COMMONWEALTH OF KENTUCKY BEFORE THE ENERGY REGULATORY COMMISSION In the Matter of THE APPLICATION OF CUMBERLAND VALLEY ) RURAL ELECTRIC COOPERATIVE CORPORA-TION FOR AN ORDER AUTHORIZING AN INCREASE IN ITS BASIC RETAIL RATES, APPLICABLE TO ALL CUSTOMERS CASE NO. 7772 ORDER IT IS ORDERED That Cumberland Valley Rural Electric Cooperative Corporation shall file with the Commission by April 16, 1980 the following information: A statement, including supporting documentation, of how this case complies with the president's antiinflation program, wage and price guidelines. An analysis of all advertising programs during the test year, including the (a) media used, (b) total cost, (c) accounts charged, and (d) the pur-pose and expected benefit of each program. A detailed analysis of any allocated costs for advertising expenditures from an associated company or organization. A schedule of all charitable, social, or community contributions and all industry association and trade group assessments along with the account charged for each item. The estimated date of draw down of the unadvanced funds and the use of these funds (Schedule A-4). A copy of the auditor's report from your most recent audit. 6. A supplement to Schedule C-2-1 showing job titles and job-related duties of salaried employees. 7. A breakdown of wages for hourly employees showing total wages per employee classification for the test year amd amounts applicable to straight time and overtime. Contract copies and/or supporting documents detailing terms of the contracts, costs for 1979 and 1980, and the basis for allocations to construction and maintenance accounts as per the pro-forma adjustments. A breakdown of East Kentucky Power's charges for 10. data processing services. Workpapers showing how the 3.4692% depreciation rate for distribution plant was determined (Schedule C-5). A breakdown of transportation equipment and the basis of the computation of depreciation rates for each type of equipment. 12.

- 13. The basis for the 20% depreciation rate used for miscellaneous equipment school appliances.
- 14. All workpapers for the cost of service study (Exhibit I).
- 15. A schedule of debt service payments showing the reduction of outstanding loan balances broken down according to lender and rate of interest.

Done at Frankfort, Kentucky, this 7th day of April, 1980.

ENERGY RESULATORY COMMISSION

For the Commission

ATTEST:

Secretary