

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

AN ADJUSTMENT OF WHOLESALE ELECTRIC)
RATES OF BIG RIVERS ELECTRIC) CASE NO. 90-128
CORPORATION)

O R D E R

IT IS ORDERED that Big Rivers Electric Corporation ("Big Rivers") shall file the original and 15 copies of the following information with this Commission, with a copy to all parties of record. Each copy of the data requested should be placed in a bound volume with each item tabbed. When a number of sheets are required for an item, each sheet should be appropriately indexed, for example, Item 1(a), Sheet 2 of 6. Include with each response the name of the witness who will be responsible for responding to questions relating to the information provided. Careful attention should be given to copied material to insure that it is legible. Where information requested herein has been provided along with the original application, in the format requested herein, reference may be made to the specific location of said information in responding to this information request. When applicable, the information requested herein should be provided for total company operations and jurisdictional operations, separately. The information requested herein is due no later than July 6, 1990.

1. a. Provide a list of all outstanding issues of long-term debt as of the end of the latest calendar year and the end of

the test period together with the related information as shown in Format 1a. A separate schedule is to be provided for each time period. Report in Column (k) of Format 1a, Schedule 2, the actual dollar amount of debt cost for the test year. Compute the actual and annualized composite debt cost rates and report them in Column (j) of Format 1a, Schedule 2.

b. Provide an analysis of end-of-period short-term debt and a calculation of the average and end-of-period cost rates as shown in Format 1b.

2. a. Provide a schedule of the present and proposed rates, charges, terms and conditions, and service rates and regulations which Big Rivers seeks to change, shown in comparative form.

b. Provide a detailed analysis of customers' bills, adjusted to actual usage and in such detail that the revenues from the present and proposed rates can be readily determined.

c. Provide a schedule of test year revenues for each rate schedule per book rates, present rates annualized, and proposed rates annualized.

d. Provide a schedule setting forth the effect upon average consumer bills.

e. Provide a statement setting forth estimates of the effect that the new rate or rates will have upon the revenues of Big Rivers, the total amount of money resulting from the increase or decrease and the percentage increase or decrease.

f. Provide a schedule showing how the increase in revenue was distributed to each rate charge (i.e., customer or

facility charge, KWH charge, etc.). This schedule is to be accompanied by a statement which explains in detail the methodology or basis used to allocate the requested increase.

g. Provide a statement showing, by cross-outs, and italicized inserts, all proposed changes in rates, charges, terms and conditions, and service rules and regulations for each rate or charge. A copy of current tariff may be used.

3. Provide in comparative form a total company income statement, a statement of changes in financial position, a statement of cash flows, and a balance sheet for the test year and the 12-month period immediately preceding the test year.

4. Provide a trial balance as of the last day of the test year (all income statement accounts should show activity for 12 months) showing account number, account title, and amount. Provide this information on a total company and Kentucky operations basis. Show the balance in each control and all underlying sub-accounts per company books.

5. Provide the balance in each current asset and each current liability account and subaccount included in Big Rivers' chart of accounts by months for the test year. Additionally, show total current assets, total current liabilities, and the net current position by months, annually, and the 13-month average for the test year. Provide a reconciliation of current assets, current liabilities, and net current position provided in response to the above with the current assets and current liabilities as shown on the balance sheet for each month of the test year. If any

amounts were allocated, provide a calculation of the factor used to allocate each amount.

6. List each common general office account (asset, reserve, and expense accounts) covering the 12 months of the test year applicable to more than one jurisdiction or utility operation. If any amounts were allocated, show a calculation of the factor used to allocate each amount.

7. Provide the following monthly account balances and a calculation of the average (13-month) account balances for the test year for the total company and Kentucky operations:

- a. Plant in Service (Account No. 101).
- b. Plant Purchased or Sold (Account No. 102).
- c. Property Held for Future Use (Account No. 105).
- d. Construction Work in Progress ("CWIP") (Account No. 107). (Separate this balance into CWIP eligible for capitalized interest and other CWIP.)
- e. Completed Construction Not Classified (Account No. 106).
- f. Depreciation Reserve (Account No. 108).
- g. Plant Acquisition Adjustment (Account No. 114).
- h. Amortization of Utility Plant Acquisition Adjustment (Account No. 115).
- i. Materials and Supplies (include all accounts and subaccounts).
- j. Balance in Accounts Payable applicable to each account in (i) above. (If actual is indeterminable, give reasonable estimate.)

- k. Unamortized Investment Credit - Pre-Revenue Act of 1971.
 - l. Unamortized Investment Credit - Revenue Act of 1971.
 - m. Accumulated deferred income taxes.
 - n. A summary of customer deposits as shown in Format 7n to this request.
 - o. Computation and development of minimum cash requirements.
 - p. Balance in accounts payable applicable to amounts included in utility plant-in-service. (If actual is indeterminable, give reasonable estimate.)
 - q. Balance in accounts payable applicable to prepayments by major category or subaccount.
 - r. Balance in accounts payable applicable to amounts included in plant under construction. (If actual is indeterminable, give reasonable estimate.)
8. Provide the cash account balances at the beginning of the test year and at the end of each month during the test year for total company and Kentucky operations.
9. Provide the following information for each item of electric property held for future use at the end of the test year:
- a. Description of property.
 - b. Location.
 - c. Date purchased.
 - d. Cost.
 - e. Estimated date to be placed in service.

f. Brief description of intended use.

g. Current status of each project.

10. Provide schedules, in comparative form, showing by months for the test year, and the year preceding the test year, the total company balance in each electric plant and reserve account or subaccount included in Big Rivers' chart of accounts as shown in Format 10.

11. Provide the journal entries relating to the purchase of electric utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since the inception of the company. Also, provide a schedule showing the calculation of the acquisition adjustment at the date of purchase of each item of utility plant, the amortization period, and the unamortized balance at the end of the test year.

12. Provide the detailed workpapers showing calculations supporting all accounting, pro forma, end-of-period, and proposed rate adjustments in the rate application to revenue, expense, investment, and reserve accounts for the test year, and a complete detailed narrative explanation of each adjustment including the reason why each adjustment is required. Explain in detail all components used in each calculation including the methodology employed and all assumptions applied in the derivation of each adjustment. Index each calculation to the accounting, pro forma, end-of-period, and proposed rate adjustment which it supports.

13. Provide a schedule showing a comparison of the balance in the total company and Kentucky electric revenue accounts for each month of the test year to the same month of the preceding

year for each revenue account or subaccount included in Big Rivers' chart of accounts. Include appropriate footnotes to show the month each rate increase was granted and the month the full increase was recorded in the accounts. See Format 10.

14. a. Provide a schedule showing a comparison of the balance in the total company and Kentucky operating expense accounts for each month of the test year to the same month of the preceding year for each account or subaccount included in Big Rivers' chart of accounts. See Format 10.

b. Provide a schedule, in comparative form, showing the total company and Kentucky operating expense account balance for the test year and each of the 5 years preceding the test year for each account or subaccounts included in Big Rivers' annual report. Show the percentage of increase of each year over the prior year.

c. Provide a schedule of total company and Kentucky salaries and wages for the test year and each of the 5 calendar years preceding the test year as shown in Format 14c to this request. Show for each time period the amount of overtime pay.

d. Provide a schedule showing the percentage of increase in salaries and wages for both union and nonunion employees for the test year and the 5 preceding years.

15. Provide the following tax data for the test year:

a. Income taxes:

(1) Federal operating income taxes deferred - accelerated tax depreciation.

(2) Federal operating income taxes deferred - other (explain).

(3) Federal income taxes - operating.

(4) Income Credits resulting from prior deferrals of federal income taxes.

(5) Investment tax credit net.

(i) Investment credit realized.

(ii) Investment credit amortized - Pre-Revenue Act of 1971.

(iii) Investment credit amortized - Revenue Act of 1971.

(6) Provide the information in Format 15a (1) through 15a (4) for state income taxes.

(7) Reconciliation of book to taxable income as shown in Format 15a (7) and a calculation of the book federal and state income tax expense for the test year using book taxable income as the starting point.

(8) A copy of federal and state income tax returns for the taxable year ended during the test year, including supporting schedules.

(9) Schedule of franchise fees paid to cities, towns, or municipalities during the test year, including the calculations used to determine these fees.

16. Provide a schedule of total company net income, per 1,000 KWH sold, per company books for the test year and the 5 calendar years preceding the test year. This data shall be provided as shown in Format 16 attached.

17. Provide the comparative operating statistics as shown in Format 17 attached.

18. Provide a schedule of total company and Kentucky average electric plant in service, per 1,000 KWH sold by account, per company books for the test year and the 5 calendar years preceding the test year. This data shall be provided as shown in Format 18 to this request.

19. Provide a statement of electric plant-in-service, per company books, for the test year. This data shall be presented as shown in Format 19 to this request.

20. Provide the following information. If any amounts were allocated, show a calculation of the factor used to allocate each amount.

a. A detailed analysis of all charges booked during the test period for advertising expenditures. This analysis shall include a complete breakdown of Account No. 913, Advertising Expenses, as shown in Format 20a attached, and further should show any other advertising expenditures included in any other expense accounts. The analysis should be specific as to the purpose of the expenditure and the expected benefit to be derived.

b. An analysis of Account No. 930, Miscellaneous General Expenses, for the test period. This analysis shall show a complete breakdown of this account as shown in attached Format 20b, and further provide all detailed workpapers supporting this analysis. At a minimum, the workpapers should show the date, vendor, reference (i.e. voucher no., etc.), dollar amount, and brief description of each expenditure. Detailed analysis is not

required for amounts of less than \$500 provided the items are grouped by classes as shown in Format 20b attached.

c. Provide an analysis of Account No. 426, Other Income Deductions, for the test period. This analysis shall show a complete breakdown of this account as shown in attached Format 20c, and further provide all detailed workpapers supporting this analysis. At a minimum, the workpapers should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure. Detailed analysis is not required for amounts of less than \$500 provided the items are grouped by classes as shown in Format 20c attached.

21. Provide a detailed analysis of expenses incurred during the test year for professional services, as shown in Format 21, and all workpapers supporting the analysis. At a minimum, the workpapers should show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the service provided.

22. Provide a detailed analysis of contributions for charitable and political purposes (in cash or services), if any, recorded in accounts other than Account No. 426. This analysis shall indicate the amount of the expenditure, the recipient of the contribution, and the specific account charge. If amounts are allocated, show a calculation of the factor used to allocate each amount.

23. Describe Big Rivers' lobbying activities and provide a schedule showing the name of the individual, salary, organi-

zations, or trade associations involved in; and all company-paid or reimbursed expenses or allowances, and the account charged for all personnel for whom a principle function is that of lobbying, on the local, state, or national level. If any amounts are allocated, show a calculation of the factor used to allocate each amount.

24. Provide the following information with regard to uncollectible accounts for the test year and 5 preceding calendar years (taxable year acceptable) for total company operations:

- a. Reserve account balance at the beginning of the year.
- b. Charges to reserve account (accounts charged off).
- c. Credits to reserve account.
- d. Current year provision.
- e. Reserve account balance at the end of the year.
- f. Percent of provision to total revenue.

25. Provide a detailed analysis of the retained earnings account for the test period and the 12-month period immediately preceding the test period.

26. Provide a listing of non-utility property, related property taxes, and accounts where amounts are recorded. Include a description of the property, the date purchased, and the cost.

27. Provide rates of return as indicated in Format 27 attached.

28. Provide employee data as indicated in Format 28 attached.

29. Provide the studies for the test year, including all applicable workpapers, which are the basis of common plant allocations and expenses account allocations.

30. Provide a calculation of the rate or rates used to capitalize interest during construction for the test year and the 3 preceding calendar years. Provide a narrative explanation of each component entering into the calculation of this rate.

31. Provide the information, as soon as it is known, which would have a material effect on net operating income, rate base, and cost of capital which occurred after the test year and was not incorporated in the filed testimony and exhibits.

32. Provide a detailed monthly income statement for each month after the test period, including the month in which the hearing ends, as they become available.

33. Provide a listing of present or proposed research efforts dealing with the pricing of electricity and the current status of such efforts.

34. Provide a schedule reflecting the salaries and other compensation of each executive officer for the test year and the preceding 2 calendar years. Include the percentage annual increase and the effective date of each increase, the job title, duty and responsibility of each officer, the number of employees who report to each executive officer, and to whom each executive officer reports. Also, for employees elected to executive officer status during the test year, provide the salaries, for the test year, for those persons whom they replaced.

35. Provide an analysis of Big Rivers' expenses for research and development activities for the test year and the 5 preceding calendar years. For the test year include the following information:

a. Basis of fees paid to research organizations and Big Rivers' portion of the total revenue of each organization. Where the contribution is monthly, provide the current rate and the effective date.

b. A list and description of all research activities conducted by each organization.

c. A list and description of all services and benefits provided to the company by each organization during the test year and the calendar year 1989.

d. Total expenditures of each organization during 1989, including the basic nature of costs incurred by the organization.

e. Description of all expected benefits to Big Rivers.

36. Provide the names and mailing addresses of each of Big Rivers' directors.

37. Provide all current labor contracts and the most recent contracts previously in effect.

38. Provide a schedule showing the test year and the year preceding the test year, with each year showing separately, the following information regarding Big Rivers' investments in subsidiaries and joint ventures:

a. Name of subsidiary or joint venture.

b. Date of initial investment.

c. Amount and type of investment made for each of the 2 years included in this report.

d. Balance sheet and income statement for the test year and the year preceding the test year. Where only internal statements are prepared, furnish copies of these.

e. Show on a separate schedule all dividends or income of any type received by Big Rivers from its subsidiaries or joint ventures for each of the 2-year report periods and indicate how this income is reflected in the reports filed with the Commission and the stockholder reports.

f. Name of officers of each of the subsidiaries or joint ventures, officers' annual compensation, and portion of compensation charged to the subsidiary or joint venture. Also, indicate the position each officer holds with Big Rivers and the compensation received from Big Rivers.

39. Provide the following information concerning fuel purchases:

a. A schedule, showing by month, the dollar amount of fuel purchases from affiliated and non-affiliated suppliers for the test year.

b. A calculation of the dollar amount paid for fuel purchases each month from affiliated supplier for the test year.

c. A calculation, showing the average (13-month) number of days' supply of coal on hand, for the test year and each of the 5 years preceding the test year (include a copy of all workpapers). Also, include a written detailed explanation of

factors considered in determining what constitutes an average day's supply of coal.

40. Provide a list of generating units, completed or under construction, during the test year. This list should include the capacity, actual cost at test year-end and/or estimated total cost, type of fuel to be utilized, and the in-service or estimated completion date for each unit.

41. Provide actual fuel costs for the test year. The costs should be given in total dollars, cents per KWH generated, and cents per MBTU for each type fuel. Also, data should also be supplied on the actual amounts of each type of fuel used, the number of BTUs obtained from each type of fuel, and the KWH generated by each type of fuel.

42. Provide alternative yearly load forecasts for the 10 years succeeding the test year, summer and winter peaks, based on:

a. Present forecasts as anticipated by Big Rivers

b. Reasonable assumptions reflecting possible changes in the availability of alternative energy sources (i.e., natural gas, fuel oil, solar power, etc.) actual and projected.

c. If a current 10-year forecast is not available, provide the most recent forecast and state the reason a 10-year forecast is not available.

43. Provide the purchased power costs for the test year. These costs shall be separated into demand and energy costs. The actual and estimated KW demands and KWH purchased shall be included. Indicate any estimates used and explain in detail.

44. Provide an annualization of the operation of any generating units declared commercial during the test year using Big Rivers' estimate of the annual cost of operation of these units.

45. Provide a detailed analysis of all benefits provided to employees of Big Rivers including the itemized cost of each benefit and the average annual cost of benefits per employee. Provide this data by employee classification as shown in Format 14c.

46. Provide the following information as required by the Commission's Order in Case No. 9885:¹

a. Updates on Big Rivers' load forecast and load experience since August 10, 1987.

b. A report on off-system sales.

c. The record of payments to creditors since August 10, 1987.

47. Provide a narrative describing Big Rivers' off-system sales activities during the test year and subsequent to the test year through the filing date of its application.

48. Provide the following information as required by the Commission's Order in Case No. 10265:²

¹ Case No. 9885, An Investigation of Big Rivers Electric Corporation's Rates for Wholesale Electric Service, final Order dated August 10, 1987, page 11.

² Case No. 10265, Big Rivers Electric Corporation's Notice of Changes in Rates and Tariffs for Wholesale Electric Service, final Order dated December 21, 1988, page 10.

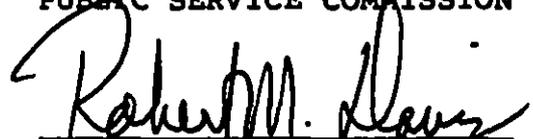
a. A detailed description of all cost savings measures implemented by Big Rivers since December 21, 1988. Include any supporting documentation.

b. A detailed schedule projecting the dollar impact of each implemented cost savings measure.

49. Describe in detail the actions which Big Rivers has taken to implement the recommendations of the recent management audit.

Done at Frankfort, Kentucky, this 5th day of June, 1990.

PUBLIC SERVICE COMMISSION


For the Commission

ATTEST:


Executive Director

BIG RIVERS ELECTRIC CORPORATION

Case No. 90-128

Schedule of Outstanding Long-Term Debt
For the Calendar Year Ended December 31, _____

| <u>Line No.</u> | <u>Type of Debt Issue</u> (a) | <u>Date of Issue</u> (b) | <u>Date of Maturity</u> (c) | <u>Amount Outstanding</u> (d) | <u>Coupon Interest Rate</u> ¹ (e) | <u>Cost Rate At Issue</u> ² (f) | <u>Cost Rate to Maturity</u> ³ (g) | <u>Bond Rating At Time of Issue</u> ⁴ (h) | <u>Type of Obligation</u> (i) | <u>Annualized Cost Col.(d)xCol.(g)</u> (j) |
|-----------------|----------------------------------|-----------------------------|--------------------------------|----------------------------------|---|---|--|---|----------------------------------|---|
|-----------------|----------------------------------|-----------------------------|--------------------------------|----------------------------------|---|---|--|---|----------------------------------|---|

Total Long-Term Debt and Annualized Cost

Annualized Cost Rate [Total Col. (j) + Total Col.(d)]

- 1 Nominal Rate
- 2 Nominal Rate Plus Discount or Premium Amortization
- 3 Nominal Rate Plus Discount or Premium Amortization and Issuance Cost
- 4 Standard and Poor's, Moody, etc.

BIG RIVERS ELECTRIC CORPORATION

Case No. 90-128

Schedule of Outstanding Long-Term Debt
For the Test Year Ended _____

| Line No. | Type of Debt Issue | Date of Issue | Date of Maturity | Amount Outstanding | Coupon Interest Rate ¹ | Cost Rate At Issue ² | Cost Rate to Maturity ³ | Bond Rating At Time of Issue ⁴ | Type of Obligation | Annualized Cost Col.(d)xCol.(g) | Actual Test Year Interest Cost ⁵ |
|----------|--------------------|---------------|------------------|--------------------|-----------------------------------|---------------------------------|------------------------------------|---|--------------------|---------------------------------|---|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) |

Total Long-Term Debt and Annualized Cost

Annualized Cost Rate [Total Col. (j) + Total Col.(d)]

Actual Long-Term Debt Cost Rate [Total Col. (k) + Total Reported in Col. (c) Line 15 of Format 1, Schedule 2]

- 1 Nominal Rate
- 2 Nominal Rate Plus Discount or Premium Amortization
- 3 Nominal Rate Plus Discount or Premium Amortization and Issuance Cost
- 4 Standard and Poor's, Moody, etc.
- 5 Sum of Accrued Interest Amortization of Discount or Premium and Issuance Cost

BIG RIVERS ELECTRIC CORPORATION

Case No. 90-128

Schedule of Short-Term Debt
For the Test Year Ended _____

| <u>Line No.</u> | <u>Type of Debt Instrument</u> (a) | <u>Date of Issue</u> (b) | <u>Date of Maturity</u> (c) | <u>Amount Outstanding</u> (d) | <u>Nominal Interest Rate</u> (e) | <u>Effective Interest Cost Rate</u> (f) | <u>Annualized Interest Cost Col.(d)xCol.(f)</u> (g) |
|---------------------|---|-------------------------------------|--|--------------------------------------|---|--|--|
|---------------------|---|-------------------------------------|--|--------------------------------------|---|--|--|

Total Short-Term Debt

Annualized Cost Rate [Total Col. (g) + Total Col.(d)]

Actual Interest Paid or Accrued on Short-Term
Debt during the Test Year [Report in Col. (g) of this schedule]Average Short-Term Debt - Format 1, Schedule 2
Line 15 Col. (d) [Report in Col. (g) of this schedule]Test-Year Interest Cost Rate [Actual Interest +
Average Short-Term Debt] [Report in Col. (f) of this schedule]

Instructions:

- In all instances where the Effective Interest Cost Rate is different from the Nominal Interest Rate provide a calculation of the effective Interest Cost Rate in sufficient detail to show the items of costs that cause the difference.

BIG RIVERS ELECTRIC CORPORATION

Case No. 90-128

SUMMARY OF CUSTOMER DEPOSITS

Test Year

| <u>Line No.</u> | <u>Month (a)</u> | <u>Receipts (b)</u> | <u>Refunds (c)</u> | <u>Balance (d)</u> |
|---------------------|----------------------|-------------------------|------------------------|---|
| 1. | | | | Balance beginning of test year |
| 2. | 1st Month | | | |
| 3. | 2nd Month | | | |
| 4. | 3rd Month | | | |
| 5. | 4th Month | | | |
| 6. | 5th Month | | | |
| 7. | 6th Month | | | |
| 8. | 7th Month | | | |
| 9. | 8th Month | | | |
| 10. | 9th Month | | | |
| 11. | 10th Month | | | |
| 12. | 11th Month | | | |
| 13. | 12th Month | | | |
| 14. | | | | Total (L1 through L13) |
| 15. | | | | Average Balance (L14 + 13) |
| 16. | | | | Amount of deposits received during test period |
| 17. | | | | Amount of deposits refunded during test period |
| 18. | | | | Number of deposits on hand end of test year |
| 19. | | | | Average amount of deposit (L15, Column (d) + L18) |
| 20. | | | | Interest paid during test period |

BIG RIVERS ELECTRIC CORPORATION

Case No. 90-128

ANALYSIS OF SALARIES AND WAGES

For the Calendar Years 19 Through 19
And the 12-Month Period Ending

(000's)

| Line No. | Item (a) | 12 Months Ended | | | | | | | | | | |
|-------------|-------------|-----------------------------------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------------|
| | | Calendar years Prior to Test Year | | | | | | | | | | Test Year |
| | | 5th | | 4th | | 3rd | | 2nd | | 1st | | Amount |
| Amount | ¢ | Amount | ¢ | Amount | ¢ | Amount | ¢ | Amount | ¢ | Amount | ¢ | |
| (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | |

12. Ratio of salaries and wages charged
expense to total wages (L9 + L11)

13. Ratio of salaries and wages
capitalized to total wages (L10 + L11)

NOTE: Show percent increase of each year over the prior year in Columns (c), (e), (g), (i), (k), and (m).

BIG RIVERS ELECTRIC CORPORATION

Case No. 90-128

RECONCILIATION OF BOOK NET INCOME AND FEDERAL TAXABLE INCOME
12 Months Ended

| Line No. | Item (a) | Total Company (b) | Total Company Non-operating (c) | Operating | |
|-------------|---|-------------------------|--|---------------------------|------------------------------|
| | | | | Kentucky Retail (d) | Other Jurisdiction (e) |
| 1. | Net income per books | | | | |
| 2. | Add income taxes: | | | | |
| 3. | A. Federal income tax-Current | | | | |
| 4. | B. Federal income tax deferred- Depreciation | | | | |
| 5. | C. Federal income tax deferred- Other | | | | |
| 6. | D. Investment tax credit adjustment | | | | |
| 7. | E. Federal income taxes charged to other income and deductions | | | | |
| 8. | F. State income taxes | | | | |
| 9. | G. State income taxes charged to other income and deductions | | | | |
| 10. | Total | | | | |
| 11. | Flow through items: | | | | |
| 12. | Add (itemize) | | | | |
| 13. | Deduct (itemize) | | | | |
| 14. | Book taxable income | | | | |
| 15. | Differences between book taxable income and taxable income per tax return: | | | | |
| 16. | Add (itemize) | | | | |
| 17. | Deduct (itemize) | | | | |
| 18. | Taxable income per return | | | | |

- NOTE: (1) Provide a calculation of the amount shown on Lines 3 through 7 above.
(2) Provide work papers supporting each calculation including the depreciation schedules for straight-line tax and accelerated tax depreciation.
(3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

BIG RIVERS ELECTRIC CORPORATION

Case No. 90-128

RECONCILIATION OF BOOK NET INCOME AND STATE TAXABLE INCOME
12 Months Ended

| Line No. | Item (a) | Total Company (b) | Total Company Non-operating (c) | Operating | |
|-------------|---|-------------------------|--|---------------------------|------------------------------|
| | | | | Kentucky Retail (d) | Other Jurisdiction (e) |
| 1. | Net income per books | | | | |
| 2. | Add income taxes: | | | | |
| 3. | A. Federal income tax-Current | | | | |
| 4. | B. Federal income tax deferred- Depreciation | | | | |
| 5. | C. Federal income tax deferred- Other | | | | |
| 6. | D. Investment tax credit adjustment | | | | |
| 7. | E. Federal income taxes charged to other income and deductions | | | | |
| 8. | F. State income taxes | | | | |
| 9. | G. State income taxes charged to other income and deductions | | | | |
| 10. | Total | | | | |
| 11. | Flow through items: | | | | |
| 12. | Add (itemize) | | | | |
| 13. | Deduct (itemize) | | | | |
| 14. | Book taxable income | | | | |
| 15. | Differences between book taxable income and taxable income per tax return: | | | | |
| 16. | Add (itemize) | | | | |
| 17. | Deduct (itemize) | | | | |
| 18. | Taxable income per return | | | | |

- NOTE: (1) Provide a calculation of the amount shown on Lines 8 through 9 above.
(2) Provide work papers supporting each calculation including the depreciation schedules for straight-line tax and accelerated tax depreciation.
(3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

BIG RIVERS ELECTRIC CORPORATION

Case No. 90-128

NET INCOME PER 1,000 KWH SOLD

For the Calendar Years 19 through 19

And for the 12 Months Ended

(TOTAL COMPANY)

(000's)

12 Months Ended

| Line No. | Item (a) | Calendar Years | | | | | Test Year (g) |
|-------------|---|--------------------|------------|------------|------------|------------|---------------------|
| | | Prior to Test Year | | | | | |
| | | 5th (b) | 4th (c) | 3rd (d) | 2nd (e) | 1st (f) | |
| 1. | <u>Operating Income</u> | | | | | | |
| 2. | Operating Revenues | | | | | | |
| 3. | <u>Operating Income Deductions</u> | | | | | | |
| 4. | Operation and maintenance expenses: | | | | | | |
| 5. | Fuel | | | | | | |
| 6. | Other power production expenses | | | | | | |
| 7. | Transmission expenses | | | | | | |
| 8. | Distribution expenses | | | | | | |
| 9. | Customer accounts expense | | | | | | |
| 10. | Sales expense | | | | | | |
| 11. | Administrative and general expense | | | | | | |
| 12. | Total (L5 through L11) | | | | | | |
| 13. | Depreciation expenses | | | | | | |
| 14. | Amortization of utility plant acquisition adjustment | | | | | | |
| 15. | Taxes other than income taxes | | | | | | |
| 16. | Income taxes - Federal | | | | | | |
| 17. | Income taxes - other | | | | | | |
| 18. | Provision for deferred income taxes | | | | | | |
| 19. | Investment tax credit adjustment - net | | | | | | |
| 20. | Total utility operating expenses | | | | | | |
| 21. | Net utility operating income | | | | | | |

BIG RIVERS ELECTRIC CORPORATION

Case No. 90-128

NET INCOME PER 1,000 KWH SOLD

For the Calendar Years 19 through 19

And for the 12 Months Ended

(TOTAL COMPANY)

(000's)

12 Months Ended

| Line No. | Item (a) | Calendar Years | | | | | |
|-------------|--|--------------------|-----|-----|-----|-----|------|
| | | Prior to Test Year | | | | | Test |
| | | 5th | 4th | 3rd | 2nd | 1st | Year |
| | | (b) | (c) | (d) | (e) | (f) | (g) |
| 22. | <u>Other Income and Deductions</u> | | | | | | |
| 23. | Other income: | | | | | | |
| 24. | Allowance for funds used during construction | | | | | | |
| 25. | Miscellaneous nonoperating income | | | | | | |
| 26. | Total other income | | | | | | |
| 27. | Other income deductions: | | | | | | |
| 28. | Miscellaneous income deductions | | | | | | |
| 29. | Taxes applicable to other income and deductions: | | | | | | |
| 30. | Income taxes and investment tax credits | | | | | | |
| 31. | Taxes other than income taxes | | | | | | |
| 32. | Total taxes on other income and deductions | | | | | | |
| 33. | Net other income and deductions | | | | | | |
| 34. | <u>Interest Charges</u> | | | | | | |
| 35. | Interest on long-term debt | | | | | | |
| 36. | Amortization of debt expense | | | | | | |
| 37. | Other interest expense | | | | | | |
| 38. | Total interest charges | | | | | | |
| 39. | Net income | | | | | | |
| 40. | 1,000 KWH sold | | | | | | |

BIG RIVERS ELECTRIC CORPORATION

Case No. 90-128

AVERAGE ELECTRIC PLANT IN SERVICE BY ACCOUNT PER 1,000 KWH SOLD

For the Calendar Years 19 Through 19 and the Test Year Ended

(Total Company)

| Account Number | Title of Accounts (a) | 12 Months Ended | | | | | Test Year (g) |
|-------------------|---|-----------------------------------|------------|------------|------------|------------|---------------------|
| | | Calendar Years Prior to Test Year | | | | | |
| | | 5th (b) | 4th (c) | 3rd (d) | 2nd (e) | 1st (f) | |
| | <u>Intangible Plant</u> | | | | | | |
| 301 | Organization | | | | | | |
| | <u>Steam Production Plant</u> | | | | | | |
| 310 | Land and land rights | | | | | | |
| 311 | Structures and improvements | | | | | | |
| 312 | Boiler plant equipment | | | | | | |
| 314 | Turbogenerator units | | | | | | |
| 315 | Accessory electric equipment | | | | | | |
| 316 | Miscellaneous power plant equipment | | | | | | |
| 106 | Completed construction - not classified | | | | | | |
| | Total steam production plant | | | | | | |
| | <u>Hydraulic Production Plant</u> | | | | | | |
| 330 | Land and land rights | | | | | | |
| 331 | Structures and improvements | | | | | | |
| 332 | Reservoirs, dams and waterways | | | | | | |
| 333 | Water wheels, turbines and generators | | | | | | |
| 334 | Accessory electric equipment | | | | | | |
| 335 | Miscellaneous power plant equipment | | | | | | |
| 336 | Roads, railroads and bridges | | | | | | |
| 106 | Completed construction - not classified | | | | | | |
| | Total hydraulic production plant | | | | | | |

BIG RIVERS ELECTRIC CORPORATION

Case No. 90-128

AVERAGE ELECTRIC PLANT IN SERVICE BY ACCOUNT PER 1,000 KWH SOLD

For the Calendar Years 19 Through 19 and the Test Year Ended

(Total Company)

| Account Number | Title of Accounts (a) | 12 Months Ended | | | | | Test Year (g) |
|-------------------------------|---|-----------------------------------|------------|------------|------------|------------|---------------------|
| | | Calendar Years Prior to Test Year | | | | | |
| | | 5th (b) | 4th (c) | 3rd (d) | 2nd (e) | 1st (f) | |
| <u>Other Production Plant</u> | | | | | | | |
| 340 | Land and land rights | | | | | | |
| 341 | Structures and improvements | | | | | | |
| 342 | Fuel holders, producers and accessories | | | | | | |
| 343 | Prime movers | | | | | | |
| 344 | Generators | | | | | | |
| 345 | Accessory electric equipment | | | | | | |
| 346 | Miscellaneous power plant equipment | | | | | | |
| 106 | Completed construction - not classified | | | | | | |
| | Total other production plant | | | | | | |
| | Total production plant | | | | | | |
| <u>Transmission Plant</u> | | | | | | | |
| 350 | Land and land rights | | | | | | |
| 352 | Structures and improvements | | | | | | |
| 353 | Station equipment | | | | | | |
| 354 | Towers and fixtures | | | | | | |
| 355 | Poles and fixtures | | | | | | |
| 356 | Overhead conductors and devices | | | | | | |
| 357 | Underground conduit | | | | | | |
| 358 | Underground conductors and devices | | | | | | |
| 359 | Roads and trails | | | | | | |
| 106 | Completed construction - not classified | | | | | | |
| | Total transmission plant | | | | | | |

BIG RIVERS ELECTRIC CORPORATION

Case No. 90-126

AVERAGE ELECTRIC PLANT IN SERVICE BY ACCOUNT PER 1,000 KWH SOLD

For the Calendar Years 19 Through 19 and the Test Year Ended
(Total Company)

| Account Number | Title of Accounts (a) | 12 Months Ended | | | | | Test Year (g) |
|---------------------------|---|-----------------------------------|------------|------------|------------|------------|---------------------|
| | | Calendar Years Prior to Test Year | | | | | |
| | | 5th (b) | 4th (c) | 3rd (d) | 2nd (e) | 1st (f) | |
| <u>Distribution Plant</u> | | | | | | | |
| 360 | Land and land rights | | | | | | |
| 361 | Structures and improvements | | | | | | |
| 362 | Station equipment | | | | | | |
| 364 | Poles, towers and fixtures | | | | | | |
| 365 | Overhead conductors and devices | | | | | | |
| 366 | Underground conduit | | | | | | |
| 367 | Underground conductors and devices | | | | | | |
| 368 | Line transformers | | | | | | |
| 369 | Services | | | | | | |
| 370 | Meters | | | | | | |
| 371 | Installations on customers' premises | | | | | | |
| 372 | Leased property on customers' premises | | | | | | |
| 373 | Street lighting and signal systems | | | | | | |
| 106 | Completed construction - not classified | | | | | | |
| | Total distribution plant | | | | | | |

BIG RIVERS ELECTRIC CORPORATION

Case No. 90-128

AVERAGE ELECTRIC PLANT IN SERVICE BY ACCOUNT PER 1,000 KWH SOLD

For the Calendar Years 19 Through 19 and the Test Year Ended

(Total Company)

| <u>Account Number</u> | <u>Title of Accounts</u> (a) | <u>12 Months Ended</u> | | | | | <u>Test Year</u> (g) |
|---------------------------|---|--|-------------------|-------------------|-------------------|-------------------|-----------------------------|
| | | <u>Calendar Years Prior to Test Year</u> | | | | | |
| | | <u>5th</u> (b) | <u>4th</u> (c) | <u>3rd</u> (d) | <u>2nd</u> (e) | <u>1st</u> (f) | |
| | <u>General Plant</u> | | | | | | |
| 389 | Land and land rights | | | | | | |
| 390 | Structures and improvements | | | | | | |
| 391 | Office furniture and equipment | | | | | | |
| 392 | Transportation equipment | | | | | | |
| 393 | Stores equipment | | | | | | |
| 394 | Tools, shop and garage equipment | | | | | | |
| 395 | Laboratory equipment | | | | | | |
| 396 | Power operated equipment | | | | | | |
| 397 | Communication equipment | | | | | | |
| 398 | Miscellaneous equipment | | | | | | |
| 399 | Other tangible property | | | | | | |
| 106 | Completed construction - not classified | | | | | | |
| | Total general plant | | | | | | |
| 100.1 | Total electric plant in service | | | | | | |
| | 1000 KWH Sold | | | | | | |

BIG RIVERS ELECTRIC CORPORATION

Case No. 90-128

STATEMENT OF ELECTRIC PLANT IN SERVICE

12 Months Ended

(Total Company)

| <u>Account Number</u> | <u>Title of Account</u> (a) | <u>Beginning Balance</u> (b) | <u>Additions</u> (c) | <u>Retirements</u> (d) | <u>Transfers</u> (e) | <u>Ending Balance</u> (f) |
|-----------------------|---|---------------------------------|-------------------------|---------------------------|-------------------------|------------------------------|
| | <u>Intangible Plant</u> | | | | | |
| 301 | Organization | | | | | |
| | <u>Steam Production Plant</u> | | | | | |
| 310 | Land and Land Rights | | | | | |
| 311 | Structures and Improvements | | | | | |
| 312 | Boiler Plant Equipment | | | | | |
| 314 | Turbogenerator Units | | | | | |
| 315 | Accessory Electric Equipment | | | | | |
| 316 | Miscellaneous Power Plant Equipment | | | | | |
| 106 | Completed Construction - not classified | | | | | |
| | Total Steam Production Plant | | | | | |
| | <u>Hydraulic Production Plant</u> | | | | | |
| 330 | Land and Land Rights | | | | | |
| 331 | Structures and Improvements | | | | | |
| 332 | Reservoirs, Dams and Waterways | | | | | |
| 333 | Water Wheels, Turbines and Generators | | | | | |
| 334 | Accessory Electric Equipment | | | | | |
| 335 | Miscellaneous Power Plant Equipment | | | | | |
| 336 | Roads, Railroads and Bridges | | | | | |
| 106 | Completed Construction - not classified | | | | | |
| | Total Hydraulic Production Plant | | | | | |

BIG RIVERS ELECTRIC CORPORATION

Case No. 90-128

STATEMENT OF ELECTRIC PLANT IN SERVICE

12 Months Ended

(Total Company)

| <u>Account Number</u> | <u>Title of Account</u> (a) | <u>Beginning Balance</u> (b) | <u>Additions</u> (c) | <u>Retirements</u> (d) | <u>Transfers</u> (e) | <u>Ending Balance</u> (f) |
|-------------------------------|---|---------------------------------|-------------------------|---------------------------|-------------------------|------------------------------|
| <u>Other Production Plant</u> | | | | | | |
| 340 | Land and Land Rights | | | | | |
| 341 | Structures and Improvements | | | | | |
| 342 | Fuel Holders, Producers and Accessories | | | | | |
| 343 | Prime Movers | | | | | |
| 344 | Generators | | | | | |
| 345 | Accessory Electric Equipment | | | | | |
| 346 | Miscellaneous Power Plant Equipment | | | | | |
| 106 | Completed Construction - not classified | | | | | |
| | Total Other Production Plant | | | | | |
| | Total Production Plant | | | | | |
| <u>Transmission Plant</u> | | | | | | |
| 350 | Land and Land Rights | | | | | |
| 352 | Structures and Improvements | | | | | |
| 353 | Station Equipment | | | | | |
| 354 | Towers and Fixtures | | | | | |
| 355 | Poles and Fixtures | | | | | |
| 356 | Overhead Conductors and Devices | | | | | |
| 357 | Underground Conduit | | | | | |
| 358 | Underground Conductors and Devices | | | | | |
| 359 | Roads and Trails | | | | | |
| 106 | Completed Construction - not classified | | | | | |
| | Total Transmission Plant | | | | | |

BIG RIVERS ELECTRIC CORPORATION

Case No. 90-128

STATEMENT OF ELECTRIC PLANT IN SERVICE

12 Months Ended

(Total Company)

| <u>Account Number</u> | <u>Title of Account</u> (a) | <u>Beginning Balance</u> (b) | <u>Additions</u> (c) | <u>Retirements</u> (d) | <u>Transfers</u> (e) | <u>Ending Balance</u> (f) |
|-----------------------|---|---------------------------------|-------------------------|---------------------------|-------------------------|------------------------------|
| | <u>Distribution Plant</u> | | | | | |
| 360 | Land and Land Rights | | | | | |
| 361 | Structures and Improvements | | | | | |
| 362 | Station Equipment | | | | | |
| 364 | Poles, Towers and Fixtures | | | | | |
| 365 | Overhead Conductors and Devices | | | | | |
| 366 | Underground Conduit | | | | | |
| 367 | Underground Conductors and Devices | | | | | |
| 368 | Line Transformers | | | | | |
| 369 | Services | | | | | |
| 370 | Meters | | | | | |
| 371 | Installations on Customers' Premises | | | | | |
| 372 | Leased Property on Customers' Premises | | | | | |
| 373 | Street Lighting and Signal Systems | | | | | |
| 106 | Completed Construction - not classified | | | | | |
| | Total Distribution Plant | | | | | |

BIG RIVERS ELECTRIC CORPORATION

Case No. 90-128

STATEMENT OF ELECTRIC PLANT IN SERVICE

12 Months Ended

(Total Company)

| <u>Account Number</u> | <u>Title of Account</u> (a) | <u>Beginning Balance</u> (b) | <u>Additions</u> (c) | <u>Retirements</u> (d) | <u>Transfers</u> (e) | <u>Ending Balance</u> (f) |
|-----------------------|---|---------------------------------|-------------------------|---------------------------|-------------------------|------------------------------|
| | <u>General Plant</u> | | | | | |
| 389 | Land and Land Rights | | | | | |
| 390 | Structures and Improvements | | | | | |
| 391 | Office Furniture and Equipment | | | | | |
| 392 | Transportation Equipment | | | | | |
| 393 | Stores Equipment | | | | | |
| 394 | Tools, Shop and Garage Equipment | | | | | |
| 395 | Laboratory Equipment | | | | | |
| 396 | Power Operated Equipment | | | | | |
| 397 | Communication Equipment | | | | | |
| 398 | Miscellaneous Equipment | | | | | |
| 399 | Other Tangible Property | | | | | |
| 106 | Completed Construction - not classified | | | | | |
| | Total General Plant | | | | | |
| 100.1 | Total Electric Plant In Service | | | | | |
| | 1000 KWH Sold | | | | | |

BIG RIVERS ELECTRIC CORPORATION

Case No. 90-128

ACCOUNT 913 - ADVERTISING EXPENSE

For the 12 Months Ended

| <u>Line No.</u> | <u>Item</u> | <u>Sales or Promotional Advertising</u> | <u>Institutional Advertising</u> | <u>Conservation Advertising</u> | <u>Rate Case</u> | <u>Other</u> | <u>Total</u> |
|-----------------|-------------------------------|---|----------------------------------|---------------------------------|------------------|--------------|--------------|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) |
| 1. | Newspaper | | | | | | |
| 2. | Magazines and Other | | | | | | |
| 3. | Television | | | | | | |
| 4. | Radio | | | | | | |
| 5. | Direct Mail | | | | | | |
| 6. | Sales Aids | | | | | | |
| 7. | Total | | | | | | |
| 8. | Amount Assigned to Ky. Retail | | | | | | |

BIG RIVERS ELECTRIC CORPORATION

Case No. 90-128

ACCOUNT 930 - MISCELLANEOUS EXPENSES

For the 12 Months Ended

| <u>Line No.</u> | <u>Item (a)</u> | <u>Amount (b)</u> |
|---------------------|---|-----------------------|
| 1. | Industry Association Dues | |
| 2. | Stockholder and Debt Servicing Expenses | |
| 3. | Institutional Advertising | |
| 4. | Conservation Advertising | |
| 5. | Rate Department Load Studies | |
| 6. | Directors' Fees and Expenses | |
| 7. | Dues and Subscriptions | |
| 8. | Miscellaneous | |
| 9. | Total | |
| 10. | Amount Assigned to Ky. Retail | |

BIG RIVERS ELECTRIC CORPORATION

Case No. 90-128

ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS

For the 12 Months Ended

| <u>Line No.</u> | <u>Item (a)</u> | <u>Amount (b)</u> |
|---------------------|----------------------|-----------------------|
| 1. | Donations | |
| 2. | Civic Activities | |
| 3. | Political Activities | |
| 4. | Other | |
| 5. | Total | |

BIG RIVERS ELECTRIC CORPORATION

Case No. 90-128

PROFESSIONAL SERVICE EXPENSES

For the 12 Months Ended

| <u>Line No.</u> | <u>Item</u> | <u>Rate Case</u> | <u>Annual Audit</u> | <u>Other</u> | <u>Total</u> |
|-----------------|-------------|------------------|---------------------|--------------|--------------|
| 1. | Legal | | | | |
| 2. | Engineering | | | | |
| 3. | Accounting | | | | |
| 4. | Other | | | | |
| 5. | Total | | | | |

BIG RIVERS ELECTRIC CORPORATION

Case No. 90-128

AVERAGE RATES OF RETURN

For the Calendar Years Through and the 12 Months Ended

| <u>Line No.</u> | <u>Calendar Years Prior to Test Year</u> (a) | <u>Total Company</u> (b) | <u>Ky. Jurisdiction</u> (c) | <u>Other Jurisdictions</u> (d) |
|-----------------|---|-----------------------------|--------------------------------|-----------------------------------|
| 1. | Original Cost Net Investment: | | | |
| 2. | 5th Year | | | |
| 3. | 4th Year | | | |
| 4. | 3rd Year | | | |
| 5. | 2nd Year | | | |
| 6. | 1st Year | | | |
| 7. | Test Year | | | |
| 8. | Original Cost Common Equity: | | | |
| 9. | 5th Year | | | |
| 10. | 4th Year | | | |
| 11. | 3rd Year | | | |
| 12. | 2nd Year | | | |
| 13. | 1st Year | | | |
| 14. | Test Year | | | |

NOTE: Provide workpapers in support of the above calculations.

BIG RIVERS ELECTRIC CORPORATION

Case No. 90-128

SCHEDULE OF NUMBER OF EMPLOYEES, HOURS PER EMPLOYEE, AND AVERAGE WAGES PER EMPLOYEE

| Calendar Years Prior to Test Year (A) | Power | | | Transmission | | | Distribution | | | Customer Accounts | | |
|--|-------|------|-------|--------------|------|-------|--------------|------|-------|----------------------|------|-------|
| | No. | Hrs. | Wages | No. | Hrs. | Wages | No. | Hrs. | Wages | No. | Hrs. | Wages |
| | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) |
| 5th Year | | | | | | | | | | | | |
| % Change | | | | | | | | | | | | |
| 4th Year | | | | | | | | | | | | |
| % Change | | | | | | | | | | | | |
| 3rd Year | | | | | | | | | | | | |
| % Change | | | | | | | | | | | | |
| 2nd Year | | | | | | | | | | | | |
| % Change | | | | | | | | | | | | |
| 1st Year | | | | | | | | | | | | |
| % change | | | | | | | | | | | | |
| Test Year | | | | | | | | | | | | |
| % Change | | | | | | | | | | | | |

- Note:
- (1) Where an employee's wages are charged to more than one function include employee in function receiving largest portion of total wages.
 - (2) Show percentage increase (decrease) of each year over the prior year on lines designated above "% Change."
 - (3) Employees, weekly hours per employee, and weekly wages per employee for the week including December 31 of each year and the last day of the test year.

BIG RIVERS ELECTRIC CORPORATION

Case No. 90-128

SCHEDULE OF NUMBER OF EMPLOYEES, HOURS PER EMPLOYEE, AND AVERAGE WAGES PER EMPLOYEE
(Continued)

| Calendar Years Prior to Test Year (A) | Customer Service and Information | | | Sales | | | Administrative and General | | | Construction | | | Total | | |
|--|-------------------------------------|-------------|--------------|------------|-------------|--------------|-------------------------------|-------------|--------------|--------------|-------------|--------------|------------|--------------|---------------|
| | No. (N) | Hrs. (O) | Wages (P) | No. (Q) | Hrs. (R) | Wages (S) | No. (T) | Hrs. (U) | Wages (V) | No. (W) | Hrs. (X) | Wages (Y) | No. (Z) | Hrs. (AA) | Wages (BB) |
| 5th Year | | | | | | | | | | | | | | | |
| % Change | | | | | | | | | | | | | | | |
| 4th Year | | | | | | | | | | | | | | | |
| % Change | | | | | | | | | | | | | | | |
| 3rd Year | | | | | | | | | | | | | | | |
| % Change | | | | | | | | | | | | | | | |
| 2nd Year | | | | | | | | | | | | | | | |
| % Change | | | | | | | | | | | | | | | |
| 1st Year | | | | | | | | | | | | | | | |
| % change | | | | | | | | | | | | | | | |
| Test Year | | | | | | | | | | | | | | | |
| % Change | | | | | | | | | | | | | | | |

- NOTE: (1) Where an employee's wages are charged to more than one function include employee in function receiving largest portion of total wages.
(2) Show percent increase (decrease) of each year over the prior year on lines designated above "% Change."
(3) Employees, weekly hours per employee, and weekly wages per employee for the week including December 31, of each year and the last day of the test year.