

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF SHELBY ENERGY)	CASE NO.
COOPERATIVE, INC. FOR AN INCREASE IN ITS)	2016-00434
RETAIL RATES)	

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION TO
SHELBY ENERGY COOPERATIVE, INC.

Shelby Energy Cooperative, Inc. ("Shelby Energy"), pursuant to 807 KAR 5:001, is to file with the Commission the original with ten copies of the following information, with a copy to all parties of record. The information requested herein is due on or before March 17, 2017. Responses to requests for information in paper medium shall be appropriately bound, tabbed and indexed. Each response shall include the name of the witness responsible for responding to the questions related to the information provided.

Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry. Shelby Energy shall make timely amendment to any prior response if it obtains information which indicates that the response was incorrect when made or, though correct when made, is now incorrect in any material respect. For any

request to which Shelby Energy fails or refuses to furnish all or part of the requested information, Shelby Energy shall provide a written explanation of the specific grounds for its failure to completely and precisely respond. Careful attention should be given to copied material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be separately provided for total company operations and jurisdictional operations. When filing a paper containing personal information, Shelby Energy shall, in accordance with 807 KAR 5:001, Section 4(10), encrypt or redact the paper so that personal information cannot be read.

1. Refer to the Application, paragraph 18, wherein it states that Shelby Energy's determination of its revenue requirement based on net investment rate base, return on capitalization, interest coverage, debt service coverage or operating ratio, with supporting schedules, is shown in Exhibit K. Also refer to the response to Commission Staff's First Request for Information ("Staff's First Request"), Items 2 and 3. Provide the other information referenced in paragraph 18 of the Application for the calendar year 2016 when it becomes available.

2. Refer to the Application, Exhibit B, pages 1–9. Assuming the Commission approves a three-phase increase, state whether Shelby Energy intends to include the dates the second and third phases become effective in the tariff instead of, or in addition to, using the terms "Year 2" and "Year 3."

3. Refer to the Application, Exhibit B, page 7 of 9, and Exhibit C, page 7 of 9, the Prepay Service tariff. The current and proposed tariffs include both a monthly and

daily consumer facility charge. State whether Shelby Energy bills the consumer facility charge at the daily rate or at the monthly rate. If Shelby Energy bills at the daily rate, provide the reason for including a monthly rate in the tariff.

4. Refer to the Application, Exhibit D. The demand rates for the Large Industrial Rate Schedules B1 and B2 are currently equivalent. Shelby Energy is proposing that the demand rates be equivalent in proposed Phase 3, but not proposed Phases 1 and 2. State the reason for, or significance of, keeping the rates equivalent and explain why Shelby Energy is not proposing to do so in proposed Phases 1 and 2.

5. Refer to the Application, Exhibit H-1, the Direct Testimony of Debra J. Martin ("Martin Testimony"), page 2 of 5, which states, "The cooperative must also maintain financial stability and integrity in order to meet its loan covenants and requirements with the Rural Utilities Service and the National Rural Utilities Cooperative Finance Corporation."

a. State whether Shelby Energy is compliant with its Times Interest Earned Ratio ("TIER") and Operating Times Interest Earned Ratio ("OTIER") requirements with respect to its mortgage covenants.

b. Provide any correspondence that Shelby Energy has had with respect to its TIER and OTIER mortgage covenants from January 1, 2013, through the present. Consider this an ongoing request throughout this proceeding.

c. Provide the formula that Rural Utilities Service ("RUS") utilizes for computing OTIER.

d. Provide the proposed increase amounts for each rate class and each class's contribution to TIER and OTIER before and after the proposed rate increases.

6. Refer to the Martin Testimony at page 2 of 5. Also refer to Schedule K, page 5. Explain the discrepancy in the OTIERs that are listed in each exhibit and provide corrections as necessary.

7. Refer to the Martin Testimony, page 3 of 5, and the Application, Exhibit 6, regarding vegetation management.

a. Provide a copy of Shelby Energy's vegetation management plan.

b. In the format as listed in the adjustment to normalize the right-of-way expense in Exhibit 6, page 1, provide the vegetation-maintenance expense for each of the five calendar years 2012–2016.

c. For each of the five calendar years 2012–2016, provide Shelby Energy's system average interruption duration index ("SAIDI"), system average interruption frequency index ("SAIFI") and the customer average interruption duration index ("CAIDI").

8. Refer to the Martin Testimony, page 4 of 5, and Shelby Energy's May 16, 2013 letter¹ to the Commission regarding the prepayment of Retirement Security Pension Plan contributions with the National Rural Electric Cooperative Association ("NRECA R&S Plan").

¹ Letter from Shelby Energy to the Commission regarding NRECA Accelerated Payment for Retirement and Security (R&S) Plan, dated May 16, 2013.

a. Explain whether Shelby Energy has had the opportunity since 2013 to make subsequent prepayment contributions to the NRECA R&S Plan, if so, provide the date(s) and amount(s) for any prepayments made.

b. If the answer to part a. is yes, provide the accounting treatment by date and amount for each prepayment contribution,

9. Refer to the Application, Exhibit H-2, Direct Testimony of James R. Adkins (“Adkins Testimony”), pages 2 and 3 of 7, regarding the general guidance of proposed rates and increase amounts.

a. Explain what is meant by a “reasonable amount” for the residential rate increase.

b. Explain how the proposed 60 percent increase for phase 1 and 20 percent increase in each remaining phase were determined.

10. Refer to the Adkins Testimony, pages 4 of 7. The testimony states “[a]dditionally, Shelby Energy is attempting to bring the demand rates for Rates B1 and B2 in line with the wholesale demand rates since these two rate classes are on special wholesale rates.” State whether this statement indicates that Shelby Energy is billed by East Kentucky Power Cooperative, Inc. (“EKPC”) at EKPC’s Schedule B rates for all power used by customers taking service on Shelby Energy’s Rates B1 and B2. If not, explain what is meant by this statement.

11. Refer to the Application, Exhibit J, page 1 of 10, and Exhibit D.

a. Exhibit D shows that the current and proposed Residential Rate 12 rates are the same as the current and proposed rates for Prepay Service Rate 15. Exhibit J shows that proposed Phase 1 results in a 3.6 percent increase for Residential

Rate 12, but a 6.6 percent increase for Prepay Service Rate 15. Given their equivalent current and proposed rates, explain the difference in the amount of increase between the two rate schedules.

b. Confirm that the following rate classes are not included in the billing analysis because there are no customers taking service under the tariffs: Optional Time-of-Day Rate 22; Special Outdoor Lighting Service Rate 33; Large Industrial Rate B3; Large Industrial Rate C1; Large Industrial Rate C2; and Large Industrial Rate C3. If this cannot be confirmed, explain why they are not included.

12. Refer to the Application, Exhibit J, page 2 of 10. Explain in detail what is represented in the row titled "Difference to partials" and how the amounts were calculated for the test year and each of the proposed phases.

13. Refer to the Application, Exhibit J, page 4 of 10.

a. Explain how the \$51,896 Consumer Facility Charge was calculated in the Normalized column, as it appears to be based on a total of 420 ($\$51,896 / \$0.338 / 365$) customers rather than the total of 597 customers ($7166 / 12$) that were used in calculating revenues under the proposed three phases.

b. Explain how the \$15,354 Prepay Service Fee was calculated in the Normalized column as it appears to be based on a total of 420 ($\$15,354 / \$0.1 / 365$) customers rather than the total of 597 customers ($7166 / 12$) that was used in calculating revenues under the proposed three phases.

c. If Shelby Energy bills Prepay Service Rate 15 customers at the daily rate, address the following:

(1) Explain why this schedule calculates the Consumer Facility Charge as if Shelby Energy bills a monthly Consumer Facility Charge rather than a daily Consumer Facility Charge.

(2) Confirm that the method used by Shelby Energy understates Consumer Facility Charge revenue by using the daily rate for 360 days rather than 365 days. If confirmed, provide a revised Exhibit J.

14. Refer to the Application, Exhibit J, page 5 of 10. Explain how the amounts in the row titled "Primary metering discount 5%" were calculated for each of the three proposed phases.

15. Refer to the Application, Exhibit J, page 6 of 10. Explain how the amounts in the row titled "Primary metering discount 5%" were calculated for each of the three proposed phases.

16. Refer to the Application, Exhibit J, page 7 of 10. Explain how the amounts in the row titled "Primary metering discount 5%" were calculated for each of the three proposed phases.

17. Refer to the Application, Exhibit J, page 10 of 10. Explain why the rate shown for Envirowatts is \$.02825 when Exhibit D shows the current rate to be .02750 and no change is proposed to the rate.

18. Refer to the Application, Exhibit N. Provide a copy of the audited financial statements for 2016.

19. Refer to the Application, Exhibit Q. Provide the monthly Financial and Statistical Report for the months of August 2016 to date. Consider this an ongoing request.

20. Refer to the Application, Exhibit Q, page 23 of 24.
 - a. Explain what Idle Services are and whether Idle Services are included in the Total Services in Place.
 - b. If the answer to part a. is that Idle Services are not in Total Services in Place, explain whether there are still facilities in place to serve the Idle Services.
 - c. Explain whether Idle Services are capable of providing service.
 - d. Explain how the costs to serve Idle Services are included in the cost of service study (“COSS”).
 - e. Explain whether any revenue is collected from idle services.
21. Refer to the Application, Exhibit R, the COSS.
 - a. Refer to page 3 of 42. Explain why Account 595 – Maintenance of Line Transformers has a negative balance.
 - b. Refer to page 4 of 42. Explain why Account 912 – Demonstration and Selling Expenses has a negative balance.
 - c. Refer to page 18 of 42. For Account 594 – Maintenance of Underground Lines, explain why an amount of \$31,448 does not appear in the Services column as it does on page 11 of 42.
 - d. Refer to pages 22–25 of 42. Explain the different methods (zero-intercept and minimum size) used to determine the customer- and demand-related components for Account 364, Poles; Account 365, Overhead Conductors; and Account 368, Transformers; and the reason Shelby Energy used the selected method for each of the accounts.

e. Refer to page 24 of 42. Explain the calculation of the minimum size of 3.05413 and why the minimum size would not be 3.97 instead.

f. Refer to page 29 of 42.

(1) Refer to Table A – Lines and Table B – Transformers. The number of customers for Schedule 5 – Outdoor & Security Lights is shown as 31. State whether this indicates that 31 customer accounts are billed for outdoor and/or security lights. If not, explain what the 31 represents.

(2) Refer to Table B – Transformers. Explain why the minimum transformer cost for Schedule 2 – Large Power is less than the minimum transformer cost for the Residential and General Service rate classes.

g. Refer to page 30 of 42, Table C. Services.

(1) Explain why the minimum service cost is the same for the first five rate classes shown.

(2) Explain why there is no minimum service cost for Schedules B1 and B2.

h. Refer to page 30 of 42, Table D. Meters. Explain why there is no minimum service cost for Schedules B1 and B2.

i. Refer to page 31 of 42. Explain why the Relative Weight Consumer Records column in the top table does not equal the Relative Weight Consumer Records column in the bottom table.

j. Refer to Staff's First Request, Item 56, Excel spreadsheet for Exhibit R, Tab "StmtOper-Unbund," row 47. Explain the origin of the amounts in this

row and why they do not reconcile to the billing determinants in the Application, Exhibit J.

k. Provide a schedule showing the calculation of the customer charge supported by the COSS for each rate class.

l. Refer to pages 37 and 39 of 42. Given the results of the COSS, explain why Shelby Energy is proposing an increase for Rate Schedules B1 and B2.

m. Refer to page 41 of 42. This schedule shows the class rates of return at proposed rates. Provide a schedule showing class rates of return at current rates.

22. If it is necessary to update Exhibits J and/or R in response to questions contained in this information request, provide the updated versions in Excel spreadsheet format.

23. Refer to the Application, Exhibit S, page 1 of 4. Explain why the account balance for Sales is a negative \$11,891, and provide a detail of the types of account activity that are included in the account balance.

24. Refer to the Application, Exhibit S, page 2 of 4. Provide the detail of the \$581,054 in adjustments to the net change in assets and deferred debits.

25. Refer to the Application, Exhibit T. Explain why the Depreciation amount for January of \$153,634 differs significantly from the Depreciation amount for other months.

26. Refer to the Application, Exhibit T. Explain the G&T amount of (\$145,547) for June.

27. Refer to the Application, Exhibit V. Provide Shelby Energy's comparative December 31, 2016 and December 31, 2015 financial statements when they become available.

28. Refer to the Application, Exhibit 1, Payroll Adjustment, page 1 of 10.

a. Provide the number of non-union employees and union employees.

b. Explain whether there any union salaried employees, and if so, provide the employee number and job title.

c. Explain whether there are any non-union hourly employees, and if so, provide the employee number and job title.

d. Explain how the wage and salary rate increases for the union and non-union employees were determined for the years 2012 through 2016.

e. Explain why the wage and salary rate increases for the non-union employees are greater than those of the union employees in the years 2012 through 2016.

f. Provide the payroll increases for the union and non-union employees for 2017 and explain how they were determined.

g. Provide the payroll and payroll tax (Exhibit 2) adjustments assuming that the non-union payroll percentage increase was no greater than the percentage increase in the union payroll for 2016.

29. Refer to the Application, Exhibit 1, pages 2 through 10. Using the attached spreadsheets as an example, provide this response in the Excel Workbook provided with all columns and rows unprotected and accessible. Include the following actual full-year salary and benefit information for each employee, identified by employee

number and job title, for the years 2012 through 2016 (in gross dollars – not hourly or monthly rates).

- a. Regular salary or pay.
- b. Overtime pay.
- c. Vacation payout.
- d. Standby / Dispatch pay.
- e. Bonus pay.
- f. Other amounts paid and reported on the employees' W-2 (specify).
- g. Healthcare benefit cost for each employee.
 - (1) Amount paid by Shelby Energy.
 - (2) Amount paid by each employee.
- h. Dental benefits cost for each employee.
 - (1) Amount paid by Shelby Energy.
 - (2) Amount paid by each employee.
- i. Vision benefits cost for each employee
 - (1) Amount paid by Shelby Energy.
 - (2) Amount paid by each employee.
- j. Life insurance cost for each employee.
 - (1) Amount paid by Shelby Energy.
 - (2) Amount paid by each employee.
- k. Accidental death and disability benefits for each employee.
 - (1) Amount paid by Shelby Energy.
 - (2) Amount paid by each employee.

l. Defined Contribution – 401(k) or similar plan cost for each employee. Provide the amount paid by Shelby Energy.

m. Defined Benefit Retirement cost for each employee.

(1) Amount paid by Shelby Energy.

(2) Amount paid by each employee.

n. Cost of any other benefit available to an employee (specify).

30. For each item of benefits listed in Item 29 above where an employee is required to pay part of the cost, provide a detailed explanation as to how Shelby Energy arrived at the employee contribution rate.

31. a. Refer to the Application, Exhibit 1. Explain whether the projected wages are based on a 2,080 hour work year.

b. Provide the number of employees who didn't work 2,080 hours in the test year, and explain why those full-time employees didn't work 2,080 hours.

c. Provide by year for 2012–2016, the number of full-time employees that didn't work 2,080 in each of those calendar years.

32. a. Provide for each salaried position that receives Salary Overtime, the employee title and basis for overtime eligibility for that position.

b. Provide a detailed description of the of the employee pay category "Standby Pay," provide each employee title, and the employee responsibilities for each employee who receives Standby Pay. Include in the response an explanation if the Standby Pay amounts vary by employee.

c. Explain how a salaried employee can receive both Salary Overtime and Standby Pay.

33. Provide a listing of all health care plan categories available to Shelby Energy's employees, i.e., single, married no dependents, single parent with dependents, family, etc., and include the associated employee contribution rates and Shelby Energy's contribution rates of the total premium cost for each category, and each of the plans deductible(s) amounts. Also, explain why there is not a proposed adjustment in the Application for health care expenses.

34. a. Provide copies of all of Shelby Energy's pension plans, including but not limited to, its NRECA R&S Plan, its 401(k) or other plans, and post-employment retirement plan.

b. Provide documentation of all employee programs that are available to Shelby Energy employees.

c. Explain any differences in the defined benefit programs between non-union employees and union employees.

35. Provide a detailed explanation of the eligibility and qualification basis for vacation payouts. In calendar year 2015 and 2016, provide the length of time it took for each employee to accumulate the number of hours/amounts for the payouts.

36. Provide the cost of non-productive time, by category, for the test year, including vacation taken, vacation payout, holidays and sick leave. Also provide the same information for each year 2012-2016.

37. Provide the age range of Shelby Energy's employee complement in terms of up to 30 years of age, 31-40 years of age, 41-50 years of age, 51-60 years of age, and 61 and older years of age.

38. Refer to the Application, Exhibits 3 and 21, which relate to depreciation. In Exhibit 21, page 9 of 179, Shelby Energy's proposed rates, present rates and the RUS low and high rates are listed. Also refer to Case No. 2009-00410,² Commission Staff's Second Request for Information, Item 28.

a. Describe in detail the process that Shelby Energy must undertake if the Commission approves its proposed depreciation rates.

b. Explain what factors influence each of Shelby Energy's proposed rates being lower or higher than the RUS's depreciation ranges.

c. If the Commission were to approve Shelby Energy's proposed rates, explain the timing for the implementation of the rates.

d. Explain how Shelby Energy's current depreciation rates were determined.

39. Refer to the Application, Exhibit 3, page 5 of 6. Confirm that the calculation for the Distribution plant End Balance is correct. If so, confirm the same for "Office furn and eqt" and "Transportation." If not, confirm the differences are the amounts in the Original Cost column.

40. Refer to the Application, Exhibit 21, page 9 of 179.

a. For those proposed depreciation rates that are greater than the high range of the RUS depreciation rates, other than Meters, explain why the proposed depreciation rates are greater.

b. For those proposed depreciation rates that are less than the low range of the RUS depreciation rates, explain why the proposed depreciation rates are

² Case No. 2009-00410, *Application of Shelby Energy Cooperative, Inc. for an Adjustment of Rates* (Ky. PSC July 27, 2010).

less. Provide the depreciation adjustment, except for Meters, if the proposed depreciation rates were the midpoint of the RUS depreciation rate range on page 3 of 6 of Exhibit 3.

c. For each year 2012 to 2016, provide the amount of Removal Cost and the Gain/Loss Salvage for distribution and general plant.

d. Provide how Shelby Energy determines Original Cost retired for mass distribution property.

e. Explain whether Shelby Energy maintains a continuous property record ledger by 300 plant account for all the accounts listed in the depreciation study.

41. Refer to the Application, Exhibit 4, Adjustment for Property Taxes, page 2 of 2, line 10.

a. Provide the gross receipts and the amount of the Public Service Commission ("PSC") Assessment paid in 2016.

b. Provide the amount of the PSC Assessment Shelby Energy would have to pay based on its proposed increase using the 2016 PSC Assessment rate.

c. Provide the amount of property taxes Shelby Energy paid in 2016 based upon its December 31, 2015 assessment.

42. a. Refer to the Application, Exhibit 5. Provide the principal amount paid in the test year.

b. Provide an updated Exhibit 5 for the most current period using updated variable interest rates and any other changes in interest rates.

43. Refer to the Application, Exhibit 7, NRECA R&S.

a. State whether the NRECA R&S Plan is available to all employees.

- b. State whether the NRECA R&S Plan is voluntary to all employees.
 - c. If the response to a. above is negative, explain why some employees may not participate in the NRECA R&S Plan.
 - d. Explain whether Shelby Energy has reviewed any employee benefit surveys to determine whether its NRECA R&S Plan is comparable to other defined employee benefits plans locally, regionally or nationally. If so, identify the surveys and explain the results. If not, explain why not.
 - e. With respect to its 401(k) program, explain Shelby Energy's policy for matching employee contributions.
 - f. Explain why an NRECA R&S rate of 22.40 percent is applicable to some employees, but not all.
 - g. Explain why the 401(k) rate varies from 2 percent to 12 percent for employees.
44. Refer to the Application, Exhibit 9, page 4 of 5, line 88. Explain whether the \$4,338.75 paid to James R Adkins labeled Miscellaneous Rate Work should be removed.
45. Refer to the Application, Exhibit 10, Director Fees and Expenses. Confirm that the following Directors' Expenses have been excluded for ratemaking purposes:
- a. All per diems for Directors attending industry association meetings with the exception of representatives to the industry association.
 - b. Costs of health insurance coverage.
 - c. Costs of post-retirement benefits.
 - d. Costs of Christmas gifts.

e. Costs of insurance for dependents of deceased directors.

46. Provide Shelby Energy's current nepotism policy, if any, and indicate when it was most recently changed.

47. Refer to the Application, Exhibit 11, page 3 of 7, line 32. Explain the account activity in "Annual Mtg Labor/Benefits" amount \$42,983.03. Provide, by employee, the labor, including any overtime, associated benefits, and any other charges.

48. Refer to the application, Exhibit 14, page 1 of 3. State the number of Shelby Energy customers taking service under the Renewable Energy Program tariff and in which account the revenues from this tariff are recorded in the annual report.

49. Refer to the Application, Exhibit 15. Using the test year, provide the TIER and OTIER for each phase.

50. Refer to the Application, Exhibit 19. Explain whether Capital Credits are paid to estates.

51. Refer to the Application, Exhibit 22, Affiliate Transactions.

a. Provide an organizational chart for Shelby Energy Services ("SES").

b. State whether any of SES's personnel are employed by both Shelby Energy and SES, and if so, provide a list of those employees.

c. Provide the salaries and benefits of any personnel that work for both Shelby Energy and SES and the allocation.

d. Explain whether SES is located and housed in Shelby Energy's facilities, and if there is any allocation of costs to SES from Shelby Energy. If so, provide the allocation methodology and costs allocated.

e. Explain if there was or should be any allocation of costs between Shelby Energy and SES and whether this was taken in consideration in the revenue requirement calculation and COSS.

f. Explain whether SES is included in Shelby Energy's capital structure, as provided in the Application.

g. Explain whether an SES customer must also be a Shelby Energy customer.

h. Provide the financial statements of SES for 2013 through 2016.

i. Does Shelby Energy have a cost allocation manual? If so, provide a copy.

j. What was the amount of annual labor allocation to SES for the test year, and was an adjustment made to payroll and benefit expense for the allocation?

k. Is Shelby Energy compliant with the provisions of KRS 278.2203 and KRS 278.2205?

52. State whether Shelby Energy has any smart grid investment in EKPC substations. If so, provide the type of equipment and the capital investment.

53. Provide Shelby Energy's line losses for years 2011–2016.

54. Provide Shelby Energy's December 31 trial balance for 2015 and 2016.

55. a. Refer to the response to Staff's First Request, Item 48. Describe in detail Shelby Energy's future plans regarding demand-side management ("DSM"), energy efficiency, and conservation.

b. Provide the account and amount of DSM expenditures that were charged during the test year, and how these charges were considered in the Application.

c. Provide the account amount of DSM incentives or reimbursements received from EKPC during the test year, and how these charges were considered in the Application.

56. Refer to the Shelby Energy Annual Reports for 2013 to 2015.

a. Refer to the income statements. By year, explain the change in the annual residential-rural kWh sales.

b. Refer to the income statements. Provide by year the average monthly residential-rural usage. Include the information for 2016, if available.

c. Refer to the income statement. Confirm whether the kWh sales for Commercial & Industrial Sales – Large in 2014 is correct. If not, provide the kWh sales amount.

d. Refer to the income statements. Explain why Other Electric Revenues for each year are negative, and explain the types of transactions that are in the revenues.

e. Refer to the operation and maintenance expenses. Explain why the account balance for Account 595 – Line Transformers is negative for each year.

f. Refer to the operation and maintenance expenses. Explain why the account balance for Account 912 – Demonstrating & Selling Expenses is negative for each year.

57. Explain whether there is a revised revenue requirement amount for the Application test year. If so, provide electronically, with cells unprotected and formulas intact, all relevant work papers and exhibits supporting all revised adjustments.



Talina R. Mathews
Executive Director
Public Service Commission
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DATED MAR 03 2017

cc: Parties of Record

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