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COMMISSION

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF BIG RIVERS )  
ELECTRIC CORPORATION, INC. ) Case No. 2013-00199  
FOR AN ADJUSTMENT OF RATES )

ATTORNEY GENERAL'S INITIAL DATA REQUESTS  
PUBLIC REDACTED VERSION

Comes now the intervenor, the Attorney General of the Commonwealth of Kentucky, by and through his Office of Rate Intervention, and submits these Initial Requests for Information to Big Rivers Electric Corporation [hereinafter referred to as "Big Rivers"] to be answered by the date specified in the Commission's Order of Procedure, and in accord with the following:

(1) In each case where a request seeks data provided in response to a staff request, reference to the appropriate request item will be deemed a satisfactory response.

(2) Please identify the witness who will be prepared to answer questions concerning each request.

(3) Please repeat the question to which each response is intended to refer. The Office of the Attorney General can provide counsel for Big Rivers with an electronic version of these questions, upon request.

(4) These requests shall be deemed continuing so as to require further and supplemental responses if the company receives or generates additional information

within the scope of these requests between the time of the response and the time of any hearing conducted hereon.

(5) Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association, be accompanied by a signed certification of the preparer or person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

(6) **Incorporation by reference:** In the event counsel for BREC responds to any one or more of the following data requests in the instant case by incorporating a response to a request posed in Case No. 2012-00535, please identify the response fully and accurately, including but not limited to: (a) whether the prior response is intended to respond to any and all subparts in both the question posed in Case No. 2012-00535; (b) whether the prior response applies to any and all subparts of the question posed in Case No. 2013-00199; and (c) whether the response in Case No. 2012-00535 has changed in any manner whatsoever since the response was given in Case No. 2012-00535.

(7) If you believe any request appears confusing, please request clarification directly from Counsel for the Office of Attorney General.

(8) To the extent that the specific document, workpaper or information as requested does not exist, but a similar document, workpaper or information does exist, provide the similar document, workpaper, or information.

(9) To the extent that any request may be answered by way of a computer printout, please identify each variable contained in the printout which would not be self-evident to a person not familiar with the printout.

(10) If the company has objections to any request on the grounds that the requested information is proprietary in nature, or for any other reason, please notify the Office of the Attorney General as soon as possible.

(11) As used herein, the words "document" or "documents" are to be construed broadly and shall mean the original of the same (and all non-identical copies or drafts thereof) and if the original is not available, the best copy available. These terms shall include all information recorded in any written, graphic or other tangible form and shall include, without limiting the generality of the foregoing, all reports; memoranda; books or notebooks; written or recorded statements, interviews, affidavits and depositions; all letters or correspondence; telegrams, cables and telex messages; contracts, leases, insurance policies or other agreements; warnings and caution/hazard notices or labels; mechanical and electronic recordings and all information so stored, or transcripts of such recordings; calendars, appointment books, schedules, agendas and diary entries; notes or memoranda of conversations (telephonic or otherwise), meetings or conferences; legal pleadings and transcripts of legal proceedings; maps, models, charts, diagrams, graphs and other demonstrative materials; financial statements, annual reports, balance sheets and other accounting records; quotations or offers; bulletins, newsletters, pamphlets, brochures and all other similar publications; summaries or compilations of data; deeds, titles, or other instruments of ownership;


blueprints and specifications; manuals, guidelines, regulations, procedures, policies and instructional materials of any type; photographs or pictures, film, microfilm and microfiche; videotapes; articles; announcements and notices of any type; surveys, studies, evaluations, tests and all research and development (R&D) materials; newspaper clippings and press releases; time cards, employee schedules or rosters, and other payroll records; cancelled checks, invoices, bills and receipts; and writings of any kind and all other tangible things upon which any handwriting, typing, printing, drawings, representations, graphic matter, magnetic or electrical impulses, or other forms of communication are recorded or produced, including audio and video recordings, computer stored information (whether or not in printout form), computer-readable media or other electronically maintained or transmitted information, and all other rough drafts, revised drafts (including all handwritten notes or other marks on the same) and copies of documents as hereinbefore defined by whatever means made.

(12) For any document withheld on the basis of privilege, state the following: date; author; addressee; indicated or blind copies; all persons to whom distributed, shown, or explained; and, the nature and legal basis for the privilege asserted.

(13) In the event any document called for has been destroyed or transferred beyond the control of the company, please state: the identity of the person by whom it was destroyed or transferred, and the person authorizing the destruction or transfer; the time, place, and method of destruction or transfer; and, the reason(s) for its destruction or transfer. If destroyed or disposed of by operation of a retention policy, state the retention policy.

(14) Please provide written responses, together with any and all exhibits pertaining thereto, in one or more bound volumes, separately indexed and tabbed by each response, in compliance with Kentucky Public Service Commission Regulations.

Respectfully submitted,  
JACK CONWAY  
ATTORNEY GENERAL



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*Certificate of Service and Filing*

Counsel certifies that an original and ten photocopies of the foregoing were served and filed by hand delivery to Jeff Derouen, Executive Director, Public Service Commission, 211 Sower Boulevard, Frankfort, Kentucky 40601; counsel further states that true and accurate copies of the foregoing were mailed via First Class U.S. Mail, postage pre-paid, to:

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this 19<sup>th</sup> day of August, 2013



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Assistant Attorney General

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

1. On an ongoing basis, please describe steps and actions being taken by Big Rivers, if at all, in anticipation of filing for bankruptcy reorganization, the current status of those steps and actions, and anticipated further steps, actions and anticipated timing.
  - a. Include in your response the identity of any consultants, advisors or legal assistance that may have been added since the filing of BREC's rebuttal testimony in Case No, 2012-00535.
  - b. Has BREC continued working with the bankruptcy law firm it retained during the pendency of Case No. 2012-00535, and does it anticipate doing so for the foreseeable future?
  - c. Does BREC intend to retain witness, Mr. Snyder whom the company retained in Case No. 2012-00535, or anyone similar to him, as a turnaround specialist?
  - d. Confirm whether it is BREC's opinion that if the Commission does not grant the full amount of increase the company seeks in the instant case, that in BREC's opinion the only alternative is bankruptcy.
2. On an ongoing basis, please provide any and all documents which show analysis conducted by or for Big Rivers regarding the potential disposition of: (a) Big Rivers' transmission assets; and/or b) any of Big Rivers' generating units.
  - a. Has Big Rivers considered selling all or any portion of its transmission assets to an independent transmission operator? If not, why not?
3. On an ongoing basis, please provide documents which show the substance and status of conversations between Big Rivers and its creditors.
  - a. At what point does BREC believe its creditors will not have an incentive to grant concessions?
4. On an ongoing basis, please provide documents which show the substance and status of conversations between Big Rivers and the credit rating agencies.
  - a. Provide any updates regarding any and all meetings or conferences of any type or sort BREC may have had with credit rating agencies since the filing of its direct testimony in Case No. 2012-00535.
5. Please provide any and all presentations Big Rivers made to any and all rating agencies, investment firms, investment banking institutions, investment advisory services, credit support institutions, private placement firms, participants in existing or proposed lines of credit, institutional investment groups or other entities of any type regarding Big Rivers' financing, since January 1, 2011.



Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

6. Please provide copies of credit reports for Big Rivers between January 1, 2011 and the present from the major credit rating agencies (Moody's, S&P, and Fitch).
7. Please provide the corporate credit and bond ratings assigned to Big Rivers since the year 2009 by S&P, Moody's, and Fitch. For any change in the credit and/or bond rating, please provide a copy of the associated report.
8. Please describe the potential ramifications, if any, the company may face if it fails to maintain an investment grade credit rating from at least two rating agencies.
9. State and describe what consequences credit rating downgrades will have on Big Rivers under the MISO OATT or membership agreement.
10. Confirm that under the RUS loan, if Big Rivers fails to have two investment grade credit ratings it must implement a corrective plan satisfactory to RUS, or it is an event of default. Further confirm that a lockbox arrangement may be imposed by RUS for failure to maintain two investment grade credit ratings.
  - a. Please provide a list of all events which could constitute an event of default, and indicate whether Big Rivers is in default as to each identified event.
11. On an updated basis through this proceeding, indicate if and when RUS requires a lockbox arrangement.
12. Provide any and all documents which show the priority of cash disbursements from lockbox funds, under the RUS required lockbox arrangement, as between creditors, vendors, operating funds, capital expenditures, etc.
13. Provide all communications since January 1, 2013 between Big Rivers and any of its representatives with RUS regarding "corrective plans" triggered by failure to maintain two investment grade credit ratings.
  - a. Please provide a full copy of the current Big Rivers "corrective plan."
14. Provide periodic updates including subsequent communications regarding the status of "corrective plan" events between RUS and Big Rivers.
15. Provide documents which show each debt covenant Big Rivers must observe and maintain to avoid "default" on its debt obligations.
16. Given the fact of Century's and Alcan's prior notices of termination, and given Big Rivers' current financial difficulties, has the company given all the required disclosures to government agencies (e.g., the U.S. Securities and Exchange Commission), financial institutions and ratings agencies?

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

- a. Please provide copies of all such disclosures.
  - b. If any such disclosure was given to the SEC, please provide a copy of same.
  - c. Provide a copy of the most recent SEC Disclosure statement filed by Big Rivers.
17. Please state whether the company has obtained financing for its ECR construction projects, as identified in Case No. 2012-00063. If not, please explain what steps the company is taking or will take to secure this financing. Please provide updates regarding any significant events regarding this financing.
18. If the PSC should award the full amount of new revenues Big Rivers seeks in the instant application based on the 1.24 TIER requested in Mr. Walker's testimony:
- a. Would it still be able to meet its debt service covenants?
  - b. Would additional borrowing be required or even implied?
  - c. Would it be able to meet industry standard maintenance and operating requirements without having to defer any maintenance or capital investments?
19. At various places in the Bailey, Richert and Walker testimonies, 1.10 MFIR and 1.24 TIER requirements are discussed. Address the following and **provide updates on a continuing basis**:
- a. Explain if Big Rivers has ever failed to meet the 1.10 MFIR and/or failed to maintain two investment grade credit ratings as required by loan agreements and identify those periods/years of noncompliance, and explain the consequences and actions by the loan entities. Alternatively, explain if any noncompliance was waived or allowed an exception, and provide related documentation addressing this matter. Provide supporting documents for those years showing that the 1.10 MFIR was not met and documentation from the loan entities explaining the consequences and their actions.
  - b. Explain any "defined Adjustments" allowed for TIER calculations and provide supporting documentation.
  - c. For the years 2010 through 2013 YTD, provide copies of periodic compliance documents that Big Rivers provides to both loan entities and the Smelters regarding compliance/noncompliance calculations and supporting documents related to the 1.10 MFIR, maintaining two investment grade credit ratings, and the 1.24 TIER requirements. In all cases, provide calculations and explain the "defined Adjustments" in all calculations.
20. Mr. Bailey's testimony (p. 6, line 13) addresses Big Rivers' return to investment grade credit ratings. Address the following and **provide updates on a continuing basis**:

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

- a. Provide all rating agencies investment grade rating of Big Rivers for the period 2010 through 2013 YTD, and provide related supporting documentation for those ratings.
  - b. For Moody's, Fitch, and other rating agencies, identify those factors that could cause a downgrade in Big Rivers' credit ratings and provide supporting documentation. In each case, explain where Big Rivers currently stands in regards to these factors that could cause a downgrade.
21. Reference the Richert testimony at pp. 8-9. If the Commission awards BREC the full amount of revenue sought in the instant case, describe whether BREC will receive an investment grade rating.
22. Referencing Exhibit Richert-3 please provide the following:
- a. G&T Accounting & Finance Association Annual Directory June 2012, and all subsequent updated directories including the directory for June 2013 if produced annually;
  - b. Fitch U.S. Public Power Peer Study June 2012;
  - c. S&P Report Card: Rate Adjustments Compensate for U.S. Cooperative Utilities Regulatory and Economic Risks May 22, 2012; and
  - d. Any other studies, reports, or lists used in the development of the exhibit.
23. Provide copies of Big Rivers' RUS Financial and Operating Report Electric Power Supply, RUS Form 12 or its successor, including all schedules, for the years ending December 31, 2009; December 31, 2010; December 31, 2011; and December 31, 2012, and all monthly, budget or other financial reports provided subsequent to December 31, 2012. Include any amended reports.
24. Provide documents which show draws by Big Rivers on its revolving credit facilities with CoBank and CFC over the past 18 months.
25. Reference the Richert testimony at p. 5, l. 13-20. What methods other than rate increases, including the one proposed in the instant case, has BREC explored in order for the company to continue being able to: (a) provide service; (b) meet its financial obligations; and (c) obtain access to capital markets? If none, explain in complete detail why not.
26. Reference the Richert testimony at p. 5, l. 19-20. Describe what efforts BREC has undertaken to:
- a. discuss its financial condition with its creditors, including but not limited to any and all proposals BREC has made to its creditors to: (i) reduce its debt; (ii)

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

- lengthening terms; (iii) reducing interest payments; (iv) deferral of principal and interest payments; and (v) arrange meetings with the Attorney General, KIUC and other interested parties to discuss the issues facing the company.
27. Reference the Richert testimony at p. 6, l. 9-11. Describe any and all steps the company has taken to work with its lenders to insure that BREC is able to meet the minimum MFIR requirement, and to not default on any of its credit agreements.
28. Describe any and all meetings / discussions has had with the Midcontinent Independent System Operator, Inc. ("MISO") for the purpose of insuring that BREC is able to maintain its existing Letter of Credit with MISO, and to meet any and all additional financial obligations the company has with MISO.
29. Please provide a narrative description of steps and actions taken by Big Rivers to negotiate the agreements between and among Kenergy, Century and BREC for access to market power as presented to the Commission in Case No. 2013-00221. Include in your description any discussions with government officials at the federal, state, county and / or municipal levels, and provide copies of any and all relevant documents in this regard. Include in your description any and all studies or analyses undertaken by or for Big Rivers which was utilized or relied upon by Big Rivers in the negotiations, and provide copies of any and all relevant documents in this regard.
- a. Identify each outside entity or resource used by Big Rivers during the course of these negotiations, and provide documents which show the cost of those resources to Big Rivers.
30. Provide a narrative description of steps and actions that have been or are being taken by Big Rivers to negotiate agreements for access to market power for the Sebree smelter. Include in your description any discussions with government officials at the federal, state, county and / or municipal levels, and provide copies of any and all associated documents in this regard. Include in your description any and all studies or analyses undertaken by or for Big Rivers which was—or is intended to be—utilized or relied upon by Big Rivers in the negotiations, and provide copies of any and all relevant documents in this regard.
31. Please provide copies of the notices of termination that both Alcan and Century provided to Big Rivers.
32. Provide a copy of any and all agreements by which Big Rivers, through its member, Kenergy, provides electric service to the two smelters.
33. Please state whether all agreements as approved by the Commission in Case No. 2013-00221 have been fully executed by the parties, and the date on which the agreements were executed. Provide copies of same.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

34. Regarding Big Rivers' proposal to recover the approximately \$70.4 million of revenue which will be lost once Century's Hawesville and Sebree smelters leave Big Rivers' system (Bailey Direct Testimony, page 5, line 21), please confirm that this figure represents stranded costs which will be passed onto the remaining ratepayers. If Big Rivers does not agree, please provide a complete explanation as to why not.
  - a. At the time the "Unwind Case" (Case No. 2007-00455) was underway, and during the five-years period during which Big Rivers negotiated the Unwind, did it not foresee the potential for stranded costs? If not, why not?
  - b. Why should stranded costs be passed on to non-smelter ratepayers?
  - c. Explain why stranded costs should not be paid by Big Rivers' creditors.
35. Identify and explain any specific relevant terms and conditions in the contracts between Big Rivers and Century, and Big Rivers and Alcan (prior to Century's acquisition of the Alcan Sebree smelter) that may not have been met by Big Rivers, Century, or Alcan, or which are being contested by either party, and explain Big Rivers' position regarding these matters and the status of all unresolved matters (provide all supporting documentation).
36. Provide copies of correspondence and documentation between Big Rivers, Alcan and/or Century regarding the discussion or negotiation of all related issues, and summarize the current position of each party at this point in time.
37. Provide copies of all correspondence between Big Rivers, Alcan and/or Century regarding the Notices of Termination from Alcan and Century.
38. Explain if the contract addresses or requires an "exit fee" to be paid by Century upon its voluntarily leaving the Big Rivers system and provide a calculation of this exit fee, the status of this exit fee, and explain if such exit fee is reflected in revenue requirement calculations in this proceeding. If no such provision exists, explain why Big Rivers did not insist upon it during the five (5) year period it was negotiating the Unwind.
39. Regardless of whether an exit fee is required by the contract, provide Big Rivers' position on the exit fee issue and the amounts of any exit fee that it believes is reasonable (and provide related calculations and supporting documentation).
40. Explain if the Commission has addressed the issue of exit fees for similar situations in prior utility cases, provide a citation to these Commission decisions and a summary of the decision (or cite to cases in other jurisdictions for which Big Rivers has information), and explain if Big Rivers agrees or disagrees with these prior decisions and explain why.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

41. Provide all correspondence between Big Rivers and Alcan (in addition to between BREC and Century following the consummation of Alcan's sale of the Sebree smelter to Century) since January 1, 2012 to current.
42. Reference the Smelter Retail Electric Service Agreements, § 7.3.1.
  - a. Confirm that under this section, when a smelter gives notice of termination of its power supply agreement, the smelter is obligated to actually close its facilities and will no longer be in operation.
  - b. Confirm that both smelters' notice of termination falls under this section.
  - c. Confirm that neither the Hawesville smelter nor the Sebree smelter will completely cease operations in Kentucky.
43. Reference the Agreements filed in Case No. 2013-00211. Describe the status of any similar negotiations Big Rivers had with Alcan prior to the sale of the Sebree smelter to Century, and any similar negotiations BREC may be having with Century following the consummation of the sale of the Sebree smelter to Century.
44. If Century, as the new owner of the Sebree smelter, fails to comply with the term of its agreement requiring it to cease operations at the Sebree smelter upon termination of its agreement, does Big Rivers believe it has an effective remedy? If so, would it pursue any remedy, including but not limited to recovery of the stranded costs the smelters appear willing for other ratepayers to pay? If not, why not? Explain in complete detail.
45. Please provide the reasons for the decreases (both historic and projected) in Big Rivers' off-system sales.
46. Given that utilities throughout the eastern U.S. will be shutting down many coal-fired generation plants, does Big Rivers foresee a potential for increasing its off-system sales? If so, when? If not, why not?
47. Please state whether any studies currently are being conducted, or have been conducted pertaining to congestion constraints which could inhibit the ability of Big Rivers to sell its excess power off system. If any, please identify any and all such studies and provide copies of same.
48. Please state whether the completion of Big Rivers' transmission expansion plans, in particular but not limited to the Vectren 345 kV interconnection, would make it possible for Big Rivers to wheel power into the service territories of American Electric Power's members' service territories (including but not limited to Kentucky Power Co.). If not, why not?
49. Please provide a complete and current copy of Big Rivers' "Load Concentration Analysis and Mitigation Plan" ["Mitigation Plan"], as well as each version of this plan since January 1, 2012 together with any and all supplements thereto.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

- a. Please describe with specificity each and every step Big Rivers has taken to date in implementation of that plan.
  - b. Please identify and describe each and every action taken by BREC since January 1, 2012 which could reasonably be viewed as mitigating against risks associated with load concentration.
  - c. Please provide any and all analyses, studies, including related financial, market and economic forecasts and associated planning models, utilized to develop the Mitigation Plan.
  - d. Describe whether the company has engaged the services of any consultants to address the financial losses and load losses that will occur from the pending departures of both Century and Alcan. If any, please provide any and all reports, plans or analyses and any and all documents related thereto produced by any such consultants.
50. Please refer to the Berry Direct Testimony. Provide all responses Big Rivers has provided to other utilities or power purchasing entities regarding wholesale marketing opportunities as well as the response Big Rivers has received from these entities since January 2012. Provide updates if additional responses are received.
51. Please provide details of volume and price of off-system sales related to the production cost model included in the Big Rivers financial forecast used in this case. Information should include input and output spreadsheets, etc. in electronic format compatible with Microsoft Office programs.
52. Identify the members of Big Rivers' Internal Risk Management Committee (or its equivalent).
- a. Please provide copies of the minutes of any such committees from January 2011 to present, and any documents referenced in those minutes.
  - b. Provide copies of documents used and/or reviewed by the Committee from January 2012 to present.
53. Provide the Company's Board of Director Minutes and Executive Session Minutes, as well as any documents related thereto, for the periods 2010 through 2013 YTD **(with updates on a continuing basis)**.
54. Provide copies of all employment contracts with current and predecessor Big Rivers' officers/executives and other management employees (including all management employees now performing or sharing the work of former Officer positions that have not been filled) from 2010 through 2013 YTD and **provide updates on a continuing basis**.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

55. Provide copies of severance or termination agreements and contracts with current and predecessor officer/executives and other management employees (including all management employees now performing or sharing the work of former Officer positions that have not been filled) from 2010 through the current date. Identify all severance and termination amounts paid from 2010 through 2013 YTD for each employee and show amounts paid by account number and year and **provide updates on a continuing basis.**
- a. Provide copies of any other agreement(s), or cite to any verbal agreements that indicate any compensation or remuneration of any type or sort that would or could be paid to Big Rivers' executives in the event Big Rivers files bankruptcy.
56. Identify and describe all current written contracts in place which were entered into or amended from January 1, 2013 to the current date between the Company, other Cooperatives, member-owners Jackson Purchase Energy Corporation, Kenergy Corp., and Meade County Rural Electric Cooperative Corporation, affiliates, related parties, third parties, employees, vendors, consultants, customers, maintenance arrangements and other arrangements with smelters, contracts for rent or lease of administrative buildings and other generation and other plant facilities, management fees paid to member-owners and other entities, debt holders, and all others that affect revenues, expenses, assets, liabilities, operations and other matters impacting the company. Similarly, identify and describe any informal agreements that may be in place (such as commonly understood terms, conditions or amounts between parties). If certain contracts are voluminous or the Company has questions regarding their relevance or importance to the AG, the Company should contact the Office of Attorney General regarding these matters. This information should be updated throughout the proceeding. The Company should provide a summary of each contract that includes the following information at the minimum:
- a. The name and description of the entity that has a contract (or informal agreement) with the Company.
  - b. A description of the services, products and economic transactions between the Company and the entity.
  - c. Summarize the general purpose of contract/agreement, terms, conditions, rates/prices, and financial amounts to be paid and received by each contracting entity over the term of the arrangement.
  - d. Identify the term/length of the contract, including the beginning and ending date of current contract/agreement. Explain if it is anticipated the current contract will be replaced by a new contract/agreement and explain why or why not.
  - e. Explain if there was a prior contract/agreement in place.
  - f. Summarize major changes in terms, conditions, rates/prices and other financial arrangements between the current and prior contract/agreement.
  - g. Explain all terms and fees for early contract termination.



Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

- h. Explain if the contract/agreement rates/prices and financial amounts are based on negotiations, historical embedded costs, incremental costs, or fair market value (and provide related supporting documentation if available).
  - i. Explain if the contract is considered to be confidential or public and explain why if it is considered to be confidential.
57. Explain if the Company (or its legal representatives) have conducted due diligence upon another entity for the period 2010 through 2013 YTD, or if other entities (or their legal representatives) have conducted due diligence upon the Company for the period 2010 through 2013 YTD, regarding all matters and issues. If the answer is "yes", then explain the reason for the due diligence, provide the recommendations and actions taken to date related to the due diligence, and provide copies of related supporting documentation and correspondence addressing the due diligence. Explain the current status of this due diligence and **provide updates on a continuing basis.**
58. Provide the names and specific positions of all Officers, rate case witnesses, and management employees (including all management employees now performing or sharing the work of former Officer positions that have not been filled) that left employment (or terminated their employment) with Big Rivers during the prior rate case, Case No. 2012-00535 and during the period of this current rate case, Case No. 2013-00199, and provide the following:
- a. Explain the reasons why the employees were terminated by BREC; i.e., voluntarily left BREC employment, or retired.
  - b. Explain if any of the employees in (a) above have provided (or are providing), services to BREC subsequent to leaving BREC and describe the services provided, provide all related contracts, and provide the amounts being paid by date (month, etc.) to these former employees by account number (and provide the amounts included in the base period and forecasted test period for this rate case)
  - c. Provide all severance, termination, unused vacation/sick leave, additional benefits, and other payments made to these employees in addition to their regular salary, and show amounts paid by description, date and account number.
  - d. Explain and provide the amounts in (c) above that are included in the base period (provide actual and forecasted amounts separately) and forecasted test period of this rate case by account number, and compare "actual" amounts to amounts included in this rate case and explain why the amounts differ. Provide all supporting documentation and calculations.
59. Please provide documents and presentation materials associated with Board of Directors' consideration of the 2013 budget. Include all supporting workpapers and documents.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

60. Please provide documents and presentation materials associated with Board of Directors' consideration of the 2014-2016 financial plans. Include all supporting workpapers and documents.
61. Provide documents which identify and show the purpose and amounts of all asset reclassifications between accounts since consummation of the "Unwind" transaction in Docket No. 2007-00455, over \$25,000 in amount.
62. Provide fiscal year end budget and budget variance reports, since 2008.
63. Please state whether there has been any use of funds from either the Rural Economic Reserve or the Transition Reserve since the consummation of the "Unwind" transaction to the current date. If there has (have) been use(s) of these funds provide the date, amount and purpose for such draw through 2013 year-to-date and on a continuing basis.
64. Please refer to the Financial Policy provided in response to PSC 1-2, at item 5. Please provide copies of all documents presented to and considered by the Board in connection with the past three "Annual Fiscal Reviews."
65. Please state and describe the potential financial impact of all current material issues (known to Big Rivers) in dispute with the City of Henderson regarding the operation of HMPL Station Two. Provide the amounts related to the contingent liability, disputed amounts, settlements, and all other estimated and actual cost impacts of the dispute by account number and date (month, etc.) Explain if these impacts and costs have been included in the base period (provide actual and forecasted amounts separately) and forecasted period of this rate case and describe and show the amounts by month and account number, and provide all related supporting documentation and calculations.
66. Please state and describe the financial impact of all legal and other issues which were in dispute with the City of Henderson regarding the operation of HMPL Station Two, but were resolved since June 1, 2012.
67. As to Big Rivers' budgeting for costs associated with HMPL, has Big Rivers included all costs associated with the rulings arising out of the litigation/arbitration with HMPL?
68. Please provide Big Rivers' calculation of its share of the costs related to the dispatch and operation of HMP&L's Station Two generating station included in the Big Rivers' financial forecast used in this case. Information should include spreadsheets, etc. in electronic format compatible with Microsoft Office programs.
69. Include on a current and updated basis all costs associated with possible MISO requirement of HMPL operation with any Sebree smelter contract similar to the Century agreement for Hawesville smelter.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

70. If the Commission should approve the full amount of the increase the Company seeks in Case No. 2012-00535 (the Hawesville smelter case), state, in terms of percentages, the amount of the increase for both classes that will result (as contrasted with BREC's current approved rates).

- a. Added to the BREC-proposed increase in Hawesville case (2012-00535), identify in terms of percentages the combined effect of the increases the company seeks in the instant case (the Sebree smelter case) and Hawesville case on both classes.
- b. After reserves have been applied and exhausted, as per BREC's proposal in the instant case, what will the percentage increase be (again, in terms of the combined effects of both the Hawesville and Sebree smelter cases, contrasted with BREC's current approved rates)?

71. Confirm the following:

- a. BREC currently owns or has rights to 1,819MW of capacity;
- b. BREC's expected 2013 peak demand will be 1,529MW;
- c. BREC currently has a reserve margin of 19%;
- d. the Midcontinent Independent System Operators ("MISO") currently has a 14.2% reserve margin requirement;
- e. after the Hawesville smelter leaves the BREC system, the Company's load will decline to 1,047MW, which will result in a 74% reserve margin;
- f. the departure of the Sebree smelter will reduce BREC's peak load to 679MW, which will leads to a reserve margin of 168%.
- g. If BREC cannot confirm these reserve margins, please state reserve margins on the same basis as above, and provide supporting calculations.

72. Referring to BREC's response to PSC 1-1:

- a. Please provide all documents prepared for and presented to the BREC Board or membership explaining the February 27, 2013 changes to the Amended Bylaws of Big Rivers Electric Corporation.
- b. Please explain why the February 27, 2013 changes were made to the Amended Bylaws of Big Rivers Electric Corporation.

73. Mr. Bailey (page 6, lines 3-6) states that the rate increase is required to "continue to prudently operate and maintain its generating units, satisfy its obligations under its loan agreements, and attract the capital necessary". Address the following and **provide updates on a continuing basis**:

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

- a. For the period 2011 through 2013 YTD, provide copies of all reports, correspondence, and documentation provided by Big Rivers to rating agencies regarding the Company's financial health and related issues addressed at Mr. Bailey's testimony above.
  - b. For the period 2011 through 2013 YTD, provide copies of all reports, correspondence, and documentation provided by rate agencies to Big Rivers regarding concerns with the Company's financial health and related issues addressed at Mr. Bailey's testimony above.
  - c. Regarding items (a) and (b) above, provide the most recent specific requirements and recommendations of rating agencies and provide related supporting documentation (reports, etc.).
  - d. For the period 2011 through 2013 YTD, provide the amount paid by Big Rivers to outside consultants to address matters in (a) to (c) above, and provide the names of all consultants, the amounts paid by account number, a copy of all contracts, and a copy of all reports and recommendations of the consultants. Identify all amounts included in the base period (show actual and forecasted amounts separately) and forecasted test period by account number, explain why these amounts differ from "actual" amounts, provide all supporting documentation and calculations, and explain why these amounts should be included.
  - e. For the period 2011 through 2013 YTD, provide the amount paid by Big Rivers to rating agencies regarding the matters in (a) to (c) above, and provide the names of the rating agencies, the amounts paid by account number, a copy of all contracts, and a copy of all reports and recommendations of the rating agency. Identify all amounts included in the base period (show actual and forecasted amounts separately) and forecasted test period by account number, explain why these amounts differ from "actual" amounts, provide all supporting documentation and calculations, and explain why these amounts should be included.
  - f. Explain if the rating agencies have expressed an opinion or made recommendations regarding various significant issues facing Big Rivers (i.e., loss of Century smelter, status with Alcan smelter and/or loss of its load, depreciation rates, rate case, etc.), and provide all related documentation from rating agencies addressing these matters.
74. Reference the Berry testimony at p. 13, where it states load replacement "will require three or four years to come to full fruition."
- a. Explain fully why the length of time necessary to achieve mitigation was not factored into the wholesale and retail contracts with Century and Alcan.
  - b. Explain why no effort was made to begin mitigation efforts when aluminum prices reached any certain threshold amounts, and why mitigation efforts only began when Big Rivers received Century's termination notice.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

75. Has Mr. Bailey or anyone else on behalf of BREC spoken to Kenergy CEO Starheim and the other member CEOs about the anticipated member retail impacts of the proposed revenue increase in this case? Please provide copies of any and all correspondence, reports and/or any related documents in this regard.
76. Reference the Bailey testimony, p. 5, l. 16-19. Please show the calculations necessary, and identify where in the application the calculations can be located) to establish Mr. Bailey's statement that "temporarily" laying up another generating plant will be "able to offset most of the revenue needed to make up for the Alcan contract termination."
- State Big Rivers' current anticipation of when (what year) it would restart Wilson Station based on Big Rivers' implementation and operation of its "Mitigation Plan," assuming no "must run" status.
  - State Big Rivers' current anticipation of when (what year) it would restart Coleman Station based on Big Rivers' implementation and operation of its "Mitigation Plan," assuming no "must run" status.
77. Break down the \$46.7 million in "Alcan contribution to Big Rivers' costs," per Bailey testimony at page 5, line 23, into the revenue requirement components of depreciation, interest, operating expenses, other expenses, plant assets, accumulated depreciation, and all other rate base and revenue requirement components. Provide the amounts included in the base period (show actual and forecasted amounts separately) and the forecasted test period by account number and provide all supporting documentation and calculations.
78. Please refer to the Bailey testimony at page 9, line 7 where it states the Century "contracts should have no financial impact on this case at this time." (Emphasis added.)
- Describe in detail why it is necessary for Mr. Bailey to qualify this statement with "at this time."
  - The need to qualify this statement suggests that there may be a time at which the contracts will have a financial impact. Describe in detail when and under what circumstances the contracts would have a financial impact.
79. Please refer to the Bailey testimony at page 6, line 11 where it states access to the capital markets will be on "a limited basis at first."
- Describe in detail what Big Rivers means by a "limited basis" for access to capital markets. If assumptions are necessary, state the assumptions.
    - In what ways will access to capital be limited?
    - State to the best of Big Rivers' knowledge precisely what those limits will be for the next two years.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

- b. Big Rivers further qualifies the statement by "at first." State how long this "at first" period is anticipated by Big Rivers to last.
80. Reference the Bailey testimony at p. 6, l. 11-12. Identify which specific capital markets BREC will be able to access if it is granted the full amount of revenue it seeks in the instant case.
81. Reference the Bailey testimony at p. 10, l. 12-14. Provide a breakdown of the retail rate increase based on retail customer usages of 800 kWh, 900 kWh, 1000 kWh, 1100 kWh, 1200 kWh, 1400 kWh and 1500 kWh.
82. Reference the Bailey testimony p. 15, l. 8-10. What methods designed to put BREC "on a path of recovery" other than rate increases has BREC explored? If none, explain in complete detail why not.
83. Reference the Bailey testimony at p. 15, l. 15-17. If BREC is not granted all the rate relief it requested in both the Century rate case and the instant case, describe any and all methods BREC is prepared to pursue to avoid having to file for bankruptcy reorganization.
84. Reference Mr. Bailey's testimony at p. 4, l. 16-18 where he states that the rate relief Big Rivers is seeking in this case is necessary to replace the net revenues that Big Rivers will lose beginning January 31, 2014 as a result of the termination of Alcan. Also, at p. 5, line 21 he identifies \$70.4 million in new revenues that Alcan will need when the Alcan contract termination takes effect, and at p. 5, l. 23 and p. 6., l.1-2 he explains that the \$70.4 million in new revenues consists of Alcan's contribution to Big Rivers' costs of about \$46.7 million and a portion of Century revenues allocated to Alcan in the Century rate case of about \$23.7. Address the following:
- a. Mr. Bailey's testimony gives the impression that the entire \$70.4 million in new revenues requested in this rate case, Case No. 2013-00199 ("CN 00199") is related to the loss of Alcan revenues, but if this is the case then why is it necessary to change or revise all other costs included in this revenue requirement in this case compared to the forecasted revenue requirement in the prior rate case, Case No. 2012-00535 ("CN 00535")? Why didn't Big Rivers merely take the forecasted revenue requirement from the prior rate case and add in the \$68.6 million of revised requested relief from the prior rate case, and then only make adjustments to costs in this rate case only related to the loss of Alcan? Explain why this would not have been an easier and more cost effective and efficient manner of filing this rate case.
- b. Mr. Bailey's testimony gives the impression that the entire \$70.4 million in new revenues requested in this rate case is related to the loss of Alcan revenues, but isn't BREC also seeking rate relief based for other costs based on changes to

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

forecasted amounts that vary from historical amounts? Explain why it is necessary to propose and seek increases in other costs in this rate case if the entire rate case is supposedly only related to the loss of Alcan revenues of \$70.4 million as claimed by Mr. Bailey.

- c. Explain where the requested revised rate relief revenues of \$68.6 million from the prior rate case are included in this rate case and show amounts by account number for the base period (show actual and forecasted amounts separately) and the forecasted test period. Alternatively, explain why Big Rivers did not include these new revenues in this rate case if it is supposedly only based on the loss of just Alcan, and not based on the prior loss of Century also. Provide supporting documentation and calculations.
- d. Identify all overlap of revenues and costs related to the loss of Century in the prior rate case CN 00535 and the loss of Alcan in the current rate case CN 00199, and show all amounts by account number and for the base period (show actual and forecasted amounts separately) and the forecasted test period. Provide supporting documentation and calculations and explain why this overlap of costs is reasonable and does not represent double-recovery of the same type of costs in both of these rate cases.
- e. Regarding Alcan's contribution to Big Rivers' costs of about \$46.7 million and a portion of Century revenues allocated to Alcan in the Century rate case of about \$23.7 million, provide these Alcan-specific costs by account number and description in the base period (show actual and forecasted amounts separately) and forecasted test period and provide all related supporting documentation and calculations.
- f. Regarding the portion of Century revenues allocated to Alcan in the Century rate case of about \$23.7 million, show these amounts of revenues and costs by account number that were included in the base period (show actual and forecasted amounts separately) and forecasted test period of the prior rate case CN 00535, and provide related supporting documentation and workpapers.
- g. Explain why the \$23.7 million of Century revenues allocated to Alcan in the Century rate case is not an overlap of amounts that BREC included in its revised requested revenues of \$68.6 million in the prior rate case CN 00535 and explain why this does not represent a double-recovery of costs in this rate case CN 00199 and the prior rate case 00535. Provide all supporting documentation and calculations.

85. Reference Mr. Bailey's testimony at p. 4, l. 16-18 where he states that the rate relief Big Rivers is seeking in this case is necessary to replace the net revenues that Big Rivers will lose beginning January 31, 2014 as a result of the termination of Alcan, and at p. 5, line 21 where he identifies this amount as \$70.4 million. Address the following:

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

- a. Show the impact of the loss of Century in the prior rate case CN 00535 and compare this to loss of Alcan in the current rate case CN 00199 by account number and type of revenue and cost, and show and compare the impacts for the loss of each of Century and Alcan on all revenues, expenses and rate base components for the base period in each rate case (show actual and forecasted amounts separately) and the forecasted test period in each rate case.
  - b. Regarding (a), explain and identify the changes in inputs, assumptions, and other amounts in the Financial Model that affected the calculation of the impacts of the loss of Century compared to the loss of Alcan, and explain why these changes were made in the Financial Model for calculating the impact of loss of Century versus the loss of Alcan. In all cases, explain why these changes in inputs and assumptions were made to the Financial Model for calculating the impact of the loss of Century compared to the loss of Alcan.
  - c. Regarding (b), quantify and explain this difference in cost showing the loss of Century using the assumptions in the Financial Model for the Alcan loss calculation in this case CN 00199. Provide related supporting documentation and calculations and citations to all changes in the Financial Model by specific field, row, column, tab, and other reference.
  - d. Regarding (b), quantify and explain this difference in cost showing the loss of Alcan using the assumptions in the Financial Model for the Century loss calculation in the prior rate case CN 00535. Provide related supporting documentation and calculations and citations to all changes in the Financial Model by specific field, row, column, tab, and other reference.
86. Reference Mr. Bailey's testimony at p. 4, l. 16-18 where he states that the rate relief Big Rivers is seeking in this case is necessary to replace the net revenues that Big Rivers will lose beginning January 31, 2014 as a result of the termination of Alcan. Is it BREC's contention that this entire rate case is related only to the loss of Alcan revenues? If not, please explain. Regardless, address the following:
- a. The forecasted test period in the prior rate case CN 00535 was for the period September 1, 2013 through August 31, 2014, and the forecasted period in this case CN 00199 is for the period February 1, 2014 (date of Alcan termination) through January 28, 2015. There is an overlap of the **same seven months of February 2013 through August 2013 in the forecasted test periods of these two cases**. Provide the forecasted test period revenues, expenses, interest expense, taxes, depreciation (and all other expenses) and plant investment, accumulated depreciation, long-term debt (and all other rate base components) by account number in the prior rate case CN 00535 for each month February 2013 through August 2013, and compare to the amounts for the same revenues, expenses, and rate base components in the current rate case CN 00199 for the same forecasted test period **months of February 2013 through August 2013** and explain the reasons for all differences in amounts for each



Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

revenue, expense, and rate base component by account number and major cost element (revenues, cost of fuel, payroll, depreciation, taxes, rate case expense, profession fees, etc.). In all cases, explain and quantify the changes in inputs, assumptions, and all other changes to the Financial Model that caused a change in these amounts and explain why it was necessary to change assumptions and inputs to the Financial Model for the same months in forecasted test period of prior rate case CN 00535 compared to the current rate case CN 00199. Provide related supporting documentation and calculations and citations to all changes in the Financial Model by specific field, row, column, tab, and other reference.

87. Reference Mr. Bailey's testimony at p. 6, l. 2-16 where he states that the rate relief from the prior rate case and for this rate case will be sufficient for Big Rivers to prudently operate, maintain its generating units, satisfy its loan agreements, attract capital, and be well-positioned for the future. Address the following:
- a. Provide a cash flow analysis for the actual FY 2011, actual FY 2012, actual 2013 YTD, base period (showing actual and forecasted amounts separately), forecasted test period and forecasted 2016, that shows beginning cash and equivalents and reserve funds (identify amounts by account name and description, and identify reserve funds separately), cash flows in to operations, cash flows out of operations, and ending cash balance and equivalents and reserve funds (identify amounts by account name and description and identify reserve funds separately).
  - b. Regarding (a) above, show all detailed amounts by line item, including (but not limited to) the following: beginning cash and equivalents **and economic reserve funds** plus positive cash flows (cash sources flowing in to the operations) related to rate relief/new revenues from prior rate case CN 00535, energy revenues, proceeds from economic reserve fund, proceeds from rural economic reserve funds (and proceeds from all other reserve funds), cash from debt and outside financing, cash from investments, and all other cash in-flows (provide type and description). Also, show negative cash flows (cash sources flowing out of the operations), all cash flow expenses by type of expense, interest expense, principal payments on debt (by type of debt), debt issuance costs, investments, capital expenditures, and all other cash out-flows (provide type and description). Provide related supporting documents and calculations.
  - c. Regarding (b) above, show the cash flow analysis under two scenarios: i) assuming Big Rivers receives all of its requested rate relief in prior rate case CN 00535, and show impacts for each specific period; and ii) assume that Big Rivers does not receive any rate relief from rate case CN 00535 and show impacts for each specific period.
  - d. Regarding (b) above, show the cash flow analysis under two scenarios: i) idling both Wilson and Coleman as Big Rivers proposes in this case (show Wilson and Coleman impacts separately); and ii) neither Wilson nor Coleman is idled.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

- e. Regarding (b) above, explain and show how this supports Mr. Bailey's testimony.
  - f. Regarding (a) and (b) above, compare cash flow analysis for this rate case compared to the periods for cash flow in the prior rate case CN 00199 at the "Statement of Cash Flows" at Tab 31, Attachment 3, page 4 of 10, sponsored by Ms. Speed. Explain the reasons for all changes in cash flow amounts and assumptions and provide related supporting documentation and calculations.
88. Reference Mr. Bailey's testimony at p. 6, l. 20-23, and p. 7, l. 1-20, where he addresses the Economic Reserve and Rural Economic Reserve funds. Address the following:
- a. Start with the beginning balance of all actual Reserve funds at January 1, 2012 provide the requested information through the most recent date in 2013 (and provide continuing updated information), and start with the amount at the beginning of the month, show and explain the use of funds during the month, and show the monthly ending balance. As updates are provided, show the actual amount of rate relief received in prior rate case CN 00535 and explain how this impacts the use (or non-use) of reserve fund balances by month.
  - b. In addition, provide the information in (a) above for each of the months in the base period (show actual and forecasted amounts separately) through the forecasted test period, and forecasted 2016.
  - c. Show the analysis in (b) above under two scenarios: i) assuming Big Rivers receives all of its requested rate relief in prior rate case CN 00535 and show and explain impacts by month on the reserve fund with this assumption; and ii) assume that Big Rivers does not receive any rate relief from rate case CN 00535 and show and explain impacts by month on the reserve fund with this assumption.
  - d. Show the analysis in (b) above under two scenarios: i) assuming Big Rivers receives all of its requested rate relief in this rate case CN 00199; and ii) assuming that Big Rivers does not receive any rate relief in this rate case CN 00199.
89. Provide all documents which contain analysis supporting any decision made by Big Rivers to defer previously scheduled production plant maintenance outages beginning in 2010 through 2016. Show and explain the amount and impact by account number (or cost element) for actual FYs 2010 through 2012, actual 2013 YTD, base period (show actual and forecasted amounts separately) and the forecasted test period), and forecasted 2016.
90. Please refer to the Berry Direct Testimony. Provide five year benchmarking study completed in April 2013 for period from January 2008 through December 2012. Provide any subsequent benchmarking study.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

91. Please provide all company staff assessments and risk evaluations regarding the condition of each production facility and planned maintenance schedule and activities from 2010 through 2016.
92. Please provide historical and projected MISO costs used to develop Big Rivers forecast in electronic format compatible with Microsoft Office programs.
93. Please provide historical values associated with MISO FTR Market settlements used to develop Big Rivers' forecast in electronic format compatible with Microsoft Office programs.
94. Please provide historical values used to develop Big Rivers' forecast for MISO non-administrative and non-transmission related costs in electronic format compatible with Microsoft Office programs.
95. Please provide calculations and results used to determine "realized revenues" from the TVA transmission path in 2012 as well as the calculations and assumptions that were used to use this 2012 "realized revenue" to forecast projected revenues. Provide information in electronic format compatible with Microsoft Office programs.
96. Please refer to the Berry Direct Testimony at page 20, line 15-18: Provide the generating operating characteristics (capacity, heat rates, outage rates, ramp rates, fuel contract information, demand and energy forecasts and other production cost model input) that Big Rivers supplied ACES to run the production cost model used in the application in electronic format compatible with Microsoft Office programs.
97. Please refer to the Berry Direct Testimony at page 20, line 22: Provide the ACES production model output used in the Big Rivers financial forecast used in the application in electronic format compatible with Microsoft Office programs.
98. Please refer to the Berry Direct Testimony at page 20, line 22: Provide all Big Rivers' production cost models resulting from ACES PAR outputs provided to Big Rivers since January 1, 2012 in electronic format compatible with Microsoft Office programs.
99. Please refer to the Berry Direct Testimony at page 20, line 22: Provide copies of all written and electronic correspondence between Big Rivers and ACES regarding PAR model outputs ACES has performed for Big Rivers since January 1, 2012.
100. Please provide a list of planned major outage activities for each unit for each outage for 2013 through 2016.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

101. Please provide any changes to the 2013 through 2017 outage schedule from implementation of the Load Concentration Mitigation Plan. Detail should include all major outage activities for each unit and each outage.
102. Please refer to Exhibit Berry 2: Provide detail of each item in capital construction budget 2014-2016 by unit and year. Include description of implementation and if and why an outage or derate is required for implementation (as well as expected duration of outage or derate), reason for performance of activity (environmental requirement, recommended maintenance, industry issue, etc.), and whether activity is scheduled based on expected run hours, age, commitment or expected inspection results or other basis for schedule.
103. Please refer to Exhibit Berry 2: Provide all details of any changes to each item in capital construction budget 2014-2016 by unit and year caused by implementation of Load Concentration Mitigation Plan. Information should include details previously provided including changes to implementation (as well as expected duration of outage or derate), changes to reason for performance of activity (environmental requirement, recommended maintenance, industry issue, etc.), and changes to whether activity is scheduled based on expected run hours, age, commitment or expected inspection results or other basis for schedule.
104. Provide Wilson and Coleman Lay-Up plans as well as all scheduled activities to occur during Wilson and Coleman Lay-Up as well as details regarding Wilson Lay-Up plan security, operating, maintenance and administration staff necessary to implement the plan.
105. If Big Rivers decides to idle the Wilson plant, which carries the lowest variable costs on Big Rivers' system, describe how this will change MISO's economic dispatch of Big Rivers' generation units.
  - a. Does Big Rivers agree that if Wilson is idled, its sales to MISO will be reduced? If not, why not?
  - b. Provide an analysis of Big Rivers' expected sales to MISO through all of the forecasted test period, both with Wilson being idled, and with Wilson not being idled.
  - c. In the event Big Rivers idles the Wilson plant, please confirm that the plant will remain in the company's rate base and that ratepayers will continue to pay for various costs associated with the plant.
  - d. Please confirm that the budget included in the filing, which forms the basis for Big Rivers' fully forecasted test period assumes Wilson is idled.
  - e. Please provide a summary depicting the expected net total projected savings of shuttering the plant, for as long of a time period as such projections have been made.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

- f. Please provide the specific amount of cost that Big Rivers' ratepayers will bear for keeping the Wilson plant in the company's rate base in the event the plant is idled.
106. If Big Rivers decides to idle the Coleman plant upon completion of the SSR with MISO, describe how this will change MISO's economic dispatch of Big Rivers' generation units.
- Does Big Rivers agree that if Coleman is idled, its sales to MISO will be reduced? If not, why not?
  - Provide an analysis of Big Rivers' expected sales to MISO through all of the forecasted test period, both with Coleman being idled, and with Coleman not being idled.
  - In the event Big Rivers idles the Coleman plant, please confirm that the plant will remain in the company's rate base and that ratepayers will continue to pay for various costs associated with the plant.
  - Please confirm that the budget included in the filing, which forms the basis for Big Rivers' fully forecasted test period assumes Coleman is idled.
  - Please provide a summary depicting the expected net total projected savings of shuttering the plant, for as long of a time period as such projections have been made.
  - Please provide the specific amount of cost that Big Rivers' ratepayers will bear for keeping the Coleman plant in the company's rate base in the event the plant is idled.
107. Please provide a copy of any and all economic analysis(es ) upon which Big Rivers bases or will base its decision to close the Wilson generation unit, and/or any other generation unit(s).
- Explain fully why idling Wilson is better and more cost-effective than selling it.
108. Has MISO performed any studies upon which Big Rivers will or may rely in making any decision regarding the idling of any particular plant? If so, please provide a copy of any and all such studies, and any other documents related thereto. :
109. Reference the Williams Testimony, p. 14, l. 12, why does the forecast assume that severance costs for Coleman layup will begin in February 2014 when the Century Agreement assumes Coleman operation until after May of 2014? Please update forecast and affected numbers to reflect the Century Agreement.
110. Provide a cost-benefit analysis which illustrates the total of all costs associated with idling generation plant(s) (including but not limited to stranded costs), contrasted with the costs of leaving the plant(s) running.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

111. Please provide all Big Rivers correspondence to RUS that includes the subject of "scheduled major inspections and maintenance per prudent utility operations" since January 1, 2012.
112. Please provide assumptions, data, and summary of fuel procurement contracts Big Rivers provided to ACES in development of the production cost modeling used as an input to the Big Rivers Financial forecast used in this case. Information should include spreadsheets, etc., in electronic format compatible with Microsoft Office programs.
113. Please provide production cost model output data received from ACES for inclusions in the Big Rivers financial forecast used in this case. Information should include input and output spreadsheets, etc. in electronic format compatible with Microsoft Office programs.
114. Please provide any changes to information provided to ACES or production cost model outputs from implementation of the Load Concentration Mitigation plan.
115. Please provide details of the emission fee budget included in the Big Rivers financial forecast used in this case. Information should include spreadsheets, etc. in electronic format compatible with Microsoft Office programs.
116. Given that the U.S. Army Corps of Engineers repair work to Wolf Creek dam is being completed ahead of schedule, has Big Rivers performed any analyses or studies regarding: (a) when the Southeastern Power Administration (SEPA)'s provision of 178 MW of power to Big Rivers will be restored; and (b) if so, whether that could change Big Rivers' order of economic dispatch? If your response to either (a) and/or (b) above is "yes," please provide copies of any and all such analyses/studies, and any and all other documents associated therewith.
117. Please refer to page 33 of the PSC Order in Case No. 2007-00455 dated March 6, 2009, where the Commission finds "all necessary actions to correct the deficiencies are scheduled to be performed as part of Big Rivers' 2009 - 2011 Production Work Plan." Provide documents which show each of the deficiencies, and the date at which they were corrected by Big Rivers per the Production Work Plan.
118. Identify each of these deficiencies which were not corrected within the 2009 - 2011 Production Work Plan (if any).
119. Referencing Exhibit Berry 2, please provide a detailed explanation of the necessity for each of the 2014, 2015 and 2016 capital expenditure items for Wilson, including in your response why these expenditures are planned or needed if Big Rivers plans to idle Wilson beginning February 2014.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

120. Referencing Exhibit Berry 2, please describe in detail the units and work involved for the HAPS/MATS capital construction in 2014.
121. Referring to BREC's response to PSC 1-12:
- a. Please provide the last two long-range models and studies Big Rivers has performed or participated in to meet SERC regional long-term study objectives.
  - b. Regarding Big Rivers' internal long-term transmission assessment prepared to ensure compliance with NERC standards using the SERC-developed models:
    - i. Please provide copies of all audits, reports and studies used as a basis of Big Rivers' last two long-term transmission assessments.
    - ii. Please provide the results of the last two Big Rivers' long-term transmission assessments.
  - c. Regarding the last two Big Rivers internal long-range engineering plan:
    - i. Provide all supporting load flow models and additional studies used in developing the plans.
  - d. Regarding the input Big Rivers has into the MISO MTEP:
    - i. Provide copies of all study and information Big Rivers has provided into this process.
122. Referring to BREC's response to PSC 1-17:
- a. Please explain why the costs and details of the construction project the 6<sup>th</sup> line down from the top of page 5 of 60 is considered confidential.
  - b. Please review other confidential rows and confirm they are also appropriately classified.
123. Reference Mr. Berry's testimony at p. 14, l. 10-12, where he states that the fully forecasted test year assumes that Wilson and Coleman Stations will be idled as a result of the Century and Alcan terminations. Address the following:
- a. Provide all increases and decreases in revenues, expenses, depreciation expense, plant investment, accumulated depreciation, and all other costs (expenses and rate base components) related to the idling of the Wilson and Coleman stations (show all impacts separately for Wilson and Coleman) by account number and account description for actual FY 2012, base period (show actual and forecasted amounts separately), forecasted test period, and 2016 forecasted period.
  - b. Identify all overlap of revenues and costs related to the idling of Wilson in the prior rate case, CN 00535 and in the current rate case, CN 00199, and show the impact for the base period (provide actual and forecasted amounts separately) and the forecasted test period. Provide supporting documentation and calculations and explain why this overlap of revenues and costs is reasonable and does not represent reflect a double impact of this issue in both rate cases.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

- c. The forecasted test period in the prior rate case CN 00535 was for the period September 1, 2013 through August 31, 2014, and the forecasted period in this case is for the period February 1, 2014 (date of Alcan termination) through January 28, 2015. There is an overlap of the same seven months of February 2013 through August 2013 in the forecasted test periods of these two cases. For each month of February 2013 through August 2013 for the prior case CN 00535 and the current case CN 00199, show the impact of the idling of the Wilson plant by account number and account description for each expense and rate base component (including all revenues, expenses, depreciation expense, plant investment, accumulated depreciation, and all other costs) impacted and included in both cases. Explain the reasons for all differences in each cost between these two rate cases for the same forecasted test period months.
  - d. Regarding (c) above, in all cases, explain and quantify the changes in inputs, assumptions, and all other changes to the Financial Model that caused a change in these amounts and explain why it was necessary to change assumptions and inputs to the Financial Model for the same months in forecasted test period of prior rate case CN 00535 compared to the current rate case CN 00199. Provide related supporting documentation and calculations and citations to all changes in the Financial Model by specific field, row, column, tab, and other reference.
124. Reference Mr. Berry's testimony at p. 14, l. 10-12, where he states that the fully forecasted test year assumes that Wilson and Coleman Stations will be idled as a result of the Century and Alcan terminations. Address the following:
- a. Explain if Big River's calculation for the impacts of idling Wilson and Coleman stations represent one year of related impacts on costs or if Big River's calculations incorporate impacts for numerous years, and provide the impacts of the idling for each year for both Wilson and Coleman. Show these costs for the base period (show actual and forecasted amounts separately) the forecasted test period, and forecasted 2016.
  - b. Explain if Big River's calculation for the impacts of idling Wilson and Coleman in the base period and forecasted test period of this rate case includes the one-time eventual "re-start" or "start-up costs", and provide these amounts by account number (and description of type of cost), provide supporting documentation and calculations, and explain why these costs should be included in this rate case. Show these costs for the base period (show actual and forecasted amounts separately) the forecasted test period, and forecasted 2016.
  - c. Provide the "re-start" or "start-up costs" of Wilson and Coleman after they have been idled and show these amounts by account number (and description of type of cost) for the related year these costs would be incurred, and provide supporting documentation and calculations.



Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

125. Reference Mr. Berry's testimony at p. 19, l. 1-9, where he states that Big Rivers has included a projection of all charges and credits related to participation in all three MISO markets, including administration fees, energy-related revenues and charges, transmission revenues and charges, FTR-related revenues and charges, capacity costs, and costs which MISO passes on to all market participants. Also, at p. 19, l. 6-9, he states that in addition to the energy-related revenues and charges, Big Rivers also included \$6,891,119 in net charges and credits for MISO in the forecasted test period. Address the following:
- a. Explain in more detail the types of charges and credits described at Mr. Berry's testimony, p. 19, lines 1-9, versus those charges described at p. 19, l. 6-9. Explain if the \$6,861,119 in net charges and credits relates to all costs for p. 19, l. 1-9 or only includes the costs for amounts related to lines 6-9. In all cases, show all MISO and related charges and credits by account number and by type of cost (and provide a description of each cost), and provide these amounts for the base period (show actual and forecasted amounts separately) and the forecasted test period.
  - b. Regarding (a), provide copies of all contracts and supporting documentation and calculations and reconcile these amounts to the charges and credits included in the base period and forecasted test period.
  - c. Regarding (a), explain when the arrangement with MISO will begin and provide copies of all invoices to date and reconcile to contract amounts and amounts included in this rate case.
  - d. Identify and explain all MISO costs included in the base period and forecasted test period of the prior rate case CN 00535 by account number and description, and explain why these costs in the current rate case have changed and provide copies of supporting documentation and calculations.
126. Reference Mr. Berry's testimony at p. 19, l. 10-18, where he states that Big Rivers has included projected amounts of \$2,271,665 for ACES fees in the forecasted test period. Address the following:
- a. Provide the ACES fees paid by Big Rivers in actual FY 2011, actual FY 2012, base period (provide actual and forecasted amounts separately) in this rate case CN 00199 and the prior rate case CN 00535, the forecasted test period in this rate case and the prior rate case. Show amounts by account number and description of the type of services provided by ACES.
  - b. Regarding (a) above, explain the reasons for the change in ACES fees for the various periods identified and provide copies of related supporting documents and calculations, including copies of contracts. Explain how the suite of support services such as energy risk management, portfolio modeling, contract administration, and regulatory services (as described at Berry, p. 19, l. 14-16) has changed from the 2011 period through the forecasted test period and quantify the impact of each service provided for each year.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

- c. Regarding (a) and (b) above, explain how Big Rivers has forecasted these costs and provide copies of quotes from ACES and other supporting documentation for each type of service to be obtained from ACES.
  - d. Regarding (a) and (b) above, explain if Big Rivers has competitively bid these services with other vendors or explain why this is not feasible.
  - e. Regarding (a) and (b) above, explain if the services from ACES are reflected at the "lower of cost or market" and provide all supporting documentation and calculations for this determination (especially since ACES is a related party and Big Rivers has a vested interest in ACES). Otherwise, explain why the costs of services provided by ACES are determined to be prudent and reasonable.
  - f. Regarding (a) and (b), provide the date when each related service with ACEs will begin (or when it started), explain why it is necessary for Big Rivers to purchase these new services from ACES when the services were not required in the past, and provide copies of all cost versus benefit analysis prepared by Big Rivers in regard to these ACES services.
127. Please refer to Crockett Direct: Provide detail on the Engineering supervision cost estimates on each line and substation construction project identified on the latest Big Rivers three-year construction plan. Information should include final spreadsheets, project descriptions, etc. in electronic format compatible with Microsoft Office programs.
128. Provide any changes to the Engineering supervision cost estimates on each line and substation construction project identified on the latest Big Rivers three-year construction plan from implementation of the Load Concentration Mitigation plan.
129. Please provide system drawings and diagrams depicting Big Rivers' transmission facilities, their interties to other transmission owners, as well as depicting phase 1 and phase 2 transmission projects. Information may be provided in accessible viewable electronic format (PDF, etc.).
130. Please provide any changes to system drawings and diagrams depicting Big Rivers' transmission facilities, their interties to other transmission owners, as well as depicting phase 1 and phase 2 transmission projects from implementation of the Load Concentration Mitigation plan.
131. Please provide system drawings and diagrams depicting regional transmission facilities to which Big Rivers is interconnected (overview of interconnected MISO and TVA system, etc.). Information may be provided in accessible viewable electronic format (PDF, etc.).

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

132. Please provide cost detail of phase 2 transmission project. Information should include final spreadsheets, project descriptions, etc. in electronic format compatible with Microsoft Office programs.
133. Please provide any changes to cost detail of phase 2 transmission project from implementation of Load Concentration Mitigation plan.
134. Please provide copies of all reports, spreadsheets, etc. provided as part of the MISO assessment of transfer capability from the Big Rivers transmission zone into other MISO zones and TVA.
135. Mr. Crocket's testimony addresses the forecast of capital plant and forecasted plant for 2013 through 2016, along with 13-month average plant (and rate base components), provided at various tabs/documents included in this rate case including (but not limited to) Tab 22 (pages 1 to 36), Tab 26 (pages 1 and 2), Tab 27 (page 1 of 1), Tab 28, Attachment 1 (pages 9 to 27), Tab 45 (pages 1 to 8), Exhibit Berry 2 (pages 1 to 15), Exhibit Warren-2 (pages 3 to 18), Exhibit Wolfram-3 (pages 1 to 14) . Address the following:
  - a. Because this rate case is not a typical revenue requirement calculated using rate-of-return on rate base regulation, but is instead a revenue requirement based on a TIER calculation - - then explain all reasons why Big Rivers provides the forecasted capital budget and 13-month averages for rate base components in this rate case (besides this being a requirement of Kentucky Administrative Regulations) and explain why this is important to Big Rivers' rate case and how it impacts the rate case and related revenue requirement.
  - b. Explain how the forecasted capital plant budget should be used to show that Big Rivers is, or is not, providing safe, low-cost, and reliable service to its customers (Mr. Crocket testimony, p. 7, l. 11-16).
  - c. Explain if, and how, the forecasted capital plant budget is used to calculate other expenses or costs included in this rate case for the base period (show actual and forecasted amount separately), forecasted test period, and the forecasted periods 2015 and 2016, and show all amounts by account number and account description. Cite to all calculations in the Financial Model, and provide all supporting documentation and calculations.
  - d. Regarding (c) and (d) above, as an example, explain if forecasted capital plant is used to calculate other costs or other assumptions included in the revenue requirement, such as fixed department expense for transmission (Crocket, page 6, l. 3-19), depreciation expense, accumulated depreciation, accumulated deferred income taxes, interest expense, AFUDC, the percent of labor split between expensed and capitalized, the amount of Wilson and Coleman that is idled, the impact of the loss of Alcan, and all other costs and assumptions.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

Provide all applicable information requested in (c) above for all cost components and assumptions in this rate case.

136. Provide Exhibit Barron-3 in electronic format. Spreadsheet should include all related formulas and other worksheets linked to cells printed in the Exhibit in an electronic format compatible with Microsoft Office programs.
137. Please refer to Exhibit Barron 3: Provide Actual 2010, 2011, 2012 and 2013 YTD Billing Demands and Energy on a monthly basis for comparison to Exhibit Barron-3, in electronic format. Spreadsheet should include all related formulas and other worksheets linked to cells printed in the Exhibit in an electronic format compatible with Microsoft Office programs.
138. Reference the Wolfram testimony at pp. 38-39. Please produce copies of any and all communications regarding the cost impact estimates between Big Rivers, its consultants and its member-owners.
139. Please provide the latest load forecast (and associated documentation and workpapers) performed by outside consultants for Big Rivers, and identify any and all such outside consultants. Please provide this information in Excel spreadsheets with all formulae intact.
140. Please provide the latest load forecast documentation submitted to RUS for RUS approval.
141. Please provide coincident peak demands on a monthly basis for the rurals, large industrials, and each smelter for the years 2010, 2011, 2012 and 2013, as well as the hour and date of each coincident peak.
142. Please provide non-coincident peak demands on a monthly basis for the rurals, large industrials, and each smelter for the years 2010, 2011, 2012 and 2013, as well as the hour and date of each non-coincident peak.
143. Please provide monthly energy use for the rurals, large industrials and each smelter for the years 2010, 2011, 2012 and 2013.
144. Please refer to the Barron Direct Testimony at page 5: Provide the load forecast developed by GDS, in electronic file format compatible with Microsoft Office programs.
145. Provide documents and workpapers which show if and how the loss of BREC's employment from closure of Century's Hawesville and Sebree smelting facilities is taken into consideration in performing the load forecast, especially as it pertains to forecasted residential and small business demand.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

146. Please refer to the Barron Direct Testimony: Provide, on a monthly basis, the number of residential customers, number of small commercial customers, small commercial energy use per customer and residential energy consumption per customer for each subcategory used to develop load forecast. Information should be provided in electronic file format compatible with Microsoft Office programs.
147. Please refer to the Barron Direct Testimony: Provide the actual number of residential customers, number of small commercial customers, small commercial energy use per customer and residential energy consumption per customer for each subcategory for the years of 2010, 2011, 2012 and 2013 YTD on a monthly basis. Information should be provided in electronic file format compatible with Microsoft Office programs.
148. Please provide the Sargent & Lundy environmental compliance study produced by Big Rivers in Case No. 2012-00063. If necessary, please provide under seal of confidentiality.
149. Please provide the estimated monthly payments that Century will make for Big Rivers' Transmission Service under the Century Agreement through 2016.
150. Please provide Big Rivers' formula rate filings, and the spreadsheets used to develop each filing, for each year that Big Rivers has made such filings under Attachment O of the MISO OATT.
151. Has Big Rivers conducted any economic feasibility studies regarding whether its customers can afford the cumulative proposed \$115 million rate increase? If so, please provide copies together with any and all documents associated therewith. If not, why not?
152. Provide spreadsheets with formulas and links intact, and related documents which show how Big Rivers estimated and accounted for the effects of a) price elasticity of demand for electricity, and b) demand side management programs in its financial presentation of the rate case request (budgets, financial and operational modeling, test period results).
153. Provide any economic feasibility tests undertaken by or for Big Rivers with regard to the ability of the end-user to pay his/her/its bill and thus the ability of same to continue to take the projected amount of load and not decrease usage thus affecting the overall demand on the system.
154. Provide an electronic spreadsheet copy of all supporting workpapers, calculations and source documents for each of the models or other files provided by Big Rivers in response to PSC 1-57 with formulas, links and references intact.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

155. Provide the "User's Manual" or equivalent documentation for the Financial forecast which shows and describes inputs, input sources, steps and operations of the model, etc.
- a. If no such User's Manual or equivalent documentation exists, describe how BREC ensures that necessary expertise to operate the Financial forecast accurately remains after managers or analysts such as Mr. Siewert depart.
  - b. Explain how compliance or accuracy of the Financial Model can be objectively tested by a third party when there are no underlying or supporting User Manual instructions, guidelines, assumptions, and documentation.
  - c. Explain if the Financial Model has ever been evaluated or reviewed by Big Rivers' auditors or another third party, and provide the related report and results of that review, and provide the related contract and engagement letter describing the type of review to be performed.
  - d. Explain how the internal controls of the Financial Model can be tested without any User's Manual.
  - e. Explain how Big Rivers determines if any underlying assumptions or formulas have not been inadvertently or intentionally altered if there is no User's Manual that describes and documents the baseline assumptions and all formulae.
  - f. State when the Financial Model (basis for the "Financial Forecast" in this case) initially was created by or for BREC.
  - g. State whom created the Financial Model (basis for the "Financial Forecast" in this case) by or for BREC.
  - h. State the names of past BREC employees who had a role deemed important by BREC in the development and creation of the Financial Model (basis for the "Financial Forecast" in this case).
  - i. State the names of current BREC employees who had a role deemed important by BREC in the development and creation of the Financial Model (basis for the "Financial Forecast" in this case).
156. Please provide complete source documentation for all inputs into the Financial forecast, in electronic spreadsheet readable file format.
157. Provide spreadsheets linked to formulas in Big Rivers Financial forecast in Exhibit Warren-2 electronically in format compatible with Microsoft Office programs. Spreadsheets should include all formulas and links and include any spreadsheets linked to Big Rivers Financial forecast in Exhibit Warren-2.
158. Please provide copies of the summary results of all Financial Model runs provided to the Big Rivers Board of Directors in the period January 1, 2012 to current.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

159. Please provide copies of the summary results of all Financial Model runs provided to the Big Rivers senior management in the period January 1, 2012 to current.
160. Please provide the "final" Financial Model produced to the Commission in the "Unwind" case (2007-00455), in electronic spreadsheet format with all formulae intact.
- a. If this model is claimed to be confidential by BREC, please state and explain the basis for the confidentiality claim years after the Unwind transaction.
161. Did the production cost model provided in response to PSC 1-57 ("PCM Run") include input from a MISO market price forecast that assumed restrictions on CO2 emissions? If so please provide an updated production cost model without any assumed restrictions on CO2 emissions.
162. Please provide any other production cost model runs similar to that provided in response to PSC 1-57 that were performed as sensitivity runs to different assumed market or regulatory conditions. Please explain and describe why these sensitivity runs were selected and why they were rejected.
163. Please provide the complete spreadsheet labeled **BRECMISOmonthlyLoadForecast2012-09.xlsm** referenced in cells A2 and I2 in the tab labeled "EnergyInputs" of spreadsheet "Demand and Energy," with all cells intact in executable format and labeled, provided in response to PSC 1-57.
164. Please provide the complete spreadsheet labeled **BRECMIKSOmonthlyLoadForecast2012-05.xlsm** referenced in cell A1 in the tab labeled "HMPLMonthly" of spreadsheet "Demand and Energy," with all cells intact in executable format and labeled provided in response to PSC 1-57.
165. Please provide all other sensitivity runs made when the spreadsheet "PCM Run" provided in reply to PSC 1- 57 discovery was created and provide the spreadsheets related to these sensitivities.
166. Please refer to the following tabs and cells in the Financial Forecast provided in response to PSC 1-57, and provide supporting documentation and associated Excel spreadsheets with formulas, references and links intact for the following cells:
- a. State what convention (i.e., colors) is used to indicate inputs to the Financial Forecast.
- b. Tab "Stmnts RUS": cells E131:E185 (excluding those cells with referenced worksheet tab or formula calculation);

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

- i. Identify the witness who can testify to the veracity of each of these inputs.
  - c. Tab "Rates": cells D29:AE29.
167. Please refer to the following tab and cell in the Financial Forecast provided in response to PSC 1-57: cell D55 ("Interest Rate") of the "Debt" tab.
  - a. Please state what is the function of this input in the Financial Forecast model.
  - b. Please state whether modifying the interest rate input in D55 will flow through to modify the base period and test period results depicted on the "Stmts RUS" tab of the Financial forecast.
  - c. If modifying the interest rate input does modify the outputs on the "Stmts RUS" tab, identify and explain each step that must be taken to achieve that result.
  - d. If modifying the interest rate input does not modify the outputs on the "Stmts RUS" tab, explain why not.
  - e. If modifying the interest rate input does not modify the outputs on the "Stmts RUS" tab, explain where and how within the Financial forecast interest rates can be modified with the effects flowing through to the "Stmts RUS" tab.
168. Please refer to the following tab and cell in the Financial forecast provided in response to PSC 1-57: cell D3 ("Inflation") of the "O&M" tab.
  - a. Please state what is the function of this input in the Financial Forecast model.
  - b. Please state whether modifying the inflation input in D3 will flow through to modify the base period and test period results depicted on the "Stmts RUS" tab of the Financial forecast.
  - c. If modifying the inflation input does modify the outputs on the "Stmts RUS" tab, identify and explain each step that must be taken to achieve that result.
  - d. If modifying the inflation input does not modify the outputs on the "Stmts RUS" tab, explain why not.
  - e. If modifying the inflation input does not modify the Operating Statement outputs on the "Stmts RUS" tab, explain where and how within the Financial forecast inflation can be modified with the effects flowing through to the "Stmts RUS" tab.
169. Please provide Financial forecast "sensitivity" runs performed by Big Rivers since August 2012 which use alternate assumptions regarding:
  - a. departure of smelter load;
  - b. debt financing;



Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

- c. market prices for off-system sales;
- d. alternative scenarios regarding implementation of the Load Concentration Analysis and Mitigation Plan;
- e. any changes in dispatch assumptions due to units being required to operate to satisfy MISO reliability requirements from anticipated Alcan and/or Century agreements to purchase power from the MISO market; and/or
- f. any other alternate assumptions to those contained in the financial forecast presented in this case.

170. Please refer to the file "Big Rivers Budget 2013 - 2016 (Confidential).xlsx" as provided in response to PSC 1-57 in Case No. 2012-00535. Provide the equivalent spreadsheet for this case, including all supporting documentation and associated Excel spreadsheets with formulas, references and links intact.

171. Confirm that any spreadsheets provided by Big Rivers to the Attorney General will not contain any cells or worksheets that are protected, locked, or require permissions for full operation of the spreadsheets and its inputs.

- a. If any such spreadsheets have been provided to date, please provide spreadsheet copies which are unlocked/unprotected.

172. Regarding Big Rivers' response to PSC 1-57 "Big Rivers PCM Run 4-22-13" Spreadsheet.

[BEGIN CONFIDENTIAL]

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Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

actual periods 2008, 2009, 2010, 2011, and 2012 and show the amount and percentage change in cost element from year to year. Explain and show how the actual changes in the historical costs by cost element for each year correlates to the related inflation or productivity factor used by Big Rivers in this rate case for converting historical costs (by cost element) to the base period and fully forecasted test period costs. Provide supporting documentation and calculations.

- d. Regarding (c), explain if the inflation factors used by Big Rivers in the revenue and amounts for the base period and forecasted test period are supported by the analysis in (c), and explain why or why not and provide supporting documentation and calculations.
- e. Provide precedent in other cases in Kentucky where this approach of using inflation factors has been accepted and has been rejected by the Commission.
- f. Explain if Big Rivers used these same inflation factors for the same costs in its prior rate case CN 00535 and explain why or why not, and provide documentation supporting the inflation factors used in the prior rate case.
- g. Explain if Big Rivers used any "productivity factors" or deflation factors to apply to historical cost elements for purposes of arriving at base period and fully forecasted test period costs, and explain why it was not reasonable to use any productivity/deflation factors.

174. Referencing the Direct Testimony of John Wolfram p. 34, 1.2 to 1.5, please provide the following:

- a. Background calculations and assumptions used to arrive at a distribution system cost adder of \$0.033 per kWh for all the distribution cooperatives; and
- b. Actual distribution system cost adders for each of the distribution cooperatives.

175. Referencing the Exhibit Wolfram-5 please explain the difference between the Rural and the Large Industrial Customer Class rates for FAC, Non-Smelter Non-FAC PPA, and Surcredit.

176. Referencing Ms. Richert's testimony, p. 5, l. 23-23 and p. 6, l. 1-11, explain if Big Rivers or its attorneys have had discussions or correspondence with its creditors regarding a change in the 1.10 MFIR, a change in the calculation method of the 1.10 MFIR, certain conditions or exceptions to the MFIR which will not be considered a violation of the credit agreement, a temporary suspension of the 1.10 MFIR until the two rate cases in CN 00535 and 00199 are resolved or decided, and all other discussions, correspondence, and agreements regarding the 1.10 MFIR. In all cases, describe and provide supporting documents regarding all formal changes related to the 1.10 MFIR in the credit agreement, or explain all informal agreements to the credit agreement that will not trigger a violation for an MFIR below 1.10.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

177. Referencing Ms. Richert's testimony, p. 5, l. 23-23 and p. 6, l. 1-11, explain if creditors have imposed any new or different caveats or conditions in the credit agreements with Big Rivers from 2011 to 2013 YTD (and update this response if or when such caveats or changes are put in place), and identify and describe these new or different caveats and conditions.
178. Referencing Ms. Richert's testimony, p. 15, l. 6, provide a copy of the "standard business policies and procedures for developing its budget and financial plan", and provide this same document for FY 2010, FY 2011, FY 2012, and 2013 YTD and explain all changes in the business policies and procedures over this period and explain the reasons for these changes.
179. Reference Ms. Richert's Exhibit Richert-3 and explain why this list only includes 25 of the approximate 62 different G&T's at the June 2012 G&T document, and explain why it does not include all G&T TIERS or MFIR's at the June 2012 G&T document. Explain the reason and criteria for including and omitting certain G&T' TIERS and MFIR's at Exhibit Richert-3.
180. Reference Ms. Richert's Exhibit Richert-3 and explain if the Kentucky Commission has ever relied on the TIERS and MFIRs at the G&T document for establishing a TIER or MFIR for a Kentucky jurisdictional utility and cite to the related cases by case number, utility name, and the related Commission's findings.
181. Reference Ms. Richert's Exhibit Richert-3, and explain why she combines both "TIER and MFIR" together in one column and provide an updated exhibit that separates the TIER and MFIR for each G&T listed at this exhibit. Explain if Ms. Richert believes that it is not important to distinguish between TIER and MFIR and if that is why she combined the two measures in one combined column.
182. Reference Ms. Richert's Exhibit Richert-3 and provide an updated analysis using the June 2013 G&T Accounting & Financial Association Annual Directory and provide that document, and show the TIER and MFIR separately for each G&T.
183. Reference Ms. Richert's Exhibit Richert-3, explain if the "2011" TIER and MFIR data in this document is based on the related G&T's "actual achieved 2011" TIER and MFIR or if it represents the related state regulatory agencies "approved TIER and MFIR for that specific G&T utility in 2011." If the data represents the respective G&T's "actual achieved 2011" TIER and MFIR, explain why this is relevant to Big Rivers' "proposed TIER" in this proceeding and explain why it is relevant to Big River's forecasted test period January 31, 2015 TIER in this proceeding. Provide all supporting documentation.
184. Reference Ms. Richert's Exhibit Richert-3, explain if the "2011" TIER and MFIR data in this document is based on the related G&T's "actual achieved 2011" TIER and MFIR or if it

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

represents the related state regulatory agencies' "approved TIER and MFIR for that specific G&T utility in 2011." If the data represents the respective G&T's "approved TIER and MFIR for that specific utility in 2011" by the related state regulatory agency, then provide the regulatory agencies updated and approved TIER and MFIR for each specific G&T as of the most recent date, including through 2013 YTD. Provide all related supporting documentation.

185. Reference Ms. Richert's Exhibit Richert-3. If the "2011" TIER and MFIR data in this document is based on the related G&T's "actual achieved 2011" TIER and MFIR, then explain why one year of historical TIER/MFIR results for these respective G&T's is relevant to this proceeding for establishing a TIER or MFIR for Big Rivers.
186. Please explain if it is Big Rivers' position in this case that actual achieved TIER/MFIR for a G&T "cannot" or "does not" fluctuate much from year to year for a G&T and provide documentation to support that conclusion. For example, provide a 5-year history of all TIER and MFIR for each of the G&T's included at Exhibit Richert-3.
187. Provide Big River's actual achieved TIER/MFIR for each of the actual years 2007 through 2012 and explain why the TIER/MFIR fluctuated each year and explain if it is Big Rivers' position in this case that it is, or is not, unusual for an actual achieved TIER and MFIR to fluctuate each year and provide related supporting documentation.
188. Reference Ms. Richert's Exhibit Richert-3 and explain all reasons why the MFIR and TIER information included in the June 2012 G&T Accounting & Financial Association Annual Directory document is important to this rate case and why it should be relied upon in this rate case.
189. Please refer to the Walker Direct Testimony, page 1, lines 17-18 (tenure as CFO for Old Dominion Electric Cooperative):
  - a. Identify and describe each occasion in which Old Dominion lost a customer representing 25% or more of Old Dominion native load;
  - b. For each occasion described in a, above, describe the actions taken by Old Dominion to address each such customer departure, from an operational perspective (e.g., "laying up" generating units);
  - c. For each occasion described in a, above, describe the actions taken by Old Dominion to address each such customer departure, from a financial perspective (e.g., specific lender negotiations).
190. Please refer to the Walker Direct Testimony, footnote 2 on page 12: Please provide a copy of the cited document.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

191. Please refer to the Walker Direct Testimony, page 9, lines 1-2, where it states "the above list is ranked in the general order of importance given by the rating agency committees in developing credit ratings." Please provide source documents and citations to support this contention that such list "is ranked in the general order of importance."
192. Please refer to the Walker Direct Testimony, page 8, line 15, where "general areas of evaluation" are provided.
- Please provide source documents and citations to support the identification of these specific "general areas of evaluation."
  - Does Mr. Walker contend these are the only "general areas of evaluation"? If not, list all other "general areas of evaluation."
193. Assume the rate increases requested by BREC in Case Nos. 2012-00535 and 2013-00199 are granted by the Commission. Does Mr. Walker contend that the grant of these rate increase requests would promptly restore investment grade credit ratings for BREC? If not, why not?
- State when in Mr. Walker's opinion the Commission could with high confidence expect BREC to have investment grade credit ratings restored in the event both rate increases sought by BREC were granted by the Commission.
  - State and describe the contingencies regarding restoration of investment grade credit ratings for BREC that would still exist even if the Commission were to grant in full the rate increases BREC seeks.
194. Please provide the depreciation expense for the Wilson plant included in the Company's revenue requirement and for actual FY 2012, for the base period (show actual and forecasted amounts separately) and the forecasted test period (separately for base rates and ECR rates). Provide the computations of the depreciation expense provided showing the gross plant by plant account, the depreciation rates used (show all components of the rate, including life, salvage and cost of removal), and the depreciation expense computed.
195. Please provide the interest expense and related TIER for the Wilson plant included in the Company's revenue requirement and for actual FY 2012, for the base period (show actual and forecasted amounts separately) and the forecasted test period (separately for base rates and ECR rates). Such annual interest expense and related TIER should include not only the asset values for net depreciated plant and equipment and land costs, but also the asset values for fuel inventory, consumable scrubber materials, materials and supplies, and rolling stock on the Wilson plant site. Provide all assumptions, data, and computations.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

196. Please provide the operation and maintenance expense by RUS O&M expense account for the Wilson plant included in the Company's revenue requirement and for actual FY 2012, for the base period (show actual and forecasted amounts separately) and the forecasted test period (separately for base and ECR rates). Provide all assumptions, data, and computations.
197. Please provide the administrative and general expense by RUS A&G expense account for the Wilson plant included in the Company's revenue requirement and for actual FY 2012, for the base period (show actual and forecasted amounts separately) and the forecasted test period (separately for base and ECR rates). Provide all assumptions, data, and computations.
198. Please provide the property tax expense for the Wilson plant included in the Company's revenue requirement and for actual FY 2012, for the base period (show actual and forecasted amounts separately) and the forecasted test period (separately for base and ECR rates). Provide all assumptions, data, and computations.
199. Please provide the payroll tax expense for the Wilson plant included in the Company's revenue requirement and for actual FY 2012, for the base period (show actual and forecasted amounts separately) and the forecasted test period (separately for base and ECR rates). This request includes the payroll tax expense on payroll incurred directly for plant employees and incurred for employees in other departments that provide support services and/or whose payroll expense is included in A&G expense. Provide all assumptions, data, and computations.
200. Please provide the depreciation expense for the Coleman plant included in the Company's revenue requirement and for actual FY 2012, for the base period (show actual and forecasted amounts separately) and the forecasted test period (separately for base rates and ECR rates). Provide the computations of the depreciation expense provided showing the gross plant by plant account, the depreciation rates used, and the depreciation expense computed.
201. Please provide the interest expense and related TIER for the Coleman plant included in the Company's revenue requirement and for actual FY 2012, for the base period (show actual and forecasted amounts separately) and the forecasted test period (separately for base rates and ECR rates). Such annual interest expense and related TIER should include not only the asset values for net depreciated plant and equipment and land costs, but also the asset values for fuel inventory, consumable scrubber materials, materials and supplies, and rolling stock on the Wilson plant site. Provide all assumptions, data, and computations.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

202. Please provide the operation and maintenance expense by RUS O&M expense account for the Coleman plant included in the Company's revenue requirement and for actual FY 2012, for the base period (show actual and forecasted amounts separately) and the forecasted test period (separately for base and ECR rates). Provide all assumptions, data, and computations.
203. Please provide the administrative and general expense by RUS A&G expense account for the Coleman plant included in the Company's revenue requirement and for actual FY 2012, for the base period (show actual and forecasted amounts separately) and the forecasted test period (separately for base and ECR rates). Provide all assumptions, data, and computations.
204. Please provide the property tax expense for the Coleman plant included in the Company's revenue requirement and for actual FY 2012, for the base period (show actual and forecasted amounts separately) and the forecasted test period (separately for base and ECR rates). Provide all assumptions, data, and computations.
205. Please provide the payroll tax expense for the Coleman plant included in the Company's revenue requirement and for actual FY 2012, for the base period (show actual and forecasted amounts separately) and the forecasted test period (separately for base and ECR rates). This request includes the payroll tax expense on payroll incurred directly for plant employees and for incurred for employees in other departments that provide support services and/or whose payroll expense is included in A&G expense. Provide all assumptions, data, and computations.
206. Please describe any and all accounting effects and entries that will be required due to the layup of the Wilson plant. For example, does the Company plan to transfer the amounts that are presently recorded in accounts 101 and 108 to account 105? Please explain your response and provide a copy of all analyses and/or research that address the accounting related to the layup of the Wilson plant as well as all analyses and/or opinions obtained from professional advisors.
207. Please describe any and all accounting effects and entries that will be required due to the layup of the Coleman plant. For example, does the Company plan to transfer the amounts that are presently recorded in accounts 101 and 108 to account 105? Please explain your response and provide a copy of all analyses and/or research that address the accounting related to the layup of the Coleman plant as well as all analyses and/or opinions obtained from professional advisors.
208. Please refer to the revenue and expense reporting requirements established by the Commission in its August 14, 2013 Order in Case No. 2013-00221, at page 19. Provide these quarterly reports when filed.



Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

209. Regarding the Century Agreements filed with the PSC in Docket 2013-00221, as approved by order dated August 14, 2013, please provide the following:

- a. Provide all presentations made to the Big Rivers and/or Kenergy Board(s) of Directors regarding the Application and agreement(s), along with documents and materials supporting or referenced in those presentations. Please consider this an ongoing request for information.
- b. Provide all presentations made by Big Rivers and/or Kenergy to RUS, CFC, CoBank, or any other creditors and to the credit rating agencies regarding the Application and agreement(s), along with documents and materials supporting or referenced in those presentations. Please consider this an ongoing request for information.
- c. Under the Arrangement Agreement, please confirm that Big Rivers will be the market participant to provide services for Kenergy to perform the Electric Service Agreement with Century.
- d. Please provide a detailed analysis of all costs Big Rivers will incur in providing these services and all benefits Big Rivers will receive for providing these services. Analysis should define and explain where these benefits are captured in the base period and forecasted test period.
- e. Please explain and provide detailed calculations and workpapers showing all transmission revenue received by Big Rivers from Century and how this is reflected in the base period and forecasted test period and in the cost of service study in this matter.
- f. Please explain and provide detailed calculations and workpapers showing how all costs of operating Coleman and how all revenues received by Big Rivers from operating Coleman per the SSR costs are reflected on a monthly basis in the base period and forecasted test period and in the cost of service study.
- g. Provide a detailed breakout of all revenues and costs Big Rivers will receive and incur on a monthly basis over the base period and forecasted test period as a result of the Century Agreement.
- h. Please confirm that under the Century Agreement Big Rivers will recover all costs of operating, maintaining and improving the Coleman plant.
  - i. Please show in detail where these costs and revenues are reflected in the base period and forecasted test period revenue requirement and cost of service.

210. Regarding any agreement similar to the Century Agreement filed with the PSC in Docket 2013-00221, and/or that Big Rivers is in the process of negotiating with the Sebree smelter, and/or anticipates concluding with the Sebree smelter:

- a. Provide all presentations made to the Big Rivers and/or Kenergy Board(s) of Directors regarding any potential Sebree agreement(s), along with documents

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

- and materials supporting or referenced in those presentations. Please consider this an ongoing request for information.
- b. Provide all presentations made by Big Rivers and/or Kenergy to RUS, CFC, CoBank, or any other creditors and to the credit rating agencies regarding Sebree agreement(s), along with documents and materials supporting or referenced in those presentations. Please consider this an ongoing request for information.
  - c. Please confirm that, like the Century Agreement Big Rivers anticipates it will be the market participant to provide services for Kenergy to perform the Electric Service Agreement with Sebree.
  - d. Please provide a detailed analysis of all costs Big Rivers will incur in providing any services under a Sebree Agreement and all benefits Big Rivers anticipates receiving for providing these services. Analysis should define and explain where these benefits would be captured in the base period and forecasted test period.
  - e. Please explain and provide detailed calculations and workpapers showing all transmission revenue anticipated to be received by Big Rivers from Sebree and how this would be reflected in the base period and forecasted test period and in the cost of service study.
  - f. Please explain and provide detailed calculations and workpapers showing how all costs of operating Wilson and how all revenues received by Big Rivers from operating Wilson per the any SSR costs would be reflected on a monthly basis in the base period and forecasted test period and in the cost of service study.
  - g. Provide a detailed breakout of all revenues and costs Big Rivers would receive and incur on a monthly basis over the base period and forecasted test period as a result of a Sebree Agreement.
  - h. Please confirm that under a Sebree Agreement Big Rivers will recover all costs of operating, maintaining and improving the Wilson plant if MISO requires operation for reliability purposes.
    - i. Please show in detail where these costs and revenues would be reflected in the base period and forecasted test period revenue requirement and cost of service.
211. Please provide any and all study requests and study results, as well as related correspondence Big Rivers has had with MISO regarding a Sebree Agreement similar to the Century Agreement.
212. Please provide any MISO Y-2 study requests or reports regarding a Sebree Agreement.
213. If the Wilson plant is required to operate for any potential agreement regarding the Sebree smelter (similar to the agreements the PSC approved in Case No. 2013-00221 regarding the Hawesville smelter) please describe how this would affect Big Rivers remaining customers given that the Sebree smelter would receive the benefits of Wilson,

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

one of Big Rivers lowest production cost plants. Would the remaining customers be expected to pay higher fuel costs than those of Wilson?

214. If the Green, HMPL and Reid Units (collectively referred to as "Sebree Station") individually or in any combination are required to operate for any potential agreement regarding the Sebree smelter (similar to the agreements the PSC approved in Case No. 2013-00221 regarding the Hawesville smelter), please describe how this would affect Big Rivers' remaining customers' fuel costs.
215. Regarding Tab 45 of Application please explain why fuel stock accounts in ratebase only decrease by roughly 1/3 after Wilson and Coleman units are idled.
216. Regarding BREC's plans to idle Wilson please describe the following changes to Wilson Coal inventory and fuel costs:
- a. Show on a monthly basis the anticipated value of coal inventory at Wilson beginning in September 2013 and through the base period and forecasted test period.
217. Regarding BREC's plans to idle Coleman please describe the following changes to Wilson Coal inventory and fuel costs:
- a. Show on a monthly basis the anticipated value of coal inventory at Coleman beginning in September 2013 and through the forecasted test period.
218. Regarding the MISO SSR agreement costs to cover Coleman operation anticipated in the Century Agreement:
- a. Please describe how these revenues, investments and expenses are reflected in the Cost of Service Application as well as the financial forecast, and all spreadsheets supporting the financial forecast provided in the Application and in response to PSC 1-57.
    - i. If these revenues, investments and expenses are not reflected in the information above, please provide updates to the Cost of Service, financial forecasts and all spreadsheets supporting the financial forecast provided in the Application and in response to PSC 1-57.
219. Regarding any MISO SSR agreement costs to cover Wilson or any other Big Rivers' unit operation anticipated in any Alcan/Sebree smelter agreement, either currently under consideration or anticipated:

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

- a. Please describe how these revenues, investments and expenses are reflected in the Cost of Service Application as well as the financial forecast, and all spreadsheets supporting the financial forecast provided in the Application and in response to all discovery.
    - i. If these revenues, investments and expenses are not reflected in the information above please provide updates to the Cost of Service, financial forecasts and all spreadsheets supporting the financial forecast provided in the Application in in response to all discovery.
  - b. If information is not currently available update as information regarding any Alcan Agreement becomes known.
220. Regarding transmission revenue that BREC anticipates receiving over the forecasted test period from Century under the Century Agreement as set forth in Case No. 2013-00221:
- a. Please describe how these revenues are reflected in the Cost of Service Application as well as the financial forecast, and all spreadsheets supporting the financial forecast provided in the Application and in response to all discovery.
    - ii. If these revenues are not reflected in the information above please provide updates to the Cost of Service, financial forecasts and all spreadsheets supporting the financial forecast provided in the Application in response to all discovery.
221. Regarding transmission revenue that BREC anticipates receiving over the forecasted test period in any agreement affecting the Alcan/Sebree smelter either currently under consideration or anticipated:
- a. Please describe how these revenues are reflected in the Cost of Service Application as well as the financial forecast, and all spreadsheets supporting the financial forecast provided in the Application and in response to all discovery.
    - i. If these revenues are not reflected in the information above, please provide updates to the Cost of Service, financial forecasts and all spreadsheets supporting the financial forecast provided in the Application in response to all discovery.
  - b. If information is not currently available, update as information regarding any Alcan Agreement becomes known.
222. Please describe all attempts that Big Rivers has made to sell any of its power plants during the last two years and describe the present status of each such attempt. In addition, please provide a copy of all related documents, including, but not limited to, correspondence, contracts, and requests for bids.



Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

226. Regarding BREC's Demand Energy Budget 2013-2017 spreadsheet provided in response to PSC 1-57:

- a. Please provide Coincident Peak (Big Rivers CP) demands for all demands listed on spreadsheet.
- b. Please provide a list of all meter readings used for actual data [BEGIN CONFIDENTIAL] ( [REDACTED] ).[END CONFIDENTIAL]
  - i. Does Big Rivers meter specific member delivery points?
  - ii. Does Big Rivers access meters for Industrial and Smelter class customers?
  - iii. Please provide the loss factors related to each of these meter readings.
- c. Please provide the following source spreadsheets [BEGIN CONFIDENTIAL];
  - ii. [REDACTED] ). [END CONFIDENTIAL]
  - iii. Any other spreadsheets used to derive data.
  - iv.

227. Regarding BREC's Financial Forecast (2014-2017) 5-16-2013 spreadsheet provided in response to PSC 1-57:

- a. Please verify that correct versions of linked spreadsheets have been provided in response to PSC 1-57.
- b. Please provide trial balance worksheet with data entered for each account.
  - i. Detail to include all fuel stock accounts.

228. Please state whether the company will agree to update its responses to all data requests when the company updates its filing from budgeted to actual amounts.

229. Please refer to the Richert Direct Testimony at page 8, line 15 where it states Big Rivers has taken "extraordinary steps to lower its expenses." Identify and describe each and every one of these "extraordinary steps."

- i. Please provide all documents that were provided to the Big Rivers Board of Directors regarding the planning and execution of these "extraordinary steps," as well as any corporate-wide cost-cutting business strategies.

230. Please refer to the Richert Direct Testimony at page 9, line 19, where it states "the fully forecasted test period is better suited than the historic test period for capturing the significant changes to Big Rivers' operations and financial performance that will result from the Alcan contract termination." Explain in detail each way in which Big Rivers considers the fully forecasted test period to be "better suited" than an historic test period for purposes of this case.

231. Per the Richert Direct Testimony at page 10, Big Rivers differentiates between the "contract TIER" and a "conventional TIER", and requests increased rates based on use of

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

the conventional TIER of 1.24. What is the dollar difference in requested revenue increase from use of the conventional TIER versus the prior "contract TIER"?

232. The Company's filing raises or addresses various concerns about its current and future financial condition. Address the following and **provide updates on a continuing basis**:

- a. Explain and provide copies of all correspondence, discussion notes, or identify if the Company has had discussions with its auditors (or intends to have discussions) for the 2012 and 2013 periods (or in the most recent 5 years) regarding "going concern" issues or a "going concern notice" that would be potentially expressed in the auditor's opinion letter for all pending financial statements. A "going concern" notice might indicate that the auditors have substantial doubt about the Company's ability to continue as a "Going Concern."
- b. Explain and identify all financial and other issues that have been raised as potential "going concern" issues by the Company or its auditors for the 2012 and 2013 periods. For example, problems that might cause auditors to have concerns about the Company's ability to remain in business include significant losses, a serious decline in sales/revenues, loss of a major customer, defaults on debt, negative cash flow, loan covenant violations, contingent liabilities, lawsuits against the company and other concerns.
- c. Explain if the auditors have affirmatively indicated to the Company that there are no "going concern" issues to date for the 2013 audit period, and provide copies of related correspondence or other documents, and indications from the auditors.
- d. Explain the current status of discussions with auditors and the auditor's current position regarding "going concern" issues.

233. The Company's financial status and proposed revenue increase could change monthly as actual financial and other data becomes available to replace projected data that is included in this filing. Address the following and **provide updated information on a continuing basis**:

- a. Explain if the Company plans to periodically update its filing and its proposed revenue increase by substituting actual information for forecasted/budgeted data, and thus updating financial data for the base period ending September 30, 2013, the forecasted test period ending January 28, 2015, and budgeted amounts for 2016 and 2017. Will the company periodically update its filing? If not, why not?
- b. If the Company does plan to periodically update its filing by substituting actual information explain how often and when (specific dates) the Company will update its filing and the manner it will use to update its filing (explain if the

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

- Company will provide updated exhibits and also file "supplemental" testimony to explain these changes).
- c. Provide and cite to precedent in prior rate cases before the Commission for this approach of updating the filing and the related proposed revenue increase. Provide a cite to Company witness testimony in this proceeding that addresses this matter.
  - d. If the Company does not plan to periodically update its filing, explain how the proposed revenue increase can be deemed to be reasonable, accurate, and reflecting most recent amounts and events.
  - e. Explain if the Company believes the burden of proof rests with the Company or with interveners to update the Company's filing to reflect more accurate and recent actual amounts (which also assists in providing more accurate projected amounts) and cite to Commission precedent for the approach proposed by the Company.
234. Address the following regarding all forecasted, estimated amounts, and adjustments included in BREC's "base period" and the forecasted test period."
- a. Identify all forecasted amounts, estimated amounts, and adjustments in the base period and the forecasted test period that Big Rivers considers to be "known and measurable," and identify all such amounts and adjustments that are not considered to be "known and measurable," and explain why Big Rivers believes such amounts and adjustments are, or are not, "known and measurable."
  - b. Explain the criteria used by the Company to categorize forecasted amounts and adjustments between those which are "known and measurable" and those which are not "known and measurable."
  - c. Provide Big Rivers' definition of "known and measurable" and provide citation to prior Commission rate cases that supports this definition.
  - d. Explain why it is reasonable to include some adjustments which are not "known and measurable" in this rate case and cite to related Commission orders and precedent from prior rate cases regarding the Company's rationale.
  - e. For those rate case adjustments which are not "known and measurable," explain if this means the adjustments are "unknown and unmeasurable" and explain the definition and criteria for adjustment that are not "known and measurable" and cite to related Commission orders and precedent from prior rate cases for BREC's rationale.
  - f. Explain if the use of a "fully forecasted test period" should be interpreted to mean that adjustments do NOT have to be "known and measurable" and cite to related Commission orders and precedent from prior rate cases for BREC's rationale.
  - g. Explain how the Company determines whether to include changes or adjusted amounts in the forecast assumptions (within or part of the Financial forecast with



Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

no specific or separate adjustment proposed) and when to show a forecasted change or amount as a specific separate adjustment. Explain the criteria, provide a copy of the written criteria, and explain how this criteria was used for each "forecasted amount" and each "adjustment" in the base period and forecasted test period.

235. Address the following regarding BREC's use of a fully forecasted test period:
- a. Explain and compare the costs versus the benefits of using a "forecasted test period" as compared to a "historical test period" for this rate case.
  - b. Compare and explain the costs and requirements of a rate case filing using a "historical" test period compared to a rate case filing using a "forecasted" test period, and explain which requires more in-house preparation time and costs, more outside attorney and consulting preparation time, more supporting documentation, more financial modeling, additional time and resources dedicated to a financial forecast, and all other impacts. In all cases, provide an estimated or actual comparison of costs and requirements of a historical test period filing versus a forecasted test period filing and provide supporting documentation.
  - c. Identify the additional costs (by account number and description) that BREC incurred to prepare, submit, and support a "forecasted test period" compared to a historical test period and provide related supporting documentation.
  - d. Explain in detail the benefits and advantages of a fully forecasted test period compared to a historical test period. And if one of the advantages is claimed to be "less regulatory lag," then show and compare the impact of regulatory lag under a historical test period compared to a forecasted test period using this rate case and the prior rate case as examples.
236. If this rate case is as simple as Mr. Bailey explains at p. 4, l. 16-18, and merely reflects the net revenues that Big Rivers will lose beginning January 31, 2014, as a result of the Alcan termination, then explain why Big Rivers could not have merely used a historical test period for 2012 and then proposed one adjustment to calculate the estimated or forecasted impact of the Alcan termination (using the same or similar assumptions and amounts in its forecasted test period calculation in this rate case) with no other changes. Explain why other changes and forecasted amounts are necessary to a base period and a forecasted test period if this rate case merely relates to the impact of the loss of Alcan.
237. Provide BREC payroll cost information for actual FY 2008, actual FY 2009, actual FY 2010, actual FY 2011, actual FY 2012, base period ending April 30, 2013 of prior Case No. 00535 (show actual and forecasted amounts separately), base period ending September 30, 2013 of current Case No. 00199, (showing actual and forecasted amounts separately), forecasted test period ending August 31, 2014 of prior Case No. 00535, forecasted test

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

period ending January 28, 2015 of current Case No. 00199, forecasted period 2016 of prior Case No. 00535, and forecasted test period 2016 of current Case No. 00199. Use the format at **OAG Schedules 1A, 1B, and 1C** (Excel schedules) which are attached to these DRs, providing the following information:

- a. Schedule 1A and 1C - The amount and percent of payroll costs expensed and capitalized by the categories of payroll labor, annual cost of living/merit pay increases, long-term incentives, short-term incentives, bonuses, retention bonuses/payments, benefits (if possible, show this by detail of medical costs, pension, OPEB, FAS 106, payroll taxes, other payroll benefits); deferred compensation, severance costs, other nonrecurring/one-time payroll costs, and nonregulated payroll (if applicable).
- b. Schedule 1B - The amount and percent of payroll costs expensed and capitalized by primary account in total (although it is not necessary to show these payroll costs by categories of labor, benefits, other, and nonregulated). Provide for all previously identified periods.
- c. Schedule 1C - The amount and percent of detailed benefit costs expensed and capitalized (although it is not necessary to show these payroll costs by categories of labor, benefits, other, and nonregulated). Provide for all previously identified periods.
- d. Schedule 1A, 1B and 1C - Reconcile all amounts to BREC payroll costs and adjustments for the base period (show actual and forecasted amounts separately) and forecasted test period.
- e. Schedule 1A, 1B and 1C - Explain the reasons for changes in the percent of payroll expensed and capitalized for each period and provide related supporting documentation and calculations.
- f. Schedule 1A, 1B and 1C - Explain the reason for changes between each of the designated periods for all payroll categories when the amount varies by 5% or more between each period and provide supporting documentation and calculations to further support the reasons for the changes.

238. Provide the payroll information requested for the same period noted in the prior data request, except show payroll designated as follows:

- a. Payroll allocated between "exempt" and "nonexempt" categories for **only** OAG Schedules 1A and 1B (if information cannot be provided in the detail of Schedule 1A, then provide information using Schedule 1B format).
- b. Show the amount of payroll overtime versus regular time for both "exempt" and "nonexempt" for **only** OAG Schedules 1A and 1B (if information cannot be provided in the detail of Schedule 1A, then provide information using Schedule 1B format).

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

239. Provide BREC payroll cost information for BREC Officers that were in place for all the related periods for which information is requested (including all employees who are now performing part or all of the work of a prior Officer's position that is currently vacated or has not been filled). Provide this information for actual FY 2008, actual FY 2009, actual FY 2010, actual FY 2011, actual FY 2012, base period ending April 30, 2013 of prior Case No. 00535 (show actual and forecasted amounts separately), base period ending September 30, 2013 of current Case No. 00199, (show actual and forecasted amounts separately), forecasted test period ending August 31, 2014 of prior Case No. 00535, forecasted test period ending January 28, 2015 of current Case No. 00199, forecasted period 2016 of prior Case No. 00535, and forecasted test period 2016 of current Case No. 00199. Use the format at OAG Schedules 2A, 2B, and 2C (Excel schedules) which are attached to these DRs, providing the following information:

- a. Schedule 2A and 2C - The amount and percent of payroll costs expensed and capitalized by the categories of payroll base salary, annual cost of living/merit pay increases, long-term incentives, short-term incentives, bonuses, retention bonuses/payments, SERP, benefits (if possible, show this by detail of medical costs, pension, OPEB, FAS 106, payroll taxes, other payroll benefits); deferred compensation, SERP, severance costs, other nonrecurring/one-time payroll costs, and nonregulated payroll (if applicable).
- b. Schedule 2B - The amount and percent of payroll costs expensed and capitalized by primary account in total (although it is not necessary to show these payroll costs by categories of labor, benefits, other, and nonregulated). Provide for all previously identified periods.
- c. Schedule 2C - The amount and percent of detailed benefit costs expensed and capitalized (although it is not necessary to show these payroll costs by categories of labor, benefits, other, and nonregulated). Provide for all previously identified periods.
- d. Schedule 2A, 2B and 2C - Reconcile all amounts to BREC payroll costs and adjustments for the base period (show actual and forecasted amounts separately) and forecasted test period.
- e. Schedule 2A, 2B and 2C - Explain the reasons for changes in the percent of payroll expensed and capitalized for each period and provide related supporting documentation and calculations.
- f. Schedule 2A, 2B and 2C - Explain the reason for changes between each of the designated periods for all payroll categories when the amount varies by 5% or more between each period and provide supporting documentation and calculations to further support the reasons for the changes.
- g. For each of the periods, for all Officer compensation that is related to "incentives" or "merit pay", provide for each Officer, the incentive/merit target, the payout percentage of target (and amount) by showing and providing the performance pay matrix or similar document, and show the calculation of all

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

- incentive/merit pay (multiply eligible earnings by the incentive target times the payout percentage of target, or all similar calculations that are performed).
- h. For each type of "incentive" paid for each period for each Officer, explain how the incentive was paid - - cash, stock, deferred compensations, rights, grants, etc. And for each, explain when the amount is recognized for expense treatment on the books and how this is determined for each type of incentive.
  - i. Identify the "names" of each Officer for each of the related periods and identify current positions that are not filled and when such positions will be filled.
240. Provide the following amounts by account number and account description (separately show expensed and capitalized amounts) for actual FY 2008, actual FY 2009, actual FY 2010, actual FY 2011, actual FY 2012, base period ending April 30, 2013 of prior Case No. 00535 (show actual and forecasted amounts separately), base period ending September 30, 2013 of current Case No. 00199, (show actual and forecasted amounts separately), forecasted test period ending August 31, 2014 of prior Case No. 00535, forecasted test period ending January 28, 2015 of current Case No. 00199, forecasted period 2016 of prior Case No. 00535, and forecasted test period 2016 of current Case No. 00199. And provide all related supporting documentation, calculations (including working Excel spreadsheets), a cite to where such amounts are included in any model or spreadsheet included in the Company's filing, description of such amounts, an explanation of how the amounts were determined, why it is appropriate to include the related amounts in the Big Rivers base period and forecasted test period. Identify all related nonregulated amounts that have been included and excluded from the periods above (with an explanation for this treatment):
- a. Rate case expense identified by each outside consulting expert (including costs of legal, accounting, cost of service, rate design, depreciation, finance issues, credit ratings, and all other outside professional expertise). The rate case expense provided for prior Case No. 00535 should be the most recent or updated information in that case.
  - b. Other outside professional costs not related to (or included in) rate case expense.
  - c. Other outside legal expense costs not related to (or included in) rate case expense.
  - d. Write-offs of assets and other costs.
  - e. Depreciation expense.
  - f. Severance costs.
  - g. Property/ad valorem taxes.
  - h. Penalties and fines.
  - i. Insurance expense.
  - j. Dues and memberships in industry organizations, social clubs, subscriptions to studies/utility data, and other.
  - k. Charitable and other donations.
  - l. Advertising.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

- m. Financing and refinancing costs paid to third parties for new/existing debt and other issuances.
  - n. Bad debts
  - o. Nonrecurring and/or extraordinary costs (costs that are unique to a specific time period above or are not recurring for each of the periods noted above and explain why the amounts are nonrecurring).
  - p. Cost savings, cost reductions, economies of scale, and all other savings reflected in each period (and explanation of when and how the cost savings and reductions were implemented).
241. Regarding the Big Rivers Financial forecast and all related revenue, expense, taxes, and other amounts for actual FY 2012, base period, forecasted test period, and budgeted years 2016 and 2017 (and also related to specific amounts in the prior data request) - - provide a detailed explanation (and all other supporting documentation) of all assumptions, drivers, factors, inflation/deflation amounts, and calculations included in the Financial forecast that are used to determine revenues, expenses, taxes, and other amounts for the previously mentioned periods (and used to determine changes between these periods). In all cases, explain why the assumptions, drivers, factors, and calculations are reasonable (and cite to any related precedent in prior cases before the Commission).
242. Provide copies of all capital budgets (capitalized plant investment) for each of the calendar years 2008 through 2013 YTD, the base period for prior Case No. 00535, the base period for current Case No. 00199, the forecasted test period for prior Case No. 00535, the forecasted test period for current Case No. 00199, all forecasted budgets for future years, and all prior year and forecasted budgets produced on a "five-year" or multi-year basis (which have not been previously provided). If possible, provide budgets in as much detail as possible, including by work order or major project (minimal level would be per primary account number).
243. Provide copies of all operating budgets (operating revenues and expenses from the income statement) for each of the calendar years 2008 through 2013 YTD, the base period for prior Case No. 00535, the base period for current Case No. 00199, the forecasted test period for prior Case No. 00535, the forecasted test period for current Case No. 00199, all forecasted budgets for future years, and all prior year and forecasted budgets produced on a "five-year" or multi-year basis. If possible, provide budgets in as much detail as possible, including by functional description such as payroll, rent, consulting costs, etc. (minimal level would be per primary account number).
244. Provide the "statements of interest and principal due" and related amortization schedules showing principle payment, interest expense, and RUS/FFB service charge (such as a 1/8 fee or similar charge for RUS financing included with or separated from interest expense amounts) due by dates (month/years) from RUS/FFB and other creditors and debt

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

holders for the period 2011 through 2016 (and through the remainder date of all loans). Reconcile interest expense shown at these statements from creditors to interest expense for actual FY 2011, actual FY 2012, base period, forecasted test period, and forecasted 2016, and explain the reason for all differences (including the explanation of all other types of interest expense).

245. Identify the most recent date that Big Rivers (or an outside consultant hired by Big Rivers) compared its employee compensation levels to publicly available compensation studies or other compensation studies, provide a copy of the publicly available or confidential compensation studies used for comparison, provide a copy of the report or analysis and its findings, provide all assumptions underlying the review, explain the results of the findings, and identify all increases in payroll that were implemented as a result of the review.

246. Provide the following regarding severance costs:

- a. Provide the amount of severance costs by account number for actual 2011, actual 2012, 2013 YTD, base period in prior Case No. 00535 (show actual and forecasted amounts separately), base period in current Case No. 00199 (show actual and forecasted amounts separately), forecasted test period in prior Case No. 00535, forecasted test period in current Case No. 00199, and provide supporting documentation and calculations. Identify the number of officer, management, and union employees to which the severance payments are related for each period.
- b. Explain the changes in amounts, calculations, and assumptions for severance costs included in the base period and forecasted test period of prior Case No. 00535 and current Case No. 00199.
- c. Explain and identify all one-time severance payments by years and show all amounts that are amortized over several years and show amounts amortized by year and account number. Identify the number of officer, management, and union employees to which the severance payments are related for each period.
- d. Provide a copy of Big Rivers' severance policy and explain the components of severance payments, including compensation, insurance, other benefits, insurance, job hunting costs, moving costs, etc.
- e. Identify all severance payments by account number for the related periods in (a) above related to each of the officers/executives (and identify amounts and related payments terms for each officer) that have previously left Big Rivers.

247. Provide the amount of all actual and projected write-offs of all assets and other costs for the periods 2011 through 2013 actual YTD, the base period (show actual and forecasted amounts), the forecasted test period, and forecasted 2016 and future years. Provide

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

amounts by account number and account description, provide an explanation for the reason for the write-off, explain why such amounts are included in Big Rivers' filing (if included), and identify where such amounts have been included in Big Rivers' filing.

248. Provide copies of Big Rivers' compensation and benefits policy.
249. Provide a list and description of changes in accounting policies or new accounting policies implemented by Big Rivers from 2011 through 2013 YTD (and provide continuing updates).
250. Provide the amount of casualty loss expense and related insurance proceeds from storms, accidents, automotive, and other matters by expense account. Show amounts for actual FY 2012, the base period (show actual and forecasted amounts separately), 2013 YTD, and forecasted test period.
251. Identify and explain the amounts of reimbursements, subsidies, or proceeds received from federal agencies or other entities for expenses and/or capital invested in environmental or other approved measures for actual FY 2012, the base period (show actual and forecasted amounts separately), 2013 YTD, and forecasted test period. Describe all pending lawsuits and litigation related to the above costs. Provide copies of documentation including application for such funds and other documentation describing the program. Explain how such amounts are treated on Big Rivers' books, show the amounts by account number for the related expense/capital investment, amount of reimbursement, a copy of the related journal entries, and a copy of the documentation showing the reimbursement.
252. Provide the amount and description of software expensed in one year (not capitalized and amortized) by account number for actual FY 2012, the base period (show actual and forecasted amounts separately), 2013 YTD, and forecasted test period.
253. Provide a description of the amounts included in the Prepayments account (by subaccount) for actual FY 2012, the base period (show actual and forecasted amounts separately), 2013 YTD, and forecasted test period. Explain why such amounts are prepaid, identify the period for which they are prepaid, and identify the corresponding expense account where such amounts are expensed (and provide the corresponding expense for the same periods as above).
254. Provide the following regarding the information provided by Henderson Municipal Power & Light (HMP&L) to BREC's budget department staff regarding estimates of their G&A costs allocated to BREC for HMP&L's current fiscal year (the cost sharing agreement

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

is described in Section 4.2 of the Station Two G&A Allocation Agreement filed on May 5, 2009, in Case No. 2007-00455). Address the following:

- a. Provide a copy of the cited HMP&L cost sharing agreement in Section 4.2 of the Station Two G&A Allocation Agreement filed on May 5, 2009 in Case No. 2007-00455 (cost sharing agreement). Identify and describe all amendments and changes to the cost sharing agreement since the May 5, 2009 timeline.
- b. Provide HMP&L G&A costs allocated to BREC (and related supporting workpapers) for actual FY 2010, actual FY 2011, actual FY 2012, the base period (show actual and forecasted amounts separately), 2013 YTD, and forecasted test period. Provide all documentation and calculations to show how actual amounts from 2012 were adjusted to arrive at HMP&L's estimated amounts included in the base period and forecasted test period.
- c. Explain if BREC has any input regarding revisions to the G&A costs submitted by HMP&L for 2011, 2012, and amounts included in this filing for the base period and forecasted test period and identify all changes proposed and implemented as a result of BREC's input.
- d. Identify how much and what percentage of HMP&L's total G&A costs are allocated to BREC for the actual periods 2010, 2011, and 2012 and provide the related percentages used for the base period (show actual and forecasted amounts separately) and forecasted test period in this case.

255. Regarding the amortization for the environmental compliance plan (ECP) as approved by the Commission Order dated October 1, 2012 in Case No. 2012-00063 and as included in this filing, address the following:

- a. Explain where the ECP amortization costs are included in BREC's rate case adjustments or explain why this is not treated as a rate case adjustment. Provide the total amount and show amounts amortized by month by account number for actual FY 2012, the base period (show actual and forecasted amounts separately), 2013 YTD, and forecasted test period.

256. Address the following information for "rate case expense" by outside consultant and attorney, and also provide the requested information for these same vendors when they also provide services that are not treated or included as rate case expense (non-rate case expense). Provide the information in this data request for actual FY 2011, actual FY 2012, base period for prior Case No. 00535 (show actual and forecasted amounts separately), base period for current Case No. 00199 (show actual and forecasted amounts separately), 2013 YTD, forecasted test period for prior Case No. 00535, forecasted test period for current Case No. 00199 (and all updates). Address the following and **provide updates on a continuing basis:**



Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

- a. Provide the "rate case expense" and "non-rate case expense" for actual FY 2011, actual FY 2012, base period for prior Case No. 00535 (show actual and forecasted amounts separately), base period for current Case No. 00199 (show actual and forecasted amounts separately), 2013 YTD, forecasted test period for prior Case No. 00535, forecasted test period for current Case No. 00199. Provide amounts by account number and vendor.
  - b. Regarding the rate case expense included in the forecasted test period, show the amount of expense by vendor and account number that is being amortized from the prior rate case CN 00535 (and show how this was calculated, including the beginning amounts, the number of months amortized, and the remaining balance) and the amount of rate case expense by vendor and account number related to this rate case CN 00199.
  - c. Regarding (a) above, explain reasons for changes in expenses by account number and vendor for each of the periods noted.
  - d. Provide a description of services provided, and a copy of the related contracts and engagement letter for each outside professional for all period noted in (a) above, except exclude actual FY 2011.
  - e. Provide a copy of all reports, work product, analysis, and other documents for which each outside professional billed to BREC for all periods noted in (a) above, except exclude actual FY 2011.
  - f. For "rate case expense" and "non-rate case expense" copies of all invoices for each vendor for all periods noted in (a) above, except FY 2011.
  - g. Provide monthly updates for rate case expense and non-rate case expense in this case by account number and vendor, including copies of all invoices.
  - h. Reconcile all amounts in items (a) to (g) to the amortization of rate case expense associated with CN 00535 which is \$44,055 per month (based on total rate case expense of about \$1.6 million), per the testimony of Mr. Williams (p. 14, l. 16-18).
  - i. Reconcile all amounts in items (a) to (g) related to the amortization of rate case expenses of about \$1.4 million for the current rate case beginning in February 2014 and to continue for 36 months, per the testimony of Mr. Williams (p. 14, l. 19-20).
257. Address the following information for "rate case expense" by outside consultant and attorney, and also provide the requested information for these same vendors when they also provide services that are not treated or included as rate case expense (non-rate case expense). Address the following and **provide updates on a continuing basis**:
- a. Explain how BREC and its outside consultants and attorneys are separately tracking, identifying, billing, and recording rate cases expense related to prior Case No. 00535 and current Case No. 00199, and provide all related supporting documentation and calculations which shows this separate accounting of costs.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

- b. Explain and provide the cut-off date or the period when each rate case consultant and attorney started incurring and separately recording and tracking rate case costs related to this rate case Case No. 00199.
  - c. Explain why rate case expenses related to prior Case No. 00535 should be included in this rate case, if BREC so contends. Explain why BREC should receive possible double recovery of these same costs in prior Case No. 00535 and current Case No. 00199.
258. Address the following regarding rate case expense included in the base period and forecasted test period of this rate case:
- a. For all outside consultants and attorneys that provided rate case services to Big Rivers for prior CN 00535, explain how this has translated to efficiencies and a reduction in rate case expense for this current CN 00199 (related to two consecutive and similar rate cases) and provide the amount of actual and projected reduction in rate case expense for the base period (show actual and forecasted amounts separately) and the forecasted test period for each outside consultant and attorney and provide related supporting documentation and calculations.
  - b. If there have not been any reduction in costs for this CN 00199 for the same outside consultants and attorneys that provided services to Big Rivers in CN 00535, then explain why this is the case and why this is reasonable, and provide all supporting documentation and calculations.
  - c. Explain if Big Rivers has had discussions or correspondence with consultants and attorneys regarding efficiencies and reductions in costs and provide copies of this documentation.
259. Address the following regarding rate case expense included in the base period and forecasted test period of this rate case:
- a. Provide copies of requests for proposals and related responses and estimated costs submitted for each consultant and attorney for the prior rate case CN 00533 and the current rate case CN 00199. Provide a comparison of these estimated rate case costs to actual rate case costs incurred for each attorney and consultant included in the forecasted test period for CN 00535, and all updated rate case costs incurred in CN 00535, and explain the reasons for all variances.
  - b. If not included in a response to an RFP, provide copies of all documentation provided by consultants and attorneys to Big Rivers showing estimated rate case expenses in the prior rate case CN 00535 and the current rate case CN 00199. Provide a comparison of these estimated rate case costs to actual rate case costs incurred for each attorney and consultant included in the forecasted test period for CN 00535 (and all updated rate case costs incurred in CN 00535) and in the

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

forecasted test period for CN 00199, and explain the reasons for all variances. Provide supporting documentation.

- c. Explain how Big Rivers determined rate case expense for each vendor in prior CN 00535 and current CN 00199 and provide all supporting documentation and calculations. If Big Rivers relied on its previous rate case experience (or other type of proceedings) in Kentucky or relied on rate case expense of other utility companies in prior cases in Kentucky when estimating its rate case expense for CN 00535 and CN 00199, then provide all related supporting documentation and calculations, including the related rate expense by vendor for prior Big River's rate cases/other proceedings and cite to Commission orders and other documentation addressing rate case expense in other utility proceedings in Kentucky.

260. For all outside services consultants and professional fees not previously addressed or included in this case as "rate case expense" (including, but not limited to other outside professional services provided for other regulatory, other legal, accounting, research and development, customer service, broker fees, rating agencies, financial, auditing, management studies, compensation studies, special studies, economic, software, service quality, safety, lobbying, public relations, training, etc.) provide the following information for actual FY 2011, actual FY 2012, base period for CN 00535 (show actual and forecasted amounts separately), base period for current CN 00199 (show actual and forecasted amounts separately), 2013 YTD, forecasted test period for prior CN 00535, forecasted test period for current CN 00199 (and all updates), and forecasted 2015 (if the invoices to be provided under this data request are considered to be voluminous for any specific vendor, then please contact the OAG to work out a feasible solution). Address the following and provide updates on a continuing basis:

- a. Provide the name of the vendor, a brief description of services or products provided, and the amount expensed and capitalized by account number for each vendor for the periods noted above.
- b. Regarding (a) above, explain the reasons for changes in expenses and amounts capitalized per vendor for each of the periods previously noted when the change between each 12-month period noted above is 10% or greater per vendor (and the dollar amount of the change between each 12-month period must be at least \$25,000 or greater per vendor)
- c. Provide copies of applicable contracts, purchase orders, and engagement letters for each vendor when the total paid (expensed and capitalized amounts) per vendor for each 12-month period noted above are \$50,000 or greater.
- d. Provide a copies of all invoices when the total paid (expensed and capitalized amounts) per vendor in one 12-month period noted above is \$50,000 or greater for the years 2012 and 2013 YTD. If any invoices are provided in a "redacted" format, then explain why certain amounts or descriptions at these invoices have been redacted.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

- e. Regarding (d) above, provide the related hourly billing rates for all related vendors (legal and non-legal).
  - f. Provide copies of studies, reports, and recommendations provided by outside consultants subject to (c) above.
  - g. Provide amounts expensed and capitalized for each vendor for the base period (provide actual and forecasted amounts separately), the forecasted test period, and forecasted 2015, and explain how these amounts were determined and provide all supporting documentation, calculations, and an explanation of all services to be provided for those periods and explain how these services will differ from the services provided for services provided by these same vendors for actual FY 2011 and actual FY 2012.
  - h. Identify all amounts by vendor for actual FY 2012 and for 2013 YTD that are nonrecurring and will not be incurred in the base period, forecasted test period, and forecasted 2015, and describe the nonrecurring nature of such costs.
  - i. Identify all amounts by vendor that will be recurring to some degree for actual FY 2012, 2013 YTD, the base period, forecasted test period, and forecasted 2015. Explain why such amounts will be recurring to some degree and provide copies of documentation to show the amounts will be recurring (i.e., contracts, engagement letters, invoices, costs incurred to date, the nature of the type of services provided, etc.).
  - j. Identify all new vendors that have costs included in the base period and forecasted test period but did not have any costs included in actual FY 2012 and explain the reason for including these costs and provide all related supporting documentation and explanation.
  - k. Identify all amounts per vendor that are impacted by Company proposed adjustments in this rate case, and identify and quantify the related adjustment for the base period (provide actual and forecasted amounts separately), forecasted test period, and forecasted 2015.
  - l. Subject to the parameters in (c) above, explain why vendor costs included in the base period and forecasted test period are reasonable, prudent, and should be recovered as costs in this rate case. In all cases, provide the benefits to the customer and Big Rivers.
261. Provide the following regarding legal costs (excluding rate case costs or which are not related to rate case litigation) for pending and settled lawsuits, litigation, and contingent liabilities for FY 2012, base period (show actual and forecasted amounts separately), forecasted test period, and forecasted 2015.
- a. Provide all related legal expenses by account number and vendor for the periods noted above and explain why these costs should be included in the base period and forecasted test period and provide all related supporting documentation.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

- b. Provide all legal expenses by account number where Big Rivers admitted wrongdoing or was assessed fines/penalties/fees (i.e., environmental issues, etc.), provide a brief description of the legal proceeding, and provide the amounts for the periods noted above. Explain why these costs should be included in the forecasted test period and provide supporting documentation.
  - c. Provide the amounts paid as a settlement for lawsuits or litigation by account number and provide a brief description of the lawsuit for the periods noted above. Explain why these costs should be included in the forecasted test period and provide supporting documentation.
  - d. Provide legal expenses by attorney name and account number for all cases that are pending and unresolved and for which legal costs are included in the base period (show actual and forecasted amounts) and the forecasted test period. Provide a brief description of the lawsuit and explain the number of years (and the specific years) that litigation and legal proceedings have been taking place and if there is an estimated period for resolution or a final determination of the matter. Explain why these legal costs should be included in the forecasted test period and provide supporting documentation.
262. Provide a working electronic copy of the Company's 2011, 2012, and 2013 YTD Payroll Register and/or Labor Distribution Report (or similar documents) showing the following:
- a. Monthly and YTD payroll data for each specific employee showing gross payroll, each deduct and withholding, net pay, total hours worked, regular hours, overtime hours, sick hours, non-productive time (if tracked), payroll expensed and capitalized by account number for each employee, and payroll expensed and capitalized by account number on a cumulative basis for all employees (the employee's name, social security number and other information can be redacted, but employee number/ID and job description should be provided to be able to confirm total employee count without duplication). If possible, this information should be able to be sorted by exempt (management) and non-exempt (non-management/hourly/union) employees.
  - b. Monthly and YTD payroll data (summarized at higher level and not showing employee-specific data) in as much detail as possible and which amount can be traced to the general ledger monthly entry by expense and capitalized/asset numbers (and that can be traced to amounts at underlying detailed payroll records by employee).
  - c. Please reconcile the amounts in (a) and (b) above to payroll costs included in the base period ending September 30, 2013 and forecasted test period ending January 28, 2015 (showing all adjustments and revisions by employee or employee grouping).

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

263. Provide a copy of all additional supporting workpapers, calculations, and source documents for the testimony, exhibits, schedules, forecasts, and revenue requirement adjustments sponsored by (or addressed in part by) Company witnesses Mr. Bailey, Ms. Richert, Mr. Berry, Mr. Crockett, Ms. Speed, Mr. Walker, Ms. Barron, Mr. Haner, Mr. Williams, Mr. Warren and Mr. Wolfram. When available in spreadsheet format, provide the requested documents in electronic form with all spreadsheet links and formulas intact, source data used, and explain all assumptions and calculations used. To the extent the data requested is not available in the form requested, please provide the information in the form that most closely matches what has been requested.
264. Provide a working electronic copy of the Company's 2011, 2012 and 2013 YTD Trial Balance in the following format (if possible) showing account balances for the current month, current YTD and comparison to the prior YTD. Provide or identify amounts on a GAAP versus regulatory (or non-GAAP) basis. **Provide updates on a monthly basis as new monthly data becomes available.**
265. Provide a working electronic copy of the Company's 2011, 2012 and 2013 YTD General Ledger in the following format (if possible) showing account balances for the current month, current YTD and comparison to the prior YTD with all monthly (and annual) activity by account number. Provide or identify amounts on a GAAP versus regulatory (or non-GAAP) basis. **Provide updates on a monthly basis as new monthly data becomes available.**
266. For the periods 2010 through 2013 YTD (**with updates on a continuing basis**), please provide the following: Management business plans and all other similar plans (including annual plans and all other short/long-term plans) that address issues and matters related to (but are not limited to) financial, operational, regulatory, construction, safety/service quality, legal, acquisition/merger, marketing, and other business areas.
267. Provide a list of all financial and operational monitoring reports and related statistics that are regularly made available to Company management for their review for the periods 2010 through 2013 YTD (and which are not included in the Company's filing) that address issues and matters related to (but not limited to) financial, operational, regulatory, construction, safety/service quality, legal, acquisition/merger, marketing and other business areas. Briefly describe the purpose of each report.
268. Explain if the Company will provide variance reports for subsequent months as they become available. Provide a comprehensive list of all updated reports and other documents that the Company will provide throughout this proceeding and explain how often these reports and documents will be updated and provided (monthly, quarterly, etc.).

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

269. Mr. Bailey's testimony (p. 14, lines 9-23) refers to corporate-wide cost cutting, reducing plant maintenance and deferring outages. Also, Tab 21 refers to applicable 807 KAR 5:001 which requires that the utility chief officer attest that "productivity and efficiency gains are included in the forecast." Address the following and **provide updates on a continuing basis**:

- a. Provide a detailed list and description of all specific productivity and efficiency gains, corporate-wide cost cutting, plant maintenance cost reductions, and other similar cost cutting and productivity measures that have been implemented by the Company from 2010 through 2013 YTD (and which are planned for future years) and identify the starting and ending date for each cost-cutting/savings measure. For each of these cost-cutting/savings measures, provide the amounts and related calculations, assumptions, and supporting documentation for each year/period and explain if it is a permanent or temporary cost-cutting/saving measure (or if it is a one-time or recurring measure).
- b. Regarding the cost-cutting/savings items and amounts in (a) above, describe and identify the amounts included in this rate proceeding in each of the periods calendar year 2011, base period ending September 30, 2013 (provide actual and forecasted amounts separately), forecasted test period ended January 31, 2015, and budget years 2015 and 2016. In each case, provide calculations, assumptions, and supporting documentation, and show cost cutting/savings amounts by account number. Identify how much of the cost-cutting/saving measure is already reflected on the books and how much is reflected in each Company proposed adjustment and forecasted amount and reconcile all cost-cutting/savings amounts to the rate filing.
- c. For the amounts in a. and b. above, describe the changes in amounts or type of cost-cutting from the prior rate case, Case No. 2012-00535 to the current case.
- d. For amounts in (a) and (b) above, provide the impacts on all revenues, expenses, assets, and liabilities and other matters in this rate case and show impacts by both account number and cost category (payroll, depreciation, taxes, etc.).
- e. Identify all cost-cutting/savings measures that have not been included in the Company's rate filing and explain the reasons for excluding these amounts.
- f. For all cost-cutting/savings measures reflected in this rate filing, explain if it is a result of specific voluntary actions or changes implemented by the Company or explain if it is primarily the result of events/actions beyond the Company's control and which caused certain costs to decline or go away (i.e., a loss of a major customer or changes in the status of smelters).
- g. Regarding items (a) through (e) above, please cite to Company witness testimony that addresses these matters or explain why these matters are not addressed by witnesses.

270. Address the following regarding all payments to outside attorneys and legal representation.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

- a. Provide all legal costs expensed and capitalized by account number and vendor name (and identify amounts by attorney that are included in rate case expense versus amounts not included in rate case expense) for each year 2010, through 2013 YTD, for the base period (provide actual and forecasted amounts separately), the forecasted test period, and forecasted 2015. Explain the services provided by each attorney.
  - b. Provide copies of invoices for all payments to attorneys from 2011 through 2013 YTD.
  - c. Regarding (a) and (b), identify all recurring and nonrecurring legal fees.
  - d. Regarding (a) and (b), identify all amounts paid as retainers or under a fixed-fee arrangement and provide supporting documentation.
271. For the period January 1, 2007 through and including 2013 YTD, explain if the Company has ever changed its practice or policy regarding method of payment, amount of payment, or mix of payment between base salary, short and long term incentives, SERP, and deferred compensation. If applicable, list each and every such practice or policy that was changed, the year in which that practice or policy was changed, and provide accurate and complete copies of any and all documentation related to each change.
272. Provide documents which show calculation of the monthly MRSM credits per the tariff, showing source data for each element of the calculation, for January 2011 to date.
273. Provide documents which show calculation of the monthly Unwind Surcredit amounts per the tariff, showing source data for each element of the calculation, for January 2011 to date.
274. Please provide documents which show Big Rivers' current debt service costs by debt issuance or obligation on an annual basis through 2018, including principal payments, interest payments, amortizations and other costs of debt.
275. Provide a reconciliation of any differences between these current debt service costs, and the debt service costs depicted and included in the Financial forecast provided in response to PSC 1-57.
276. Reference Mr. Wolfram's Exhibit Wolfram-2 (pages 1 to 15) regarding proposed adjustments in this rate case and address the following:
- a. Compare the adjustments proposed in this rate case CN 00199 to the rate case adjustments proposed in the prior rate case CN 00535 and explain the reason for the changes in amounts for the forecasted test period between both rate cases and explain all changes in assumptions, inputs, formulae, and other matters that affected



Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

the change in amounts and calculations and quantify the impact of each change. Provide all supporting documentation and calculations.

277. Referencing Mr. Wolfram's testimony at p. 13, l. 4-7, related to Advertising Expense, explain how Big Rivers identifies advertising expense that is institutional and promotional in nature versus advertising expense that is not institutional and promotional in nature and provide related supporting criteria and procedures performed to identify these amounts.
278. Referencing Mr. Wolfram's testimony at p. 13, l. 18-21, related to Economic Development expenses, provide the one-time payment (and all other payments) by expense account number to its Members for economic development initiatives for actual FY 2011, actual FY 2012, base period (show actual and forecasted amounts separately), the forecasted test period and explain why these amounts vary from period to period. Explain how the amount of economic development expense to be paid to Members is determined each year and provide supporting documentation.
279. Referencing Mr. Wolfram's testimony at p. 12, l. 5-10, related to Fuel Adjustment costs and Fuel Costs in general, provide the amount of expenses by account number included in the Production Fuel expense account for actual FY 2012, the base period (show actual and forecasted amounts separately), and the forecasted test period that is from related parties for fuel supply costs, from third-party vendors for fuel supply costs, and all administrative and other non-fuel costs. Explain why these amounts change for each of the periods above, and provide a description of all "administrative and other costs that are non-fuel costs" included in the forecasted test period and explain why these amounts should be included in the rate case.
280. Referencing Mr. Wolfram's testimony at p. 12, l. 5-10 and Exhibit Wolfram-2 (page 2 of 15) related to Fuel Adjustment Clause (FAC) revenue and expenses, address the following:
- a. Provide the FAC amounts for actual FY 2011, actual FY 2012, the base period (show actual and forecasted amounts separately) and the forecasted test period, and explain the reasons for changes in these amounts between each period and provide supporting documentation.
  - b. Provide calculations and supporting documents for the FAC amounts included each period in (a) above.
  - c. Explain why the adjustment for forecasted FAC revenues/expenses changed from \$33.5 million in the prior rate case CN 00535 to \$19.6 million in this case and provide all supporting documentation and calculations, and explain any changes in methodology in determining forecasted amounts included in this rate case.
  - d. Explain if the fluctuation in FAC revenues/expenses from year to year is unusual and explain the reasons for such fluctuations.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

281. Referencing Mr. Wolfram's testimony at p. 12, l. 13-19 and Exhibit Wolfram-2 (page 3 of 15) related to Environmental Surcharge (ES) revenue and expenses, address the following:
- a. Provide the ES amounts for actual FY 2011, actual FY 2012, the base period (show actual and forecasted amounts separately) and the forecasted test period, and explain the reasons for changes in these amounts between each period and provide supporting documentation.
  - b. Provide calculations and supporting documents for the ES amounts included each period in (a) above.
  - c. Explain why the adjustment for forecasted ES revenues/expenses changed from \$21.3 million in the prior rate case CN 00535 to \$17.9 million in this case and provide all supporting documentation and calculations, and explain any changes in methodology in determining forecasted amounts included in this rate case.
  - d. Explain if the fluctuation in ES revenues/expenses from year to year is unusual and explain the reasons for such fluctuations.
  - e. Regarding the ES amounts, reconcile such amounts to Commission orders where appropriate and explain the reasons for any changes.
282. Referencing Mr. Wolfram's testimony at p. 15, l. 12-23 and p. 16, l. 1-4 and Exhibit Wolfram-2 (page 11 of 15) related to removing nonrecurring labor related to the idling of the Coleman plant, address the following:
- a. Provide the nonrecurring costs of idling the Coleman plant by account number and account description (including amounts for labor, benefits, severance and all other types of costs) for each month of the following periods, including 2013 YTD, the base period (show actual and forecasted amounts separately) the forecasted test period, and forecasted 2015, and explain the reasons for changes in these amounts between each period and provide supporting documentation.
  - b. Provide all documentation and calculations supporting the forecasted test period adjustment of \$2,831,632, show the number of employees multiplied by the related costs for each type of cost (labor, benefits, severance costs, travel, and other) and explain and show how each cost was determined and provide supporting documentation (including all ratio analysis of allocating certain costs).
  - c. Explain how the number of employees by period was determined regarding the idling of the Coleman plant.
  - d. Explain if the number of employees to be released or terminated via the idling of the Coleman plant and the related severance benefits they will receive has been negotiated or discussed with the union and explain the status of those discussions, or explain if Big Rivers will not be discussing this issue with the union.
  - e. Identify the total nonrecurring cost of idling the Coleman plant by account number and account description and show how these total amounts have been included in

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

- various parts of this filing (and show the number of employees impacted by each period), including the base period and forecasted test period, in order to reconcile back to total costs for idling the Coleman plant.
- f. Provide all the information in (a) to (e) above as it relates to the nonrecurring costs of idling of the Wilson plant, and show the total costs and related number of employees related to idling the Wilson plant for each of the months included in the 2013 YTD, the base period (show actual and forecasted amounts separately), the forecasted test period. Reconcile all costs and number of employees for each period so that they reconcile to the total costs of idling the Wilson plant.
  - g. Regarding (f) above, show how the costs of idling the Wilson plant in this rate case CN 00199 compare and reconcile to the \$2.6 million adjustment for costs included in the prior rate case (and show the total costs of idling the Wilson plant in the prior rate for each period, in order to reconcile the "total" costs of idling the Wilson plant between the prior rate case and the current rate case).
  - h. Explain and identify all changes in assumptions and calculations for determining the costs of idling the Coleman plant in this rate case compared to calculating the costs of idling the Wilson plant in the prior rate case.
283. Referencing Mr. Wolfram's testimony at p. 18, l. 5-10 and Exhibit Wolfram-2 (page 14 of 15) related to removing nonrecurring non-labor costs for idling the Coleman plant, address the following:
- a. Provide all applicable information requested in the prior data request items (a) to (h) as it applies to nonrecurring non-labor costs for idling the Coleman plant.
  - b. Explain why this adjustment has not been made for idling the Wilson plant, or provide this information also as requested in the prior data request items (a) to (h) as it relates to nonrecurring non-labor costs for idling the Wilson plant.
284. Referencing Mr. Wolfram's testimony at p. 14, l. 10-20 and Exhibit Wolfram-2 (page 10 of 15) related to the Smelter Surcredit, and address the following:
- a. Provide the Smelter Surcredit for actual FY 2012, 2013 YTD, the base period (show actual and forecasted amounts separately), and the forecasted test period by account number.
  - b. Provide all supporting documentation and calculations for the forecasted Smelter Surcredit of \$442,329 for each month.
285. Referencing Mr. Wolfram's testimony at p. 16, l. 15-23 and p. 17, l. 1-11 and Exhibit Wolfram-2 (page 12 of 15) related to normalization of outside professional costs related to the preparation of the Integrated Resource Plan, load forecast, and Transient Stability Study. Address the following:

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

- a. Provide the costs for each of the three identified initiatives by account number and vendor for actual FY 2012, 2013 YTD, base period (show actual and forecasted amounts separately), forecasted test period, and 2015 forecasted. Show how the total costs of these three initiatives are spread among the various forecasted test period and provide a reconciliation.
  - b. Provide all documentation supporting the calculation and determination of costs for these three initiatives, including requests for proposals and bids, contracts, and invoices.
  - c. Provide calculations supporting the amortization of each of these three initiatives and explain the number of years over which these costs were amortized in the past and explain the amortization years included in this rate case.
  - d. Provide the actual costs for these three initiatives the last time they were incurred by Big Rivers, and show the amounts by account number and vendor, and identify the year and period of time (the number months and the years) over which these costs were incurred. Explain why Big Rivers has budgeted costs for these three initiatives that is greater than the costs incurred in the past, and provide supporting documentation.
286. Referencing Mr. William's testimony at p. 14, l. 5-23 and p. 15, l. 1-15, related to amortization of certain deferred expenditures and LOC fees, address the following:
- a. For each deferred expenditure above, provide the amount expensed and remaining unamortized balance by account number and description for actual FY 2012, actual 2013 YTD, the base period (show actual and forecasted amounts separately) the forecasted test period, and forecasted 2015. Explain the reasons for changes in these amounts between each period and provide supporting documentation. In all cases, provide the total amortization period for each type of deferred expenditure.
  - b. Provide all documentation and calculations supporting the Big River's amounts and adjustments.
287. Regarding the Forecasting/Financial Model used in the prior CN 00535 and the current CN 00199, address the following:
- a. Compare the Financial Model used in CN 00535 (prior Model) with the Model used in this CN00199 (current Model) and identify and explain the reasons for all changes in inputs, assumptions, calculations, formulas, sources of documents, inflation or growth factors, productivity or deflation factors, and all other information and explain where these "changes" are reflected in the current Model compared to the prior Model.
  - b. Regarding (a), explain and quantify the impact of all changes from the Financial Model in prior CN 00535 compared to the Financial Model used in the current CN 00199. Then calculate this change and impact by showing the costs by cost element

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

(i.e., payroll labor payroll benefit costs, insurance, etc.) or account number (operation expense - transmission, operation expense administrative and general, maintenance expense production, etc.) for the base period (show actual and forecasted amounts separately) and the forecasted test period that would result from using the assumptions, inputs, and formulae (and all other changes) from the Financial Model in CN 00535 compared to the assumptions, inputs and formulae (and all other changes) from the Financial Model in CN 00199 . Then compare the changes in costs for the base period and forecasted test period from using the Financial Model for CN 00535 and the Financial Model for CN 00199 and explain why the changes in assumptions, inputs, and formulae (and other changes) was reasonable for the Financial Model used for CN 00199.

288. Regarding the Forecasting/Financial Model used in the prior CN 00535 and the current CN 00199, address the following as it relates to Big Rivers proposed rate case adjustments at Tab No. 47 (pages 1 to 14 sponsored by Ms. Richert) and at Exhibit Wolfram-2 (pages 2 to 15):

- a. Compare the Financial Model used in CN 00535 (prior Model) with the Model used in this CN00199 (current Model) and identify and explain the reasons for all changes in inputs, assumptions, calculations, formulas, sources of documents, inflation or growth factors, productivity or deflation factors, and all other information and explain where these "changes" are reflected in the current Model compared to the prior Model, and explain the impact of these changes on the calculation of adjustments in this rate case CN 00199.
- b. Regarding (a), explain and quantify the impact of all changes in adjustments in this rate case based on the Financial Model in prior CN 00535 compared to the Financial Model used in the current CN 00199. Then calculate this change and impact by showing the adjustment costs by cost element (i.e., payroll labor payroll benefit costs, insurance, etc.) or account number (operation expense - transmission, operation expense administrative and general, maintenance expense production, etc.) for the base period (show actual and forecasted amounts separately) and the forecasted test period that would result from using the assumptions, inputs, and formulae (and all other changes) from the Financial Model in CN 00535 compared to the assumptions, inputs and formulae (and all other changes) from the Financial Model in CN 00199 . Then compare the changes in the costs of the adjustments for the base period and forecasted test period from using the Financial Model for CN 00535 and the Financial Model for CN 00199 and explain why the changes in assumptions, inputs, and formulae (and other changes) was reasonable for the adjustment calculations resulting from the Financial Model used for CN 00199.

289. Regarding Tab 50 (page 1 of 3), Analysis of Payroll Costs, address the following:

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

- a. Explain why "straight time wages and salaries", "overtime", "FICA", and all "Employee Benefits" increased significantly from the historical base period ending March 2013, to the forecasted period April 2013 to September 2013, and then for the base period ending September 2013 (show actual and forecasted amounts separately). And then explain the decrease from the base period to the forecasted test period ending January 2015. Provide supporting documentation and calculations.
  - b. Please quantify the impact for each reason that causes a significant change between periods of at least 10% or greater (or the change is greater than \$250,000 per period).
  - c. Explain and provide the average number and period ending number of employees for each period, showing full-time and part-time exempt and non-exempt, and explain how this impacts the changes in costs.
290. If not previously addressed, provide the following for the vendors of Prime Group LLC, Fidelity Institutional Operations, Public Financial Management, GDS Associates Inc., Ohio Valley National Bank, Towers Watson, and Mercer Inc.:
- a. Provide the amounts expensed and capitalized for each of these vendors for actual FY 2013, 2013 YTD, base period (show actual and forecasted amounts separately), and the forecasted test period, and explain the services and products provided for each period by the vendor.
  - b. Explain why it is reasonable to include the amounts for the vendor in the related forecasted test period of this rate case.
  - c. Explain the reasons for changes in amounts between each period.
  - d. Provide related contracts and engagement letters for costs included in the base period and forecasted test period for each vendor.
291. Provide rent expense by account number and description as follows:
- a. Provide the amounts expensed for each vendor and building location if the amounts is greater than \$50,000 per period, and provide amounts for actual FY 2012, base period (show actual and forecasted amounts separately), and the forecasted test period.
  - b. Explain the reasons for changes in amounts between each period.
292. Regarding the forecast capital plant for plant in service and CWIP for years 2013 through 2016, provide the following:
- a. Provide the proper amount of the base period and forecasted period plant (along with related retirement amounts) by account number and account description, and show these plant additions and retirement amounts allocated between "Plant in Service", "CWIP" and other categories in rate base.

Application of Big Rivers  
Electric Corporation, Inc.  
For an Adjustment of Rates  
Case No. 2013-00199  
Attorney General's Initial Data Requests  
**PUBLIC REDACTED VERSION**

- b. Shows amounts in the prior question for base period and forecasted period plant additions (along with related retirement amounts), by account number and account description as prioritized between the capital expenditure categories related to: 1) Public Safety; 2) System Capacity and Reliability; 3) Customer Growth; 4) Facilities Maintenance; 5) Public Works; and 6) Support of Long Term Technological Programs, or other designations used by Big Rivers.
  - c. Provide the amount of capital plant for the base period and the forecasted test period (and related retirements) allocated between "revenue generating" and "non-revenue generating" and provide projected revenues (by account number) for each related capital expenditure for both the base period and forecasted test period. Explain why these revenue amounts have not been included in the base period or forecasted period revenue requirements, and provide all related supporting documentation and calculations for determining the revenue amounts including calculations based on historical results.
293. Explain if Big Rivers evaluates, categorizes, and prioritizes forecasted and actual capital plant investment by using measures or criteria such as return on investment, return on equity, cost of capital, cash flow, new business forecasts, and costs such as capital overheads such as labor, benefits, and inflation. If the answer is "yes", then provide Big River's priority of forecasted capital plant projects for 2013 to 2016, in rank order from the most profitable (highest ROI or internal rate of return) to least profitable and explain how this was determined.
294. Explain how Big Rivers will finance and pay for the forecasted capital plant for each year 2013 through 2016. In all cases, explain if Big Rivers will use existing loans from outside entities, new or forecasted loans or credit arrangements, internal funds, and all other financing. Show these amounts for each year of 2016 through 2016, including the base period and forecasted test period.
295. Please provide the Wilson Lay-Up plan as well as all scheduled activities to occur during Wilson Lay-Up as well as details regarding Wilson Lay-Up plant security, operating, maintenance and administration staff necessary to implement the plan.
296. Please provide the Coleman Lay-Up plan for each Coleman unit and the overall site, as well as all scheduled activities to occur during lay-up of any and all Coleman facilities, including details regarding plant security, operating, maintenance and administrative staff necessary to implement the plan.
297. Please update any and all parts of the application to reflect any necessary changes resulting from the order dated August 14, 2013 in Case No. 2013-00221.