

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE APPLICATION OF JACKSON COUNTY RURAL)
ELECTRIC COOPERATIVE CORPORATION FOR A) CASE NO.
CHANGE IN DEPRECIATION RATES) 97-138

O R D E R

IT IS ORDERED that Jackson County Rural Electric Cooperative Corporation ("Jackson County") shall file an original and 5 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 ensure that it is legible. The information herein is due no later than 20 days from the date of this Order.

1. Using the format of the attached schedule, provide a table showing the:
 - a. Amount in each plant account as of end of year 1996, whether or not the depreciation rate is proposed to be changed.
 - b. Existing depreciation rate.
 - c. Proposed rate.

d. Estimated amount of depreciation accruals determined by applying the currently effective rate to book cost.

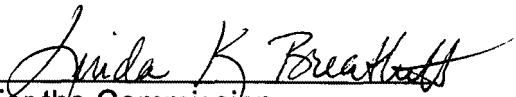
e. Estimated amount of depreciation accruals determined by applying the rate proposed to be used to the book cost.

f. Difference in depreciation accruals.

2. When are the revised rates to be made effective?

Done at Frankfort, Kentucky, this 23rd day of April, 1997.

PUBLIC SERVICE COMMISSION


For the Commission

ATTEST:


Executive Director

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE
COMMISSION IN CASE NO. 97-138 DATED 4/23/97

	A	B	C	D = A x B	E = A x C	F = D - E
Account Number and Description	Book Cost	Existing Rate	Proposed Rate	Depreciation Accruals Using Existing Rate	Depreciation Accruals Using Proposed Rates	Difference
364 Poles, Towers and Fixtures						
398 Miscellaneous Equipment						
	Column Total			Column Total	Column Total	Column Total