter Tier 3</u>	<u>Total</u>	<u>Rurals</u>	<u>Large Industrials</u>	<u>Smelter Tier 3</u>	<u>Total</u>	<u>Cumulative</u>
2000	36,838,960	55,177,236	4,450,476	59,627,712	98,593,481	90,513,180	0	189,106,661	190,609,677	94,963,656	0	285,573,333	285,573,333
2001	2,409,556	3,485,064	268,750	3,753,814	6,309,949	5,254,207	994,740	12,558,896	12,204,569	5,522,957	994,740	18,722,266	304,295,599
2002	2,554,655	3,749,823	232,712	3,982,535	6,706,894	4,620,885	1,072,428	12,400,207	13,011,372	4,853,597	1,072,428	18,937,397	323,232,996
2003	2,475,228	3,477,440	182,090	3,659,530	6,276,244	3,944,363	2,684,852	12,905,459	12,228,912	4,126,453	2,684,852	19,040,217	342,273,213
2004	2,153,064	3,018,046	166,394	3,184,440	5,430,293	3,209,733	4,085,089	12,725,115	10,601,403	3,376,127	4,085,089	18,062,619	360,335,832
2005	2,818,035	3,932,438	214,859	4,147,297	7,106,315	3,903,685	5,142,264	16,152,264	13,856,788	4,118,544	5,142,264	23,117,596	383,453,428
2006	3,304,956	4,709,738	182,235	4,891,973	8,384,099	4,548,362	10,802,551	23,735,012	16,398,793	4,730,597	10,802,551	31,931,941	415,385,369
2007	3,720,028	5,174,676	195,143	5,369,819	9,204,641	4,683,084	22,723,012	36,610,737	18,099,345	4,878,227	22,723,012	45,700,584	461,085,953
2008	3,510,622	4,911,285	174,970	5,086,255	8,576,327	4,281,852	13,098,309	25,956,488	16,998,234	4,456,822	13,098,309	34,553,365	495,639,318
2009	60,069,607	87,243,708	5,804,986	93,048,694	155,840,465	121,497,253	74,302,750	351,640,468	303,153,780	127,302,239	74,302,750	504,758,769	1,000,398,087
	119,854,711	174,879,454	11,872,615	186,752,069	312,428,707	246,456,604	134,905,996	693,791,307	607,162,872	258,329,219	134,905,996	1,000,398,087	

**BIG RIVERS ELECTRIC CORPORATION**

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION  
FOR A GENERAL ADJUSTMENT IN RATES  
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**Response to the Kentucky Industrial Utility Customers' Second Request for Information  
dated April 28, 2011**

**May 11, 2011**

1 **Item 27)** *Please refer to line number 379 for account number 555250, Purchased*  
2 *Power – MISO Reservation Fee, on page 19 of 25 of the attachment provided by the*  
3 *Company in response to PSC 1-19b.*

- 4
- 5 *a. Please provide a detailed description of the \$609,000 recorded in this*  
6 *account during the test year.*
- 7 *b. Please indicate whether the expense reflected in this account during the*  
8 *test year is recurring in nature. If the Company believes this expense is*  
9 *recurring, then please provide all evidence that demonstrates the expense*  
10 *is recurring. In addition, provide all evidence relied on that the test year*  
11 *amount of the expense is recurring.*
- 12 *c. If the expense reflected in this account during the test year is recurring,*  
13 *then please explain why similar expenses for this account were not*  
14 *recorded in the years 2005 through 2009 or reflected in the 2011 and 2012*  
15 *expense budgets provided by the Company in response to KIUC 1-45.*
- 16

17 **Response)**

- 18 a. The \$609,000 recorded during the test year in account 555250 represents  
19 the reservation fees invoiced by Midwest ISO ("MISO") associated with  
20 Real-Time Reserve Services provided under the MISO Attachment RR  
21 Service Agreement dated December 29, 2009, executed between Big Rivers  
22 Electric Corporation and MISO. This Service Agreement was terminated in  
23 conjunction with Big Rivers becoming a member of MISO.

24  
25 This purchased power expense was included in the calculation of Non-FAC  
26 PPA factor during the months of the test year and has been included in the

**BIG RIVERS ELECTRIC CORPORATION**  
**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION**  
**FOR A GENERAL ADJUSTMENT IN RATES**  
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- 1 Non-FAC PPA pro forma adjustment (refer to the Direct Testimony of John  
2 Wolfram, Exhibit 51, page 10 of 19).  
3 b. The test year amount reflected in account 555250 is not recurring in nature.  
4 The reservation fees associated with the Real-Time Reserve Services  
5 provided under the MISO Attachment RR Service Agreement terminated in  
6 conjunction with Big Rivers becoming a member of MISO.  
7 c. See response to part b. above.

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**Witness)** Mark A. Hite

**BIG RIVERS ELECTRIC CORPORATION**

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

**Response to the Kentucky Industrial Utility Customers' Second Request for Information  
dated April 28, 2011**

**May 11, 2011**

1 **Item 28)** *Please refer to line 400 of the schedule provided in the Company's response to*  
2 *PSC 1-19(b) for account 565100 Transmission of Electricity by Others. The Company's*  
3 *actual test year expense for this account was \$3.064 million. Refer also to the Company's*  
4 *response to KIUC 1-43 and the Trial Bal tab in the workbook for 2011, 2012, 2013, and*  
5 *2014 and the expense amount shown for this account in each of those years, which is*  
6 *substantially less than the test year. Please describe and quantify all reasons for the*  
7 *reductions in expense after the test year.*

8  
9 **Response)** The charges to account 565100 represent transmission charges incurred for the  
10 transmission of Big Rivers' electricity over the transmission facilities owned by other utilities.  
11 The test year reflects transmission charges from Tennessee Valley Authority (TVA), Midwest  
12 ISO, E.ON U.S. LLC, and Kentucky Utilities Company that are quantified in the table below:

13  
14

<b>Vendor</b>	<b>Amount (in thousands)</b>
Tennessee Valley Authority	\$2,835
Midwest ISO	77
E.ON U.S. LLC	50
Kentucky Utilities Company	102
Test Year Total	\$3,064

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21 The \$50,000 and \$102,000 amounts reflected in the table above for E.ON U.S. LLC and  
22 Kentucky Utilities Company, respectively, are related to providing service to two separate  
23 locations of a Member's industrial customer. This total of \$152,000 is invoiced, collected, and  
24 recorded in revenue as an offset to the expense reflected in account 565100 resulting in a zero  
25 impact to margins.

26

**BIG RIVERS ELECTRIC CORPORATION**

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

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**May 11, 2011**

1 The \$2.718 million of annual charges to account 565100 shown in the multi-year financial  
2 forecast provided by the Company in response to KIUC 1-43 reflects only the budgeted charge  
3 related to the TVA transmission reservation. Note that the TVA transmission reservation is  
4 primarily in support of Big Rivers' off-system sales activity, for which Big Rivers did not  
5 propose a pro forma adjustment in this proceeding.

6

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8 **Witness)** Mark A. Hite

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

**Response to the Kentucky Industrial Utility Customers' Second Request for Information**  
**dated April 28, 2011**

**May 11, 2011**

- 1 **Item 29)**     *Refer to the Depr WP3 tab in the excel workbook provided in response to*  
2 *KIUC 1-37, which provides the monthly depreciation expense in the historic test year.*  
3  
4             *a. Please indicate if the Company recorded depreciation expense on CWIP in*  
5 *the historic test year.*  
6             *b. If the response to part (a) of this question is yes, then please provide the*  
7 *Company's definition and/or description of CWIP on which it computed*  
8 *depreciation expense.*  
9             *c. If the response to part (a) of this question is yes, then please provide all*  
10 *references to the RUS Uniform System of Accounts that allows*  
11 *depreciation expense on CWIP.*  
12             *d. If the response to part (a) of this question is yes, then please provide the*  
13 *depreciation expense on CWIP in each month and the calculations,*  
14 *including the CWIP balance by RUS plant account, the depreciation rates*  
15 *applied, and the totals for each month.*  
16             *e. If the response to part (a) is no, then please explain why the Company did*  
17 *not record depreciation expense on CWIP in the historic test year and*  
18 *provide all references to the RUS USOA that prohibits depreciation*  
19 *expense on CWIP.*  
20

21 **Response)**    a. – e. Big Rivers did not record depreciation expense on CWIP in the historic  
22 test year; nor is Big Rivers aware of any ruling or authority allowing such a practice. For the  
23 purpose of calculating pro forma depreciation expense, CWIP was included in the depreciable  
24 plant balance in order to reflect depreciation expense on these “known and measurable”  
25 (prospective) additions to plant in service. Note that this CWIP is anticipated to be placed in  
26 service *prior to* the proposed rates in the proceeding being made effective. Please see the

**BIG RIVERS ELECTRIC CORPORATION**  
**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION**  
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1 attached relevant sections of RUS Bulletin 1767B-1 for guidance on depreciation expense and  
2 components of construction cost.

3

4

5 **Witness)**      Mark A. Hite

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408.1	Taxes - Property
408.2	Taxes - U.S. Social Security - Unemployment
408.3	Taxes - U.S. Social Security - F.I.C.A.
408.4	Taxes - State Social Security - Unemployment
408.5	Taxes - State Sales - Consumers
408.6	Taxes - Gross Revenue or Gross Receipts Tax
408.7	Taxes - Other
409	[Reserved]
409.1	Income Taxes, Utility Operating Income
409.2	Income Taxes, Other Income and Deductions
409.3	Income Taxes, Extraordinary Items
410	[Reserved]
410.1	Provision for Deferred Income Taxes, Utility Operating Income
410.2	Provision for Deferred Income Taxes, Other Income and Deductions
411	[Reserved]
411.1	Provision for Deferred Income Taxes - Credit, Utility Operating Income
411.2	Provision for Deferred Income Taxes - Credit, Other Income and Deductions
411.3	[Reserved]
411.4	Investment Tax Credit Adjustments, Utility Operations
411.5	Investment Tax Credit Adjustments, Nonutility Operations
411.6	Gains from Disposition of Utility Plant
411.7	Losses from Disposition of Utility Plant
411.8	Gains from Disposition of Allowances
411.9	Losses from Disposition of Allowances
411.10	Accretion Expense
412	Revenues from Electric Plant Leased to Others
413	Expenses of Electric Plant Leased to Others
414	Other Utility Operating Income

Utility Operating Income

**400 Operating Revenues.**

There shall be shown under this caption the total amount included in the electric operating revenue accounts provided herein.

**401 Operation Expense.**

There shall be shown under this caption the total amount included in the electric operation expense accounts provided herein. (See note to § 1767.17 (c).)

**402 Maintenance Expense.**

There shall be shown under this caption the total amount included in the electric maintenance expense accounts provided herein.

**403 Depreciation Expense.**

A. This account shall include the amount of depreciation expense for all classes of depreciable electric plant in service except such depreciation expense as is chargeable to clearing accounts or to Account 416, Costs and Expenses of Merchandising, Jobbing and Contract Work.

B. The utility shall keep such records of property and property retirements as will reflect the service life of property which has been retired and aid in estimating probable service life by mortality, turnover, or other appropriate methods; and also such records as will reflect the percentage of salvage and costs of removal for property retired from each account, or subdivision thereof, for depreciable electric plant.

Note A: Depreciation expense applicable to property included in Account 104, Electric Plant Leased to Others, shall be charged to Account 413, Expenses of Electric Plant Leased to Others.

Note B: Depreciation expenses applicable to transportation equipment, shop equipment, tools, work equipment, power operated equipment, and other general equipment may be charged to clearing accounts as necessary in order to obtain a proper distribution of expenses between construction and operation.

Note C: Depreciation expense applicable to transportation equipment used for transportation of fuel from the point of acquisition to the unloading point shall be charged to Account 151, Fuel Stock.

C. Account 403 shall be subaccounted as follows:

- 403.1 Depreciation Expense - Steam Production Plant
- 403.2 Depreciation Expense - Nuclear Production Plant
- 403.3 Depreciation Expense - Hydraulic Production Plant
- 403.4 Depreciation Expense - Other Production Plant
- 403.5 Depreciation Expense - Transmission Plant
- 403.6 Depreciation Expense - Distribution Plant
- 403.7 Depreciation Expense - General Plant
- 403.8 Depreciation Expense—Asset Retirement Costs
- 403.9 Depreciation Expense-Regional Transmission and Market Operation Plant

**404 Amortization of Limited-Term Electric Plant.**

This account shall include amortization charges applicable to amounts included in the electric plant accounts for limited-term franchises, licenses, patent rights, limited-term interests in land, and expenditures on leased property where the service life of the improvements is terminable by action of the lease. The charges to this account shall be such as to distribute the book cost of each investment as evenly as may be over the period of its benefit to the utility. (See Account 111, Accumulated Provision for Amortization of Electric Utility Plant.)

**405 Amortization of Other Electric Plant.**

A. When authorized by RUS, this account shall include charges for amortization of intangible or other electric utility plant which does not have a definite or terminable life and which is not subject to charges for depreciation expense.

B. This account shall be supported in such detail as to show the amortization applicable to each investment being amortized, together with the book cost of the investment and the period over which it is being written off.

**(v) Depreciation Accounting.**

- (1) Method. Utilities must use a method of depreciation that allocates in a systematic and rational manner the service value of depreciable property over the service life of the property.
- (2) Service lives. Estimated useful service lives of depreciable property must be supported by engineering, economic, and other depreciation studies.
- (3) Rate. Utilities must use percentage rates of depreciation that are based on a method of depreciation that allocates in a systematic and rational manner the service value of depreciable property to the service life of the property. Where composite depreciation rates are used, they should be based on the weighted average estimated useful service lives of the depreciable property comprising the composite group.

**(w) Accounting for other comprehensive income.**

- (1) Utilities shall record items of other comprehensive income in account 209, Accumulated other comprehensive income. Amounts included in this account shall be maintained by each category of other comprehensive income. Examples of categories of other comprehensive income include foreign currency items, minimum pension liability adjustments, unrealized gains and losses on available-for-sale type securities and cash flow hedge amounts. Supporting records shall be maintained for account 209 so that the cumulative amount of other comprehensive income for each item included in this account can be readily identified.
- (2) When an item of other comprehensive income enters into the determination of net income in the current or subsequent periods, a reclassification adjustment shall be recorded in account 209 to avoid double counting of that amount.
- (3) When it is probable that an item of other comprehensive income will be included in the development of cost-of-service rates in subsequent periods, that amount of unrealized losses or gains will be recorded in Accounts 182.3 or 254 as appropriate.

**(x) Accounting for derivative instruments and hedging activities.**

- (1) Utilities shall recognize derivative instruments as either assets or liabilities in the financial statements and measure those instruments at fair value, except those falling within recognized exceptions. Normal purchases or sales are contracts that provide for the purchase or sale of goods that will be delivered in quantities expected to be used or sold by the utility over a reasonable period in the normal course of business. A derivative instrument is a financial instrument or other contract with all of the following characteristics:
  - (i) It has one or more underlyings and a notional amount or payment provision. Those terms determine the amount of the settlement or settlements, and, in some cases, whether or not a settlement is required.
  - (ii) It requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors.

(2) When the consideration given for property is other than cash, the value of such consideration shall be determined on a cash basis (see, however, the definition of cost in § 1767.10). In the entry recording such transition, the actual consideration shall be described with sufficient particularity to identify it. The utility shall be prepared to furnish RUS the particulars of its determination of the cash value of the consideration if other than cash.

(3) When property is purchased under a plan involving deferred payments, no charge shall be made to the electric plant accounts for interest, insurance, or other expenditures occasioned solely by such form of payment.

(4) The electric plant accounts shall not include the cost or other value of electric plant contributed to the company. Contributions in the form of money or its equivalent toward the construction of electric plant shall be credited to accounts charged with the cost of such construction. Plant constructed from contributions of cash or its equivalent shall be shown as a reduction to gross plant constructed when assembling cost data in work orders for posting to plant ledgers of accounts. The accumulated gross costs of plant accumulated in the work order shall be recorded as a debit in the plant ledger of accounts along with the related amount of contributions concurrently be recorded as a credit.

**(c) Components of construction cost.** The cost of construction properly includible in the electric plant accounts shall include, where applicable, the direct and overhead costs as listed and defined hereunder:

(1) Contract work includes amounts paid for work performed under contract by other companies, firms, or individuals, costs incident to the award of such contracts, and the inspection of such work.

(2) Labor includes the pay and expenses of employees of the utility engaged on construction work, and related workmen's compensation insurance, payroll taxes, and similar items of expense. It does not include the pay and expenses of employees which are distributed to construction through clearing accounts nor the pay and expenses included in other items hereunder.

(3) Materials and supplies includes the purchase price at the point of free delivery plus customs duties, excise taxes, the cost of inspection, loading and transportation, the related stores expenses, and the cost of fabricated materials from the utility's shop. In determining the cost of materials and supplies used for construction, proper allowance shall be made for unused materials and supplies, for materials recovered from temporary structures used in performing the work involved, and for discounts allowed and realized in the purchase of materials and supplies.

Note: The cost of individual items of equipment of small value (for example, \$500 or less) or of short life, including small portable tools and implements, shall not be charged to utility plant accounts unless the correctness of the accounting therefor is verified by current inventories. The cost shall be charged to the appropriate operating expense or clearing accounts, according to the use of such items, or, if such items are consumed directly in construction work, the cost shall be included as part of the cost of the construction.

(4) Transportation includes the cost of transporting employees, materials and supplies, tools, purchased equipment, and other work equipment (when not under own power) to and from points of construction. It includes amounts paid to others as well as the cost of

operating the utility's own transportation equipment. (See Item in paragraph (c)(5) of this section.)

(5) Special machine service includes the cost of labor (optional), materials and supplies, depreciation, and other expenses incurred in the maintenance, operation and use of special machines, such as steam shovels, pile drivers, derricks, ditchers, scrapers, material unloaders, and other labor saving machines; also expenditures for rental, maintenance and operation of machines of others. It does not include the cost of small tools and other individual items of small value or short life which are included in the cost of materials and supplies. (See Item in paragraph (c)(3) of this section.) When a particular construction job requires the use for an extended period of time of special machines, transportation or other equipment, the net book cost thereof, less the appraised or salvage value at time of release from the job, shall be include in the cost of construction.

(6) Shop service includes the proportion of the expense of the utility's shop department assignable to construction work except that the cost of fabricated materials from the utility's shop shall be included in "materials and supplies."

(7) Protection includes the cost of protecting the utility's property from fire or other casualties and the cost of preventing damages to others, or to the property of others, including payments for discovery or extinguishment of fires, cost of apprehending and prosecuting incendiaries, witness fees in relation thereto, amounts paid to municipalities and others for fire protection, and other analogous items of expenditures in connection with construction work.

(8) Injuries and damages includes expenditures or losses in connection with construction work on account of injuries to persons and damages to the property of others; also the cost of investigation of and defense against actions for such injuries and damages. Insurance recovered or recoverable on account of compensation paid for injuries to persons incident to construction shall be credited to the account or accounts to which such compensation is charged. Insurance recovered or recoverable on account of property damages incident to construction shall be credited to the account or accounts charged with the cost of the damages.

(9) Privileges and permits includes payments for and expenses incurred in securing temporary privileges, permits or rights in connection with construction work, such as for the use of private or public property, streets, or highways, but it does not include rents, or amounts chargeable as franchises and consents for which see Account 302, Franchises and Consents.

(10) Rents includes amounts paid for the use of construction quarters and office space occupied by construction forces and amounts properly includible in construction costs for such facilities jointly used.

(11) Engineers and supervision includes the portion of the pay and expenses of engineers, surveyors, draftsmen, inspectors, superintendents and their assistants applicable to construction work.

(12) General administration capitalized includes the portion of the pay and expenses of the general officers and administrative and general expenses applicable to construction work.

(13) Engineering services includes amounts paid to other companies, firms, or individuals engaged by the utility to plan, design, prepare estimates, supervise, inspect, or give general advice and assistance in connection with construction work.

(14) Insurance includes premiums paid or amounts provided or reserved as self-insurance for the protection against loss and damages in connection with construction, by fire or other casualty, injuries or deaths of persons other than employees, damages to property of others, defalcation of employees and agents, and the nonperformance of contractual obligations of others. It does not include workmen's compensation or similar insurance on employees included as "labor" in Item in paragraph (c)(2) of this section.

(15) Law expenditures includes the general law expenditures incurred in connection with construction and the court and legal costs directly related thereto, other than law expenses included in "Protection," Item in paragraph (c)(7) of this section, and in Injuries and damages, Item in paragraph (c)(8) of this section.

(16) Taxes includes taxes on physical property (including land) during the period of construction and other taxes properly includible in construction costs before the facilities become available for service.

(17) Allowance for funds used during construction includes the net cost for the period of construction of borrowed funds used for construction purposes and a reasonable rate on other funds when so used, not to exceed, without prior approval of RUS, allowances computed in accordance with the formula prescribed in Item in paragraph (c)(17)(i) of this section. No allowance for funds used during construction charges shall be included in these accounts upon expenditures for construction projects which have been abandoned.

(i) The formula and elements for the computation of the allowance for funds used during construction shall be:

$$A_i = s(S/W) + d(D/D+P+C)(1-S/W)$$

$$A_e = [1-S/W][p(P/D+P+C)+c(C/D+P+C)]$$

$A_i$  = Gross allowance for borrowed funds used during construction rate.

$A_e$  = Allowance for other funds used during construction rate.

$S$  = Average short-term debt.

$s$  = Short-term debt interest rate.

$D$  = Long-term debt.

$d$  = Long-term debt interest rate.

$P$  = Preferred stock.

$p$  = Preferred stock cost rate.

$C$  = Patronage capital assigned.

$c$  = Entity's incremental borrowing rate.

$W$  = Average balance in construction work in progress plus nuclear fuel in process of refinement, conversion, enrichment, and fabrication, less asset retirement costs related to plant under construction.

(ii) The rate shall be determined annually.

(A) The balance for long-term debt, preferred stock, and patronage capital assigned shall be the actual book balances as of the end of the prior year.

(B) The cost rate for long-term debt and preferred stock shall be the weighted average cost.

(C) The cost rate for patronage capital assigned shall be the entity's incremental borrowing rate.

(D) The short-term debt balances and related cost and the average balance for construction work in progress plus nuclear fuel in process of refinement, conversion, enrichment, and fabrication shall be estimated for the current year with appropriate adjustments as actual data becomes available.

Note: When only a portion of a plant or project is placed in operation or is completed and ready for service but the construction work as a whole is incomplete, that part of the cost of the property placed in operation or ready for service shall be treated as "Electric Plant in Service," and an allowance for funds used during construction thereon as a charge to construction shall cease. Allowance for funds used during construction on that part of the cost of the plant which is incomplete may continue to be charged to construction until such time as it is placed in operation or is ready for service, except as limited in Item in paragraph (c)(17) of this section.

(18) Earnings and expenses during construction. The earnings and expenses during construction shall constitute a component of construction costs.

(i) The earnings shall include revenues received or earned for power produced by generating plants during the construction period and sold or used by the utility.

(A) Where such power is sold to an independent purchaser before intermingling with power generated by other plants, the credit shall consist of the selling price of the energy.

(B) Where the power generated by a plant under construction is delivered to the utility's electric system for distribution and sale, or is delivered to an associated company, or is delivered to and used by the utility for purposes other than distribution and sale (for manufacturing or industrial use, for example), the credit shall be the fair value of the energy so delivered.

(C) Revenue shall also include rentals for lands, buildings, and other property, and miscellaneous receipts not properly includible in other accounts.

(ii) Expenses shall consist of the cost of operating the power plant, and other costs incident to the production and delivery of the power for which construction is credited under paragraph (c)(18)(i) of this section, including the cost of repairs and other expenses of operating and maintaining lands, buildings, and other property, and other miscellaneous and like expenses not properly includible in other accounts.

(19) Training costs.

(i) When it is necessary that employees be trained to operate or maintain plant facilities that are being constructed and such facilities are not conventional in

nature, or are new to the company's operations, these costs may be capitalized as a component of construction cost.

(ii) Once plant is placed in service, the capitalization of training costs shall cease and subsequent training costs shall be expensed. (See § 1767.17 (d).)

(20) Studies.

(i) Studies include the costs of studies such as nuclear operational, safety, or seismic studies, or environmental studies mandated by regulatory bodies relative to plant under construction.

(ii) Studies relative to facilities in service shall be charged to Account 183, Preliminary Survey and Investigation Charges.

(21) Asset retirement. The costs recognized as a result of asset retirement obligations incurred during the construction and testing of utility plant shall constitute a component of construction costs.

(d) Overhead construction costs.

(1) All overhead construction costs, such as engineering, supervision, general office salaries and expenses, construction engineering and supervision performed by others than the accounting utility, law expenses, insurance, injuries and damages, relief and pensions, taxes and interest, shall be charged to particular jobs or units on the basis of the amounts of such overheads reasonably applicable thereto, to the end that each job or unit shall bear its equitable proportion of such costs and that the entire cost of the unit, both direct and overhead, shall be deducted from the plant accounts as the time the property is retired.

(2) As far as practicable, the determination of payroll charges includible in construction overheads shall be based on time card distributions thereof.

(i) Where this procedure is impractical, special studies shall be made periodically of the time of supervisory employees devoted to construction activities to the end that only such overhead costs as have a definite relation to construction shall be capitalized.

(ii) The addition to direct construction cost of arbitrary percentages or amounts to cover assumed overhead costs is not permitted.

(3) The records supporting the entries for overhead constructions costs shall be so kept as to show:

(i) The total amount of each overhead for each year;

(ii) The nature and amount of each overhead expenditure charged to each construction work order and to each electric plant account; and

(iii) The bases of distribution of such costs.



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

**Response to the Kentucky Industrial Utility Customers' Second Request for Information**  
**dated April 28, 2011**

**May 11, 2011**

- 1 **Item 30)**      *Refer to the Depr WPI tab in the excel workbook provided in response to*  
2 *KIUC 1-37, which provides the computation of annualized depreciation expense using the*  
3 *Company's existing depreciation rates and its proposed depreciation rates.*  
4  
5                    *a. Please confirm that the Company's calculations include depreciation*  
6                    *expense on CWIP.*  
7                    *b. Please confirm that the amount of CWIP used in these calculations is*  
8                    *\$46.802 million.*  
9                    *c. Please provide the Company's definition and/or description of CWIP on*  
10                    *which it computed depreciation expense. Please provide all references to*  
11                    *the RUS USOA relied on for this definition and/or description of CWIP.*  
12                    *d. Please provide a description of each CWIP project, the amount of each*  
13                    *CWIP project included for each CWIP/plant account listed on this*  
14                    *schedule, and the actual (if now in service) or projected (if not now in-*  
15                    *service) in-service date for each project. Please correlate the transmission*  
16                    *CWIP projects on the referenced tab to those identified on Table 2 on*  
17                    *page 10 of Mr. Crockett's testimony.*  
18                    *e. Please identify all testimony by Company witnesses in this proceeding that*  
19                    *address the depreciation on CWIP.*  
20                    *f. Please identify and provide a copy of all authorities and precedent relied*  
21                    *on for depreciation on CWIP.*  
22                    *g. Please provide all reasons in support of the Company's request for*  
23                    *depreciation on CWIP.*  
24                    *h. Does the Company consider the CWIP a post test year adjustment to plant*  
25                    *in service? If so, then please explain.*

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**May 11, 2011**

- 1                   *i. If the Company considers the CWIP to be a post test year adjustment to*  
2                   *plant in service, then why did it not also propose a post test year*  
3                   *adjustment to accumulated depreciation for depreciation expense after the*  
4                   *test year?*
- 5                   *j. If the Company considers the CWIP to be a post test year adjustment to*  
6                   *plant in service, why did it not also propose a post test year adjustment to*  
7                   *reduce plant in service for retirements after the test year?*

8

9   **Response)**

- 10                   a. Yes, in calculating pro forma depreciation expense, whether using existing  
11                   depreciation rates or proposed depreciation rates, tab Depr WP1 included  
12                   construction work in progress (CWIP) as a component of depreciable plant.  
13                   CWIP was included in the depreciable plant balance in order to reflect  
14                   depreciation expense on these “known and measurable” (prospective)  
15                   additions to plant in service. Note that this CWIP is anticipated to be  
16                   placed in service *prior to* the proposed rates in the proceeding being made  
17                   effective. See the response to KIUC 2-29.
- 18                   b. Yes, the amount of CWIP included in depreciable plant for the purpose of  
19                   calculating pro forma depreciation expense was \$46,802,137.
- 20                   c. Please see Big Rivers’ response to KIUC 2-29.
- 21                   d. Please see the attached details of the \$46,802,137 of CWIP at October 31,  
22                   2010, included in depreciable plant for the purpose of calculating pro forma  
23                   depreciation expense. Big Rivers does not record CWIP by plant account.  
24                   Also, prior to the Oracle R12 November 1, 2010, “go-live” date, CWIP  
25                   reporting via the legacy AS400 for transmission and headquarters projects  
26                   indicated an expected completion date, while the CWIP reporting via Oracle

**BIG RIVERS ELECTRIC CORPORATION**

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- 1                    11i for the generation projects did not. In Oracle R12, there is no CWIP  
2                    reporting of the projected in-service date of a project. For the purpose of  
3                    calculating pro forma depreciation expense, the October 31, 2010, CWIP  
4                    balance was appropriately classified among the plant accounts.
- 5                    e. Please see the response to Item 29. The pro forma adjustment for  
6                    Depreciation Expenses, Schedule 2.06, clearly stated that CWIP was  
7                    included, and the associated workpapers clearly set forth the \$46,802,138  
8                    amount of CWIP.
- 9                    f. Please see Big Rivers' response to KIUC 2-29.
- 10                    g. Please see Big Rivers' response to KIUC 2-29.
- 11                    h. For the purpose of calculating pro forma depreciation expense, CWIP at  
12                    October 31, 2010, was included in depreciable plant balance in order to  
13                    reflect depreciation expense on these "known and measurable" (prospective)  
14                    additions to plant in service. Note that this CWIP is anticipated to be placed  
15                    in service *prior to* the proposed rates in this proceeding being made  
16                    effective. Any associated adjustment for retirements and accumulated  
17                    depreciation was not "known and measurable"; as such details are not  
18                    generally known prior to the project completion.
- 19                    i. See the response to Subpart h. Adjusting accumulated depreciation was  
20                    deemed irrelevant to this proceeding, as it has no impact on the proposed  
21                    revenue requirement (i.e. no pro forma return on rate base was proposed or  
22                    prepared.).
- 23                    j. See the response to Subpart h.

24  
25  
26    **Witness)**        Mark A. Hite

**Big Rivers Electric Corporation**  
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**PSC Third Data Request Item 5**

**CWIP**

Plant Construction	13,018,634
Completed Plant Construction	9,771,314
Transmission and Headquarters	20,129,439
Completed Transmission/HQ	3,292,420
Work Authorizations	590,330
<b>Total CWIP @ 10/31/10</b>	<b><u>46,802,137</u></b>

\*See attached hard copies for project detail

**Big Rivers Electric Corporation**  
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**CWIP Report for the month ending October 31, 2010**

<b>Project Number</b>	<b>Project Name</b>	<b>Burdened Cost (ITD)</b>
BA10A001B	NETWORK INFRASTRUCTURE	5,614.46
BA10A002B	2010 Tier C Replacements	111,031.22
BA10A003B	IT TRAILER AT SEBREE	74,947.20
BA10A004B	MISC AIR MONITORING	9,845.69
BA10A005B	SULFUR ANALYZER	57,527.62
BA10A007B	AMBIENT AIR CALIBRATORS (2)	11,030.47
BA10A010F	BREC EMS TO PI ARCHIVER	45,606.88
BA10A011F	FLY ASH ANALYZER	32,513.37
BP10A008F	PI to PI Interface	8,295.83
BP10C007B	CL FGD Stack Ladder Device	9,820.33
BP10C013B	CL 2010 Conveyor Belt Repl	26,391.14
BP10C017B	C2 Plant Vibration Monitoring	93,513.90
BP10C018B	CL Coal Handling Building	368,294.93
BP10C019B	C3 DAS Upgrade	71,525.02
BP10C020B	CL 8, 10, 12 Flop Gates	145,076.73
BP10C022B	CL Ready Pile Escape Tunnel	35,485.85
BP10C024B	CL Instrument Air Dryer	51,717.28
BP10C027B	CL PA Flow Measure CAMMS	36,139.36
BP10C029B	CL Remote Racking (ARC)	107,690.00
BP10C030B	CL FGD "A" Weigh Feeder Belt	3,350.92
BP10C032F	C1B Water Plant Sump Pump	3,492.93
BP10C039B	C3 B Boil Feed Pump Disch Valv	21,291.17
BP10C040F	C2A Warm Water Recirc Valve	11,398.37
BP10C041F	CL Satellite Communication Sys	6,278.00
BP10C042B	C2 A&C 480V MCC	64,786.45
BP10C043B	C2B Condenser Vacuum Pump	146,912.99
BP10C044B	C2 A&B FD Fan Replacement	469,171.93
BP10C045B	C2 Damper Drives Replacement	174,057.40
BP10C046B	C2 Precipitator Controls	124,806.40
BP10C047B	C2 BFW Start Up Regulator	90,067.75
BP10C048B	C2 Precipitator Inlet Duct	521,338.22
BP10C049F	C1 Lab Sample Panel	30,092.12
BP10C050B	C2 Lab Sample Panel	88,536.64
BP10C051B	C2 DCS Power Supply	57,980.84
BP10C054F	CL Canon 3045 Copier	2,394.48
BP10C055B	C2 CEM Duct Analysers	65,391.00
BP10C056B	C2 Boiler Exp Joint 2010	278,126.35
BP10C057B	C2 Boiler Insulation 2010	9,298.91
BP10C058B	C2 Boiler Weld Overlay 2010	73,101.42
BP10C059F	CL Powered Georgia Buggies	29,000.00
BP10C060B	C2 DCS Controllers & System	97,141.76
BP10C061B	C2 BTG Board Monitor	17,833.99
BP10C062B	CL #4 Coal Feeder Belt	6,190.08
BP10C063B	C2 Slag Grinder Repl	59,361.91
BP10C064B	C2 Drum Enclosure	35,475.80
BP10C065F	C2 FGD Booster Fan Blades	369,171.68
BP10C066F	CL FGD Absorber Agitators	78,113.40
BP10C067F	C1 & C2 Booster Fan Exp Jt	162,640.65

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BP10C068F	CL FGD Clarified Water Pumps	105,496.86
BP10G009B	G1 - EH Pump Replacement A & B	251,495.55
BP10G010B	GN - Stack Lighting (G1 & G2)	398.15
BP10G014B	GN - IU Bldg Component Rplce	591,059.68
BP10G015B	GN - Rvrs Osmosis/Wtr Plt Ctrl	324,876.26
BP10G017B	GN - Landfill Downdrains 2010	18,500.00
BP10G019B	G2 - Upgrd SOE Migrate to DCS	27,692.37
BP10G021B	GN - Trip Rm Dust Collector	422,863.70
BP10G022B	GN - Ash Clinker Grinder	49,817.16
BP10G024B	GN - Rmte Rcking (ARC Assess)	147,057.51
BP10G025F	GN - Portable Gas Analyzer (2)	9,069.94
BP10G026F	G1 - B ID Fan Motor Rewind	136,945.61
BP10G027F	G1 - B Recycle Pump Bearing	20,575.15
BP10G028F	GN - Coal Feeder Inlet Gates	44,005.09
BP10G029F	GN - Ash Pond Piezometers	30,500.00
BP10G030F	G1 - A BFP Motor Rewind	101,957.44
BP10G031F	GN-Crusher Tower Dust Collect	325,565.86
BP10G033B	GN-A Coal Conveyor Belt	15,604.77
BP10G034F	GN - Truck Hopper Hoist	2,126.89
BP10G035B	GN - Mtce Welding Machines	13,721.33
BP10G036F	GN - Satellite Phone System	1,301.00
BP10G037B	GN - Air Monitors	18,468.27
BP10G039F	GN - DBDoc License Upgrade	5,830.00
BP10G040B	G1 - D Coal Conveyor Belt	16,702.96
BP10G041F	GN - Boiler Painting	147,110.43
BP10G043F	GN - IU Battery	8,420.00
BP10G045F	CMS - HP/HT Steam Washer	8,206.20
BP10S003B	H0 - Upgrade CEMs Equipment	77,146.80
BP10S009B	H1 - CEMs - Nox Analyzers	12,235.90
BP10S010B	H2 - CEMs - Nox Analyzers	12,321.72
BP10S043B	RH - Client & Servers (DCS)	20,021.58
BP10S044B	RH - Dry Flyash Crossover	9,200.00
BP10S047B	RH - Remote Racking & Relays	72,589.13
BP10S063F	RH - #3 Traveling Water Screen	2,343.52
BP10S065F	H2 - Catalyst Regen Modules	217,449.54
BP10S067F	H0 - Rpl 3rd Floor Roof	75,799.88
BP10S069F	RH - Rpl 4B Conveyor Belt	2,211.83
BP10S071F	RH - Satellite Phone System	2,403.49
BP10S072F	H1 - Station Batteries	46,743.88
BP10S073F	H0 - Slag Grinder Housings (2)	18,502.09
BP10S076F	H1 - Cooling Tower PCC	80,000.00
BP10S077F	R1 - Slag Grinder	24,062.00
BP10S078F	R1 - "B" Mill Trun. Bearings	223,750.12
BP10S079F	GT - Rpl Coalescing Filter	70,180.19
BP10S082F	RH - Panama "B" Feeder Belt	3,619.68
BP10S083F	R1 - AH Gas Inlet Exp Joint	4,750.00
BP10S084F	GT - Lectrodryer Dual Tower	46,946.74
BP10T007F	RGH - Battery Ground Locator	(248.83)
BP10W001B	WL DCS computers	4,500.53
BP10W003B	WL Flyash blower gear reducer	51,169.75
BP10W004B	WL replace switchgear brkrs	78,993.80

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BP10W013B	WL Station Air compressor	258,066.50
BP10W017B	WL Catalyst regen 2010	114,362.06
BP10W019B	WL Dust collection tripper twr	455,796.97
BP10W024B	WL Remote racking	97,008.86
BP10W031F	WL hammer gate valves	3,315.40
BP10W037F	WL hydrants and PIVs	74,226.50
BP10W043F	WL - No 2 CWP motor	340,521.00
BP10W046F	WL Satellite phone	2,771.64
BP10W048F	WL end loader for fuels	69,297.50
BP10W050F	WL Boom conv belt	15,928.30
BP10W051F	WL roof replacements	218,726.00
BP10W052F	WL No. 1 fgd density meter	13,742.91
BP10W053F	WL VFDs for Cooling Tower	187,255.52
BP10W056F	WL conveyor undergrd piping	192,117.42
BP10W057F	WL county water tie in	7,007.50
BP10W058F	WL sootblower replacement	25,956.00
BP10W059F	WL reclaim and ME tank	9,058.19
BP10W060F	WL Slurry header assemblies	146,753.21
BP10W061F	WL Hydrogen Piping	28,865.30
GNMCWS	GNM Circ Water System	188.16
WK07G028B	GN - Water Plant Upgrades	119,267.40
WK07G061U	GN - Replace #6N Mooring Cell	143,701.51
WK08W020B	WL grounding lightning arrest	218,673.03
WK09G048B	G1 - SOE Migrate to DCS	291,753.94
WK09G064B	GN - EFW Pump Suction Valve	12,064.92
WK09G067B	G2 - AH Sootblowing Regulator	16,829.30
WK09G068B	G2 - A Steam Coil Supply	11,266.34
WK09G069B	GN - FGD Rehabilitation	138,752.28
WK09S059U	H2 - Oxygen Analyzers	6.09
WKE00080	CL M/Hopper & Chute Retrofit	7.10
WKEWLFGD	WL FGD modification	1,404,603.27
		<b>13,018,822.48</b>
<b>GL BALANCE</b>		<b>13,018,634.17</b>
<b>DIFFERENCE</b>		<b>188.31</b>
<b>Completed Construction</b>		<b>9,861,062.50</b>
City of Henderson Share		(\$89,748.47)
<b>General Ledger AC 107.089 - 10/31/10</b>		<b>9,771,314.03</b>

GNMCWS - In Oct 2010 Jennifer Bennett made an entry to DR expense and CR CWIP for 188.16 to clear the GNMCWS project.  
The entry was not made to the project. The project is not converted to Oracle R12.

ID-CAR323 ID:CA-R19		BIG RIVERS ELECTRIC CORPORATION (CONSTRUCTION IN PROGRESS BY PROJECT)				A/O 10/31/10	PAGE 1	
PROJECT#	DESCRIPTION	....AUTHORIZED.... MO/YR	AMOUNT	EST. COMP. DATE	OPEN COMMITMENTS	.....EXPENDITURES..... CUR-MONTH TO-DATE		% FIN/PHYS
W001	R1 & R2 161KV LINES TELEPROTECTION REPLACEMENT							
0002	ENGINEERING - TELEPROTECTION REPLACEMENT	9/10	5,000	12/10		738	1,061	21.2/ 20
0003	CONSTRUCTION - TELEPROTECTION REPLACEMENT	9/10	179,000	12/10	161,340			90.1/ 0
0080	RETIREMENT - TELEPROTECTION REPLACEMENT	9/10	1,000	12/10				.0/ 0
TOTAL PROJECT W001			185,000		161,340	738	1,061	
.....								
W004	MEADE CO SUB BATTERY, RACK & CHARGER							
0003	BATTERY, RACK & CHARGER - CONSTRUCTION	5/10	22,500	10/10		14,574	17,068	75.9/ 50
0080	BATTERY, RACK & CHARGER - RETIREMENT	5/10	1	10/10				.0/ 0
TOTAL PROJECT W004			22,501			14,574	17,068	
.....								
W864	FALLS OF ROUGH/MCDANIELS 69 KV LINE							
0001	LINE - ROW	9/07 AMEND TOTAL	200,000 400,000 600,000	11/10	22,250	17	496,094	86.4/ 95
0002	LINE - ENGINEERING	9/07 AMEND TOTAL	70,000 50,000 120,000	11/10	2,235	1,364	138,660	117.4/ 95
0003	LINE - CONSTRUCTION	9/07 AMEND TOTAL	680,000 700,000 1,380,000	11/10	179,594	1,821-	1,158,704	97.0/100
0080	LINE-RETIREMENT	9/07	1	9/10			1,203	300.0/100
TOTAL PROJECT W864			2,100,001		204,079	440-	1,794,661	
.....								
W901	161 KV LINE TERMINAL @ WILSON EHV SUB (LINE 19-F)							
0002	TERMINAL-ENGINEERING	11/09	120,000	6/11		2,741	30,842	25.7/ 30
0003	TERMINAL-CONSTRUCTION	11/09	1,580,000	6/11	246,000	1,536	4,476	15.9/ 10
TOTAL PROJECT W901			1,700,000		246,000	4,277	35,318	
.....								
W919	WILSON TO HARDINBURG/PARADISE 161 KV LINE							
0001	LINE - ROW	9/08	900,000	6/11		37,522-	290,995	32.3/ 40
0002	LINE - ENGINEERING	9/08	200,000	6/11	408,690	4,540	502,042	455.4/ 65
0003	LINE - CONSTRUCTION	9/08	3,600,000	6/11	1,037,558	86,449-	96,911	31.5/ 20
TOTAL PROJECT W919			4,700,000		1,446,248	119,431-	889,948	
.....								
W923	TWO WAY RADIO SYSTEM							
0002	TWO WAY RADIO-ENGINEERING	11/07 AMEND TOTAL	1,020,000 85,000 1,105,000	11/11	193,906	28,083	1,258,137	131.4/ 70



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BIG RIVERS ELECTRIC CORPORATION (CONSTRUCTION IN PROGRESS BY PROJECT)

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PROJECT#	DESCRIPTION	...AUTHORIZED...		EST. COMP. DATE	OPEN COMMITMENTS	...EXPENDITURES...		% FIN/PHYS	
		MO/YR	AMOUNT			CUR-MONTH	TO-DATE		
0003	TWO WAY RADIO-CONSTRUCTION	11/07	4,220,000	11/11		11,188	307,213	5.3/ 5	
		AMEND	1,620,000						
		TOTAL	5,840,000						
0080	TWO WAY RADIO-RETIREMENT	11/07	12,000	11/11				.0/ 0	
TOTAL PROJECT W923			6,957,000		193,906	39,271	1,565,350		
.....									
W930	WHITE OAK SUBSTATION								
0001	SUBSTATION- LAND	7/08	50,000	6/13			143,229	286.5/ 95	
0002	SUBSTATION - ENGINEERING	7/08	100,000	6/13			60,175	60.2/ 35	
0003	SUBSTATION - CONSTRUCTION	7/08	5,640,000	6/13	596,157		1,721,887	41.1/ 0	
0080	SUBSTATION - RETIREMENT	7/08	10,000	6/13				.0/ 0	
TOTAL PROJECT W930			5,800,000		596,157		1,925,291		
.....									
W935	WILSON SUB TO CENTERTOWN 69 KV LINE 18-T								
0001	ROW - LINE	1/10	300,000	11/12		12,776	48,178	16.1/ 30	
0002	ENGINEERING - LINE	1/10	100,000	11/12	369	15,636	51,389	51.8/ 55	
0003	CONSTRUCTION - LINE	1/10	1,250,000	11/12	46,368	460	11,578	4.6/ 15	
0080	RETIREMENT - LINE	1/10	1	11/12				.0/ 0	
TOTAL PROJECT W935			1,650,001		46,737	28,872	111,145		
.....									
W938	REID SWITCHYARD 161 KV DISCONNECT SWITCHES								
0003	SWITCHES - CONSTRUCTION	12/08	175,619	12/10			150,700	85.8/ 85	
0080	SWITCHES - RETIREMENT	12/08	20,500	12/10				.0/ 0	
TOTAL PROJECT W938			196,119				150,700		
.....									
W945	LIVINGSTON CO AUTOTRANSFORMER-ICE STORM								
0002	AUTOTRANSFORMER-ENGINEERING	3/09	10,000	10/10			22,331	223.3/ 95	
0003	AUTOTRANSFORMER-CONSTRUCTION	3/09	1,090,000	10/10	409,952	1,732	355,902	70.3/ 70	
TOTAL PROJECT W945			1,100,000		409,952	1,732	378,233		
.....									
W952	COMMUNICATION/DATA NETWORK OC-3 BACKBONE RING								
0002	OC-3 RING-ENGINEERING	9/09	545,000	11/10	278,458	8,597	330,764	111.8/ 95	
0003	OC-3 RING-CONSTRUCTION	9/09	1,765,000	11/10	677,734	767,198	833,913	85.6/ 95	
TOTAL PROJECT W952			2,310,000		956,192	775,795	1,164,677		

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BIG RIVERS ELECTRIC CORPORATION (CONSTRUCTION IN PROGRESS BY PROJECT)

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PROJECT#	DESCRIPTION	....AUTHORIZED.... MO/YR	AMOUNT	EST. COMP. DATE	OPEN COMMITMENTS	.....EXPENDITURES..... CUR-MONTH TO-DATE		% FIN/PHYS
W953	MCCRACKEN CO SUB BATTERIES AND RACK							
0003	BATTERIES - CONSTRUCTION	5/10	18,000	12/10		17,609	17,609	97.8/ 15
0080	BATTERIES - RETIREMENT	5/10	1	12/10				.0/ 0
	TOTAL PROJECT W953		18,001			17,609	17,609	
W954	LIVINGSTON CO SUB BATTERIES AND RACK							
0003	BATTERIES - CONSTRUCTION	10/09	5,750	12/10	4,858			84.5/ 0
0080	BATTERIES - RETIREMENT	10/09	750	12/10				.0/ 0
	TOTAL PROJECT W954		6,500		4,858		0	
W956	161 KV LINE 7B FROM TAP TO PARADISE RECONDUCTOR							
0001	LINE - ROW	5/10	10,000	12/10		700	811	8.1/ 60
0002	LINE - ENGINEERING	5/10	20,000	12/10		526	11,621	58.1/ 70
0003	LINE - CONSTRUCTION	5/10	1,320,000	12/10	342,171	95,233	347,398	52.2/ 50
0080	LINE - RETIREMENT	5/10	50,000	12/10				.0/ 10
	TOTAL PROJECT W956		1,400,000		342,171	96,459	359,830	
W960	ORACLE AND OUTSOURCING PROJECT							
0003	ORACLE - CONSTRUCTION	3/10	10,185,054	1/11	2,764,377	384,166	10,941,112	134.6/ 96
	TOTAL PROJECT W960		10,185,054		2,764,377	384,166	10,941,112	
W961	SKILLMAN SUB TRANSFORMER 1 REWIND							
0002	TRANSFORMER REWIND-ENGINEERING	4/10	15,000	11/10			9,741	64.9/ 75
0003	TRANSFORMER REWIND-CONSTRUCTION	4/10	595,000	11/10	400,072	537	103,120	84.6/ 50
	TOTAL PROJECT W961		610,000		400,072	537	112,861	
W962	LIMITING REACTOR REPLACEMENT							
0003	REACTOR - CONSTRUCTION	1/10	45,700	12/10			46,428	101.6/ 15
0080	REACTOR - RETIREMENT	1/10	1,190	12/10				.0/ 0
	TOTAL PROJECT W962		46,890				46,428	
W963	ORACLE HYPERION SOFTWARE, SUPPORT & APPLICATION							
0003	HYPERION - CONSTRUCTION	3/10	403,638	11/10		7,601	459,754	113.9/ 99
	TOTAL PROJECT W963		403,638			7,601	459,754	

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item KIUC 2-30(d)

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BIG RIVERS ELECTRIC CORPORATION (CONSTRUCTION IN PROGRESS BY PROJECT)

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PROJECT#	DESCRIPTION	....AUTHORIZED....		EST. COMP. DATE	OPEN COMMITMENTS	.....EXPENDITURES.....		% FIN/PHYS
		MO/YR	AMOUNT			CUR-MONTH	TO-DATE	
.....								
W967	IT NETWORK INFRASTRUCTURE INTERFACE FOR ACES/MISO							
0003	INFRASTRUCTURE INTERFACE - CONSTRUCTION	5/10	335,000	12/10	70,436	36,341	158,393	68.3/ 60
	TOTAL PROJECT W967		335,000		70,436	36,341	158,393	
.....								
W973	MICROWAVE RADIO REPLACEMENT - COLEMAN TO NAT ALUM							
0003	CONSTRUCTION - MICROWAVE RADIO	10/10	72,384	12/10	71,244			98.4/ 0
0080	RETIREMENT - MICROWAVE RADIO	10/10	1	12/10				.0/ 0
	TOTAL PROJECT W973		72,385		71,244		0	
.....								
	TOTAL CONSTRUCTION		39,798,090		7,913,769	1,288,101	20,129,439	

## CONSTRUCTION IN PROGRESS SUMMARY

<b>TOTAL TO DATE EXPENDITURES-CWIP</b>	<b>\$20,129,439</b>
Completed Construction	<u>3,292,420</u>
Capital Construction In Progress	<u>\$23,421,859</u>
Work Authorizations In Progress	592,142
Retirement Work In Progress	<u>(1,812)</u>
<b>TOTAL CONSTRUCTION IN PROGRESS</b>	<b><u>\$24,012,189</u></b>
(GENERAL LEDGER AC 107.0 - October 31, 2010)	

PROJECT#	DESCRIPTION	MO/YR	AUTHORIZED AMOUNT	EST. COMP. DATE	OPEN COMMITMENTS	EXPENDITURES CUR-MONTH	EXPENDITURES TO-DATE	COMPLETED CLOSED
W005	REPLACEMENT OF WILSON EHV #1 AND #2 BATTERY/RACK							
0003	CONSTRUCTION - BATTERY AND RACK	10/10	40,000	12/10	35,302			COMPLETED
0080	RETIREMENT - BATTERY AND RACK	10/10	1	12/10				COMPLETED
TOTAL PROJECT W005			40,001		35,302		0	
W006								
0003	CONSTRUCTION - EMS REPLACEMENTS	9/10	20,000	12/10				COMPLETED
0080	RETIREMENT - EMS REPLACEMENTS	9/10	1	12/10				COMPLETED
TOTAL PROJECT W006			20,001				0	
W009	GRAVEL - HANCOCK COUNTY SUBSTATION							
0003	CONSTRUCTION - GRAVEL	10/10	18,800	10/10	11,700			COMPLETED
0080	RETIREMENT - GRAVEL	10/10	1	10/10				COMPLETED
TOTAL PROJECT W009			18,801		11,700		0	
W012	METERING UPGRADE - LEDBETTER SUBSTATION							
0003	METERING UPGRADE - CONSTRUCTION	6/10	6,095	9/10		2,319	2,622	COMPLETED
0080	METERING UPGRADE - RETIREMENT	6/10	275	10/10		242	242	COMPLETED
0090	METERING UPGRADE - CONTRA	6/10	1	11/10				COMPLETED
TOTAL PROJECT W012			6,371			2,561	2,864	
W013	METERING UPGRADE - DRAFFENVILLE							
0003	METERING UPGRADE - CONSTRUCTION	6/10	6,095	9/10		1,446	5,193	COMPLETED
0080	METERING UPGRADE - RETIREMENT	6/10	275	9/10		1,323	1,323	COMPLETED
0090	METERING UPGRADE - CONTRA	6/10	1	12/10				COMPLETED

3 ID:CA-R21  
4 (COMPLETED OR COMPLETED AND CLOSED)

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6  
7 PROJECT# DESCRIPTION AUTHORIZED NO/YR AMOUNT EST. COMP. DATE OPEN COMMITMENTS EXPENDITURES CUR-MONTH TO-DATE COMPLETED CLOSED

8  
9  
10 TOTAL PROJECT W013 6,371 2,769 6,516

11  
12  
13

14 W018 MORGANFIELD FL1-6 MICROWAVE RADIO

15 0003 MICROWAVE RADIO-CONSTRUCTION 5/10 53,900 9/10 19,982 53,900 COMPLETED

16 0080 MICROWAVE RADIO-RETIREMENT 5/10 1,140 9/10 COMPLETED

17  
18  
19  
20 TOTAL PROJECT W018 55,040 19,982 53,900

21  
22  
23

24 W028 PROJECT DESCRIPTION NOT AVAILABLE

25  
26  
27 W052 GENEVA JCT STEEL POLE AND SWITCH

28 0002 POLE STRUCTURE - ENGINEERING 5/03 3,000 5/08 CLOSED

29 0003 POLE STRUCTURE - CONSTRUCTION 5/03 35,500 5/08 CLOSED

30 0080 POLE STRUCTURE - RETIREMENT 5/03 1,500 5/08 CLOSED

31  
32  
33  
34 TOTAL PROJECT W052 40,000 0

35  
36  
37

38 W053 UTICA SUB STEEL POLE AND SWITCH

39 0002 POLE STRUCTURE - ENGINEERING 5/03 3,000 11/07 CLOSED

40 0003 POLE STRUCTURE - CONSTRUCTION 5/03 32,000 10/07 CLOSED

41 0080 POLES STRUCTURE - RETIREMENT 5/03 1,000 10/07 CLOSED

42  
43  
44  
45  
46  
47 TOTAL PROJECT W053 36,000 0

48  
49  
50

51 W060 MEADE CO 161 KV LINE TERMINAL

52 0002 LINE TERMINAL - ENGINEERING 4/05 30,000 7/08 CLOSED

53 0003 LINE TERMINAL - CONSTRUCTION 4/05 470,000 7/08 CLOSED

54  
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56  
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58  
59 TOTAL PROJECT W060 500,000 0

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ID:CA-R21 (COMPLETED OR COMPLETED AND CLOSED)

PROJECT# DESCRIPTION AUTHORIZED MO/YR EST. AMOUNT COMP. DATE OPEN COMMITMENTS EXPENDITURES CUR-MONTH TO-DATE COMPLETED CLOSED

W864	FALLS OF ROJGH/MCDANIELS 69 KV LINE								
0090	LINE - CONTRA	9/07	1	12/08		674	496,094-	COMPLETED	
TOTAL PROJECT W864			1			674	496,094-		

W870	OIL SPILL PREVENTION CONTROL & COUNTERMEASURES SYS								
0002	OSPCC-ENGINEERING	11/03	25,000	12/09				CLOSED	
0003	OSPCC-CONSTRUCTION	11/03	625,000	12/09				CLOSED	
TOTAL PROJECT W870			650,000				0		

W885	RECONDUCTOR LINE 6-A REID SHYD/DAVISS CO SUB								
0001	RECONDUCTOR LINE 6-A - ROW	10/07	10,000	3/09				COMPLETED	
0002	RECONDUCTOR LINE 6-A - ENGINEERING	10/07	20,000	3/09				COMPLETED	
0003	RECONDUCTOR LINE 6-A - CONSTRUCTION	10/07	2,250,000	3/09				COMPLETED	
0080	RECONDUCTOR LINE 6-A - RETIREMENT	10/07	120,000	3/09				COMPLETED	
0090	RECONDUCTOR LINE 6-A - CONTRA	10/07	1	11/08		4,610	4,610	COMPLETED	
TOTAL PROJECT W885			2,400,001			4,610	4,610		

W893	SKILLMAN TAP/HEADS CO 161 KV LINE								
0001	LINE - ROW	3/05	700,000						
	AMEND		220,000						
	TOTAL		920,000	9/08			20,985	COMPLETED	
0002	LINE - ENGINEERING	3/05	150,000						
	AMEND		100,000						
	TOTAL		250,000	9/08				COMPLETED	
0003	LINE - CONSTRUCTION	3/05	2,700,000						
	AMEND		1,030,000						
	TOTAL		3,730,000	9/08				COMPLETED	
0090	LINE - CONTRA	3/05	1	12/06		16,178	20,985-	COMPLETED	
TOTAL PROJECT W893			4,700,001			16,178	0		

PROJECT#	DESCRIPTION	MO/YR	AUTHORIZED AMOUNT	EST. COMP. DATE	OPEN COMMITMENTS	EXPENDITURES CUR-MONTH	EXPENDITURES TO-DATE	COMPLETED CLOSED
W895	MCCRACKEN CJ SUB LINE TERMINAL FOR OLIVET TWP							
0002	ENGINEERING - TERMINAL	1/07	40,000	10/09				COMPLETED
0003	TERMINAL - CONSTRUCTION	1/07	240,000	10/09	647			COMPLETED
TOTAL PROJECT W895			280,000		647		0	
W903	DAVLESS COUNTY EHV SUBSTATION							
0001	SUB - LAND	2/06	100,000					
		AMEND	30,000					
		TOTAL	130,000	4/08				CLOSED
0002	SUB - ENGINEERING	2/06	700,000					
		AMEND	130,000					
		TOTAL	830,000	4/08				CLOSED
0003	SUB - CONSTRUCTION	2/06	5,800,000					
		AMEND	2,900,000					
		TOTAL	8,700,000	4/08	3,461			CLOSED
0090	LINE - CONTRA	2/06	1	12/06				CLOSED
TOTAL PROJECT W903			9,500,001		3,461		0	
W907	US 60 BYPASS RELOCATION LINES 18-G & 13-E - ROOT							
0001	LINE - ROW	3/07	35,000					
		AMEND	85,000					
		TOTAL	120,000	11/09				CLOSED
0002	LINE - ENGINEERING	3/07	30,000					
		AMEND	5,000					
		TOTAL	35,000	11/09	2,264			CLOSED
0003	LINE - CONSTRUCTION	3/07	330,000					
		AMEND	80,000					
		TOTAL	410,000	11/09	210,000			CLOSED
0080	LINE - RETIREMENT	3/07	11,425					
		AMEND	12,676					
		TOTAL	24,101	11/09				CLOSED
0090	LINE - CONTRA	3/07	1	7/08				CLOSED



W907 (COMPLETED OR COMPLETED AND CLOSED)

PROJECT# DESCRIPTION AUTHORIZED MO/YR EST. AMOUNT COMP. DATE OPEN COMMITMENTS EXPENDITURES CUR-MONTH TO-DATE COMPLETED CLOSED

TOTAL PROJECT W907 577,102 212,264 0

W908 DIGITAL MICROWAVE RADIO SYSTEM

0001	MICROWAVE RADIO-ROW	10/06	200,000	11/08					CLOSED
0002	MICROWAVE RADIO-ENGINEERING	10/06	580,000	11/08	185,943				CLOSED
0003	MICROWAVE RADIO-CONSTRUCTION	10/06	5,520,000	11/08	142,158				CLOSED
0080	MICROWAVE RADIO-RETIREMENT	10/06	12,000	11/08					CLOSED
0090	MICROWAVE RADIO-CONTRA	10/06	1	6/08					CLOSED

TOTAL PROJECT W908 6,312,001 328,101 0

W910 DAVIESS CO AIRPORT LINE REROUTE - REIMBURSABLE

0001	LINE REROUTE-ROW	10/06	1,000	12/08		243		2,523	COMPLETED
0002	LINE REROUTE-ENGINEERING	10/06	9,000	12/08		1,003		6,539	COMPLETED
0003	LINE REROUTE-CONSTRUCTION	10/06	134,000	12/08	119,862	25,053		42,230	COMPLETED
0000	LINE REROUTE-RETIREMENT	10/06	6,000	12/08					COMPLETED
0090	LINE REROUTE-CONTRA	10/06	1	5/07		387-		2,523-	COMPLETED

TOTAL PROJECT W910 150,001 119,862 25,912 48,769

W912 REROUTE HENDERSON/VECTREN LINE 16-B

0001	LINE REROUTE - ROW	2/07	3,000	10/08					CLOSED
0002	LINE REROUTE - ENGINEERING	2/07	15,000						
		AMEND	38,000						
		TOTAL	53,000	10/08					CLOSED
0003	LINE REROUTE - CONSTRUCTION	2/07	245,000						
		AMEND	510,000						
		TOTAL	755,000	10/08					CLOSED
0080	LINE REROUTE - RETIREMENT	2/07	47,000						
		AMEND	17,000						
		TOTAL	64,000	10/08					CLOSED

PROJECT#	DESCRIPTION	MO/YR	AUTHORIZED AMOUNT	EST. COMP. DATE	OPEN COMMITMENTS	CUR-MONTH EXPENDITURES	TO-DATE	COMPLETED CLOSED
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0090	LINE REROUTE-CONTRA	2/07	1	6/08				CLOSED
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TOTAL PROJECT W912			875,001				0	
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W914	COALTEK 161 KV LINE AND METERING EQUIPMENT							
0001	LINE & METERS - ROW	4/07	200,000	10/09				CLOSED
0002	LINE & METERS - ENGINEERING	4/07	50,000	10/09				CLOSED
0003	LINE & METERS - CONSTRUCTION	4/07	850,000	10/09				CLOSED
0090	LINE & METERS - CONTRA	4/07	1	2/08				CLOSED

TOTAL PROJECT W914			1,100,001				0	
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W917 OLIVET CHURCH ROAD TAP 4.56 M 69 KV LINE

0001	LINE - ROW	5/07	90,000					
	AMEND		280,000					
	TOTAL		370,000	7/09				CLOSED
0002	LINE - ENGINEERING	5/07	60,000					
	AMEND		10,000					
	TOTAL		70,000	7/09				CLOSED
0003	LINE - CONSTRUCTION	5/07	650,000					
	AMEND		335,000					
	TOTAL		985,000	7/09	7,257			CLOSED

0080	LINE - RETIREMENT	5/07	1					
	AMEND		5,000					
	TOTAL		5,001	7/09				CLOSED

0090	LINE - CONTRA	5/07	1	8/08				CLOSED
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TOTAL PROJECT W917			1,430,002		7,257		0	
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W918 RECONDUCTOR LINE 4-A, REID TO DNTON JCT

0092	RECONDUCTOR - ENGINEERING	6/07	10,000	6/08				CLOSED
0003	RECONDUCTOR - CONSTRUCTION	6/07	710,000	6/08				CLOSED
0080	RECONDUCTOR - RETIREMENT	6/07	30,000	6/08				CLOSED

PROJECT#	DESCRIPTION	MO/YR	AUTHORIZED AMOUNT	EST. COMP. DATE	OPEN COMMITMENTS	EXPENDITURES CUR-MONTH	EXPENDITURES TO-DATE	COMPLETED CLOSED
BIG RIVERS ELECTRIC CORPORATION (CONSTRUCTION IN PROGRESS BY PROJECT) A/D 10/31/10 PAGE 7								
(COMPLETED OR COMPLETED AND CLOSED)								
TOTAL PROJECT W918 750,000 0								
W919	WILSON TO HARDINBURG/PARADISE 151 KV LINE							
0090	LINE - CONTRA	9/08	1	12/10		42,011-	291,013-	COMPLETED
TOTAL PROJECT W919 1 42,011- 291,013-								
W921	ARMSTRONG COAL MIDWAY MINE 69 KV LINE 2.1 MILES							
0001	LINE - ROW	8/07	1	4/08				CLOSED
0002	LINE - ENGINEERING	8/07	25,000	4/08				CLOSED
0003	LINE - CONSTRUCTION	8/07	260,000	4/08				CLOSED
0080	LINE - RETIREMENT	8/07	5,000	4/08				CLOSED
0090	LINE - CONTRA	8/07	1	8/07				CLOSED
TOTAL PROJECT W921 290,002 0								
W924	PATRIOT COAL FREEDOM MINE NIAGARA PORTL 59 KV LINE							
0001	LINE -ROW	9/07	25,000	8/08				CLOSED
0002	LINE - ENGINEERING	9/07	20,000	8/08				CLOSED
0003	LINE - CONSTRUCTION	9/07	155,000	8/08				CLOSED
0080	LINE - RETIREMENT	9/07	1	6/08				CLOSED
0090	LINE - CONTRA	9/07	1	6/08				CLOSED
TOTAL PROJECT W924 200,002 0								
W925	HEADQUARTERS BUILDING REMODELING FLOORS 2-4							
0002	ENGINEERING-SKINNER DESIGN	2/08	38,255	11/08				CLOSED
0003	CONSTRUCTION	2/08	10,585	2/10				CLOSED

PROJECT	DESCRIPTION	MO/YR	AUTHORIZED AMOUNT	EST. COMP. DATE	OPEN COMMITMENTS	EXPENDITURES	COMPLETED
						CUR-MONTH TO-DATE	CLOSED
TOTAL PROJECT W925			49,840			0	
.....							
W926	RECONDUCTOR 4-K & 5-D BETWEEN HOPKINS & S HANSON						
0001	RECONDUCTOR LINE - ROW	2/08	5,000	4/09			CLOSED
0002	RECONDUCTOR LINE - ENGINEERING	2/08	15,000	4/09			CLOSED
0003	RECONDUCTOR LINE - CONSTRUCTION	2/08	830,000	4/09			CLOSED
0080	RECONDUCTOR LINE - RETIREMENT	2/08	100,000	4/09			CLOSED
0090	RECONDUCTOR LINE - CONTRA	2/08	1	12/08			CLOSED
TOTAL PROJECT W926			950,001			0	
.....							
W927	LITTLE UNION SWITCH ELECTRIC OPERATORS						
0003	SWITCH OPERATORS - CONSTRUCTION	5/08	19,372	8/08			CLOSED
0080	SWITCH OPERATORS - RETIREMENT	5/08	2,600	8/08			CLOSED
TOTAL PROJECT W927			21,972			0	
.....							
W929	COLEMAN-NEWTONVILLE 161 KV LINE RECONDUCTOR						
0001	RECONDUCTOR - ROW	11/08	5,000	2/10			CLOSED
0002	RECONDUCTOR - ENGINEERING	11/08	15,000	2/10			CLOSED
0003	RECONDUCTOR - CONSTRUCTION	11/08	560,000	2/10			CLOSED
0080	LINE - RETIREMENT	11/08	40,000	2/10			CLOSED
0090	LINE - CONTRA	11/08	1	12/09			CLOSED
0091	LINE - CONTRA	11/08	1	6/09			CLOSED
TOTAL PROJECT W929			620,002			0	
.....							
W930	WHITE OAK SUBSTATION						

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PROJECT#	DESCRIPTION	MO/YR	AUTHORIZED AMOUNT	EST. COMP. DATE	OPEN COMMITMENTS	EXPENDITURES CUR-MONTH	EXPENDITURES TO-DATE	COMPLETED CLOSED
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0090	SUBSTATION - CONTRA	7/08	1	2/10				COMPLETED
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TOTAL PROJECT W930			1				0	
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 16 W931 ARMSTRONG DOCK 69 KV TRANSMISSION LINE

0002	LINE - ENGINEERING	7/08	20,000	9/10			64,667	COMPLETED
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0003	LINE - CONSTRUCTION	7/08	800,000	9/10	17,163	1,169	163,012	COMPLETED
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TOTAL PROJECT W931			820,000		17,163	1,169	227,679	
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27 W933 COLEMAN SPRYD 161 KV SWITCHES

0003	SWITCHES - CONSTRUCTION	8/08	172,685	11/09				CLOSED
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0090	SWITCHES - RETIREMENT	8/08	20,500	11/09				CLOSED
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TOTAL PROJECT W933			193,185				0	
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37 W935 WILSON SUB TO CENTERTOWN 69 KV LINE 18-T

0090	CONTRA - LINE	1/10	1	11/12		24,376-	48,178-	COMPLETED
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TOTAL PROJECT W935			1			24,376-	48,178-	
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47 W936 PROVIDENCE MINE #1 RETIREMENT

0001	SUBSTATION RETIRE-ROW	12/08	2,000	1/09				CLOSED
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0002	SUBSTATION RETIRE-ENGINEERING	12/08	2,000	1/09				CLOSED
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0003	SUBSTATION RETIRE-CONSTRUCTION	12/08	500	1/09				CLOSED
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0090	SUBSTATION RETIRE-RETIRE	12/08	13,000					
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			AMEND 82,500-					
			TOTAL 69,500-	1/09				CLOSED

TOTAL PROJECT W936			65,000-				0	
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PROJECT#	DESCRIPTION	AUTHORIZED MO/YR	AMOUNT	EST. COMP. DATE	OPEN COMMITMENTS	EXPENDITURES CUR-MONTH	TO-DATE	COMPLETED CLOSED
W937	JP CALVERT CITY SUB PTS & CTS							
0003	PTS & CTS - CONSTRUCTION	11/08	7,766	12/08				CLOSED
0080	PTS & CTS - RETIREMENT	11/08	415	12/08				CLOSED
TOTAL PROJECT W937			8,181				0	
W939	DAVIESS CO SUB 69 KV PTS							
0003	PTS - CONSTRUCTION	12/08	44,875	11/09				CLOSED
0080	PTS - RETIREMENT	12/08	1,525	11/09				CLOSED
TOTAL PROJECT W939			46,500				0	
W940	HENDERSON CO SUB 69 KV PT							
0003	PT - CONSTRUCTION	12/08	58,495	12/09		731	731	CLOSED
0080	PT - RETIREMENT	12/08	2,165	12/09				CLOSED
TOTAL PROJECT W940			60,660			731	731	
W941	69 KV LINE 5-B MODIFICATION FOR KDOT							
0001	LINE FOR KDOT - ROW	1/09	5,400	10/09				CLOSED
0002	LINE FOR KDOT - ENGINEERING	1/09	5,400	10/09				CLOSED
0003	LINE FOR KDOT - CONSTRUCTION	1/09	80,260	10/09				CLOSED
0080	LINE FOR KDOT - RETIREMENT	1/09	8,500	10/09				CLOSED
TOTAL PROJECT W941			99,560				0	
W942	ARMSTRONG EQUALITY MINE 69 KV LINE-REIMBURSABLE							
0002	LINE - ENGINEERING	2/09	60,000	3/10			2,279	COMPLETED
0003	LINE - CONSTRUCTION	2/09	427,000	3/10	4,209	300	47,082	COMPLETED

(COMPLETED OR COMPLETED AND CLOSED)

PROJECT	DESCRIPTION	AUTHORIZED MO/YR	AMOUNT	EST. COMP. DATE	OPEN COMMITMENTS	EXPENDITURES CUR-MONTH	TO-DATE	COMPLETED CLOSED
TOTAL PROJECT W942			487,000		4,209	300	49,361	
W943	CRIDER MICROWAVE TOWER AND ANTENNAE							
0002	TOWER - ENGINEERING	2/09	11,200	7/09			37,945	COMPLETED
0003	TOWER - CONSTRUCTION	2/09	308,000	7/09			136,183	COMPLETED
0000	TOWER - RETIREMENT	2/09	3,000	6/09				COMPLETED
TOTAL PROJECT W943			322,200				174,128	
W944	NA SUB 13.8 LINE TERMINALS - SOUTHWIRE ROD & CABLE							
0002	ENGINEERING-LINE TERMINALS	8/09	20,000	6/10				CLOSED
0003	CONSTRUCTION-LINE TERMINALS	8/09	390,000	6/10				CLOSED
TOTAL PROJECT W944			410,000				0	
W945	OIL SPILL PREVENTION CONTROL & COUNTERMEASURES							
0002	SPCC - ENGINEERING	3/09	40,000	11/10		1,714	18,031	COMPLETED
0003	SPCC - CONSTRUCTION	3/09	1,010,000	11/10		74,057	896,960	COMPLETED
TOTAL PROJECT W946			1,050,000			75,771	914,991	
W947	CUMBERLAND RIVER CROSSING FND AND STRUCTURE RELOC							
0001	CUMBERLAND RIVER STRUCTURE-CON	6/09	4,000	5/10				CLOSED
0002	CUMBERLAND RIVER STRUCTURE-ENGINEERING	6/09	8,000	5/10				CLOSED
0003	CUMBERLAND RIVER STRUCTURE-CONSTRUCTION	6/09	48,000	5/10				CLOSED
0090	CUMBERLAND RIVER STRUCTURE-CONTRA	6/09	1	10/09				CLOSED
TOTAL PROJECT W947			60,001				0	

(COMPLETED OR COMPLETED AND CLOSED)

PROJECT#	DESCRIPTION	MO/YR	AUTHORIZED AMOUNT	EST. COMP. DATE	OPEN COMMITMENTS	EXPENDITURES CUR-MONTH	EXPENDITURES TO-DATE	COMPLETED CLOSED
W948	RETIRE 1 MILE PATRIOT COAL LINE 9-G							
0080	LINE - RETIREMENT	4/09	500	5/09				COMPLETED
TOTAL PROJECT W948			500				0	
W949	LINE 20-D STATIC WIRE & RESAG-ICE STORM							
0001	RESAG-RDW	11/09	4,000	1/10			78	COMPLETED
0002	RESAG-ENGINEERING	11/09	5,000	1/10			5,729	COMPLETED
0003	RESAG-CONSTRUCTION	11/09	49,000	1/10			27,452	COMPLETED
0080	RESAG-RETIREMENT	11/09	2,000	1/10				COMPLETED
0090	LINE - CONTRA	11/09	1	1/10				COMPLETED
TOTAL PROJECT W949			60,001				33,259	
W950	NEW PHONE SYSTEM @ HEADQUARTERS BUILDING							
0002	ENGINEERING-PHONE SYSTEM	8/09	46,000	8/10			31,541	COMPLETED
0003	CONSTRUCTION-PHONE SYSTEM	8/09	187,000	8/10	2,862	10,203	214,980	COMPLETED
0080	RETIREMENT-PHONE SYSTEM	8/09	2,000	8/10				COMPLETED
TOTAL PROJECT W950			235,000		2,862	10,203	246,521	
W951	RETD-GREEN SWTCHYD 69 KV BREAKER (ICE STORM)							
0002	BREAKER-ENGINEERING	9/09	10,000	10/09			6,615	COMPLETED
0003	BREAKER-CONSTRUCTION	9/09	65,000	10/09			55,900	COMPLETED
TOTAL PROJECT W951			75,000				62,515	
W955	HEADQUARTERS REMODELING							
0003	REMODELING-DESIGN & CONSTRUCTION	10/09	1,752,500	4/10			2,001,969	COMPLETED



PROJECT#	DESCRIPTION	MO/YR	AUTHORIZED AMOUNT	EST. COMP. DATE	OPEN COMMITMENTS	CUR-MONTH	EXPENDITURES TO-DATE	COMPLETED CLOSED
ID-CAR325      BIG RIVERS ELECTRIC CORPORATION (CONSTRUCTION IN PROGRESS BY PROJECT)      A/O 10/31/10      PAGE 13								
ID:GA-R21      (COMPLETED OR COMPLETED AND CLOSED)								
0080	REMODELING-RETIREMENT	10/09	1	4/10			1,446-	COMPLETED
TOTAL PROJECT W955			1,752,501				2,000,523	
.....								
W956      161 KV LINE 7B FROM TAP TO PARADISE RECONDUCTOR								
0090	LINE - CONTRA	5/10	1	6/11		700-	811-	COMPLETED
TOTAL PROJECT W956			1			700-	811-	
.....								
W957      RECONDUCTOR 161 KV LINES C1/C2-COLEMAN SWVD/EHV								
0001	RECONDUCTOR-ROW	12/09	5,000	9/10			1,378	COMPLETED
0002	RECONDUCTOR-ENGINEERING	12/09	15,000	9/10			10,294	COMPLETED
0003	RECONDUCTOR-CONSTRUCTION	12/09	530,000	9/10	96,060	1,398	103,758	COMPLETED
0080	RECONDUCTOR-RETIREMENT	12/09	30,000	9/10				COMPLETED
0090	RECONDUCTOR-CONTRA	12/09	1	12/10		570	1,378-	COMPLETED
TOTAL PROJECT W957			580,001		96,060	1,878	114,052	
.....								
W958      DAVIESS CD SUBSTATION GRAVEL								
0003	GRAVEL - CONSTRUCTION	12/09	14,100	12/09			12,489	COMPLETED
TOTAL PROJECT W958			14,100				12,489	
.....								
W959      REID/HOPKINS 161 KV LINE 3-A RELOC TO HAVANA CREEK								
0001	ROW - LINE	1/10	5,000	6/10			1,662	COMPLETED
0002	ENGINEERING - LINE	1/10	5,000	6/10			3,733	COMPLETED
0003	CONSTRUCTION - LINE	1/10	150,000	6/10			135,672	COMPLETED
0080	RETIREMENT - LINE	1/10	20,000	6/10				COMPLETED
0090	CONTRA - LINE	1/10	1	3/10			1,662-	COMPLETED

PROJECT#	DESCRIPTION	AUTHORIZED MO/YR	AMOUNT	EST. COMP. DATE	OPEN COMMITMENTS	EXPENDITURES CUR-MONTH	TO-DATE	COMPLETED CLOSED
TOTAL PROJECT W959			180,001				139,405	
.....								
W966	COLEMAN ROAD METERING UPGRADE							
0003	METERS - CONSTRUCTION	4/10	6,095	11/10			5,422	COMPLETED
0080	METERS - RETIREMENT	4/10	275	11/10				COMPLETED
TOTAL PROJECT W966			6,370				5,422	
.....								
W968	LIVINGSTON CO SUB BATTERY & RACK							
0003	BATTERY & RACK - CONSTRUCTION	5/10	18,000	12/10		18,238	18,238	COMPLETED
0080	BATTERY & RACK - RETIREMENT	5/10	1	12/10				COMPLETED
TOTAL PROJECT W968			18,001			18,238	18,238	
.....								
W969	METERING CT UPGRADE - STRAWBERRY HILL							
0003	METERING CT UPGRADE - CONSTRUCTION	6/10	7,195	12/10			5,673	COMPLETED
0080	METERING CT UPGRADE - RETIREMENT	6/10	275	12/10				COMPLETED
0090	METERING CT UPGRADE - CONTRA	6/10	1	12/10				COMPLETED
TOTAL PROJECT W969			7,471				5,673	
.....								
W970	BATTERY REPLACEMENT - NATIONAL ALUMINUM SUB							
0003	CONSTRUCTION - BATTERIES	7/10	6,500					
		AMEND	1,000					
		TOTAL	7,500	10/10		490	6,380	COMPLETED
0080	RETIREMENT - BATTERIES	7/10	1	10/10		490	490	COMPLETED
TOTAL PROJECT W970			7,501			980	6,870	
.....								
TOTAL CONSTRUCTION			38,207,254		838,888	114,869	3,292,420	

Case No. 2011-00036  
 Witness: Mark A. Hite  
 Attachment for Item KIUC 2-30(d)  
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PROJECT NO.	PROJECT DESCRIPTION	BEGINNING BALANCE	DEBIT AMOUNT	CREDIT AMOUNT	ENDING BALANCE
<i>Work Authorizations (Most Lines)</i>					
A428	CHANGE OUT POLES BATTLETOWN/BRANDENBURG LINE 11-G	3,896.76	.00	.00	3,896.76
A431	CHANGE OUT POLES ON WHITESVLE/WEBERSTOWN LINE 17-A	15,913.47	180.06	15,913.47	180.06
A432	CHANGE OUT POLES ON BEDA/CENTERTOWN LINE 18-D	10,527.67	.00	.00	10,527.67
A435	CHANGE OUT POLES BEDREE/YUBA LINE 4-B	27,448.56	6,511.11	.00	33,959.67
A436	CHANGE OUT POLES SMITHLAND/DYER HILL LINE 20-B	3,317.80	.00	.00	3,317.80
A440	CHANGE OUT POLES PLEASANT RDG/WHITESVILLE LINE	8,509.33	.00	8,509.33	.00
A441	CHANGE OUT POLES ON LEWISPORT/HANCOCK LINE 2-R	8,920.88	.00	8,920.88	.00
A442	CHANGE OUT POLES ON LEWISPORT/HANCOCK LINE 2-G	5,103.16	.00	5,103.16	.00
A444	CHANGE OUT POLES ON LEWISPORT/WEBERSTOWN LINE 13-D	23,640.39	6,422.13	.00	30,062.52
A446	CHANGE OUT POLES ON REID-HANSON LINE 4-A	4,550.52	.00	4,550.52	.00
A447	REPLACE POTENTIAL TRANSFORMERS @ DAVISS CO SUB	3,105.86	.00	.00	3,105.86
A448	CHANGE OUT POLES ON MASONVILLE/THRUSTON LINE 2-F	19,254.23	187.11	.00	19,441.34
A449	CHANGE OUT POLES ON GLENVILLE/UTICA JCT LINE 2-D	14,851.85	241.60	.00	15,093.45
A450	CHANGE OUT POLES ON PHILPDT TAP LINE 18-H	2,771.75	.00	2,771.75	.00
A451	CHANGE OUT POLE ON HARDINSBURG/IRVINGTON LINE 12-G	7,703.12	.00	.00	7,703.12
A452	REPLACE GE 69 KV PTS @ DAVIESS CO SUB	4,072.67	.00	.00	4,072.67
A453	REPLACE GE 69 KV PTS @ HENDERSON CO SUB	10,482.99	.00	.00	10,482.99
A458	CHANGE OUT POLES ON LIVINGSTON/HCCRACKEN LINE 10-B	2,879.94	.00	.00	2,879.94
A461	CHANGE OUT POLES ON REID/HANCOCK LINE 6-A	19,287.39	.00	19,287.39	.00
A463	CHANGE OUT POLES HARDINSBG #1/FORDSVILLE LINE	56,571.96	.00	56,571.96	.00
A465	CHANGE OUT POLE ON HRDNSBRG/HRNSBRG #2 LINE 1	3,043.37	.00	3,043.37	.00
A466	CHANGE OUT METERING PT @ TRUSTON	384.06	.00	.00	384.06
A467	CHANGE OUT POLE ON REID/CORYDON LINE 14-B	4,001.03	12.00	.00	4,013.03
A468	CHANGE OUT POLES ON OLIVETT CHURCH TAP LINE 21	9,078.43	.00	9,078.43	.00
A469	CHANGE OUT POLES-REID/STANLEY LINE 2-E	15,974.34	.00	15,974.34	.00
A470	CHANGE OUT POLES HENDERSON/HENDERSON JCT LINE	1,768.79	.00	1,768.79	.00
A471	CHANGE OUT POLES ON DAVIS CO/UTICA LINE 2-J	10,946.43	2,986.70	.00	13,933.13

PROJECT NO.	PROJECT DESCRIPTION	BEGINNING BALANCE	DEBIT AMOUNT	CREDIT AMOUNT	ENDING BALANCE
A472	CHANGE OUT POLES-HARDINSBURG/PARADISE LINE 7-B	70,388.85	.00	70,388.85	.00
<del>A473</del>	<del>CHANGE OUT POLES HIGH POINT LINE 21-J</del>	<del>4,044.56</del>	<del>.00</del>	<del>4,044.56</del>	<del>.00</del>
A474	CHANGE OUT POLES GARRETT/BRANDENBURG LINE 11-F	7,609.07	.00	7,609.07	.00
<del>A475</del>	<del>CHANGE OUT POLES ON MORGANFIELD/SIPC LINE 4-I</del>	<del>3,632.95</del>	<del>6.00</del>	<del>3,632.95</del>	<del>6.00</del>
A476	CHANGE OUT POLES HARDINSBURG/CLOVERPORT LINE 1	10,136.31	.00	10,136.31	.00
<del>A477</del>	<del>CHANGE OUT POLES CLOVERPORT/UNION STAR LINE 8-F</del>	<del>8,825.12</del>	<del>.00</del>	<del>8,825.12</del>	<del>.00</del>
A478	CHANGE OUT POLES DAVIESS CO/ROME JCT LINE 2-P	3,422.92	.00	3,422.92	.00
<del>A479</del>	<del>CHANGE OUT POLES BURMA TAP LINE 20-D</del>	<del>3,105.68</del>	<del>.00</del>	<del>.00</del>	<del>3,105.68</del>
A480	CHANGE OUT POLES ON COLEMAN/CENTURY LINE 3-B	8,130.45	.00	8,130.45	.00
<del>A481</del>	<del>CHANGE OUT POLES ON LIVINGSTON/MCCracken LINE 10-B</del>	<del>38,015.59</del>	<del>41,112.01</del>	<del>.00</del>	<del>79,127.60</del>
A482	CHANGE OUT POLE ON REIDLAND/HUSBAND ROAD LINE 2-R	4,592.84	.00	.00	4,592.84
<del>A483</del>	<del>CHANGE OUT POLES ON LACENTER/CEREDO LINE 21-P</del>	<del>30,226.42</del>	<del>35.20</del>	<del>.00</del>	<del>30,261.62</del>
A485	CHANGE OUT POLES-LIVINGSTON/SIPC LINE 10-A	42,850.47	.00	.00	42,850.47
<del>A486</del>	<del>REPLACE TWO METERING CT'S AT EAST OHENSBORO</del>	<del>63.01</del>	<del>.00</del>	<del>.00</del>	<del>63.01</del>
A487	345 CCVT AT HILSON BUS	1,105.92	.00	.00	1,105.92
<del>A488</del>	<del>CHANGE OUT POLES ON OYER HILL/JOY LINE 20-N</del>	<del>6,469.24</del>	<del>.00</del>	<del>.00</del>	<del>6,469.24</del>
A489	CHANGE OUT POLES NEW HARDS/HARDS JCT (#1) LIN	4,043.14	.00	4,043.14	.00
<del>A490</del>	<del>CHANGE OUT POLES ON DOE VALLEY LINE 11-T</del>	<del>2,260.68</del>	<del>701.04</del>	<del>3,041.72</del>	<del>.00</del>
A491	CHANGE OUT POLES PALMA JCT/CULP JCT LINE 20-P	4,490.99	.00	4,490.99	.00
<del>A492</del>	<del>CHANGE OUT POLES ON PROVIDENCE/SULLIVAN LINE 5-F</del>	<del>19,269.22</del>	<del>8,259.53</del>	<del>.00</del>	<del>27,528.75</del>
A493	CHANGE OUT POLES ON HAWESVILLE/WESCOR LINE 13-H	2,225.38	740.76	4,837.96	1,871.82CR
<del>A494</del>	<del>CHANGE OUT POLES ON CEREDO/NEW YORK LINE 21-F</del>	<del>4,998.56</del>	<del>919.70</del>	<del>4,998.56</del>	<del>919.70</del>
A495	CHANGE OUT POLE ON LITTLE UNION/MASSAC LINE 21-R	3,020.72	.00	.00	3,020.72
<del>A496</del>	<del>CHANGE OUT POLES ON CLOVERPORT/WESCOR LINE 8-A</del>	<del>5,107.09</del>	<del>.00</del>	<del>.00</del>	<del>.00</del>
A497	CHANGE OUT POLES ON HEAVERTON/ZION LINE 9-B	2,389.10	.00	.00	2,389.10
<del>A498</del>	<del>CHANGE OUT POLES GUSTER/MC DANIELS LINE 11-H</del>	<del>21,481.03</del>	<del>.00</del>	<del>.00</del>	<del>21,481.03</del>
A499	CHANGE OUT XARMS ON REID/HENDERSON CO LINE 16-	2,709.52	.00	2,709.52	.00

PROJECT NO.	PROJECT DESCRIPTION	BEGINNING BALANCE	DEBIT AMOUNT	CREDIT AMOUNT	ENDING BALANCE
A500	CHANGE OUT XARMS WILSON EHV/COLEMAN EHV LINE 19-B	809.99	.00	.00	809.99
A501	CHANGE OUT POLES DNTON JCT/DNTON SUB LINE 4-J	6,980.15	.00	6,980.15	.00
A502	CHANGE OUT POLES UTICA JCT/PLEASANT RIDGE LINE	3,484.30	.00	3,484.30	.00
A503	CHANGE OUT POLES RACE CREEK TAP LINE 9-F	4,375.18	.00	.00	4,375.18
A504	CHANGE CROSSARM ON LINE 19-B	9,942.11	.00	.00	9,942.11
A505	CHANGE OUT POLES KANSAS TAP LINE 21-I	2,685.36	.00	.00	2,685.36
A506	CHANGE OUT POLES MARSHALL TVA TIE LINE 10-O	1,958.60	.00	.00	1,958.60
A507	CHANGE OUT POLES ON LACENTER/SHELL LINE 21-C	2,685.04	.00	.00	2,685.04
A508	REPLACE WILSON CCVT	1,203.88	.00	.00	1,203.88
A509	CHANGE OUT POLES ON SULLIVAN/MARION JCT LINE 5-G	11,439.47	9,765.10	.00	21,204.57
A510	CHANGE OUT POLE ON PLEASANT RIDGE/BEDA LINE 2-G	54,101.13	.00	.00	54,101.13
A511	CHANGE OUT POLES ON CLOVERPORT/UNION STAR LINE 8-B	5,720.13	.00	.00	5,720.13
A512	CHANGE OUT POLES ON YUBA JCT/MORGANFIELD LINE 4-G	9,763.36	7,244.61	.00	17,007.97
A513	CHANGE OUT POLES GREEN RIVER COAL LINE 4-P	2,162.66	.00	.00	2,162.66
A514	C/O POLES HUSBAND RD/FREEMONT - LINE 21K	15,525.70	6,906.81	.00	22,432.51
A515	C/O POLES HARDINGSBURG TO COLEMAN - LINE 7-A	10,274.90	.00	.00	10,274.90
A516	C/O POLES LINE 5H SEXTET MINE TAP	790.96	.00	.00	790.96
A517	LINE - 2T KNUCKLES TAP LINE	2,773.70	.00	.00	2,773.70
A518	LINE-20-H PALMA JUNCTION TO PALMA SUBSTATION	8,974.11	.00	.00	8,974.11
A519	C/O POLES LINE 20-B SMITHLAND TO DYER HILL	4,293.41	.00	.00	4,293.41
A520	C/O POLES - LINE 20-C LEDBETTER TO SMITHLAND	383.10	.00	.00	383.10
A521	C/O POLES - LINE 3-J COLEMAN EHV	3,733.31	.00	.00	3,733.31
A522	C/O POLES - LINE 5-I CALDWELL SPRINGS TAP	2,807.33	.00	.00	2,807.33
A523	C/O POLES - LINE 4-H - GENEVA JCT TO MORGANFIE	1,977.29	2,492.70	.00	4,469.99
A524	C/O POLES - LINE 13-F COLEMAN PLANT TAP	1,743.22	.00	.00	1,743.22
A525	C/O CROSS ARMS - LINE 7-B HARDINGSBURG TO PARA	859.02	1,223.30	.00	2,082.32
A526	C/O POLES - LINE 2-O GLENNVILLE TO GUFFIE LINE	3,279.72	1,745.12	.00	5,024.84

PROJECT NO.	PROJECT DESCRIPTION	BEGINNING BALANCE	DEBIT AMOUNT	CREDIT AMOUNT	ENDING BALANCE
A527	CHANGE OUT POLES ON DOVER/GRAND RIVERS LINE 20-H	.00	587.56	.00	587.56
A528	CHANGE OUT POLES-LINE KANSAS/KANSAS JCT. LINE 21-T	.00	2,161.05	.00	2,161.05
A529	CHANGE OUT POLES-KEVIL/SHELL LINE 21-B	.00	2,556.57	.00	2,556.57
A530	CHANGE OUT POLES-DYER HILL/JOY LINE 20-N	286.93	576.98	.00	863.91
A531	C/O POLES - LINE 4F GENEVA TO HEAVERTON	.00	4,376.69	.00	4,376.69
A532	C/O POLES - LINE 21E KEVIL TO ZEREDD	.00	1,902.89	.00	1,902.89
A533	C/O POLES - LINE 20-E CULP TO CULP JUNCTION	.00	1,949.49	.00	1,949.49
W001	R1 & R2 161KV LINES TELEPROTECTION REPLACEMENT	323.38	737.72	.00	1,061.10
W004	MEADE CO SUB BATTERY, RACK & CHARGER	2,493.90	14,574.05	.00	17,067.95
W012	METERING UPGRADE - LEDBETTER SUBSTATION	302.76	2,319.48	.00	2,622.24
W013	METERING UPGRADE - DRAFFENVILLE	3,746.68	1,446.36	.00	5,193.04
W018	MORGANFIELD FL1-6 MICROWAVE RADIO	33,918.00	19,982.00	.00	53,900.00
W864	FALLS OF ROUGH/MCDANIELS 69 KV LINE	1,297,129.48	14,774.63	14,540.45	1,297,363.66
W885	RECONDUCTOR LINE 6-A REID SHYD/DAVISS CO SUB	.00	4,610.00	.00	4,610.00
W893	SKILLMAN TAP/MEADE CO 161 KV LINE	16,178.33CR	16,178.33	.00	.00
W901	161 KV LINE TERMINAL @ WILSON BHV SUB (LINE 19	31,041.03	4,277.13	.00	35,318.16
W910	DAVISS CO AIRPORT LINE REROUTE - REIMBURSABLE	22,857.40	32,858.53	6,946.18	48,769.75
W919	WILSON TO HARDINSBURG/PARADISE 161 KV LINE	760,375.53	57,871.74	219,312.97	598,934.30
W923	TWO WAY RADIO SYSTEM	1,526,078.88	39,271.28	.00	1,565,350.16
W930	WHITE OAK SUBSTATION	1,925,290.91	.00	.00	1,925,290.91
W931	ARMSTRONG DOCK 69 KV TRANSMISSION LINE	226,510.40	1,169.20	.00	227,679.60
W935	WILSON SUB TO CENTERTOWN 69 KV LINE 19-T	58,470.85	40,472.15	35,976.18	62,966.82
W938	REID SWITCHYARD 161 KV DISCONNECT SWITCHES	150,700.27	.00	.00	150,700.27
W940	HENDERSON CO SUB 69 KV PT	.00	731.00	.00	731.00
W942	ARMSTRONG EQUALITY MINE 69 KV LINE-REIMBURSABL	49,061.35	300.39	.00	49,361.74
W943	CRIDER MICROWAVE TOWER AND ANTENNAE	174,127.32	.00	.00	174,127.32
W945	LIVINGSTON CO AUTOTRANSFORMER-ICE STORM	376,501.08	1,732.00	.00	378,233.08

PROJECT NO.	PROJECT DESCRIPTION	BEGINNING BALANCE	DEBIT AMOUNT	CREDIT AMOUNT	ENDING BALANCE
W946	OIL SPILL PREVENTION CONTROL & COUNTERMEASURES	839,220.69	75,771.02	.00	914,991.71
W949	LINE 20-0 STATIC WIRE & RESAG-ICE STORM	33,258.78	.00	.00	33,258.78
W950	NEW PHONE SYSTEM @ HEADQUARTERS BUILDING	236,318.04	10,203.10	.00	246,521.14
W951	REID-GREEN SWIDHYD 69 KV BREAKER (ICE STORM)	62,514.58	.00	.00	62,514.58
W952	COMMUNICATION/DATA NETWORK DC-3 BACKBONE RING	388,881.85	775,794.99	.00	1,164,676.84
W953	MCCRACKEN CO SUB BATTERIES AND RACK	.00	17,609.48	.00	17,609.48
W955	HEADQUARTERS REMODELING	2,001,968.51	.00	.00	2,001,968.51
W956	161 KV LINE 78 FROM TAP TO PARADISE RECONDUCTO	263,260.05	96,459.12	700.00	359,019.17
W957	RECONDUCTOR 161 KV LINES C1/C2=COLEMAN SWYD/EH	112,173.48	1,878.44	.00	114,051.92
W958	DAVISS CO SUBSTATION GRAVEL	12,489.36	.00	.00	12,489.36
W959	REID/HOPKINS 161 KV LINE 3-A RELOCT @ HAVANA C	139,404.22	.00	.00	139,404.22
W960	ORACLE AND OUTSOURCING PROJECT	10,996,945.96	898,006.02	513,840.40	10,941,111.58
W961	SKILLMAN SUB TRANSFORMER 1 REWIND	112,324.67	537.00	.00	112,861.67
W962	LIMITING REACTOR REPLACEMENT	46,428.00	.00	.00	46,428.00
W963	ORACLE HYPERION SOFTWARE, SUPPORT & APPLICATIO	452,152.50	13,071.00	5,470.00	459,753.50
W966	COLEMAN ROAD METERING UPGRADE	5,421.75	.00	.00	5,421.75
W967	IT NETWORK INFRASTRUCTURE INTERFACE FOR ACES/M	122,051.53	36,341.20	.00	158,392.73
W968	LIVINGSTON CO SUB BATTERY & RACK	.00	18,237.68	.00	18,237.68
W969	METERING CT UPGRADE - STRAWBERRY HILL	5,673.32	.00	.00	5,673.32
W970	BATTERY REPLACEMENT - NATIONAL ALUMINUM SUB	5,890.65	489.67	.00	6,380.32
TOTAL		22,806,764.47	2,309,588.53	1,104,163.23	24,012,189.77
			NET AMOUNT =	1,205,425.30	

**BIG RIVERS ELECTRIC CORPORATION**

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

**Response to the Kentucky Industrial Utility Customers' Second Request for Information  
dated April 28, 2011**

**May 11, 2011**

1 **Item 31)** *Please provide a schedule for each month October 2010 through December*  
2 *2011 showing plant in service by RUS plant account, CWIP by project and plant account,*  
3 *and accumulated depreciation by plant account (actual through the most recent month for*  
4 *which actual data is available and budgeted month end amounts thereafter through*  
5 *December 2011). On this schedule, show transfers from CWIP to plant in service by RUS*  
6 *plant account by month (actual through the most recent month for which actual data is*  
7 *available and budgeted transfers thereafter through December 2011), retirements from plant*  
8 *in service by RUS plant account by month (actual through the most recent month for which*  
9 *actual data is available and budgeted retirements thereafter through December 2011),*  
10 *depreciation expense by RUS plant account by month (actual through the most recent month*  
11 *for which actual data is available and budgeted depreciation expense thereafter through*  
12 *December 2011), any other adjustments and/or transfers to plant in service, CWIP and/or*  
13 *accumulated depreciation (actual through the most recent month for which actual data is*  
14 *available and budgeted retirements thereafter through December 2011).*

15  
16 **Response)** Construction work in progress (CWIP) balances are not maintained by plant  
17 account. After project completion and unitization, plant account determinations are made based  
18 on actual cost information from the project manager, invoices, etc. Big Rivers does not budget  
19 either accumulated depreciation or retirements. Please see the attachment containing various  
20 schedules, including plant in service and accumulated depreciation at October 31, 2010,  
21 additions and retirements by plant account for the period November 2010 through February  
22 2011, CWIP as of December 31, 2010, and February 28, 2011, and depreciation expense for  
23 each of the months November 2010 through February 2011. Transfers from CWIP to plant in  
24 service are identified herein as additions to plant in service. Note that the continuing property  
25 records (CPRs) are currently updated through February 2011.

26



**BIG RIVERS ELECTRIC CORPORATION**

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

**Response to the Kentucky Industrial Utility Customers' Second Request for Information  
dated April 28, 2011**

**May 11, 2011**

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**Witness)**      Mark A. Hite

**Big Rivers Electric Corporation**  
**Case No. 2011-00036**  
**Statement of Electric Plant in Service**  
**Twelve Months Ended October 21, 2010**  
**Total Company**

Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	3010 ORGANIZATION	419.82				\$419.82
2	3020 FRANCHISES & CONSENTS	66,475.65				\$66,475.65
3	3101 LAND & LAND RIGHTS-REID	83,342.47				\$83,342.47
4	3102 LAND & LAND RIGHTS-COLEMAN	1,124,664.82				\$1,124,664.82
5	3103 LAND & LAND RIGHTS-GREEN	1,110,711.72				\$1,110,711.72
6	3104 LAND & LAND RIGHTS-WILSON	2,218,857.54				\$2,218,857.54
7	3111 STRUCTURES & IMPROVEMENTS-REID	3,181,842.95	56,954.15	1,852.74		\$3,236,944.36
8	3112 STRUCTURES & IMPROVEMENTS-COLEMAN	18,854,643.94	122,410.89			18,977,054.83
9	3113 STRUCTURES & IMPROVEMENTS-GREEN	26,723,028.18				\$26,723,028.18
10	3114 STRUCTURES & IMPROVEMENTS-WILSON	73,000,144.35	79,486.50	6,596.38		\$73,073,034.47
11	3115 STRUCTURES & IMPROVEMENTS-HMPL	421,179.00				\$421,179.00
12	3116 STRUCTURES & IMPROVEMENTS-REID/HMPL	553,336.13	24,196.94			\$577,533.07
13	3117 STRUCTURES & IMPROVEMENTS-REID/HMPL/GREEN	920,249.88	27,334.72	9,728.57		\$937,856.03
14	3119 STRUCTURES & IMPROVEMENTS-MACHINE SHOP	653,382.98	63,737.75	23,510.94		\$693,609.79
15	312A CENTRAL LAB EQUIPMENT-COAL-CLEAN AIR	220,240.55				\$220,240.55
16	312B BOILER PLANT EQUIPMENT-REID-EC	5,046,851.11	14,579.97			\$5,061,431.08
17	312C BOILER PLANT EQUIPMENT-COLEMAN-EC	121,851,086.91	1,165,038.99	1,026,532.78		\$121,989,593.12
18	312D BOILER PLANT EQUIPMENT-GREEN-EC	113,756,819.63	1,991,253.77	1,054,385.09		\$114,693,688.31
19	312E BOILER PLANT EQUIPMENT-WILSON-EC	262,004,068.37	16,313,075.77	8,593,350.02		\$269,723,794.12
20	312F BOILER PLANT EQUIPMENT-HMPL-EC	35,338,717.96	33,023.24			\$35,371,741.20
21	312G BOILER PLANT EQUIPMENT-REID/HMPL-EC	1,899,172.74				\$1,899,172.74
22	312J BOILER PLANT EQUIPMENT-GREEN/HMPL-EC	15,438.27				\$15,438.27
23	312K BOILER PLANT EQUIPMENT-HMPL-EC	36,983,180.83	220,557.84	78,408.09		\$37,125,330.58
24	3120 CENTRAL LAB EQUIPMENT-COAL ANALYSIS	29,686.39				\$29,686.39
25	3121 BOILER PLANT EQUIPMENT-REID	7,218,409.17				\$7,218,409.17
26	3122 BOILER PLANT EQUIPMENT-COLEMAN	74,636,716.43	5,266,954.63	2,028,593.45	118,357.12	\$77,756,720.49
27	3123 BOILER PLANT EQUIPMENT-GREEN	159,570,238.84	3,546,990.98	1,382,753.65		\$161,734,476.17
28	3124 BOILER PLANT EQUIPMENT-WILSON	407,220,726.08	7,097,861.47	12,247,001.29		\$402,071,586.26

**Big Rivers Electric Corporation**  
**Case No. 2011-00036**  
**Statement of Electric Plant in Service**  
**Twelve Months Ended October 21, 2010**  
**Total Company**

	<b>Account Number</b>	<b>Title of Accounts</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Retirements</b>	<b>Transfers</b>	<b>Ending Balance</b>
	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>
1	3125	BOILER PLANT EQUIPMENT-HMPL	16,483,318.26	1,074,021.50	54,880.89		\$17,502,458.87
2	3126	BOILER PLANT EQUIPMENT-REID/HMPL	2,504,161.76	56,435.10	6,131.89		\$2,554,464.97
3	3127	BOILER PLANT EQUIPMENT-REID/HMPL/GREEN	366,885.14	9,383.44			\$376,268.58
4	3128	BOILER PLANT EQUIPMENT-BARGES	1,186,252.75				\$1,186,252.75
5	3141	TURBOGENERATOR UNITS-REID	4,310,530.58				\$4,310,530.58
6	3142	TURBOGENERATOR UNITS-COLEMAN	32,415,574.85	510,079.46	163,264.24		\$32,762,390.07
7	3143	TURBOGENERATOR UNITS-GREEN	56,268,282.40	2,234,340.44	823,023.62		\$57,679,599.22
8	3144	TURBOGENERATOR UNITS-WILSON	126,942,315.52	2,243,605.08	1,302,169.53		\$127,883,751.07
9	3145	TURBOGENERATOR UNITS-HMPL	4,509,415.52	501,952.79	19,797.21		\$4,991,571.10
10	3146	TURBOGENERATOR UNITS-REID/HMPL	226,351.41	103,962.92	67,573.04		\$262,741.29
11	3147	TURBOGENERATOR UNITS-REID/HMPL/GREEN	18,495.15				\$18,495.15
12	3151	ACCESSORY ELECTRIC EQUIPMENT-REID	1,494,658.69				\$1,494,658.69
13	3152	ACCESSORY ELECTRIC EQUIPMENT-COLEMAN	7,557,766.17	1,143,165.71	148,255.11		\$8,552,676.77
14	3153	ACCESSORY ELECTRIC EQUIPMENT-GREEN	16,091,239.72				\$16,091,239.72
15	3154	ACCESSORY ELECTRIC EQUIPMENT-WILSON	35,017,398.37	53,044.04			\$35,070,442.41
16	3155	ACCESSORY ELECTRIC EQUIPMENT-HMPL	171,384.26				\$171,384.26
17	3159	ACCESSORY ELECTRIC EQUIPMT-MACHINE SHOP	43,548.07				\$43,548.07
18	3160	CENTRAL LAB EQUIPMENT-GENERAL	56,008.08				\$56,008.08
19	3161	MISC POWER PLANT EQUIPMENT-REID	1,227.09				\$1,227.09
20	3162	MISC POWER PLANT EQUIPMENT-COLEMAN	755,849.65	93,462.52			\$849,312.17
21	3163	MISC POWER PLANT EQUIPMENT-GREEN	718,138.56	61,309.29			\$779,447.85

**Big Rivers Electric Corporation**  
**Case No. 2011-00036**  
**Statement of Electric Plant in Service**  
**Twelve Months Ended October 21, 2010**  
**Total Company**

	<b>Account Number</b>	<b>Title of Accounts</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Retirements</b>	<b>Transfers</b>	<b>Ending Balance</b>
	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>
1	3164	MISC POWER PLANT EQUIPMENT-WILSON	666,432.05	83,145.21			\$749,577.26
2	3165	HMP&L STATION 2 - MISC PLANT EQUIPMENT	328,836.19	16,841.27			\$345,677.46
3	3166	COMMON FOR REID & STATION 2	296,709.94	11,437.85			\$308,147.79
4	3167	COMMON FOR REID, GREEN, & STATION 2	38,961.95	49,815.98			\$88,777.93
5	3169	MISC EQUIPMENT - PANAMA MACHINE SHOP	104,140.23	3,559.57			\$107,699.80
6	3410	GAS TURBINE-STRUCTURES	154,232.79				\$154,232.79
7	3420	GAS TURBINE-FUEL HOLDERS,PRODUCERS,ACC.	1,436,911.63				\$1,436,911.63
8	3430	GAS TURBINE-PRIME MOVERS	4,915,885.63				\$4,915,885.63
9	3440	GAS TURBINE-GENERATORS	1,102,963.67				\$1,102,963.67
10	3401	LAND/LAND RIGHTS - COMBUSTION TURBINE	475,967.50				\$475,967.50
11	3450	GAS TURBINE-ACCESSORY ELECTRIC EQUIPMENT	317,725.75	82,632.29	16,838.42		\$383,519.62
12	3500	LAND RIGHT OF WAYS & EASEMENTS	12,819,023.09	332,923.43			\$13,151,946.52
13	3501	LAND & LAND RIGHTS	558,665.43	146,202.93			\$704,868.36
14	3520	STRUCTURES & IMPROVEMENTS	5,679,620.80	142,345.92	4,372.11		\$5,817,594.61
15	3521	STRUCTURES & IMPROVEMENTS-REID SWITCHYARD	20,369.05				\$20,369.05
16	3522	STRUCTURES & IMPROVEMENTS-COLEMN SWITCHYD	157,304.64				\$157,304.64
17	3524	STRUCTURES & IMPROVEMENTS-WILSON SWITCHYD	679,442.21				\$679,442.21
18	3525	STRUCTURES AND IMPROVEMENTS - KU	-	185,107.45			\$185,107.45
19	3530	STATION EQUIPMENT	71,161,726.40	7,711,932.12	228,300.02		\$78,645,358.50
20	3531	STATION EQUIPMENT-REID SWITCHYARD	3,031,650.37				\$3,031,650.37
21	3532	STATION EQUIPMENT-COLEMAN SWITCHYARD	5,483,169.53	172,227.18	81,736.80		\$5,573,659.91
22	3533	STATION EQUIPMENT-GREEN SWITCHYARD	5,947,214.37				\$5,947,214.37
23	3534	STATION EQUIPMENT-WILSON SWITCHYARD	22,364,145.19				\$22,364,145.19
24	3535	STATION EQUIPMENT - KU	-	6,511,340.66			\$6,511,340.66
25	3540	TOWERS & FIXTURES	7,187,692.94	946,546.29			\$8,134,239.23
26	3541	TOWERS & FIXTURES-REID SWITCHYARD	146,747.32				\$146,747.32
27	3545	TOWERS - KU	-	312,557.79			\$312,557.79
28	3550	POLES & FIXTURES	40,951,085.48	1,243,331.98	97,033.71		\$42,097,383.75
29	3551	POLES & FIXTURES	234,314.24				\$234,314.24

**Big Rivers Electric Corporation**  
**Case No. 2011-00036**  
**Statement of Electric Plant in Service**  
**Twelve Months Ended October 21, 2010**  
**Total Company**

Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	3555 POLES AND FIXTURES - KU	-	79,206.80			\$79,206.80
2	3560 OVERHEAD CONDUCTOR & DEVICES	40,579,890.47	3,409,335.25	315,942.94		\$43,673,282.78
3	3561 OVERHEAD CONDUCTOR & DEVICES	86,900.75				\$86,900.75
4	3565 OVHD CONDUCTORS AND DEVICES - KU	-	104,571.36			\$104,571.36
5	3890 LAND & LAND RIGHTS	407,251.23				\$407,251.23
6	3900 STRUCTURES & IMPROVEMENTS	3,944,895.21	4,038.68			\$3,948,933.89
7	3910 OFFICE FURNITURE & EQUIPMENT	623,124.71	16,847.84	50,069.63		\$589,902.92
8	3912 COMPUTER EQUIPMENT AND SOFTWARE	6,815,319.81	486,500.43	138,648.45		\$7,163,171.79
9	3916 OFFICE FURNITURE & EQUIP-REID, STA TWO	1,894.73				\$1,894.73
10	3917 OFFICE FURNITURE & EQUIP-REID, GREEN, STA TWO	3,059.60				\$3,059.60
11	3922 TRANSPORTATION EQUIPMENT	1,729,389.24	229,004.13	19,629.08	174,085.17	\$1,764,679.12
12	3923 TRANSPORTATION EQUIPMENT-SPECIAL	1,257,239.84				\$1,257,239.84
13	3930 STORAGE EQUIPMENT	98,765.68				\$98,765.68
14	3940 TOOLS, SHOP & GARAGE EQUIPMENT	716,613.73	6,216.26	752.58		\$722,077.41
15	3950 LABORATORY EQUIPMENT	221,278.64				\$221,278.64
16	3960 POWER OPERATED EQUIPMENT	321,665.34	21,242.06			\$342,907.40
17	3961 GO TRACT VEHICLE	183,073.76				\$183,073.76
18	3970 COMMUNICATIONS EQUIPMENT	1,639,437.34	682.16			\$1,640,119.50
19	3980 MISC EQUIPMENT	160,713.76	5,069.55	713.12		\$165,070.19
20	3987 MISC EQUIPMENT-REID, GREEN, STATION 2	1,625.49				\$1,625.49
21						
22	Total Plant in Service	1,906,895,512.43	66,422,882.34	29,991,845.39	292,442.29	1,943,034,107.09





**Big Rivers Electric Corporation**  
**Case No. 2011-00036**  
**Accumulated Depreciation 10-31-10**

	<u>Sub Acs</u>	<u>AC 101/104/105</u>	<u>AC 1081-1087</u>	<u>AC 1088</u> <u>Substations</u>	<u>AC1088</u> <u>Poles/Lines</u>	<u>AC1089</u>	<u>AC1111/1115</u>	<u>AC 1119</u>	<u>Plant in</u> <u>Service</u>	<u>Accumulated</u> <u>Deprecation</u>	<u>Net</u> <u>Plant</u>	<u>Plant in</u> <u>Service</u>	<u>Accumulated</u> <u>Deprecation</u>	<u>Net</u> <u>Plant</u>	<u>RUS</u> <u>Account</u>
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	3961	183,073.76	(122,057.29)			(65,216.47)			183,073.76	(187,273.76)	(4,200.00)	525,981.16	(399,392.48)	126,588.68	396
2	3970	1,640,119.50	(1,688,441.67)			48,413.16			1,640,119.50	(1,640,028.51)	90.99	1,640,119.50	(1,640,028.51)	90.99	397
3	3980	165,070.19	(67,233.10)			58,940.22			165,070.19	(8,292.88)	156,777.31				
4	3986	0.00	0.00						0.00	0.00	0.00				
5	3987	1,625.49	(103.18)						1,625.49	(103.18)	1,522.31	166,695.68	(8,396.06)	158,299.62	398
6															
7	Totals	<u>1,943,034,107.09</u>	<u>(950,000,124.02)</u>	<u>0.00</u>	<u>211,652.95</u>	<u>65,836,374.18</u>	<u>(22,780,933.32)</u>	<u>2,019,990.67</u>	<u>1,943,034,107.09</u>	<u>(904,713,039.54)</u>	<u>1,038,321,067.55</u>	<u>1,943,034,107.09</u>	<u>(904,713,039.54)</u>	<u>1,038,321,067.55</u>	
8															
9															
10															
11	General														
12	Ledger														
13	Totals	1,943,034,107.09	(950,000,124.02)	0.00	211,652.95	65,836,374.18	(22,780,933.32)	2,019,990.67							
14		(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00		0.00	0.00	0.00	



**Big Rivers Electric Corporation**  
**Case No. 2011-00036**  
**11-10 to Present Additions by Account**

	Account Number (1)	Account Code (2)	Location Code (3)	Description (4)	In Service Month (5)	In Service Year (6)	Book Value (7)	Accumulated Depreciation (8)	FATAG1 (9)	FATAG2 (10)	FATAG3 (11)	Ledger Month (12)	Ledger Year (13)
1	3116	023	60	HEATER, 480V, POTABLE WATER, #1 WEST END, R/H	11	9	1,187.50	25.35	I	031602	1	11	10
2	3116	023	60	HEATER, 480V, POTABLE WATER, #2 WEST END, R/H	11	9	1,187.50	25.35	I	031603	1	11	10
3	3116	023	60	HEATER, 480V, POTABLE WATER, #1 EAST END, R/H	11	9	1,187.50	25.35	I	031604	1	11	10
4	3116	023	60	HEATER, 480V, POTABLE WATER, #2 EAST END, R/H	11	9	1,187.50	25.35	I	031605	1	11	10
5	3116	023	60	HEATER, 480V, WATER PLANT, EAST, R/H	11	9	1,187.50	25.35	I	031606	1	11	10
6	3116	023	60	HEATER, 480V, WATER PLANT, WEST, R/H	11	9	1,187.50	25.35	I	031607	1	11	10
7	3116	004	60	HVAC, INSTRUMENT SHOP, 10TON CARRIER, R/H	4	10	10,666.08	152.00	I	031618	1	11	10
8	<b>3116 Total</b>						17,791.08	304.10					
9	3117	002	70	POWER FEEDS, CONSTRUCTION TRAILER, R/G/H	12	9	3,209.09	63.98	I	031609	1	11	10
10	<b>3117 Total</b>						3,209.09	63.98					
11	3123	K02	30	ALARM PANEL DISPLAY, DCS, (3 MONITOR) 42", G1	12	8	5,638.64	217.97	I	031565	1	11	10
12	3123	K02	30	ALARM PANEL DISPLAY, DCS (3-42" MONITORS), G2	12	8	5,638.63	217.97	I	031566	1	11	10
13	3123	I03	30	PUMP, ACID REGENERATION, A, GC	8	9	28,160.78	756.36	I	031567	1	11	10
14	3123	I03	30	PUMP, CAUSTIC REGENERATION, A, GC	2	9	9,649.77	345.60	I	031568	1	11	10
15	3123	H07	30	PUMP, ASH SEAL, GC	4	9	134,566.64	4,416.94	I	031570	1	11	10
16	3123	L03	30	DRAIN, REHEAT OUTLET, G1	2	9	15,343.51	549.36	I	031573	1	11	10
17	3123	L03	30	DRAIN, REHEAT OUTLET, G2	2	9	15,343.51	549.36	I	031574	1	11	10
18	3123	L03	30	DRAIN, SUPERHEAT OUTLET, G1	2	9	15,343.50	549.36	I	031575	1	11	10
19	3123	L03	30	DRAIN, SUPERHEAT OUTLET, G2	2	9	15,343.50	549.36	I	031576	1	11	10
20	3123	C06	30	PUMP, SEAL OIL VACUUM, G1	11	9	14,857.10	332.55	I	031577	1	11	10
21	3123	L07	30	VALVE, SAFETY RELIEF, HOT REHEAT, G1	11	9	29,092.81	651.15	I	031578	1	11	10
22	3123	L03	30	PIPING, INDUSTRIAL WASTE DRAIN, G2	12	9	206,422.55	4,311.72	I	031579	1	11	10
23	3123	A08	30	VALVE, RELIEF, AH SOOTBLOWER SAFETY, G2	6	9	20,129.40	600.60	I	031591	1	11	10
24	3123	C08	30	MANIFOLD, BULK STORAGE TANK, H2, GC	11	9	70,736.24	1,583.10	I	031592	1	11	10
25	3123	B05	30	DAMPER DRIVE, ID FAN INLET, B, G1	9	9	32,463.69	823.48	I	031594	1	11	10
26	3123	B05	30	FAN, ID, MOTOR REWIND, G1A	12	9	97,419.43	2,034.90	I	031598	1	11	10
27	3123	D26	30	CONTROLS, COAL HANDLING, CONTROL ROOM, GC	1	10	391,474.87	7,593.04	I	031571	1	11	10
28	3123	D30	30	BOAT, TUG, THE BIG RIVERS, 39', 442HP, 23TON	3	10	403,406.26	6,620.68	I	031581	1	11	10
29	3123	H07	30	PUMP, ASH SEAL, G2C	3	10	125,287.51	2,056.23	I	031585	1	11	10
30	3123	I02	30	PUMP, SERVICE WATER, G2B	3	10	55,664.73	913.55	I	031586	1	11	10
31	3123	H07	30	PUMP, A, INDUSTRIAL WASTE POND, GC	1	10	14,611.28	283.40	I	031593	1	11	10
32	3123	D30	30	TRANSMISSION, TOWBOAT, GC	3	10	50,846.08	834.46	I	031595	1	11	10
33	3123	C08	30	TANK, CONVEYOR BELT DE-ICER, GC	2	10	4,246.36	76.08	I	031596	1	11	10
34	<b>3123 Total</b>						1,761,686.79	36,867.22					
35	3125	B06	50	LIGHTING SYSTEM, STACK, R1	9	9	10,178.00	258.23	I	031608	1	11	10
36	3125	H12	50	SLAG GRINDER, A, H2	5	10	27,613.35	370.80	I	031610	1	11	10
37	3125	H12	50	SLAG GRINDER, B, H2	5	10	27,613.34	370.80	I	031611	1	11	10
38	3125	A08	50	SOOTBLOWER, 25, H2	5	10	24,368.31	327.24	I	031612	1	11	10
39	3125	A08	50	SOOTBLOWER, 26, H2	5	10	24,368.31	327.24	I	031613	1	11	10
40	3125	A08	50	SOOTBLOWER, 47, H2	5	10	24,368.30	327.24	I	031614	1	11	10
41	3125	A08	50	SOOTBLOWER, 48, H2	5	10	24,368.30	327.24	I	031615	1	11	10
42	3125	A08	50	WALLBLOWER, IR-3Z, #19, H1	2	10	3,575.51	63.96	I	031625	1	11	10
43	3125	A08	50	WALLBLOWER, IR-3Z, #20, H1	2	10	3,575.51	63.96	I	031626	1	11	10
44	3125	A08	50	WALLBLOWER, IR-3Z, #21, H1	2	10	3,575.51	63.96	I	031627	1	11	10

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for item KIUC 2-31

**Big Rivers Electric Corporation**  
**Case No. 2011-00036**  
**11-10 to Present Additions by Account**

	Account Number (1)	Account Code (2)	Location Code (3)	Description (4)	In Service Month (5)	In Service Year (6)	Book Value (7)	Accumulated Depreciation (8)	FATAG1 (9)	FATAG2 (10)	FATAG3 (11)	Ledger Month (12)	Ledger Year (13)
1	3125	A08	50	WALLBLOWER, IR-3Z, #22, H1	2	10	3,575.51	63.96	I	031628	1	11	10
2	<b>3125 Total</b>						177,179.95	2,564.63					
3	3126	C06	60	PUMP, VACUUM, DRY FLY ASH TOP RIGHT, 616 DVJ, R/H	6	10	16,431.58	196.16	I	031619	1	11	10
4	<b>3126 Total</b>						16,431.58	196.16					
5	3127	D27	70	COAL SAMPLING SYSTEM, ISOKENETIC, R/G/H	3	10	7,046.43	115.61	I	031622	1	11	10
6	<b>3127 Total</b>						7,046.43	115.61					
7	312D	H07	30	PUMP, ASH SLUICE, 2C, GC	5	9	191,105.77	6,320.79	I	031569	1	11	10
8	312D	K01	30	CONTROLS, ABB SCRUBBER, G2	9	9	435,528.45	11,661.32	I	031580	1	11	10
9	312D	K04	30	CEMS, UPGRADE, GC	7	9	38,913.87	1,164.51	I	031587	1	11	10
10	312D	M02	30	DOWNDRAIN, LANDFILL EXPANSION, GC	11	9	11,000.00	259.95	I	031588	1	11	10
11	312D	H07	30	PUMP, ASH SLUICE, G1	2	10	192,744.93	3,642.84	I	031584	1	11	10
12	<b>312D Total</b>						869,293.02	23,049.41					
13	312K	B08	50	COMPUTER SYSTEM, SCRUBBER, H1, ABB 800	3	9	17,225.26	624.99	I	031601	1	11	10
14	312K	B08	50	AGITATOR, SURGE TANK, LAKER BLDG, HC	6	10	6,822.00	85.92	I	031623	1	11	10
15	<b>312K Total</b>						24,047.26	710.91					
16	3143	A04	30	REDUCTION TO GENERATOR RE-WEDGE, G2	5	9	(13,908.00)	(403.83)	I	009605	5	11	10
17	3143	A08	30	PACKING, TURBINE, HP - IP - REDUCTION	5	9	(5,447.77)	(158.13)	I	030664	2	11	10
18	3143	A08	30	BLADES, TURBINE REHEAT, G2 - ADD'L COSTS	5	9	9,529.00	276.78	I	030691	2	11	10
19	3143	A05	30	CONTROLS, SUPERVISORY TURBINE, G2	8	9	400,108.75	9,960.30	I	031572	1	11	10
20	3143	F03	30	PUMP, BLEED, #5 OF 8, GC	10	9	41,167.84	911.04	I	031582	1	11	10
21	3143	F03	30	PUMP, BLEED, #6 OF 8, GC	10	9	41,167.83	911.04	I	031583	1	11	10
22	3143	B08	30	SCREEN, RIVER WATER INTAKE, GC	12	9	92,911.56	1,799.00	I	031597	1	11	10
23	<b>3143 Total</b>						565,529.21	13,296.20					
24	3144	A08	40	TURBINE, INSTRUMENT - ADJUSTMENT	11	9	(1,642.38)	(34.05)	I	031006	2	1	11
25	3144	B06	40	FILL, COOLING TOWER, CELL 1	11	9	3,515.03	72.90	I	031008	2	1	11
26	3144	B06	40	FILL, COOLING TOWER CELL 2 - ADJ	11	9	3,515.03	72.90	I	031009	2	1	11
27	3144	B06	40	FILL, COOLING TOWER CELL 3 - ADJ	11	9	3,515.03	72.90	I	031010	2	1	11
28	3144	B06	40	FILL, COOLING TOWER CELL 4 - ADJ	11	9	3,515.03	72.90	I	031011	2	1	11
29	3144	B06	40	FILL, COOLING TOWER CELL 5 - ADJ	11	9	3,515.03	72.90	I	031012	2	1	11
30	3144	B06	40	FILL, COOLING TOWER CELL 6 - ADJ	11	9	3,515.03	72.90	I	031013	2	1	11
31	3144	B06	40	FILL, COOLING TOWER CELL 7 - ADJ	11	9	3,515.03	72.90	I	031014	2	1	11
32	3144	B06	40	FILL, COOLING TOWER CELL 8 - ADJ	11	9	3,515.03	72.90	I	031015	2	1	11
33	3144	B06	40	FILL, COOLING TOWER CELL 9 - ADJ	11	9	3,515.03	72.90	I	031016	2	1	11
34	3144	B06	40	DRIFT ELIMINATOR - ADJ	11	9	3,515.03	72.90	I	031017	2	1	11
35	3144	B06	40	DRIFT ELIMINATOR - ADJ	11	9	3,515.03	72.90	I	031018	2	1	11
36	3144	B06	40	DRIFT ELIMINATOR - ADJ	11	9	3,515.03	72.90	I	031019	2	1	11
37	3144	B06	40	DRIFT ELIMINATOR - ADJ	11	9	3,515.03	72.90	I	031020	2	1	11
38	3144	B06	40	DRIFT ELIM - ADJ	11	9	3,515.03	72.90	I	031021	2	1	11
39	3144	B06	40	DRIFT ELIM - ADJ	11	9	3,515.04	72.90	I	031022	2	1	11
40	3144	B06	40	DRIFT ELIM - ADJ	11	9	3,515.04	72.90	I	031023	2	1	11
41	3144	B06	40	DRIFT ELIM - ADJ	11	9	3,515.04	72.90	I	031024	2	1	11
42	3144	B06	40	DRIFT ELIM - ADJ	11	9	3,515.04	72.90	I	031025	2	1	11
43	3144	A08	40	BLADES, TURBINE, LP1, ROW 1-R	11	9	4,557.22	94.50	I	031026	2	1	11
44	<b>3144 Total</b>						66,185.42	1,372.65					
45	3145	B06	50	GEARBOX, COOLING TOWER, 2A, AMERILLO 1712, HC	6	10	16,516.57	182.72	I	031620	1	11	10

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Witness: Mark A. Hite

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**Big Rivers Electric Corporation**  
**Case No. 2011-00036**  
**11-10 to Present Additions by Account**

	Account Number (1)	Account Code (2)	Location Code (3)	Description (4)	In Service Month (5)	In Service Year (6)	Book Value (7)	Accumulated Depreciation (8)	FATAG1 (9)	FATAG2 (10)	FATAG3 (11)	Ledger Month (12)	Ledger Year (13)
1	3145	B06	50	LADDERS & STAIRS, COOLING TOWER, EMERGENCY, HC	5	10	64,077.12	797.58	!	031624	1	11	10
2	<b>3145 Total</b>						80,593.69	980.30					
3	3154	006	40	METER - ADJ	12	9	296.38	5.60	!	031079	2	1	11
4	3154	006	40	METER - ADJ	12	9	296.38	5.60	!	031080	2	1	11
5	3154	006	40	METER - ADJ	12	9	296.38	5.60	!	031081	2	1	11
6	3154	006	40	METER - ADJ	12	9	296.38	5.60	!	031082	2	1	11
7	3154	006	40	METER - ADJ	12	9	296.38	5.60	!	031083	2	1	11
8	3154	006	40	METER - ADJ	12	9	296.38	5.60	!	031084	2	1	11
9	3154	006	40	METER - ADJ	12	9	296.38	5.60	!	031085	2	1	11
10	3154	006	40	METER - ADJ	12	9	296.38	5.60	!	031086	2	1	11
11	3154	006	40	METER - ADJ	12	9	296.38	5.60	!	031087	2	1	11
12	3154	006	40	METER - ADJ	12	9	296.38	5.60	!	031088	2	1	11
13	3154	006	40	METER - ADJ	12	9	296.38	5.60	!	031089	2	1	11
14	3154	006	40	METER - ADJ	12	9	296.38	5.60	!	031090	2	1	11
15	<b>3154 Total</b>						3,556.56	67.20					
16	3162	023	20	IMPACT, ANGLE NUT RUNNER, CLECO 75RNL2X-6	1	11	4,325.04	6.60	!	031698	1	1	11
17	3162	018	20	WELDER, MILLER XMT 350VS	1	11	3,189.36	4.86	!	031705	1	1	11
18	3162	018	20	WELDER, MILLER XMT 350VS	1	11	3,189.36	4.86	!	031706	1	1	11
19	3162	018	20	WELDER, MILLER XMT 350VS	1	11	3,189.36	4.86	!	031707	1	1	11
20	3162	020	20	CABINET, SUPPLY, CONTROLLED ACCESS	1	11	25,701.63	39.19	!	031709	1	1	11
21	<b>3162 Total</b>						39,594.75	60.37					
22	3163	003	30	GENERATOR, BIG RIVERS TUGBOAT, GC	3	9	8,727.78	306.13	!	031590	1	11	10
23	3163	013	30	PUMP, DIESEL, LAB, GC	4	10	44,100.35	672.50	!	031589	1	11	10
24	3163	020	30	CABINET, SUPPLY, CONTROLLED ACCESS (3)	2	11	38,583.77	-	!	031715	1	2	11
25	<b>3163 Total</b>						91,411.90	978.63					
26	3164	019	40	FORKLIFT, 2009 TEREX TH19-55, WL SCRUBBER	11	10	42,959.00	196.53	!	031560	1	11	10
27	3164	019	40	FORKLIFT, ADDL COSTS	1	11	2,577.54	3.93	!	031560	2	1	11
28	3164	020	40	CABINETS, SUPPLY, CONTROLLED ACCESS	1	11	25,743.66	39.26	!	031711	1	1	11
29	3164	009	40	FIRE EXTINGUISHER, WHEELED, 33 GAL	2	11	5,931.28	-	!	031712	1	2	11
30	<b>3164 Total</b>						77,211.48	239.72					
31	3166	018	60	WELDER, 480V, R/H	4	10	1,411.01	21.50	!	031616	1	11	10
32	3166	011	60	CALIBRATOR, DC PROCESS, R/H	3	10	4,366.80	73.26	!	031617	1	11	10
33	3166	020	60	CABINETS, SUPPLY, CONTROLLED ACCESS	1	11	13,309.09	20.30	!	031710	1	1	11
34	<b>3166 Total</b>						19,086.90	115.06					
35	3169	015	30	DRILL PRESS, POWERMATIC, CMS	12	9	6,696.23	142.94	!	031599	1	11	10
36	3169	015	30	HOIST, 10 TON OVERHEAD CRANE - CMS	11	9	22,886.84	523.50	!	031600	1	11	10
37	3169	011	90	BALANCE MACHINE, INSTRUMENT UPGRADE SERIES 2 TO 3	2	11	5,860.91	-	!	031714	1	2	11
38	<b>3169 Total</b>						35,443.98	666.44					
39	3530	039	71	CLOCK, GPS SATELLITE, MODEL 1093C	12	10	2,412.80	8.92	!	031692	1	12	10
40	3530	001	71	DRYER, AUTO RECHARGING DESICCANT DEHYDR BREATHER	12	10	4,694.52	17.36	!	031695	1	12	10
41	3530	041	71	TELEPROTECTION, PANEL, GARD 8000	1	11	22,736.21	42.06	!	031697	1	1	11
42	<b>3530 Total</b>						29,843.53	68.34					
43	3910	007	93	CHAIR, HI BACK LEATHER - MNGR PROD SERVICES	4	10	715.50	6.60	!	031675	1	11	10
44	3910	007	93	CHAIR, HI BACK LEATHER - MNGR PROD SERVICES	4	10	715.50	6.60	!	031676	1	11	10
45	3910	008	93	DESK, LT PED - MANAGER PROD SERVICES	4	10	874.50	8.10	!	031677	1	11	10

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for item KIUC 2-31

**Big Rivers Electric Corporation**  
**Case No. 2011-00036**  
**11-10 to Present Additions by Account**

Account Number (1)	Account Code (2)	Location Code (3)	Description (4)	In Service Month (5)	In Service Year (6)	Book Value (7)	Accumulated Depreciation (8)	FATAG1 (9)	FATAG2 (10)	FATAG3 (11)	Ledger Month (12)	Ledger Year (13)
1	3910	008	93	RETURN, PED - MANAGER PRODUCTION SERVICES	4	10	1,141.62	10.60	031678	1	11	10
2	3910	016	93	TABLE, CONFERENCE - MNGR PROD SERVICES	4	10	614.80	5.70	031679	1	11	10
3	3910	018	93	WARDROBE - MNGR PROD SERVICES	4	10	507.74	4.70	031680	1	11	10
4	3910	008	93	EXECUTIVE UNIT - MNGR PROD SERVICES	4	10	1,402.38	13.00	031681	1	11	10
5	3910	006	93	STORAGE, OVERHEAD - MGR PROD SERVICES	4	10	660.38	6.10	031682	1	11	10
6	3910	005	93	BOOKCASE, LATERAL FILE	4	10	747.30	6.90	031683	1	11	10
7	3910	008	93	DESK, PED - MGR PROD SERV	4	10	583.00	5.40	031684	1	11	10
8	3910	008	93	CREDENZA, PED	4	10	972.02	9.00	031685	1	11	10
9	3910	006	93	STORAGE, OVERHEAD-MGR PROD SERV	4	10	660.38	6.10	031686	1	11	10
10	3910	005	93	BOOKCASE - LATERAL FILE	4	10	747.30	6.90	031687	1	11	10
11	3910	006	93	STORAGE - MGR PROD SERV	4	10	544.84	5.00	031688	1	11	10
12	3910	005	93	BOOKCASE	4	10	762.14	7.00	031689	1	11	10
13	3910	018	04	WASHER, MAYTAG BRAVO TOP LOADING	12	10	599.96	1.10	031690	1	12	10
14	3910	010	40	COPIER, SHARP COLOR, MX-5001N	12	10	10,982.00	20.32	031691	1	12	10
15	3910	010	04	COPIER, MINOLTA KONICA BIZHUB 601	12	10	29,401.08	54.40	031694	1	12	10
16	3910	018	04	WASHER, ADDL COSTS-TAX	1	11	36.00	0.03	031690	2	1	11
17	3910	010	40	COPIER, ADDL COST-TAX	1	11	658.92	0.61	031691	2	1	11
18	3910	010	40	COPIER/PRINTER/SCANNER, XEROX 6279P WIDE FORMAT	1	11	31,479.88	29.12	031704	1	1	11
19	<b>3910 Total</b>					<b>84,807.24</b>	<b>213.28</b>					
20	3912	004	30	SERVER, PRIMARY CONDUCTOR NT, G1	1	9	4,363.75	101.00	031561	1	11	10
21	3912	004	30	SERVER, REDUNDANT CONDUCTOR NT, G1	1	9	4,363.75	101.00	031562	1	11	10
22	3912	004	30	SERVER, PRIMARY CONDUCTOR NT, G2	1	9	4,363.75	101.00	031563	1	11	10
23	3912	004	30	SERVER, REDUNDANT CONDUCTOR NT, G2	1	9	4,363.75	101.00	031564	1	11	10
24	3912	004	03	LICENSE, RPG PREPROCESSOR (5)	11	10	5,000.00	13.89	031555	1	11	10
25	3912	004	03	LICENSE, DEPLOYMENT HANDLER (4)	11	10	24,925.00	69.18	031556	1	11	10
26	3912	004	03	LICENSE, DDS CONVERSION (1)	11	10	4,487.50	12.45	031557	1	11	10
27	3912	004	03	LICENSE, VISUAL DESIGNER (1)	11	10	9,975.00	27.69	031558	1	11	10
28	3912	004	03	PC, HP DC7900 160GB - 2009 TIER C REPL (75 TOTAL)	1	10	72,882.93	876.46	031629	1	11	10
29	3912	004	03	PRINTER, HP LASER JET 4700	1	10	1,496.55	17.94	031630	1	11	10
30	3912	004	03	PRINTER, HP LASER JET 4700N	1	10	1,496.55	17.94	031631	1	11	10
31	3912	004	03	PRINTER, HP LASER JET 4700N	1	10	1,496.55	17.94	031632	1	11	10
32	3912	004	03	PRINTER, HP LJ P4015N	1	10	1,284.35	15.47	031633	1	11	10
33	3912	004	03	PRINTER, HP LASER JET P4015N	1	10	1,284.35	15.47	031634	1	11	10
34	3912	004	03	PRINTER, HP LASER JET P4015N	1	10	1,284.34	15.47	031635	1	11	10
35	3912	004	03	PC, DELL PREC CONV MINI TOWER 09 TIER C REPLACMNT	1	10	731.40	8.84	031636	1	11	10
36	3912	004	03	PC, DELL PREC CONV MINI TOWER - 2009 TIER C	1	10	731.40	8.84	031637	1	11	10
37	3912	004	03	PC, DELL PREC CONV MINI TOWER - 2009 TIER C	1	10	731.40	8.84	031638	1	11	10
38	3912	004	03	PC, DELL PREC CONV MINI TOWER - 2009 TIER C	1	10	731.40	8.84	031639	1	11	10
39	3912	004	03	PC, DELL PREC CONV MINI TOWER - 2009 TIER C	1	10	731.40	8.84	031640	1	11	10
40	3912	004	03	PC, DELL PREC CONV MINI TOWER - 2009 TIER C	1	10	731.40	8.84	031641	1	11	10
41	3912	004	03	PC, DELL PREC CONV MINI TOWER - 2009 TIER C	1	10	731.40	8.84	031642	1	11	10
42	3912	004	03	PC, LAPTOP, THINKPAD T500	1	10	1,122.54	13.52	031643	1	11	10
43	3912	004	03	PC, LAPTOP, THINKPAD T500	1	10	1,122.54	13.52	031644	1	11	10
44	3912	004	03	PC, LAPTOP, THINKPAD T500	1	10	1,122.54	13.52	031645	1	11	10
45	3912	004	03	PC, LAPTOP, THINKPAD T500	1	10	1,122.54	13.52	031646	1	11	10

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Attachment for item KIUC 2-31

**Big Rivers Electric Corporation**  
**Case No. 2011-00036**  
**11-10 to Present Additions by Account**

	Account Number (1)	Account Code (2)	Location Code (3)	Description (4)	In Service Month (5)	In Service Year (6)	Book Value (7)	Accumulated Depreciation (8)	FATAG1 (9)	FATAG2 (10)	FATAG3 (11)	Ledger Month (12)	Ledger Year (13)	
1	3912	004	03	PC, LAPTOP, THINKPAD T500	1	10	1,122.54	13.52	!	031647	1	11	10	
2	3912	004	03	PC, LAPTOP, THINKPAD T500	1	10	1,122.54	13.52	!	031648	1	11	10	
3	3912	004	03	PC, LAPTOP, THINKPAD T500	1	10	1,122.54	13.52	!	031649	1	11	10	
4	3912	004	03	PC, LAPTOP, THINKPAD T500	1	10	1,122.54	13.52	!	031650	1	11	10	
5	3912	004	03	PC, LAPTOP, THINKPAD T500	1	10	1,122.54	13.52	!	031651	1	11	10	
6	3912	004	03	PC, LAPTOP, THINKPAD T500	1	10	1,122.54	13.52	!	031652	1	11	10	
7	3912	004	03	PC, LAPTOP, THINKPAD T500	1	10	1,122.54	13.52	!	031653	1	11	10	
8	3912	004	03	PC, LAPTOP, THINKPAD T500	1	10	1,122.54	13.52	!	031654	1	11	10	
9	3912	004	03	PC, LAPTOP, THINKPAD T500	1	10	1,122.54	13.52	!	031655	1	11	10	
10	3912	004	03	PC, LAPTOP, THINKPAD T500	1	10	1,122.54	13.52	!	031656	1	11	10	
11	3912	004	03	PC, LAPTOP, THINKPAD T500	1	10	1,122.54	13.52	!	031657	1	11	10	
12	3912	004	03	PC, LAPTOP, THINKPAD T500	1	10	1,122.54	13.52	!	031658	1	11	10	
13	3912	004	03	PC, HP COMPAQ DC7900	1	10	586.38	7.02	!	031659	1	11	10	
14	3912	004	03	PC, LAPTOP, THINKPAD T500	1	10	586.38	7.02	!	031660	1	11	10	
15	3912	004	03	PC, HP COMPAQ DC7900	1	10	586.38	7.02	!	031661	1	11	10	
16	3912	004	03	PC, HP COMPAQ DC7900	1	10	586.38	7.02	!	031662	1	11	10	
17	3912	004	03	PC, HP COMPAQ DC7900	1	10	586.38	7.02	!	031663	1	11	10	
18	3912	004	03	PC, HP COMPAQ DC7900	1	10	586.38	7.02	!	031664	1	11	10	
19	3912	004	03	PC, HP COMPAQ DC7900	1	10	586.39	7.02	!	031665	1	11	10	
20	3912	004	03	PC, HP COMPAQ DC7900	1	10	586.39	7.02	!	031666	1	11	10	
21	3912	004	03	PC, HP COMPAQ DC7900	1	10	586.38	7.02	!	031667	1	11	10	
22	3912	004	03	PC, HP COMPAQ DC7900	1	10	586.38	7.02	!	031668	1	11	10	
23	3912	004	03	PC, HP COMPAQ DC7900	1	10	586.38	7.02	!	031669	1	11	10	
24	3912	004	03	PC, HP COMPAQ DC7900	1	10	586.38	7.02	!	031670	1	11	10	
25	3912	004	03	PC, HP COMPAQ DC7900	1	10	586.38	7.02	!	031671	1	11	10	
26	3912	004	03	PC, HP COMPAQ DC7900	1	10	586.38	7.02	!	031672	1	11	10	
27	3912	004	03	PC, HP COMPAQ DC7900	1	10	586.38	7.02	!	031673	1	11	10	
28	3912	004	03	PC, HP COMPAQ DC7900	1	10	586.39	7.02	!	031674	1	11	10	
29	3912	004	HC	SERVER, IBM X3550M3, RACK SERVER	1	11	8,899.20	8.23	!	031699	1	1	11	
30	3912	003	HC	TRANSCEIVER, CISCO MDS 9000 FAMILY PLUGGABLE	1	11	2,658.65	2.46	!	031700	1	1	11	
31	3912	003	HC	FIREWALL, CISCO ASA5510	1	11	2,547.12	2.36	!	031701	1	1	11	
32	3912	003	HC	SERVER, OFFLINE BACKUP STORAGE ARRAY	1	11	31,258.43	28.91	!	031703	1	1	11	
33	3912	005	L7	SCANNER, CANNON CR-18011	2	11	3,541.48	-	!	031716	1	2	11	
34	3912	005	L7	SCANNER, CANON CR-18011	2	11	3,541.48	-	!	031717	1	2	11	
35	<b>3912 Total</b>							227,977.03	1,936.38					
36	3922	008	40	VEH#436, 2002 STERLING LT9500 DUMP TRUCK ...J89514	11	10	41,470.00	582.60	!	031559	1	11	10	
37	3922	008	70	VEH#426, 2010 SILVERADO CC 4WD WHITE - PLANT MANGR	3	10	29,729.08	1,531.42	!	031621	1	11	10	
38	<b>3922 Total</b>							71,199.08	2,114.02					
39	3960	008	71	CUTTER, TREE, BROWN 2000 SERIES TCF2620	12	10	8,600.00	53.02	!	031693	1	12	10	
40	3960	008	71	TRACTOR, REAR CONTROLS, HOLLAND TS110	1	11	2,023.75	6.24	!	018842	2	1	11	
41	3960	008	71	UTILITY VEHICLE, 2011 POLARIS RANGER 6X6	1	11	14,945.62	46.08	!	031696	1	1	11	
42	3960	008	71	CUTTER, TREE, ADDL COSTS - TAX	1	11	516.00	1.59	!	031693	2	1	11	
43	3960	008	71	LIGHT TOWER, TEREX AL5000, 30 FT	1	11	12,475.00	38.46	!	031702	1	1	11	
44	<b>3960 Total</b>							38,560.37	145.39					
45	3980	008	04	BUFFER, NOBLES 1700, 175RPM, 17" W/ TANKASSY	1	11	1,065.00	4.83	!	031708	1	1	11	

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**Big Rivers Electric Corporation**  
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**11-10 to Present Additions by Account**

	Account Number (1)	Account Code (2)	Location Code (3)	Description (4)	In Service Month (5)	In Service Year (6)	Book Value (7)	Accumulated Depreciation (8)	FATAG1 (9)	FATAG2 (10)	FATAG3 (11)	Ledger Month (12)	Ledger Year (13)
1	3980	006	91	RESCUE RANDY, 165LB 5'5"	2	11	1,295.00	-	1	031713	1	2	11
2	<b>3980 Total</b>						2,360.00	4.83					
3	<b>Grand Total</b>						<b>4,310,046.34</b>	<b>86,130.83</b>					

**Big Rivers Electric Corporation**  
**Case No. 2011-00036**  
**11-10 to Present Retirements**

	Account Number (1)	Account Code (2)	Location Code (3)	Description (4)	In Service Month (5)	In Service Year (6)	Book Value (7)	Accumulated Depreciation (8)	FATAG1 (9)	FATAG2 (10)	FATAG3 (11)	Ledger Month (12)	Ledger Year (13)
1	3119	002	90	PANAMA HOIST HOUSE BUILDING - HOIST RETIREMENT	6	79	(7,233.88)	5,738.11	D	A00876	2	11	10
2	<b>3119 Total</b>												
3	3123	I02	30	PUMP, ACID REGENERATION, A	1	81	(11,943.88)	8,868.64	D	B00349	3	11	10
4	3123	I02	30	PUMP, CAUSTIC REGENERATION, A	1	81	(4,092.77)	3,002.34	D	B00349	4	11	10
5	3123	H07	30	PUMP, ASH SEAL	11	79	(37,643.00)	29,262.37	D	009376	1	11	10
6	3123	D26	30	PANEL, POWER AND CONTROL, COAL ELECTRICAL HOUSE	11	79	(100,339.00)	79,351.55	D	009350	1	11	10
7	3123	L02	30	DRAIN, REHEAT/SUPERHEAT OUTLET, G1/G2 - RETIREMENT	1	81	(25,290.89)	18,551.58	D	B00355	2	11	10
8	3123	L03	31	PIPING, INDUSTRIAL WASTE DRAIN, G2	11	79	(73,587.56)	58,084.91	D	B00393	4	11	10
9	3123	H07	30	PUMP, ASH SEAL	11	79	(37,643.00)	29,888.16	D	009377	1	11	10
10	3123	I02	30	PUMP, SERVICE WATER, W/MOTOR	1	81	(34,772.00)	26,182.71	D	009326	1	11	10
11	3123	A08	30	VALVE, RELIEF, AH SOOTBLOWER SAFETY, G2	11	79	(6,972.00)	5,440.81	D	B00278	4	11	10
12	3123	B05	34	ACTUATOR, B, FAN DAMPER FOR ID FAN, INLET, G1	11	1	(18,193.00)	2,551.12	D	022064	1	11	10
13	3123	B05	30	FAN, ID, MOTOR REWIND, G1A	11	79	(34,729.05)	27,412.75	D	009022	4	11	10
14	<b>3123 Total</b>												
15	3125	H12	56	GRINDER, SLAG, H2A	7	9	(31,433.41)	469.00	D	028138	1	11	10
16	3125	H12	56	GRINDER, SLAG, H2B	7	9	(31,433.41)	469.00	D	028139	1	11	10
17	3125	A08	54	SOOT BLOWER ASSEMBLY, 25 CRITICAL - H2	5	2	(11,577.52)	1,657.91	D	022275	1	11	10
18	3125	A08	54	SOOT BLOWER ASSEMBLY, 26 CRITICAL - H2	5	2	(11,577.52)	1,657.91	D	022276	1	11	10
19	3125	A08	54	SOOT BLOWER, RKS81E LONG RETRACTABLE #47 H2	4	4	(21,531.20)	2,344.75	D	024176	1	11	10
20	3125	A08	54	SOOT BLOWER, RKS81E LONG RETRACTABLE #48 H2	4	4	(21,531.20)	2,344.75	D	024177	1	11	10
21	3125	A08	54	WALL BLOWER #19, EAST ELEVATION 483'4" H1	12	5	(5,734.16)	428.03	D	025428	1	11	10
22	3125	A08	54	WALL BLOWER #20, EAST ELEVATION 474'2" H1	12	5	(5,734.19)	428.03	D	025429	1	11	10
23	3125	A08	54	WALL BLOWER #21, EAST ELEVATION 474'2" H1	12	5	(5,734.19)	428.03	D	025430	1	11	10
24	3125	A08	54	WALL BLOWER #22, EAST ELEVATION 474'2" H1	12	5	(5,734.19)	428.03	D	025431	1	11	10
25	<b>3125 Total</b>												
26	312D	H07	31	PUMP, ASH SLUICE	11	79	(52,799.00)	44,747.14	D	009407	1	11	10
27	312D	K01	30	CONTROL, FGD/SCRUBBER, ABB, G2	1	81	(184,721.39)	150,173.39	D	B00298	3	11	10
28	312D	H07	31	PUMP, ASH SLUICE	11	79	(52,799.00)	45,495.57	D	009408	1	11	10
29	<b>312D Total</b>												
30	3143	A08	32	TURBINE - CONTROL RETIREMENT	1	81	(189,390.49)	141,636.84	D	009604	8	11	10
31	3143	F03	30	PUMPS, BLEED, #5 & #6, GC	11	79	(32,126.71)	24,786.48	D	B00406	2	11	10
32	3143	B08	30	SCREEN, TRAVELING WATER INTAKE, GC	11	79	(37,121.00)	28,742.66	D	B00413	3	11	10
33	<b>3143 Total</b>												
34	3145	B06	54	GEARBOX, COOLING TOWER, H2A, HC	1	4	(14,410.87)	1,534.51	D	023922	2	11	10
35	<b>3145 Total</b>												
36	<b>Grand Total</b>												
							<b>(1,107,829.48)</b>	<b>742,107.08</b>					

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**Big Rivers Electric Corporation**  
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**CWIP Report for the month ending December 31, 2010**

**Oracle 11i Projects**

Project Number (1)	Project Name (2)	Burdened Cost (10/31/10) (3)	November (4)	December (5)	ITD (6)	
1	BA10A001B	NETWORK INFRASTRUCTURE	5,614.46	6,969.00	6,700.00	19,283.46
2	BA10A002B	2010 Tier C Replacements	111,031.22	16,606.00	8,386.00	136,023.22
3	BA10A003B	IT TRAILER AT SEBREE	74,947.20	-	4,545.00	79,492.20
4	BA10A004B	MISC AIR MONITORING	9,845.69	-	67.00	9,912.69
5	BA10A005B	SULFUR ANALYZER	57,527.62	-	-	57,527.62
6	BA10A007B	AMBIENT AIR CALIBRATORS (2)	11,030.47	-	-	11,030.47
7	BA10A010F	BREC EMS TO PI ARCHIVER	45,606.88	-	-	45,606.88
8	BA10A011F	FLY ASH ANALYZER	32,513.37	-	-	32,513.37
9	BP10A008F	PI to PI Interface	8,295.83	-	-	8,295.83
10	BP10C007B	CL FGD Stack Ladder Device	9,820.33	-	-	9,820.33
11	BP10C010B	CL Ash Sluice Pump	-	-	62,607.00	62,607.00
12	BP10C013B	CL 2010 Conveyor Belt Repl	26,391.14	-	-	26,391.14
13	BP10C017B	C2 Plant Vibration Monitoring	93,513.90	-	-	93,513.90
14	BP10C018B	CL Coal Handling Building	368,294.93	(15,922.00)	(41,878.00)	310,494.93
15	BP10C019B	C3 DAS Upgrade	71,525.02	-	-	71,525.02
16	BP10C020B	CL 8, 10, 12 Flop Gates	145,076.73	14,591.00	2,492.00	162,159.73
17	BP10C021B	CL 1 & 17 belt scale	-	-	21,977.00	21,977.00
18	BP10C022B	CL Ready Pile Escape Tunnel	35,485.85	12,579.00	238,420.00	286,484.85
19	BP10C024B	CL Instrument Air Dryer	51,717.28	-	-	51,717.28
20	BP10C025B	CL Weather protection at fueling station	-	11,850.00	-	11,850.00
21	BP10C027B	CL PA Flow Measure CAMMS	36,139.36	1,085.00	(1,775.00)	35,449.36
22	BP10C029B	CL Remote Racking (ARC)	107,690.00	-	3,000.00	110,690.00
23	BP10C030B	CL FGD "A" Weigh Feeder Belt	3,350.92	-	-	3,350.92
24	BP10C032F	C1B Water Plant Sump Pump	3,492.93	-	-	3,492.93
25	BP10C039B	C3 B Boil Feed Pump Disch Valv	21,291.17	-	106.00	21,397.17
26	BP10C040F	C2A Warm Water Recirc Valve	11,398.37	(1,000.00)	-	10,398.37
27	BP10C041F	CL Satellite Communication Sys	6,278.00	-	5,618.00	11,896.00
28	BP10C042B	C2 A&C 480V MCC	64,786.45	-	25,260.00	90,046.45
29	BP10C043B	C2B Condenser Vacuum Pump	146,912.99	(9,142.00)	(7,309.00)	130,461.99
30	BP10C044B	C2 A&B FD Fan Replacement	469,171.93	19,368.00	19,493.00	508,032.93
31	BP10C045B	C2 Damper Drives Replacement	174,057.40	3,283.00	-	177,340.40
32	BP10C046B	C2 Precipitator Controls	124,806.40	19,181.00	(20,070.00)	123,917.40
33	BP10C047B	C2 BFW Start Up Regulator	90,067.75	894.00	3,570.00	94,531.75
34	BP10C048B	C2 Precipitator Inlet Duct	521,338.22	(73,440.00)	(96,689.00)	351,209.22
35	BP10C049F	C1 Lab Sample Panel	30,092.12	1,606.00	20,350.00	52,048.12
36	BP10C050B	C2 Lab Sample Panel	88,536.64	38,800.00	(18,835.00)	108,501.64
37	BP10C051B	C2 DCS Power Supply	57,980.84	2,938.00	-	60,918.84

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**Big Rivers Electric Corporation**  
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Project Number (1)	Project Name (2)	Burdened Cost (10/31/10) (3)	November (4)	December (5)	TTD (6)	
1	BP10C054F	CL Canon 3045 Copier	2,394.48		2,394.48	
2	BP10C055B	C2 CEM Duct Analysers	65,391.00	9,029.00	75,063.00	
3	BP10C056B	C2 Boiler Exp Joint 2010	278,126.35	(56,737.00)	221,389.35	
4	BP10C057B	C2 Boiler Insulation 2010	9,298.91	279,128.00	415,963.91	
5	BP10C058B	C2 Boiler Weld Overlay 2010	73,101.42	1,517,758.00	(642,148.00)	948,711.42
6	BP10C059F	CL Powered Georgia Buggies	29,000.00		29,000.00	
7	BP10C060B	C2 DCS Controllers & System	97,141.76		97,141.76	
8	BP10C061B	C2 BTG Board Monitor	17,833.99		17,833.99	
9	BP10C062B	CL #4 Coal Feeder Belt	6,190.08		12,380.08	
10	BP10C063B	C2 Slag Grinder Repl	59,361.91	121,379.00	(24,095.00)	156,645.91
11	BP10C064B	C2 Drum Enclosure	35,475.80	37,627.00	13,239.00	86,341.80
12	BP10C065F	C2 FGD Booster Fan Blades	369,171.68	(23,531.00)	(129,809.00)	215,831.68
13	BP10C066F	CL FGD Absorber Agitators	78,113.40	2,110.00		80,223.40
14	BP10C067F	C1 & C2 Booster Fan Exp Jt	162,640.65	(9,111.00)	(20,698.00)	132,831.65
15	BP10C068F	CL FGD Clarified Water Pumps	105,496.86	(28,547.00)	48,370.00	125,319.86
16	BP10C069F	CL #5 Conveyor Magnet			11,457.00	11,457.00
17	BP10C070F	CL #6 Conveyor Magnet			11,927.00	11,927.00
18	BP10C071F	C3 West ESP Nozzle to FGD Expan Jt		23,466.00	8,971.00	32,437.00
19	BP10C072F	CL 480V 1D Stepdown Transformer		53,744.00	6,459.00	60,203.00
20	BP10C074F	CL Ash Sluice Pump Valve			3,991.00	3,991.00
21	BP10C076F	CL WWT Sludge Pump			14,664.00	14,664.00
22	BP10C077F	CL One Silica Analyzer			15,336.00	15,336.00
23	BP10C079F	CL Swan Phosphate Analyzer				-
24	BP10G009B	G1 - EH Pump Replacement A & B	251,495.55			251,495.55
25	BP10G010B	GN - Stack Lighting (G1 & G2)	398.15	69,860.00		70,258.15
26	BP10G011B	GN -Cardox (CO2 Fire Controls - Mills,Computer Room and Cable Vault)		222,973.00	36,199.00	259,172.00
27	BP10G014B	GN - IU Bldg Component Rplce	591,059.68	184,691.00	49,767.00	825,517.68
28	BP10G015B	GN - Rvrs Osmosis/Wtr Plt Ctri	324,876.26	16,715.00	112,678.00	454,269.26
29	BP10G017B	GN - Landfill Downdrains 2010	18,500.00		4,277.00	22,777.00
30	BP10G019B	G2 - Upgrd SOE Migrate to DCS	27,692.37	(485.00)	6,545.00	33,752.37
31	BP10G021B	GN - Trip Rm Dust Collector	422,863.70	73,615.00	17,562.00	514,040.70
32	BP10G022B	GN - Ash Clinker Grinder	49,817.16	-	-	49,817.16
33	BP10G024B	GN - Rmte Rcking (ARC Assess)	147,057.51	-	7,670.00	154,727.51
34	BP10G025F	GN - Portable Gas Analyzer (2)	9,069.94	-	-	9,069.94
35	BP10G026F	G1 - B ID Fan Motor Rewind	136,945.61	-	-	136,945.61
36	BP10G027F	G1 - B Recycle Pump Bearing	20,575.15	-	-	20,575.15
37	BP10G028F	GN - Coal Feeder Inlet Gates	44,005.09	1,814.00	-	45,819.09
38	BP10G029F	GN - Ash Pond Piezometers	30,500.00	-	-	30,500.00
39	BP10G030F	G1 - A BFP Motor Rewind	101,957.44	-	-	101,957.44

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	<b>Project Number</b>	<b>Project Name</b>	<b>Burdened Cost (10/31/10)</b>	<b>November</b>	<b>December</b>	<b>ITD</b>
	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
1	BP10G031F	GN-Crusher Tower Dust Collect	325,565.86	39,487.00	4,071.00	369,123.86
2	BP10G032F	GN -Cardox (CO2 Fire Controls - Mills,Computer Room and Cable Vault)		121,012.00	48,724.00	169,736.00
2	BP10G033B	GN-A Coal Conveyor Belt	15,604.77	-	-	15,604.77
3	BP10G034F	GN - Truck Hopper Hoist	2,126.89	10,959.00	-	13,085.89
4	BP10G035B	GN - Mtce Welding Machines	13,721.33	-	-	13,721.33
5	BP10G036F	GN - Satellite Phone System	1,301.00		5,639.00	6,940.00
6	BP10G037B	GN - Air Monitors	18,468.27			18,468.27
7	BP10G038F	GN - Barge Unloader Controls		-	60,934.00	60,934.00
8	BP10G039F	GN - DBDoc License Upgrade	5,830.00	-	-	5,830.00
9	BP10G040B	G1 - D Coal Conveyor Belt	16,702.96	-	-	16,702.96
10	BP10G041F	GN - Boiler Painting	147,110.43	1,570,817.00	(694,366.00)	1,023,561.43
11	BP10G042F	GN-Dozer (from 2011)		967,391.00	26,658.00	994,049.00
12	BP10G043F	GN - IU Battery	8,420.00	1,359.00	-	9,779.00
13	BP10G044F	GN - Clarifier Flow Meters			238.00	238.00
14	BP10G045F	CMS - HP/HT Steam Washer	8,206.20		-	8,206.20
15	BP10G046F	CMS - Shop Expansion		108,002.00	(59,390.00)	48,612.00
16	BP10G047F	GN - Auto External Difibrillator		-	1,461.00	1,461.00
17	BP10G048F	GN - Guard Gate & Rails		-	31,639.00	31,639.00
18	BP10S002B	H0 - Water Plant PLC Controls		3,151.00	16,075.00	19,226.00
19	BP10S003B	H0 - Upgrade CEMs Equipment	77,146.80			77,146.80
20	BP10S006B	H1 - Cooling Tower Controls			12,000.00	12,000.00
21	BP10S007B	H1 - Feedwater Heater Level Controls		3,881.00	3,296.00	7,177.00
22	BP10S008B	H1 - Precipitator Controls		582.00	14,880.00	15,462.00
23	BP10S009B	H1 - CEMs - Nox Analyzers	12,235.90		614.00	12,849.90
24	BP10S010B	H2 - CEMs - Nox Analyzers	12,321.72		635.00	12,956.72
25	BP10S029B	R1 - Rpl Burner mgmt. Computer		16,810.00	-	16,810.00
26	BP10S039B	RH - Clients & Monitors (PLC)		18,948.00	-	18,948.00
27	BP10S043B	RH - Client & Servers (DCS)	20,021.58		-	20,021.58
28	BP10S044B	RH - Dry Flyash Crossover	9,200.00	(70.00)	-	9,130.00
29	BP10S047B	RH - Remote Racking & Relays	72,589.13	30,086.00	23,071.00	125,746.13
30	BP10S063F	RH - #3 Traveling Water Screen	2,343.52		138,288.00	140,631.52
31	BP10S065F	H2 - Catalyst Regen Modules	217,449.54	57.00	(650.00)	216,856.54
32	BP10S067F	H0 - Rpl 3rd Floor Roof	75,799.88			75,799.88
33	BP10S069F	RH - Rpl 4B Conveyor Belt	2,211.83	14,543.00	-	16,754.83
34	BP10S071F	RH - Satellite Phone System	2,403.49		5,641.00	8,044.49
35	BP10S072F	H1 - Station Batteries	46,743.88	2,977.00	8,859.00	58,579.88
36	BP10S073F	H0 - Slag Grinder Housings (2)	18,502.09			18,502.09
37	BP10S074F	RH - Caustic Dilution Water Heater Element		14,113.00	-	14,113.00
38	BP10S075F	R1 - AH Gas Outlet Expansion Joint		47,017.00	-	47,017.00

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	<b>Project Number</b>	<b>Project Name</b>	<b>Burdened Cost (10/31/10)</b>	<b>November</b>	<b>December</b>	<b>ITD</b>
	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
1	BP10S076F	H1 - Cooling Tower PCC	80,000.00		75,000.00	155,000.00
2	BP10S077F	R1 - Slag Grinder	24,062.00			24,062.00
3	BP10S078F	R1 - "B" Mill Trun. Bearings	223,750.12	(7,877.00)	18,271.00	234,144.12
4	BP10S079F	GT - Rpl Coalescing Filter	70,180.19	(1.00)	3,840.00	74,019.19
5	BP10S082F	RH - Panama "B" Feeder Belt	3,619.68	(912.00)	915.00	3,622.68
6	BP10S083F	R1 - AH Gas Inlet Exp Joint	4,750.00	59,694.00	(28,214.00)	36,230.00
7	BP10S084F	GT - Lectrodryer Dual Tower	46,946.74	2,994.00	(223.00)	49,717.74
8	BP10S085F	H0 - Rpl Reclaim Conveyor Antifreeze Tank		4,246.00	-	4,246.00
9	BP10S086F	RH - Rpl "A" Ash Sluice Pump Discharge Valve		9,300.00	783.00	10,083.00
10	BP10S087F	GT - Expansion Joints (6 ea.)			15,387.00	15,387.00
11	BP10S088F	RH - Tripper/Conveyor Room Enclosure			6,253.00	6,253.00
12	BP10T001B	GH - Emulsified Sulfur			40,769.00	40,769.00
13	BP10T007F	RGH - Battery Ground Locator	(248.83)		248.83	-
14	BP10T008F	Audio/Video System for Training Room			6,900.00	6,900.00
15	BP10T009F	RGH - Rpl #1 Screen Wash Pump			7,997.00	7,997.00
16	BP10W001B	WL DCS computers	4,500.53			4,500.53
17	BP10W003B	WL Flyash blower gear reducer	51,169.75			51,169.75
18	BP10W004B	WL replace switchgear brkrs	78,993.80			78,993.80
19	BP10W013B	WL Station Air compressor	258,066.50	1,183.00	(1,623.00)	257,626.50
20	BP10W017B	WL Catalyst regen 2010	114,362.06	525,536.00	1,985.00	641,883.06
21	BP10W019B	WL Dust collection tripper twr	455,796.97	31,421.00	49,409.00	536,626.97
22	BP10W024B	WL Remote racking	97,008.86	11,064.00	4,637.00	112,709.86
23	BP10W031F	WL hammer gate valves	3,315.40			3,315.40
24	BP10W037F	WL hydrants and PIVs	74,226.50	588.00	-	74,814.50
25	BP10W043F	WL - No 2 CWP motor	340,521.00	22,177.00	1,152.00	363,850.00
26	BP10W046F	WL Satellite phone	2,771.64		5,618.00	8,389.64
27	BP10W048F	WL end loader for fuels	69,297.50			69,297.50
28	BP10W050F	WL Boom conv belt	15,928.30			15,928.30
29	BP10W051F	WL roof replacements	218,726.00	179,589.00	(185,286.00)	213,029.00
30	BP10W052F	WL No. 1 fgd density meter	13,742.91			13,742.91
31	BP10W053F	WL VFDs for Cooling Tower	187,255.52	(34,307.00)	37,834.00	190,782.52
32	BP10W056F	WL conveyor undergrd piping	192,117.42	35,613.00	(4,802.00)	222,928.42
33	BP10W057F	WL county water tie in	7,007.50	(7,008.00)	25,892.00	25,891.50
34	BP10W058F	WL sootblower replacement	25,956.00	550.00	-	26,506.00
35	BP10W059F	WL reclaim and ME tank	9,058.19	173,725.00	(46.00)	182,737.19
36	BP10W060F	WL Slurry header assemblies	146,753.21	88,170.00	3,810.00	238,733.21
37	BP10W061F	WL Hydrogen Piping	28,865.30	77,447.00	25,239.00	131,551.30
38	BP10W062F	Lab Fume hood			27,202.00	27,202.00
39	BP10W063F	Power feed for pyrite sluice pump		29,548.00	3,055.00	32,603.00

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Project Number (1)	Project Name (2)	Burdened Cost (10/31/10) (3)	November (4)	December (5)	ITD (6)
1	BP10W064F		25,889.00	25,684.00	51,573.00
2	BP10W069F		47,517.00	12,787.00	60,304.00
3	BP10W070F		-	46,419.00	46,419.00
4	BP10W071F		-	63,133.00	63,133.00
5	BP11H009B			17,945.00	17,945.00
6	GNMCWS	188.16			188.16
7	WK07G028B	119,267.40			119,267.40
8	WK07G061U	143,701.51			143,701.51
9	WK08W020B	218,673.03			218,673.03
10	WK09G048B	291,753.94			291,753.94
11	WK09G064B	12,064.92			12,064.92
12	WK09G067B	16,829.30			16,829.30
13	WK09G068B	11,266.34			11,266.34
14	WK09G069B	138,752.28			138,752.28
15	WK09S059U	6.09	16.00	(6.00)	16.09
16	WKE00080	7.10			7.10
17	WKEWLFGD	1,404,603.27	149,354.00	6,930.00	1,560,887.27
18		<b>13,018,822.48</b>	<b>6,942,382.00</b>	<b>(114,021.17)</b>	<b>19,847,183.31</b>

19 Transmission & HQ

**AS400 @10/31/10 24,012,189.00**

AS400 Project Activity	November	December	
W001	1,607.00	163,324.00	164,931.00
W004	-	51.00	51.00
W008	36,486.00	46,531.00	83,017.00
W009	-	19,546.00	19,546.00
W012	-	3,546.00	3,546.00
W864	147,335.23	(66,365.23)	80,970.00
W901	82,089.00	(3,652.00)	78,437.00
W910	23,369.00	246,852.00	270,221.00
W917	212.00	2,547.00	2,759.00
W919	658,851.00	849,255.00	1,508,106.00
W923	3,135.00	21,619.00	24,754.00
W931		3,540.00	3,540.00
W935	21,504.00	3,296.00	24,800.00
W938	5,994.17	16,655.00	22,649.17
W945	2,850.00	325,385.00	328,235.00
W946	-	(13,847.25)	(13,847.25)
W952	731,737.00	65,229.00	796,966.00

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Project Number (1)	Project Name (2)	Burdened Cost (10/31/10) (3)	November (4)	December (5)	ITD (6)
1		W954	-	6,512.00	6,512.00
2		W956	237,314.00	(208,160.00)	29,154.00
3		W957	87,496.00	-	87,496.00
4		W960	379,934.00	749,307.88	1,129,241.88
5		W961	1,241.00	398,734.00	399,975.00
6		W963	7,588.00	2,112.00	9,700.00
7		W967	20,125.00	137,499.00	157,624.00
8		W973	-	142,488.00	142,488.00
9		W974	36,274.00	-	36,274.00
10		W975		1,117.00	1,117.00
11				<u>5,398,262.80</u>	
12				GL Reclass	<u>(27,000.00)</u>
13				1088	<u>(76,882.07)</u>
14				pending correction	<u>(3,334.67)</u>
15				107089	<u>6,060,488.05</u>
16				City of Henderson Portion	<u>(336,448.00)</u>
17				Total	<u>11,015,086.11</u>
18				<b>Grand Total</b>	<b><u>54,874,458.42</u></b>
19					
20					
21				GL 12/31/10	<u>54,874,458.42</u>
22					
23				Variance	-

**Big Rivers Electric Corporation**  
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Project Number (1)	Project Name (2)	Burdened Cost (10/31/10) (3)	November (4)	December (5)	Jan/Feb 2011 (6)	ITD (7)	
1	BA10A001B	NETWORK INFRASTRUCTURE	5,614.46	6,969.00	6,700.00	403.00	19,686.46
2	BA10A002B	2010 Tier C Replacements	111,031.22	16,606.00	8,386.00	1,475.00	137,492.22
2	BA10A003B	IT TRAILER AT SEBREE	74,947.20	-	4,545.00		79,492.20
3	BA10A004B	MISC AIR MONITORING	9,845.69	-	67.00		9,912.69
4	BA10A005B	SULFUR ANALYZER	57,527.62	-	-		57,527.62
5	BA10A007B	AMBIENT AIR CALIBRATORS (2)	11,030.47	-	-		11,030.47
6	BA10A010F	BREC EMS TO PI ARCHIVER	45,606.88	-	-		45,606.88
7	BA10A011F	FLY ASH ANALYZER	32,513.37				32,513.37
8	BP10A008F	PI to PI Interface	8,295.83				8,295.83
9	BP10C007B	CL FGD Stack Ladder Device	9,820.33				9,820.33
10	BP10C010B	CL Ash Sluice Pump			62,607.00		62,607.00
11	BP10C013B	CL 2010 Conveyor Belt Repl	26,391.14				26,391.14
12	BP10C017B	C2 Plant Vibration Monitoring	93,513.90				93,513.90
13	BP10C018B	CL Coal Handling Building	368,294.93	(15,922.00)	(41,878.00)	1,612.00	312,106.93
14	BP10C019B	C3 DAS Upgrade	71,525.02				71,525.02
15	BP10C020B	CL 8, 10, 12 Flop Gates	145,076.73	14,591.00	2,492.00	(3,112.00)	159,047.73
16	BP10C021B	CL 1 & 17 belt scale			21,977.00	169.00	22,146.00
17	BP10C022B	CL Ready Pile Escape Tunnel	35,485.85	12,579.00	238,420.00	(6,577.00)	279,907.85
18	BP10C024B	CL Instrument Air Dryer	51,717.28				51,717.28
19	BP10C025B	CL Weather protection at fueling station		11,850.00			11,850.00
20	BP10C027B	CL PA Flow Measure CAMMS	36,139.36	1,085.00	(1,775.00)		35,449.36
21	BP10C029B	CL Remote Racking (ARC)	107,690.00		3,000.00	(1,500.00)	109,190.00
22	BP10C030B	CL FGD "A" Weigh Feeder Belt	3,350.92				3,350.92
23	BP10C032F	C1B Water Plant Sump Pump	3,492.93				3,492.93
24	BP10C039B	C3 B Boil Feed Pump Disch Valv	21,291.17		106.00		21,397.17
25	BP10C040F	C2A Warm Water Recirc Valve	11,398.37	(1,000.00)			10,398.37
26	BP10C041F	CL Satellite Communication Sys	6,278.00		5,618.00		11,896.00
27	BP10C042B	C2 A&C 480V MCC	64,786.45		25,260.00		90,046.45
28	BP10C043B	C2B Condenser Vacuum Pump	146,912.99	(9,142.00)	(7,309.00)	(12,223.00)	118,238.99
29	BP10C044B	C2 A&B FD Fan Replacement	469,171.93	19,368.00	19,493.00	1,334.00	509,366.93
30	BP10C045B	C2 Damper Drives Replacement	174,057.40	3,283.00			177,340.40
31	BP10C046B	C2 Precipitator Controls	124,806.40	19,181.00	(20,070.00)	8,828.00	132,745.40
32	BP10C047B	C2 BFW Start Up Regulator	90,067.75	894.00	3,570.00	(1,229.00)	93,302.75
33	BP10C048B	C2 Precipitator Inlet Duct	521,338.22	(73,440.00)	(96,689.00)	273.00	351,482.22
34	BP10C049F	C1 Lab Sample Panel	30,092.12	1,606.00	20,350.00	(19,460.00)	32,588.12
35	BP10C050B	C2 Lab Sample Panel	88,536.64	38,800.00	(18,835.00)	19,965.00	128,466.64
36	BP10C051B	C2 DCS Power Supply	57,980.84	2,938.00			60,918.84
37	BP10C054F	CL Canon 3045 Copier	2,394.48				2,394.48
38	BP10C055B	C2 CEM Duct Analysers	65,391.00	9,029.00	643.00		75,063.00
39	BP10C056B	C2 Boiler Exp Joint 2010	278,126.35	(56,737.00)		(12,399.00)	208,990.35

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Project Number (1)	Project Name (2)	Burdened Cost (10/31/10) (3)	November (4)	December (5)	Jan/Feb 2011 (6)	TTD (7)	
1	BP10C057B	C2 Boiler Insulation 2010	9,298.91	279,128.00	127,537.00	2,611.00	418,574.91
2	BP10C058B	C2 Boiler Weld Overlay 2010	73,101.42	1,517,758.00	(642,148.00)	(5,353.00)	943,358.42
3	BP10C059F	CL Powered Georgia Buggies	29,000.00				29,000.00
4	BP10C060B	C2 DCS Controllers & System	97,141.76				97,141.76
5	BP10C061B	C2 BTG Board Monitor	17,833.99				17,833.99
6	BP10C062B	CL #4 Coal Feeder Belt	6,190.08		6,190.00		12,380.08
7	BP10C063B	C2 Slag Grinder Repi	59,361.91	121,379.00	(24,095.00)	682.00	157,327.91
8	BP10C064B	C2 Drum Enclosure	35,475.80	37,627.00	13,239.00	(23,202.00)	63,139.80
9	BP10C065F	C2 FGD Booster Fan Blades	369,171.68	(23,531.00)	(129,809.00)		215,831.68
10	BP10C066F	CL FGD Absorber Agitators	78,113.40	2,110.00			80,223.40
11	BP10C067F	C1 & C2 Booster Fan Exp Jt	162,640.65	(9,111.00)	(20,698.00)	4,247.00	137,078.65
12	BP10C068F	CL FGD Clarified Water Pumps	105,496.86	(28,547.00)	48,370.00	65.00	125,384.86
13	BP10C069F	CL #5 Conveyor Magnet			11,457.00		11,457.00
14	BP10C070F	CL #6 Conveyor Magnet			11,927.00		11,927.00
15	BP10C071F	C3 West ESP Nozzle to FGD Expan Jt		23,466.00	8,971.00		32,437.00
16	BP10C072F	CL 480V 1D Stepdown Transformer		53,744.00	6,459.00		60,203.00
17	BP10C074F	CL Ash Sluice Pump Valve			3,991.00		3,991.00
18	BP10C076F	CL WWT Sludge Pump			14,664.00	163.00	14,827.00
19	BP10C077F	CL One Silica Analyzer			15,336.00		15,336.00
20	BP10C079F	CL Swan Phosphate Analyzer					-
21	BP10G009B	G1 - EH Pump Replacement A & B	251,495.55				251,495.55
22	BP10G010B	GN - Stack Lighting (G1 & G2)	398.15	69,860.00			70,258.15
23	BP10G011B	GN -Cardox (CO2 Fire Controls - Mills,Computer Room and Cable Vault)		222,973.00	36,199.00	1,220.00	260,392.00
24	BP10G014B	GN - IU Bldg Component Rplce	591,059.68	184,691.00	49,767.00	(3,896.00)	821,621.68
25	BP10G015B	GN - Rvrs Osmosis/Wtr Plt Ctrl	324,876.26	16,715.00	112,678.00	25,209.00	479,478.26
26	BP10G017B	GN - Landfill Downdrains 2010	18,500.00		4,277.00		22,777.00
27	BP10G019B	G2 - Upgrd SOE Migrate to DCS	27,692.37	(485.00)	6,545.00	76,821.00	110,573.37
28	BP10G021B	GN - Trip Rm Dust Collector	422,863.70	73,615.00	17,562.00	10,261.00	524,301.70
29	BP10G022B	GN - Ash Clinker Grinder	49,817.16	-	-		49,817.16
30	BP10G024B	GN - Rmte Rcking (ARC Assess)	147,057.51	-	7,670.00		154,727.51
31	BP10G025F	GN - Portable Gas Analyzer (2)	9,069.94	-	-		9,069.94
32	BP10G026F	G1 - B ID Fan Motor Rewind	136,945.61	-	-		136,945.61
33	BP10G027F	G1 - B Recycle Pump Bearing	20,575.15	-	-		20,575.15
34	BP10G028F	GN - Coal Feeder Inlet Gates	44,005.09	1,814.00	-		45,819.09
35	BP10G029F	GN - Ash Pond Piezometers	30,500.00	-	-		30,500.00
36	BP10G030F	G1 - A BFP Motor Rewind	101,957.44	-	-		101,957.44
37	BP10G031F	GN-Crusher Tower Dust Collect	325,565.86	39,487.00	4,071.00	17,318.00	386,441.86
38	BP10G032F	GN -Cardox (CO2 Fire Controls - Mills,Computer Room and Cable Vault)		121,012.00	48,724.00	1,635.00	171,371.00
39	BP10G033B	GN-A Coal Conveyor Belt	15,604.77	-	-		15,604.77
40	BP10G034F	GN - Truck Hopper Hoist	2,126.89	10,959.00	-		13,085.89

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1	BP10G035B	GN - Mitce Welding Machines	13,721.33	-	-	13,721.33	
2	BP10G036F	GN - Satellite Phone System	1,301.00		5,639.00	6,940.00	
3	BP10G037B	GN - Air Monitors	18,468.27			18,468.27	
4	BP10G038F	GN - Barge Unloader Controls		-	60,934.00	1,054.00	61,988.00
5	BP10G039F	GN - DBDoc License Upgrade	5,830.00	-	-	5,830.00	
6	BP10G040B	G1 - D Coal Conveyor Belt	16,702.96	-	-	5,625.00	22,327.96
7	BP10G041F	GN - Boiler Painting	147,110.43	1,570,817.00	(694,366.00)	80,893.00	1,104,454.43
8	BP10G042F	GN-Dozer (from 2011)		967,391.00	26,658.00		994,049.00
9	BP10G043F	GN - IU Battery	8,420.00	1,359.00	-		9,779.00
10	BP10G044F	GN - Clarifier Flow Meters			238.00		238.00
11	BP10G045F	CMS - HP/HT Steam Washer	8,206.20		-		8,206.20
12	BP10G046F	CMS - Shop Expansion		108,002.00	(59,390.00)	104,805.00	153,417.00
13	BP10G047F	GN - Auto External Difibrillator		-	1,461.00		1,461.00
14	BP10G048F	GN - Guard Gate & Rails		-	31,639.00		31,639.00
15	BP10S002B	H0 - Water Plant PLC Controls		3,151.00	16,075.00	36,386.00	55,612.00
16	BP10S003B	H0 - Upgrade CEMs Equipment	77,146.80				77,146.80
17	BP10S006B	H1 - Cooling Tower Controls			12,000.00		12,000.00
18	BP10S007B	H1 - Feedwater Heater Level Controls		3,881.00	3,296.00	402.00	7,579.00
19	BP10S008B	H1 - Precipitator Controls		582.00	14,880.00	70,283.00	85,745.00
20	BP10S009B	H1 - CEMs - Nox Analyzers	12,235.90		614.00		12,849.90
21	BP10S010B	H2 - CEMs - Nox Anaiyzers	12,321.72		635.00		12,956.72
22	BP10S029B	R1 - Rpl Burner mgmt. Computer		16,810.00	-	(3,455.00)	13,355.00
23	BP10S039B	RH - Clients & Monitors (PLC)		18,948.00	-		18,948.00
24	BP10S043B	RH - Client & Servers (DCS)	20,021.58		-		20,021.58
25	BP10S044B	RH - Dry Flyash Crossover	9,200.00	(70.00)	-		9,130.00
26	BP10S047B	RH - Remote Racking & Relays	72,589.13	30,086.00	23,071.00	(22,386.00)	103,360.13
27	BP10S048F	R1 - Hot & Cold Air Damper Drives				15,890.00	15,890.00
28	BP10S063F	RH - #3 Traveling Water Screen	2,343.52		138,288.00		140,631.52
29	BP10S065F	H2 - Catalyst Regen Modules	217,449.54	57.00	(650.00)		216,856.54
30	BP10S067F	H0 - Rpl 3rd Floor Roof	75,799.88				75,799.88
31	BP10S069F	RH - Rpl 4B Conveyor Belt	2,211.83	14,543.00	-		16,754.83
32	BP10S071F	RH - Satellite Phone System	2,403.49		5,641.00		8,044.49
33	BP10S072F	H1 - Station Batteries	46,743.88	2,977.00	8,859.00	11,336.00	69,915.88
34	BP10S073F	H0 - Slag Grinder Housings (2)	18,502.09				18,502.09
35	BP10S074F	RH - Caustic Dilution Water Heater Element		14,113.00	-	140.00	14,253.00
36	BP10S075F	R1 - AH Gas Outlet Expansion Joint		47,017.00	-		47,017.00
37	BP10S076F	H1 - Cooling Tower PCC	80,000.00		75,000.00		155,000.00
38	BP10S077F	R1 - Slag Grinder	24,062.00				24,062.00
39	BP10S078F	R1 - "B" Mill Trun. Bearings	223,750.12	(7,877.00)	18,271.00	(197.00)	233,947.12
40	BP10S079F	GT - Rpl Coalescing Filter	70,180.19	(1.00)	3,840.00	1.00	74,020.19

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1	BP10S082F	RH - Panama "B" Feeder Belt	3,619.68	(912.00)	915.00	3,622.68
2	BP10S083F	R1 - AH Gas Inlet Exp Joint	4,750.00	59,694.00	(28,214.00)	35,921.00
3	BP10S084F	GT - Lectrodryer Dual Tower	46,946.74	2,994.00	(223.00)	49,717.74
4	BP10S085F	H0 - Rpl Reclaim Conveyor Antifreeze Tank		4,246.00	-	4,246.00
5	BP10S086F	RH - Rpl "A" Ash Sluice Pump Discharge Valve		9,300.00	783.00	13,069.00
6	BP10S087F	GT - Expansion Joints (6 ea.)			15,387.00	16,129.00
7	BP10S088F	RH - Tripper/Conveyor Room Enclosure			6,253.00	10,779.00
8	BP10T001B	GH - Emulsified Sulfur			40,769.00	1,000.00
9	BP10T007F	RGH - Battery Ground Locator	(248.83)		248.83	-
10	BP10T008F	Audio/Video System for Training Room			6,900.00	6,492.00
11	BP10T009F	RGH - Rpl #1 Screen Wash Pump			7,997.00	15,349.00
12	BP10W001B	WL DCS computers	4,500.53			4,500.53
13	BP10W003B	WL Flyash blower gear reducer	51,169.75			51,169.75
14	BP10W004B	WL replace switchgear brkrs	78,993.80			78,993.80
15	BP10W013B	WL Station Air compressor	258,066.50	1,183.00	(1,623.00)	257,626.50
16	BP10W017B	WL Catalyst regen 2010	114,362.06	525,536.00	1,985.00	639,145.06
17	BP10W019B	WL Dust collection tripper twr	455,796.97	31,421.00	49,409.00	511,785.97
18	BP10W024B	WL Remote racking	97,008.86	11,064.00	4,637.00	112,709.86
19	BP10W031F	WL hammer gate valves	3,315.40			3,315.40
20	BP10W037F	WL hydrants and PIVs	74,226.50	588.00	-	74,814.50
21	BP10W043F	WL - No 2 CWP motor	340,521.00	22,177.00	1,152.00	363,850.00
22	BP10W046F	WL Satellite phone	2,771.64		5,618.00	8,389.64
23	BP10W048F	WL end loader for fuels	69,297.50			69,297.50
24	BP10W050F	WL Boom conv belt	15,928.30			15,928.30
25	BP10W051F	WL roof replacements	218,726.00	179,589.00	(185,286.00)	213,029.00
26	BP10W052F	WL No. 1 fgd density meter	13,742.91			13,742.91
27	BP10W053F	WL VFDs for Cooling Tower	187,255.52	(34,307.00)	37,834.00	190,782.52
28	BP10W056F	WL conveyor undergrd piping	192,117.42	35,613.00	(4,802.00)	222,928.42
29	BP10W057F	WL county water tie in	7,007.50	(7,008.00)	25,892.00	31,365.50
30	BP10W058F	WL sootblower replacement	25,956.00	550.00	-	26,506.00
31	BP10W059F	WL reclaim and ME tank	9,058.19	173,725.00	(46.00)	182,901.19
32	BP10W060F	WL Slurry header assemblies	146,753.21	88,170.00	3,810.00	238,733.21
33	BP10W061F	WL Hydrogen Piping	28,865.30	77,447.00	25,239.00	130,707.30
34	BP10W062F	Lab Fume hood			27,202.00	27,202.00
35	BP10W063F	Power feed for pyrite sluice pump		29,548.00	3,055.00	32,603.00
36	BP10W064F	CO Monitors		25,889.00	25,684.00	51,573.00
37	BP10W069F	12B2 Transformer		47,517.00	12,787.00	60,225.00
38	BP10W070F	Fuel handling roof		-	46,419.00	46,419.00
39	BP10W071F	Tripper room roof		-	63,133.00	106,443.00
40	BP11C009B	BabFar Heaters 1 ea @ 50K			34,079.00	34,079.00

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1	BP11C023B	3-4 Start Up Buss tie to 69kv startup transformer			90.00	90.00
2	BP11C036B	CL FGD A Gypsum Dewatering Vacuum Belt			20,707.00	20,707.00
3	BP11G016B	G2 - BRC 100 DCS Controller Upgrade			57,993.00	57,993.00
4	BP11G017B	G2 - DCS Power Supply Upgrade			59,573.00	59,573.00
5	BP11G075B	GN - 1D Coal Conveyor Belt			29,842.00	29,842.00
6	BP11H003B	H1 - Precipitator Interlock System (O)			17,198.00	17,198.00
7	BP11H004B	H1 - 3 Wallblowers & 1 Sootblower (O)			8,682.00	8,682.00
8	BP11H006B	H2 - Wet Bottom Vent Fans			6,550.00	6,550.00
9	BP11H009B	H1 A&B Cold End Baskets		17,945.00	134,905.00	152,850.00
10	BP11H010B	H1 - Cooling Tower A,B&C Cell Fill (O)			(7,851.00)	(7,851.00)
11	BP11H012B	H1 - Feedwater Heater Extraction MOV			16,038.00	16,038.00
12	BP11H014B	H1 - Scanner Cooling Air Fans (O)			11,786.00	11,786.00
13	BP11H016B	H1 - High Energy Pipe Hangers (O)			13,434.00	13,434.00
14	BP11H017B	H1 - Insulation & Lagging (O)			(558.00)	(558.00)
15	BP11H020B	H1 - Slag Grinder (O)			40,357.00	40,357.00
16	BP11H026B	H0 - Cathodic Protection			485.00	485.00
17	BP11H031F	H1 - Oxygen Analyzers			266.00	266.00
18	BP11H033F	H1 - "A" & "B" Bleed Pumps Suction & Dischg Valves			16,944.00	16,944.00
19	BP11R001F	R1 - "B" Mill Trunnion Bearing Housing			(22,070.00)	(22,070.00)
20	BP11R002F	RGT - Battery Enclosure Heater			7,139.00	7,139.00
21	BP11S002B	RGH - River Intake 480 Volt MCC			29,827.00	29,827.00
22	BP11W011B	#3 Flyash blower - 1st and 2nd stage			28,824.00	28,824.00
23	BP11W028F	MCC building roof (HARRIS)			9,980.00	9,980.00
24	BT11X023B	Ledbetter 69 kV Switching Structure			2,519.00	2,519.00
25	BT11X026B	Hancock Co 69 kV Capacitor Bank			632.00	632.00
26	BT11X033B	Armstrong Lewis Creek Mine			31,609.00	31,609.00
27	BT11X036F	Fordsville Tie Switching Structure			567.00	567.00
28	WK07G028B	GN - Water Plant Upgrades	119,267.40			119,267.40
29	WK07G061U	GN - Replace #6N Mooring Cell	143,701.51			143,701.51
30	WK08W020B	WL grounding lightning arrest	218,673.03			218,673.03
31	WK09G048B	G1 - SOE Migrate to DCS	291,753.94			291,753.94
32	WK09G064B	GN - EFW Pump Suction Valve	12,064.92			12,064.92
33	WK09G067B	G2 - AH Sootblowing Regulator	16,829.30			16,829.30
34	WK09G068B	G2 - A Steam Coil Supply	11,266.34			11,266.34
35	WK09G069B	GN - FGD Rehabilitation	138,752.28			138,752.28
36	WK09S059U	H2 - Oxygen Analyzers	6.09	16.00	(6.00)	16.09
37	WKE00080	CL M/Hopper & Chute Retrofit	7.10			7.10
38	WKEWLF GD	WL FGD modification	1,404,603.27	149,354.00	6,930.00	1,569,683.27
39	2010 POLES	2010 POLES	801,983.68	36,486.00	46,531.00	906,978.68
40	2011 POLES	2011 POLES	-			25,352.00

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1	W001	R1 & R2 161 KV Lines Teleprotection Replacement	1,061.10	1,607.00	163,324.00	7,590.00	173,582.10
2	W004	Meade co. substation battery, rack, and charger	17,067.95	-	51.00		17,118.95
3	W005	Replace Substation Battery & Charger at Wilson EHV				38,860.00	38,860.00
4	W009	Add Gravel to Hancock Co Substation		-	19,546.00	1,370.00	20,916.00
5	W012	Upgrade Metering at Ledbetter to 18 MVA	2,864.07	-	3,546.00	23.00	6,433.07
6	W013	Metering Upgrade - Draffenville	6,516.00				6,516.00
7	W018	Morganfield FL1-6 Microwave Radio	53,900.00				53,900.00
8	W864	Falls of Rough/McDaniels 69 KV line	1,298,566.49	147,335.23	(66,365.23)	67,153.00	1,446,689.49
9	W885	Reconductor Line 6-A Reid SWYD/Daviness Co. Sub	4,610.00				4,610.00
10	W901	Wilson EHV 161 KV Line Terminal for Line 19F	35,318.16	82,089.00	(3,652.00)	257,570.00	371,325.16
11	W910	Daviness Co Airport Line Reroute - Reimbursable	48,769.75	23,369.00	246,852.00	(231,064.00)	87,926.75
12	W917	Line-ROW		212.00	2,547.00	10,000.00	12,759.00
13	W919	Wilson 161 KV Line 19F Addition	598,934.30	658,851.00	849,255.00	413,774.00	2,520,814.30
14	W923	2-Way Radio Replacement	1,565,350.16	3,135.00	21,619.00	57,659.00	1,647,763.16
15	W930	White Oak Substation	1,925,290.91				1,925,290.91
16	W931	Armstrong Dock 69 KV Transmission Line	227,679.60		3,540.00		231,219.60
17	W933	Switches				567.00	567.00
18	W935	Wilson 69 KV Line to Centertown Addition	62,966.82	21,504.00	3,296.00	76,108.00	163,874.82
19	W938	Replace 15 161 KV disconnects at Reid	150,700.27	5,994.17	16,655.00	22,427.00	195,776.44
20	W940	Henderson Co. Sub 69kv PT	731.00				731.00
21	W942	Armstrong Equality Mine 69KV Line-Reimbursable	49,361.74			175,251.00	224,612.74
22	W943	Crider Microwave tower and antennae	174,127.32				174,127.32
23	W945	Livingston Co Autotransformer-Ice Storm	378,233.08	2,850.00	325,385.00	141,062.00	847,530.08
24	W946	Oil Spill Prevention Control & Countermeasures Sys	914,991.71	-	(13,847.25)	-	901,144.46
25	W949	Line-20D Static Wire & Resag - Ice storm	33,258.78				33,258.78
26	W950	New Phone System - HQ	246,521.14				246,521.14
27	W951	Reid Green Switchyard 69kv Breaker (Icestorm)	62,514.58				62,514.58
28	W952	MW Upgrade with Additional OC-3 to Power Plants	1,164,676.84	731,737.00	65,229.00	19,643.00	1,981,285.84
29	W953	McCracken Co Sub Batteries and Rack	17,609.48				17,609.48
30	W954	Replace Substation BatterY & Charger at Livingston Co Microwave		-	6,512.00	861.00	7,373.00
31	W955	Headquarters Remodel	2,000,522.91				2,000,522.91
32	W956	Paradise to 7B Tap 161 KV Line Reconductor	359,019.17	237,314.00	(208,160.00)	307,998.00	696,171.17
33	W957	Reconductor 161kv lines C1/C2 - Coleman Swyd/ehv	114,051.92	87,496.00	-		201,547.92
34	W958	Daviness Co. Substations gravel	12,489.36				12,489.36
35	W959	Reid/Hopkins 161kv line 3-A Relocation @ Havana creek	139,404.22				139,404.22
36	W960	Oracle	10,941,111.58	379,934.00	749,307.88	324,719.00	12,395,072.46
37	W961	Skillman Sub Transformer 1 Rewind	112,861.67	1,241.00	398,734.00	29,178.00	542,014.67
38	W962	Limiting Reactor Replacement	46,428.00				46,428.00
39	W963	Oracle Hyperion Software, Support & Application	459,753.50	7,588.00	2,112.00	7,487.00	476,940.50
40	W965	Paradise 161 KV Line Terminal Upgrade	-	-	-	-	-

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for item KIUC 2-31

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**Big Rivers Electric Corporation**  
**Case No. 2011-00036**  
**CWIP Report for the month ending February 28, 2011**

	<b>Project Number</b>	<b>Project Name</b>	<b>Burdened Cost (10/31/10)</b>	<b>November</b>	<b>December</b>	<b>Jan/Feb 2011</b>	<b>ITD</b>
	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>
1	W966	Coleman Road Metering Upgrade	5,421.75				5,421.75
2	W967	IT Network Infrastructure Interface for Aces/MISO	158,392.73	20,125.00	137,499.00	3,430.00	319,446.73
3	W968	Livingston Co Sub Battery and Rack	18,237.68				18,237.68
4	W969	Metering CT Upgrade - Strawberry Hill	5,673.32				5,673.32
5	W970	Battery Replacement - National Aluminum Substation	6,869.98				6,869.98
6	W973	Coleman-National Aluminum MW Radios Replacement		-	142,488.00	(71,244.00)	71,244.00
7	W974	Replacement of HQ batteries		36,274.00	-	26,235.00	62,509.00
8	W975	Cannelton Hydroelectric - 69 kV Service for Construction			1,117.00	(492.00)	625.00
9			<u>37,242,477.04</u>	<u>9,427,523.40</u>	<u>2,799,100.23</u>	<u>2,673,521.00</u>	<u>52,142,621.67</u>
10					pending correction		(1,115.02)
11					107089		5,990,746.07
12					1088		(314,930.40)
13					<b>Grand Total</b>		<u><b>57,817,322.32</b></u>
14					GL 2/28/11		<u>57,817,322.32</u>
15					Variance		-
16							
17							

**Big Rivers Electric Corporation**  
**Case No. 2011-00036**  
**November 2011 Depreciation Expense**

	Account (1)	Trans Id (2)	Project (3)	Task (4)	Expnd Type (5)	Item Date (6)	Proj Func Burdened Cost (7)
1	1081	64761	DEPREXP	CL	0697 DEPRECIATION	30-Nov-10	201061.64
2	1081	65246	DEPREXP	CL	0697 DEPRECIATION	30-Nov-10	539.86
3	1081	89804	DEPREXP	CL	0697 DEPRECIATION	30-Nov-10	-539.86
4	1081	89998	DEPREXP	CL	0697 DEPRECIATION	30-Nov-10	539.86
5	1081	64762	DEPREXP	CL-CA	0697 DEPRECIATION	30-Nov-10	192133.61
6	1081	65247	DEPREXP	CL-CA	0697 DEPRECIATION	30-Nov-10	98.58
7	1081	89805	DEPREXP	CL-CA	0697 DEPRECIATION	30-Nov-10	-98.58
8	1081	89999	DEPREXP	CL-CA	0697 DEPRECIATION	30-Nov-10	98.58
9	1081	60853	DEPREXP	GN	0699 CORPORATE DEFAULT	30-Nov-10	-12145.87
10	1081	61481	DEPREXP	GN	0697 DEPRECIATION	30-Nov-10	41147.42
11	1081	64707	DEPREXP	GN	0699 CORPORATE DEFAULT	30-Nov-10	12145.87
12	1081	64734	DEPREXP	GN	0697 DEPRECIATION	30-Nov-10	-12145.87
13	1081	64764	DEPREXP	GN	0697 DEPRECIATION	30-Nov-10	383008.01
14	1081	65250	DEPREXP	GN	0697 DEPRECIATION	30-Nov-10	1826.13
15	1081	78058	DEPREXP	GN	0697 DEPRECIATION	30-Nov-10	134.35
16	1081	89807	DEPREXP	GN	0697 DEPRECIATION	30-Nov-10	-1826.13
17	1081	89849	DEPREXP	GN	0697 DEPRECIATION	30-Nov-10	-134.35
18	1081	90001	DEPREXP	GN	0697 DEPRECIATION	30-Nov-10	1826.13
19	1081	90043	DEPREXP	GN	0697 DEPRECIATION	30-Nov-10	134.35
20	1081	60854	DEPREXP	GN-CA	0699 CORPORATE DEFAULT	30-Nov-10	-6239.64
21	1081	61482	DEPREXP	GN-CA	0697 DEPRECIATION	30-Nov-10	18941.99
22	1081	64708	DEPREXP	GN-CA	0699 CORPORATE DEFAULT	30-Nov-10	6239.64
23	1081	64735	DEPREXP	GN-CA	0697 DEPRECIATION	30-Nov-10	-6239.64
24	1081	64765	DEPREXP	GN-CA	0697 DEPRECIATION	30-Nov-10	180642.56
25	1081	65252	DEPREXP	GN-CA	0697 DEPRECIATION	30-Nov-10	115.07
26	1081	89808	DEPREXP	GN-CA	0697 DEPRECIATION	30-Nov-10	-115.07
27	1081	90002	DEPREXP	GN-CA	0697 DEPRECIATION	30-Nov-10	115.07
28	1081	64767	DEPREXP	RD	0697 DEPRECIATION	30-Nov-10	23338.23
29	1081	65254	DEPREXP	RD	0697 DEPRECIATION	30-Nov-10	1568.03
30	1081	78059	DEPREXP	RD	0697 DEPRECIATION	30-Nov-10	419.01
31	1081	89809	DEPREXP	RD	0697 DEPRECIATION	30-Nov-10	-1568.03
32	1081	89850	DEPREXP	RD	0697 DEPRECIATION	30-Nov-10	-419.01
33	1081	90003	DEPREXP	RD	0697 DEPRECIATION	30-Nov-10	1568.03
34	1081	90044	DEPREXP	RD	0697 DEPRECIATION	30-Nov-10	419.01
35	1081	64768	DEPREXP	RD-CA	0697 DEPRECIATION	30-Nov-10	7971.75
36	1081	65256	DEPREXP	RD-CA	0697 DEPRECIATION	30-Nov-10	728.89
37	1081	89810	DEPREXP	RD-CA	0697 DEPRECIATION	30-Nov-10	-728.89
38	1081	90004	DEPREXP	RD-CA	0697 DEPRECIATION	30-Nov-10	728.89
39	1081	64773	DEPREXP	WL	0697 DEPRECIATION	30-Nov-10	928775.12
40	1081	65263	DEPREXP	WL	0697 DEPRECIATION	30-Nov-10	498.33
41	1081	89815	DEPREXP	WL	0697 DEPRECIATION	30-Nov-10	-498.33
42	1081	90009	DEPREXP	WL	0697 DEPRECIATION	30-Nov-10	498.33
43	1081	64774	DEPREXP	WL-CA	0697 DEPRECIATION	30-Nov-10	424814.98
44	1081	65264	DEPREXP	WL-CA	0697 DEPRECIATION	30-Nov-10	91
45	1081	89816	DEPREXP	WL-CA	0697 DEPRECIATION	30-Nov-10	-91
46	1081	90010	DEPREXP	WL-CA	0697 DEPRECIATION	30-Nov-10	91
47							2,389,469.05
48							<u>\$7,322.43</u> split
49							<u>\$2,396,791.48</u>
50							
51	1084	64766	DEPREXP	GT	0697 DEPRECIATION	30-Nov-10	<u>15,953.23</u>
52							
53							
54	1085	64771	DEPREXP	TR-LNS	0697 DEPRECIATION	30-Nov-10	223551.67
55	1085	64772	DEPREXP	TR-STN	0697 DEPRECIATION	30-Nov-10	<u>219276.43</u>
56							<u>442,828.10</u>
57							
58	1087	61480	DEPREXP	GENERAL	0697 DEPRECIATION	30-Nov-10	355.52
59	1087	64763	DEPREXP	GENERAL	0697 DEPRECIATION	30-Nov-10	11806.13
60	1087	65249	DEPREXP	GENERAL	0697 DEPRECIATION	30-Nov-10	22388.12
61	1087	65941	DEPREXP	GENERAL	0697 DEPRECIATION	30-Nov-10	1127.09
62	1087	65942	DEPREXP	GENERAL	0697 DEPRECIATION	30-Nov-10	1127.09
63	1087	78057	DEPREXP	GENERAL	0697 DEPRECIATION	30-Nov-10	1113.76
64	1087	89806	DEPREXP	GENERAL	0697 DEPRECIATION	30-Nov-10	-22388.12
65	1087	89848	DEPREXP	GENERAL	0697 DEPRECIATION	30-Nov-10	-1113.76
66	1087	90000	DEPREXP	GENERAL	0697 DEPRECIATION	30-Nov-10	22388.12

**Big Rivers Electric Corporation**  
**Case No. 2011-00036**  
**November 2011 Depreciation Expense**

	Account (1)	Trans Id (2)	Project (3)	Task (4)	Expnd Type (5)	Item Date (6)	Proj Func Burdened Cost (7)
1	1087	90042	DEPREXP	GENERAL	0697 DEPRECIATION	30-Nov-10	1113.76
2							37,917.71
3							4.24 split
4							<u>37,921.95</u>
5							
6	1111	65241	DEPREXP		555150 0697 DEPRECIATION	30-Nov-10	39370.63
7	1111	78055	DEPREXP		555150 0697 DEPRECIATION	30-Nov-10	2417.5
8	1111	78083	DEPREXP		555150 0697 DEPRECIATION	30-Nov-10	-1563.29
9	1111	89802	DEPREXP		555150 0697 DEPRECIATION	30-Nov-10	-39370.63
10	1111	89846	DEPREXP		555150 0697 DEPRECIATION	30-Nov-10	-2417.5
11	1111	89874	DEPREXP		555150 0697 DEPRECIATION	30-Nov-10	1563.29
12	1111	89996	DEPREXP		55515001 0697 DEPRECIATION	30-Nov-10	39370.63
13	1111	90040	DEPREXP		55515001 0697 DEPRECIATION	30-Nov-10	2417.5
14	1111	90068	DEPREXP		55515001 0697 DEPRECIATION	30-Nov-10	-1563.29
15	1111	89997	DEPREXP		55515002 0697 DEPRECIATION	30-Nov-10	116511.74
16	1111	90041	DEPREXP		55515002 0697 DEPRECIATION	30-Nov-10	596.3
17	1111	65244	DEPREXP		555152 0697 DEPRECIATION	30-Nov-10	116511.74
18	1111	89846	DEPREXP		555152 0697 DEPRECIATION	30-Nov-10	596.3
19	1111	89803	DEPREXP		555152 0697 DEPRECIATION	30-Nov-10	-116511.74
20	1111	89847	DEPREXP		555152 0697 DEPRECIATION	30-Nov-10	-596.3
21	1111	65257	DEPREXP	ST	0697 DEPRECIATION	30-Nov-10	39370.63
22	1111	65258	DEPREXP	ST	0697 DEPRECIATION	30-Nov-10	-39370.63
23	1111	78060	DEPREXP	ST	0697 DEPRECIATION	30-Nov-10	-2417.5
24	1111	78061	DEPREXP	ST	0697 DEPRECIATION	30-Nov-10	2417.5
25	1111	78084	DEPREXP	ST	0697 DEPRECIATION	30-Nov-10	-1563.29
26	1111	78085	DEPREXP	ST	0697 DEPRECIATION	30-Nov-10	1563.29
27	1111	89811	DEPREXP	ST	0697 DEPRECIATION	30-Nov-10	-39370.63
28	1111	89812	DEPREXP	ST	0697 DEPRECIATION	30-Nov-10	39370.63
29	1111	89851	DEPREXP	ST	0697 DEPRECIATION	30-Nov-10	2417.5
30	1111	89852	DEPREXP	ST	0697 DEPRECIATION	30-Nov-10	-2417.5
31	1111	89875	DEPREXP	ST	0697 DEPRECIATION	30-Nov-10	1563.29
32	1111	89876	DEPREXP	ST	0697 DEPRECIATION	30-Nov-10	-1563.29
33	1111	90005	DEPREXP	ST	0697 DEPRECIATION	30-Nov-10	-39370.63
34	1111	90006	DEPREXP	ST	0697 DEPRECIATION	30-Nov-10	39370.63
35	1111	90045	DEPREXP	ST	0697 DEPRECIATION	30-Nov-10	-2417.5
36	1111	90046	DEPREXP	ST	0697 DEPRECIATION	30-Nov-10	2417.5
37	1111	90069	DEPREXP	ST	0697 DEPRECIATION	30-Nov-10	1563.29
38	1111	90070	DEPREXP	ST	0697 DEPRECIATION	30-Nov-10	-1563.29
39	1111	65259	DEPREXP	ST-CA	0697 DEPRECIATION	30-Nov-10	116511.74
40	1111	65262	DEPREXP	ST-CA	0697 DEPRECIATION	30-Nov-10	-116511.74
41	1111	78062	DEPREXP	ST-CA	0697 DEPRECIATION	30-Nov-10	-596.3
42	1111	78063	DEPREXP	ST-CA	0697 DEPRECIATION	30-Nov-10	596.3
43	1111	89813	DEPREXP	ST-CA	0697 DEPRECIATION	30-Nov-10	-116511.74
44	1111	89814	DEPREXP	ST-CA	0697 DEPRECIATION	30-Nov-10	116511.74
45	1111	89853	DEPREXP	ST-CA	0697 DEPRECIATION	30-Nov-10	596.3
46	1111	89854	DEPREXP	ST-CA	0697 DEPRECIATION	30-Nov-10	-596.3
47	1111	90007	DEPREXP	ST-CA	0697 DEPRECIATION	30-Nov-10	116511.74
48	1111	90008	DEPREXP	ST-CA	0697 DEPRECIATION	30-Nov-10	-116511.74
49	1111	90047	DEPREXP	ST-CA	0697 DEPRECIATION	30-Nov-10	-596.3
50	1111	90048	DEPREXP	ST-CA	0697 DEPRECIATION	30-Nov-10	596.3
51							-4.24 split
52							<u>-7322.43 split</u>
53							<u>150,006.21</u>
54							
55	1115	64769	DEPREXP	TR-AMORT-LNS	0697 DEPRECIATION	30-Nov-10	1022.93
56	1115	64770	DEPREXP	TR-AMORT-STN	0697 DEPRECIATION	30-Nov-10	12317.53
57							<u>13,340.46</u>
58							
59						<b>Total</b>	<b><u>3,056,841.43</u></b>

**Big Rivers Electric Corporation**  
**Case No. 2011-00036**  
**December 2011 Depreciation Expense**

	Account (1)	Trans Id (2)	Project (3)	Task (4)	Expnd Type (5)	Item Date (6)	Proj Func Burdened Cost (7)
1	1081	142534	DEPREXP	CL	0697 DEPRECIATION	31-Dec-10	201100.84
2	1081	142604	DEPREXP	CL	0697 DEPRECIATION	31-Dec-10	539.86
3	1081	146370	DEPREXP	CL	0697 DEPRECIATION	31-Dec-10	-0.52
4	1081	142535	DEPREXP	CL-CA	0697 DEPRECIATION	31-Dec-10	192133.61
5	1081	142605	DEPREXP	CL-CA	0697 DEPRECIATION	31-Dec-10	98.58
6	1081	146371	DEPREXP	CL-CA	0697 DEPRECIATION	31-Dec-10	3.29
7	1081	142537	DEPREXP	GN	0697 DEPRECIATION	31-Dec-10	385660.37
8	1081	142607	DEPREXP	GN	0697 DEPRECIATION	31-Dec-10	1835.57
9	1081	146374	DEPREXP	GN	0697 DEPRECIATION	31-Dec-10	-0.09
10	1081	146375	DEPREXP	GN	0697 DEPRECIATION	31-Dec-10	59.66
11	1081	142538	DEPREXP	GN-CA	0697 DEPRECIATION	31-Dec-10	181554.44
12	1081	142608	DEPREXP	GN-CA	0697 DEPRECIATION	31-Dec-10	115.07
13	1081	146376	DEPREXP	GN-CA	0697 DEPRECIATION	31-Dec-10	-78.05
14	1081	142540	DEPREXP	RD	0697 DEPRECIATION	31-Dec-10	23338.23
15	1081	142609	DEPREXP	RD	0697 DEPRECIATION	31-Dec-10	1588.26
16	1081	146379	DEPREXP	RD	0697 DEPRECIATION	31-Dec-10	0.3
17	1081	146380	DEPREXP	RD	0697 DEPRECIATION	31-Dec-10	-0.24
18	1081	142541	DEPREXP	RD-CA	0697 DEPRECIATION	31-Dec-10	7971.75
19	1081	142610	DEPREXP	RD-CA	0697 DEPRECIATION	31-Dec-10	728.89
20	1081	146381	DEPREXP	RD-CA	0697 DEPRECIATION	31-Dec-10	0.09
21	1081	142546	DEPREXP	WL	0697 DEPRECIATION	31-Dec-10	928879.89
22	1081	142615	DEPREXP	WL	0697 DEPRECIATION	31-Dec-10	498.33
23	1081	146391	DEPREXP	WL	0697 DEPRECIATION	31-Dec-10	-4.52
24	1081	146392	DEPREXP	WL	0697 DEPRECIATION	31-Dec-10	23.01
25	1081	142547	DEPREXP	WL-CA	0697 DEPRECIATION	31-Dec-10	424814.98
26	1081	142616	DEPREXP	WL-CA	0697 DEPRECIATION	31-Dec-10	91
27	1081	146393	DEPREXP	WL-CA	0697 DEPRECIATION	31-Dec-10	1.45
28							2,350,954.05
29							7386.85 Amount split to 1111
30							<u>2,358,340.90</u>
31							
32	1084	142539	DEPREXP	GT	0697 DEPRECIATION	31-Dec-10	15953.23
33	1084	146377	DEPREXP	GT	0697 DEPRECIATION	31-Dec-10	0.15
34	1084	146378	DEPREXP	GT	0697 DEPRECIATION	31-Dec-10	-0.09
35							<u>15,953.29</u>
36							
37	1085	142544	DEPREXP	TR-LNS	0697 DEPRECIATION	31-Dec-10	219276.43
38	1085	144741	DEPREXP	TR-LNS	0697 DEPRECIATION	31-Dec-10	-4275.24
39	1085	146388	DEPREXP	TR-LNS	0697 DEPRECIATION	31-Dec-10	-0.12
40	1085	142545	DEPREXP	TR-STN	0697 DEPRECIATION	31-Dec-10	223574.38
41	1085	144742	DEPREXP	TR-STN	0697 DEPRECIATION	31-Dec-10	4275.24
42	1085	146389	DEPREXP	TR-STN	0697 DEPRECIATION	31-Dec-10	34.81
43	1085	146390	DEPREXP	TR-STN	0697 DEPRECIATION	31-Dec-10	-0.33
44							<u>442,885.17</u>
45							
46	1087	142536	DEPREXP	GENERAL	0697 DEPRECIATION	31-Dec-10	11810.96
47	1087	142606	DEPREXP	GENERAL	0697 DEPRECIATION	31-Dec-10	22966.87
48	1087	145839	DEPREXP	GENERAL	0697 DEPRECIATION	31-Dec-10	-1127.09
49	1087	146372	DEPREXP	GENERAL	0697 DEPRECIATION	31-Dec-10	18.93
50	1087	146373	DEPREXP	GENERAL	0697 DEPRECIATION	31-Dec-10	-3.08
51							33,666.59
52							4.24 Amount split to 1111
53							<u>33,670.83</u>
54							
55	1111	142611	DEPREXP	ST	0697 DEPRECIATION	31-Dec-10	39564.11
56	1111	142612	DEPREXP	ST	0697 DEPRECIATION	31-Dec-10	-39564.11
57	1111	146382	DEPREXP	ST	0697 DEPRECIATION	31-Dec-10	-0.33
58	1111	146383	DEPREXP	ST	0697 DEPRECIATION	31-Dec-10	0.33
59	1111	142613	DEPREXP	ST-CA	0697 DEPRECIATION	31-Dec-10	-116549.62
60	1111	142614	DEPREXP	ST-CA	0697 DEPRECIATION	31-Dec-10	116549.62
61	1111	146384	DEPREXP	ST-CA	0697 DEPRECIATION	31-Dec-10	-0.06
62	1111	146385	DEPREXP	ST-CA	0697 DEPRECIATION	31-Dec-10	0.97
63	1111	146386	DEPREXP	ST-CA	0697 DEPRECIATION	31-Dec-10	-0.91

**Big Rivers Electric Corporation**  
**Case No. 2011-00036**  
**December 2011 Depreciation Expense**

	Account (1)	Trans Id (2)	Project (3)	Task (4)	Expnd Type (5)	Item Date (6)	Proj Func Burdened Cost (7)
1	1111	142602	DEPREXP		55515001 0697 DEPRECIATION	31-Dec-10	39564.11
2	1111	146368	DEPREXP		55515001 0697 DEPRECIATION	31-Dec-10	-0.33
3	1111	142603	DEPREXP		55515002 0697 DEPRECIATION	31-Dec-10	116549.62
4	1111	146369	DEPREXP		55515002 0697 DEPRECIATION	31-Dec-10	0.91
5							156,114.31
6							7391.09 Splits removed
7							<u>148,723.22</u>
8							
9	1115	142542	DEPREXP	TR-AMORT-LNS	0697 DEPRECIATION	31-Dec-10	1022.93
10	1115	146387	DEPREXP	TR-AMORT-LNS	0697 DEPRECIATION	31-Dec-10	-0.03
11	1115	142543	DEPREXP	TR-AMORT-STN	0697 DEPRECIATION	31-Dec-10	12317.53
12							<u>13,340.43</u>
13							
14						<b>Total</b>	<u><u>3,012,913.84</u></u>



**Big Rivers Electric Corporation**  
**Case No. 2011-00036**  
**January 2011 Depreciation Expense**

Account (1)	Project (2)	Task (3)	Expnd Type (4)	Item Date (5)	Employee/Supplier (6)	Project Burdened Cost (7)	Comment (8)	Expnd Org (9)
1	1081	DEPREXP	CL	0697 DEPRECIATION	31-Jan-11	201,121.59	Plant Depreciation	0999 Big Rivers Electric Corporation
2	1081	DEPREXP	CL	0697 DEPRECIATION	31-Jan-11	539.86	Manual/Split Depreciation	0999 Big Rivers Electric Corporation
3	1081	DEPREXP	CL-CA	0697 DEPRECIATION	31-Jan-11	192,133.61	Plant Depreciation	0999 Big Rivers Electric Corporation
4	1081	DEPREXP	CL-CA	0697 DEPRECIATION	31-Jan-11	98.58	Manual/Split Depreciation	0999 Big Rivers Electric Corporation
5	1081	DEPREXP	GN	0697 DEPRECIATION	31-Jan-11	385,720.73	Plant Depreciation	0999 Big Rivers Electric Corporation
6	1081	DEPREXP	GN	0697 DEPRECIATION	31-Jan-11	1,835.57	Manual/Split Depreciation	0999 Big Rivers Electric Corporation
7	1081	DEPREXP	GN-CA	0697 DEPRECIATION	31-Jan-11	181,554.44	Plant Depreciation	0999 Big Rivers Electric Corporation
8	1081	DEPREXP	GN-CA	0697 DEPRECIATION	31-Jan-11	115.07	Manual/Split Depreciation	0999 Big Rivers Electric Corporation
9	1081	DEPREXP	RD	0697 DEPRECIATION	31-Jan-11	23,338.23	Plant Depreciation	0999 Big Rivers Electric Corporation
10	1081	DEPREXP	RD	0697 DEPRECIATION	31-Jan-11	1,588.26	Manual/Split Depreciation	0999 Big Rivers Electric Corporation
11	1081	DEPREXP	RD-CA	0697 DEPRECIATION	31-Jan-11	7,971.75	Plant Depreciation	0999 Big Rivers Electric Corporation
12	1081	DEPREXP	RD-CA	0697 DEPRECIATION	31-Jan-11	728.89	Manual/Split Depreciation	0999 Big Rivers Electric Corporation
13	1081	DEPREXP	WL	0697 DEPRECIATION	31-Jan-11	928,880.08	Plant Depreciation	0999 Big Rivers Electric Corporation
14	1081	DEPREXP	WL	0697 DEPRECIATION	31-Jan-11	498.33	Manual/Split Depreciation	0999 Big Rivers Electric Corporation
15	1081	DEPREXP	WL	0697 DEPRECIATION	31-Jan-11	1,345.10	Correction for July Wilson Capital Close	0210 Director Finance
16	1081	DEPREXP	WL-CA	0697 DEPRECIATION	31-Jan-11	424,814.98	Plant Depreciation	0999 Big Rivers Electric Corporation
17	1081	DEPREXP	WL-CA	0697 DEPRECIATION	31-Jan-11	91.00	Manual/Split Depreciation	0999 Big Rivers Electric Corporation
18						<b>2,352,376.07</b>		
19						<b>7,386.85</b>	<b>Add in Amount Split to 111.1</b>	
20						<b>2,359,762.92</b>		
21								
22	1084	DEPREXP	GT	0697 DEPRECIATION	31-Jan-11	<b>15,953.23</b>	Plant Depreciation	0999 Big Rivers Electric Corporation
23								
24	1085	DEPREXP	TR-LNS	0697 DEPRECIATION	31-Jan-11	219,276.43	Plant Depreciation	0999 Big Rivers Electric Corporation
25	1085	DEPREXP	TR-STN	0697 DEPRECIATION	31-Jan-11	223,606.70	Plant Depreciation	0999 Big Rivers Electric Corporation
26						<b>442,883.13</b>		
27								
28	1087	DEPREXP	GENERAL	0697 DEPRECIATION	31-Jan-11	11,815.79	Plant Depreciation	0999 Big Rivers Electric Corporation
29	1087	DEPREXP	GENERAL	0697 DEPRECIATION	31-Jan-11	23,131.54	Manual/Split Depreciation	0999 Big Rivers Electric Corporation
30						<b>34,947.33</b>		
31						<b>4.24</b>	<b>Add in Amt Split to 111.1</b>	
32						<b>34,951.57</b>		
33								
34	1111	DEPREXP	ST	0697 DEPRECIATION	31-Jan-11	39,564.11	Manual/Split Depreciation	0999 Big Rivers Electric Corporation
35	1111	DEPREXP	ST-CA	0697 DEPRECIATION	31-Jan-11	116,549.62	Manual/Split Depreciation	0999 Big Rivers Electric Corporation
36						<b>156,113.73</b>		
37						<b>7,391.09</b>	<b>Remove Splits</b>	
38						<b>148,722.64</b>		
39								
40								
41	1115	DEPREXP	TR-AMORT-LNS	0697 DEPRECIATION	31-Jan-11	1,022.93	Plant Depreciation	0999 Big Rivers Electric Corporation
42	1115	DEPREXP	TR-AMORT-STN	0697 DEPRECIATION	31-Jan-11	12,317.53	Plant Depreciation	0999 Big Rivers Electric Corporation
43						<b>13,340.46</b>		
44								
45					<b>Total</b>	<b>3,015,613.95</b>		

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for item KIUC 2-31

Page 32 of 34

**Big Rivers Electric Corporation  
Case No. 2011-00036  
February 2011 Depreciation Expense**

	Project (1)	Task (2)	Expnd Type (3)	(4)	Item Date (5)	Project Burdened Cost (6)	Comment (7)	Expnd Org (8)
1	1081	DEPREXP	CL	0697 DEPRECIATION	28-Feb-11	201,122.02	Plant Depreciation	0999 Big Rivers Electric Corporation
2	1081	DEPREXP	CL	0697 DEPRECIATION	28-Feb-11	539.86	Manual/Split Depreciation	0999 Big Rivers Electric Corporation
3	1081	DEPREXP	CL-CA	0697 DEPRECIATION	28-Feb-11	192,133.61	Plant Depreciation	0999 Big Rivers Electric Corporation
4	1081	DEPREXP	CL-CA	0697 DEPRECIATION	28-Feb-11	98.58	Manual/Split Depreciation	0999 Big Rivers Electric Corporation
5	1081	DEPREXP	GN	0697 DEPRECIATION	28-Feb-11	385,668.75	Plant Depreciation	0999 Big Rivers Electric Corporation
6	1081	DEPREXP	GN	0697 DEPRECIATION	28-Feb-11	1,835.57	Manual/Split Depreciation	0999 Big Rivers Electric Corporation
7	1081	DEPREXP	GN-CA	0697 DEPRECIATION	28-Feb-11	181,554.44	Plant Depreciation	0999 Big Rivers Electric Corporation
8	1081	DEPREXP	GN-CA	0697 DEPRECIATION	28-Feb-11	115.07	Manual/Split Depreciation	0999 Big Rivers Electric Corporation
9	1081	DEPREXP	RD	0697 DEPRECIATION	28-Feb-11	23,338.23	Plant Depreciation	0999 Big Rivers Electric Corporation
10	1081	DEPREXP	RD	0697 DEPRECIATION	28-Feb-11	1,590.62	Manual/Split Depreciation	0999 Big Rivers Electric Corporation
11	1081	DEPREXP	RD-CA	0697 DEPRECIATION	28-Feb-11	7,971.75	Plant Depreciation	0999 Big Rivers Electric Corporation
12	1081	DEPREXP	RD-CA	0697 DEPRECIATION	28-Feb-11	728.89	Manual/Split Depreciation	0999 Big Rivers Electric Corporation
13	1081	DEPREXP	WL	0697 DEPRECIATION	28-Feb-11	928,980.28	Plant Depreciation	0999 Big Rivers Electric Corporation
14	1081	DEPREXP	WL	0697 DEPRECIATION	28-Feb-11	498.33	Manual/Split Depreciation	0999 Big Rivers Electric Corporation
15	1081	DEPREXP	WL-CA	0697 DEPRECIATION	28-Feb-11	424,814.98	Plant Depreciation	0999 Big Rivers Electric Corporation
16	1081	DEPREXP	WL-CA	0697 DEPRECIATION	28-Feb-11	91.00	Manual/Split Depreciation	0999 Big Rivers Electric Corporation
17						<b>2,351,081.98</b>		
18						<b>7,394.39</b>	<b>Add in Split portion</b>	
19						<b>2,358,476.37</b>		
20								
21	1084	DEPREXP	GT	0697 DEPRECIATION	28-Feb-11	<b>15,953.23</b>	Plant Depreciation	0999 Big Rivers Electric Corporation
22								
23	1085	DEPREXP	TR-LNS	0697 DEPRECIATION	28-Feb-11	219,276.43	Plant Depreciation	0999 Big Rivers Electric Corporation
24	1085	DEPREXP	TR-STN	0697 DEPRECIATION	28-Feb-11	<b>223,606.88</b>	Plant Depreciation	0999 Big Rivers Electric Corporation
25						<b>442,883.31</b>		
26								
27	1087	DEPREXP	GENERAL	0697 DEPRECIATION	28-Feb-11	11,816.36	Plant Depreciation	0999 Big Rivers Electric Corporation
28	1087	DEPREXP	GENERAL	0697 DEPRECIATION	28-Feb-11	23,157.58	Manual/Split Depreciation	0999 Big Rivers Electric Corporation
29						<b>4.24</b>	<b>Add in Split amount</b>	
30						<b>34,978.18</b>		
31								
32								
33	1111	DEPREXP	ST	0000 NO EXPENDITURE TYPE	28-Feb-11	(39,571.65)	Manual/Split Depreciation	0999 Big Rivers Electric Corporation
34	1111	DEPREXP	ST	0697 DEPRECIATION	28-Feb-11	39,571.65	Manual/Split Depreciation	0999 Big Rivers Electric Corporation
35	1111	DEPREXP	ST-CA	0000 NO EXPENDITURE TYPE	28-Feb-11	(116,549.62)	Manual/Split Depreciation	0999 Big Rivers Electric Corporation
36	1111	DEPREXP	ST-CA	0697 DEPRECIATION	28-Feb-11	116,549.62	Manual/Split Depreciation	0999 Big Rivers Electric Corporation
37	1111	DEPREXP	55515001	0697 DEPRECIATION	28-Feb-11	39,571.65	Manual/Split Depreciation	0999 Big Rivers Electric Corporation
38	1111	DEPREXP	55515002	0697 DEPRECIATION	28-Feb-11	116,549.62	Manual/Split Depreciation	0999 Big Rivers Electric Corporation
39						<b>(7,398.63)</b>	<b>Remove Split amount</b>	
40						<b>148,722.64</b>		
41								
42	1115	DEPREXP	TR-AMORT-LNS	0697 DEPRECIATION	28-Feb-11	1,022.93	Plant Depreciation	0999 Big Rivers Electric Corporation
43	1115	DEPREXP	TR-AMORT-STN	0697 DEPRECIATION	28-Feb-11	<b>12,317.53</b>	Plant Depreciation	0999 Big Rivers Electric Corporation
44						<b>13,340.46</b>		
45								
46					<b>Total</b>	<b>3,014,354.19</b>		

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for item KIUC 2-31

Page 33 of 34

**Big Rivers Electric Corporation**  
**Case No. 2011-00036**  
**2011 Budget: Depreciation Expense by Account**

Account (1)	Jan (2)	Feb (3)	Mar (4)	Apr (5)	May (6)	Jun (7)	Jul (8)	Aug (9)	Sep (10)	Oct (11)	Nov (12)	Dec (13)	Total (14)
403	2,964,732	2,970,971	2,977,759	2,993,740	3,010,024	3,022,070	3,037,427	3,042,701	3,048,794	3,052,273	3,053,203	3,053,930	36,227,624
555	162,585	163,388	164,136	166,701	169,637	171,780	172,873	173,780	174,507	175,042	175,119	175,199	2,044,747
<b>Total</b>	<b>3,127,317</b>	<b>3,134,359</b>	<b>3,141,895</b>	<b>3,160,441</b>	<b>3,179,661</b>	<b>3,193,850</b>	<b>3,210,300</b>	<b>3,216,481</b>	<b>3,223,301</b>	<b>3,227,315</b>	<b>3,228,322</b>	<b>3,229,129</b>	<b>38,272,371</b>

7  
8

9 \* Big Rivers budgeting process focuses on the Statement of Operations and Capital planning. Therefore, accumulated depreciation is not available for the budget period. Additionally, Big Rivers' capital budgeting process does not  
10 incorporate retirements or transfers from cwip to plant in service.

11 \* Please refer to the response to KIUC 1 - 46 for the 2011 Budget for CWIP by project. Big Rivers does not budget construction by plant account. The plant account is determined when the project is transferred to plant in service.

**BIG RIVERS ELECTRIC CORPORATION**

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

**Response to the Kentucky Industrial Utility Customers' Second Request for Information  
dated April 28, 2011**

**May 11, 2011**

1 **Item 32)** *Refer to the Labor\_WPI tab in the excel workbook provided in response to*  
2 *KIUC 1-37, which provides the total proforma labor (payroll) expense used to compute the*  
3 *labor and labor overheads expense proforma adjustment on Exhibit Wolfram-2 Reference*  
4 *Schedule 2.07.*

5

6 *a. Please provide the equivalent total proforma labor (payroll) expense*  
7 *annualized at October 31, 2010, assuming no other post test year*  
8 *adjustments. Provide all computations, including assumptions, data, and*  
9 *electronic spreadsheets with formulas intact.*

10 *b. Please separate the Company's proposed proforma adjustment to labor*  
11 *and labor overheads expenses into an adjustment to annualize labor*  
12 *expenses at October 31, 2010 (based on the information provided in*  
13 *response to part (a) of this question) and each proposed post-test year*  
14 *proforma adjustment, e.g., "step increases and contract increases for the*  
15 *bargaining employees, and qualification increase for non-bargaining*  
16 *employees." Provide a description of each of these other post test year*  
17 *proforma adjustments and all source documents and computations,*  
18 *including assumptions, data, electronic spreadsheets with formulas intact,*  
19 *and actuarial reports.*

20 *c. Please demonstrate that the proforma adjustment is to labor and labor*  
21 *overheads expense only and not to the portion of such costs that is*  
22 *capitalized. If this is not the case, then please provide the Company's test*  
23 *year actual labor and labor overheads expense ratio.*

24

25 **Response)**

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

**Response to the Kentucky Industrial Utility Customers' Second Request for Information**  
**dated April 28, 2011**

**May 11, 2011**

- 1                   a. Please see Big Rivers' response to Item 7d of the Commission Staff's Third  
2                   Request for Information ("Staff's Third Request"), which provides  
3                   normalized test year labor and labor overheads based on employees of  
4                   record and their wage and salary rates as of October 31, 2010, the end of the  
5                   test year, and the workpapers attached to the response to Item 7e of Staff's  
6                   Third Request.
- 7                   b. The attached schedule starts with the annualized labor expenses at October  
8                   31, 2010, that were reported in the workpapers attached in response to PSC  
9                   3-7e. The schedule then shows the changes in those expenses resulting from  
10                  the change in employees of record that occurred from October 31, 2010, to  
11                  December 31, 2010, the date used in determining the pro forma employees  
12                  of record. The schedule next shows the amount of the post 10/31/10 pay  
13                  adjustments, including the 1/2/11 pay adjustments and 2011 qualification  
14                  increases for the salaried employees, and the 2011 annual and step increases  
15                  under the labor agreement for the bargaining employees. The pro forma  
16                  adjustment reflects the proration of the pay adjustments, based on their  
17                  effective date, rather than normalization of these known adjustments.  
18                  Normalization of the pay adjustments would have increased the pro forma  
19                  adjustment by \$872,521, from a total of \$68,708,897 for pro forma labor  
20                  and labor overheads, to a total of \$69,581,418.
- 21                  c. None of the \$68,708,897 pro forma labor and labor overheads were assumed  
22                  to be capitalized. The numerical summary below provides the calculation of  
23                  the percent of test year labor and labor overhead capitalized, 1.505%.
- 24
- 25

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

**Response to the Kentucky Industrial Utility Customers' Second Request for Information**  
**dated April 28, 2011**

**May 11, 2011**

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<u>Test Year Labor and Labor Overheads</u>		
Expensed:		
Wages/Salaries		45,955,019
Benefits		<u>22,128,984</u>
		<b>68,084,003</b>
Capitalized:		
Wages/Salaries		705,158
Benefits		<u>335,105</u>
		1,040,263
Total:		
Wages/Salaries		46,660,177
Benefits		<u>22,464,089</u>
		69,124,266
Percent Test Year Labor and Labor Overheads Capitalized		<b>1.505%</b>

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

**Big Rivers Electric Corporation  
Case No. 2011-00036**

**Salaried**

		<b>Labor</b>	<b>Overhead</b>	<b>Total</b>	
(1)	(2)	(3)	(4)	(5)	(6)
<b>Annualized Pay Rates 10/31/10</b>					
Number of Employees 10/31/10	246	19,424,712	11,047,862	30,472,574	(See PSC 3-7e)
Transfer from Bargaining to Salaried	3	233,042	123,731	356,773	
Hired	1	49,642	30,502	80,144	
Terminated	(1)	(64,993)	(37,530)	(102,523)	
<b>Pro Forma Employees 12/31/10</b>	<b>249</b>	<b>19,642,403</b>	<b>11,164,565</b>	<b>30,806,968</b>	
<b>Post 10/31/10 Pay Adjustments-Prorated</b>		<b>772,549</b>	<b>177,810</b>	<b>950,359</b>	
(includes 1/2/11 pay adjustments and 2011 qualification increases)					
<b>Pro Forma Labor and Labor Overhead</b>		<b>20,414,952</b>	<b>11,342,375</b>	<b>31,757,327</b>	(See PSC 1-54)
<b>BARGAINING</b>					
<b>Annualized Pay Rates 10/31/10</b>					
Number of Employees 10/31/10	360	24,726,328	12,125,150	36,851,478	(See PSC 3-7e)
Transfer from Bargaining to Salaried	(3)	(220,959)	(100,775)	(321,734)	
Hired	2	127,853	65,306	193,159	
Terminated	(2)	(129,961)	(61,978)	(191,939)	
<b>Pro Forma Employees 12/31/10</b>	<b>357</b>	<b>24,503,261</b>	<b>12,027,703</b>	<b>36,530,964</b>	
<b>Post 10/31/10 Pay Adjustments-Prorated</b>		<b>349,051</b>	<b>71,555</b>	<b>420,606</b>	
(includes 2011 annual and step increases under labor agreement)					
<b>Pro Forma Labor and Labor Overhead</b>		<b>24,852,312</b>	<b>12,099,258</b>	<b>36,951,570</b>	(See PSC 1-54)
<b>TOTAL PRO FORMA</b>		<b>45,267,264</b>	<b>23,441,633</b>	<b>68,708,897</b>	(See PSC 1-54)

The \$68,708,897 total pro forma amount in the summary on page 72 of the workpapers provided in Big Rivers' updated response to PSC 1-54 on April 15, 2011, is identical to the pro forma amount listed above and identical to the pro forma amount listed in Big Rivers' response to PSC 2-21. All calculations are net of the City's share of HMP&L's Station Two. The amount of the City's share of HMP&L's Station Two attributable to labor versus overhead, in arriving at the breakdown of the total between labor and overhead above, was arrived at using the individual breakdown for each employee identified in the PSC 1-54 workpapers as having time charged to Henderson Station Two. The amount of the City's share of HMP&L's Station Two attributable to labor versus overhead, in arriving at the breakdown of the total between labor and overhead in Big Rivers' response to PSC 2-21, was arrived at using the total of the City's share of HMP&L's Station Two based on total labor and total overhead.

**BIG RIVERS ELECTRIC CORPORATION**

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

**Response to the Kentucky Industrial Utility Customers' Second Request for Information  
dated April 28, 2011**

**May 11, 2011**

1 **Item 33)** *Refer to the Prod\_WP3 tab in the excel workbook provided in response to*  
2 *KIUC 1-37, which provides the project detail supporting the non-labor non-planned outage*  
3 *O&M expense proforma adjustment summarized on Exhibit Wolfram-2 Reference Schedule*  
4 *2.10. Please provide the actual non-labor non-planned outage O&M expense for the 12*  
5 *months ending each month June 2010 through December 2011 in the same level of detail as*  
6 *shown on the referenced tab.*

7

8 **Response)** The actual non-labor non-planned outage O&M expense for the 12 months  
9 ending each month June 2010 through March 2011 is provided by account number in the  
10 attachment labeled Big Rivers Non-planned Outage Expense. The 12 month time period  
11 ending June 2010 is actually 11.5 months due to the closing of the Unwind transaction  
12 occurring on July 17, 2009. At this time the actual expense is only available through March  
13 2011. Please note that during the time period covered in the attachment, Big Rivers deferred  
14 maintenance projects and reduced maintenance expenses to meet the financial covenants in its  
15 loan agreements; therefore, the expenses reflected in the attachment are not representative of  
16 the expenses Big Rivers projects on a going forward basis.

17

18

19 **Witness)** Robert W. Berry

20

21

22

23



**Big Rivers Electric Corporation**  
**Case No. 2011-00036**  
**Big Rivers Non-Labor Non-Planned Outage Expense**

Account	July 17, 2009* - June 2010	Aug-2009 to July-2010	Sep-2009 to Aug-2010	Oct-2009 to Sep-2010	Nov-2009 to Oct-2010	Dec-2009 to Nov-2010	Jan-2010 to Dec-2010	Feb-2010 to Jan-2011	Mar-2010 to Feb-2011	Apr-2010 to Mar-2011
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
501000	1,640,942	1,616,632	1,783,649	1,747,516	1,721,206	1,831,042	1,840,885	1,877,908	1,869,600	1,897,971
502000	1,340,911	1,292,037	1,476,644	1,511,922	1,883,948	1,900,105	1,903,384	1,985,465	1,927,308	1,994,396
505000	266,767	260,751	283,304	276,199	242,329	294,013	302,238	285,189	226,079	230,892
506000	3,821,458	3,720,428	4,292,406	4,494,072	4,518,473	3,900,283	3,976,100	4,021,952	4,055,582	3,882,581
511000	2,171,347	2,104,148	2,533,995	2,661,038	2,331,597	3,192,884	2,744,698	2,894,853	2,916,858	3,028,359
512000	12,625,137	12,256,855	14,171,119	14,905,785	16,064,880	15,992,967	15,684,549	15,744,810	15,794,329	15,657,550
513000	1,850,133	1,801,363	2,061,750	2,085,273	2,118,047	2,327,313	2,004,863	2,001,209	2,032,784	2,294,499
514000	897,527	875,633	849,071	808,987	706,467	977,595	1,064,988	1,151,872	1,214,137	1,372,078
553000	266,945	259,028	455,123	527,725	527,877	572,832	658,044	676,917	684,345	673,414
555150	2,978,350	2,851,925	3,080,539	3,067,981	3,102,043	3,111,652	3,116,585	3,113,972	3,064,932	2,897,995
<b>Total</b>	<b>27,859,519</b>	<b>27,038,799</b>	<b>30,987,599</b>	<b>32,086,497</b>	<b>33,216,868</b>	<b>34,100,686</b>	<b>33,296,335</b>	<b>33,754,147</b>	<b>33,785,954</b>	<b>33,929,734</b>

\*Post Unwind - Only includes 15 days of expenses in July 2009

**BIG RIVERS ELECTRIC CORPORATION**

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

**Response to the Kentucky Industrial Utility Customers' Second Request for Information  
dated April 28, 2011**

**May 11, 2011**

- 1 **Item 34)** *Refer to the Prod\_WP2 tab in the excel workbook provided in response to*  
2 *KIUC 1-37, which provides the detail by account, including various lines labeled "inflation,"*  
3 *for the proforma adjustment for non-labor non-outage O&M expense that is summarized on*  
4 *Exhibit Wolfram-2 Reference Schedule 2.10 and Exhibit Berry-3.*  
5  
6 *a. Please provide the Company's workpapers supporting the computation of*  
7 *the inflation amounts on this schedule.*  
8 *b. Please confirm that the Company's "inflation" amounts included in this*  
9 *proforma adjustment are based on an average of projected inflation*  
10 *growth over the four years following the test year, i.e., 2011, 2012, 2013,*  
11 *and 2014.*  
12 *c. Please confirm that there is a mathematical error in the calculation of the*  
13 *inflation amounts that applies the inflation factor to the base expense*  
14 *amount of all prior years, i.e., the 2013 inflation amount is computed*  
15 *against a base consisting of the sum of the test year base amount, the 2011*  
16 *inflated amount and the 2012 inflated amount. If the Company agrees*  
17 *that there is a mathematical error, then please provide a corrected*  
18 *workpaper and corrected schedules and exhibits.*  
19 *d. Please provide all precedent relied on by the Company where the*  
20 *Commission adopted a proforma adjustment to increase test year expense*  
21 *for projected inflation growth over the four years following the test year.*  
22 *e. Please confirm that the "inflation" amounts included in this proforma*  
23 *adjustment represent \$2.155 million of the Company's proposed \$5.661*  
24 *million proforma adjustment. If this is not correct, then please provide*  
25 *the correct amount.*  
26

**BIG RIVERS ELECTRIC CORPORATION**

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

**Response to the Kentucky Industrial Utility Customers' Second Request for Information  
dated April 28, 2011**

**May 11, 2011**

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**Response)**

- a. Pursuant to part c. of this data request, a mathematical error in the computation of the inflation amount was discovered. The spreadsheet supporting the computation of the inflation amounts shown on the revised Exhibit Berry-3 is being provided on a CD with formulas intact as part of the response to part c. below to allow easy navigation of the calculation steps.
- b. The “inflation” amounts included in the proforma adjustment were based on the average projected inflation growth over the four years following the test year. Using the spreadsheet provided in the response to part c below, column I is the average of the four years 2011 through 2014. Cells I21, I53, I79, and I103 represent the average inflation adjustment for each plant. The total of these cells corresponds to the \$2.129 million inflation adjustment shown on revised Exhibit Berry-3 over the four year period following the test year.
- c. Big Rivers agrees that there is a mathematical error in the calculation of the inflation amounts for the years 2013 and 2014 in the original Exhibit Berry-3. The mathematical error has been corrected and a spreadsheet supporting the computation of the inflation amounts shown on the revised Exhibit Berry-3 is being provided on a CD with formulas intact as part of this response to allow easy navigation of the calculation steps.
- d. Until recently, Big Rivers’ production facilities were operated by E.ON. Thus, Big Rivers does not have the historical records necessary to develop the pro forma adjustment for production fixed O&M expenses (Reference Schedule 2.10) using historical costs. Because of the unique circumstances

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1 surrounding the Unwind Transaction, in which operational control of  
2 production facilities was transferred from EON to Big Rivers, Big Rivers  
3 was unable to rely strictly on historical records to develop this pro forma  
4 adjustment.

5  
6 Big Rivers is unaware of any other utility in Kentucky, or elsewhere for  
7 that matter, in which operational control of its generating facilities was  
8 transferred from a G&T to an investor owned utility and then transferred  
9 back to the G&T. Furthermore, Big Rivers is unaware of any utility that has  
10 filed a rate case without developing significant historical cost data  
11 concerning the maintenance of its units. Consequently, Big Rivers is  
12 unaware of any precedent regarding the determination of a reasonable level  
13 of production maintenance costs on a going forward basis, with or without  
14 consideration of inflation, that would apply to the unique circumstances  
15 resulting from the Unwind Transaction.

16  
17 As explained in the direct testimony of Robert W. Berry in this  
18 proceeding, during the test year, Big Rivers was required to defer  
19 maintenance projects and reduce maintenance expenses to meet the financial  
20 covenants in its loan agreements. During the test year in this proceeding,  
21 Big Rivers did not perform a level of maintenance that would be reasonable  
22 or otherwise representative on a going forward basis. Big Rivers must  
23 return to a reasonable and sustainable level of maintenance if the generating  
24 units are to be expected to operate reliably. Otherwise, plant reliability will  
25 suffer, increasing forced outages, repair costs, and purchase power  
26 expenses. Big Rivers is therefore requesting pro forma adjustments in this

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1                   proceeding to provide for the inclusion of a prudent and normalized level of  
2                   maintenance costs, including the effects of inflation. If Big Rivers cannot  
3                   adjust its test year production maintenance expenses in this proceeding to  
4                   reflect a more reasonable level of expenditures then Big Rivers will be  
5                   forced further delay scheduled maintenance of its units.  
6                   e. The “inflation” amounts included in this corrected proforma adjustment  
7                   represent \$2.129 million of the Company’s proposed \$5.634 million total  
8                   proforma adjustment.

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**Witnesses)** Robert W. Berry – Subparts a., b., c., and e.  
William Steven Seelye and Counsel – Subpart d.

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1 **Item 35)** *Refer to the Planned\_WP2 through Planned\_WP6 tabs in the excel workbook*  
2 *provided in response to KIUC 1-37, which provides the detail by account for the proforma*  
3 *adjustment for planned outage O&M expense that is summarized on Exhibit Wolfram-2*  
4 *Reference Schedule 2.11. Please provide all support for the projections of these expenses in*  
5 *2011, 2012, 2013, and 2014, including all assumptions, data, computations, and electronic*  
6 *spreadsheets with formulas intact.*

7  
8 **Response)** The scope and expense for planned outages are developed from a review of  
9 multiple documents. These documents include but are not limited to previous post outage  
10 reports, previous third party inspection reports and recommendations, lists of known  
11 preventative maintenance (PM) projects and active work orders identifying known equipment  
12 malfunctions. Planned outages primarily consist of known preventative maintenance (PM)  
13 projects that are standard for each outage. The attached CD, which is being filed under a  
14 petition for confidential protection, includes supporting documentation for the development of  
15 the maintenance outage expense for the years 2011-2014. This information is broken down by  
16 individual plant and includes:

- 17  
18 • Detailed outage budget  
19 • Known preventative maintenance projects  
20 • Third party reports with recommendations  
21 • Internal post outage reports from the previous outage  
22 • Summary list of active work orders identifying known equipment malfunctions  
23 • Forced outage reports that include recommendations for the next planned outage  
24

25 Big Rivers' budgeted planned outage expenses assume Big Rivers will return to industry  
26 standard outage frequencies after 2012.

27

28

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1 **Witness)**      Robert W. Berry

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1 **Item 36)** *Please refer to the monthly detailed trial balances for Big Rivers provided in*  
2 *response to AG 1-9. Please refer further to account 920.183 entitled "Admin and General*  
3 *Salaries – Oracle" included in the trial balances for each month in the test year but not*  
4 *included in the November 2010 and December 2010 trial balances.*

5

6 *a. Please describe in detail the nature of the costs that were reflected in this*  
7 *account during the test year.*

8 *b. Please indicate all reasons why there is no expense recorded in this*  
9 *account after October 2010.*

10 *c. Please indicate whether or not this test year expense is recurring. If the*  
11 *Company believes that this expense is recurring, then please provide all*  
12 *support for this position and demonstrate that it is included in the 2011,*  
13 *2012, 2013 and 2014 expense budgets.*

14

15 **Response)**

16 a. Account 920.183, Administrative and General Salaries, was used to account  
17 for the labor and labor overheads of certain Big Rivers' former WKEC  
18 employees properly charged to utility operations and not chargeable directly  
19 to a particular operating function (please see RUS Bulletin 1767B-1,  
20 Uniform System of Accounts - Electric, for a description of account 920)  
21 that were accounted for via Oracle 11i. From the July 16, 2009, Unwind  
22 closing date, through October 31, 2010, Big Rivers' information  
23 systems/technology (IT) environment was essentially two-pronged, that of  
24 former WKEC, Oracle 11i, provided by E.ON, and the Big Rivers' legacy  
25 AS400. At month end, all Oracle 11i general ledger information was  
26 "mapped" to the AS400 in order to close Big Rivers' books and generate the



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1 financial statements. Account 920.183 ceased being used upon the  
2 November 1, 2010, Oracle R12 "go-live" date. In other words, such costs  
3 are now included in 920.100.

4 b. Please refer to Item 36(a) above.

5 c. The test year expense formerly charged to account 920.183 is recurring and  
6 is included in account 920.100, Administrative and General Salaries. As  
7 explained above, these are costs related to former WKEC employees who  
8 were transferred to Big Rivers after the Unwind Transaction and are now  
9 Big Rivers employees. Please see the response to KIUC 1-45 for the O&M  
10 expense budgets (by RUS account) for the years 2011 through 2013. Please  
11 see the CD accompanying the petition for confidential treatment for the  
12 2014 O&M expense budget (by RUS account).

13

14

15 **Witnesses)** Mark A. Hite

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1 **Item 37)** *Refer to the Debt tab in the Company's excel workbook provided in response*  
2 *to KIUC 1-43, which provide the multi-year financial forecast model.*

3

4 *a. Please confirm that the April 2011 entries under RUS [Debt] GAAP*  
5 *reflects the Company's use of the transition reserve to prepay the RUS*  
6 *Series A Note and that this transaction actually occurred.*

7 *b. Please provide the accounting journal entries and the date at which the*  
8 *transaction occurred.*

9 *c. Please confirm that this transaction reduced the Company's interest*  
10 *expense and provide a quantification of the reduction in interest expense*  
11 *on an annualized basis.*

12 *d. Please confirm that this reduction in interest expense was not reflected in*  
13 *the proforma interest expense shown on Exhibit Wolfram-2 Reference*  
14 *Schedule 2.15.*

15 *e. Please provide a copy of the RUS written authorization to use the*  
16 *transition reserve in this manner.*

17

18 **Response)**

19 a. Yes. The April 2011 entries under RUS [Debt] GAAP reflect Big Rivers'  
20 use of the Transition Reserve to prepay the RUS Series A Note on April 1,  
21 2011.

22 b. The Transition Reserve funds were wired into Big Rivers' general fund  
23 account on March 31, 2011, were invested over night, then applied to the  
24 RUS Series A Note on April 1, 2011. The journal entries to account for the  
25 transaction were as follows:

26

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1	<u>Cash Receipts Journal Entry (March 31, 2011)</u>	
2	13110000 Cash-General	\$35,451,994.51
3	12840001 Other Special Funds-Trans Res	
4		\$35,451,994.51

5	<u>Wire Request (April 1, 2011)</u>	
6	23715000 Accrued Interest-RUS Series A Note	\$7,992,497.92
7	22435000 RUS Series A Note	\$27,459,496.59
8	13110000 Cash-General	\$35,451,994.51

- 9           c. Yes. On an annualized basis this transaction will reduce interest expense on  
10 long-term debt approximately \$2,045,750.00 ( $\$35,000,000.00 \times 5.845\%$ ).  
11 Big Rivers will lose interest income of approximately \$262,500.00  
12 ( $\$35,000,000.00 \times .75\%$ ) as a result of these funds not residing in the  
13 Transition Reserve. The net benefit to Big Rivers and its members is  
14 approximately \$1,783,250.00 ( $\$2,045,750.00 - \$262,500.00$ ). In calculating  
15 the annualized benefit of this transaction, \$35 million is used rather than  
16 \$35,451,994.51 because Big Rivers must maintain \$35 million prepaid in  
17 accordance with an agreement with CoBank whose approval was needed  
18 because the transition reserve was included in the line of credit agreement,  
19 and plans to “claw back” \$451,994.51 at the next RUS Series A Note  
20 quarterly payment date.
- 21           d. Yes. The net benefit resulting from this transaction, as described above, is  
22 not reflected in the pro forma interest expense per Exhibit Wolfram-2  
23 Reference Schedule 2.15. As of March 1, 2011 when the Application for  
24 this general adjustment in rates was filed with the Commission there was  
25 still uncertainty about whether a limited waiver of Section 5.09(C) of the  
26 Revolving Credit Agreement between Big Rivers Electric Corporation and

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1                   CoBank, ACB could be obtained to enable this transaction to move forward.  
2                   CoBank agreed to grant such a waiver on March 11, 2011, and Big Rivers'  
3                   board of directors approved the transaction on March 18, 2011.  
4                   e. No RUS approval, written or otherwise, was required for this transaction.  
5                   Big Rivers is not aware of any agreement with RUS that requires such  
6                   authorization prior to using the Transition Reserve in this manner. Section  
7                   3.4 of the Amended and Consolidated Loan Contract between Big Rivers  
8                   Electric Corporation (the "Borrower") and the United States of America  
9                   (acting by and through the Administrator of the Rural Utilities Service)  
10                  grants the Borrower the right to prepay RUS Notes in whole or in part in the  
11                  sole discretion of the Borrower without penalty or prepayment premium.

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**Witness)**     Mark A. Hite

**BIG RIVERS ELECTRIC CORPORATION**

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- 1 **Item 38)**      *Refer to the Company's response to KIUC 1-104.*  
2  
3                    *a. Please explain why the transfer of functional control over the Company's*  
4                    *transmission system has not resulted in any reductions in the work force.*  
5                    *b. Has the transfer of functional control over the Company's transmission*  
6                    *system to MISO resulted in any savings? If so, please describe and*  
7                    *quantify and indicate if and if so, where such savings have been*  
8                    *incorporated in the Company's cost of service. If not, then please explain*  
9                    *why there have been no savings.*  
10                   *c. Please provide a copy of all studies and/or analyses of the potential for*  
11                   *savings and/or actual savings along with all quantifications of such*  
12                   *savings.*  
13  
14 **Response)**  
15                   a. Big Rivers' Energy Control Center is staffed 24x7 with NERC certified  
16                   system operators. Prior to the Midwest ISO integration date, Big Rivers met  
17                   its NERC functional responsibilities in the Control Center operation with a  
18                   single operator on shift during more than fifty percent of the hours of each  
19                   week. Thus, the departmental staffing level that existed prior to the  
20                   integration would not accommodate any consideration of staffing reductions  
21                   regardless of the functional transfers made to the Midwest ISO at the time of  
22                   the integration. Big Rivers must maintain the same staffing levels to meet  
23                   its NERC functional responsibilities going forward. In Case No. 2010-  
24                   00043 (the case in which the Commission granted approval for Big Rivers  
25                   to transfer functional control of its transmission system to the Midwest  
26                   ISO), Big Rivers presented undisputed evidence that its post-integration

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1 staffing levels would increase due to the additional responsibilities  
2 associated with the market operations (see Exhibit 1-Bailey Testimony page  
3 10 of 14; Exhibit 3-Blackburn Testimony pages 8-9 of 11; and Exhibit 4-  
4 Luciani Testimony pages 26-27 of 34 in Case No. 2010-00043). In  
5 addition, in his testimony in that case, Mr. Luciani estimated the 2011  
6 increased internal cost for Big Rivers to be \$0.8 million, which included  
7 both increased staffing and equipment costs.

8 b. Again, in Case No. 2010-00043, Big Rivers presented undisputed evidence  
9 that integration into the Midwest ISO was the least-cost alternative available  
10 to meet its Contingency Reserve obligation within the NERC Standards.  
11 Mr. Luciani provided the annual costs/benefits for the period of 2011  
12 through 2015 for the Midwest ISO membership versus the Big Rivers  
13 Stand-alone Case (see Exhibit 4-Luciani Testimony page 28 of 34 in Case  
14 No. 2010-00043). Mr. Luciani showed net benefits in each year of this  
15 period for the Midwest ISO membership compared to the Stand-alone Case.  
16 As such, Big Rivers characterized the “savings” to be realized by Midwest  
17 ISO membership as benefits realized from the avoided costs that would have  
18 resulted from the pursuit of any other alternative solution for meeting the  
19 NERC requirements. For example, Big Rivers as a stand-alone company  
20 would have had to bear the cost of maintaining approximately 417 MW of  
21 reserve capacity as opposed to the cost of maintaining only approximately  
22 19 MW of reserve capacity as a member of the Midwest ISO. Big Rivers  
23 did not present the Midwest ISO membership costs as savings when  
24 compared to its costs of operation in the time period preceding the  
25 integration.

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- 1                   c. The studies and analyses of the "savings" referenced in the response to part  
2                   b. above are available in Big Rivers' filings in Case No. 2010-00043.

3

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5 **Witness)**       David G. Crockett

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1 **Item 39)** *Refer to the Company's response to AG 1-20. Please respond to the question*  
2 *posed. The response referred to the Company's response to AG 1-18; however, the response*  
3 *to AG 1-18 addressed only the Company's proposed proforma adjustments for MISO related*  
4 *expenses and did not address the MISO amounts in the historic test year.*

5  
6 **Response)** As noted in the response to AG 1-18, Big Rivers did participate in Midwest ISO  
7 markets prior to becoming a transmission-owning member of the Midwest ISO in December  
8 2010. The revenue requirement does include other Midwest ISO-related costs booked in the  
9 test year. These costs are primarily associated with wholesale energy market activities that are  
10 incremental to and/or separate from the administrative costs reflected in Reference Schedule  
11 2.14. The total amount of such costs is \$105,366.57. See attached.

12  
13 Additionally, upon further review of the Midwest ISO invoices, Big Rivers has identified  
14 certain costs included in the test year that are not related to the energy purchased or sold in the  
15 Midwest ISO market. These are:

16  
17 MISO Membership Fee: \$15,000.00  
18 MISO Telephone Connection  
19 Hardware & Installation One-Time Charge: \$4,700.00  
20 Reliability Coordination Service Cost for Sept 2010: \$41,856.38  
21 TOTAL \$61,556.38

22  
23 These are non-recurring costs and are not included in the proposed pro forma adjustment.  
24  
25

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1 **Witness)** John Wolfram

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**Big Rivers Electric Corporation**  
**Case No. 2011-00036**  
**MISO Expenses in Test Year**

Invoice #	Invoice Date	Operating Period	Amount	Source
<b>SCHEDULE 17 - Market Admin Fees</b>				
Reverse Oct-09 Estimate		10/31/09-10/31/09	(4.20)	JE 11-013
1142551	11/24/09	10/31/09-11/06/09	524.39	JE 11-013
1143247	12/01/09	11/07/09-11/13/09	372.45	JE 11-013
1143954	12/08/09	11/15/09-11/17/09	106.92	JE 11-013
1144672	12/15/09	11/21/09-11/27/09	40.15	JE 11-013
1145372	12/22/09	11/28/09-12/04/09	510.33	JE 12-015
1146092	12/29/09	12/05/09-12/11/09	2,037.51	JE 12-015
1146832	01/05/10	12/12/09-12/18/09	2,362.85	JE 12-015
1147594	01/12/10	12/19/09-12/24/09	1,434.10	JE 12-015
1148333	01/19/10	12/26/09-12/31/09	128.38	JE 12-015
1149051	01/26/10	01/02/10-01/08/10	699.42	JE 01-014
1149770	02/02/10	01/09/10-01/15/10	1,156.17	JE 01-014
1150509	02/09/10	01/16/10-01/22/10	1,521.65	JE 01-014
1151251	02/16/10	01/23/10-01/29/10	2,085.28	JE 01-014
1151982	02/23/10	01/30/10-02/05/10	1,877.90	JE 02-012
1152717	03/02/10	02/06/10-02/12/10	2,334.11	JE 02-012
1153837	03/09/10	02/13/10-02/19/10	2,612.88	JE 02-012
1154595	03/16/09	02/20/10-02/26/10	2,219.04	JE 02-012
1155355	03/23/10	02/27/10-03/05/10	3,302.32	JE 03-013
1156118	03/30/10	03/06/10-03/12/10	2,414.94	JE 03-013
1156874	04/06/10	03/13/10-03/19/10	1,706.41	JE 03-013
1157614	04/13/10	03/20/10-03/26/10	2,079.19	JE 03-013
1158354	04/20/10	03/27/10-04/02/10	1,798.40	JE 04-013
1159092	04/27/10	04/03/10-04/09/10	1,259.49	JE 04-013
1159813	05/04/10	04/10/10-04/16/10	1,876.28	JE 04-013
1160544	05/11/10	04/17/10-04/23/10	2,065.99	JE 04-013
1161318	05/18/10	04/24/10-04/30/10	1,482.49	JE 04-013
1162054	05/25/10	05/01/10-05/07/10	2,648.03	JE 05-014
1162772	06/01/10	05/08/10-05/14/10	2,746.34	JE 05-014
1163491	06/08/10	05/15/10-05/21/10	2,539.63	JE 05-014
1164213	06/15/10	05/22/10-05/28/10	2,567.76	JE 05-014
1164959	06/22/10	05/29/10-06/04/10	2,273.26	JE 06-012
1166054	06/29/10	06/05/10-06/11/10	2,097.41	JE 06-012
1167503	07/06/10	06/12/10-06/18/10	2,485.24	JE 06-012
1168238	07/13/10	06/19/10-06/25/10	2,661.68	JE 06-012
1168954	07/20/10	06/26/10-07/02/10	2,486.82	JE 07-014
1169674	07/27/10	07/03/10-07/09/10	2,311.04	JE 07-014
1170394	08/03/10	07/10/10-07/16/10	2,339.43	JE 07-014
1171117	08/10/10	07/17/10-07/23/10	1,959.67	JE 07-014
1171856	08/17/10	07/24/10-07/30/10	2,144.20	JE 07-014
1172596	08/24/10	07/31/10-08/06/10	1,352.68	JE 08-014
1173360	08/31/10	08/07/10-08/13/10	1,178.21	JE 08-014
1174118	09/07/10	08/14/10-08/20/10	923.92	JE 08-014
1174879	09/14/10	08/21/10-08/27/10	1,140.12	JE 08-014
1175614	09/21/10	08/28/10-09/03/10	1,453.88	JE 09-015
1176330	09/28/10	09/04/10-09/10/10	1,309.77	JE 09-015
1177071	10/05/10	09/11/10-09/17/10	1,331.32	JE 09-015
1177839	10/12/10	09/18/10-09/24/10	1,547.54	JE 09-015
1178600	10/19/10	09/25/10-10/01/10	1,769.55	JE 09-015
1179357	10/26/10	10/02/10-10/08/10	2,375.93	JE 10-011
1180094	11/02/10	10/09/10-10/15/10	2,141.41	JE 10-011
1180837	11/09/10	10/16/10-10/22/10	2,134.87	JE 10-011
1181602	11/16/10	10/23/10-10/29/10	1,480.40	JE 10-011
Estimate Oct-10 not invoiced		10/30/10-10/31/10	537.99	JE 10-011
<b>TOTAL SCHEDULE 17</b>			<b>91,942.94</b>	
Booked to a/c 447 (Revenue) or 555 (Purch Power)				

**Big Rivers Electric Corporation  
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MISO Expenses in Test Year**

Invoice #	Invoice Date	Operating Period	Amount	Source
<b>SCHEDULE 24 - Balancing Authority Fees</b>				
REVERSE ESTIMATE		10/31/09-10/31/09	(0.53)	JE 11-013
4623:73602	11/27/06	10/31/09-11/06/09	73.69	JE 11-013
4663:73891	12/01/09	11/07/09-11/13/09	52.37	JE 11-013
4706:74164	12/08/09	11/15/09-11/17/09	15.16	JE 11-013
4743:74447	12/15/09	11/21/09-11/27/09	5.62	JE 11-013
4764:74768	12/22/09	11/28/09-12/04/09	61.74	JE 12-015
4803:75087	12/29/09	12/05/09-12/11/09	240.51	JE 12-015
4843:75341	01/05/10	12/12/09-12/18/09	266.93	JE 12-015
4883:75603	01/12/10	12/19/09-12/24/09	169.28	JE 12-015
4923:75885	01/19/10	12/26/09-12/31/09	15.15	JE 12-015
4963:76163	01/26/10	01/02/10-01/08/10	98.67	JE 01-014
5003:76446	02/02/10	01/09/10-01/15/10	162.95	JE 01-014
5043:76728	02/09/10	01/16/10-01/22/10	214.54	JE 01-014
5064:77001	02/16/10	01/23/10-01/29/10	293.81	JE 01-014
5084:77275	02/23/10	01/30/10-02/05/10	253.01	JE 02-012
5123:77563	03/02/10	02/06/10-02/12/10	307.35	JE 02-012
5183:77984	03/09/10	02/13/10-02/19/10	343.96	JE 02-012
5223:78303	03/16/09	02/20/10-02/26/10	292.17	JE 02-012
5244:78615	03/23/10	02/27/10-03/05/10	375.56	JE 03-013
5283:78899	03/30/10	03/06/10-03/12/10	261.95	JE 03-013
5323:79184	04/06/10	03/13/10-03/19/10	185.02	JE 03-013
5363:79464	04/13/10	03/20/10-03/26/10	225.37	JE 03-013
5403:79788	04/20/10	03/27/10-04/02/10	214.15	JE 04-013
5443:80106	04/27/10	04/03/10-04/09/10	185.55	JE 04-013
5483:80406	05/04/10	04/10/10-04/16/10	276.40	JE 04-013
5523:80983	05/11/10	04/17/10-04/23/10	304.32	JE 04-013
5563:81260	05/18/10	04/24/10-04/30/10	218.25	JE 04-013
5603:81567	05/25/10	05/01/10-05/07/10	307.23	JE 05-014
5643:81890	06/01/10	05/08/10-05/14/10	318.48	JE 05-014
5683:82210	06/08/10	05/15/10-05/21/10	294.80	JE 05-014
5723:82508	06/15/10	05/22/10-05/28/10	297.87	JE 05-014
5763:82807	06/22/10	05/29/10-06/04/10	258.19	JE 06-012
5823:83313	06/29/10	06/05/10-06/11/10	234.44	JE 06-012
5846:83919	07/06/10	06/12/10-06/18/10	276.50	JE 06-012
5883:84229	07/13/10	06/19/10-06/25/10	297.87	JE 06-012
5923:84650	07/20/10	06/26/10-07/02/10	279.56	JE 07-014
5963:85069	07/27/10	07/03/10-07/09/10	263.72	JE 07-014
6003:85392	08/03/10	07/10/10-07/16/10	266.75	JE 07-014
6043:85704	08/10/10	07/17/10-07/23/10	223.47	JE 07-014
6083:86064	08/17/10	07/24/10-07/30/10	244.74	JE 07-014
6123:86428	08/24/10	07/31/10-08/06/10	190.38	JE 08-014
6163:86723	08/31/10	08/07/10-08/13/10	175.10	JE 08-014
6184:87006	09/07/10	08/14/10-08/20/10	137.31	JE 08-014
6223:87283	09/14/10	08/21/10-08/27/10	169.26	JE 08-014
6263:87630	09/21/10	08/28/10-09/03/10	217.36	JE 09-015
6303:87972	09/28/10	09/04/10-09/10/10	197.17	JE 09-015
6343:88251	10/05/10	09/11/10-09/17/10	200.05	JE 09-015
6383:88503	10/12/10	09/18/10-09/24/10	232.71	JE 09-015
6423:88803	10/19/10	09/25/10-10/01/10	255.21	JE 09-015
6463:89127	10/26/10	10/02/10-10/08/10	289.91	JE 10-011
6503:89429	11/02/10	10/09/10-10/15/10	261.31	JE 10-011
6543:89728	11/09/10	10/16/10-10/22/10	260.62	JE 10-011
6583:90003	11/16/10	10/23/10-10/29/10	180.71	JE 10-011
ESTIMATED		10/30/10-10/31/10	65.67	JE 10-011
<b>TOTAL SCHEDULE 24</b>			<b>11,509.34</b>	
Booked to a/c 447 (Revenue) or 555 (Purch Power)				

**Big Rivers Electric Corporation**  
**Case No. 2011-00036**  
**MISO Expenses in Test Year**

Invoice #	Invoice Date	Operating Period	Amount	Source
<b>SCHEDULE 10 - ISO Cost Recovery Fees</b>				
9308071110	11/06/09		80.44	V# 0548409
9337071110	12/07/09		93.30	V# 0548909
10006071110	01/08/10		8.55	V# 0549582
9435071110	02/05/10		40.86	V# 0549964
9462071110	03/05/10		419.42	V# 0550366
9495071110	04/07/10		117.05	V# 0550784
9525071110	05/07/10		657.83	V# 0551342
9554071110	06/07/10		125.34	V# 0551844
9587071110	07/08/10		93.57	V# 0552323
9616071110	08/06/10		99.87	V# 0552846
9649071110	09/08/10		69.74	V# 0553373
8400071110	10/07/10		108.32	V# 0553917
<b>TOTAL SCHEDULE 10</b>			<b>1,914.29</b>	
Booked to a/c 565.100 Transmission of Electricity to Others				
<b>GRAND TOTAL</b>			<b>105,366.57</b>	