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VIA OVERNIGHT MAIL

May 29, 2012

Mr. Jeff Derouen, Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40602

RECEIVED

MAY 30 2012

PUBLIC SERVICE
COMMISSION

Re: Case No. 2011-00036

Dear Mr. Derouen:

Please find enclosed the original and ten (10) copies each of KIUC'S RESPONSES TO COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION and KIUC RESPONSES TO BIG RIVERS ELECTRIC CORPORATION'S FIRST REQUEST FOR INFORMATION for filing in the above-referenced matter. Due to the size of one of the attachments, KIUC will provide one paper copy to the Commission and eleven (11) CD's containing same.

By copy of this letter, all parties listed on the Certificate of Service have been served. Please place these documents of file.

Very Truly Yours,



Michael L. Kurtz, Esq.
Kurt J. Boehm, Esq.

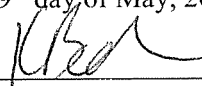
BOEHM, KURTZ & LOWRY

MLKkew
Attachment

cc: Certificate of Service
Richard Raff, Esq.
David C. Brown, Esq.

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was served by electronic mail (when available) or by mailing a true and correct copy by overnight mail, unless other noted, this 29th day of May, 2012 to the following



Michael L. Kurtz, Esq.

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COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF BIG RIVERS ELECTRIC)
CORPORATION FOR A GENERAL) CASE NO. 2011-00036
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**KIUC'S RESPONSES TO
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1. Refer to pages 4-9 of the Direct Rehearing Testimony of Lane Kollen ("Kollen Direct") which deal with the request of Big Rivers Electric Corporation ("Big Rivers") to recover the actual amount of its expenses incurred in conjunction with this rate case.

a. The portion of the Kollen Direct beginning on page 5, line 11, and continuing to page 6, line 4, refers to, among other things, the amount of the costs incurred above what Big Rivers had estimated for rate case expenses. On page 7, at lines 3-6, Mr. Kollen states that Big Rivers "[f]ailed to control the exorbitant charges from Hogan & Lovells." Not having the ability to review the invoice details that were redacted by Big Rivers, explain how Mr. Kollen determined that Hogan & Lovells' charges to Big Rivers were exorbitant.

b. Beginning at the bottom of page 7 and continuing to the end of page 8, the Kollen Direct discusses the Commission's precedent of allowing actual rate case expenses to be included for rate recovery rather than limiting the amount that may be recovered to the utility's estimate contained in its application. It appears that Mr. Kollen is taking exception to Big Rivers recovering its actual rate case expenses based on their magnitude and because KIUC was unable to review unredacted invoices from Big Rivers' outside attorneys and consultants. Explain whether this position might be altered if KIUC had been able to review the invoices in question and had determined that the amounts Big Rivers was billed were adequately documented and appeared to be "reasonable."

c. The impact of Big Rivers' actual rate case expenses compared to its estimated rate case expenses is, as shown on page four of the Kollen Direct, \$341,110, based on a three-year amortization period, which is typically permitted by the Commission. Describe how Mr. Kollen would view the allowance of an amount greater than Big Rivers' estimated rate case expenses if that amount were amortized over a period of time longer than three years.

RESPONSE:

a. The Company has the burden to demonstrate that its costs are reasonable. It failed to do so. Arguably, all charges from the law firm were unreasonable, and thus, exorbitant. However, Mr. Kollen argues only against recovery of the charges in excess of the estimate, which were substantially greater than estimated by Big Rivers. Second, the charges from Hogan & Lovells

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reflected extraordinarily high hourly rates compared to Sullivan Mountjoy. Third, the Company failed to demonstrate why it was necessary to engage two law firms.

- b. That is a possibility. KIUC requested this information so that it could review the basis for the actual costs compared to the estimate. Big Rivers decided not to provide this information and thus, intentionally foreclosed any review that might have concluded that the additional costs were reasonable. It should be noted that if Big Rivers reverses course and in Rebuttal Testimony decides to provide this information, then KIUC may move to strike or move for additional discovery and to file additional Supplemental Rehearing Testimony.
- c. The amortization period would not affect Mr. Kollen's recommendation.

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2. For purposes of comparison to the amount of rate case expenses incurred by Big Rivers, provide a schedule showing the amount of such expenses by descriptive category (i.e. legal, consulting, etc.) incurred for this case by KIUC and the Smelters through August 18, 2011.

RESPONSE:

The following expenses were incurred by KIUC through August 18, 2011:

Legal- \$477,879
Consultants- \$484,100
Expenses- \$20,298

Note that Consultant expenses include the costs of 7 of the 8 KIUC witnesses. Witness Stephane LeBlanc is an employee of Alcan and did not bill KIUC. The Consultant expenses also include the cost of two additional consultants that did not submit testimony.

It should also be noted that not only was it necessary for the members of KIUC to pay for the entirety of the costs that they incurred to protect themselves in this proceeding, but they also will pay for approximately 80% of Big Rivers' costs authorized for recovery in this proceeding.

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3. Refer to the Supplemental Rehearing Testimony of Lane Kollen ("Kollen Supplemental"), beginning at page 10, line 12, and continuing to the end of page 12. Among other things, this portion of the Kollen Supplemental discusses the issue of the study date used by Big Rivers and KIUC, specifically regarding how Mr. Ted Kelly, Big Rivers' depreciation witness, did not update accumulated depreciation to reflect a more recent date, December 31, 2011, compared to the April 30, 2010 date upon which the depreciation rates proposed by Big Rivers were determined.

a. Using the December 31, 2011 date, with accumulated depreciation updated accordingly and with all other inputs being those used by Mr. Kelly, provide a schedule showing the resulting depreciation rates, annual depreciation expense and the resulting adjustment to Big Rivers' test year depreciation expense.

b. Using the December 31, 2011 date, with accumulated depreciation updated accordingly and with all other inputs being those used by Mr. King, KIUC's depreciation witness, provide a schedule showing the resulting depreciation rates, annual depreciation expense and the resulting adjustment to Big Rivers' test year depreciation expense.

RESPONSE:

a. & b. KIUC cannot perform the requested analysis because it does not have the accumulated depreciation data by plant account as of December 31, 2011. Nor did Mr. Kelly have this information when he performed the Burns & McDonnell study using the April 30, 2010 study date. Nor did Mr. Kelly have this information in July 2011 when he filed his Rebuttal Testimony incorrectly "revising" Mr. King's depreciation rates. Depreciation studies typically are performed using historic data. In criticizing Mr. King, Mr. Kelly chose to selectively manipulate one assumption that arguably could have been tied to a later study date than either he or Mr. King used, but he failed to update the related accumulated depreciation or any other historical information to the same date. Not only was this an indefensible error in his flawed "revisions" to Mr. King's results, he did not have the actual historical data to update the

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study to December 31, 2011. Mr. Kelly was asked at the hearing on July 27, 2011 why he did not perform similar quantifications for his Rebuttal testimony to incorporate the updated accumulated depreciation amounts. He responded that he did not have any of the actual data since the July hearing date was before the December 31, 2011 actual date. See http://psc.ky.gov/av_broadcast/2011-00036/2011-00036_27Jul11_Inter.asx.

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4. **KIUC previously addressed the issue of depreciation in this case by filing the Direct Testimony of Charles W. King. Explain why KIUC did not submit rehearing testimony by Mr. King, or otherwise offer Mr. King as a witness, on the depreciation issue that is subject to rehearing in this proceeding.**

RESPONSE:

Mr. Kollen addressed the policy and technical issues related to all revenue requirement issues on Rehearing for KIUC. It was not necessary for Mr. King to perform any additional analyses or to submit additional testimony.

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5. Refer to page 13, Table 1, in the Direct Rehearing Testimony of Stephen J. Baron.
- a. Refer to the row titled "Rate Base – Commission Adjusted 12 CP." Provide the cost of service study in electronic format (with the formulas intact and unprotected) that was used to calculate the amounts shown in this row.
- b. Refer to the row titles "Total Increase Approved." Provide the calculations supporting the amounts in this row allocated to the three rate classes.

RESPONSE:

- a. See the attached class cost of service study provided in response to Big Rivers First Request for Information to KIUC, Question No. 1. KIUC developed this cost of service analysis based on the findings and discussion in the Commission's Order of November 17, 2011.
- b. See the excel TAB labeled "Subsidies," (row 15) in the cost of service study provided in response to part (a) of this question.

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6. Explain whether Big Rivers provides electric service to the Smelters under long term contracts that specify how the rates are to be calculated.

a. If no, explain in detail the reasons for, and basis of, the calculation of the rates that have been charged to the Smelters since August 2009.

b. If yes, for each Smelter state the date the contract was signed, the length of the term of the contract, and the approximate period of time over which the contract was negotiated.

RESPONSE:

Yes, the Smelter contracts with BREC and Kenergy provide, among other things, that the Smelters pay base rates and surcharges tied directly to the rates charged the other direct-service Industrial customers plus three additional charges:

- The Smelters' Base Energy Charge is equal to the Large Industrial Rate (adjusted for a 98% load factor) plus \$0.25/MWh;
- The Smelters pay a TIER Adjustment Charge, which is an incremental charge to the Smelters, equal to the amount necessary for Big Rivers to achieve a TIER (interest coverage) of 1.24 for the calendar year; the charge to the Smelters is capped at \$1.95/MWh through 2011 and increased to \$2.95/MWh for the years 2012-2014;
- The Smelters pay various surcharges pursuant to Section 4.11 of the Retail Agreements which in 2012 will amount to approximately \$1.90/MWh in 2012.

6(a) Not applicable.

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6(b) The Smelter Agreements referred to were executed on July 16, 2009. The Agreements contain a term ending December 31, 2023. The Agreements were negotiated among the Smelters, Kenergy, Big Rivers, E.ON U.S. and others over a period from approximately mid-2004 through the closing date.

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7. Prior to when the Smelters entered into the respective service contracts with Big Rivers, was any analysis or cost of service study performed by or on behalf of the Smelters to determine if the agreed upon contract rate provisions would result in the Smelters paying rates that were below, equal to, or above, Big Rivers' cost to serve the Smelters?

a. If yes, identify who performed each such analysis or cost of service study, identify who received a copy or a summary, and provide a copy of each analysis or study.

b. If no, explain in detail why each Smelter entered into a long-term electric service contract that contained specific provisions for calculating its electric rates without first determining whether the rates so calculated would be below, equal to, or above the cost to serve it.

RESPONSE:

No, the issue of class cost of service was not addressed in the negotiations. Instead, that issue was to be addressed in Big Rivers' next rate case. The Smelter Agreements specifically provide that cost of service issues were to be an open issue in all subsequent Big Rivers' rate cases. Section 13.1.1(b) of the smelter Retails Agreements provide:

"[The Smelters] shall have the right to intervene and participate in any proceeding that may affect rates at the KPSC or FERC or before any other Governmental Authority. . . . For avoidance of doubt, [the Smelters'] intervention and participation in a regulatory proceeding involving cost-of-service issues relating to the rates of the Non-Smelter Ratepayers shall not be considered a challenge to the rate formula." (Emphasis added)

Section 3.8 of the Coordination Agreements contains substantially similar language.

7(a). Not applicable

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7(b). The Smelters understood that for a period of time rates would be set so that the Smelters would provide revenues in excess of related costs. However, it was also understood that cost of service issues could be addressed in the Company's first rate case. Section 13.1.1(b) of the Retail Agreements and Section 3.8 of the Coordination Agreements under which Kenergy and Big Rivers acknowledge that the cost of service to rural customers is a proper issue to be addressed by the Commission in general rate cases, were bargained for by the Smelters in order to ensure that rates under the long-term contracts would reflect cost of service principles.

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8. Did KIUC and each Smelter intervene and actively participate in Big Rivers' Case No. 2007-00455,¹ wherein the Commission approved Big Rivers' request to reacquire control of all its generating assets?

a. If yes, did KIUC and each Smelter know the basis for calculating the rates to be charged each class of customers after Big Rivers reacquired its generating assets?

b. Did KIUC and each Smelter support Big Rivers' request to reacquire control of all its generating assets in Case No. 2007-00455?

c. If yes, did KIUC or either Smelter object in Case No. 2007-00455 to the basis to be used for calculating the rates to be charged to any particular class of customers after Big Rivers reacquired its generating assets?

d. In Case No. 2007-00455, did one or more consultants and one or more attorneys provide advice and assistance jointly to KIUC and the Smelters as a group?

e. Is it now the position of KIUC or either Smelter that the advice or assistance it received in Case No. 2007-00455 from one or more of its consultants or attorneys was inadequate or incorrect?

RESPONSE:

Yes

8(a) Yes

8(b) Yes

8(c) No

¹ Case No. 2007-00455, The Applications of Big Rivers Electric Corporation for: (1) Approval of Wholesale Tariff Additions for Big Rivers Electric Corporation; (2) Approval of Transactions; (3) Approval to Issue Evidences of Indebtedness; and (4) Approval of Amendments to Contracts; and of E.ON U.S. LLC, Western Kentucky Energy Corp., and LG&E Energy Marketing, Inc. for Approval of Transactions (Ky. PSC Mar. 6, 2009).

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8(d) Yes

8(e) No. KIUC's rate allocation and mitigation proposal in this proceeding does not violate any of the contracts or agreements between the Smelters, Big Rivers and Kenergy; which were approved in Case No. 2007.00455. As noted in KIUC's response to Staff 1-7, these agreements provide that the Smelters pay base rates and surcharges tied directly to the rates charged the other direct-service Industrial customers plus additional charges. The Agreements specifically provide that cost of service issues (including the cost to serve the Smelters and the direct-service Industrial customers that form the basis for the Smelter rates) are open issues in Big Rivers rate proceedings.

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9. Was Big Rivers' ability to reacquire its generating assets in Case No. 2007-00455 conditioned upon each of the Smelters agreeing to the transaction and agreeing to sign new service contracts?

RESPONSE:

Yes.

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FIRST REQUEST FOR INFORMATION

1. Refer to Mr. Baron's Direct Rehearing Testimony, page 4, lines 11, 18, and 19.
 - a. Please provide any analysis performed by Mr. Baron, including workpapers, that demonstrate that the \$13.5 million subsidy Mr. Baron refers to on line 11 "was being paid to Rural (sic) by the Smelters."
 - b. Please provide all calculations, reconciliations and related workpapers by which Mr. Baron reached the conclusion that the subsidy of the Rural customer class by the Smelters after entry of the November 17, 2011, Order is \$11.1 million.

RESPONSE:

- a. See attached cost of service study.
- b. See attached excel file.

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PUBLIC SERVICE
COMMISSION

KIUC Attachments to BREC First Request for
Information No. 1
Docket No. 2011-00036

 **12 CP Corrected - Top of Tier_Adjusted.xlsm**
 **05/29/12 01:55 PM**



BIG RIVERS ELECTRIC CORPORATION
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 October 2010

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Steam Direct	Transmission Demand
Plant in Service							
Intangible Plant	INTPLT	PT&D	\$ 66,895	58,634	-	-	8,261
Production Plant	PPROD	F001	\$ 1,686,796,955	1,686,796,955	-	-	-
Transmission Plant	PTRAN	F002	\$ 237,659,206	-	-	-	237,659,206
Distribution Plant	PDIST	F003	\$ -	-	-	-	-
Total Production & Transmission Plant			1,924,456,160	1,686,796,955	-	-	237,659,206
General Plant	PGP	PT&D	\$ 18,511,051	16,225,043	-	-	2,286,008
Total Plant in Service			\$ 1,943,034,107	\$ 1,703,080,632	\$ -	\$ -	\$ 239,953,475
Construction Work in Progress (CWIP)							
CWIP Production	CWIP1	PPROD	\$ 22,411,274	22,411,274	-	-	-
CWIP Transmission	CWIP2	PTRAN	\$ 7,475,859	-	-	-	7,475,859
CWIP Distribution Plant	CWIP3	PDIST	\$ -	-	-	-	-
CWIP General Plant	CWIP4	PT&D	\$ 16,915,005	14,826,100	-	-	2,088,905
Total Construction Work in Progress			\$ 46,802,138	\$ 37,237,374	\$ -	\$ -	\$ 9,564,764
Total Utility Plant			\$ 1,989,836,245	\$ 1,740,318,006	\$ -	\$ -	\$ 249,518,239

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Cost of Service Study
Functional Assignment and Classification

12 Months Ended
 October 2010

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Steam Direct	Transmission Demand
<u>Rate Base</u>							
Total Utility Plant	TUP		\$ 1,989,836,245	\$ 1,740,318,006	\$ -	\$ -	\$ 249,518,239
<u>Less: Accumulated Provision for Depreciation</u>							
Production	ADEPREPA	PPROD	\$ 790,847,523	790,847,523	-	-	-
Transmission	ADEPRTP	PTRAN	\$ 107,564,747	-	-	-	107,564,747
Distribution	ADEPRD11	PDIST	\$ -	-	-	-	-
General & Common Plant	ADEPRD12	PT&D	\$ 6,300,770	5,522,661	-	-	778,109
Intangible, Misc, and Other Plant	ADEPRGP	PT&D	\$ -	-	-	-	-
Retirement Work In Progress	ADEPRRT	PT&D	\$ -	-	-	-	-
Total Accumulated Depreciation	TADEPR		\$ 904,713,040	\$ 796,370,184	\$ -	\$ -	\$ 108,342,855
<u>Net Utility Plant</u>	NTPLANT		\$ 1,085,123,206	\$ 943,947,822	\$ -	\$ -	\$ 141,175,384
<u>Working Capital</u>							
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	\$ 29,982,839	14,824,054	12,764,716	-	2,394,069
Materials and Supplies	M&S	TPIS	\$ 20,981,901	18,372,702	-	-	2,588,599
Fuel Stock	PREPAY	TPIS	\$ 99,172,503	34,334,925	-	-	4,837,578
Total Working Capital	TWC		\$ 90,116,643	\$ 67,531,681	\$ 12,764,716	\$ -	\$ 9,820,246
Net Rate Base	RB		\$ 1,175,239,849	\$ 1,011,479,503	\$ 12,764,716	\$ -	\$ 150,995,630

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Functional Assignment and Classification

12 Months Ended
 October 2010

Description	Name	Functional Vector	Total System	Production		Production Energy	Steam Direct	Transmission Demand
				Demand	Energy			
Operation and Maintenance Expenses								
Steam Power Generation Operation Expenses								
500 OPERATION SUPERVISION & ENGINEERING	OM500	PROFIX	\$ 4,974,566	4,974,566	-	-	-	-
501 FUEL	OM501	Energy	\$ 200,919,367	-	200,919,367	-	-	-
502 STEAM EXPENSES	OM502	PROFIX	\$ 34,453,882	34,453,882	-	-	-	-
505 ELECTRIC EXPENSES	OM505	PROFIX	\$ 5,730,122	5,730,122	-	-	-	-
506 MISC. STEAM POWER EXPENSES	OM506	PROFIX	\$ 7,451,302	7,451,302	-	-	-	-
507 RENTS	OM507	PROFIX	\$ -	-	-	-	-	-
509 ALLOWANCES	OM509	Energy	\$ 429,682	-	429,682	-	-	-
Total Steam Power Operation Expenses			\$ 253,958,921	\$ 52,609,872	\$ 201,349,049	\$ -	\$ -	\$ -
Steam Power Generation Maintenance Expenses								
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	Energy	\$ 3,631,867	-	3,631,867	-	-	-
511 MAINTENANCE OF STRUCTURES	OM511	PROFIX	\$ 3,346,806	3,346,806	-	-	-	-
512 MAINTENANCE OF BOILER PLANT	OM512	Energy	\$ 30,113,309	-	30,113,309	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	OM513	Energy	\$ 6,251,804	-	6,251,804	-	-	-
514 MAINTENANCE OF MISC STEAM PLANT	OM514	PROFIX	\$ 877,364	877,364	-	-	-	-
Total Steam Power Generation Maintenance Expense			\$ 44,221,151	\$ 4,224,170	\$ 39,996,981	\$ -	\$ -	\$ -
Total Steam Power Generation Expense			\$ 298,180,072	\$ 56,834,042	\$ 241,346,030	\$ -	\$ -	\$ -

BIG RIVERS ELECTRIC CORPORATION
 Cost of Service Study
 Functional Assignment and Classification

12 Months Ended
 October 2010

Description	Name	Functional Vector	Total System	Production		Steam Direct	Transmission Demand
				Demand	Energy		
Operation and Maintenance Expenses (Continued)							
Other Power Generation Operation Expense							
546 OPERATION SUPERVISION & ENGINEERING	OM546	PROFIX	\$ -	\$ -	\$ -	\$ -	\$ -
547 FUEL	OM547	Energy	\$ 706,789	\$ -	\$ -	\$ -	\$ -
548 GENERATION EXPENSE	OM548	PROFIX	\$ 34,608	\$ 34,608	\$ -	\$ -	\$ -
549 MISC OTHER POWER GENERATION	OM549	PROFIX	\$ -	\$ -	\$ -	\$ -	\$ -
550 RENTS	OM550	PROFIX	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Power Generation Expenses			\$ 741,396	\$ 34,608	\$ 706,789	\$ -	\$ -
Other Power Generation Maintenance Expense							
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	\$ -	\$ -	\$ -	\$ -	\$ -
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	\$ -	\$ -	\$ -	\$ -	\$ -
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM553	PROFIX	\$ 625,088	\$ 625,088	\$ -	\$ -	\$ -
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Power Generation Maintenance Expense			\$ 625,088	\$ 625,088	\$ -	\$ -	\$ -
Total Other Power Generation Expense			\$ 1,366,485	\$ 659,696	\$ 706,789	\$ -	\$ -
Total Station Expense			\$ 299,546,557	\$ 57,493,738	\$ 242,052,819	\$ -	\$ -

BIG RIVERS ELECTRIC CORPORATION
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Description	Name	Functional Vector	Total System	Production			Steam Direct	Transmission Demand
				Demand	Energy			
Operation and Maintenance Expenses (Continued)								
Other Power Supply Expenses								
555 PURCHASED POWER Energy	OM555	OMPP	\$ 19,466,790	-	19,466,790	-	-	-
555 PURCHASED POWER Demand	OMD555	OMPPD	\$ 4,210,045	4,210,045	-	-	-	-
555 PURCHASED POWER BREC Share of HMP&L Station Two	OMH555	OMPPH	\$ 58,293,374	13,175,571	45,117,803	-	-	-
555 PURCHASED POWER OPTIONS	OMO555	OMPP	\$ -	-	-	-	-	-
555 BROKERAGE FEES	OMB555	OMPP	\$ -	-	-	-	-	-
555 MISO TRANSMISSION EXPENSES	OMM555	OMPP	\$ -	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	\$ 909,422	909,422	-	-	-	-
557 OTHER EXPENSES	OM557	PROFIX	\$ 20,575,465	20,575,465	-	-	-	-
558 DUPLICATE CHARGES	OM558	Energy	\$ -	-	-	-	-	-
Total Other Power Supply Expenses	TPP		\$ 103,455,096	\$ 38,870,503	\$ 64,584,593	\$ -	\$ -	\$ -
Total Electric Power Generation Expenses			\$ 403,001,653	\$ 96,364,241	\$ 306,637,411	\$ -	\$ -	\$ -
Transmission Expenses								
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	\$ 876,815	-	-	-	-	876,815
561 LOAD DISPATCHING	OM561	LBTRAN	\$ 1,454,938	-	-	-	-	1,454,938
562 STATION EXPENSES	OM562	PTRAN	\$ 1,163,408	-	-	-	-	1,163,408
563 OVERHEAD LINE EXPENSES	OM563	PTRAN	\$ 1,090,014	-	-	-	-	1,090,014
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	PTRAN	\$ 3,065,817	-	-	-	-	3,065,817
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	\$ 475,381	-	-	-	-	475,381
567 RENTS	OM567	PTRAN	\$ 24,701	-	-	-	-	24,701
568 MAINTENANCE SUPERVISION AND ENG	OM568	LBTRAN	\$ 647,227	-	-	-	-	647,227
569 STRUCTURES	OM569	PTRAN	\$ 26,913	-	-	-	-	26,913
570 MAINT OF STATION EQUIPMENT	OM570	PTRAN	\$ 1,936,760	-	-	-	-	1,936,760
571 MAINT OF OVERHEAD LINES	OM571	PTRAN	\$ 2,876,462	-	-	-	-	2,876,462
572 UNDERGROUND LINES	OM572	PTRAN	\$ -	-	-	-	-	-
573 MISC PLANT	OM573	PTRAN	\$ 97,880	-	-	-	-	97,880
Total Transmission Expenses			\$ 13,736,318	\$ -	\$ -	\$ -	\$ -	\$ 13,736,318
Distribution Operation Expense								
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	\$ -	-	-	-	-	-
581 LOAD DISPATCHING	OM581	PDIST	\$ -	-	-	-	-	-
582 STATION EXPENSES	OM582	PDIST	\$ -	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	PDIST	\$ -	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	PDIST	\$ -	-	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	PDIST	\$ -	-	-	-	-	-
586 METER EXPENSES	OM586	PDIST	\$ -	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	PDIST	\$ -	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	PDIST	\$ -	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	\$ -	-	-	-	-	-
588 MISC DISTR EXP - MAPPIN	OM588x	PDIST	\$ -	-	-	-	-	-
589 RENTS	OM589	PDIST	\$ -	-	-	-	-	-
Total Distribution Operation Expense	OMDO		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Description	Name	Functional Vector	Total System	Production		Production Energy	Steam Direct	Transmission Demand	
				Demand	Energy			Demand	Energy
Operation and Maintenance Expenses (Continued)									
Distribution Maintenance Expense									
590 MAINTENANCE SUPERVISION AND EN STRUCTURES	OM590	LBDM	-	-	-	-	-	-	-
591 MAINTENANCE OF STATION EQUIPME	OM591	PDIST	-	-	-	-	-	-	-
592 MAINTENANCE OF OVERHEAD LINES	OM592	PDIST	-	-	-	-	-	-	-
593 MAINTENANCE OF UNDERGROUND LIN	OM593	PDIST	-	-	-	-	-	-	-
594 MAINTENANCE OF LINE TRANSFORME	OM594	PDIST	-	-	-	-	-	-	-
595 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM595	PDIST	-	-	-	-	-	-	-
596 MAINTENANCE OF METERS	OM596	PDIST	-	-	-	-	-	-	-
597 MAINTENANCE OF METERS	OM597	PDIST	-	-	-	-	-	-	-
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	-	-	-	-	-	-	-
Total Distribution Maintenance Expense	OMDM		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Distribution Operation and Maintenance Expenses			-	-	-	-	-	-	-
Transmission and Distribution Expenses			13,736,318						13,736,318
Production, Transmission and Distribution Expenses	OMSUB		\$ 416,737,971	\$ 96,364,241	\$ 306,637,411	\$ -	\$ -	\$ 13,736,318	\$ 13,736,318
Customer Accounts Expense									
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	-	-	-	-	-	-	-
902 METER READING EXPENSES	OM902	F025	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	OM903	F025	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	OM905	F025	-	-	-	-	-	-	-
Total Customer Accounts Expense	OMCA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service Expense									
907 SUPERVISION	OM907	TUP	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	TUP	591,192	517,058	-	-	-	-	74,133
909 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	TUP	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	TUP	-	-	-	-	-	-	-
909 INFORM AND INSTRUC-LOAD MGMT	OM909x	TUP	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	TUP	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	OM911	TUP	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	TUP	-	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	TUP	486,103	426,897	-	-	-	-	61,206
915 MDSE-JOBGING-CONTRACT	OM915	TUP	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	TUP	-	-	-	-	-	-	-
Total Customer Service Expense	OMCS		\$ 1,079,295	\$ 943,955	\$ -	\$ -	\$ -	\$ 135,340	\$ 135,340
Sub-Total Prod., Trans, Dist, Cust Acct and Cust Service	OMSUB2		417,817,266	97,308,197	306,637,411	-	-	13,871,658	13,871,658

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Description	Name	Functional Vector	Total System	Production		Production Demand	Production Energy	Steam Direct	Transmission Demand
				Demand	Energy				
Operation and Maintenance Expenses (Continued)									
Administrative and General Expense									
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB9	\$ 14,315,713	6,663,061	5,595,161	-	-	-	2,057,491
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB9	\$ 6,915,648	3,218,798	2,702,915	-	-	-	993,935
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB9	\$ -	-	-	-	-	-	-
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB9	\$ 3,954,189	1,840,425	1,545,457	-	-	-	568,306
924 PROPERTY INSURANCE	OM924	TUP	\$ -	-	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB9	\$ 179,889	83,727	70,308	-	-	-	25,854
926 EMPLOYEE BENEFITS	OM926	LBSUB9	\$ 169,663	78,967	66,311	-	-	-	24,384
927 FRANCHISE REQUIREMENTS	OM927	TUP	\$ -	-	-	-	-	-	-
928 REGULATORY COMMISSION FEES	OM928	TUP	\$ 1,188,958	1,039,867	-	-	-	-	149,091
929 DUPLICATE CHARGES-CR	OM929	LBSUB9	\$ -	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB9	\$ 1,686,131	784,788	659,008	-	-	-	242,335
931 RENTS AND LEASES	OM931	PGP	\$ 1,933	1,694	-	-	-	-	239
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	\$ 208,156	182,450	-	-	-	-	25,706
Total Administrative and General Expense	OMAG		\$ 28,620,280	\$ 13,893,778	\$ 10,639,160	\$ -	\$ -	\$ -	\$ 4,087,342
Total Operation and Maintenance Expenses	TOM		\$ 446,437,546	\$ 111,201,975	\$ 317,276,572	\$ -	\$ -	\$ -	\$ 17,959,000
Operation and Maintenance Expenses Less Purchase Power & Fuel	OMLPP		\$ 224,914,919	\$ 111,201,975	\$ 95,753,945	\$ -	\$ -	\$ -	\$ 17,959,000

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Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Steam Direct	Transmission Demand
Labor Expenses							
Steam Power Generation Operation Expenses							
500 OPERATION SUPERVISION & ENGINEERING							
501 FUEL	LB500	PROFIX	\$ 4,967,667	4,967,667	-	-	-
502 STEAM EXPENSES	LB501	Energy	\$ 3,889,944	-	3,889,944	-	-
505 ELECTRIC EXPENSES	LB502	PROFIX	\$ 9,023,322	9,023,322	-	-	-
506 MISC. STEAM POWER EXPENSES	LB505	PROFIX	\$ 4,523,897	4,523,897	-	-	-
507 RENTS	LB506	PROFIX	\$ 940,518	940,518	-	-	-
509 ALLOWANCES	LB507	PROFIX	\$ -	-	-	-	-
	LB509	Energy	\$ -	-	-	-	-
Total Steam Power Operation Expenses	LBSUB1		\$ 23,345,348	\$ 19,455,404	\$ 3,889,944	\$ -	-
Steam Power Generation Maintenance Expenses							
510 MAINTENANCE SUPERVISION & ENGINEERING							
511 MAINTENANCE OF STRUCTURES	LB510	Energy	\$ 3,623,969	-	3,623,969	-	-
512 MAINTENANCE OF BOILER PLANT	LB511	PROFIX	\$ 986,831	986,831	-	-	-
513 MAINTENANCE OF ELECTRIC PLANT	LB512	Energy	\$ 8,700,235	-	8,700,235	-	-
514 MAINTENANCE OF MISC STEAM PLANT	LB513	Energy	\$ 1,595,642	-	1,595,642	-	-
	LB514	PROFIX	\$ 200,866	200,866	-	-	-
Total Steam Power Generation Maintenance Expense	LBSUB2		\$ 15,107,564	\$ 1,187,718	\$ 13,919,846	\$ -	-
Total Steam Power Generation Expense			\$ 38,452,913	\$ 20,643,122	\$ 17,809,791	\$ -	-

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 October 2010

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Steam Direct	Transmission Demand
Other Power Generation Operation Expense							
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFEX	\$ -	\$ -	\$ -	\$ -	\$ -
547 FUEL	LB547	Energy	\$ -	\$ -	\$ -	\$ -	\$ -
548 GENERATION EXPENSE	LB548	PROFEX	\$ -	\$ -	\$ -	\$ -	\$ -
549 MISC OTHER POWER GENERATION	LB549	PROFEX	\$ -	\$ -	\$ -	\$ -	\$ -
550 RENTS	LB550	PROFEX	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Power Generation Expenses	LBSUB7		\$ -	\$ -	\$ -	\$ -	\$ -
Other Power Generation Maintenance Expense							
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFEX	\$ -	\$ -	\$ -	\$ -	\$ -
552 MAINTENANCE OF STRUCTURES	LB552	PROFEX	\$ -	\$ -	\$ -	\$ -	\$ -
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFEX	\$ 89,555	\$ 89,555	\$ -	\$ -	\$ -
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFEX	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Power Generation Maintenance Expense	LBSUB8		\$ 89,555	\$ 89,555	\$ -	\$ -	\$ -
Total Other Power Generation Expense			\$ 89,555	\$ 89,555	\$ -	\$ -	\$ -
Total Production Expense	LPREX		\$ 38,542,468	\$ 20,732,677	\$ 17,809,791	\$ -	\$ -

Labor Expenses (Continued)

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Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Steam Direct	Transmission Demand
Labor Expenses (Continued)							
Purchased Power							
555 PURCHASED POWER Energy	LB555	OMPP	-	-	-	-	-
555 PURCHASED POWER Demand	LB555	OMPPD	-	-	-	-	-
555 PURCHASED POWER OPTIONS	LB0555	OMPP	-	-	-	-	-
555 BROKERAGE FEES	LB5555	OMPP	-	-	-	-	-
555 MISO TRANSMISSION EXPENSES	LBM555	OMPP	-	-	-	-	-
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	-	-	-	-	-
557 OTHER EXPENSES	LB557	PROFIX	-	-	-	-	-
558 DUPLICATE CHARGES	LB558	Energy	-	-	-	-	-
Total Purchased Power Labor	LBPP		\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Labor Expenses							
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	835,977	-	-	-	835,977
561 LOAD DISPATCHING	LB561	PTRAN	1,304,969	-	-	-	1,304,969
562 STATION EXPENSES	LB562	PTRAN	598,382	-	-	-	598,382
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	236,393	-	-	-	236,393
565 TRANSMISSION OF ELECTRICITY BY OTHERS	LB565	PTRAN	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	312,375	-	-	-	312,375
567 RENTS	LB567	PTRAN	-	-	-	-	-
568 MAINTENANCE SUPERVISION AND ENG	LB568	PTRAN	644,925	-	-	-	644,925
569 MAINTENANCE OF STRUCTURES	LB569	PTRAN	318	-	-	-	318
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	1,433,304	-	-	-	1,433,304
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	1,067,766	-	-	-	1,067,766
573 MAINT OF MISC. TRANSMISSION PLANT	LB573	PTRAN	46,439	-	-	-	46,439
Total Transmission Labor Expenses	LBTRAN		\$ 6,480,848	\$ -	\$ -	\$ -	\$ 6,480,848
Distribution Operation Labor Expense							
580 OPERATION SUPERVISION AND ENGI	LB580	F023	-	-	-	-	-
581 LOAD DISPATCHING	LB581	PDIST	-	-	-	-	-
582 STATION EXPENSES	LB582	PDIST	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	PDIST	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	PDIST	-	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	PDIST	-	-	-	-	-
586 METER EXPENSES	LB586	PDIST	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	PDIST	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	PDIST	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	-	-	-	-	-
589 RENTS	LB589	PDIST	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		\$ -	\$ -	\$ -	\$ -	\$ -

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Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Steam Direct	Transmission Demand
Labor Expenses (Continued)							
Distribution Maintenance Labor Expense							
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	-	-	-	-	-
591 MAINTENANCE OF STRUCTURES	LB591	PDIST	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	PDIST	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	PDIST	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	PDIST	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	PDIST	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	PDIST	-	-	-	-	-
597 MAINTENANCE OF METERS	LB597	PDIST	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	-	-	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		\$ -	\$ -	\$ -	\$ -	\$ -
Total Distribution Operation and Maintenance Labor Expenses	PDIST		-	-	-	-	-
Transmission and Distribution Labor Expenses			6,480,848	-	-	-	6,480,848
Production, Transmission and Distribution Labor Expenses	LBSUBJ		\$ 45,023,316	\$ 20,732,677	\$ 17,809,791	\$ -	\$ 6,480,848
Customer Accounts Expense							
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	-	-	-	-	-
902 METER READING EXPENSES	LB902	F025	-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F025	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F025	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		\$ -	\$ -	\$ -	\$ -	\$ -
Customer Service Expense							
907 SUPERVISION	LB907	TUP	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	TUP	544,608	476,316	-	-	68,292
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	TUP	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	TUP	-	-	-	-	-
909 INFORM AND INSTRUC-LOAD MGMT	LB909x	TUP	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	TUP	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	LB911	TUP	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	TUP	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	TUP	-	-	-	-	-
915 MDSE-JOBGING-CONTRACT	LB915	TUP	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	TUP	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		\$ 544,608	\$ 476,316	\$ -	\$ -	\$ 68,292
Sub-Total Labor Exp	LBSUB9		45,567,924	21,208,994	17,809,791	-	6,549,140

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Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Steam Direct	Transmission Demand
Labor Expenses (Continued)							
Administrative and General Expense							
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB9	\$ 14,315,714	6,663,061	5,595,161	-	2,057,491
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB9	-	-	-	-	-
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB9	-	-	-	-	-
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB9	-	-	-	-	-
924 PROPERTY INSURANCE	LB924	TUP	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB9	\$ 27,509	12,804	10,752	-	3,954
926 EMPLOYEE BENEFITS	LB926	LBSUB9	\$ 17,136	7,976	6,698	-	2,463
928 REGULATORY COMMISSION FEES	LB928	TUP	-	-	-	-	-
929 DUPLICATE CHARGES-OR	LB929	LBSUB9	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB9	-	-	-	-	-
931 RENTS AND LEASES	LB931	PGP	-	-	-	-	-
935 MAINTENANCE OF GENERAL PLANT	LB935	PGP	\$ 74,927	65,674	-	-	9,253
Total Administrative and General Expense	LBAG		\$ 14,435,286	\$ 6,749,515	\$ 5,612,610	\$ -	\$ 2,073,161
Total Operation and Maintenance Expenses	TLB		\$ 60,003,210	\$ 27,958,509	\$ 23,422,401	\$ -	\$ 8,622,301
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 60,003,210	\$ 27,958,509	\$ 23,422,401	\$ -	\$ 8,622,301

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Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Steam Direct	Transmission Demand
Other Expenses							
Depreciation Expenses							
Production	DEPRDP2	PPROD	\$ 28,815,395	28,815,395	-	-	-
Transmission	DEPRDP3	PTRAN	\$ 5,182,459	-	-	-	5,182,459
Transmission	DEPRDP4	PTRAN	\$ -	-	-	-	-
Distribution	DEPRDP5	PDIST	\$ -	-	-	-	-
General & Common Plant	DEPRDP6	PGP	\$ 238,155	208,744	-	-	29,411
Other Plant	DEPROTH	TPIS	\$ -	-	-	-	-
Total Depreciation Expense	TDEPR		\$ 34,236,009	29,024,140	-	-	5,211,869
Accretion Expense							
Production	ACRTNP	F017	\$ -	-	-	-	-
Transmission	ACRTNT	PTRAN	\$ -	-	-	-	-
Distribution	ACRTND	PDIST	\$ -	-	-	-	-
Total Accretion Expense	TACRTN		\$ -	-	\$ -	\$ -	-
Property Taxes & Other	PTAX	TUP	\$ (94,563)	(82,705)	-	-	(11,858)
Amortization of Investment Tax Credit	OTAX	TUP	\$ -	-	-	-	-
Other Expenses	OT	TUP	\$ (365,864)	(319,986)	-	-	(45,878)
Interest	INTLTD	TUP	\$ 47,622,710	41,650,995	-	-	5,971,715
Other Deductions	DEDUCT	TUP	\$ 109,257	95,557	-	-	13,700
Total Other Expenses	TOE		\$ 81,507,549	70,368,000	\$ -	\$ -	11,139,549
Total Cost of Service (O&M + Other Expenses)			\$ 527,945,095	181,569,975	\$ 317,276,572	\$ -	\$ 29,098,548

BIG RIVERS ELECTRIC CORPORATION
Cost of Service Study
Functional Assignment and Classification

12 Months Ended
 October 2010

Description	Name	Functional Vector	Total System	Production Demand	Production Energy	Steam Direct	Transmission Demand
Functional Vectors							
Production Plant	F001		1.000000	1.000000	0.000000	0.000000	0.000000
Transmission Plant	F002		1.000000	0.000000	0.000000	0.000000	1.000000
Distribution Plant	F003		1.000000	0.000000	0.000000	0.000000	1.000000
Production Plant	F017		1.000000	0.000000	1.000000	0.000000	0.000000
Provar	PROVAR		1.000000	0.000000	1.000000	0.000000	0.000000
PROFIX	PROFIX		1.000000	1.000000	0.000000	0.000000	0.000000
Distribution Operation Labor	F023		-	-	-	-	-
Distribution Maintenance Labor	F024		-	-	-	-	-
Customer Accounts Expense	F025		1.000000	0.000000	0.000000	0.000000	1.000000
Customer Service Expense	F026		1.000000	0.000000	0.000000	0.000000	1.000000
Purchased Power Energy	OMPP		1.000000	0.000000	1.000000	0.000000	0.000000
Purchased Power Demand	OMPPD		1.000000	1.000000	0.000000	0.000000	0.000000
Purchased Power BREC Share of HMP&L Station Two	OMPPH		58,293.374	13,175.571	45,117.803	0.000000	0.000000
Production Energy	Energy		1.000000	0.000000	1.000000	0.000000	0.000000
Internally Generated Functional Vectors							
Total Prod, Trans, and Dist Plant		PT&D	1.000000	0.876506	-	-	0.123494
Total Transmission Plant		PTRAN	1.000000	-	-	-	1.000000
Operation and Maintenance Expenses Less Purchase Power		OMLPP	1.000000	0.494418	0.425734	-	0.079848
Total Plant in Service		TPIS	1.000000	0.876506	-	-	0.123494
Total Operation and Maintenance Expenses (Labor)		TLB	1.000000	0.465950	0.390352	-	0.143697
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service		OMSUB2	1.000000	0.232897	0.733903	-	0.033200
Total Steam Power Operation Expenses (Labor)		LBSUB1	1.000000	0.833374	0.166626	-	-
Total Steam Power Generation Maintenance Expense (Labor)		LBSUB2	1.000000	0.078617	0.921383	-	-
Total Transmission Labor Expenses		LBTRAN	1.000000	-	-	-	1.000000
Sub-Total Labor Exp		LBSUB7	1.000000	0.465437	0.390841	-	0.143723
Total General Plant		PGP	1.000000	0.876506	-	-	0.123494
Total Production Plant		PPROD	1.000000	1.000000	-	-	-
Total Intangible Plant		INTPLT	1.000000	0.876506	-	-	0.123494

**Big Rivers Electric Corporation
As Ordered by the KPSC**

Line		Total		
		System	Rurals	Large Industrials Smelters
1	Rate Base - Commission Adjusted 12 CP	1,175,239,849	360,953,693	99,688,642 714,597,513
2	Net Utility Operating Margin	31,612,553	(3,825,556)	2,453,136 32,984,973
3	Return on Rate Base	2.69%	-1.06%	2.46% 4.62%
4	Subsidy at Present Rates	-	(13,534,781)	(228,370) 13,763,150
5	Total Increase Approved	26,750,000	10,600,000	1,970,000 14,180,000
6	Income at Proposed Rates	26,744,776	10,597,930	1,969,615 14,177,231
7	Return on Rate Base - Proposed Rates	58,357,329	6,772,374	4,422,751 47,162,204
8	Subsidy at Proposed Rates	4.97%	1.88%	4.44% 6.60%
		-	(11,151,026)	(527,355) 11,678,381
9	Reduction in Subsidy		2,383,755	(298,986) (2,084,769)
10	% Reduction in Subsidy		17.6%	-130.9% 15.1%
	Lg Industrial-Rural Rate of Return Gap - Present Rates			3.52%
	Lg Industrial-Rural Rate of Return Gap - Proposed Rates			2.56%
	Percent Change			-27.3%

BIG RIVERS ELECTRIC CORPORATION
Cost of Service Study
Rate Schedule Allocation
12 Months Ended
October 2010
12 CP - Smelter TIER Adjustment Revenues @ \$1.95/mWh

Description	Ref	Name	Allocation Vector	Rurals	Large Industrials	Smelters	Total System
Cost of Service Summary -- Unadjusted							
Operating Revenues						65.30%	
Sales to Members		REVUC	R01	\$ 110,934,700	\$ 39,110,620	\$ 282,406,135	\$ 432,451,455
Off System Sales Revenue			OSSALL	\$ 12,696,313	\$ 4,615,433	\$ 59,229,055	\$ 76,543,801
Income from Leased Property Net		OTHREV	RBPLT	\$ 45,969	\$ 12,696	\$ 91,008	\$ 149,673
Other Operating Revenue & Income		OTHREV	RBPLT	\$ 4,231,893	\$ 1,168,769	\$ 8,378,083	\$ 13,778,745
Total Operating Revenues		TOR		\$ 127,911,875	\$ 44,907,519	\$ 350,104,281	\$ 522,923,675
Operating Expenses							
Operation and Maintenance Expenses				\$ 117,027,890	\$ 39,919,424	\$ 289,490,232	\$ 446,437,546
Depreciation and Amortization Expenses				\$ 10,542,673	\$ 2,902,642	\$ 20,790,694	\$ 34,236,009
Property and Other Taxes			NPT	\$ (29,120)	\$ (8,017)	\$ (57,426)	\$ (94,563)
Total Operating Expenses		TOE		\$ 127,541,444	\$ 42,814,048	\$ 310,223,500	\$ 480,578,992
Utility Operating Margin				\$ 370,431	\$ 2,093,471	\$ 39,880,781	\$ 42,344,683
Non-Operating Items							
Interest Income			RBPLT	\$ -	\$ -	\$ -	\$ -
Other Non-Operating Income			RBPLT	\$ -	\$ -	\$ -	\$ -
Other Credits			RBPLT	\$ -	\$ -	\$ -	\$ -
Interest on Long Term Debt			RBPLT	\$ -	\$ -	\$ -	\$ -
Other Interest Expense			RBPLT	\$ -	\$ -	\$ -	\$ -
Other Deductions			RBPLT	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Items				\$ -	\$ -	\$ -	\$ -
Net Utility Operating Margin		TOM		\$ 370,431	\$ 2,093,471	\$ 39,880,781	\$ 42,344,683
Net Cost Rate Base				\$ 360,953,693	\$ 99,688,642	\$ 714,597,513	\$ 1,175,239,849

BIG RIVERS ELECTRIC CORPORATION
Cost of Service Study
Rate Schedule Allocation
12 Months Ended
October 2010
12 CP - Smelter TIER Adjustment Revenues @ \$1.95/mWh

Description	Ref	Name	Allocation Vector	Rurals	Large Industrials	Smelters	Total System
Cost of Service Summary -- Pro-Forma							
Operating Revenues							
Total Operating Revenue				\$ 127,911,875	\$ 44,907,519	\$ 350,104,281	\$ 522,923,675
Pro-Forma Adjustments:							
To annualize revenue for new industrial customer	2.01	FACREV		\$ -	\$ 149,752	\$ -	\$ 149,752
To adjust mismatch in fuel cost recovery	2.02	ESREV		\$ (25,166,503)	\$ (9,525,471)	\$ (73,123,203)	\$ (107,815,177)
To eliminate Environmental Surcharge revenues	2.03		EnergyR	\$ (5,315,462)	\$ (2,025,233)	\$ (15,493,538)	\$ (22,834,232)
To reflect temperature normalized sales volumes	2.04			\$ (421,610)	\$ -	\$ -	\$ (421,610)
To eliminate Non-FAC PPA revenues	2.05	NFPR		\$ 2,757,108	\$ 1,045,800	\$ 7,785,109	\$ 11,588,017
To eliminate WKEC Lease Expenses	2.19		RBPLT	\$ (45,969)	\$ (12,696)	\$ (91,008)	\$ (149,673)
To eliminate RRI Dornier Cogen Backup revenues	2.09			\$ -	\$ (1,115,159)	\$ -	\$ (1,115,159)
To adjust for Smelter TIER Adjustment Charge	2.22			\$ -	\$ -	\$ -	\$ -
Total Pro-Forma Operating Revenue				\$ 99,719,439	\$ 33,424,512	\$ 269,181,642	\$ 402,325,592

BIG RIVERS ELECTRIC CORPORATION
Cost of Service Study
Rate Schedule Allocation
12 Months Ended
October 2010
12 CP - Smelter TIER Adjustment Revenues @ \$1.95/mWh

Description	Ref	Name	Allocation Vector	Rurals	Large Industrials	Smelters	Total System
Cost of Service Summary -- Pro-Forma							
Operating Expenses							
Operation and Maintenance Expenses				\$ 117,027,890	\$ 39,919,424	\$ 289,490,232	\$ 446,437,546
Depreciation and Amortization Expenses				\$ 10,542,673	\$ 2,902,642	\$ 20,790,694	\$ 34,236,009
Property and Other Taxes				\$ (29,120)	\$ (8,017)	\$ (57,426)	\$ (94,563)
		NPT					
Adjustments to Operating Expenses:							
To annualize expenses for new industrial customer	2.01			\$ -	\$ 57,587	\$ -	\$ 57,587
To adjust mismatch in fuel cost recovery	2.02			\$ (25,685,949)	\$ (9,722,081)	\$ (74,632,493)	\$ (110,040,523)
To eliminate Environmental Surcharge expenses	2.03			\$ (5,462,944)	\$ (2,081,425)	\$ (15,923,422)	\$ (23,467,791)
To reflect weather normalized sales volumes	2.04			\$ (295,293)	\$ -	\$ -	\$ (295,293)
To eliminate Non-FAC PPA expenses	2.05			\$ 2,858,740	\$ 1,084,350	\$ 8,072,083	\$ 12,015,173
To reflect annualized depreciation expenses	2.06			\$ 1,074,511	\$ 295,838	\$ 2,118,991	\$ 3,489,340
To reflect increases in labor and labor-related costs	2.07			\$ 125,547	\$ 38,831	\$ 285,837	\$ 450,215
To reflect current interest on construction (CWIP)	2.08			\$ -	\$ -	\$ -	\$ -
To eliminate RRI Dornier Cogen Backup expenses	2.09			\$ -	\$ (2,086,416)	\$ -	\$ (2,086,416)
To reflect levelized production expenses	2.10			\$ 1,312,843	\$ 361,456	\$ 2,588,993	\$ 4,263,292
To reflect levelized production expenses	2.11			\$ 839,745	\$ 231,201	\$ 1,656,019	\$ 2,726,965
To reflect going forward Information Technology support services	2.12			\$ 89,742	\$ 24,785	\$ 177,667	\$ 292,194
To reflect amortization of rate case expenses	2.13			\$ -	\$ -	\$ -	\$ -
To reflect MISO related expenses	2.14			\$ 1,648,545	\$ 453,883	\$ 3,251,016	\$ 5,353,444
To annualize interest on long-term debt	2.15			\$ 21,625	\$ 5,972	\$ 42,811	\$ 70,408
To reflect leased property income (Soaper Building Rent)	2.16			\$ (35,797)	\$ (11,072)	\$ (81,500)	\$ (128,368)
To adjust for costs related to LEM Dispatch	2.17			\$ (288,484)	\$ (79,426)	\$ (568,905)	\$ (936,815)
To adjust for costs related to APM	2.18			\$ 63,156	\$ 17,388	\$ 124,546	\$ 205,090
To reflect going forward level of Outside Services	2.25			\$ (725,000)	\$ (275,000)	\$ -	\$ (1,000,000)
To eliminate costs for SFPC membership	2.20			\$ (55,522)	\$ (15,334)	\$ (109,919)	\$ (180,775)
To adjust for MISO Case-related expenses	2.21			\$ (401,979)	\$ (110,674)	\$ (792,724)	\$ (1,305,377)
To reflect commitment to Energy Efficiency Programs	2.26			\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
To eliminate promo advertising, lobbying, donation and econ dev	2.23			\$ (136,314)	\$ (48,058)	\$ (347,015)	\$ (531,388)
To reflect going forward level of income taxes	2.24			\$ (56,379)	\$ 15,522	\$ 111,182	\$ 183,084
Total Expense Adjustments				\$ (23,996,449)	\$ (11,842,673)	\$ (74,026,831)	\$ (109,865,953)
Total Operating Expenses		TOE		\$ 103,544,995	\$ 30,971,375	\$ 236,196,669	\$ 370,713,039
Utility Operating Margins -- Pro-Forma				\$ 72,639	\$ 2,453,136	\$ 32,984,973	\$ 31,612,553
Non-Operating Items				\$ -	\$ -	\$ -	\$ -
Total Non-Operating Items				\$ -	\$ -	\$ -	\$ -
Net Utility Operating Margin				\$ (3,825,556)	\$ 2,453,136	\$ 32,984,973	\$ 31,612,553
Net Cost Rate Base				\$ 360,953,693	\$ 99,688,642	\$ 714,597,513	\$ 1,175,239,849
Return on Rate Base -- Utility Operating Margin Divided by Rate Base				-1.06%	2.46%	4.62%	2.69%

BIG RIVERS ELECTRIC CORPORATION
Cost of Service Study
Rate Schedule Allocation
12 Months Ended
October 2010
12 CP - Smelter TIER Adjustment Revenues @ \$1.95/mWh

Description	Ref	Name	Allocation Vector	Rurals	Large Industrials	Smelters	Total System
Subsidies Paid and Received at Present Rates (subsidies received shown as positive value)							\$ 31,612,553
Rate Base				\$ 360,953,693	\$ 99,688,642	\$ 714,597,513	\$ 1,175,239,849
Operating Margins (present rates)				(3,825,556)	2,453,136	32,984,973	31,612,553
Operating Margins at Equal Rate of Return	ROR	2.69%		9,709,225	2,681,506	19,221,823	31,612,553
Subsidies Paid and Received				13,534,781	228,370	(13,763,150)	0

Big Rivers Electric Corporation
 Summary of Cost of Service Study
 For the 12 Months Ended October 2010

Rate of Return Summary

Unadjusted

Rate Schedule		Utility Operating Margins	Net Cost Rate Base	Rate of Return
Total Rural	\$	(3,825,556)	\$ 360,953,693	-1.06%
Total Large Industrial		2,453,136	99,688,642	2.46%
Total Smelter		32,984,973	714,597,513	4.62%
Total	\$	31,612,553	\$ 1,175,239,849	2.69%

Adjusted for Proposed Rate Increase

Rate Schedule		Utility Operating Margins	Net Cost Rate Base	Rate of Return
Total Rural	\$	10,346,447	\$ 360,953,693	2.87%
Total Large Industrial		5,681,702	99,688,642	5.70%
Total Smelter		55,538,368	714,597,513	7.77%
Total	\$	71,566,518	\$ 1,175,239,849	6.09%

Big Rivers Electric Corporation
Month by Month Accounts

Description	Name	Functional Vector	Total System	November 2009	December 2009	January 2010	February 2010	March 2010
Plant in Service								
Intangible Plant	INTPLT	PT&D	\$ 66,895					
Production Plant	PPROD	F001	\$ 1,686,796,955					
Transmission Plant	PTRAN	F002	\$ 237,659,206					
Distribution Plant	PDIST	F003	\$ -					
Total Production & Transmission Plant	PT&D		1,924,456,160					
General Plant	PGP	PT&D	\$ 18,511,051					
Total Plant in Service	TPIS		\$ 1,943,034,107					
Construction Work in Progress (CWIP)								
CWIP Production	CWIP1	PPROD	\$ 22,411,274					
CWIP Transmission	CWIP2	PTRAN	\$ 7,475,859					
CWIP Distribution Plant	CWIP3	PDIST	\$ -					
CWIP General Plant	CWIP4	PT&D	\$ 16,915,005					
Total Construction Work in Progress	TCWIP		\$ 46,802,138					
Total Utility Plant			\$ 1,989,836,245					
Rate Base								
Total Utility Plant	TUP		\$ 1,989,836,245					
Less: Accumulated Provision for Depreciation								
Production	ADEPREPA	PPROD	\$ 790,847,523					
Transmission	ADEPRTP	PTRAN	\$ 107,564,747					
Distribution	ADEPRD11	PDIST	\$ -					
General & Common Plant	ADEPRD12	PT&D	\$ 6,300,770					
Intangible, Misc. and Other Plant	ADEPRGP	PT&D	\$ -					
Retirement Work In Progress	ADEPRRT	PT&D	\$ -					
Total Accumulated Depreciation	TADEPR		\$ 904,713,040					
Net Utility Plant	NTPLANT		\$ 1,085,123,206					
Working Capital								
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	\$ 28,114,365					
Materials and Supplies	M&S	TPIS	\$ 22,777,820	20327197.9	85340.04	-68898.4	208485.44	-95121.11
Fuel Stock	PREPAY	TPIS	\$ 34,326,112	39158400.85	-1328756.9	-4130766.79	-359777.13	1918732.52
Total Working Capital	TWC		\$ 85,218,297					
Net Rate Base	RB		\$ 1,170,341,502					

Description	Name	Functional Vector	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	October 2010
Plant in Service									
Intangible Plant	INTPLT	PT&D							
Production Plant	PPROD	F001							
Transmission Plant	PTRAN	F002							
Distribution Plant	PDIST	F003							
Total Production & Transmission Plant									
General Plant	PGP	PT&D							
Total Plant in Service									
Construction Work in Progress (CWIP)									
CWIP Production	CWIP1	PPROD							
CWIP Transmission	CWIP2	PTRAN							
CWIP Distribution Plant	CWIP3	PDIST							
CWIP General Plant	CWIP4	PT&D							
Total Construction Work in Progress									
Total Utility Plant									
Rate Base									
Total Utility Plant									
Less: Accumulated Provision for Depreciation									
Production	ADEPREA	PPROD							
Transmission	ADEPRTP	PTRAN							
Distribution	ADEPRD11	PDIST							
General & Common Plant	ADEPRD12	PT&D							
Intangible, Misc, and Other Plant	ADEPRGP	PT&D							
Retirement Work In Progress	ADEPRRT	PT&D							
Total Accumulated Depreciation									
Net Utility Plant									
Working Capital									
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP							
Materials and Supplies	M&S	TPIS	-220183.19	207004.7	357212.07	240129.05	-144241.07	2889566.56	-1008672.24
Fuel Stock	PREPAY	TPIS	2552249.61	867432.81	-287963.1	-3463026.24	-2018344.81	-578882.38	1996813.82
Total Working Capital									
Net Rate Base									
RB									

Description	Name	Functional Vector	Total System	November 2009	December 2009	January 2010	February 2010	March 2010
Operation and Maintenance Expenses								
Steam Power Generation Operation Expenses								
500 OPERATION SUPERVISION & ENGINEERING	OM500	PROFIX	\$ 4,974,566	342962.62	1034901.09	358703.86	318491.34	384828.47
501 FUEL	OM501	Energy	\$ 200,919,367	11957675.62	16736745.89	19103323.18	17630280.19	17173097.35
502 STEAM EXPENSES	OM502	PROFIX	\$ 34,453,882	2424633.22	2490999.61	2647322.04	2676616.85	2911578.89
505 ELECTRIC EXPENSES	OM505	PROFIX	\$ 5,730,122	399281.19	656713.94	477935.99	489102.92	443771.24
506 MISC. STEAM POWER EXPENSES	OM506	PROFIX	\$ 7,451,302	837237.41	458663.32	531778.12	516078.68	646116.36
507 RENTS	OM507	PROFIX	\$ -	0	0	0	0	0
509 ALLOWANCES	OM509	Energy	\$ 429,682	0	0	0	55382.46	42291.31
Total Steam Power Operation Expenses			\$ 253,958,921	\$ 7,775	\$ 146,296	\$ 7,154	\$ 15,852	\$ 21,245
Steam Power Generation Maintenance Expenses								
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	Energy	\$ 3,631,867	301562.96	282674.01	282136.07	286174.73	324812.85
511 MAINTENANCE OF STRUCTURES	OM511	PROFIX	\$ 3,346,806	-2396.3	561809.41	164027.98	219884.17	122851.74
512 MAINTENANCE OF BOILER PLANT	OM512	Energy	\$ 30,113,309	2665049.9	2707987.08	1617573	1413359.02	2039706.29
513 MAINTENANCE OF ELECTRIC PLANT	OM513	Energy	\$ 6,251,804	2443905.77	804364.44	-26124.91	190619.56	167015.92
514 MAINTENANCE OF MISC STEAM PLANT	OM514	PROFIX	\$ 877,364	136355.09	154030.5	71461.85	48046.95	35868.33
Total Steam Power Generation Maintenance Expense			\$ 44,221,151	\$ 3,659	\$ 7,366	\$ 1,455	\$ 6,057	\$ 9,772
Total Steam Power Generation Expense			\$ 298,180,072					

Description	Name	Functional Vector	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	October 2010
Operation and Maintenance Expenses									
Steam Power Generation Operation Expenses									
500 OPERATION SUPERVISION & ENGINEERING	OM500	PROFIX	338223.38	414283.22	372420.21	359404.38	369945.71	334708.35	345693.85
501 FUEL	OM501	Energy	15868543.13	15412621.99	16949864.35	18643264.65	19588180.27	17004762.52	14851007.4
502 STEAM EXPENSES	OM502	PROFIX	2801318.34	3017168.8	3110448.48	3022221.22	3095094.21	3132173.1	3124307.14
505 ELECTRIC EXPENSES	OM505	PROFIX	430459.27	473960.9	440316.02	456264.08	479912.75	476352.39	506051.44
506 MISC. STEAM POWER EXPENSES	OM506	PROFIX	557984.26	577686.56	64017.09	585642.46	806920.28	725866.29	567156.95
507 RENTS	OM507	PROFIX	0	0	0	0	0	0	0
509 ALLOWANCES	OM509	Energy	33437.63	31618.94	46952.89	62169.21	49573.1	28256.05	80000.79
Total Steam Power Operation Expenses			\$ 6,070	\$ 8,052	\$ 5,213	\$ 267,644	\$ 167,124	\$ 44,089	\$ 44,882
Steam Power Generation Maintenance Expenses									
510 MAINTENANCE SUPERVISION & ENGINEERING	OM510	Energy	297530.92	289425	297802.77	281476.85	309430.59	294029.27	384811.34
511 MAINTENANCE OF STRUCTURES	OM511	PROFIX	153063.03	309779.07	306987.02	458108.12	372678.29	488354.6	191658.45
512 MAINTENANCE OF BOILER PLANT	OM512	Energy	1740181.45	2535024.61	2164789.64	2054585.86	2034329.79	2855272.84	6285449.98
513 MAINTENANCE OF ELECTRIC PLANT	OM513	Energy	313812.24	389518.49	251988.71	302199.64	422000.23	534239.62	458264.77
514 MAINTENANCE OF MISC STEAM PLANT	OM514	PROFIX	61896.28	58285.06	85932.24	51800.09	89344.85	66090.33	18252.47
Total Steam Power Generation Maintenance Expense			\$ (325)	\$ 4,943	\$ 216,501	\$ 175,754	\$ 65,241	\$ 96,186	\$ 38,478
Total Steam Power Generation Expense									

Description	Name	Functional Vector	Total System	November 2009	December 2009	January 2010	February 2010	March 2010
Operation and Maintenance Expenses (Continued)								
Other Power Generation Operation Expense								
546 OPERATION SUPERVISION & ENGINEERING	OM546	PROFIX	-	0	0	0	0	0
547 FUEL	OM547	Energy	706,789	7379.85	135814.53	4779.27	13479.11	18872.46
548 GENERATION EXPENSE	OM548	PROFIX	34,608	394.54	10481.32	2375	2373	2373
549 MISC OTHER POWER GENERATION	OM549	PROFIX	-	0	0	0	0	0
550 RENTS	OM550	PROFIX	-	0	0	0	0	0
Total Other Power Generation Expenses			\$ 741,396	\$ (1)	\$ (0)	\$ 0	\$ 1	\$ 0
Other Power Generation Maintenance Expense								
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	-	0	0	0	0	0
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	-	0	0	0	0	0
553 MAINTENANCE OF GENERATING & ELEC PLANT	OM553	PROFIX	625,088	3658.66	7365.41	1454.85	6056.77	9772.16
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	-	0	0	0	0	0
Total Other Power Generation Maintenance Expense			\$ 625,088	\$ 0	\$ (0)	\$ (0)	\$ 0	\$ 0
Total Other Power Generation Expense			\$ 1,366,485					
Total Station Expense			\$ 299,546,557					

Description	Name	Functional Vector	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	October 2010
Operation and Maintenance Expenses (Continued)									
Other Power Generation Operation Expense									
546 OPERATION SUPERVISION & ENGINEERING	OM546	PROFIX	0	0	0	0	0	0	0
547 FUEL	OM547	Energy	3696.82	5679.30	2839.60	265271.41	164750.42	41716.70	42509.14
548 GENERATION EXPENSE	OM548	PROFIX	2373	2373.00	2373.00	2373.00	2373.00	2373.00	2373.00
549 MISC OTHER POWER GENERATION	OM549	PROFIX	0	0	0	0	0	0	0
550 RENTS	OM550	PROFIX	0	0	0	0	0	0	0
Total Other Power Generation Expenses			\$ (0) \$	1 \$	(0) \$	0 \$	(0) \$	0 \$	(0)
Other Power Generation Maintenance Expense									
551 MAINTENANCE SUPERVISION & ENGINEERING	OM551	PROFIX	0	0	0	0	0	0	0
552 MAINTENANCE OF STRUCTURES	OM552	PROFIX	0	0	0	0	0	0	0
553 MAINTENANCE OF GENERATING & ELECC PLANT	OM553	PROFIX	-322.62	4943.09	216501.24	175754.02	65240.65	96186.42	38477.63
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	OM554	PROFIX	0	0	0	0	0	0	0
Total Other Power Generation Maintenance Expense			\$ 2 \$	0 \$	1 \$	(0) \$	(1) \$	0 \$	(0)
Total Other Power Generation Expense									
Total Station Expense									

Description	Name	Functional Vector	Total System	November 2009	December 2009	January 2010	February 2010	March 2010
Operation and Maintenance Expenses (Continued)								
Other Power Supply Expenses								
555 PURCHASED POWER Energy	OM555	OMPP	\$ 19,466,790	3,827,952.61	2,536,760.36	1,913,169.62	941,370.11	911,294.71
555 PURCHASED POWER Demand	OMD555	OMPPD	\$ 4,210,045	350,837.07	350,837.07	350,837.07	350,837.07	350,837.07
555 PURCHASED POWER BREC Share of HMP&L Station Two	OMH555	OMPPH	\$ 58,293,374	4,582,937.26	5,054,161.64	4,549,698.12	4,432,913.73	4,763,164.98
555 PURCHASED POWER OPTIONS	OMO555	OMPP	\$ -	0	0	0	0	0
555 BROKERAGE FEES	OMB555	OMPP	\$ -	0	0	0	0	0
555 MISO TRANSMISSION EXPENSES	OMM555	OMPP	\$ -	0	0	0	0	0
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	\$ 909,422	143,177.92	16,177.92	841,10.82	66,492.87	77,558.07
557 OTHER EXPENSES	OM557	PROFIX	\$ 20,575,465	247,952.09	22,108,20.92	15,198,58.99	138,195,6.22	15,773,47.72
558 DUPLICATE CHARGES	OM558	Energy	\$ -	0	0	0	0	0
Total Other Power Supply Expenses	TPP		\$ 103,455,096	11,384,424.28	10,314,355.91	8,417,674.62	7,173,570.00	7,680,202.55
Total Electric Power Generation Expenses								
Transmission Expenses								
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	\$ 876,815	159,722.72	99,111.49	64,131.05	56,493.74	71,626.61
561 LOAD DISPATCHING	OM561	LBTRAN	\$ 1,454,938	245,368.38	141,741.21	1,137,77.21	98,967.65	113,022.44
562 STATION EXPENSES	OM562	PTRAN	\$ 1,163,408	138,650.41	111,166.28	70,289.35	78,900.11	96,317.14
563 OVERHEAD LINE EXPENSES	OM563	PTRAN	\$ 1,090,014	116,902.84	72,507.66	91,764.75	90,248.86	92,136.75
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	PTRAN	\$ 3,065,817	227,372.33	270,804.44	222,495.76	313,990.87	298,157.74
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	\$ 475,381	82,941.08	54,676.78	40,839.08	35,322.18	39,484.82
567 RENTS	OM567	PTRAN	\$ 24,701	2,058.43	2,058.43	2,058.43	2,058.43	2,058.43
568 MAINTENANCE SUPERVISION AND ENG	OM568	LBTRAN	\$ 647,227	120,702.88	66,051.02	48,367.7	40,149.83	53,439.26
569 STRUCTURES	OM569	PTRAN	\$ 26,913	36.88	62,59.34	0	1874.02	59.12
570 MAINT OF STATION EQUIPMENT	OM570	PTRAN	\$ 1,936,760	272,171.89	208,826.01	135,405.37	165,513.32	155,839.56
571 MAINT OF OVERHEAD LINES	OM571	PTRAN	\$ 2,876,462	318,695.62	624,358.63	203,16.93	128,651.35	134,146
572 UNDERGROUND LINES	OM572	PTRAN	\$ -	0	0	0	0	0
573 MISC PLANT	OM573	PTRAN	\$ 97,880	8341.27	4,665	3,732.37	5,821.94	3,4823.78
Total Transmission Expenses			\$ 13,736,318	1,692,964.73	1,662,226.29	813,178.00	1,017,992.30	1,091,111.65

Description	Name	Functional Vector	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	October 2010
Operation and Maintenance Expenses (Continued)									
Other Power Supply Expenses									
555 PURCHASED POWER Energy	OM555	OMPP	1,360,105.55	2,595,157.16	1,414,751.54	1,276,714.40	516,721.89	613,253.53	155,953.19
555 PURCHASED POWER Demand	OMD555	OMPPD	350,837.07	350,837.07	350,837.07	350,837.07	350,837.07	350,837.07	350,837.07
555 PURCHASED POWER REC.Share of HMP&L Station Two	OMH555	OMPPH	5,098,546.01	4,460,755.81	4,842,232.95	5,325,056.85	5,088,921.31	4,972,622.48	5,122,362.96
555 PURCHASED POWER OPTIONS	OMO555	OMPP	0	0	0	0	0	0	0
555 BROKERAGE FEES	OMB555	OMPP	0	0	0	0	0	0	0
555 MISO TRANSMISSION EXPENSES	OMM555	OMPP	0	0	0	0	0	0	0
556 SYSTEM CONTROL AND LOAD DISPATCH	OM556	PROFIX	0	92,094.61	7,3384.96	7,1377.18	3,9951.63	5,1309.82	48,189.16
557 OTHER EXPENSES	OM557	PROFIX	153,565.31	142,010.84	143,810.91	154,637.13	154,252.95	232,394.11	15,992.48
558 DUPLICATE CHARGES	OM558	Energy	0	0	0	0	0	0	0
Total Other Power Supply Expenses	TPP		8,345,141.80	8,918,953.49	8,119,316.33	8,570,361.63	7,538,955.85	8,311,964.09	8,680,175.38
Total Electric Power Generation Expenses									
Transmission Expenses									
560 OPERATION SUPERVISION AND ENG	OM560	LBTRAN	59,987.59	61,734.83	72,275.43	57,630.16	52,970.2	70,253.05	51,278.57
561 LOAD DISPATCHING	OM561	LBTRAN	8,989.48	94,173.59	10,462.75	94,297.49	86,936.32	13,583.35	13,629.48
562 STATION EXPENSES	OM562	PTRAN	84,122.23	90,931.03	103,923.43	86,043.52	116,294.21	83,898.29	102,872.03
563 OVERHEAD LINE EXPENSES	OM563	PTRAN	87,522.07	87,158.79	89,203.39	89,187.21	86,736.29	88,209.66	98,436.13
565 TRANSMISSION OF ELECTRICITY BY OTHERS	OM565	PTRAN	22,909.16	25,148.95	23,816.64	25,306.78	25,914.57	23,790.88	26,404.42
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	28,982.15	30,160.95	44,581.15	19,944.19	35,290.89	32,930.62	30,227.33
567 RENTS	OM567	PTRAN	205.43	205.43	205.43	205.43	205.43	205.43	205.43
568 MAINTENANCE SUPERVISION AND ENG	OM568	LBTRAN	44,241.45	45,590.11	51,110.87	42,324.47	40,557.13	58,245.53	38,868.14
569 STRUCTURES	OM569	PTRAN	80.04	577.95	1,084.71	2,771.42	1,003.78	1,896.87	11,269.17
570 MAINT OF STATION EQUIPMENT	OM570	PTRAN	12,423.53	15,825.64	15,392.85	13,783.40	13,485.99	17,508.81	11,480.26
571 MAINT OF OVERHEAD LINES	OM571	PTRAN	14,054.65	12,263.69	24,567.32	13,690.45	28,288.22	54,738.49	17,426.22
572 UNDERGROUND LINES	OM572	PTRAN	0	0	0	0	0	0	0
573 MISC PLANT	OM573	PTRAN	49,23.69	6,697.42	5,370.15	3,919.44	6,630.08	5,359.76	7,595.34
Total Transmission Expenses			895,084.71	951,461.38	1,111,998.73	926,182.32	1,105,382.11	1,436,717.68	1,032,018.22

Big Rivers Electric Corporation
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Description	Name	Functional Vector	Total System	November 2009	December 2009	January 2010	February 2010	March 2010
Distribution Operation Expense								
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	-	0	0	0	0	0
581 LOAD DISPATCHING	OM581	PDIST	\$	0	0	0	0	0
582 STATION EXPENSES	OM582	PDIST	\$	0	0	0	0	0
583 OVERHEAD LINE EXPENSES	OM583	PDIST	\$	0	0	0	0	0
584 UNDERGROUND LINE EXPENSES	OM584	PDIST	\$	0	0	0	0	0
585 STREET LIGHTING EXPENSE	OM585	PDIST	\$	0	0	0	0	0
586 METER EXPENSES	OM586	PDIST	\$	0	0	0	0	0
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	PDIST	\$	0	0	0	0	0
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	PDIST	\$	0	0	0	0	0
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	\$	0	0	0	0	0
588 MISC DISTR EXP -- MAPPIN	OM588x	PDIST	\$	0	0	0	0	0
589 RENTS	OM589	PDIST	\$	0	0	0	0	0
Total Distribution Operation Expense	OMDO		\$					
Operation and Maintenance Expenses (Continued)								
Distribution Maintenance Expense								
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM	\$	0	0	0	0	0
591 STRUCTURES	OM591	PDIST	\$	0	0	0	0	0
592 MAINTENANCE OF STATION EQUIPME	OM592	PDIST	\$	0	0	0	0	0
593 MAINTENANCE OF OVERHEAD LINES	OM593	PDIST	\$	0	0	0	0	0
594 MAINTENANCE OF UNDERGROUND LIN	OM594	PDIST	\$	0	0	0	0	0
595 MAINTENANCE OF LINE TRANSFORME	OM595	PDIST	\$	0	0	0	0	0
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	PDIST	\$	0	0	0	0	0
597 MAINTENANCE OF METERS	OM597	PDIST	\$	0	0	0	0	0
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	\$	0	0	0	0	0
Total Distribution Maintenance Expense	OMDM		\$					
Total Distribution Operation and Maintenance Expenses			-					
Transmission and Distribution Expenses			13,736,318					
Production, Transmission and Distribution Expenses	OMSUB		\$	416,737,971				

Description	Name	Functional Vector	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	October 2010
Distribution Operation Expense									
580 OPERATION SUPERVISION AND ENGI	OM580	LBDO	0	0	0	0	0	0	0
581 LOAD DISPATCHING	OM581	PDIST	0	0	0	0	0	0	0
582 STATION EXPENSES	OM582	PDIST	0	0	0	0	0	0	0
583 OVERHEAD LINE EXPENSES	OM583	PDIST	0	0	0	0	0	0	0
584 UNDERGROUND LINE EXPENSES	OM584	PDIST	0	0	0	0	0	0	0
585 STREET LIGHTING EXPENSE	OM585	PDIST	0	0	0	0	0	0	0
586 METER EXPENSES	OM586	PDIST	0	0	0	0	0	0	0
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	PDIST	0	0	0	0	0	0	0
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	PDIST	0	0	0	0	0	0	0
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	0	0	0	0	0	0	0
588 MISC DISTR EXP -- MAPPIN	OM588x	PDIST	0	0	0	0	0	0	0
589 RENTS	OM589	PDIST	0	0	0	0	0	0	0
Total Distribution Operation Expense	OMDO		0	0	0	0	0	0	0
Operation and Maintenance Expenses (Continued)									
Distribution Maintenance Expense									
590 MAINTENANCE SUPERVISION AND EN	OM590	LBDM	0	0	0	0	0	0	0
591 STRUCTURES	OM591	PDIST	0	0	0	0	0	0	0
592 MAINTENANCE OF STATION EQUIPME	OM592	PDIST	0	0	0	0	0	0	0
593 MAINTENANCE OF OVERHEAD LINES	OM593	PDIST	0	0	0	0	0	0	0
594 MAINTENANCE OF UNDERGROUND LIN	OM594	PDIST	0	0	0	0	0	0	0
595 MAINTENANCE OF LINE TRANSFORME	OM595	PDIST	0	0	0	0	0	0	0
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	PDIST	0	0	0	0	0	0	0
597 MAINTENANCE OF METERS	OM597	PDIST	0	0	0	0	0	0	0
598 MISCELLANEOUS DISTRIBUTION EXPENSES	OM598	PDIST	0	0	0	0	0	0	0
Total Distribution Maintenance Expense	OMDM		0	0	0	0	0	0	0
Total Distribution Operation and Maintenance Expenses			0	0	0	0	0	0	0
Transmission and Distribution Expenses									
Production, Transmission and Distribution Expenses									
	OMSUB		0	0	0	0	0	0	0

Big Rivers Electric Corporation
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Description	Name	Functional Vector	Total System	November 2009	December 2009	January 2010	February 2010	March 2010
Customer Accounts Expense								
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	-	0	0	0	0	0
902 METER READING EXPENSES	OM902	F025	-	0	0	0	0	0
903 RECORDS AND COLLECTION	OM903	F025	-	0	0	0	0	0
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	-	0	0	0	0	0
905 MISC CUST ACCOUNTS	OM905	F025	-	0	0	0	0	0
Total Customer Accounts Expense	OMCA		-	0	0	0	0	0
Customer Service Expense								
907 SUPERVISION	OM907	TUP	-	0	0	0	0	0
908 CUSTOMER ASSISTANCE EXPENSES	OM908	TUP	591,192	104389.97	75645.08	40729.07	42316.45	53316.29
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	TUP	-	0	0	0	0	0
909 INFORMATIONAL AND INSTRUCTIONA	OM909	TUP	-	0	0	0	0	0
909 INFORM AND INSTRUC-LOAD MGMT	OM909x	TUP	-	0	0	0	0	0
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	TUP	-	0	0	0	0	0
911 DEMONSTRATION AND SELLING EXP	OM911	TUP	-	0	0	0	0	0
912 DEMONSTRATION AND SELLING EXP	OM912	TUP	-	103663.39	219971.2	7179.7	3679.68	21007.78
913 ADVERTISING EXPENSES	OM913	TUP	488,103	0	0	0	0	0
915 MDSE-JOBGING-CONTRACT	OM915	TUP	-	0	0	0	0	0
916 MISC SALES EXPENSE	OM916	TUP	-	0	0	0	0	0
Total Customer Service Expense	OMCS		1,079,295	208053.36	295616.28	47908.77	45996.13	74324.07
Sub-Total Prod., Trans, Dist, Cust Acct and Cust Service	OMSUB2		417,817,266					
Operation and Maintenance Expenses (Continued)								
Administrative and General Expense								
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB9	14,315,713	2092449.03	1522142.97	1300504.05	1313340.25	1495631.43
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB9	6,915,648	432853.99	1082881.21	447533.76	790015.22	520665.52
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB9	-	0	0	0	0	0
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB9	3,954,189	337609.86	1175322.5	167190.31	217289.45	526048.51
924 PROPERTY INSURANCE	OM924	TUP	-	0	0	0	0	0
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB9	179,889	13413.2	21072.48	15311.2	15178.2	25828.68
926 EMPLOYEE BENEFITS	OM926	LBSUB9	169,663	4383.08	-2896.98	25050.87	3276.12	0
927 FRANCHISE REQUIREMENTS	OM927	TUP	-	0	925	0	0	1790.1
928 REGULATORY COMMISSION FEES	OM928	TUP	1,188,958	2785	0	0	0	0
929 DUPLICATE CHARGES-CR	OM929	LBSUB9	1,686,131	68132.08	249532.88	81732.32	215359.96	139106.95
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB9	1,933	161.09	161.09	161.09	161.09	161.09
931 RENTS AND LEASES	OM931	PGP	208,156	23769.07	24452.06	14946.22	44645.76	14798.82
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	-	-	-	-	-	-
Total Administrative and General Expense	OMAG		28,620,280	2,975,556.40	4,073,693.21	2,052,429.82	2,599,266.05	2,724,031.10
Total Operation and Maintenance Expenses	TOM		446,437,546					
Operation and Maintenance Expenses Less Purchase Power & Fuel	OMLPP		224,914,919					

Description	Name	Functional Vector	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	October 2010
Customer Accounts Expense									
901 SUPERVISION/CUSTOMER ACCTS	OM901	F025	0	0	0	0	0	0	0
902 METER READING EXPENSES	OM902	F025	0	0	0	0	0	0	0
903 RECORDS AND COLLECTION	OM903	F025	0	0	0	0	0	0	0
904 UNCOLLECTIBLE ACCOUNTS	OM904	F025	0	0	0	0	0	0	0
905 MISC CUST ACCOUNTS	OM905	F025	0	0	0	0	0	0	0
Total Customer Accounts Expense	OMCA		0	0	0	0	0	0	0
Customer Service Expense									
907 SUPERVISION	OM907	TUP	0	0	0	0	0	0	0
908 CUSTOMER ASSISTANCE EXPENSES	OM908	TUP	42590.29	45548.65	47955.97	41989.91	36242.46	23856.1	36611.39
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	TUP	0	0	0	0	0	0	0
909 INFORMATIONAL AND INSTRUCTIONA	OM909	TUP	0	0	0	0	0	0	0
909 INFORM AND INSTRUC-LOAD MGMT	OM909x	TUP	0	0	0	0	0	0	0
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	TUP	0	0	0	0	0	0	0
911 DEMONSTRATION AND SELLING EXP	OM911	TUP	0	0	0	0	0	0	0
912 DEMONSTRATION AND SELLING EXP	OM912	TUP	0	0	18760.65	13630.34	24487.44	100169	0
913 ADVERTISING EXPENSES	OM913	TUP	-36141.33	11695.6	0	0	0	0	0
915 MDSE-JOBGING-CONTRACT	OM915	TUP	0	0	0	0	0	0	0
916 MISC SALES EXPENSE	OM916	TUP	0	0	0	0	0	0	0
Total Customer Service Expense	OMCS		6448.96	57244.25	66716.62	55620.25	60729.9	124025.1	36611.39
Sub-Total Prod, Trans, Dist, Cust,Acct and Cust Service	OMSUB2								
Operation and Maintenance Expenses (Continued)									
Administrative and General Expense									
920 ADMIN. & GEN. SALARIES-	OM920	LBSUB9	1326991.23	427833.15	1263415.19	446430.74	948956.12	1178332.32	999686.96
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB9	591943.78	481169.78	617503.76	673906.86	384307.2	494280.5	398586.21
922 ADMINISTRATIVE EXPENSES TRANSFERRED	OM922	LBSUB9	0	0	0	0	0	0	0
923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB9	388800.48	188378.03	280346.99	85723.73	284467.92	205203.9	97807.2
924 PROPERTY INSURANCE	OM924	TUP	0	0	0	0	0	0	0
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB9	14679.26	12401	12401	12401	12401	12401	12401
926 EMPLOYEE BENEFITS	OM926	LBSUB9	53705.24	8851.25	5962.88	6192.45	33341.38	6109.83	25686.5
927 FRANCHISE REQUIREMENTS	OM927	TUP	0	0	0	0	0	0	0
928 REGULATORY COMMISSION FEES	OM928	TUP	1353.14	48087.75	665466.25	48046.08	139142.52	18419	262942.92
929 DUPLICATE CHARGES-CR	OM929	LBSUB9	0	0	0	0	0	0	0
930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB9	94167.83	259652.47	119570.46	108391.43	155943.83	63658.14	130882.85
931 RENTS AND LEASES	OM931	PGP	161.09	161.09	161.09	161.09	161.09	161.09	161.09
935 MAINTENANCE OF GENERAL PLANT	OM935	PGP	8698.33	7258.14	13445.04	8125.63	22399.01	9027.98	16590.29
Total Administrative and General Expense	OMAG		2,480,500.38	1,433,792.66	2,978,272.66	1,389,379.01	1,981,120.07	1,987,593.76	1,944,745.02
Total Operation and Maintenance Expenses	TOM								
Operation and Maintenance Expenses Less Purchase Power & Fuel	OMLPP								

Big Rivers Electric Corporation
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Description	Name	Functional Vector	Total System	November 2009	December 2009	January 2010	February 2010	March 2010
Labor Expenses								
Steam Power Generation Operation Expenses								
500 OPERATION SUPERVISION & ENGINEERING	LB500	PROFIF	\$ 4,967,667	342832.39	1034681.8	357452.74	317350.15	384316.78
501 FUEL	LB501	Energy	\$ 3,889,944	323255.71	364406.07	338654.53	313289.78	326385.9
502 STEAM EXPENSES	LB502	PROFIF	\$ 9,023,322	657659.63	771924.79	681077.92	630021.61	688026.67
505 ELECTRIC EXPENSES	LB505	PROFIF	\$ 4,523,897	357040.19	416235	378976.79	348125.67	369036.85
506 MISC. STEAM POWER EXPENSES	LB506	PROFIF	\$ 940,518	52261.31	80829.64	70706.68	101840.85	81036.08
507 RENTS	LB507	PROFIF	\$ -	0	0	0	0	0
509 ALLOWANCES	LB509	Energy	\$ -	0	0	0	0	0
Total Steam Power Operation Expenses	LBSUB1		\$ 23,345,348	1066961.13	1268989.43	1130761.39	1079988.13	1138099.6
Steam Power Generation Maintenance Expenses								
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	Energy	\$ 3,623,969	301562.96	282674.01	280925.01	285686.26	324812.85
511 MAINTENANCE OF STRUCTURES	LB511	PROFIF	\$ 986,831	60839.92	78449.28	79549.6	75632	64969.97
512 MAINTENANCE OF BOILER PLANT	LB512	Energy	\$ 8,700,235	613650.58	728746.59	804049.52	597501.69	694231.84
513 MAINTENANCE OF ELECTRIC PLANT	LB513	Energy	\$ 1,595,642	209176.55	143092.64	90379.11	93612.16	119373.66
514 MAINTENANCE OF MISC STEAM PLANT	LB514	PROFIF	\$ 200,886	16879.23	22485.07	12128	16408.41	14092.69
Total Steam Power Generation Maintenance Expense	LBSUB2		\$ 15,107,564	1202109.24	1255447.59	1267031.24	1068840.52	1217481.01
Total Steam Power Generation Expense			\$ 38,452,913	2269070.37	2524437.02	2397792.63	2148828.65	2355580.61
Labor Expenses (Continued)								
Other Power Generation Operation Expense								
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFIF	\$ -	0	0	0	0	0
547 FUEL	LB547	Energy	\$ -	0	0	0	0	0
548 GENERATION EXPENSE	LB548	PROFIF	\$ -	0	0	0	0	0
549 MISC OTHER POWER GENERATION	LB549	PROFIF	\$ -	0	0	0	0	0
550 RENTS	LB550	PROFIF	\$ -	0	0	0	0	0
Total Other Power Generation Expenses	LBSUB7		\$ -	0	0	0	0	0
Other Power Generation Maintenance Expense								
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFIF	\$ -	0	0	0	0	0
552 MAINTENANCE OF STRUCTURES	LB552	PROFIF	\$ -	0	0	0	0	0
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFIF	\$ 89,555	682.21	4299.67	1026.96	2400.3	4848.64
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFIF	\$ -	0	0	0	0	0
Total Other Power Generation Maintenance Expense	LBSUB8		\$ 89,555	682.21	4299.67	1026.96	2400.3	4848.64
Total Other Power Generation Expense			\$ 89,555	682.21	4299.67	1026.96	2400.3	4848.64
Total Production Expense	LPREX		\$ 38,542,468					

Description	Name	Functional Vector	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	October 2010
Labor Expenses									
Steam Power Generation Operation Expenses									
500 OPERATION SUPERVISION & ENGINEERING	LB500	PROFEX	338156.02	414149.39	371014.23	359005.08	369873.15	334189.99	344645.64
501 FUEL	LB501	Energy	309863.06	297596.67	304977.88	310355.07	339148.89	336547.05	325463.54
502 STEAM EXPENSES	LB502	PROFEX	640194.64	1123637.4	744724.17	661984.49	702417.45	982572.63	739080.82
505 ELECTRIC EXPENSES	LB505	PROFEX	342341.75	393006.64	354302.21	368561.14	384521.42	384533.54	427215.91
506 MISC. STEAM POWER EXPENSES	LB506	PROFEX	63015.48	66970.66	87852.14	88369.17	86572.5	91267.67	69795.43
507 RENTS	LB507	PROFEX	0	0	0	0	0	0	0
509 ALLOWANCES	LB509	Energy	0	0	0	0	0	0	0
Total Steam Power Operation Expenses	LBSUB1		1045551.87	1583614.7	1186878.52	1118914.8	1173511.37	1458373.84	1236092.16
Steam Power Generation Maintenance Expenses									
510 MAINTENANCE SUPERVISION & ENGINEERING	LB510	Energy	297255.94	289425	296206.84	280281.91	307241.14	294029.27	383866.11
511 MAINTENANCE OF STRUCTURES	LB511	PROFEX	50081.03	70791.44	106230.99	106856.88	116200.49	96973.59	80256.21
512 MAINTENANCE OF BOILER PLANT	LB512	Energy	617716.63	961798.07	675993.16	535600.92	651081.61	924014.95	895859.55
513 MAINTENANCE OF ELECTRIC PLANT	LB513	Energy	96940.39	142971.1	124922.34	132978.24	129288.01	126399.56	186508.29
514 MAINTENANCE OF MISC STEAM PLANT	LB514	PROFEX	9843.3	16400.27	20426.8	23473.83	26283.4	15419.85	7045.58
Total Steam Power Generation Maintenance Expense	LBSUB2		1071837.29	1481385.88	1223770.13	1079191.78	1230094.65	1456837.22	1553537.74
Total Steam Power Generation Expense			2117389.16	3065000.58	2410648.65	2198106.58	2403606.02	2915211.06	2642951.16
Labor Expenses (Continued)									
Other Power Generation Operation Expense									
546 OPERATION SUPERVISION & ENGINEERING	LB546	PROFEX	0	0	0	0	0	0	0
547 FUEL	LB547	Energy	0	0	0	0	0	0	0
548 GENERATION EXPENSE	LB548	PROFEX	0	0	0	0	0	0	0
549 MISC OTHER POWER GENERATION	LB549	PROFEX	0	0	0	0	0	0	0
550 RENTS	LB550	PROFEX	0	0	0	0	0	0	0
Total Other Power Generation Expenses	LBSUB7		0	0	0	0	0	0	0
Other Power Generation Maintenance Expense									
551 MAINTENANCE SUPERVISION & ENGINEERING	LB551	PROFEX	0	0	0	0	0	0	0
552 MAINTENANCE OF STRUCTURES	LB552	PROFEX	0	0	0	0	0	0	0
553 MAINTENANCE OF GENERATING & ELEC PLANT	LB553	PROFEX	903.26	760.91	37267.71	11775.09	12921.35	10584.31	2084.81
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	LB554	PROFEX	0	0	0	0	0	0	0
Total Other Power Generation Maintenance Expense	LBSUB8		903.26	760.91	37267.71	11775.09	12921.35	10584.31	2084.81
Total Other Power Generation Expense			903.26	760.91	37267.71	11775.09	12921.35	10584.31	2084.81
Total Production Expense	LPREX								

Big Rivers Electric Corporation
Month by Month Accounts

Description	Name	Functional Vector	Total System	November 2009	December 2009	January 2010	February 2010	March 2010
Labor Expenses (Continued)								
Purchased Power								
555 PURCHASED POWER	LB555	OMPP	\$ -	0	0	0	0	0
555 PURCHASED POWER Demand	LBD555	OMPPD	\$ -	0	0	0	0	0
555 PURCHASED POWER OPTIONS	LBO555	OMPP	\$ -	0	0	0	0	0
555 BROKERAGE FEES	LB555	OMPP	\$ -	0	0	0	0	0
555 MISO TRANSMISSION EXPENSES	LB555	OMPP	\$ -	0	0	0	0	0
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	\$ -	0	0	0	0	0
557 OTHER EXPENSES	LB557	PROFIX	\$ -	0	0	0	0	0
558 DUPLICATE CHARGES	LB558	Energy	\$ -	0	0	0	0	0
Total Purchased Power Labor	LBPP		\$ -					
Transmission Labor Expenses								
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	\$ 835,977	155357.97	88621.66	61719.3	53192.77	69331.26
561 LOAD DISPATCHING	LB561	PTRAN	\$ 1,304,969	240520.6	133245.05	93819.32	87693.64	104400.26
562 STATION EXPENSES	LB562	PTRAN	\$ 598,382	102945.93	50883.95	33705.43	39512.69	54112.06
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	\$ 236,393	52690.64	20206.01	20032.96	18769.45	17519.18
565 TRANSMISSION OF ELECTRICITY BY OTHERS	LB565	PTRAN	\$ -	0	0	0	0	0
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	\$ 312,375	55300.19	33112.8	26544.3	26563.55	28599.72
567 RENTS	LB567	PTRAN	\$ -	0	0	0	0	0
568 MAINTENANCE SUPERVISION AND ENG	LB568	PTRAN	\$ 644,925	120270.89	65874.61	48314.25	39737.97	53182.86
569 MAINTENANCE OF STRUCTURES	LB569	PTRAN	\$ 318	36.88	59.34	0	0	59.12
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	\$ 1,433,304	240458.8	137581.27	112331.02	103977.18	112839.1
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	\$ 1,067,766	187769.72	120250.23	62124.04	70835.46	82150.36
573 MAINT OF MISC. TRANSMISSION PLANT	LB573	PTRAN	\$ 46,439	6906.42	2875.43	2872.93	4248.62	4851.27
Total Transmission Labor Expenses	LBTRAN		\$ 6,480,848	1162258.04	652710.35	461463.55	444531.33	527045.19
Distribution Operation Labor Expense								
580 OPERATION SUPERVISION AND ENGI	LB580	F023	\$ -	0	0	0	0	0
581 LOAD DISPATCHING	LB581	PDIST	\$ -	0	0	0	0	0
582 STATION EXPENSES	LB582	PDIST	\$ -	0	0	0	0	0
583 OVERHEAD LINE EXPENSES	LB583	PDIST	\$ -	0	0	0	0	0
584 UNDERGROUND LINE EXPENSES	LB584	PDIST	\$ -	0	0	0	0	0
585 STREET LIGHTING EXPENSE	LB585	PDIST	\$ -	0	0	0	0	0
586 METER EXPENSES	LB586	PDIST	\$ -	0	0	0	0	0
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	PDIST	\$ -	0	0	0	0	0
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	PDIST	\$ -	0	0	0	0	0
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	\$ -	0	0	0	0	0
589 RENTS	LB589	PDIST	\$ -	0	0	0	0	0
Total Distribution Operation Labor Expense	LBDO		\$ -					

Big Rivers Electric Corporation
Month by Month Accounts

Description	Name	Functional Vector	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	October 2010
Labor Expenses (Continued)									
Purchased Power									
555 PURCHASED POWER	LB555	OMPP	0	0	0	0	0	0	0
555 PURCHASED POWER Demand	LB555	OMPPD	0	0	0	0	0	0	0
555 PURCHASED POWER OPTIONS	LB555	OMPP	0	0	0	0	0	0	0
555 BROKERAGE FEES	LB555	OMPP	0	0	0	0	0	0	0
555 MISO TRANSMISSION EXPENSES	LB555	OMPP	0	0	0	0	0	0	0
556 SYSTEM CONTROL AND LOAD DISPATCH	LB556	PROFIX	0	0	0	0	0	0	0
557 OTHER EXPENSES	LB557	PROFIX	0	0	0	0	0	0	0
558 DUPLICATE CHARGES	LB558	Energy	0	0	0	0	0	0	0
Total Purchased Power Labor									
Transmission Labor Expenses									
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	57113.62	58908.5	68081.43	56191.8	51380.65	68130.77	47946.89
561 LOAD DISPATCHING	LB561	PTRAN	79471.75	90840.85	104792.75	86864.08	84835.7	115440.78	83043.95
562 STATION EXPENSES	LB562	PTRAN	43463.43	48316.48	56470.33	35035.32	46067.52	51613.79	36255.02
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	14223.62	16460.25	15132.13	14168.98	13692.1	15806.34	17691.07
565 TRANSMISSION OF ELECTRICITY BY OTHERS	LB565	PTRAN	0	0	0	0	0	0	0
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	21343.51	20102.2	25810.07	11252.29	17357.03	25204.78	21184.45
567 RENTS	LB567	PTRAN	0	0	0	0	0	0	0
568 MAINTENANCE SUPERVISION AND ENG	LB568	PTRAN	43994.75	45554.09	50783.31	42264.13	40489.73	55734.99	38723.49
569 MAINTENANCE OF STRUCTURES	LB569	PTRAN	26.22	0	24.61	26.14	26.21	0.65	59.17
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	98690.36	92937.1	116008.73	108080.33	93852.16	126204.48	90343.75
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	66143.16	68592.74	93608.24	76903.52	71073.25	95620.68	72694.7
573 MAINT OF MISC. TRANSMISSION PLANT	LB573	PTRAN	4378.83	3303.42	3349.41	3196.71	3607.42	3592.3	3256.6
Total Transmission Labor Expenses									
Distribution Operation Labor Expense									
580 OPERATION SUPERVISION AND ENGI	LB580	F023	0	0	0	0	0	0	0
581 LOAD DISPATCHING	LB581	PDIST	0	0	0	0	0	0	0
582 STATION EXPENSES	LB582	PDIST	0	0	0	0	0	0	0
583 OVERHEAD LINE EXPENSES	LB583	PDIST	0	0	0	0	0	0	0
584 UNDERGROUND LINE EXPENSES	LB584	PDIST	0	0	0	0	0	0	0
585 STREET LIGHTING EXPENSE	LB585	PDIST	0	0	0	0	0	0	0
586 METER EXPENSES	LB586	PDIST	0	0	0	0	0	0	0
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	PDIST	0	0	0	0	0	0	0
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	PDIST	0	0	0	0	0	0	0
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	0	0	0	0	0	0	0
589 RENTS	LB589	PDIST	0	0	0	0	0	0	0
Total Distribution Operation Labor Expense									

Big Rivers Electric Corporation
Month by Month Accounts

Description	Name	Functional Vector	Total System	November 2009	December 2009	January 2010	February 2010	March 2010
Labor Expenses (Continued)								
Distribution Maintenance Labor Expense								
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	-	0	0	0	0	0
591 MAINTENANCE OF STRUCTURES	LB591	PDIST	-	0	0	0	0	0
592 MAINTENANCE OF STATION EQUIPME	LB592	PDIST	-	0	0	0	0	0
593 MAINTENANCE OF OVERHEAD LINES	LB593	PDIST	-	0	0	0	0	0
594 MAINTENANCE OF UNDERGROUND LIN	LB594	PDIST	-	0	0	0	0	0
595 MAINTENANCE OF LINE TRANSFORME	LB595	PDIST	-	0	0	0	0	0
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	PDIST	-	0	0	0	0	0
597 MAINTENANCE OF METERS	LB597	PDIST	-	0	0	0	0	0
598 MAINTENANCE OF MISC-DISTR PLANT	LB598	PDIST	-	0	0	0	0	0
Total Distribution Maintenance Labor Expense	LBDM		\$ -					
Total Distribution Operation and Maintenance Labor Expenses		PDIST	6,480,848					
Transmission and Distribution Labor Expenses								
Production, Transmission and Distribution Labor Expenses	LBSUB		\$ 45,023,316					
Customer Accounts Expense								
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	-	0	0	0	0	0
902 METER READING EXPENSES	LB902	F025	-	0	0	0	0	0
903 RECORDS AND COLLECTION	LB903	F025	-	0	0	0	0	0
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	-	0	0	0	0	0
905 MISC CUST ACCOUNTS	LB905	F025	-	0	0	0	0	0
Total Customer Accounts Labor Expense	LBCA		\$ -					
Customer Service Expense								
907 SUPERVISION	LB907	TUP	-	0	0	0	0	0
908 CUSTOMER ASSISTANCE EXPENSES	LB908	TUP	544,608	98543.49	44838.51	39429.59	38666.03	49827.22
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	TUP	-	0	0	0	0	0
909 INFORMATIONAL AND INSTRUCTIONA	LB909	TUP	-	0	0	0	0	0
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	TUP	-	0	0	0	0	0
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	TUP	-	0	0	0	0	0
911 DEMONSTRATION AND SELLING EXP	LB911	TUP	-	0	0	0	0	0
912 WATER HEATER - HEAT PUMP PROGRAM	LB912	TUP	-	0	0	0	0	0
915 MDSE-JOBGING-CONTRACT	LB915	TUP	-	0	0	0	0	0
916 MISC SALES EXPENSE	LB916	TUP	-	0	0	0	0	0
Total Customer Service Labor Expense	LBCS		\$ 544,608	98543.49	44838.51	39429.59	38666.03	49827.22
Sub-Total Labor Exp	LBSUB9		45,567,924					

Big Rivers Electric Corporation
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Description	Name	Functional Vector	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	October 2010
Labor Expenses (Continued)									
Distribution Maintenance Labor Expense									
590 MAINTENANCE SUPERVISION AND EN	LB590	F024	0	0	0	0	0	0	0
591 MAINTENANCE OF STRUCTURES	LB591	PDIST	0	0	0	0	0	0	0
592 MAINTENANCE OF STATION EQUIPME	LB592	PDIST	0	0	0	0	0	0	0
593 MAINTENANCE OF OVERHEAD LINES	LB593	PDIST	0	0	0	0	0	0	0
594 MAINTENANCE OF UNDERGROUND LIN	LB594	PDIST	0	0	0	0	0	0	0
595 MAINTENANCE OF LINE TRANSFORME	LB595	PDIST	0	0	0	0	0	0	0
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	PDIST	0	0	0	0	0	0	0
597 MAINTENANCE OF METERS	LB597	PDIST	0	0	0	0	0	0	0
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	0	0	0	0	0	0	0
Total Distribution Maintenance Labor Expense	LBDM								
Total Distribution Operation and Maintenance Labor Expenses		PDIST							
Transmission and Distribution Labor Expenses									
Production, Transmission and Distribution Labor Expenses									
Customer Accounts Expense									
901 SUPERVISION/CUSTOMER ACCTS	LB901	F025	0	0	0	0	0	0	0
902 METER READING EXPENSES	LB902	F025	0	0	0	0	0	0	0
903 RECORDS AND COLLECTION	LB903	F025	0	0	0	0	0	0	0
904 UNCOLLECTIBLE ACCOUNTS	LB904	F025	0	0	0	0	0	0	0
905 MISC CUST ACCOUNTS	LB905	F025	0	0	0	0	0	0	0
Total Customer Accounts Labor Expense	LBCA								
Customer Service Expense									
907 SUPERVISION	LB907	TUP	0	0	0	0	0	0	0
908 CUSTOMER ASSISTANCE EXPENSES	LB908	TUP	37915.48	41556.72	44591.58	38345.68	32873.52	44118.04	33902.45
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	TUP	0	0	0	0	0	0	0
909 INFORMATIONAL AND INSTRUCTIONA	LB909	TUP	0	0	0	0	0	0	0
909 INFORM AND INSTRUC-LOAD MGMT	LB909x	TUP	0	0	0	0	0	0	0
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	TUP	0	0	0	0	0	0	0
911 DEMONSTRATION AND SELLING EXP	LB911	TUP	0	0	0	0	0	0	0
912 DEMONSTRATION AND SELLING EXP	LB912	TUP	0	0	0	0	0	0	0
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	TUP	0	0	0	0	0	0	0
915 MDSE-JOBGING-CONTRACT	LB915	TUP	0	0	0	0	0	0	0
916 MISC SALES EXPENSE	LB916	TUP	0	0	0	0	0	0	0
Total Customer Service Labor Expense	LBCS		37915.48	41556.72	44591.58	38345.68	32873.52	44118.04	33902.45
Sub-Total Labor Exp	LBSUB9								

Big Rivers Electric Corporation
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Description	Name	Functional Vector	Total System	November 2009	December 2009	January 2010	February 2010	March 2010
Labor Expenses (Continued)								
Administrative and General Expense								
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB9	\$ 14,315,714	2092449.04	1522142.8	1300504.05	1313340.25	1495631.43
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB9	\$ -	0	0	0	0	0
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB9	\$ -	0	0	0	0	0
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB9	\$ -	0	0	0	0	0
924 PROPERTY INSURANCE	LB924	TUP	\$ -	0	0	0	0	0
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB9	\$ 27,509	2777.2	3471.48	2777.2	2777.2	13427.68
926 EMPLOYEE BENEFITS	LB926	LBSUB9	\$ 17,136	2711	-43974.67	0	0	0
928 REGULATORY COMMISSION FEES	LB928	TUP	\$ -	0	0	0	0	0
929 DUPLICATE CHARGES-CR	LB929	LBSUB9	\$ -	0	0	0	0	0
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB9	\$ -	0	0	0	0	0
931 RENTS AND LEASES	LB931	PGP	\$ -	0	0	0	0	0
935 MAINTENANCE OF GENERAL PLANT	LB935	PGP	\$ 74,927	14602.3	14130.42	6605.75	5191.93	4971.6
Total Administrative and General Expense	LBAG		\$ 14,435,286					
Total Operation and Maintenance Expenses	TLB		\$ 60,003,210					
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 60,003,210					
Other Expenses								
Depreciation Expenses								
Production	DEPRDP2	PPROD	\$ 28,815,395	2347440.74	2389099.7	2595994.55	2361961.48	2361968.56
Transmission	DEPRDP3	PTRAN	\$ 5,182,459	443546.44	533184.66	214261.5	442312.53	442305.66
Distribution	DEPRDP4	PTRAN	\$ -	-	-	-	-	-
General & Common Plant	DEPRDP5	PDIST	\$ -	-	-	-	-	-
Other Plant	DEPRDP6	PGP	\$ 238,155	17050.71	19802.63	19799.44	19799.44	19766.55
	DEPROTH	TPIS	\$ -	0	0	0	0	0
Total Depreciation Expense	TDEPR		\$ 34,236,009	2808037.89	2942086.99	2830055.49	2824073.45	2824040.77
Accretion Expense								
Production	ACRTNP	F017	\$ -	0	0	0	0	0
Transmission	ACRTNT	PTRAN	\$ -	0	0	0	0	0
Distribution	ACRTND	PDIST	\$ -	0	0	0	0	0
Total Accretion Expense	TACRTN		\$ -	-	-	-	-	-
Property Taxes & Other	PTAX	TUP	\$ (94,563)	(379,997)	87,636	-	-	910
Amortization of Investment Tax Credit	OTAX	TUP	\$ -	0	0	0	0	0
Other Expenses	OT	TUP	\$ (365,864)	(6,691)	(14,191)	(18,627)	(23,851)	(16,042)
Interest	INTLTD	TUP	\$ 47,622,710	4168487.53	4316793.16	4234968.72	3796291.74	4133482.27
Other Deductions	DEDUCT	TUP	\$ 109,257	7611	15379	4539	6545	5640
Total Other Expenses	TOE		\$ 81,507,549	\$ 3,789,411	\$ 4,405,617	\$ 4,220,881	\$ 3,778,986	\$ 4,123,991
Total Cost of Service (O&M + Other Expenses)			\$ 527,945,095					

Description	Name	Functional Vector	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	October 2010
Labor Expenses (Continued)									
Administrative and General Expense									
920 ADMIN. & GEN. SALARIES-	LB920	LBSUB9	1326991.23	427833.15	1263415.19	446430.74	948956.12	1178332.32	999687.37
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB9	0	0	0	0	0	0	0
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LB922	LBSUB9	0	0	0	0	0	0	0
923 OUTSIDE SERVICES EMPLOYED	LB923	LBSUB9	0	0	0	0	0	0	0
924 PROPERTY INSURANCE	LB924	TUP	0	0	0	0	0	0	0
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB9	2278.26	0	0	0	0	0	0
926 EMPLOYEE BENEFITS	LB926	LBSUB9	23360	5840	5840	5840	5840	5840	5840
928 REGULATORY COMMISSION FEES	LB928	TUP	0	0	0	0	0	0	0
929 DUPLICATE CHARGES-CR	LB929	LBSUB9	0	0	0	0	0	0	0
930 MISCELLANEOUS GENERAL EXPENSES	LB930	LBSUB9	0	0	0	0	0	0	0
931 RENTS AND LEASES	LB931	PGP	0	0	0	0	0	0	0
935 MAINTENANCE OF GENERAL PLANT	LB935	PGP	5560.19	2953.32	3794.54	2464	6700.24	5197.69	2754.81
Total Administrative and General Expense	LBAG								
Total Operation and Maintenance Expenses	TLB								
Operation and Maintenance Expenses Less Purchase Power	LBLPP								
Other Expenses									
Depreciation Expenses									
Production	DEPRDP2	PPOD	2361962.84	2422279.6	2384018.59	2354733.3	2368037.83	2494767.54	2373130.48
Transmission	DEPRDP3	PTRAN	442357.04	442363.4	442363.15	442486.5	440016.44	450445.41	446815.89
Transmission	DEPRDP4	PTRAN							
Distribution	DEPRDP5	PDIST	19733.28	21031.35	19852.73	20082.98	19987.32	21286.62	19962.11
General & Common Plant	DEPRDP6	PGP	0	0	0	0	0	0	0
Other Plant	DEPROTH	TPIS	0	0	0	0	0	0	0
Total Depreciation Expense	TDEPR		2824053.16	2885674.35	2846234.47	2817302.78	2828041.59	2966499.57	2839908.48
Accretion Expense									
Production	ACRTNP	F017	0	0	0	0	0	0	0
Transmission	ACRTNT	PTRAN	0	0	0	0	0	0	0
Distribution	ACRTND	PDIST	0	0	0	0	0	0	0
Total Accretion Expense	TACRTN								
Property Taxes & Other	PTAX	TUP	\$ 65,000	\$ 2,342	\$ 65,000	\$ -	\$ (429)	\$ 65,000	\$ (25)
Amortization of Investment Tax Credit	OTAX	TUP	0	0	0	0	0	0	0
Other Expenses	OT	TUP	\$ (27,557)	\$ (8,263)	\$ (42,136)	\$ (42,545)	\$ (48,997)	\$ (56,550)	\$ (60,414)
Interest	INTLTD	TUP	3848131.38	3699835.35	3741933.32	3942436.65	3958146.18	3830668.47	3951535
Other Deductions	DEDUCT	TUP	-2109	4540	14599	10828	16243	12411	13031
Total Other Expenses	TOE		\$ 3,883,465	\$ 3,698,454	\$ 3,779,396	\$ 3,910,720	\$ 3,924,964	\$ 3,851,529	\$ 3,904,127
Total Cost of Service (O&M + Other Expenses)									

Big Rivers Electric Corporation
Month by Month Accounts

Description	Name	Functional Vector	Total System	November 2009	December 2009	January 2010	February 2010	March 2010
Revenues								
	Jackson Purchase		\$ 31,526,082	2,047,421	2,967,876	3,236,562	2,630,578	2,282,284
	Kenergy		\$ 56,579,648	3,789,093	5,385,841	5,977,907	4,990,050	4,209,222
	Meade		\$ 22,828,970	1,551,653	2,374,865	2,690,998	2,281,167	1,830,442
	Large Industrial		\$ 39,110,620	3,326,073	3,242,060	3,257,550	3,000,170	3,334,841
	Century Total		\$ 150,725,511	14,123,587	13,900,845	12,327,658	10,978,277	13,026,782
	Alcan Total		\$ 131,680,624	11,327,935	11,867,881	11,227,291	10,087,671	11,349,236
	Total Rural		\$ 110,934,700	7,388,167	10,728,582	11,905,467	9,901,794	8,321,948
	Total Industrial		\$ 39,110,620	8,666,818	11,002,766	11,926,456	10,271,387	9,374,506
	Total Smeller		\$ 282,406,135	25,451,523	25,768,725	23,554,949	21,065,948	24,376,019
	Total		\$ 432,451,455	36,165,762	39,739,368	38,717,967	33,967,912	36,032,808
	Century Invoiced		\$ 149,837,373	12,898,686	13,350,197	12,412,617	10,978,277	13,026,782
	Alcan Invoiced		\$ 131,911,075	10,982,583	11,672,836	11,353,440	10,087,671	11,349,236
	Century Adjustments		\$ 888,139	1,224,902	550,648	(84,959)		
	Alcan Adjustments		\$ (230,451)	345,352	195,044	(126,150)		
	Off System Sales		\$ 76,543,801	1,839,442	4,073,308	8,147,840	9,539,433	7,986,498
	Income from Leased Property Net		\$ 149,673	149,673	-	-	-	-
	Other Operating Revenue & Income		\$ 13,778,745	1,230,861	1,033,968	1,152,998	1,145,023	1,070,097
	OSS Variable O&M		\$ 46,035,981	1,471,622	2,691,212	4,162,194	5,284,841	5,083,040
Energy								
	Jackson Purchase		694,512,540	45,926,970	65,978,630	71,338,200	59,712,514	49,429,743
	Kenergy		1,255,008,258	85,135,870	120,014,010	132,891,880	114,367,690	91,992,020
	Meade		499,627,006	34,444,920	51,694,410	59,035,140	51,393,370	38,028,116
	Large Industrial		928,887,170	78,192,702	74,359,872	75,056,282	70,510,685	78,126,590
	Century		3,949,411,321	310,167,027	331,563,740	339,238,984	318,278,276	343,763,177
	Alcan		3,163,910,039	257,031,413	268,912,646	270,478,213	245,969,029	270,738,402
	Total Rural		2,449,147,804	165,507,760	237,687,050	263,265,220	225,473,574	179,449,879
	Total Industrial		928,887,170	78,192,702	74,359,872	75,056,282	70,510,685	78,126,590
	Total Smeller		7,113,321,360	567,198,440	600,476,386	609,717,197	564,247,305	614,501,579
	Total		10,491,356,334	810,898,902	912,523,308	948,038,699	860,231,564	872,078,048

Big Rivers Electric Corporation
Month by Month Accounts

Description	Functional Vector	Name	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	October 2010
Revenues									
Jackson Purchase			1,799,767	2,308,067	3,063,639	3,258,780	3,399,012	2,561,800	1,970,297
Kenergy			3,188,379	4,134,538	5,323,163	5,636,870	5,853,842	4,573,561	3,517,183
Meade			1,214,667	1,532,681	1,963,540	2,110,692	2,169,733	1,693,499	1,415,034
Large Industrial			3,161,352	3,245,699	3,234,324	3,234,990	3,373,185	3,344,243	3,356,132
Century Total			12,044,160	12,679,922	11,679,623	12,055,865	12,367,467	11,801,654	13,739,670
Alcan Total			10,471,146	11,169,007	10,543,631	10,857,129	10,839,072	10,177,927	11,762,698
		Total Rural	\$ 6,202,813	\$ 7,975,287	\$ 10,350,341	\$ 11,006,341	\$ 11,422,586	\$ 8,828,859	\$ 6,902,515
		Total Industrial	\$ 7,564,398	\$ 8,912,918	\$ 10,521,026	\$ 10,982,552	\$ 11,396,759	\$ 9,611,302	\$ 8,286,350
		Total Smeller	\$ 22,515,306	\$ 23,848,930	\$ 22,223,254	\$ 22,912,994	\$ 23,206,539	\$ 21,979,581	\$ 25,502,368
		Total	\$ 31,879,471	\$ 35,069,915	\$ 35,807,919	\$ 37,154,326	\$ 38,002,310	\$ 34,152,683	\$ 35,761,015
Century Invoiced			12,044,160	12,679,922	11,679,623	12,055,865	12,367,467	12,580,920	13,762,856
Alcan Invoiced			10,471,146	11,169,007	10,543,631	10,857,129	10,839,072	10,806,724	11,778,599
Century Adjustments								(779,265)	(23,186)
Alcan Adjustments								(628,797)	(15,901)
Off System Sales			\$ 5,678,794	\$ 6,341,556	\$ 7,049,362	\$ 7,908,927	\$ 8,630,309	\$ 5,166,061	\$ 4,182,271
Income from Leased Property Net			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenue & Income			\$ 1,140,133	\$ 1,143,171	\$ 1,284,686	\$ 1,142,016	\$ 1,145,336	\$ 1,142,234	\$ 1,148,221
OSS Variable O&M			\$ 3,852,774	\$ 3,932,574	\$ 3,863,529	\$ 4,155,945	\$ 4,803,709	\$ 3,568,984	\$ 3,165,556
Energy									
Jackson Purchase			40,334,720	49,465,221	67,937,977	74,389,907	74,455,490	53,358,978	42,184,190
Kenergy			72,904,910	88,391,581	119,415,050	128,859,539	129,305,728	95,902,980	75,827,000
Meade			28,079,875	32,805,170	43,966,515	47,969,570	47,509,670	35,325,370	29,374,880
Large Industrial			78,086,611	79,512,076	79,858,265	78,927,327	82,005,334	79,182,043	75,069,383
Century			323,212,786	331,276,534	324,397,171	337,256,977	345,310,998	317,766,683	327,178,968
Alcan			260,668,275	268,579,997	259,859,800	268,729,560	268,160,608	257,328,832	267,453,264
		Total Rural	141,319,505	170,661,972	231,319,542	251,219,016	251,270,888	184,587,328	147,386,070
		Total Industrial	78,086,611	79,512,076	79,858,265	78,927,327	82,005,334	79,182,043	75,069,383
		Total Smeller	583,881,061	599,856,531	584,256,971	605,986,537	613,471,606	575,095,515	594,632,232
		Total	803,287,177	850,030,579	895,434,778	936,132,880	946,747,828	838,864,886	817,087,685



 **Table 1.xls**
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Table 1
Big Rivers Electric Corporation
As Ordered by the KPSC

	<u>Total System</u>	<u>Rurals</u>	<u>Large Industrials</u>	<u>Smelters</u>
Rate Base - Commission Adjusted 12 CP	1,175,239,849	360,953,693	99,688,642	714,597,513
Net Utility Operating Margin	31,612,553	(3,825,556)	2,453,136	32,984,973
Return on Rate Base	2.69%	-1.06%	2.46%	4.62%
Subsidy at Present Rates	-	(13,534,781)	(228,370)	13,763,150
	26,750,000	10,600,000	1,970,000	14,180,000
Total Increase Approved	26,744,776	10,597,930	1,969,615	14,177,231
Income at Proposed Rates	58,357,329	6,772,374	4,422,751	47,162,204
Return on Rate Base - Proposed Rates	4.97%	1.88%	4.44%	6.60%
Subsidy at Proposed Rates	-	(11,151,026)	(527,355)	11,678,381

Pres ROR Gap	3.52%
Prop ROR Gap	2.56%
Reduction	0.96%
% Reduction	27.3%

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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

KIUC'S RESPONSES TO
BIG RIVERS ELECTRIC CORPORATION'S
FIRST REQUEST FOR INFORMATION

2. Refer to Mr. Baron's Direct Rehearing Testimony, page 10, lines 10 through 18, and to Exhibit SJB-2. Please identify and provide a copy of the United States Energy Information Agency tables or tables, with table titles and/or descriptions, which support the information in Exhibit SJB-2.

RESPONSE:

See attached file.

KIUC Attachments to BREC First Request for
Information No. 2
Docket No. 2011-00036

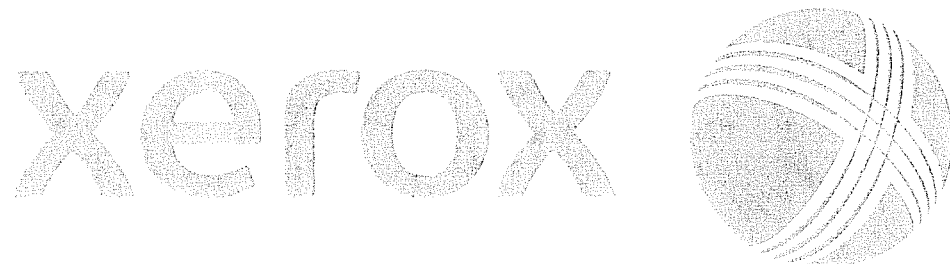
 2011 Average Residential Rates by State - EAI.x
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**Energy Information Administration Residential Electric
Rates - Average 2011 Rate by State**

Year	Month	State	Avg. Residential (c/kWh)
2011		ID Total	7.90
2011		WA Total	8.33
2011		ND Total	8.56
2011		UT Total	8.97
2011		AR Total	9.05
2011		LA Total	9.06
2011		KY Total	9.09
2011		WY Total	9.14
2011		NE Total	9.30
2011		SD Total	9.34
2011		WV Total	9.40
2011		OK Total	9.51
2011		OR Total	9.60
2011		MT Total	9.77
2011		MO Total	9.78
2011		TN Total	9.83
2011		IN Total	10.06
2011		MS Total	10.14
2011		NC Total	10.29
2011		IA Total	10.50
2011		KS Total	10.63
2011		VA Total	10.68
2011		MN Total	10.97
2011		NM Total	11.04
2011		GA Total	11.07
2011		AZ Total	11.07
2011		SC Total	11.13
2011		CO Total	11.26
2011		TX Total	11.27
2011		AL Total	11.30
2011		OH Total	11.44
2011		NV Total	11.61
2011		FL Total	11.67
2011		IL Total	11.81
2011		WI Total	13.06
2011		MI Total	13.12
2011		PA Total	13.38
2011		DC Total	13.40
2011		MD Total	13.44
2011		DE Total	13.74
2011		RI Total	14.45
2011		MA Total	14.82
2011		CA Total	15.24
2011		ME Total	15.41
2011		NJ Total	16.24
2011		VT Total	16.28
2011		NH Total	16.54
2011		AK Total	17.57
2011		CT Total	18.11
2011		NY Total	18.30
2011		HI Total	34.68
2011		US Total	11.80

 **Big Rivers - Retail Residential Rates.xlsx**
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	Units	Final Rates	Revenue
KENERGY			
Customer Charge	539,212	12.00	6,470,544
Energy Charge	738,388,323	0.078990	58,325,294
Riders	738,388,323	(0.00875275)	(6,462,928)
			58,332,909
Average Revenue per kWh			7.9000

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UTILITYID	UTILNAME	STATE_CODE	YEAR	MONTH	RES_REV
	0 State Level Adjustment	KY	2011	1	97205.791
5748	Electric Energy Inc	KY	2011	1	0
9964	Kenergy Corp	KY	2011	1	6046
10171	Kentucky Utilities Co	KY	2011	1	62016
11249	Louisville Gas & Electric Co	KY	2011	1	32526
14724	Pennyryle Rural Electric Coop	KY	2011	1	7003
17564	South Kentucky Rural E C C	KY	2011	1	11518.245
18642	Tennessee Valley Authority	KY	2011	1	0
19446	Duke Energy Kentucky	KY	2011	1	13308
20130	Warren Rural Elec Coop Corp	KY	2011	1	9962
22053	Kentucky Power Co	KY	2011	1	33307.964
49998	City of Berea Municipal Utility	KY	2011	1	629
88888	Total EPM	KY	2011	1	273522
	0 State Level Adjustment	KY	2011	2	83380.67
5748	Electric Energy Inc	KY	2011	2	0
9964	Kenergy Corp	KY	2011	2	4992
10171	Kentucky Utilities Co	KY	2011	2	43167
11249	Louisville Gas & Electric Co	KY	2011	2	25670
14724	Pennyryle Rural Electric Coop	KY	2011	2	6143
17564	South Kentucky Rural E C C	KY	2011	2	10233.637
18642	Tennessee Valley Authority	KY	2011	2	0
19446	Duke Energy Kentucky	KY	2011	2	11717
20130	Warren Rural Elec Coop Corp	KY	2011	2	9214
22053	Kentucky Power Co	KY	2011	2	20715.693
49998	City of Berea Municipal Utility	KY	2011	2	631
88888	Total EPM	KY	2011	2	215864
	0 State Level Adjustment	KY	2011	3	69328.982
5748	Electric Energy Inc	KY	2011	3	0
9964	Kenergy Corp	KY	2011	3	4424
10171	Kentucky Utilities Co	KY	2011	3	39419
11249	Louisville Gas & Electric Co	KY	2011	3	24937
14724	Pennyryle Rural Electric Coop	KY	2011	3	4617
17564	South Kentucky Rural E C C	KY	2011	3	6572.684
18642	Tennessee Valley Authority	KY	2011	3	0
19446	Duke Energy Kentucky	KY	2011	3	10222.107
20130	Warren Rural Elec Coop Corp	KY	2011	3	7460
22053	Kentucky Power Co	KY	2011	3	20146.227
49998	City of Berea Municipal Utility	KY	2011	3	407
88888	Total EPM	KY	2011	3	187534
	0 State Level Adjustment	KY	2011	4	63596.14
5748	Electric Energy Inc	KY	2011	4	0
9964	Kenergy Corp	KY	2011	4	3502
10171	Kentucky Utilities Co	KY	2011	4	30673
11249	Louisville Gas & Electric Co	KY	2011	4	21640
14724	Pennyryle Rural Electric Coop	KY	2011	4	3962
17564	South Kentucky Rural E C C	KY	2011	4	6357.731

18642	Tennessee Valley Authority	KY	2011	4	0
19446	Duke Energy Kentucky	KY	2011	4	6481.79
20130	Warren Rural Elec Coop Corp	KY	2011	4	6017
22053	Kentucky Power Co	KY	2011	4	14379.339
49998	City of Berea Municipal Utility	KY	2011	4	351
88888	Total EPM	KY	2011	4	156960
0	State Level Adjustment	KY	2011	5	63375.037
5748	Electric Energy Inc	KY	2011	5	0
9964	Kenergy Corp	KY	2011	5	3797
10171	Kentucky Utilities Co	KY	2011	5	32437
11249	Louisville Gas & Electric Co	KY	2011	5	28397
14724	Pennyryle Rural Electric Coop	KY	2011	5	3824
17564	South Kentucky Rural E C C	KY	2011	5	4666.481
18642	Tennessee Valley Authority	KY	2011	5	0
19446	Duke Energy Kentucky	KY	2011	5	9206.959
20130	Warren Rural Elec Coop Corp	KY	2011	5	5086
22053	Kentucky Power Co	KY	2011	5	13812.523
49998	City of Berea Municipal Utility	KY	2011	5	251
88888	Total EPM	KY	2011	5	164853
0	State Level Adjustment	KY	2011	6	84111.101
5748	Electric Energy Inc	KY	2011	6	0
9964	Kenergy Corp	KY	2011	6	4564
10171	Kentucky Utilities Co	KY	2011	6	41857
11249	Louisville Gas & Electric Co	KY	2011	6	37888
14724	Pennyryle Rural Electric Coop	KY	2011	6	5282
17564	South Kentucky Rural E C C	KY	2011	6	6441.913
18642	Tennessee Valley Authority	KY	2011	6	0
19446	Duke Energy Kentucky	KY	2011	6	11042.447
20130	Warren Rural Elec Coop Corp	KY	2011	6	6485
22053	Kentucky Power Co	KY	2011	6	17116.539
49998	City of Berea Municipal Utility	KY	2011	6	325
88888	Total EPM	KY	2011	6	215113
0	State Level Adjustment	KY	2011	7	109210.217
5748	Electric Energy Inc	KY	2011	7	0
9964	Kenergy Corp	KY	2011	7	6049
10171	Kentucky Utilities Co	KY	2011	7	50019
11249	Louisville Gas & Electric Co	KY	2011	7	48602
14724	Pennyryle Rural Electric Coop	KY	2011	7	6245
17564	South Kentucky Rural E C C	KY	2011	7	6696.625
18642	Tennessee Valley Authority	KY	2011	7	0
19446	Duke Energy Kentucky	KY	2011	7	14173.167
20130	Warren Rural Elec Coop Corp	KY	2011	7	7840
22053	Kentucky Power Co	KY	2011	7	19786.991
49998	City of Berea Municipal Utility	KY	2011	7	326
88888	Total EPM	KY	2011	7	268948
0	State Level Adjustment	KY	2011	8	108812.345
5748	Electric Energy Inc	KY	2011	8	0

9964 Kenergy Corp	KY	2011	8	5628
10171 Kentucky Utilities Co	KY	2011	8	51935
11249 Louisville Gas & Electric Co	KY	2011	8	43447
14724 Pennyryle Rural Electric Coop	KY	2011	8	6405
17564 South Kentucky Rural E C C	KY	2011	8	7362.625
18642 Tennessee Valley Authority	KY	2011	8	0
19446 Duke Energy Kentucky	KY	2011	8	11781.993
20130 Warren Rural Elec Coop Corp	KY	2011	8	9119
22053 Kentucky Power Co	KY	2011	8	19874.037
49998 City of Berea Municipal Utility	KY	2011	8	431
88888 Total EPM	KY	2011	8	264796
0 State Level Adjustment	KY	2011	9	89348.2
5748 Electric Energy Inc	KY	2011	9	0
9964 Kenergy Corp	KY	2011	9	4441
10171 Kentucky Utilities Co	KY	2011	9	34514
11249 Louisville Gas & Electric Co	KY	2011	9	27757
14724 Pennyryle Rural Electric Coop	KY	2011	9	4663
17564 South Kentucky Rural E C C	KY	2011	9	6355.811
18642 Tennessee Valley Authority	KY	2011	9	0
19446 Duke Energy Kentucky	KY	2011	9	9459.005
20130 Warren Rural Elec Coop Corp	KY	2011	9	7642
22053 Kentucky Power Co	KY	2011	9	12953.984
49998 City of Berea Municipal Utility	KY	2011	9	396
88888 Total EPM	KY	2011	9	197530
0 State Level Adjustment	KY	2011	10	63031.834
5748 Electric Energy Inc	KY	2011	10	0
9964 Kenergy Corp	KY	2011	10	4013
10171 Kentucky Utilities Co	KY	2011	10	27482
11249 Louisville Gas & Electric Co	KY	2011	10	22098
14724 Pennyryle Rural Electric Coop	KY	2011	10	3653
17564 South Kentucky Rural E C C	KY	2011	10	4773.465
18642 Tennessee Valley Authority	KY	2011	10	0
19446 Duke Energy Kentucky	KY	2011	10	8036.569
20130 Warren Rural Elec Coop Corp	KY	2011	10	5187
22053 Kentucky Power Co	KY	2011	10	14582.846
49998 City of Berea Municipal Utility	KY	2011	10	285
88888 Total EPM	KY	2011	10	153143
0 State Level Adjustment	KY	2011	11	61314.858
5748 Electric Energy Inc	KY	2011	11	0
9964 Kenergy Corp	KY	2011	11	3669
10171 Kentucky Utilities Co	KY	2011	11	31654
11249 Louisville Gas & Electric Co	KY	2011	11	23286
14724 Pennyryle Rural Electric Coop	KY	2011	11	4331
17564 South Kentucky Rural E C C	KY	2011	11	5945.165
18642 Tennessee Valley Authority	KY	2011	11	0
19446 Duke Energy Kentucky	KY	2011	11	8312.58
20130 Warren Rural Elec Coop Corp	KY	2011	11	5235

22053	Kentucky Power Co	KY	2011	11	16918.417
49998	City of Berea Municipal Utility	KY	2011	11	298.282
88888	Total EPM	KY	2011	11	160964
0	State Level Adjustment	KY	2011	12	75621.793
5748	Electric Energy Inc	KY	2011	12	0
9964	Kenergy Corp	KY	2011	12	5160
10171	Kentucky Utilities Co	KY	2011	12	47988
11249	Louisville Gas & Electric Co	KY	2011	12	30016
14724	Pennyrile Rural Electric Coop	KY	2011	12	5774
17564	South Kentucky Rural E C C	KY	2011	12	7413.472
18642	Tennessee Valley Authority	KY	2011	12	0
19446	Duke Energy Kentucky	KY	2011	12	11676.287
20130	Warren Rural Elec Coop Corp	KY	2011	12	6438
22053	Kentucky Power Co	KY	2011	12	22574.819
49998	City of Berea Municipal Utility	KY	2011	12	304.907
88888	Total EPM	KY	2011	12	212967

RES_SALES	RES_CONS	COM_REV	COM_SALES	COM_CONS	IND_REV	IND_SALES
1094205.529	0	28340.56	326562.242	0	32588.318	518843.501
0	0	0	0	0	0	0
86730	45291	2036	29763	9835	25987	712191
836245	423864	38600	526518	89734	28230	518232
400087	349141	28669	408771	46445	11416	213096
69275	37419	2380	20846	9384	1883	24464
115605.316	60547	1037.035	8917.971	5060	2582.348	29963.945
0	0	0	0	0	71616	1497412
162906	120292	10831	146027	14592	3739	57199
103473	49731	3205	28761	10426	3501	44040
352552.155	143185	12375.405	128174.787	30425	15355.334	267719.554
8619	4378	208	2705	658	226	3265
3229698	0	127682	1627046	0	197124	3886426
935794.788	0	26310.27	301429.877	0	30431.179	482987.731
0	0	0	0	0	0	0
70480	45331	1490	21277	9858	24799	614199
561661	422399	34734	444035	86004	28226	514893
296142	347916	29543	369099	45423	11051	181737
60838	37398	2310	20237	9347	1843	23472
107572.555	60810	987.998	8845.705	5047	2530.777	31633.025
0	0	0	0	0	60360	1354362
127465	120883	11466	134276	14874	4433	61194
96465	49721	3085	28250	10319	3596	46161
222244.657	142735	10255.732	104344.418	30184	16535.044	267639.244
8760	4404	214	2932	660	245	3757
2487423	0	120396	1434726	0	184050	3582035
716765.778	0	26732.348	291303.479	0	31829.046	519375.332
0	0	0	0	0	0	0
61762	45300	1514	21751	9851	26467	700103
472575	422688	36245	463930	87231	29974	542508
275350	348579	30579	391002	45742	12582	223522
43356	37515	2207	18855	9358	2054	26647
69586.004	60654	722.72	6500.739	5046	2156.57	27162.111
0	0	0	0	0	64612	1495666
113704.744	121149	11602.386	137421.286	14823	4586.426	66048.17
74905	49830	2972	26552	10336	3761	48651
225069.474	142867	11842.546	127023.496	30375	15670.958	274920.387
5368	4399	176	2279	664	219	3084
2058442	0	124593	1486618	0	193912	3927687
651473.813	0	25910.497	291067.781	0	29791.094	493062.24
0	0	0	0	0	0	0
47689	45312	1343	18599	9843	27755	680407
363676	421101	33220	415892	87026	28634	506577
239432	347478	30329	371454	45505	10912	178812
35978	37498	2146	18285	9345	1843	25780
63321.534	60815	756.151	6494.355	5050	2357.458	29496.127

0	0	0	0	0	63732	1394879
83063.93	120262	9192.572	128746.256	14792	3937.892	62984.7
58617	49874	2770	25192	10225	3475	48135
142604.723	142173	9759.78	95517.608	30286	14616.556	263151.933
4548	4384	171	2195	664	217	3139
1690404	0	115598	1373443	0	187271	3686424
627690.316	0	27128.82	300635.829	0	28400.95	440020.222
0	0	0	0	0	13	300
50882	45290	1757	24683	9855	29470	707094
376694	422433	40683	470378	87032	33005	540371
338615	348203	32790	414104	45563	10926	187455
34602	37497	2243	18992	9354	1908	27278
46062.371	60401	674.016	5829.397	5068	2212.634	28139.546
0	0	0	0	0	50265	889799
107585.024	120044	11056.694	143559.369	14762	4273.946	63985.451
47986	49969	2707	24350	10226	3508	49330
133832.289	141679	11813.47	116270.405	30313	17413.47	286267.781
3148	4410	152	2013	664	198	2811
1767097	0	131005	1520815	0	181594	3222851
844435.893	0	33696.067	351333.601	0	29105.454	397587.532
0	0	0	0	0	18444	432000
63052	45257	2164	30834	9873	27235	680629
519004	424566	38927	489676	89058	30758	526987
460392	350689	36068	446214	46058	13579	220289
49859	37660	2637	23114	9361	2597	29674
56769.062	60575	859.581	6702.777	5079	2824.404	30497.403
0	0	0	0	0	25083	471446
132199.917	120359	12360.789	160859.892	14763	4766.065	69058.75
60929	50064	3053	26705	10261	4637	53414
165417.128	141463	11865.563	113824.73	30348	17609.077	271076.315
4275	4401	164	2230	663	237	3428
2356333	0	141795	1651494	0	176875	3186087
1062126.78	0	37187.035	386149.703	0	31963.806	413274.699
0	0	0	0	0	19058	446400
81843	45243	2605	37002	9892	29215	707243
629300	419996	47229	613348	88868	33443	548750
583523	347372	42750	533829	45734	15069	225797
58030	37734	2889	24851	9341	2635	28781
64253.669	60483	900.94	7598.106	5043	2733.795	32999.173
0	0	0	0	0	26277	477565
187663.212	119603	11625.757	171762.918	14740	4246.551	72113.761
73072	49878	3443	30051	10287	4836	53173
203478.339	141398	12973.268	132892.273	30319	17060.848	277140.367
4301	4371	158	2230	655	240	3535
2947591	0	161761	1939714	0	186778	3286772
1094003.262	0	37050.923	391406.01	0	33399.588	427543.17
0	0	0	0	0	19058	446400

76749	45253	2112	29781	9894	29206	705199
649280	422037	44585	560401	88680	31737	545270
512767	348686	39758	503129	45984	13929	224474
59351	37679	2979	25461	9356	2760	30992
70989.69	60601	981.676	8346.727	5056	2787.622	33553.946
0	0	0	0	0	28295	492852
155229.494	120266	12466.393	176794.447	14766	4905.678	76021.197
86087	50130	3691	32338	10379	5101	57043
207767.554	141531	12120.008	125104.816	30464	15443.112	255672.687
5892	4402	186	2514	655	273	4293
2918116	0	155930	1855276	0	186895	3299314
884660.136	0	34202.996	353487.185	0	36982.809	508728.529
0	0	0	0	0	12	300
54559	45296	1647	20915	9904	31639	704184
401241	419702	35755	431403	88551	29710	510500
314402	347475	31973	390720	46229	12353	201886
41778	37681	2863	24260	9350	2577	28255
62144.975	60736	932.175	8062.983	5031	2766.2	35084.861
0	0	0	0	0	63241	1305529
102164.417	120071	12198.426	144097.325	14738	4863.059	65310.655
71181	49889	3535	30885	10277	4938	54708
135691.472	141286	10213.403	107370.507	30438	14997.932	249049.955
5297	4392	204	2855	659	254	3870
2073119	0	133524	1514056	0	204334	3667406
610011.215	698922	27587.802	303378.098	81403	33277.432	522415.117
0	0	0	0	0	25	720
48258	45329	1836	23196	9916	32086	713560
335431	419511	34412	461184	88322	27509	552251
242551	347368	30690	395930	46127	11214	195195
31865	37614	2465	20799	9352	1940	27854
43747.207	60425	673.63	5440.287	5035	2511.925	30068.864
0	0	0	0	0	69416	1490722
91361.531	120497	10586.858	134769.213	14759	4591.467	68520.024
48315	49925	3056	27322	10333	3737	51461
145392.36	141180	12424.066	125447.228	30467	17276.167	281277.794
3574	4384	163	2207	661	249	3648
1600506	0	123894	1499673	0	203833	3937693
618512.172	698620	25508.917	286079.838	81401	30424.669	505870.252
0	0	0	0	0	46	1202
46700	45302	1979	27154	9919	28626	687027
391959	418464	34488	424988	88340	34528	604076
260445	345153	30315	369348	45457	11940	207954
39324	37519	2317	19522	9361	1798	25366
53682.581	60353	714.745	5571.416	5028	2566.157	28990.301
0	0	0	0	0	65119	1447972
95336.893	120699	10214.32	127665.346	14813	4231.482	62131.4
49193	49916	2827	25244	10368	3613	49504

171766.395	141320	10038.529	98671.468	30453	17178.297	279003.464
3753.19	4373	156.755	2073.811	661	208.297	3140.46
1730672	0	118559	1386318	0	200279	3902237
765549.784	698366	27028.34	294644.001	81345	32416.89	504935.5
0	0	0	0	0	48	1224
65420	45320	2363	31637	9926	32404	714231
608559	418221	31912	422351	87816	29059	539957
336417	345933	28263	357139	45578	10281	169976
53129	37675	2405	19965	9357	1933	23577
69489.728	60475	804.919	6436.772	5038	2471.925	27854.753
0	0	0	0	0	69201	1497953
135690.979	120955	10830.858	137293.724	14844	4037.973	60466.813
60298	49881	2840	24524	10401	3789	46051
236204.377	141500	11454.332	116609.392	30437	16706.813	276971.306
3887.949	4371	143.638	1849.957	657	185.758	2446.356
2334646	0	118045	1412450	0	202534	3865644

IND_CONS	TRA_REV	TRA_SALES	TRA_CONS	TOT_REV	TOT_SALES	TOT_CONS
0	0	0	0	158133.669	1939611.272	0
0	0	0	0	0	0	0
34	0	0	0	34069	828684	55160
2155	0	0	0	128846	1880995	515753
428	0	0	0	72611	1021954	396014
34	0	0	0	11266	114585	46837
543	0	0	0	15137.628	154487.232	66150
20	0	0	0	71616	1497412	20
374	0	0	0	27878	366132	135258
45	0	0	0	16668	176274	60202
1417	0	0	0	61038.703	748446.496	175027
52	0	0	0	1063	14589	5088
0	0	0	0	598327	8743170	0
0	0	0	0	140122.119	1720212.396	0
0	0	0	0	0	0	0
34	0	0	0	31281	705956	55223
2120	0	0	0	106127	1520589	510523
418	0	0	0	66264	846978	393757
34	0	0	0	10296	104547	46779
544	0	0	0	13752.412	148051.285	66401
21	0	0	0	60360	1354362	21
386	0	0	0	27616	322935	136143
45	0	0	0	15895	170876	60085
1411	0	0	0	47506.469	594228.319	174330
52	0	0	0	1090	15449	5116
0	0	0	0	520310	7504184	0
0	0	0	0	127890.376	1527443.589	0
0	0	0	0	0	0	0
34	0	0	0	32405	783616	55185
2134	0	0	0	105638	1479013	512053
415	0	0	0	68098	889874	394736
34	0	0	0	8878	88858	46907
544	0	0	0	9451.974	103248.854	66244
21	0	0	0	64612	1495666	21
383	0	0	0	26410.919	317174.2	136355
45	0	0	0	14193	150108	60211
1423	0	0	0	47659.731	627013.357	174665
52	0	0	0	802	10731	5115
0	0	0	0	506039	7472746	0
0	0	0	0	119297.731	1435603.834	0
0	0	0	0	0	0	0
34	0	0	0	32600	746695	55189
2191	0	0	0	92527	1286145	510318
415	0	0	0	62881	789698	393398
34	0	0	0	7951	80043	46877
546	0	0	0	9471.34	99312.016	66411

20	0	0	0	63732	1394879	20
377	0	0	0	19612.254	274794.886	135431
46	0	0	0	12262	131944	60145
1416	0	0	0	38755.675	501274.264	173875
52	0	0	0	739	9882	5100
0	0	0	0	459829	6750271	0
0	0	0	0	118904.807	1368345.367	0
1	0	0	0	13	300	1
35	0	0	0	35024	782659	55180
2202	0	0	0	106125	1387443	511667
407	0	0	0	72113	940174	394173
34	0	0	0	7975	80872	46885
546	0	0	0	7553.131	80031.314	66015
20	0	0	0	50265	889799	20
379	0	0	0	24537.599	315129.844	135185
46	0	0	0	11301	121666	60241
1415	0	0	0	43039.463	536370.475	173407
52	0	0	0	601	7972	5126
0	0	0	0	477452	6510762	0
0	0	0	0	146912.622	1593357.026	0
1	0	0	0	18444	432000	1
35	0	0	0	33963	774515	55165
2268	0	0	0	111542	1535667	515892
403	0	0	0	87535	1126895	397150
35	0	0	0	10516	102647	47056
549	0	0	0	10125.898	93969.242	66203
20	0	0	0	25083	471446	20
378	0	0	0	28169.301	362118.559	135500
46	0	0	0	14175	141048	60371
1411	0	0	0	46591.179	550318.173	173222
52	0	0	0	726	9933	5116
0	0	0	0	533783	7193914	0
0	0	0	0	178361.058	1861551.182	0
1	0	0	0	19058	446400	1
35	0	0	0	37869	826088	55170
2375	0	0	0	130691	1791398	511239
403	0	0	0	106421	1343149	393509
36	0	0	0	11769	111662	47111
554	0	0	0	10331.36	104850.948	66080
20	0	0	0	26277	477565	20
376	0	0	0	30045.475	431539.891	134719
46	0	0	0	16119	156296	60211
1397	0	0	0	49821.107	613510.979	173114
52	0	0	0	724	10066	5078
0	0	0	0	617487	8174077	0
0	0	0	0	179262.856	1912952.442	0
1	0	0	0	19058	446400	1

37	0	0	0	36946	811729	55184
2390	0	0	0	128257	1754951	513107
403	0	0	0	97134	1240370	395073
35	0	0	0	12144	115804	47070
552	0	0	0	11131.923	112890.363	66209
20	0	0	0	28295	492852	20
384	0	0	0	29154.064	408045.138	135416
46	0	0	0	17911	175468	60555
1400	0	0	0	47437.157	588545.057	173395
52	0	0	0	890	12699	5109
0	0	0	0	607621	8072706	0
0	0	0	0	160534.005	1746876.85	0
1	0	0	0	12	300	1
37	0	0	0	37727	779658	55237
2382	0	0	0	99979	1343144	510635
409	0	0	0	72083	907008	394113
35	0	0	0	10103	94293	47066
553	0	0	0	10054.186	105292.819	66320
21	0	0	0	63241	1305529	21
383	0	0	0	26520.49	311572.397	135192
48	0	0	0	16115	156774	60214
1402	0	0	0	38165.319	492111.934	173126
52	0	0	0	854	12022	5103
0	0	0	0	535388	7254582	0
2120	0	0	0	123897.068	1435804.43	782445
1	0	0	0	25	720	1
37	0	0	0	37935	785014	55282
2375	0	0	0	89403	1348866	510208
407	0	0	0	64002	833676	393902
36	0	0	0	8058	80518	47002
554	0	0	0	7959.02	79256.358	66014
21	0	0	0	69416	1490722	21
373	0	0	0	23214.894	294650.768	135629
48	0	0	0	11980	127098	60306
1397	0	0	0	44283.079	552117.382	173044
62	0	0	0	697	9429	5107
0	0	0	0	480870	7037872	0
2115				117248.444	1410462.262	782136
1	0	0	0	46	1202	1
36	0	0	0	34274	760881	55257
2385	0	0	0	100670	1421023	509189
408	0	0	0	65541	837747	391018
36	0	0	0	8446	84212	46916
552	0	0	0	9226.067	88244.298	65933
20	0	0	0	65119	1447972	20
378	0	0	0	22758.382	285133.639	135890
48	0	0	0	11675	123941	60332

1397	0	0	0	44135.243	549441.327	173170
52	0	0	0	663.334	8967.461	5086
0	0	0	0	479802	7019227	0
2118				135067.023	1565129.285	781829
1	0	0	0	48	1224	1
36	0	0	0	39927	811288	55282
2399	0	0	0	108959	1570867	508436
397	0	0	0	68560	863532	391908
36	0	0	0	10112	96671	47068
556	0	0	0	10690.316	103781.253	66069
21	0	0	0	69201	1497953	21
374	0	0	0	26545.118	333451.516	136173
48	0	0	0	13067	130873	60330
1390	0	0	0	50735.964	629785.075	173327
52	0	0	0	634.303	8184.262	5080
0	0	0	0	533547	7612739	0

UTILITYID	UTILNAME	STATE_COI	YEAR	MONTH	RES_REV	RES_SALES	RES_CONS
9964	Kenergy Corp	KY	2011	1	6046	86730	45291
9964	Kenergy Corp	KY	2011	2	4992	70480	45331
9964	Kenergy Corp	KY	2011	3	4424	61762	45300
9964	Kenergy Corp	KY	2011	4	3502	47689	45312
9964	Kenergy Corp	KY	2011	5	3797	50882	45290
9964	Kenergy Corp	KY	2011	6	4564	63052	45257
9964	Kenergy Corp	KY	2011	7	6049	81843	45243
9964	Kenergy Corp	KY	2011	8	5628	76749	45253
9964	Kenergy Corp	KY	2011	9	4441	54559	45296
9964	Kenergy Corp	KY	2011	10	4013	48258	45329
9964	Kenergy Corp	KY	2011	11	3669	46700	45302
9964	Kenergy Corp	KY	2011	12	5160	65420	45320
					56285	754124	

6.9711
7.0829
7.1630
7.3434
7.4624
7.2385
7.3910
7.3330
8.1398
8.3157
7.8565
7.8875
7.4636

UTILITYID	UTILNAME	STATE_COI	YEAR	MONTH	RES_REV	RES_SALES	RES_CONS	COM_REV
0	State Level	KY	2011	1	97205.79	1094206	0	28340.56
5748	Electric En	KY	2011	1	0	0	0	0
9964	Kenergy Cc	KY	2011	1	6046	86730	45291	2036
10171	Kentucky U	KY	2011	1	62016	836245	423864	38600
11249	Louisville G	KY	2011	1	32526	400087	349141	28669
14724	Pennyrile R	KY	2011	1	7003	69275	37419	2380
17564	South Kent	KY	2011	1	11518.25	115605.3	60547	1037.035
18642	Tennessee	KY	2011	1	0	0	0	0
19446	Duke Ener	KY	2011	1	13308	162906	120292	10831
20130	Warren Ru	KY	2011	1	9962	103473	49731	3205
22053	Kentucky P	KY	2011	1	33307.96	352552.2	143185	12375.41
49998	City of Ber	KY	2011	1	629	8619	4378	208
88888	Total EPM	KY	2011	1	273522	3229698	0	127682
0	State Level	KY	2011	2	83380.67	935794.8	0	26310.27
5748	Electric En	KY	2011	2	0	0	0	0
9964	Kenergy Cc	KY	2011	2	4992	70480	45331	1490
10171	Kentucky U	KY	2011	2	43167	561661	422399	34734
11249	Louisville G	KY	2011	2	25670	296142	347916	29543
14724	Pennyrile R	KY	2011	2	6143	60838	37398	2310
17564	South Kent	KY	2011	2	10233.64	107572.6	60810	987.998
18642	Tennessee	KY	2011	2	0	0	0	0
19446	Duke Ener	KY	2011	2	11717	127465	120883	11466
20130	Warren Ru	KY	2011	2	9214	96465	49721	3085
22053	Kentucky P	KY	2011	2	20715.69	222244.7	142735	10255.73
49998	City of Ber	KY	2011	2	631	8760	4404	214
88888	Total EPM	KY	2011	2	215864	2487423	0	120396
0	State Level	KY	2011	3	69328.98	716765.8	0	26732.35
5748	Electric En	KY	2011	3	0	0	0	0
9964	Kenergy Cc	KY	2011	3	4424	61762	45300	1514
10171	Kentucky U	KY	2011	3	39419	472575	422688	36245
11249	Louisville G	KY	2011	3	24937	275350	348579	30579
14724	Pennyrile R	KY	2011	3	4617	43356	37515	2207
17564	South Kent	KY	2011	3	6572.684	69586	60654	722.72
18642	Tennessee	KY	2011	3	0	0	0	0
19446	Duke Ener	KY	2011	3	10222.11	113704.7	121149	11602.39
20130	Warren Ru	KY	2011	3	7460	74905	49830	2972
22053	Kentucky P	KY	2011	3	20146.23	225069.5	142867	11842.55
49998	City of Ber	KY	2011	3	407	5368	4399	176
88888	Total EPM	KY	2011	3	187534	2058442	0	124593
0	State Level	KY	2011	4	63596.14	651473.8	0	25910.5
5748	Electric En	KY	2011	4	0	0	0	0
9964	Kenergy Cc	KY	2011	4	3502	47689	45312	1343
10171	Kentucky U	KY	2011	4	30673	363676	421101	33220
11249	Louisville G	KY	2011	4	21640	239432	347478	30329
14724	Pennyrile R	KY	2011	4	3962	35978	37498	2146
17564	South Kent	KY	2011	4	6357.731	63321.53	60815	756.151

18642 Tennessee KY	2011	4	0	0	0	0
19446 Duke Energy KY	2011	4	6481.79	83063.93	120262	9192.572
20130 Warren Ru KY	2011	4	6017	58617	49874	2770
22053 Kentucky P KY	2011	4	14379.34	142604.7	142173	9759.78
49998 City of Bere KY	2011	4	351	4548	4384	171
88888 Total EPM KY	2011	4	156960	1690404	0	115598
0 State Level KY	2011	5	63375.04	627690.3	0	27128.82
5748 Electric En KY	2011	5	0	0	0	0
9964 Kenergy Cc KY	2011	5	3797	50882	45290	1757
10171 Kentucky U KY	2011	5	32437	376694	422433	40683
11249 Louisville G KY	2011	5	28397	338615	348203	32790
14724 Pennyri KY	2011	5	3824	34602	37497	2243
17564 South Kent KY	2011	5	4666.481	46062.37	60401	674.016
18642 Tennessee KY	2011	5	0	0	0	0
19446 Duke Energy KY	2011	5	9206.959	107585	120044	11056.69
20130 Warren Ru KY	2011	5	5086	47986	49969	2707
22053 Kentucky P KY	2011	5	13812.52	133832.3	141679	11813.47
49998 City of Bere KY	2011	5	251	3148	4410	152
88888 Total EPM KY	2011	5	164853	1767097	0	131005
0 State Level KY	2011	6	84111.1	844435.9	0	33696.07
5748 Electric En KY	2011	6	0	0	0	0
9964 Kenergy Cc KY	2011	6	4564	63052	45257	2164
10171 Kentucky U KY	2011	6	41857	519004	424566	38927
11249 Louisville G KY	2011	6	37888	460392	350689	36068
14724 Pennyri KY	2011	6	5282	49859	37660	2637
17564 South Kent KY	2011	6	6441.913	56769.06	60575	859.581
18642 Tennessee KY	2011	6	0	0	0	0
19446 Duke Energy KY	2011	6	11042.45	132199.9	120359	12360.79
20130 Warren Ru KY	2011	6	6485	60929	50064	3053
22053 Kentucky P KY	2011	6	17116.54	165417.1	141463	11865.56
49998 City of Bere KY	2011	6	325	4275	4401	164
88888 Total EPM KY	2011	6	215113	2356333	0	141795
0 State Level KY	2011	7	109210.2	1062127	0	37187.04
5748 Electric En KY	2011	7	0	0	0	0
9964 Kenergy Cc KY	2011	7	6049	81843	45243	2605
10171 Kentucky U KY	2011	7	50019	629300	419996	47229
11249 Louisville G KY	2011	7	48602	583523	347372	42750
14724 Pennyri KY	2011	7	6245	58030	37734	2889
17564 South Kent KY	2011	7	6696.625	64253.67	60483	900.94
18642 Tennessee KY	2011	7	0	0	0	0
19446 Duke Energy KY	2011	7	14173.17	187663.2	119603	11625.76
20130 Warren Ru KY	2011	7	7840	73072	49878	3443
22053 Kentucky P KY	2011	7	19786.99	203478.3	141398	12973.27
49998 City of Bere KY	2011	7	326	4301	4371	158
88888 Total EPM KY	2011	7	268948	2947591	0	161761
0 State Level KY	2011	8	108812.3	1094003	0	37050.92
5748 Electric En KY	2011	8	0	0	0	0

9964 Kenergy Cc KY	2011	8	5628	76749	45253	2112
10171 Kentucky UKY	2011	8	51935	649280	422037	44585
11249 Louisville GKY	2011	8	43447	512767	348686	39758
14724 Pennyryle RKY	2011	8	6405	59351	37679	2979
17564 South Kent KY	2011	8	7362.625	70989.69	60601	981.676
18642 Tennessee KY	2011	8	0	0	0	0
19446 Duke Enerę KY	2011	8	11781.99	155229.5	120266	12466.39
20130 Warren Ru KY	2011	8	9119	86087	50130	3691
22053 Kentucky P KY	2011	8	19874.04	207767.6	141531	12120.01
49998 City of Bere KY	2011	8	431	5892	4402	186
88888 Total EPM KY	2011	8	264796	2918116	0	155930
0 State Level KY	2011	9	89348.2	884660.1	0	34203
5748 Electric Enę KY	2011	9	0	0	0	0
9964 Kenergy Cc KY	2011	9	4441	54559	45296	1647
10171 Kentucky UKY	2011	9	34514	401241	419702	35755
11249 Louisville GKY	2011	9	27757	314402	347475	31973
14724 Pennyryle RKY	2011	9	4663	41778	37681	2863
17564 South Kent KY	2011	9	6355.811	62144.98	60736	932.175
18642 Tennessee KY	2011	9	0	0	0	0
19446 Duke Enerę KY	2011	9	9459.005	102164.4	120071	12198.43
20130 Warren Ru KY	2011	9	7642	71181	49889	3535
22053 Kentucky P KY	2011	9	12953.98	135691.5	141286	10213.4
49998 City of Bere KY	2011	9	396	5297	4392	204
88888 Total EPM KY	2011	9	197530	2073119	0	133524
0 State Level KY	2011	10	63031.83	610011.2	698922	27587.8
5748 Electric Enę KY	2011	10	0	0	0	0
9964 Kenergy Cc KY	2011	10	4013	48258	45329	1836
10171 Kentucky UKY	2011	10	27482	335431	419511	34412
11249 Louisville GKY	2011	10	22098	242551	347368	30690
14724 Pennyryle RKY	2011	10	3653	31865	37614	2465
17564 South Kent KY	2011	10	4773.465	43747.21	60425	673.63
18642 Tennessee KY	2011	10	0	0	0	0
19446 Duke Enerę KY	2011	10	8036.569	91361.53	120497	10586.86
20130 Warren Ru KY	2011	10	5187	48315	49925	3056
22053 Kentucky P KY	2011	10	14582.85	145392.4	141180	12424.07
49998 City of Bere KY	2011	10	285	3574	4384	163
88888 Total EPM KY	2011	10	153143	1600506	0	123894
0 State Level KY	2011	11	61314.86	618512.2	698620	25508.92
5748 Electric Enę KY	2011	11	0	0	0	0
9964 Kenergy Cc KY	2011	11	3669	46700	45302	1979
10171 Kentucky UKY	2011	11	31654	391959	418464	34488
11249 Louisville GKY	2011	11	23286	260445	345153	30315
14724 Pennyryle RKY	2011	11	4331	39324	37519	2317
17564 South Kent KY	2011	11	5945.165	53682.58	60353	714.745
18642 Tennessee KY	2011	11	0	0	0	0
19446 Duke Enerę KY	2011	11	8312.58	95336.89	120699	10214.32
20130 Warren Ru KY	2011	11	5235	49193	49916	2827

22053 Kentucky P KY	2011	11	16918.42	171766.4	141320	10038.53
49998 City of Bere KY	2011	11	298.282	3753.19	4373	156.755
88888 Total EPM KY	2011	11	160964	1730672	0	118559
0 State Level KY	2011	12	75621.79	765549.8	698366	27028.34
5748 Electric En KY	2011	12	0	0	0	0
9964 Kenergy Cc KY	2011	12	5160	65420	45320	2363
10171 Kentucky U KY	2011	12	47988	608559	418221	31912
11249 Louisville G KY	2011	12	30016	336417	345933	28263
14724 Pennyrile R KY	2011	12	5774	53129	37675	2405
17564 South Kent KY	2011	12	7413.472	69489.73	60475	804.919
18642 Tennessee KY	2011	12	0	0	0	0
19446 Duke Energ KY	2011	12	11676.29	135691	120955	10830.86
20130 Warren Ru KY	2011	12	6438	60298	49881	2840
22053 Kentucky P KY	2011	12	22574.82	236204.4	141500	11454.33
49998 City of Bere KY	2011	12	304.907	3887.949	4371	143.638
88888 Total EPM KY	2011	12	212967	2334646	0	118045

4944388 54388094 9.090939

COM_SALE	COM_CON	IND_REV	IND_SALES	IND_CONS	TRA_REV	TRA_SALES	TRA_CONS	TOT_REV
326562.2	0	32588.32	518843.5	0	0	0	0	158133.7
0	0	0	0	0	0	0	0	0
29763	9835	25987	712191	34	0	0	0	34069
526518	89734	28230	518232	2155	0	0	0	128846
408771	46445	11416	213096	428	0	0	0	72611
20846	9384	1883	24464	34	0	0	0	11266
8917.971	5060	2582.348	29963.95	543	0	0	0	15137.63
0	0	71616	1497412	20	0	0	0	71616
146027	14592	3739	57199	374	0	0	0	27878
28761	10426	3501	44040	45	0	0	0	16668
128174.8	30425	15355.33	267719.6	1417	0	0	0	61038.7
2705	658	226	3265	52	0	0	0	1063
1627046	0	197124	3886426	0	0	0	0	598327
301429.9	0	30431.18	482987.7	0	0	0	0	140122.1
0	0	0	0	0	0	0	0	0
21277	9858	24799	614199	34	0	0	0	31281
444035	86004	28226	514893	2120	0	0	0	106127
369099	45423	11051	181737	418	0	0	0	66264
20237	9347	1843	23472	34	0	0	0	10296
8845.705	5047	2530.777	31633.03	544	0	0	0	13752.41
0	0	60360	1354362	21	0	0	0	60360
134276	14874	4433	61194	386	0	0	0	27616
28250	10319	3596	46161	45	0	0	0	15895
104344.4	30184	16535.04	267639.2	1411	0	0	0	47506.47
2932	660	245	3757	52	0	0	0	1090
1434726	0	184050	3582035	0	0	0	0	520310
291303.5	0	31829.05	519375.3	0	0	0	0	127890.4
0	0	0	0	0	0	0	0	0
21751	9851	26467	700103	34	0	0	0	32405
463930	87231	29974	542508	2134	0	0	0	105638
391002	45742	12582	223522	415	0	0	0	68098
18855	9358	2054	26647	34	0	0	0	8878
6500.739	5046	2156.57	27162.11	544	0	0	0	9451.974
0	0	64612	1495666	21	0	0	0	64612
137421.3	14823	4586.426	66048.17	383	0	0	0	26410.92
26552	10336	3761	48651	45	0	0	0	14193
127023.5	30375	15670.96	274920.4	1423	0	0	0	47659.73
2279	664	219	3084	52	0	0	0	802
1486618	0	193912	3927687	0	0	0	0	506039
291067.8	0	29791.09	493062.2	0	0	0	0	119297.7
0	0	0	0	0	0	0	0	0
18599	9843	27755	680407	34	0	0	0	32600
415892	87026	28634	506577	2191	0	0	0	92527
371454	45505	10912	178812	415	0	0	0	62881
18285	9345	1843	25780	34	0	0	0	7951
6494.355	5050	2357.458	29496.13	546	0	0	0	9471.34

0	0	63732	1394879	20	0	0	0	63732
128746.3	14792	3937.892	62984.7	377	0	0	0	19612.25
25192	10225	3475	48135	46	0	0	0	12262
95517.61	30286	14616.56	263151.9	1416	0	0	0	38755.68
2195	664	217	3139	52	0	0	0	739
1373443	0	187271	3686424	0	0	0	0	459829
300635.8	0	28400.95	440020.2	0	0	0	0	118904.8
0	0	13	300	1	0	0	0	13
24683	9855	29470	707094	35	0	0	0	35024
470378	87032	33005	540371	2202	0	0	0	106125
414104	45563	10926	187455	407	0	0	0	72113
18992	9354	1908	27278	34	0	0	0	7975
5829.397	5068	2212.634	28139.55	546	0	0	0	7553.131
0	0	50265	889799	20	0	0	0	50265
143559.4	14762	4273.946	63985.45	379	0	0	0	24537.6
24350	10226	3508	49330	46	0	0	0	11301
116270.4	30313	17413.47	286267.8	1415	0	0	0	43039.46
2013	664	198	2811	52	0	0	0	601
1520815	0	181594	3222851	0	0	0	0	477452
351333.6	0	29105.45	397587.5	0	0	0	0	146912.6
0	0	18444	432000	1	0	0	0	18444
30834	9873	27235	680629	35	0	0	0	33963
489676	89058	30758	526987	2268	0	0	0	111542
446214	46058	13579	220289	403	0	0	0	87535
23114	9361	2597	29674	35	0	0	0	10516
6702.777	5079	2824.404	30497.4	549	0	0	0	10125.9
0	0	25083	471446	20	0	0	0	25083
160859.9	14763	4766.065	69058.75	378	0	0	0	28169.3
26705	10261	4637	53414	46	0	0	0	14175
113824.7	30348	17609.08	271076.3	1411	0	0	0	46591.18
2230	663	237	3428	52	0	0	0	726
1651494	0	176875	3186087	0	0	0	0	533783
386149.7	0	31963.81	413274.7	0	0	0	0	178361.1
0	0	19058	446400	1	0	0	0	19058
37002	9892	29215	707243	35	0	0	0	37869
613348	88868	33443	548750	2375	0	0	0	130691
533829	45734	15069	225797	403	0	0	0	106421
24851	9341	2635	28781	36	0	0	0	11769
7598.106	5043	2733.795	32999.17	554	0	0	0	10331.36
0	0	26277	477565	20	0	0	0	26277
171762.9	14740	4246.551	72113.76	376	0	0	0	30045.48
30051	10287	4836	53173	46	0	0	0	16119
132892.3	30319	17060.85	277140.4	1397	0	0	0	49821.11
2230	655	240	3535	52	0	0	0	724
1939714	0	186778	3286772	0	0	0	0	617487
391406	0	33399.59	427543.2	0	0	0	0	179262.9
0	0	19058	446400	1	0	0	0	19058

29781	9894	29206	705199	37	0	0	0	36946
560401	88680	31737	545270	2390	0	0	0	128257
503129	45984	13929	224474	403	0	0	0	97134
25461	9356	2760	30992	35	0	0	0	12144
8346.727	5056	2787.622	33553.95	552	0	0	0	11131.92
0	0	28295	492852	20	0	0	0	28295
176794.4	14766	4905.678	76021.2	384	0	0	0	29154.06
32338	10379	5101	57043	46	0	0	0	17911
125104.8	30464	15443.11	255672.7	1400	0	0	0	47437.16
2514	655	273	4293	52	0	0	0	890
1855276	0	186895	3299314	0	0	0	0	607621
353487.2	0	36982.81	508728.5	0	0	0	0	160534
0	0	12	300	1	0	0	0	12
20915	9904	31639	704184	37	0	0	0	37727
431403	88551	29710	510500	2382	0	0	0	99979
390720	46229	12353	201886	409	0	0	0	72083
24260	9350	2577	28255	35	0	0	0	10103
8062.983	5031	2766.2	35084.86	553	0	0	0	10054.19
0	0	63241	1305529	21	0	0	0	63241
144097.3	14738	4863.059	65310.66	383	0	0	0	26520.49
30885	10277	4938	54708	48	0	0	0	16115
107370.5	30438	14997.93	249050	1402	0	0	0	38165.32
2855	659	254	3870	52	0	0	0	854
1514056	0	204334	3667406	0	0	0	0	535388
303378.1	81403	33277.43	522415.1	2120	0	0	0	123897.1
0	0	25	720	1	0	0	0	25
23196	9916	32086	713560	37	0	0	0	37935
461184	88322	27509	552251	2375	0	0	0	89403
395930	46127	11214	195195	407	0	0	0	64002
20799	9352	1940	27854	36	0	0	0	8058
5440.287	5035	2511.925	30068.86	554	0	0	0	7959.02
0	0	69416	1490722	21	0	0	0	69416
134769.2	14759	4591.467	68520.02	373	0	0	0	23214.89
27322	10333	3737	51461	48	0	0	0	11980
125447.2	30467	17276.17	281277.8	1397	0	0	0	44283.08
2207	661	249	3648	62	0	0	0	697
1499673	0	203833	3937693	0	0	0	0	480870
286079.8	81401	30424.67	505870.3	2115				117248.4
0	0	46	1202	1	0	0	0	46
27154	9919	28626	687027	36	0	0	0	34274
424988	88340	34528	604076	2385	0	0	0	100670
369348	45457	11940	207954	408	0	0	0	65541
19522	9361	1798	25366	36	0	0	0	8446
5571.416	5028	2566.157	28990.3	552	0	0	0	9226.067
0	0	65119	1447972	20	0	0	0	65119
127665.3	14813	4231.482	62131.4	378	0	0	0	22758.38
25244	10368	3613	49504	48	0	0	0	11675

98671.47	30453	17178.3	279003.5	1397	0	0	0	44135.24
2073.811	661	208.297	3140.46	52	0	0	0	663.334
1386318	0	200279	3902237	0	0	0	0	479802
294644	81345	32416.89	504935.5	2118				135067
0	0	48	1224	1	0	0	0	48
31637	9926	32404	714231	36	0	0	0	39927
422351	87816	29059	539957	2399	0	0	0	108959
357139	45578	10281	169976	397	0	0	0	68560
19965	9357	1933	23577	36	0	0	0	10112
6436.772	5038	2471.925	27854.75	556	0	0	0	10690.32
0	0	69201	1497953	21	0	0	0	69201
137293.7	14844	4037.973	60466.81	374	0	0	0	26545.12
24524	10401	3789	46051	48	0	0	0	13067
116609.4	30437	16706.81	276971.3	1390	0	0	0	50735.96
1849.957	657	185.758	2446.356	52	0	0	0	634.303
1412450	0	202534	3865644	0	0	0	0	533547

TOT_SALES	TOT_CONS
1939611	0
0	0
828684	55160
1880995	515753
1021954	396014
114585	46837
154487.2	66150
1497412	20
366132	135258
176274	60202
748446.5	175027
14589	5088
8743170	0
1720212	0
0	0
705956	55223
1520589	510523
846978	393757
104547	46779
148051.3	66401
1354362	21
322935	136143
170876	60085
594228.3	174330
15449	5116
7504184	0
1527444	0
0	0
783616	55185
1479013	512053
889874	394736
88858	46907
103248.9	66244
1495666	21
317174.2	136355
150108	60211
627013.4	174665
10731	5115
7472746	0
1435604	0
0	0
746695	55189
1286145	510318
789698	393398
80043	46877
99312.02	66411

1394879	20
274794.9	135431
131944	60145
501274.3	173875
9882	5100
6750271	0
1368345	0
300	1
782659	55180
1387443	511667
940174	394173
80872	46885
80031.31	66015
889799	20
315129.8	135185
121666	60241
536370.5	173407
7972	5126
6510762	0
1593357	0
432000	1
774515	55165
1535667	515892
1126895	397150
102647	47056
93969.24	66203
471446	20
362118.6	135500
141048	60371
550318.2	173222
9933	5116
7193914	0
1861551	0
446400	1
826088	55170
1791398	511239
1343149	393509
111662	47111
104850.9	66080
477565	20
431539.9	134719
156296	60211
613511	173114
10066	5078
8174077	0
1912952	0
446400	1

811729	55184
1754951	513107
1240370	395073
115804	47070
112890.4	66209
492852	20
408045.1	135416
175468	60555
588545.1	173395
12699	5109
8072706	0
1746877	0
300	1
779658	55237
1343144	510635
907008	394113
94293	47066
105292.8	66320
1305529	21
311572.4	135192
156774	60214
492111.9	173126
12022	5103
7254582	0
1435804	782445
720	1
785014	55282
1348866	510208
833676	393902
80518	47002
79256.36	66014
1490722	21
294650.8	135629
127098	60306
552117.4	173044
9429	5107
7037872	0
1410462	782136
1202	1
760881	55257
1421023	509189
837747	391018
84212	46916
88244.3	65933
1447972	20
285133.6	135890
123941	60332

549441.3	173170
8967.461	5086
7019227	0
1565129	781829
1224	1
811288	55282
1570867	508436
863532	391908
96671	47068
103781.3	66069
1497953	21
333451.5	136173
130873	60330
629785.1	173327
8184.262	5080
7612739	0

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3. Refer to Mr. Baron's Direct Rehearing Testimony, page 12, and the sentence beginning on line 16 of that page. Please identify and provide a copy of any analysis or study performed by Mr. Baron regarding the effect on the rates of "LGE, KU, KPCo [or] East Kentucky Cooperative" of (i) elimination of subsidies of one rate class by other rate classifications, or (ii) loss of revenues in the event that one or more large customers shut down.

RESPONSE:

Mr. Baron has performed no such studies.

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4. Refer to Mr. Kollen's Rehearing Testimony, page 4, lines 20 through 25, to Big Rivers' Application, and to Big Rivers' rehearing testimony. Mr. Hite's rehearing testimony states that Big Rivers is requesting an adjustment of \$640,753 for its actual rate case expenses incurred through August 15, 2011,¹ while Big Rivers' Application initially estimated that its actual rate case expenses were going to produce an adjustment of \$281,719.² The difference of these two amounts is \$359,034. Does Mr. Kollen agree that the amount of rate case expense amortization in excess of the \$281,719 per Big Rivers' initial request in the Application is \$359,034 (\$640,753 minus \$281,719), not the \$341,110 stated on page 4, lines 21 and 24, of the Rehearing Testimony of Mr. Kollen, the difference representing the \$17,924 in the historic test year? If Mr. Kollen does not agree, please explain how Mr. Kollen calculated the difference as \$341,110, and identify and provide all workpapers and other documents supporting Mr. Kollen's calculation.

RESPONSE:

Mr. Kollen agrees.

¹ See Direct Testimony on Rehearing of Mark A. Hite, pages 2 and 6, and Exhibit Hite Rehearing-1.

² See Big Rivers' Application Exhibit 51 (Direct Testimony of John Wolfram), Exhibit Wolfram-2, page 1, line 23 and Application Exhibit 51, Exhibit Wolfram-2, Reference Schedule 2.13.

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5. Refer to Mr. Kollen's Rehearing Testimony, page 8, lines 1 and 2. What is the basis for Mr. Kollen's statement that "[t]he Commission's precedent is not a ratemaking principle or standard and is more akin to a ratemaking tool or approach"? Identify and provide all Commission decisions and other documents upon which Mr. Kollen relies to support that statement.

RESPONSE:

Mr. Kollen reviewed Mr. Wolfram's Rehearing Testimony and the Commission orders he cites at 5-6 in support of the Company's claim for recovery of actual expenses incurred and amortization and recovery over three years. Mr. Wolfram refers to the Commission's "practice" based on these orders and does elevate this "practice" to any ratemaking principle or standard. Mr. Kollen agrees with Mr. Wolfram's characterization of the Commission's decisions as a "practice," but characterized this "practice" as a "ratemaking tool or approach." Mr. Kollen does not believe that a practice, ratemaking tool or approach is the equivalent of a ratemaking principle or standard. In contrast to this practice, the Commission clearly set forth the ratemaking principles and standards to define the four corners of the historic test year and then applied this construct to determine whether it would adopt adjustments proposed by the Company and KIUC.

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6. Refer to the statement in Mr. Kollen's Rehearing Testimony, page 8, lines 6 through 9, that "[t]he Commission's precedent is a tool or approach that provides a practical limit on the use of improperly inflated utility estimates...." Please provide the basis for this statement, and identify and provide all Commission decisions and other documents upon which Mr. Kollen relies to support that statement.

RESPONSE:

Refer to the response to Item 5.

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7. Refer to Mr. Kollen's Rehearing Testimony, page 12, lines 19 and 20. Please identify and provide a copy of any accounting standard, bulletin, or the like, that prohibits holding open work orders beyond in-service dates to capture additional charges.

RESPONSE:

Mr. Kollen is uncertain as to the basis for the question because it incorrectly implies that Mr. Kollen believes that work orders cannot be held open to capture additional charges after closing costs to plant in service for completed projects. Mr. Kollen believes that work orders can be held open to capture additional charges after transfers from CWIP to plant-in-service and is not aware of any prohibition against doing so. However, Mr. Kollen does not believe that the converse is true, i.e., that the potential for additional charges to the work order precludes the transfer of CWIP amounts from the work order to plant in service upon the completion of the project.

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8. Please identify and provide a copy of all documents (including with respect to each spreadsheet and model, an electronic copy – with searchable electronic formats and all formulas intact) of all exchanges of information since the Commission Order dated November 17, 2011, in Case No. 2011-00036, between or among Mr. Lane Kollen, Mr. Charles King, a representative of either of the Smelters, a representative of the Smelters' respective corporate parents, and/or a representative of KIUC regarding depreciation and depreciation rates. This includes, but is not limited to, e-mails, letters, spreadsheets, charts, graphs, tables, reports, *etc.*

RESPONSE:

There are no responsive documents other than e-mails from KIUC counsel to both Mr. Kollen and Mr. King. Such e-mails are protected by attorney-client privilege and/or the work product doctrine. A list of all communications showing the time, date, sender and recipient(s) between Mr. Kollen, Mr. King, a representative of the Smelters' respective corporate parents, and/or a representative of KIUC regarding depreciation and depreciation rates is attached.

November 18, 2011	<p>Fr: David Brown Sent: Friday, November 18, 2011 4:53PM To: Mike Kurtz Cc: Allan Eyre Subject: Order</p>
November 19, 2011	<p>Fr: Mike Kurtz Sent: Saturday, November 19, 2011 9:57AM To: Lane Kollen; Stephen Baron Subject: Order</p>
November 21, 2011	<p>Fr: Stephen Baron Sent: Monday, November 21 10:29AM To: Mike Kurtz, Lane Kollen, David Brown, Allan Eyre Subject: Order</p>
November 22, 2011	<p>Fr: Russell Klepper Sent: Tuesday, November 22, 2011 1:10PM To: Mike Kurtz, David Brown Subject: Recent KPSC Order</p> <p>Fr: Mike Kurtz Sent: Tuesday, November 22, 2011 3:33PM To: Russell Klepper, David Brown Cc: Kurt Boehm Subject: Recent KPSC Order</p>
November 23, 2011	<p>Fr: Russell Klepper Sent: Wednesday, November 23, 2011 11:44AM To: Mike Kurtz, David Brown Cc: Kurt Boehm Subject: Recent KPSC Order</p> <p>Fr: Mike Kurtz Sent: Wednesday, November 23, 2011 11:56AM To: Russell Klepper, David Brown Cc: Kurt Boehm Subject: Recent KPSC Order</p>
December 1, 2011	<p>Fr: David Brown Sent: Thursday, December 1, 2011 9:08AM To: Mark Overstreet Cc: Mike Kurtz, Kurt Boehm, Michael Early, Russell Klepper</p>

	<p>Fr: Mike Kurtz Sent: Thursday, December 1, 2011 9:21AM To: David Brown, Mark Overstreet Cc: Kurt Boehm, Michael Early, Russell Klepper</p>
December 2, 2011	<p>Fr: Mike Kurtz Sent: Friday, December 2, 2011 8:47AM To: Sheila Fisk Subject: KIUC Big Rivers memo</p>
December 5, 2011	<p>Fr: Russell Klepper Sent: Monday, December 5, 2011 11:23AM To: David Brown, Mike Kurtz Cc: Mark Overstreet Subject: Legal Issues</p> <p>Fr: David Brown Sent: Monday, December 5, 2011 5:48AM To: Gene Strong; Paul Coomes Cc: Mike Kurtz Subject: Big Rivers Rate Case</p>
December 6, 2011	<p>Fr: Russell Klepper Sent: Tuesday, December 6, 2011 2:29PM To: Mike Kurtz, Lane Kollen Subject: Petition for Rehearing</p> <p>Fr: Lane Kollen Sent: Tuesday, December 6, 2011 2:40PM To: Russell Klepper Cc: Mike Kurtz Subject: Petition for Rehearing</p>
December 9, 2011	<p>Fr: Kurt Boehm Sent: Friday, December 9, 2011 12:32PM To: Mike Kurtz, David Brown, Mark Overstreet Subject: BREC Rehearing order</p> <p>Fr: David Brown Sent: Friday, December 9, 2011 2:40PM To: Kurt Boehm, Mike Kurtz, Mark Overstreet Subject: BREC Rehearing order</p> <p>Fr: Mark Overstreet Sent: Friday, December 9, 2011 2:47PM To: Mike Kurtz, Kurt Boehm Cc: David Brown Subject: BREC Rehearing order</p>

<p>January 2, 2012</p>	<p>Fr: Mike Kurtz Sent: Monday, January 2, 2012 11:50AM To: Lane Kollen Subject: BREC</p> <p>Fr: Lane Kollen Sent: Monday, January 2, 2012 1:59PM To: Mike Kurtz Subject: BREC</p> <p>Fr: Lane Kollen Sent: Monday, January 2, 2012 2:57PM To: Mike Kurtz, Steve Baron Subject: BREC</p> <p>Fr: Mike Kurtz Sent: Monday, January 2, 2012 3:49PM To: Michael Early Subject: BREC</p> <p>Fr: Mike Kurtz Sent: Monday, January 2, 2012 3:49PM To: Lane Kollen Cc: Steve Baron Subject: BREC</p> <p>Fr: Michael Early Sent: Monday, January 2, 2012 4:12PM To: Mike Kurtz Subject: BREC</p>
<p>January 3, 2012</p>	<p>Fr: Russell Klepper Sent: Tuesday, January 3, 2012 11:00 AM To: Mike Kurtz, Jeremy Jenkins, Pam Schneider, Allan Eyre, Michael Early, David Brown, John Cooper Subject: January 5 Meeting Confidential Attorney Client Communication</p> <p>Fr: Russell Klepper Sent: Tuesday, January 3, 2012 6:16 PM To: Mike Kurtz Cc: David Brown Subject: Big Rivers' Request for Rehearing</p>
<p>January 6, 2012</p>	<p>Fr: Russell Klepper Sent: Friday, January 6, 2012 3:08PM To: Mike Kurtz, David Brown, Stephane Leblanc,</p>

	<p>Pam Schneider, Jeremy Jenkins, Allan Eyre, Michael Early, John Cooper Subject: January 5, 2012 Meeting- Attorney Client Privileged</p>
January 10, 2012	<p>Fr: Lane Kollen Sent: Tuesday, January 10, 2012 2:41PM To: Mike Kurtz Cc: David Brown, Russell Klepper, Jeremy Jenkins, Pam Schneider, Benoit Pepin, Michael Early Subject: Big Rivers' Testimony on Rehearing Docket #2011-00036</p> <p>Fr: Russell Klepper Sent: Tuesday, January 10, 2012 6:52PM To: Lane Kollen, Mike Kurtz Cc: David Brown, Jeremy Jenkins, Pam Schneider, Benoit Pepin, Michael Early Subject: Big Rivers' Testimony on Rehearing, Docket #2011-00036</p>
January 11, 2012	<p>Fr: Lane Kollen Sent: Wednesday, January 11, 2012 11:31 AM To: Russell Klepper Cc: Mike Kurtz, David Brown, Jeremy Jenkins, Pam Schneider, Benoit Pepin, Michael Early Subject: Big Rivers' Testimony on Rehearing, Docket #2011-00036</p> <p>Fr: Russell Klepper Sent: Wednesday, January 11, 2012 12:51PM To: Lane Kollen Cc: Mike Kurtz Subject: Big Rivers' Testimony on Rehearing, Docket #2011-00036</p>
January 13, 2012	<p>Fr: Russell Klepper Sent: Friday, January 13, 2012 11:11AM To: Lane Kollen Cc: Mike Kurtz Subject: Big Rivers' Testimony</p> <p>Fr: Mike Kurtz Sent: Friday, January 13, 2012 11:18AM To: Russell Klepper, Lane Kollen Subject: Big Rivers' Testimony on Rehearing, Docket #2011-00036 on Rehearing, Docket #2011-00036</p>
March 13, 2012	<p>Fr: Mike Kurtz</p>

	<p>Sent: Tuesday, March 13, 2012 1:30PM To: Michael Early Subject: KIUC Meeting</p>
March 26, 2012	<p>Fr: Russell Klepper Sent: Monday, March 26, 2012 4:22PM To: Michael Kurtz Cc: Kim Walton Subject: Big Rivers 2011-00036</p>
March 27, 2012	<p>Fr: Mike Kurtz Sent: Tuesday, March 27, 2012 8:21AM To: Russell Klepper, Kim Walton Subject: Big Rivers 2011-00036</p> <p>Fr: Russell Klepper Sent: Tuesday, March 27, 2012 1:58PM To: Mike Kurtz Subject: Big Rivers 2011-00036</p>
April 3, 2012	<p>Fr: Mike Kurtz Sent: Tuesday, April 3, 2012 2:06PM To: Lane Kollen Cc: Kurt Boehm Subject: Draft Kollen Testimony and Exhibits __ (LK-1) – (LK-5)</p>
April 13, 2012	<p>Fr: Mike Kurtz Sent: Friday, April 13, 2012 9:08AM To: Jeremy Jenkins, Pam Schneider, Benoit Pepin, Alay Eyre, Michael Early, John DeZee, David Brown Cc: Lane Kollen, Steve Baron, Russell Klepper, Kurt Boehm, Jody Kyler Subject: Rate case rehearing</p> <p>Fr: Mike Kurtz Sent: Friday, April 13, 2012 9:09AM To: Jeremy Jenkins, Pam Schneider, Benoit Pepin, Alay Eyre, Michael Early, John DeZee, David Brown Cc: Lane Kollen, Steve Baron, Russell Klepper, Kurt Boehm, Jody Kyler Subject: Rate case rehearing</p> <p>Fr: Lane Kollen Sent: Friday, April 13, 2012 9:12AM To: Mike Kurtz Subject: Rate case rehearing</p>

	<p>Fr: Michael Early Sent: Friday, April 13, 2012 2:34PM To: Mike Kurtz Subject: Rate case rehearing</p> <p>Fr: Mike Kurtz Sent: Friday, April 13, 2012 2:41PM To: Benoit Pepin, John Wilson, Allan Eyre, Jeremy Jenkins, Tim Honadle, Dwayne Russell, Brian Cummings, Carl West, Barry Zuercher, Pam Schneider, Joel Howell, Angie Rhynard, Stephane Leblanc-Maison, Brian Coate, Randy McGuffin, Michael Early, Randy Peters, Henry Fayne, David Hoffman, Christopher Thompson Cc: David Brown, Kurt Boehm Subject: KIUC Memo UPDATE, Docket No. 2011-00036</p> <p>Fr: Mike Kurtz Sent: Friday, April 13, 2012 2:47PM To: Michael Early Subject: Rate case rehearing</p> <p>Fr: Russell Klepper Sent: Monday, April 13, 2012 4:46PM To: Mike Kurtz Cc: David Brown Subject: Rate case rehearing</p>
April 16, 2012	<p>Fr: Mike Kurtz Sent: Monday, April 16, 2012 11:11AM To: Russell Klepper Cc: David Brown Subject: Rate case rehearing</p>
April 17, 2012	<p>Fr: Kurt Boehm Sent: Tuesday, April 17, 2012 4:27PM To: Mike Kurtz, Lane Kollen Subject: BREC depreciation testimony</p> <p>Fr: Mike Kurtz Sent: Tuesday, April 17, 2012 4:29PM To: Kurt Boehm, Lane Kollen Subject: BREC depreciation testimony</p>
April 18, 2012	<p>Fr: Kurt Boehm Sent: Wednesday, April 18, 2012 10:30AM To: Mike Kurtz, Lane Kollen Cc: Subject: BREC Depreciation testimony</p>

	<p>Fr: Mike Kurtz Sent: Wednesday, April 18, 2012 1:19PM To: Kurt Boehm Cc: Lane Kollen Subject: BREC depreciation testimony</p> <p>Fr: Kurt Boehm Sent: Wednesday, April 18, 2012 1:22PM To: Mike Kurtz Cc: Lane Kollen Subject: BREC depreciation testimony</p> <p>Fr: Lane Kollen Sent: Wednesday, April 18, 2012 2:23PM To: Kurt Boehm Cc: Mike Kurtz Subject: BREC depreciation testimony</p>
April 19, 2012	<p>Fr: Mike Kurtz Sent: Thursday, April 19, 2012 7:25AM To: Lane Kollen Cc: Kurt Boehm Subject: Revised Kollen Suppl Rehearing Test BREC 2011-00036</p> <p>Fr: Mike Kurtz Sent: Thursday, April 19, 2012 6:30PM To: David Brown Subject: Revised Kollen Suppl Rehearing Test BREC 2011-00036</p>
April 20, 2012	<p>Fr: David Brown Sent: Friday, April 20, 2012 8:36AM To: Mike Kurtz Cc: Lane Kollen, Kurt Boehm Subject: Revised Kollen Suppl. Rehearing Test. BREC 2011-00036</p> <p>Fr: Mike Kurtz Sent: Friday, April 20, 2012 9:48AM To: David Brown Cc: Lane Kollen, Kurt Boehm Subject: Revised Kollen Suppl. Rehearing Test. BREC 2011-00036</p>
April 27, 2012	<p>Fr: Mike Kurtz Sent: Friday, April 27, 2012 12:30PM</p>

	<p>To: Phillip Hayet Cc: Lane Kollen Subject:</p>
<p>April 30, 2012</p>	<p>Fr: Mike Kurtz Sent: Monday, April 30, 2012 7:41PM To: David Brown Cc: Russell Klepper, Lane Kollen, Kurt Boehm, Kim Walton Subject: Data Requests – notes</p>
<p>May 1, 2012</p>	<p>Fr: Russell Klepper Sent: Tuesday, May 1, 2012 7:14PM To: Mike Kurtz Cc: David Brown, Lane Kollen, Kurt Boehm Subject: Data Requests – notes</p> <p>Fr: Mike Kurtz Sent: Tuesday, May 1, 2012 7:45PM To: Russell Klepper Cc: David Brown, Lane Kollen, Kurt Boehm Subject: Data Requests – notes</p>

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9. **Please identify and describe with respect to Mr. Kollen's professional experience:**
- a. **Each depreciation study he has prepared involving electric generation facilities; and**
 - b. **Each depreciation study he has prepared in which he made a determination of the useful lives of electric generation facilities.**

RESPONSE:

a. & b. Mr. Kollen has addressed depreciation studies, including the useful lives of electric generating facilities, in numerous proceedings. In all such cases, Mr. Kollen reviewed and modified depreciation studies initially performed by the utility's depreciation consultant, which typically is the approach used by all parties to a proceeding other than the utility itself. The proceedings in which Mr. Kollen addressed depreciation studies are identified in his Exhibit___(LK-1) attached to his Direct Testimony in this proceeding. The proceedings include Case Nos. 2003-00433, 2003-00434, and 2009-00329 before the Kentucky Public Service Commission. The proceedings include Docket Nos. 05-UR-104 and 4220-UR-117 before the Wisconsin Public Service Commission; Docket Nos. 001148-EI and 080677-EI before the Florida Public Service Commission; Docket Nos. ER07-956, ER08-1056, EL10-55, ER10-2001 and ER11-2161 before the FERC; and Docket No. U-22092 before the Louisiana Public Service Commission. In each of the

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cited proceedings, Mr. Kollen addressed the useful service lives of generation assets used
the determination of the depreciation rates.

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10. **Please refer to Mr. Kollen's Supplemental Rehearing Testimony, page 2, lines 12-15. Please provide a reference to Mr. King's testimony where he states that the service lives for the Company's generating units used by him in developing the depreciation rates he sponsored reflect the service lives "determined by Big Rivers' management and reported to the Rural Utilities Service"**

RESPONSE:

Mr. Kollen reviewed and relied on the work and testimony developed by Mr. King in the case-in-chief, which he describes on page 11 of his Direct Testimony and as indicated in footnote 2 of Mr. Kollen's above-referenced testimony. The referenced statement is based on Mr. Kollen's review of Mr. King's Direct Testimony on pages 3, 8 and 9, Exhibit CWK-2, the narrative discussion in part II of the Burns & McDonnell report regarding plant lives assuming the continuation of operations and maintenance, the February 28, 2011 letter from Burns & McDonnell on behalf of the Company to Mr. Jim Elliot of the RUS, and numerous emails between representatives of the Company and Burns & McDonnell provided in response to KIUC 1-2 and 1-36. The emails indicate that Company representatives believed that a 65-year life for the Wilson plant, the newest and highest dollar plant representing approximately 60% of plant

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dollars in accounts 311, 312, 314 and 315, was more appropriate than the 58-year life computed by Burns & McDonnell in its original depreciation study. The 65-year life was communicated to the RUS in the February 28, 2011 letter.

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11. Referring to Mr. Kollen's Supplemental Rehearing Testimony, page 2, lines 12-15, please identify and provide the basis for the statement that Big Rivers' management determined the service lives for Big Rivers' generating units.

RESPONSE:

See response to BREC 1-10.

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12. Referring to Mr. Kollen's Supplemental Rehearing Testimony, page 4 (lines 26-28), page 5 (lines 1-4), page 6 (lines 1-3), page 7 (line 7), page 9 (line 4), and page 10 (lines 6-7), please identify and provide the service lives Big Rivers' management provided to Mr. Kelly and to the RUS.

RESPONSE:

See response to BREC 1-10.

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13. Referring to Mr. Kollen's Supplemental Rehearing Testimony, page 5, lines 12-15, please identify and provide all references to the record in this case where Mr. Kelly relied on MW weighting to determine the remaining lives for each unit.

RESPONSE:

Mr. Kelly used a simple average, a mW average, and net plant average to determine the range of remaining service lives for each production plant account for the generating units, according to Mr. Kelly in his Direct Testimony at 18-19. Mr. Kelly reported that the simple average and the mW average resulted in a remaining average service life of 28 years and that the net plant average resulted in a remaining average service life of 30 years for accounts 312 and 314. The same description appears in the Burns & McDonnell depreciation study at III-9. All of these averages were based on the service lives for the individual units determined by Burns & McDonnell using some unknown weighting or judgment of the dozen analyses found in the Burns & McDonnell workpapers, which was described by Mr. King in his Direct Testimony. Mr. Kelly selected the low end of the range, or 28 years, for plant accounts 312 and 314, the accounts with the largest non-environmental net plant balances. In addition to Mr. Kelly's Direct Testimony and the Burns & McDonnell depreciation study, the record includes copies of various

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emails indicating the use of MW weighting as part of the allocation of plant dollars process.

These emails were included in hearing exhibits introduced by KIUC.

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14. Referring to Mr. Kollen's Supplemental Rehearing Testimony, page 6, lines 9-10, please identify and provide all references to the record in this case which he contends support the conclusion that Big Rivers' intent is to operate the generating units until their probable retirement dates.

RESPONSE:

Refer to page 6 lines 1-8 of Mr. Kollen's Supplemental Rehearing Testimony. Mr. Kelly states in his Direct Testimony at 9-16 for each of the Company's generating units that the unit "is estimated to be suitable for ongoing service through the year [probable retirement date]" or that the units "can be expected to give satisfactory service for at least another [years to probable retirement date], provided that "operations and maintenance are prudent in the future" or that "inspections and maintenance activities are prudent in the future." The same discussion appears in the Burns & McDonnell depreciation study.

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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

KIUC'S RESPONSES TO
BIG RIVERS ELECTRIC CORPORATION'S
FIRST REQUEST FOR INFORMATION

15. Referring to Mr. Kollen's Supplemental Rehearing Testimony, page 10, lines 3 and 8, please identify and provide all references to the record in this case which he contends support "management's intent" with respect to the useful lives of Big Rivers' generating units.

RESPONSE:

See copies of the emails included in hearing Exhibit 16 regarding management's intent that the depreciation study reflect a useful life of 65 years for the Wilson unit.