BOEHM, KURTZ & LOWRY
ATTORNEYS AT LAW
36 EAST SEVENTH STREET
SUITE 1510
CINCINNATI, OHIO 45202
TELEPHONE (513) 421-2255

TELECOPIER (513) 421-2764

RECEIVED
JAN 17 2012
PUBLIC SERVICE COMMISSION

Via Overnight Mail

January 13, 2012

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

Re: Case No. 2011-00401

Dear Mr. Derouen:

Please find enclosed the original and twelve (12) copies of KENTUCKY INDUSTRIAL UTILITY CUSTOMERS, INC.'S FIRST SET OF DATA REQUESTS TO KENTUCKY POWER COMPANY for filing in the above-referenced matter. By copy of this letter, all parties listed on the Certificate of Service have been served.

Please place this document of file.

Very Truly Yours,

Michael L. Kurtz, Esq.
Kurt J. Boehm, Esq.
BOEHM, KURTZ & LOWRY

MLKkew
Attachment
cc: Certificate of Service

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was served by mailing a true and correct copy via electronic mail (when available) and by first-class postage prepaid mail, to all parties on the 13th day of January, 2012.

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

Jennifer B Hans, Esq.
Assistant Attorney General's Office
1024 Capital Center Drive, Ste 200
Frankfort, KY 40601-8204

Mark R Overstreet, Esq.
Attorney at Law
Stites & Harbison
421 West Main Street
P. O. Box 634
Frankfort, KY 40602-0634

John N. Hughes, Esq.
Counsel for Riverside Generating Company
124 W. Todd Street
Frankfort, KY 40601

Joe Childers, Esq.
Joe F. Childers & Associates
300 Lexington Building
201 West Short Street
Lexington, KY 40507

Kristin Henry, Staff Attorney
Sierra Club
85 Second Street
San Francisco, CA 94105

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF: THE APPLICATION OF KENTUCKY	:	
POWER COMPANY FOR APPROVAL OF ITS 2011	:	
ENVIRONMENTAL COMPLIANCE PLAN, FOR APPROVAL	:	**Case No. 2011-00401**
OF ITS AMENDED ENVIRONMENTAL COST RECOVERY	:	
SURCHARGE TARIFF, AND FOR THE GRANT OF A	:	
CERTIFICATE OF PUBLIC CONVENIENCE AND	:	
NECESSITY FOR THE CONSTRUCTION AND	:	
ACQUISITION OF RELATED FACILITIES	:	
	:	

FIRST SET OF DATA REQUESTS OF
KENTUCKY INDUSTRIAL UTILITY CUSTOMERS, INC.
TO KENTUCKY POWER COMPANY

Dated: **January 13, 2012**

DEFINITIONS

1. "Document" means the original and all copies (regardless of origin and whether or not including additional writing thereon or attached thereto) of memoranda, reports, books, manuals, instructions, directives, records, forms, notes, letters, notices, confirmations, telegrams, pamphlets, notations of any sort concerning conversations, telephone calls, meetings or other communications, bulletins, transcripts, diaries, analyses, summaries, correspondence investigations, questionnaires, surveys, worksheets, and all drafts, preliminary versions, alterations, modifications, revisions, changes, amendments and written comments concerning the foregoing, in whatever form, stored or contained in or on whatever medium, including computerized memory or magnetic media.

2. "Study" means any written, recorded, transcribed, taped, filmed, or graphic matter, however produced or reproduced, either formally or informally, a particular issue or situation, in whatever detail, whether or not the consideration of the issue or situation is in a preliminary stage, and whether or not the consideration was discontinued prior to completion.

3. "Person" means any natural person, corporation, professional corporation, partnership, association, joint venture, proprietorship, firm, or the other business enterprise or legal entity.

4. A request to identify a natural person means to state his or her full name and residence address, his or her present last known position and business affiliation at the time in question.

5. A request to identify a document means to state the date or dates, author or originator, subject matter, all addressees and recipients, type of document (e.g., letter, memorandum, telegram, chart, etc.), number of code number thereof or other means of identifying it, and its present location and custodian. If any such document was, but is no longer in the Company's possession or subject to its control, state what disposition was made of it.

6. A request to identify a person other than a natural person means to state its full name, the address of its principal office, and the type of entity.

7. "And" and "or" should be considered to be both conjunctive and disjunctive, unless specifically stated otherwise.

8. "Each" and "any" should be considered to be both singular and plural, unless specifically stated otherwise.

9. Words in the past tense should be considered to include the present, and words in the present tense include the past, unless specifically stated otherwise.

10. "You" or "your" means the person whose filed testimony is the subject of these interrogatories and, to the extent relevant and necessary to provide full and complete answers to any request, "you" or "your" may be deemed to include any person with information relevant to any interrogatory who is or was employed by or otherwise associated with the witness or who assisted, in any way, in the preparation of the witness' testimony.

11. "AEP" means American Electric Power and/or any of their officers, directors, employees, or agents who may have knowledge of the particular matter addressed.

12. "Company" means Kentucky Power Co. d/b/a American Electric Power, and/or any of their officers, directors, employees or agents who may have knowledge of the particular matter addressed.

INSTRUCTIONS

1. If any matter is evidenced by, referenced to, reflected by, represented by, or recorded in any document, please identify and produce for discovery and inspection each such document.

2. These interrogatories are continuing in nature, and information which the responding party later becomes aware of, or has access to, and which is responsive to any request is to be made available to Kentucky Industrial Utility Customers. Any studies, documents, or other subject matter not yet completed that will be relied upon during the course of this case should be so identified and provided as soon as they are completed. The Respondent is obliged to change, supplement and correct all answers to interrogatories to conform to available information, including such information as it first becomes available to the Respondent after the answers hereto are served.

3. Unless otherwise expressly provided, each interrogatory should be construed independently and not with reference to any other interrogatory herein for purpose of limitation.

4. The answers provided should first restate the question asked and also identify the person(s) supplying the information.

5. Please answer each designated part of each information request separately. If you do not have complete information with respect to any interrogatory, so state and give as much information as you do have with respect to the matter inquired about, and identify each person whom you believe may have additional information with respect thereto.

6. In the case of multiple witnesses, each interrogatory should be considered to apply to each witness who will testify to the information requested. Where copies of testimony, transcripts or depositions are requested, each witness should respond individually to the information request.

7. The interrogatories are to be answered under oath by the witness(es) responsible for the answer.

8. Responses to requests for revenue, expense and rate base data should provide data on the basis of Total Company as well as Intrastate data, unless otherwise requested.

KIUC FIRST SET OF DATA REQUESTS
TO KENTUCKY POWER COMPANY
PSC CASE NO. 2011-00401

Q1.1 Please provide the per books capital structure of Kentucky Power Company, and American Electric Power Company at December 31, 2010, and March 31, June 30, September 30, 2011, and (as soon as available) December 31, 2011. For the purposes of this data request, please provide the information as follows:

a. Long-term Debt (including that maturing within one year);

b. Short-term Debt;

c. Other Debt (specify);

d. Preferred or Preference Stock;

e. Common Stock;

f. Additional Paid-in Capital;

g. Retained Earnings; and

h. Total Common Equity (total common equity as well as common equity attributable to unregulated operations, if any).

Please provide published balance sheet support for each of the above-requested capital structures, and, if the amounts provided in response to this interrogatory are different from those contained in the published balance sheets, please explain why.

Q1.2 For the same time periods referenced in the preceding interrogatory, please provide the following information for Kentucky Power Company:

a. Embedded cost rates for long-term debt, short-term debt, other debt and preferred or preference stock;

b. Computation of embedded cost rates of long-term debt;

c. Computation of embedded cost rates of short-term debt; and

d. Computation of embedded cost rates of preferred or preference stock.

Note: Schedules should include date of issue, maturity date, dollar amount, coupon rate, net proceeds, annual interest paid and balance of principal, where applicable.

Q1.3 Please provide a consolidat<u>ing</u> (not consolidat<u>ed</u>) balance sheet for American Electric Power Company at December 31, 2010, or the most recent date available.

Q1.4 Please provide a copy of the most recent bond rating agency report (Standard & Poor's, Moody's and Fitch) for Kentucky Power Company and American Electric Power Company. [Note: Reports provided should be most recent, complete multi-page in-depth report, not a one or two-page update. Also, consider this an on-going data request so that, during the pendency of this proceeding, any new bond rating agency report related to Kentucky Power or AEP will be provided in response to this data request.]

Q1.5 Please provide a complete, detailed copies of Kentucky Power Company's most recent bond rating agency presentations (i.e., not a slide-show summary, but the volume that discusses in detail the Company's operations, generation, transmission assets, purchased power contracts (including debt imputation expected from such contracts, financial projections and service territory economics.)

Q1.6 a. Please provide the monthly short-term debt balances for Kentucky Power Company for each month from January 2009 through the most recent month available. Please explain how the monthly short-term debt balance was determined (e.g., month-ending balance, average daily balance) and provide a sample calculation.

b. Please provide for each month, the monthly cost-rate of that short-term debt, as well as a sample calculation showing how that monthly cost rate is derived.

c. Please provide a narrative description of the short-term debt financing arrangements for the Company. If there is an inter-corporate money-pooling arrangement, please provide a narrative description of that arrangement.

Q1.7 Please provide Kentucky Power Company's annual income statements, balance sheets and cash flow statements over the most recent ten years (including 2010).

Q1.8 Please list the top ten industrial customers for Kentucky Power in 2009, 2010 and 2011 by type of industry (do not provide customer name). Please provide total kWh sold to each and what percentage of total annual sales the sales to each industrial customer represents.

Q1.9 Refer to Exhibit LPM-1 and Exhibit LPM-2.

a. Please provide a description and provide the amount of electric plant in service, net of accumulated depreciation and ADIT that the Company projects will be retired during the construction of the Big Sandy 2 DFGD projects. If the Company has not projected these retirements, then please explain why it has not done so.

b. Please provide the monthly construction expenditures for each project comprising the Big Sandy 2 retrofits separated into major components, including, but not limited to, EPC by major contract, internal costs by major category, overheads by major category, contingencies, and AFUDC. Provide all assumptions, estimates, computations, and models used to quantify the cost of the project, including, but not limited to, the computation of the AFUDC rate and the monthly AFUDC accrual, each AEP and/or Kentucky Power Company overhead rate and the monthly overhead accruals.

c. Please further separate the monthly construction expenditures provided in response to part (b) of this question into the costs of demolition and removing existing physical plant, such as the precipitator and related equipment, and the costs of new construction for the DFGD.

d. Please provide a copy of all analyses, emails, and all other documents that AEP and/or the Company used to validate the cost estimate for the Big Sandy 2 DFGD compared to other DFGD installations in this and other countries.

e. Please provide a copy of all analyses, emails, and all other documents that AEP and/or the Company used to validate the cost estimate for the Big Sandy 2 DFGD compared to other WFGD installations in this and other countries.

Q1.10 Refer to Exhibit LPM-2.

a. Please provide all computational support for the depreciation expense amount, including, but not limited to, the depreciation rate(s), and a copy of the source document used for the depreciation rate(s).

b. Please explain why the Company subtracted an entire year of accumulated depreciation from the gross plant in service amount to compute the rate base used in the revenue requirement.

c. Please provide the computational support for the ADIT, including all assumptions regarding accelerated tax depreciation.

d. Please explain why the Company subtracted an entire year of ADIT from the gross plant in service amount to compute the rate base used in the revenue requirement.

e. Please identify and describe all available accelerated tax depreciation deductions for the Big Sandy 2 DFGD projects, including any special deductions for environmental compliance equipment. Cite to specific provisions of the Code and Regulations. In addition, please provide a copy of all tax research on the availability of accelerated tax depreciation deductions.

Q1.11 Refer to Exhibit LPM-6.

a. Please provide a description and provide the amount of electric plant in service that was retired during the construction of the four projects listed. Use the same definition of plant cost found in the AEP Interconnection Agreement in subdivision 6.2 used to compute the Member Weighted Average Investment Cost,

b. Please provide the revenue requirements that presently are included in base rates related to the electric plant in service that was retired during the construction of the four projects listed. Provide all assumptions, computations, and workpapers, including electronic spreadsheets, and a copy of all source documents relied on for your response.

c. Please confirm and demonstrate that none of the costs of the four new projects requested for recovery through the ECR is included in the Company's present base rates. This includes the plant-related costs and the operating expenses.

d. Please confirm that the definition of Member Weighted Investment Cost in subdivision 6.2 in the AEP Interconnection Agreement uses only the plant costs in plant accounts 310 to 316, 320 to 325, and 340 to 346 and does not include CWIP that has not been closed to plant in service.

e. Please confirm that the definition of Member Weighted Investment Cost in subdivision 6.2 in the AEP Interconnection Agreement uses only the plant costs "as of the end of the preceding year," meaning that plant additions in one year are not recovered from deficit members through the Primary Capacity Equalization Charge until the following year. If this is not correct, then please provide a correct description of how the definition is applied and the source of that methodology.

f. Please confirm that the Company will not include the costs of the Amos Common FGD HG Waste Water Treatment and Ash Pond Discharge Diffuser through the Kentucky ECR until the year after the projects are placed in service and the costs are closed to plant in service. If this does not reflect the Company's proposed timing for recovery of these costs through the ECR, then please describe the Company's timing and explain why the Commission should adopt its proposal.

Q1.12 Please indicate whether the amounts presently included in the Company's ECR for the costs of approved environmental projects incurred through the Primary Capacity Equalization Charge: a) include CWIP, and/or b) include investment costs closed to plant in service after the end of the preceding year. If CWIP amounts were included and/or investment costs that were not closed to plant in service as of the end of the preceding year were included, then please describe the CWIP projects and provide the amounts that were included in the most recent 12 months of ECR filings.

Q1.13 Refer to the Company's response to the immediately preceding question. If either or both of these conditions have not previously been applied by the Company in computing the costs included in the Kentucky ECR on all such projects approved by the Commission in prior environmental compliance plan and surcharge proceedings, then please explain how the Company previously treated such costs.

Q1.14 Please provide a copy of the most recent version of the AEP Interconnection Agreement.

Q1.15 Please provide a copy of the Notice of Termination of the AEP Interconnection Agreement. Please provide the docket(s) and jurisdictions in which AEP has sought authorization, if any, and provide a copy of the application in each such docket.

Q1.16 Please describe the present status of the AEP Interconnection Agreement, the Notice of Termination, and the development of any and all successor agreements in general and by jurisdiction.

Q1.17 Refer to subdivision 6.212 of the AEP Interconnection Agreement. Please provide the computation of the 1.37% monthly carrying charge factor, including separately, the derivation of the depreciation rate, the cost of capital by component, and income tax effects.

Q1.18 Please provide a copy of the most recent version of the AEGC/KPC Rockport Unit Power Agreement.

a. For each month beginning September, 2010 to the present, please provide the monthly payment invoices to Kentucky Power for Rockport energy and capacity.

b. For each month beginning September, 2010 to the present, please provide the monthly AEP East Interchange Power statements and related data.

c. With respect to the scrubber projects announced for the Rockport plant, please provide the following information:

    1. The expected capital cost of the scrubber at each unit;

    2. When construction is expected to start; and

    3. The projected rate increase to Kentucky Power for each month during construction and for the first full year of commercial operation.

Q1.19 Please provide a copy of the Company's most recent Integrated Resource Plan.

Q1.20 Refer to page 17 lines 1-4 of Mr. Wohnhas' Direct Testimony wherein he states that "For 2012, the Company has forecasted it will consume \$6.2 million in CSAPR emission allowances" and "also is currently forecasting to have a gain of \$650,000 in 2012 associated with the sale of annual NOx allowances under the CSAPR." On Exhibits LPM-13 and LPM-14, the Company calculated and included in the ECR revenue requirement for 2012 *only* the *carrying costs* on \$6.2 million of CSAPR emission allowances in inventory, net of estimated NOx gains. The Company did not reflect any CSAPR emission allowance consumption expense or gains from the sale of allowances.

a. Please provide all support for the \$6.2 million and \$650,000 amounts cited by Mr. Wohnhas.

b. Please describe the basis for treating the annual consumption expense and gains as inventory items on Exhibit LPM-13.

c. Please identify where the annual consumption expense and gains are reflected in the revenue requirement on Exhibit LPM-14.

d. Was treating the annual consumption expense and gains as inventory items on Exhibit LPM-13 an error? If so, provide corrected versions of all exhibits that are affected. If not, then please reconcile Mr. Wohnhas' testimony on these two issues with Ms. Munsey's treatment on her Exhibits LPM-13 and LPM-14.

Q1.21 Refer to Exhibit LPM-1 and the $15.212 million for Preliminary Scrubber Analysis 2004-2006.

a. Please provide a copy of all authorities relied on for the deferral of these costs, including a copy of all requests to the Commission for authorization to defer these costs and any orders from the Commission authorizing the deferrals.

b. Please provide a copy of all analyses from the approximate time period of the deferrals, including any written communications through memoranda, emails or other forms, addressing the accounting for these costs and/or whether they should be expensed or deferred.

c. Please explain why the Company has not previously sought recovery of these deferrals either in base rate proceedings or ECR proceedings.

d. Please provide a schedule showing the costs that were deferred by month, by major activity, by FERC expense account (if the costs had not been deferred), and the FERC balance sheet account used for the deferrals.

Q1.22 Refer to page 22, line 18 through page 23 line 18 of Ms. Munsey's Direct Testimony. If the Company's quantification of the percentage rate increase is corrected for a) the error in the calculation of the Big Sandy 2 DFGD ADIT, which excluded the effects of accelerated tax depreciation, b) the error in using an entire year of accumulated depreciation and ADIT to reduce the initial revenue requirement impact of the Big Sandy 2 DFGD, and c) the error in treating allowance consumption expense and gains from sales as inventory rate base items rather than net expense items, please confirm that the percentage increase will be greater than the 31.4% cited by the Company in its legal notice and in its Application.

a. If the Company's calculation was in error, what steps will the Company take to modify its legal notice and to amend its Application, if any?

b. If the Company takes steps to modify its legal notice and amend its Application, what effect will these steps have on the procedural schedule in this proceeding, if any?

c. Please provide the corrected percentage rate increases in each year 2012 through 2016. Provide corrected exhibits and all workpapers and computations, including electronic spreadsheets with formulas intact.

Q1.23 Refer to Exhibit LPM-2.

a. Please explain why the retail revenue requirement includes the amount derived in column 4 "Capital Costs of Associated Utilities Revenues."

b. Please indicate whether the Commission previously has adopted the methodology reflected in column 4 and included this component of the total Company revenue requirement in the retail revenue requirement and ECR factor? If so, please provide a copy of the order(s) and all other relevant source documents demonstrating that the Commission has adopted the methodology.

c. Please confirm that the Commission has not previously adopted this methodology for Louisville Gas and Electric Company or for Kentucky Utilities Company, which also have sales to each other. Provide a copy of all research performed by or on behalf of the Company to determine the

Commission precedent on this issue. If none, then please explain why the Company did not research this issue.

d. Refer to page 10 lines 5-13 of Ms. Munsey's Direct Testimony wherein she states that the Company is proposing to use the "same methodology" authorized by the Commission in Case Nos. 2000-00107 and 2010-00318, and filed by the Company in Case No. 2011-00031. If the Company believes that this testimony is correct with respect to including an allocation of the sales to associated utilities in the retail jurisdictional, then please demonstrate that the "same methodology" was used in each of the cases cited by Ms. Munsey. Provide relevant pages of Commission orders, copies of pages from the Company's Applications, copies of pages from the Company's filings and all other documents that the Company believes demonstrate that the "same methodology" was used.

Q1.24 Please provide a two year history of the Company's monthly average daily balances of each type of short-term debt and the cost of that short-term debt in a format similar to that of the schedule provided in response to Staff First Set Item 16 in Case No. 2011-00031.

Q1.25 Please provide a two year history of the Company's monthly average daily balances of short-term investments, including amounts on deposit and loaned to other AEP companies through the utility money pool, and the return on those investments in a format similar to that of the short term debt schedule provided in response to Staff First Set Item 16 in Case No. 2011-00031.

Q1.26 Refer to Exhibit RLW-1. Please provide a more detailed timeline for Phase IIa and Phase IIb, showing all major activities in each phase.

Q1.27 Refer to page 23 lines 18-21 of Mr. Walton's Direct Testimony.

a. Please provide a copy of the Consent Decree.

b. Please explain how the completion of the proposed Big Sandy 2 DFGD and tie-in by the end of the second quarter of 2016 complies with the requirement "to retrofit a FGD on Big Sandy Unit 2 by December 31, 2015."

Q1.28 Please provide a copy of all analyses, emails, and all other documents that support, source, and/or otherwise address the assumptions used in the analyses presented by Mr. Weaver in his Direct Testimony. This includes, but is not limited to, any alternative assumptions that were considered but not used in the analyses.

Q1.29 Please provide a copy of all analyses, emails, and all other documents that address the selection of supply side resource options in the analyses presented by Mr. Weaver in his Direct Testimony. This includes, but is not limited to, any alternative resources that were considered but not cited by Mr. Weaver in his Direct Testimony and/or not used in the analyses.

Q1.30 Please provide a copy of all analyses, emails, and all other documents that address the results of the supply side resource options developed by the Company and all iterations of the analyses.

Q1.31 Please provide a copy of all analyses that considers natural gas price alternatives at levels less than the lower band alternative scenario prices shown on Exhibit SCW-2 page 2 of 2. If the Company has not performed a sensitivity at prices less than the lower band alternative scenario, then please explain why it has not.

Q1.32 Please provide an economic analysis for a combined cycle alternative that relies on natural gas price starting at $3.00 per mmBtu in 2012 escalated at the same % rate as the lower band alternative scenario prices shown on Exhibit SCW-2 page 2 of 2.

Q1.33 Please describe the steps that would be necessary to shutdown and temporarily mothball Big Sandy 2 beyond the 2015 Consent Decree date to delay the installation and cost of the DFGD and instead rely on purchases from PJM.

Q1.34 Please quantify the costs to shutdown and temporarily mothball Big Sandy 2 beyond the 2015 Consent Decree date while preserving the ability to subsequently restart the unit and comply with the relevant environmental requirements at a later date.

Q1.35 Please provide a copy of all analyses, emails, and all other documents that address the availability and/or economics of purchasing existing natural gas generation either through an ownership structure or through a PPA in lieu of the self-build natural gas options addressed by Mr. Weaver in his Direct Testimony.

Q1.36 Please provide a copy of all analyses, emails, and all other documents that address the availability and/or economics of purchasing the output or the assets of the generating facility in Zelda, Kentucky owned by the Riverside Generating Company, LLC.

Q1.37 Please provide a copy of all analyses, emails, and all other documents evaluating and/or ranking competitive bids for capacity and energy prepared by or on behalf of AEP and/or its operating utilities within the last two years.

Q1.38 Please provide a copy of all analyses, emails, and all other documents evaluating financing alternatives to the Company's proposal in this proceeding, including, but not limited to, project financing, leasing, and securitization.

Q1.39 Please describe specifically how the Company computes its AFUDC rate and then applies the AFUDC rate on a monthly basis for Kentucky jurisdictional purposes. Provide a mathematical example and provide a copy of all source documents relied on by the Company for its methodology, such as, but not limited to, the FERC USOA.

Q1.40 Please provide a schedule (in excel, with formulas intact), <u>by month</u> for the period beginning with the effective date of new rates in Case No. 2009-00459 to the present, showing the following information for <u>each</u> retail rate schedule:

a. Total revenues

b. Base rate revenues

c. Amount of fuel revenues in base rates (as used in the computation of the monthly fuel adjustment charge; [F(b)/S(b)*S(m), where m is the current month]).

d. Fuel adjustment revenues

e. ECR revenues

f. ECR factor

g. Revenue amount ("Retail Revenue" used in the computation of R(m) pursuant to Tariff E.S.) subject to the monthly ECR factor (these are the total revenues for the rate schedule used to compute ECR revenues by applying ECR factor).

h. System sales clause revenues

i. DSM revenues

j. Capacity Charge revenues

k. Other revenues included in (a) above.

l. kWh sales

m. number of customers

Q1.41 Please provide the monthly ECR filings for the period January 2010 through the present.

Q1.42 Please provide, by month, the amount of the Tariff E.S. Base Period Revenue Requirement, BRR by retail rate schedule. Also include any amounts allocated to non-retail sales.

Q1.43 Please provide, in excel spreadsheet format with formulas, a "compliance" proof of revenues with detail for each rate schedule reflecting the Commission approved rates from Case No. 2009-000459.

Respectfully submitted,

Michael L. Kurtz, Esq.
Kurt J. Boehm, Esq.
BOEHM, KURTZ & LOWRY
36 East Seventh Street, Suite 1510
Cincinnati, Ohio 45202
Ph: 513.421.2255 Fax: 513.421.2764
mkurtz@BKLlawfirm.com
kboehm@BKLlawfirm.com

COUNSEL FOR KENTUCKY INDUSTRIAL UTILITY CUSTOMERS, INC.

January 13, 2012