

SULLIVAN, MOUNTJOY, STAINBACK & MILLER PSC
ATTORNEYS AT LAW

Wald M. Sullivan
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Bryan R. Reynolds
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Mark W. Starnes
C. Ellsworth Mountjoy
Susan Montalvo-Gesser
Mary L. Moorhouse

May 11, 2011

Jeff Derouen
Executive Director
Public Service Commission
211 Sower Boulevard, P.O. Box 615
Frankfort, Kentucky 40602-0615

RECEIVED

MAY 11 2011

PUBLIC SERVICE
COMMISSION

Re: In the Matter of: Notice and Application of Big Rivers Electric Corporation for a General Adjustment in Rates, P.S.C. Case No. 2011-00036

Dear Mr. Derouen:

Enclosed for filing in the above-referenced matter are an original and ten copies of the responses of Big Rivers Electric Corporation ("Big Rivers") to the Public Service Commission Staff's Third Request for Information dated April 28, 2011, and the Kentucky Industrial Utility Customers Inc.'s ("KIUC") Second Set of Data Requests dated April 28, 2011. I certify that copies of this letter and these responses have been served on each party of record.

Also enclosed are an original and ten copies of a petition for confidential treatment of certain information contained in Big Rivers' responses to Items 16, 21, 35, and 36 of KIUC's Second Set of Data Requests. One sealed copy of the responses to Items 16 and 21 with the confidential information highlighted is attached. One sealed copy of the responses to Items 35 and 36 with the confidential information on CDs marked confidential is also attached. A copy of the responses with the confidential material redacted is filed with each set of Big Rivers' data request responses. I further certify that a copy of the petition for confidential treatment has been served on each party of record.

Sincerely yours,



Tyson A. Kamuf
Counsel for Big Rivers Electric Corporation

Enclosures

cc: Service List

Telephone (270) 926-4000
Telex (270) 683-6694

100 St. Ann Building
PO Box 727
Owensboro, Kentucky
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SERVICE LIST
BIG RIVERS ELECTRIC CORPORATION
PSC CASE NO. 2011-00036

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Brandenburg, KY 40108-0489

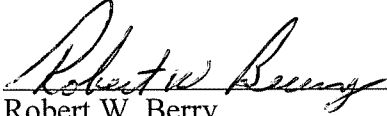
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ENERGY CORPORATION**

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036


VERIFICATION

I, Robert W. Berry, verify, state, and affirm that I prepared or supervised the preparation of my data responses filed with this Verification, and that those data responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.


Robert W. Berry

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by Robert W. Berry on this the 5th day of May, 2011.

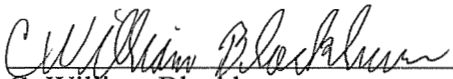

Notary Public, Ky. State at Large
My Commission Expires 8-9-2014

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

VERIFICATION

I, C. William Blackburn, verify, state, and affirm that I prepared or supervised the preparation of my data responses filed with this Verification, and that those data responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.


C. William Blackburn

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by C. William Blackburn on this the 9th day of May, 2011.


Notary Public, Ky. State at Large
My Commission Expires 1-12-13

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

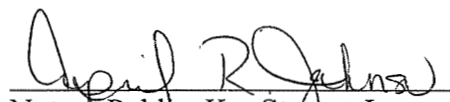
VERIFICATION

I, David G. Crockett, verify, state, and affirm that I prepared or supervised the preparation of my data responses filed with this Verification, and that those data responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.


David G. Crockett

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

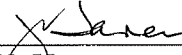
SUBSCRIBED AND SWORN TO before me by David G. Crockett on this the 5th day of May, 2011.


Notary Public, Ky. State at Large
My Commission Expires 8-9-2014

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

VERIFICATION

I, James V. Haner, verify, state, and affirm that I prepared or supervised the preparation of my data responses filed with this Verification, and that those data responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.



James V. Haner

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by James V. Haner on this the 9th day of May, 2011.



Notary Public, Ky. State at Large
My Commission Expires 1-12-13

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

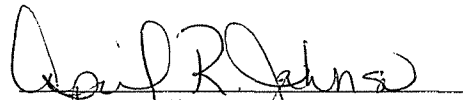
VERIFICATION

I, Mark A. Hite, verify, state, and affirm that I prepared or supervised the preparation of my data responses filed with this Verification, and that those data responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.


Mark A. Hite

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by Mark A. Hite on this the 5th day of
May, 2011.

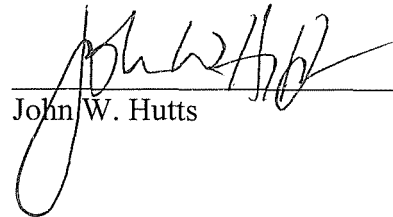

Notary Public, Ky. State at Large
My Commission Expires 8-9-2014

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

VERIFICATION

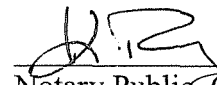
I, John W. Hutts, verify, state, and affirm that I prepared or supervised the preparation of my data responses filed with this Verification, and that those data responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.



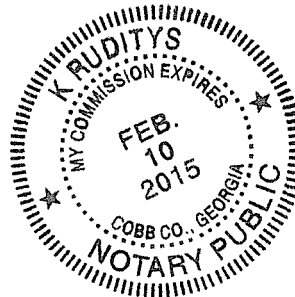
John W. Hutts

STATE OF GEORGIA)
COUNTY OF COBB)

SUBSCRIBED AND SWORN TO before me by John W. Hutts on this the 10th day of
May, 2011.



Notary Public, GA. State at Large
My Commission Expires FEBRUARY 10, 2015

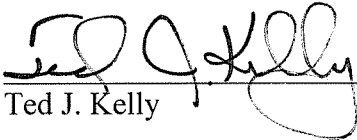


BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

VERIFICATION

I, Ted J. Kelly, verify, state, and affirm that I prepared or supervised the preparation of my data responses filed with this Verification, and that those data responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.


Ted J. Kelly

STATE OF MISSOURI)
COUNTY OF JACKSON)

SUBSCRIBED AND SWORN TO before me by Ted J. Kelly on this the 6 day of May, 2011.



PAULA M. ANNAN
My Commission Expires
January 19, 2015
Jackson County
Commission #11992872

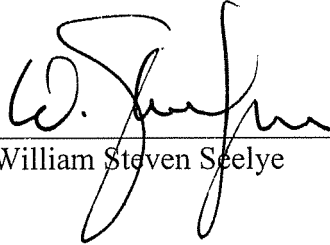

Notary Public
My Commission Expires 1/19/15

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

VERIFICATION

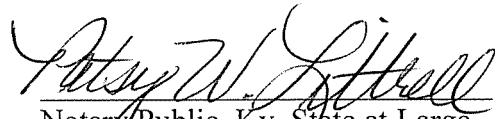
I, William Steven Seelye, verify, state, and affirm that I prepared or supervised the preparation of my data responses filed with this Verification, and that those data responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.



William Steven Seelye

COMMONWEALTH OF KENTUCKY)
COUNTY OF OLDHAM)

SUBSCRIBED AND SWORN TO before me by William Steven Seelye on this the ____
day of May, 2011.



Notary Public, Ky. State at Large
My Commission Expires 12-03-14

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

VERIFICATION

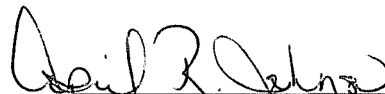
I, John Wolfram, verify, state, and affirm that I prepared or supervised the preparation of my data responses filed with this Verification, and that those data responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.



John Wolfram

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by John Wolfram on this the 5th day of
May, 2011.



Notary Public, Ky. State at Large
My Commission Expires 8-9-2014

ORIGINAL

RECEIVED

MAY 11 2011

PUBLIC SERVICE
COMMISSION



Your Touchstone Energy® Cooperative 

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY

In the Matter of:

APPLICATION OF BIG RIVERS
ELECTRIC CORPORATION FOR A
GENERAL ADJUSTMENT IN RATES

)
)
)
)

Case No. 2011-00036

Response to Commission Staff's Third Request for Information
dated
April 28, 2011

FILED: May 11, 2011

ORIGINAL

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

**Response to Commission Staff's Third Request for Information
dated April 28, 2011**

May 11, 2011

1 **Item 1)** *Refer to Big Rivers' response to Item 5.b of the Second Information Request*
2 *of Commission Staff ("Staff's Second Request"). The schedule of purchases by the smelters*
3 *shows that Century's purchases were less in 2009, when it idled its fifth potline in March,*
4 *than in 2010, when the fifth potline was idled for the entire year.*

5
6 *a. Describe, generally, the factors that would have caused Century's*
7 *purchases to be roughly 10 percent less in 2009 compared to 2010.*

8 *b. Provide Century's MWh purchases, by month, for the years 2008, 2009*
9 *and 2010.*

10 *c. In the years 2006-2008, when Century operated five potlines for 12*
11 *months each year, its annual purchases exceeded 4.2 million MWhs.*
12 *With the fifth potline being restarted in March 2011, explain whether Big*
13 *Rivers anticipates that Century's annual MWh purchases will return to*
14 *this level.*

15 *d. Provide the calculation of the pertinent adjustments to Big Rivers' test*
16 *year revenues and expenses based on purchases by Century of 4.2 million*
17 *MWhs.*

18
19 **Response)**

20 a. Century's lower energy purchases in 2009, as compared to 2010, appear to
21 reflect the differences in the contracts that were in place over this time
22 period to serve the needs of Century. Prior to the July 17, 2009 closing of
23 the Unwind Transaction, the E.ON parties supplied the majority of
24 Century's energy needs, with Big Rivers supplying a smaller portion,
25 referred to as "Tier 3 purchases," under a special contract. When Century

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Third Request for Information
dated April 28, 2011

May 11, 2011

1 shut down its potline in March 2009, its monthly energy requirements
2 decreased, and it no longer needed any Tier 3 purchases from Big Rivers.

3
4 Since the closing of the Unwind Transaction, Big Rivers and Kenergy have
5 supplied all of Century's energy needs under new Smelter Agreements.
6 (The Smelter Agreement provides that Century's energy needs above the
7 base fixed energy may be supplied by Kenergy from third-party sources.
8 See Smelter Agreement Section 2.3.2(c).

9
10 Section 10.1 of the Smelter Agreements, "Surplus Sales," allows Century to
11 request Kenergy and Big Rivers to sell energy which is surplus to Century's
12 needs, and Century has availed itself of this right under Section 10.1 of the
13 smelter agreements. Those Surplus Sales attributable to Century are then
14 sold into the market. The sum of Surplus Sales and the energy physically
15 consumed at Century for 2009 and 2010 are reflected in the attachment
16 provided in response to Item b. below.

- 17 b. Kenergy has supplied to Big Rivers the requested historical information
18 related to Century's purchases, and that information is attached hereto.
19 Again, please note that in the months prior to August of 2009, most of
20 Century's energy requirements were provided through Kenergy from
21 sources other than Big Rivers.
- 22 c. Big Rivers anticipates that Century's annual energy purchases, once its fifth
23 potline is completely in service, will approximate its contract based fixed
24 energy requirement of 4,137,874 MWhs.

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

**Response to Commission Staff's Third Request for Information
dated April 28, 2011**

May 11, 2011

1 d. It is not possible to calculate with absolute certainty all of the pertinent
2 adjustments to Big Rivers' test year revenues and expenses for an increase
3 in consumption by Century. However, it is possible to provide an estimate.
4

5 The increase in consumption would produce an increase in test year
6 revenues from the Base Fixed Energy Charge, which can be calculated and
7 is provided in the attachment. The calculation of the revenue increase under
8 current rates and under proposed rates is provided in Exhibit Seelye-6.
9 However, the increased consumption would also produce an increase in
10 expenses, which is less straightforward to calculate. The increase in
11 consumption would affect the amounts included in the FAC (Section 4.8.1),
12 the Environmental Surcharge (Section 4.8.3) and the Non-FAC PPA. It
13 might trigger other components of the Smelter Agreements as well,
14 depending upon whether Big Rivers is required to purchase power to serve
15 the incremental load, whether curtailments took place, or whether other
16 potential considerations existed during the test year that are not known.
17

18 If the expenses are estimated using the Electric Operating Ratio (as applied
19 in Reference Schedule 2.01 for the pro forma adjustment for the Armstrong-
20 Equality Mine new industrial customer), and the unique conditions of the
21 Smelter Agreements are not considered, then the expenses associated with
22 the incremental consumption would be 74% of the incremental revenues.
23 This calculation is also provided in the attachment. The resulting
24 adjustment is an estimated increase to test year net revenues of \$454,752
25 under Big Rivers' current rates and \$646,768 under the proposed rates.
26

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

**Response to Commission Staff's Third Request for Information
dated April 28, 2011**

May 11, 2011

1

2 **Witness)** C. William Blackburn

3

4

**Big Rivers Electric Corporation
Case No. 2011-00036
Century MWH Purchases
2008-2010**

1	<u>2008</u>	
2	JAN	359,487
3	FEB	335,839
4	MAR	357,711
5	APR	348,556
6	MAY	360,088
7	JUN	348,680
8	JUL	360,159
9	AUG	360,699
10	SEP	347,282
11	OCT	360,107
12	NOV	349,511
13	DEC	361,113
14	<u>TOTAL</u>	<u>4,249,232</u>
15		
16	<u>2009</u>	
17	JAN	358,928
18	FEB	318,617
19	MAR	293,711
20	APR	267,859
21	MAY	270,385
22	JUN	256,574
23	JUL	258,068
24	AUG	314,332
25	SEP	307,335
26	OCT	325,321
27	NOV	310,171
28	DEC	331,566
29	<u>TOTAL</u>	<u>3,612,867</u>
30		
31	<u>2010</u>	
32	JAN	339,240
33	FEB	318,279
34	MAR	343,763
35	APR	323,216
36	MAY	331,277
37	JUN	324,398
38	JUL	337,278
39	AUG	345,317
40	SEP	317,793
41	OCT	327,203
42	NOV	315,975
43	DEC	335,661
44	<u>TOTAL</u>	<u>3,959,400</u>

Big Rivers Electric Corporation
Case No. 2011-00036
Calculation of Revenues and Expenses with Century Purchasing 4.2M MWh

	Billing Units (kWh) (1)	Current Rate		Proposed Rate	
		Rate (\$/kWh) (2)	Billings (\$) (3)	Rate (\$/kWh) (4)	Billings (\$) (5)
CENTURY					
Revenues					
Base Fixed Energy Charge As Filed	4,137,873,600 kWh	0.028153 \$	116,493,555.46	0.031244 \$	129,282,657.44
Base Variable Energy Charge at 4.2M MWh	4,200,000,000 kWh	0.028153 \$	118,242,600.00	0.031244 \$	131,223,718.68
Variance	62,126,400 kWh		\$ 1,749,044.54		\$ 1,941,061.25
Expenses					
As Filed	4,137,873,600 kWh	0.74 \$	86,205,231.04	0.74 \$	86,205,231.04
At 4.2M MWh	4,200,000,000 kWh	0.74 \$	87,499,524.00	0.74 \$	87,499,524.00
Variance	62,126,400 kWh		\$ 1,294,292.96		\$ 1,294,292.96
NET REVENUES			\$ 454,751.58		\$ 646,768.29

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Third Request for Information
dated April 28, 2011

May 11, 2011

- 1 **Item 2)** *Refer to the response to Item 7 of Staff's Second Request.*
- 2
- 3 *a. Explain why the sum of the Rural Sales of \$110,934,700 in the response*
- 4 *differs from the Rurals total of \$110,513,089 found in the application,*
- 5 *Exhibit Seelye-6, page 1 of 3, Adjusted Revenue at Current Rates. Provide*
- 6 *a reconciliation.*
- 7 *b. Explain why the sum of the Large Industrial Sales of \$39,110,620 in the*
- 8 *response differs from the Large Industrial total of \$39,260,372 found in*
- 9 *the application, Exhibit Seelye-6, page 1 of 3, Adjusted Revenue at*
- 10 *Current Rates. Provide a reconciliation.*
- 11 *c. Explain why the Smelter Sales of \$282,406,135 in the response differs*
- 12 *from the Smelter total of \$282,391,841 found in the application, Exhibit*
- 13 *Seelye-6, page 1 of 3, Adjusted Revenue at Current Rates. Provide a*
- 14 *reconciliation.*

15

16 **Response)**

17 a. - c. The response to Item PSC 2-7 lists actual revenues per Big Rivers' books

18 *without* considering the impact of the pro forma adjustments applicable to

19 the given rate class proposed in this proceeding. The revenues included in

20 Exhibit Seelye-6 are Adjusted Revenues, i.e. the revenues *inclusive* of the

21 effects of the applicable proposed pro forma adjustments.

22

23 The adjustments include (a) Temperature Normalization Adjustment for the

24 Rural class, (b) Demand and Energy Charge adjustments to annualize the

25 Armstrong – Equality mine new customer revenues for the Large Industrial

26 class, and (c) a TIER Adjustment Charge adjustment for the effects of the

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Third Request for Information
dated April 28, 2011

May 11, 2011

1 July 2009 Unwind Transaction for the Smelters. See the attached
2 reconciliation. Residual variance amounts result from rounding.
3
4

5 **Witness)** John Wolfram
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Big Rivers Electric Corporation
Case No. 2011-00036
Adjusted Revenue Reconciliation

<u>Line</u>	<u>Class</u>	<u>Item</u>	<u>Revenues</u>	<u>Notes</u>
1	Rurals	Response to PSC 2-7	\$ 110,934,700	
2		Temperature Normalization Adjustment	(421,610)	1
3		Total	<u>110,513,090</u>	
4				
5		Exhibit Seelye-6	<u>110,513,089</u>	
6		Variance	1	
7				
8				
9	Large	Response to PSC 2-7	\$ 39,110,620	
10	Industrials	Current Industrial Customer Adjustment - Demand	136,384	2
11		Current Industrial Customer Adjustment - Energy	<u>13,368</u>	2
12		Total	<u>39,260,372</u>	
13				
14		Exhibit Seelye-6	<u>39,260,372</u>	
15		Variance	(0)	
16				
17				
18	Smelters	Response to PSC 2-7	\$ 282,406,135	
19		TIER Adjustment Charge adj for July 2009 Unwind	<u>(14,294)</u>	3
20		Total	<u>282,391,841</u>	
21				
22		Exhibit Seelye-6	<u>282,391,841</u>	
23		Variance	-	

Notes

- 1 See Exhibit Seelye-6, Page 2. See also Exhibit Wolfram-2, Reference Schedule 2.04.
- 2 See Exhibit Seelye-6, Page 2 for calculation of annualized Equality Mine Demand and Energy charges.
- 3 The TIER Adjustment charge is assigned to the Smelters in equal amounts each month. Because the Unwind took place mid-month in July 2009, the amounts for November and December 2009 as booked differ from the 2010 monthly amounts needed to achieve the top of the contractual TIER Adjustment Charge bandwidth. The value in Exhibit Seelye-6 reflects the full annual contractual amount.

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

**Response to Commission Staff's Third Request for Information
dated April 28, 2011**

May 11, 2011

1 **Item 3)** *Refer to the response to Item 9 of Staff's Second Request.*

2

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Response)

a. Based on the attached e-mail provided by Kenergy, Big Rivers believes the Armstrong-Equality mine is operating at its full capacity.

b. Based on the response to Item a. above, Big Rivers does not believe that there is reason to expect that its monthly sales and revenues related to operation of the Armstrong-Equality mine will increase materially above the levels experienced since October 2010.

c. Big Rivers will provide updates to its response to PSC Item 2-9 as requested. See attached.

Witness) C. William Blackburn

From: David Hamilton [DHamilton@kenergycorp.com]
Sent: Monday, May 02, 2011 2:53 PM
To: Michael Mattox
Subject: FW: Equality Surface Mine

Mike:

FYI

From: Kenny Allen [mailto:kallen@armstrongcoal.com]
Sent: Friday, April 29, 2011 5:33 PM
To: David Hamilton
Subject: Re: Equality Surface Mine

David:

I don't expect the load at Equality to increase very much in the future. With the exception of a few small electric pumps, we do not anticipate adding additional load in the foreseeable future .

Sent from my iPhone

On Apr 29, 2011, at 10:46 AM, "David Hamilton" <DHamilton@kenergycorp.com> wrote:

Kenny:

The load at Equality Mine was at 3,068 kW in March, 2011. Are you now at full load at this site or do you expect additional load growth for Equality?

David Hamilton

Member Services Director

Kenergy

P: 270.689.6155

F: 270.689.6255

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Big Rivers Electric Corporation
Case No. 2011-00036
Sales to Kenergy - Armstrong - Equality (Update)

	1	2	Sales (KWH) 3	Revenue (\$) 4	Billed Demand (KW) 5
1	<u>Test Year</u>				
2					
3					
4		Nov-09	0	0	0
5		Dec-11	0	0	0
6		Jan-11	0	0	0
7		Feb-11	0	0	0
8		Mar-11	11,030	14,724	1,425
9		Apr-11	29,610	28,652	2,760
10		May-11	83,790	30,128	2,760
11		Jun-10	72,340	29,006	2,760
12		Jul-10	110,001	30,445	2,760
13		Aug-10	97,740	30,460	2,760
14		Sep-10	430,190	38,109	2,760
15		Oct-10	837,780	50,452	2,885
16					
17	<u>Post Test Year</u>				
18		Nov-10	842,330	50,013	2,848
19		Dec-10	852,920	49,791	2,760
20		Jan-11	997,060	50,146	2,760
21		Feb-11	1,037,910	55,270	3,018
22		Mar-11	1,266,680	64,465	3,068
23		Apr-11	1,299,243	64,702	3,289

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

**Response to Commission Staff's Third Request for Information
dated April 28, 2011**

May 11, 2011

1 **Item 4)** *Refer to the response to Item 17.d. of Staff's Second Request. Item 17.d.*
2 *asked why a four-year period had "[b]een used to derive the proposed adjustment." The*
3 *meaning, which appears to have been misunderstood, was that Big Rivers explain why four*
4 *years was used as opposed to another period of time such as three years or five years.*
5 *Provide the response to that request.*

6
7 **Response)** As noted in my testimony and in the response to Item 17d of Staff's Second
8 Request for Information, test year maintenance expenditures do not represent the level of
9 ongoing expenses necessary to prudently operate and maintain the Big Rivers generating units
10 because maintenance expenses during the test year were at a minimal level, and maintenance
11 projects had been deferred out of the test year. Big Rivers used the four-year period (2011-
12 2014) to derive its proposed adjustment for non-outage operations and maintenance expenses
13 because that is the time period for which Big Rivers has a detailed plan (as shown in Exhibit
14 Berry-3 of my original testimony) that identifies the items that were deferred from the test year
15 and the known items that will be required during that time period that were not included in the
16 test period. The projects identified in Exhibit Berry-3 must be completed in order for Big
17 Rivers to maintain the level of reliability required to meet acceptable industry standards.

18
19
20 **Witness)** Robert W. Berry

21
22
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BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

**Response to Commission Staff's Third Request for Information
dated April 28, 2011**

May 11, 2011

1 **Item 5)** *Refer to the response to Item 19 of Staff's Second Request and Exhibit*
2 *Kelly-1 to the Direct Testimony of Ted J. Kelly.*

3
4 *a. Among Production Plant, a comparison of the response and the exhibit*
5 *shows that the balances for Boiler Plant and Boiler Plant – Env Compl*
6 *increased by \$20.6 million and \$12.9 million, respectively, between April*
7 *30, 2010 and October 31, 2010, the end of the test period. Provide a*
8 *general description of the additions to these accounts over the last six*
9 *months of the test period.*

10 *b. Among Transmission Plant, a comparison of the response and the exhibit*
11 *shows that the balance for Station Equipment increased by \$14 million*
12 *while the balances for Poles and Lines increased by roughly \$900,000 and*
13 *\$2.8 million, respectively, between April 30, 2010 and October 31, 2010,*
14 *the end of the test period. Provide a general description of the additions to*
15 *these accounts over the last six months of the test period.*

16 *c. Among General Plant, a comparison of the response and the exhibit*
17 *shows that the balances for Computer and Communication Eqpt increased*
18 *by \$11.9 million and \$3 million, respectively, between April 30, 2010 and*
19 *October 31, 2010, the end of the test period. Provide a general description*
20 *of the additions to these accounts over the last six months of the test*
21 *period.*

22
23 **Response)**

24 a. – c. Two clarifying and reconciling items are first appropriate before a
25 meaningful comparison and a description of the additions included in Item
26 19 vs. Exhibit Kelly-1 can be made. First, the October 31, 2010, total plant

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Third Request for Information
dated April 28, 2011

May 11, 2011

1 balances per the response to Item 19 of the Staff's Second Request include
2 construction work in progress (CWIP). For the purpose of calculating pro
3 forma depreciation expense, CWIP was included in the depreciable plant
4 balance in order to reflect these "known and measurable" (prospective)
5 additions to plant in service. Exhibit Kelly-1 is based on the April 30, 2010,
6 plant in service balances (only) and does not include CWIP. Note that all
7 the projects represented by this CWIP are anticipated to be placed in service
8 prior to the proposed rates in the proceeding being made effective on
9 September 1, 2011. Secondly, as stated in the Burns & McDonnell
10 depreciation study, the April 30, 2010, balances per Kelly-1 were adjusted
11 to remove the estimated removal cost that was capitalized during the WKEC
12 lease term, from 1998 until 2009. A summary reconciliation, Kelly-1 to
13 Item 19, for the specific accounts noted in this question follows:

14		
15	April 30, 2010, per Kelly-1	1,447,969,785
16	CWIP	44,636,967
17		
18	Estimated Removal Costs	3,846,145
19	Additions	42,598,249
20	Retirements	(24,808,798)
21	October 31, 2010, per Item 19	1,514,242,349
22		

23 For the accounts specified in this question, please see the attached
24 supporting documentation, including details of the additions and
25 retirements. Note that the journal entries are in support of the mass asset
26 (accounts 355 and 356) additions and retirements.

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Third Request for Information
dated April 28, 2011

May 11, 2011

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Witness) Mark A. Hite

Big Rivers Electric Corporation
Case No. 2011-00036
General Descriptions For Various Accounts

		<u>Total Increase</u>
1	Account 312 - Boiler Plant	
2	4/30/2010 - Kelly-1	667,206,536
3	Estimated Removal Costs	3,186,984
4	CWIP	18,256,534
5	Additions	13,504,656
6	Retirements	<u>(14,336,608)</u>
7	10/31/2010 - Item 19	<u>687,818,103</u>
8		20,611,567
9	Account 312 - Boiler Plant - Environmental Compliance	
10	4/30/2010 - Kelly-1	574,184,346
11	Estimated Removal Costs	659,161
12	CWIP	4,191,946
13	Additions	17,746,276
14	Retirements	<u>(9,698,291)</u>
15	10/31/2010 - Item 19	<u>587,083,438</u>
16		12,899,092
17	Account 353 - Station Equipment	
18	4/30/2010 - Kelly-1	115,297,358
19	CWIP	7,475,859
20	Additions	7,086,047
21	Retirements	<u>(310,037)</u>
22	10/31/2010 - Item 19	<u>129,549,228</u>
23		14,251,870
24	Account 3912 - Computer	
25	4/30/2010 - Kelly-1	7,013,902
26	CWIP	11,736,080
27	Additions	223,383
28	Retirements	<u>(74,113)</u>
29	10/31/2010 - Item 19	<u>18,899,252</u>
30		11,885,350
31	Account 397 - Communication Equipment	
32	4/30/2010 - Kelly-1	1,639,437
33	CWIP	2,976,548
34	Additions	683
35	10/31/2010 - Item 19	<u>4,616,668</u>
36		2,977,231
37	Account 355 - Poles	
38	4/30/2010 - Kelly-1	41,558,164
39	Additions	934,938
40	Retirements	<u>(82,197)</u>
41	10/31/2010 - Item 19	<u>42,410,905</u>
42		852,741
43		
44	Account 356 - Lines	
45	4/30/2010 - Kelly-1	41,070,042
46	Additions	3,102,265
47	Retirements	<u>(307,552)</u>
48	10/31/2010 - Item 19	<u>43,864,755</u>
49		2,794,713
50	Total for specified accounts	
51	4/30/2010 - Kelly-1	1,447,969,785
52	Estimated Removal Costs	3,846,145
53	CWIP	44,636,967
54	Additions	42,598,249
55	Retirements	<u>(24,808,798)</u>
56	10/31/2010 - Item 19	<u>1,514,242,349</u>
		66,272,564

Big Rivers Electric Corporation
Case No. 2011-00036
General Descriptions For Various Accounts

	Account Number (1)	Account Code (2)	Location Code (3)	Description (4)	In Service Mo (5)	In Service Yr (6)	Book Value (7)	Tag Number (8)	Ledger Mo (9)	Ledger Yr (10)
1	312 Additions									
2	3122	A05	20	TUBE, DEFLECTOR, NORTH WATERWALL, C3	6	9	458,912.21	030828	1	5 10
3	3122	A09	20	SUPERHEATER TUBE, C3 PRIMARY	6	9	1,464,298.07	030829	1	5 10
4	3122	D08	20	MILL LINER, C3A	6	9	242,779.72	030830	1	5 10
5	3122	B05	20	FAN, PRIMARY AIR, C3A	6	9	119,502.36	030831	1	5 10
6	3122	B05	20	FAN, PRIMARY AIR, C3B	6	9	119,502.35	030832	1	5 10
7	3122	B01	20	DAMPER DRIVE, A, PA RATING, C3	7	9	13,687.32	030833	1	5 10
8	3122	B01	20	DAMPER DRIVE, B, PA RATING, C3	7	9	13,687.32	030834	1	5 10
9	3122	B01	20	DAMPER DRIVE, A, PA HOT AIR, C3	7	9	13,687.32	030835	1	5 10
10	3122	B01	20	DAMPER DRIVE, B, PA HOT AIR, C3	7	9	13,687.32	030836	1	5 10
11	3122	B01	20	DAMPER DRIVE, A	7	9	13,687.31	030837	1	5 10
12	3122	B01	20	DAMPER DRIVE, A	7	9	13,687.31	030838	1	5 10
13	3122	B01	20	DAMPER DRIVE, A, FD FAN INLET, C3	7	9	13,687.31	030839	1	5 10
14	3122	B01	20	DAMPER DRIVE, B, FD FAN INLET, C3	7	9	13,687.31	030840	1	5 10
15	3122	H13	20	GRINDER, SLAG, C3A	6	9	69,395.92	030841	1	5 10
16	3122	H13	20	GRINDER, SLAG, C3B	6	9	69,395.92	030842	1	5 10
17	3122	B01	20	EXPANSION JOINT, C3B, AIR HEATER GAS OUTLET	6	9	11,785.69	030844	1	5 10
18	3122	A01	20	DCS, CONDUCTOR LICENSE, CC	5	9	11,111.98	030850	1	5 10
19	3122	K04	20	SEQUENCE OF EVENTS SYSTEM, C3	8	9	165,752.46	030851	1	5 10
20	3122	D07	20	BUCKET, BARGE UNLOADER, CC	12	9	64,371.37	030856	1	5 10
21	3122	D08	20	CRUSHER, MOTOR CONTROL STARTER, C1	2	9	22,190.01	030861	1	5 10
22	3122	D08	20	CRUSHER, MOTOR CONTROL STARTER, C2	2	9	22,190.01	030862	1	5 10
23	3122	D07	20	BREAKER, 480V, BARGE UNLOADER, 600 AMP, CC	8	9	16,912.47	030863	1	5 10
24	3122	D07	20	BREAKER, 480V, BARGE UNLOADER, 1600AMP, CC	8	9	25,368.71	030864	1	5 10
25	3122	A05	20	COMBUSTION CONTROL SYSTEM, CCS, MODULE 2, C3	6	9	6,928.16	030867	1	5 10
26	3122	A05	20	COMBUSTION CONTROL SYSTEM, CCS, MODULE 3, C3	6	9	6,928.16	030868	1	5 10
27	3122	A05	20	COMBUSTION CONTROL SYSTEM, CCS, MODULE 4, C3	6	9	6,928.16	030869	1	5 10
28	3122	A05	20	COMBUSTION CONTROL SYSTEM, CCS, MODULE 5, C3	6	9	6,928.16	030870	1	5 10
29	3122	A05	20	CCS/DAS, MODULE 2, C3	6	9	6,928.16	030871	1	5 10
30	3122	A05	20	CCS/DAS, MODULE 3, C3	6	9	6,928.16	030872	1	5 10
31	3122	A05	20	BURNER MANAGEMENT SYSTEM, MODULE 2, C3	6	9	6,928.16	030873	1	5 10
32	3122	A05	20	BURNER MANAGEMENT SYSTEM, MODULE 3, C3	6	9	6,928.16	030874	1	5 10
33	3122	A05	20	BURNER MANAGEMENT SYSTEM, MODULE 4, C3	6	9	6,928.16	030875	1	5 10
34	3122	A05	20	BURNER MANAGEMENT SYSTEM, MODULE 5, C3	6	9	6,928.16	030876	1	5 10
35	3122	C07	20	REGULATOR, DIAPHRAM ACTUATOR, C1	4	9	12,496.11	030877	1	5 10
36	3122	I04	20	PANEL, WATER ANALYSIS, SAMPLE COND RACK, C3	6	9	77,803.94	030878	1	5 10
37	3122	D23	20	DOZER, CATERPILLAR D8T, TRACK, CC	9	9	355,754.39	030883	1	5 10
38	3122	D06	20	MAGNET, COAL CONVEYOR BELT #1, CC	9	9	13,482.39	030884	1	5 10

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 3-5

Big Rivers Electric Corporation
Case No. 2011-00036
General Descriptions For Various Accounts

	Account Number (1)	Account Code (2)	Location Code (3)	Description (4)	In Service Mo (5)	In Service Yr (6)	Book Value (7)	Tag Number (8)	Ledger Mo (9)	Ledger Yr (10)	
1	312 Additions										
2	3122	D05	20	CHUTE, CRUSHER HOUSE, CC	11	9	10,752.64	I 030885	1	5	10
3	3122	A05	20	DCS, PLANT NETWORKING AND INTEGRATION, CC	12	9	98,842.80	I 030886	1	5	10
4	3122	I04	20	WATER PLANT, RO, MEMBRANE BANK B, CC	9	9	9,211.22	I 030887	1	5	10
5	3122	F03	20	PUMP, SUMP, B, COAL PILE	10	9	51,423.53	I 030889	1	5	10
6	3122	H07	20	PUMP, SUMP, ASH OVERFLOW, C1A	11	9	25,342.91	I 030891	1	5	10
7	3122	A05	20	OVERLAY, BOILER TUBES, C3	6	9	879,384.56	I 030892	1	5	10
8	3124	C06	44	PUMP, BOILER FEED, #2 TURBINE DRIVEN, ADDL COST	2	9	3,820.12	I 027978	2	6	10
9	3124	I02	40	PANEL, WATER SAMPLE ANALYSIS, LAB	2	9	239,271.47	I 030904	1	6	10
10	3124	E10	40	MILL, MBF GEARBOX, NO. 5, SN#1R3031515-5, MN520-40	2	9	274,319.97	I 030905	1	6	10
11	3124	K03	40	BREAKER, 480V MAIN, 11B2M	11	9	24,408.56	I 030910	1	6	10
12	3124	K03	40	BREAKER, 480V MAIN, 11B2T	11	9	24,408.56	I 030911	1	6	10
13	3124	K03	40	BREAKER, 480V MAIN, 12B2M	11	9	24,408.55	I 030912	1	6	10
14	3124	D06	40	CONVEYOR BELT, 10-2, 60"	10	9	217,230.65	I 030913	1	6	10
15	3124	I04	40	LINER, GRAVITY SAND FILTER A	10	9	21,536.19	I 030914	1	6	10
16	3124	I04	40	LINER, GRAVITY SAND FILTER B	10	9	21,536.19	I 030915	1	6	10
17	3124	I04	40	LINER, GRAVITY SAND FILTER C	10	9	21,536.20	I 030916	1	6	10
18	3124	B05	40	FAN, PRIM AIR A, SILENCER/BAFFLE (12)	11	9	62,443.68	I 030929	1	6	10
19	3124	B05	40	FAN, PRIM AIR B, SILENCER/BAFFLE, (12)	11	9	62,443.67	I 030930	1	6	10
20	3124	E11	40	JACK, AIR POWER, PULVERIZER DOORS	7	9	10,125.90	I 030933	1	6	10
21	3124	E11	40	JACK, AIR POWER, PULVERIZER DOORS	7	9	10,125.90	I 030934	1	6	10
22	3124	B05	40	EXPANSION JOINT, #2 INDUCED DRAFT FAN OUTLET	3	9	20,007.58	I 030935	1	6	10
23	3124	L07	40	VALVE, FLYASH GATE, AL-22 EAST	10	9	4,206.72	I 030937	1	6	10
24	3124	L07	40	VALVE, 18" FLYASH ISO GATE TO ROTARY FEEDERS-CSI	5	9	12,137.52	I 030938	1	6	10
25	3124	L07	40	VALVE, 18" FLYASH ISO GATE TO ROTARY FEEDERS-CSI	5	9	12,137.52	I 030939	1	6	10
26	3124	L07	40	VALVE, 18" FLYASH ISO GATE TO ROTARY FEEDERS-CSI	5	9	12,137.52	I 030940	1	6	10
27	3124	A01	40	BOILER, WET SEAL SYSTEM	11	9	818,233.24	I 030941	1	6	10
28	3124	B02	40	HEATER, PA1, BASKETS (36)	11	9	187,085.70	I 030942	1	6	10
29	3124	B02	40	HEATER, PA2 - BASKETS (36)	11	9	187,085.69	I 030943	1	6	10
30	3124	K04	40	HVAC, ELECTRIC SHOP, 10 TON CARRIER	6	9	15,918.70	I 030944	1	6	10
31	3124	K04	40	HVAC, CONFERENCE ROOM, 12.5 TON CARRIER	6	9	24,628.05	I 030945	1	6	10
32	3124	A03	40	BURNER, 1A	11	9	47,325.17	I 030956	1	6	10
33	3124	A03	40	BURNER, 1B	11	9	47,325.20	I 030957	1	6	10
34	3124	A03	40	BURNER, 1C	11	9	47,325.20	I 030958	1	6	10
35	3124	A03	40	BURNER, 1E	11	9	47,325.20	I 030959	1	6	10
36	3124	A03	40	BURNER, 2B	11	9	47,325.20	I 030960	1	6	10
37	3124	A03	40	BURNER, 3A	11	9	47,325.20	I 030961	1	6	10
38	3124	A03	40	BURNER, 3C	11	9	47,325.20	I 030962	1	6	10

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 3-5

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Big Rivers Electric Corporation
Case No. 2011-00036
General Descriptions For Various Accounts

	Account Number (1)	Account Code (2)	Location Code (3)	Description (4)	In Service Mo (5)	In Service Yr (6)	Book Value (7)	Tag Number (8)	Ledger Mo (9)	Ledger Yr (10)	
1	312 Additions										
2	3124	A03	40	BURNER, 4A	11	9	47,325.20	030963	1	6	10
3	3124	A03	40	BURNER, 4D	11	9	47,325.20	030964	1	6	10
4	3124	A03	40	BURNER, 4E	11	9	47,325.20	030965	1	6	10
5	3124	A03	40	BURNER, 5A	11	9	47,325.20	030966	1	6	10
6	3124	A03	40	BURNER, 5E	11	9	47,325.20	030967	1	6	10
7	3124	B05	40	DAMPER, DISCHARGE, PA FAN	11	9	24,094.99	030968	1	6	10
8	3124	B05	40	DAMPER, DISCHARGE, PA FAN	11	9	24,095.00	030969	1	6	10
9	3124	I04	40	PANEL, WATER ANALYSIS - ADD'L COSTS	4	9	36,709.54	030904	2	7	10
10	3124	D26	40	HVAC, WILSON, STACKER RECLAIMER, 6TON CARRIER	7	9	7,732.93	031007	1	7	10
11	3124	I04	40	VALVE, DEMINERALIZER WATER, 21-A	9	9	4,041.82	031035	1	7	10
12	3124	I04	40	VALVE, DEMINERALIZER WATER, 21-B	9	9	4,041.82	031036	1	7	10
13	3124	I04	40	VALVE, DEMINERALIZER WATER, 22-B	9	9	4,041.82	031037	1	7	10
14	3124	B01	40	EXPANSION JOINT, ID FAN INLET	11	9	30,411.99	031038	1	7	10
15	3124	B01	40	EXPANSION JOINT, ID FAN INLET	11	9	30,412.04	031039	1	7	10
16	3124	B01	40	EXPANSION JOINT, ID FAN INLET	11	9	30,412.04	031040	1	7	10
17	3124	B01	40	EXPANSION JOINT, ID FAN INLET	11	9	30,412.04	031041	1	7	10
18	3124	B01	40	EXPANSION JOINT, ID FAN OUTLET	11	9	30,412.04	031042	1	7	10
19	3124	B01	40	EXPANSION JOINT, PA FAN INLET	11	9	30,412.04	031043	1	7	10
20	3124	B01	40	EXPANSION JOINT, FD FAN INLET	11	9	30,412.04	031044	1	7	10
21	3124	B01	40	EXPANSION JOINT, BOILER FEED PUMP EXHAUST	11	9	30,412.04	031045	1	7	10
22	3124	B01	40	EXPANSION JOINT, BOILER FEED PUMP EXHAUST	11	9	30,412.04	031046	1	7	10
23	3124	A05	40	OVERLAY, BOILER WELD, NOSE ARCH SECTION	11	9	760,863.82	031048	1	7	10
24	3124	H02	40	DRAG CHAIN - BED	11	9	245,607.65	031049	1	7	10
25	3124	H02	40	DRAG CHAIN	11	9	145,960.57	031050	1	7	10
26	3124	D20	40	BELT, FEEDER, BARGE UNLOADER	11	9	7,224.99	031066	1	7	10
27	3124	B09	40	PUMP, CONDENSATE, #3, 3X4X13	12	9	11,359.71	031067	1	7	10
28	3124	B09	40	PUMP, CONDENSATE, #7, 3X4X13	12	9	11,359.72	031068	1	7	10
29	3124	C05	40	METER, DO PROBE, HONEYWELL DL5 (2)	4	9	4,000.00	031074	1	7	10
30	3124	C05	40	METER, DO PROBE, HONEYWELL DL5 (2)	4	9	4,000.00	031075	1	7	10
31	3124	K04	40	ANALYZER, SODIUM, SWAN AMI METER	4	9	30,000.00	031076	1	7	10
32	3124	K04	40	METER, HYDROGEN PURITY, PH	4	9	2,000.00	031077	1	7	10
33	3124	C02	40	INSULATION AND LAGGING, ECONOMIZER HOPPER	11	9	43,268.40	031091	1	7	10
34	3124	L07	40	VALVE, FLYASH SILO, 18" HAMMER GATE, PEBCO	12	9	10,311.68	031095	1	7	10
35	3124	L07	40	VALVE, FLYASH SILO, 18" HAMMER GATE, PEBCO	12	9	10,311.67	031096	1	7	10
36	3124	A09	40	SUPERHEATER, PRIMARY, B PLATEN	11	9	1,984,769.74	031098	1	7	10
37	3125	H10	50	DRAINS, WET BOTTOM	12	9	135,344.82	031191	1	8	10
38	3125	E09	50	FAN, BURNER DECK VENT, F17, H2	8	9	4,472.80	031192	1	8	10
39	3125	E09	50	FAN, BURNER DECK VENT, F19, H2	8	9	4,472.80	031193	1	8	10
40	3125	E09	50	FAN, BURNER DECK VENT, F21, H2	8	9	4,472.79	031194	1	8	10
41	3125	C04	50	HEATER TUBING, HIGH PRESSURE, #6 H2	12	9	197,956.14	031195	1	8	10
42	3125	K02	50	FDI, FOREIGN DEVICE INTERFACE, NEW COMPUTER ROOM	8	9	26,860.19	031196	1	8	10

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1	312 Additions									
2	3125	K02	50	MONITOR, 24" DELL, CONTROL ROOM CONSOLE O&P, H2	7	9	530.86 031200	1	8	10
3	3125	K02	50	PC, CONTROL ROOM, H1A, DELL T3400	7	9	1,409.48 031203	1	8	10
4	3125	K02	50	PC, CONTROL ROOM, H1B, DELL T3400	7	9	989.03 031204	1	8	10
5	3125	K02	50	PC, CONTROL ROOM, H2A, DELL T3400	7	9	989.03 031205	1	8	10
6	3125	K02	50	PC, CONTROL ROOM, H2B, DELL T3400	7	9	989.03 031206	1	8	10
7	3125	K02	50	PC, CONTROL ROOM, H2C, DELL T3400	7	9	989.03 031207	1	8	10
8	3125	E09	50	FAN, BURNER DECK VENT, #18, H1	10	9	3,870.92 031217	1	8	10
9	3125	E09	50	FAN, BURNER DECK VENT, #20, H1	10	9	3,870.93 031218	1	8	10
10	3125	E09	50	FAN, BURNER DECK VENT, #22, H1	10	9	3,870.93 031219	1	8	10
11	3125	B01	50	INSULATION AND LAGGING, BOILER PENTHOUSE, H1	10	9	86,615.10 031220	1	8	10
12	3125	C06	50	PUMP, PHOSPHATE, H1	12	9	4,614.59 031222	1	8	10
13	3125	B06	50	LIGHTING SYSTEM, BYPASS STACK, HC	12	9	34,378.55 031223	1	8	10
14	3125	L07	50	VALVE, SUPERHEAT SPRAY, 3" ISOLATION, H2	1	9	3,951.39 031242	1	8	10
15	3125	K03	50	BREAKER, CIRCUIT, 4160V, GE, H1	1	9	9,582.40 031243	1	8	10
16	3125	B01	50	DAMPER DRIVE, FD FAN, OUTLET A, H1	4	9	26,686.94 031248	1	8	10
17	3125	B01	50	DAMPER DRIVE, FD FAN, OUTLET B, H1	4	9	26,686.93 031249	1	8	10
18	3125	L07	50	VALVE, FEEDWATER HEATER EMERGENCY DRAIN H1	4	9	79,414.60 031250	1	8	10
19	3125	A08	50	POWER DISCONNECT, SOOTBLOWER, 480V RETRACTABLE #25	4	9	9,579.20 031252	1	8	10
20	3125	A08	50	POWER DISCONNECT, SOOTBLOWER, 480V RETRACTABLE #26	4	9	9,579.20 031253	1	8	10
21	3125	A08	50	POWER DISCONNECT, SOOTBLOWER, 480V RETRACTABLE #47	4	9	9,579.19 031254	1	8	10
22	3125	A08	50	POWER DISCONNECT, SOOTBLOWER, 480V RETRACTABLE #48	4	9	9,579.19 031255	1	8	10
23	3125	H13	50	GRINDER, SLAG, A, WETBOTTOM, H1	4	9	41,371.58 031258	1	8	10
24	3125	H13	50	GRINDER, SLAG, B, WETBOTTOM, H1	4	9	41,371.58 031259	1	8	10
25	3125	A08	50	WALL BLOWER, #15, H1	4	9	22,519.58 031260	1	8	10
26	3125	A08	50	WALL BLOWER, #17, H1	4	9	22,519.58 031261	1	8	10
27	3125	A08	50	WALL BLOWER, #18, H1	4	9	22,519.57 031262	1	8	10
28	3125	L03	50	HANGER PIPE, MAIN STEAM #1, H1	4	9	18,703.59 031263	1	8	10
29	3125	L03	50	HANGER, PIPE, MAIN STEAM #3, H1	4	9	18,703.60 031264	1	8	10
30	3125	L03	50	HANGER, PIPE, MAIN STEAM #5, H1	4	9	18,703.60 031265	1	8	10
31	3125	L03	50	HANGER, PIPE, HOT REHEAT #2, H1	4	9	17,292.12 031266	1	8	10
32	3125	L03	50	HANGER, PIPE, HOT REHEAT #3, H1	4	9	17,292.12 031267	1	8	10
33	3125	L03	50	HANGER, PIPE, HOT REHEAT #4, H1	4	9	17,292.12 031268	1	8	10
34	3125	L03	50	HANGER, PIPE, HOT REHEAT #5, H1	4	9	17,292.12 031269	1	8	10

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1	312 Additions										
2	3125	L03	50	HANGER, PIPE, HOT REHEAT #6, H1	4	9	17,292.12	031270	1	8	10
3	3125	L03	50	HANGER, PIPE, HOT REHEAT #7, H1	4	9	17,292.12	031271	1	8	10
4	3125	L03	50	HANGER, PIPE, COLD REHEAT #10, H1	4	9	10,992.51	031272	1	8	10
5	3125	L03	50	HANGER, PIPE, COLD REHEAT #15, H1	4	9	10,992.51	031273	1	8	10
6	3125	L03	50	HANGER, PIPE, COLD REHEAT #17, H1	4	9	10,992.51	031274	1	8	10
7	3125	L03	50	HANGER, COLD REHEAT #18, H1	4	9	10,992.51	031275	1	8	10
8	3125	K02	50	SERVER, PI(PLANT INFO), HC	3	9	18,550.00	031276	1	8	10
9	3126	E09	60	FAN, VENT, RECLAIM, R/H	9	9	12,010.66	031224	1	8	10
10	3126	B01	60	HVAC, 6 TON CARRIER, INSTRUMENT SHOP, R/H	3	9	19,296.81	031287	1	8	10
11	3126	K04	60	CALIBRATOR, 3000LB, R/H	12	8	4,278.39	031289	1	8	10
12	3126	K03	60	PANEL, CONTROL, BOOTH TRANSFER SYSTEM, R/H	6	9	12,404.34	031290	1	8	10
13	3126	D06	60	BELT, FEEDER, 48", RECLAIM 3B, R/H	7	9	8,444.90	031293	1	8	10
14	3127	C05	70	SERVER, PI(PLANT INFO), R/G/H	12	9	6,390.10	031214	1	8	10
15	3127	C05	70	SERVER, DMZ, R/G/H	10	9	2,993.34	031215	1	8	10
16	3122	C06	20	VALVE, CHECK, BOILER FEED PUMP 2B	2	9	36,713.65	002870	3	9	10
17	3122	A05	20	INSULATION AND LAGGING, WATERWALL 431'-463'	6	9	67,073.00	031470	1	9	10
18	3122	B02	20	INSULATION AND LAGGING, AIR HEATER TO WATERWALL C3	6	9	51,071.00	031471	1	9	10
19	3122	A03	20	INSULATION AND LAGGING, BOILER ENCLOSURE, C3	6	9	67,664.01	031472	1	9	10
20	3122	A01	20	INSULATION AND LAGGING, DRUM ENCLOSURE, C3	6	9	48,277.00	031473	1	9	10
21	3122	C05	20	VIBRATION MONITORING SYSTEM, DCS, C3	12	9	128,662.27	031475	1	9	10
22	3122	C05	20	LINE, NATURAL GAS, UNDERGROUND	11	9	113,983.49	031476	1	9	10
23	3122	E05	20	VALVE, COAL FEEDER, RAW, A, C3	6	9	10,853.07	031477	1	9	10
24	3122	E05	20	VALVE, COAL FEEDER, RAW, A, C3	6	9	10,853.07	031478	1	9	10
25	3122	E05	20	VALVE, COAL FEEDER, RAW, C, C3	6	9	10,853.07	031479	1	9	10
26	3122	E05	20	VALVE, COAL FEEDER, RAW, D, C3	6	9	10,853.07	031480	1	9	10
27	3122	E03	20	STEAM COIL REGULATOR-TEMP, C2	2	9	17,321.60	031482	1	9	10
28	3122	C07	20	REGULATOR, C3 BOILER FEED WATER STARTUP	6	9	96,032.47	031483	1	9	10
29	3124	C05	40	TESTER, MEGGER, INSULATION, SIMPSON 5KV	2	10	2,814.38	031349	1	9	10
30	3124	C05	40	TESTER, MEGGER, INSULATION, SIMPSON 505 5KV	2	10	2,814.38	031350	1	9	10
31	3124	L07	40	VALVE, DISCHARGE, WEST SILO, HAMMERGATE	3	10	5,031.07	031357	1	9	10
32	3124	L07	40	VALVE, DISCHARGE, WEST SILO, HAMMER GATE	3	10	5,031.06	031358	1	9	10
33	3124	L08	40	LINER, TANK, SULFURIC ACID, COOLING TOWER DAY TANK	4	10	3,300.00	031359	1	9	10
34	3124	K04	40	METER, DEW POINT, SHAW SADP	5	10	4,430.80	031362	1	9	10
35	3124	L07	40	VALVE, 5-B, CONVEYOR TAIL DELUGE	4	10	6,247.19	031363	1	9	10
36	3124	L07	40	VALVE, WASTE WATER CLARIFICATION, 12" KNIFEGATE	6	10	2,903.52	031366	1	9	10
37	3124	D19	40	SEPERATOR, MAGNETIC, #4	3	10	80,030.39	031367	1	9	10
38	3124	D06	40	CONVEYOR, 10-2, STRUCTURE-REBUILD AFTER FIRE	12	9	456,658.28	031371	1	9	10
39	Total 312 Additions							<u><u>13,504,656.14</u></u>			

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1	312 Retirements										
2	3122	A09	24	SUPERHEATER TUBES, C3, PRIMARY	4	3	(978,787.87)	D 022748	1	5	10
3	3122	E10	24	MILL LINER, 3A, UNIT 3	6	1	(116,138.90)	D 019725	1	5	10
4	3122	B05	20	FAN, PRIMARY AIR, 3A, EM	12	71	(7,015.87)	D 002874	1	5	10
5	3122	B05	24	MOTOR, PA FAN UNIT 3A	11	1	(15,166.66)	D 019779	1	5	10
6	3122	B05	24	FAN, PRIMARY AIR - C3B	2	2	(42,838.03)	D 022242	1	5	10
7	3122	B05	24	FAN WHEEL, PA C3A	3	5	(53,497.69)	D 025032	1	5	10
8	3122	B01	24	DAMPER DRIVE, C#3	6	1	(11,880.39)	D 019705	1	5	10
9	3122	B01	24	DAMPER DRIVE, C#3	6	1	(11,880.39)	D 019706	1	5	10
10	3122	B01	24	DAMPER DRIVE, C#3	6	1	(11,880.39)	D 019707	1	5	10
11	3122	B01	24	DAMPER DRIVE, C#3	6	1	(11,880.39)	D 019708	1	5	10
12	3122	B01	24	DAMPER DRIVE, C#3	6	1	(11,880.39)	D 019709	1	5	10
13	3122	B01	24	DAMPER DRIVE, C#3	6	1	(11,880.39)	D 019710	1	5	10
14	3122	B01	24	DAMPER DRIVE, C#3	6	1	(11,880.39)	D 019711	1	5	10
15	3122	B01	24	DAMPER DRIVE, C#3	6	1	(11,880.39)	D 019712	1	5	10
16	3122	B01	24	EXPANSION JOINT, AIR HEATER GAS OUTLET, B SIDE C3	5	6	(13,349.65)	D 025933	1	5	10
17	3122	K04	20	SEQUENCE OF EVENTS SYSTEM, UNIT 3, UW919 WO 320	6	90	(41,224.30)	D B02684	3	5	10
18	3122	D07	24	BUCKET, BARGE UNLOADER CC	11	5	(58,471.89)	D 025245	1	5	10
19	3122	D08	20	CRUSHER, MOTOR CONTROL STARTER, C2	10	69	(3,034.87)	D 002844	3	5	10
20	3122	D08	20	CRUSHER, MOTOR CONTROL STARTER, C1	10	69	(3,034.87)	D 002843	2	5	10
21	3122	D26	20	BREAKER, BARGE UNLOADER, CC	10	69	(5,951.83)	D A00233	3	5	10
22	3122	D06	24	MAGNET, COAL CONVEYOR BELT #1, CC	5	8	(12,754.92)	D 027533	2	5	10
23	3122	E15	20	COAL PILE RUN-OFF SUMP PUMP, NORRIS 6 VHS 12	12	82	(13,709.71)	D B01808	1	5	10
24	3122	H07	24	PUMP, SUMP, ASH OVERFLOW, C1A	12	4	(46,865.42)	D 024888	1	5	10
25	3122	H13	24	GRINDER, SLAG, C3A	6	6	(56,643.69)	D 025721	1	5	10
26	3122	B04	20	GRINDER, SLAG, C3B	5	77	(40,659.98)	D 007624	1	5	10
27	3122	A05	20	TUBE, DEFLECTOR, C3, NORTH WATERWALL	12	71	(72,545.63)	D A00186	5	6	10
28	3122	L03	20	VALVE, DA REGULATOR, C1	10	69	(1,709.06)	D A00193	9	6	10
29	3122	I04	20	WATER TREATMENT CONTROL PANEL ON UNIT 3	12	71	(16,474.26)	D 002987	1	6	10
30	3122	I04	26	WATER PLANT, RO, MEMBRANE BANK B, CC	7	9	(9,480.65)	D 028162	2	6	10
31	3124	I02	40	PANEL, WATER ANALYSIS, LAB SAMPLE	10	86	(114,323.31)	D B03114	2	6	10
32	3124	E10	40	MILL, MBF GEARBOX, NO 5, SN IR3031515-5, MN 520-40	10	86	(355,669.00)	D 020084	1	6	10
33	3124	K03	44	BREAKER, MAIN & TIE 11BM (3 OF 8)	12	6	(24,271.68)	D 026296	1	6	10
34	3124	K03	44	BREAKER, MAIN & TIE 11B2T (2 OF 8)	12	6	(24,271.68)	D 026295	1	6	10
35	3124	K03	44	BREAKER, MAIN & TIE 12BM (7 OF 8)	12	6	(24,271.68)	D 026300	1	6	10
36	3124	D06	44	CONVEYOR BELT #2	4	7	(338,392.90)	D 026696	1	6	10
37	3124	I04	40	LINER, GRAVITY SAND FILTERS, A,B,C	10	86	(31,772.78)	D 020142	2	6	10
38	3124	B05	40	FAN, PRIM AIR, A, SILENCER/BAFFLE - 12	10	86	(30,708.14)	D 020050	2	6	10
39	3124	B05	40	FAN, PRIM AIR, B, SILENCER/BAFFLES - 12	10	86	(30,708.14)	D 020051	2	6	10
40	3124	B05	40	EXPANSION JOINT, #2, INDUCED DRAFT OUTLET FAN	10	86	(9,559.57)	D 021289	5	6	10

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1	312		Retirements						
2	3124	L07	44 VALVE, FLYASH OUTLET 12" GATE, EAST	12	1	(2,806.23)	D 022209	1	6
3	3124	L07	40 VALVE, 18 INCH, FLYASH TO ROTARY FEEDER	11	92	(5,583.55)	D 017240	1	6
4	3124	L07	40 VALVE, 18 INCH, FLYASH TO ROTARY FEEDER	11	92	(5,583.55)	D 017241	1	6
5	3124	L07	40 VALVE, 18" ISOLATION, FLYASH TO ROTARY FEEDER	10	86	(5,118.00)	D 020513	1	6
6	3124	A01	40 BOILER, WET SEAL SYSTEM	10	86	(402,385.27)	D B03000	U	6
7	3124	B02	40 HEATER, PA1-BASKETS	10	86	(92,003.75)	D 020054	3	6
8	3124	B02	40 HEATER, PA2-BASKETS	10	86	(92,003.75)	D 020055	3	6
9	3124	K04	40 HVAC, WILSON, ELECTRIC SHOP	5	97	(5,595.06)	D 018492	1	6
10	3124	A03	44 BURNER, 1A	4	6	(46,666.35)	D 025948	1	6
11	3124	A03	40 BURNER, 1B & 5A	10	86	(46,373.50)	D 020060	4	6
12	3124	A03	44 BURNER, 1C	4	6	(46,666.35)	D 025949	1	6
13	3124	A03	44 BURNER, 1E	4	6	(46,666.35)	D 025950	1	6
14	3124	A03	44 BURNER, 2B	4	6	(46,666.35)	D 025951	1	6
15	3124	A03	44 BURNER, 3A	4	6	(46,666.35)	D 025952	1	6
16	3124	A03	44 BURNER, 3C	4	6	(46,666.35)	D 025953	1	6
17	3124	A03	44 BURNER, 4A	4	6	(46,666.35)	D 025954	1	6
18	3124	A03	44 BURNER, 4D	4	6	(46,666.35)	D 025955	1	6
19	3124	A03	44 BURNER, 4E	4	6	(46,666.35)	D 025956	1	6
20	3124	A03	44 BURNER, 5E	4	6	(46,666.32)	D 025958	1	6
21	3124	B05	40 DAMPER, DISCHARGE, PA FAN A	10	86	(11,805.23)	D 020050	3	6
22	3124	B05	40 DAMPER, DISCHARGE, PA FAN B	10	86	(11,805.23)	D 020051	3	6
23	3124	D22	40 RAILROAD TRACKS (ADJUSTMENT)	10	86	280,642.29	D B03327	2	7
24	3124	D22	40 RAILCAR, FLATBED, 50 TON, 42 FT	6	86	(9,001.69)	D B01856	1	7
25	3124	D22	40 RAILROAD TRACK SYSTEM, COAL & SOLID WASTE	10	86	(4,157,150.00)	D B03443	1	7
26	3124	D22	40 RAILROAD TRACK-TIES, ROAD CROSSING, TRACKS, BALLASTS	10	86	(4,365,149.56)	D B03327	1	7
27	3124	D20	40 HVAC, WILSON, COAL HDLG CONTROL ROOM	8	86	(4,635.00)	D B01885	1	7
28	3124	C06	40 VALVE, STEAM STOP, TURBINE INLET, GIMPEL	10	86	(66,389.00)	D B03254	1	7
29	3124	C06	40 VALVE, STEAM STOP, TURBINE INLET, GIMPEL	10	86	(66,389.00)	D B03255	1	7
30	3124	I04	40 VALVE, DEMINERALIZER, 21-A,B & 22-B	10	86	(5,940.81)	D 020142	3	7
31	3124	B05	44 EXPANSION JOINT, EJ-F IND. DRAFT FAN, 1 INLET EAST	11	2	(11,988.92)	D 022643	1	7
32	3124	B05	44 EXPANSION JOINT, EJ-F IND. DRAFT FAN, 1 INLET WEST	11	2	(11,988.92)	D 022644	1	7
33	3124	B05	44 EXPANSION JOINT, EJ-F IND. DRAFT FAN, 2 INLET EAST	11	2	(11,988.92)	D 022645	1	7
34	3124	B05	44 EXPANSION JOINT, EJ-F IND. DRAFT FAN, 2 INLET WEST	11	2	(11,988.92)	D 022646	1	7
35	3124	B01	44 EXPANSION JOINT, EJ-4-2 INDUCED DRAFT FAN OUTLET	11	4	(35,348.92)	D 024945	1	7
36	3124	B05	40 EXPANSION JOINT, PA FAN INLET	10	86	(14,900.23)	D 020050	4	7
37	3124	B05	40 EXPANSION JOINT, FD FAN INLET	10	86	(14,900.23)	D 020029	2	7
38	3124	C06	40 EXPANSION JOINT, BOILER FEED PUMP EXHAUST	10	86	(14,900.23)	D 020093	6	7
39	3124	C06	40 EXPANSION JOINT, BOILER FEED PUMP EXHAUST	10	86	(14,900.23)	D 020094	7	7
40	3124	H02	46 DRAG CHAIN, BOTTOM ASH	7	9	(209,187.59)	D 028043	1	7
41	3124	A02	40 DOORS, OVERHEAD - MULTIPLE	10	86	(15,593.48)	D B03002	3	7
42	3124	D06	40 VALVE, ROTARY FEEDER	10	86	(11,167.10)	D B03038	3	7

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1	312 Retirements										
2	3124	D20	40	BELT, FEEDER, BARGE UNLOADER	10	86	(3,539.85)	D B03204	2	7	10
3	3124	I02	40	PANEL, PH2,WATER ANALYSIS, LAB SAMPLE	10	86	(36,515.38)	D B03114	3	7	10
4	3124	C02	40	INSULATION AND LAGGING, ECONOMIZER HOPPER	10	86	(21,199.14)	D B03004	4	7	10
5	3124	A09	40	SUPERHEATER, PRIMARY "B" PLATEN	10	86	(972,428.32)	D B03006	3	7	10
6	3122	B04	20	GRINDER, SLAG, ALLEN-SHERMAN-HOFF	8	75	(27,354.91)	D 002861	1	7	10
7	3122	B04	20	GRINDER, SLAG, ALLEN-SHERMAN-HOFF	8	75	(27,354.92)	D 002862	1	7	10
8	3122	B04	20	GRINDER, SLAG, ALLEN-SHERMAN-HOFF	8	75	(24,040.45)	D 002875	1	7	10
9	3122	H13	24	GRINDER, SLAG, C1A	6	4	(55,137.74)	D 024313	1	7	10
10	3122	H13	24	GRINDER, SLAG, C1B	6	4	(55,137.75)	D 024314	1	7	10
11	3122	H13	24	GRINDER, SLAG, C3, JOY	6	1	(29,494.26)	D 019723	1	7	10
12	3122	B04	20	GRINDER, SLAG, HEAVY DUTY	5	77	(40,659.97)	D 003030	1	7	10
13	3124	H05	44	BLOWER, 1ST STAGE FLY ASH, AH-E-2	11	5	(30,655.46)	D 025412	1	8	10
14	3125	C06	54	PUMP, PHOSPHATE FEED, PRIMARY BOILER FEED WATER	5	1	(4,896.04)	D 022144	1	8	10
15	3126	D06	64	CONVEYOR BELT #3B, COAL RECLAIM FEEDER	11	5	(6,131.89)	D 025279	1	8	10
16	3125	H13	54	GRINDER, SLAG, H1A	3	8	(24,992.43)	D 027350	1	8	10
17	3125	H13	54	GRINDER, SLAG, H1B	3	8	(24,992.42)	D 027351	1	8	10
18	3122	A01	20	INSULATION AND LAGGING, C3	12	71	(28,931.17)	D A00177	3	9	10
19	3122	B02	20	INSULATION AND LAGGING, C3, HOT AIR DUCT A SIDE	12	71	(4,036.70)	D 003019	5	9	10
20	3122	B02	20	INSULATION AND LAGGING, C3, HOT AIR DUCT B SIDE	12	71	(4,036.70)	D 002865	5	9	10
21	3122	G04	20	GAS LINE	7	70	(22,662.73)	D A00190	1	9	10
22	3122	C06	20	PUMP, BOILER FEED, 2B - CHECK VALVE	8	70	(5,347.28)	D 002870	2	9	10
23	3124	L07	44	VALVE, DELUGE, FIRE WATER FUELS SAMPLE TOWER	2	3	(4,635.51)	D 022708	1	9	10
24	3124	L07	44	VALVE, WATER TREATMENT	4	0	(3,331.00)	D 019368	1	9	10
25	3124	D19	40	SEPARATOR,MAGNETIC,PMV1 BELT CONV.#4,EREITZ 672251	10	86	(35,115.00)	D 020288	1	9	10
26	3124	D06	40	CONVEYOR, 10-2, STRUCTURE	10	86	(223,737.51)	D B03050	2	9	10
27							(1,742.62)				
28	3124	B05	40	EXPANSION JOINT, #2, INDUCED DRAFT OUTLET FAN	10	86	(9,559.57)	D 021289	6	10	10
29	Total 312 Retirements						(14,336,607.52)				

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1	312 Env Additions										
2	312C	B08	20	BOOSTER FAN, BLADES, C2	6	9	241,084.16	I 030820	1	5	10
3	312C	B08	20	BOOSTER FAN, BLADES, C3	6	9	241,084.15	I 030821	1	5	10
4	312C	B08	20	IMPELLER AND SHAFT, A, ABSORBER AGITATOR	6	9	29,515.44	I 030822	1	5	10
5	312C	B08	20	IMPELLER AND SHAFT, B, ABSORBER AGITATOR	6	9	29,515.44	I 030823	1	5	10
6	312C	B08	20	IMPELLER AND SHAFT, C, ABSORBER AGITATOR	6	9	29,515.45	I 030824	1	5	10
7	312C	B08	20	IMPELLER AND SHAFT, D, ABSORBER AGITATOR	6	9	29,515.45	I 030825	1	5	10
8	312C	B08	20	IMPELLER AND SHAFT, E, ABSORBER AGITATOR	6	9	29,515.45	I 030826	1	5	10
9	312C	B08	20	PC, CEM/DAS, BYPASS STACK, C1	9	9	4,128.74	I 030845	1	5	10
10	312C	B08	20	PC, CEM/DAS, BYPASS STACK, C2	9	9	4,128.74	I 030846	1	5	10
11	312C	B08	20	PC, CEM/DAS, BYPASS STACK, C3	9	9	4,128.74	I 030847	1	5	10
12	312C	B08	20	PC, CEM/DAS, FGD STACK	9	9	4,128.74	I 030848	1	5	10
13	312C	B08	20	PC, CEM/DAS, CONTROL ROOM	9	9	4,128.74	I 030849	1	5	10
14	312C	B07	20	PRECIPITATOR CONTROL, C3	6	9	122,556.06	I 030852	1	5	10
15	312C	K04	20	ANALYZER, SO2 GAS, C3	7	9	21,270.10	I 030857	1	5	10
16	312C	K04	20	ANALYZER, CO2 GAS, C3	7	9	21,270.10	I 030858	1	5	10
17	312C	K04	20	ANALYZER, NOX GAS, C3	7	9	21,270.10	I 030859	1	5	10
18	312C	K04	20	PROBE, SAMPLE, C3	7	9	10,037.26	I 030860	1	5	10
19	312C	B08	20	BOOSTER FAN, OUTLET EXPANSION JOINT, C1	6	9	9,596.99	I 030880	1	5	10
20	312C	B08	20	BOOSTER FAN, OUTLET EXPANSION JOINT, C2	6	9	9,596.99	I 030881	1	5	10
21	312C	B08	20	BOOSTER FAN, OUTLET EXPANSION JOINT, C3	6	9	9,596.99	I 030882	1	5	10
22	312C	B08	20	PUMP, SUMP, A, SLUDGE, WWT	9	9	15,388.52	I 030888	1	5	10
23	312C	B08	20	BELT, CONVEYOR #2, GYPSUM, CC	10	9	6,867.32	I 030890	1	5	10
24	312E	S01	40	SCR, CATALYST LAYER C3.1	11	9	856,898.75	I 030906	1	6	10
25	312E	S01	40	SCR, CATALYST LAYER CXM.1	11	9	856,898.75	I 030907	1	6	10
26	312E	E12	40	PUMP, SUMP, LEVEL CONTROLS 305-J2	5	9	4,171.49	I 030908	1	6	10
27	312E	E12	40	PUMP, SUMP, LEVEL CONTROLS 305-J2A	5	9	4,171.48	I 030909	1	6	10
28	312E	B08	40	PC, STACK SHELTER, SUN ULTRA WORKSTATION	6	9	9,619.28	I 030917	1	6	10
29	312E	B08	40	PC, CONTROL ROOM, DELL OPTIPLEX 755	6	9	4,275.23	I 030918	1	6	10
30	312E	B08	40	PC, STACK SHELTER BACKUP, SUN ULTRA 25	6	9	7,481.66	I 030919	1	6	10
31	312E	H05	40	BLOWER, #1 FLYASH 1ST STAGE	3	9	31,110.65	I 030920	1	6	10
32	312E	H05	40	BLOWER, #1 FLYASH, 2ND STAGE	3	9	31,110.66	I 030921	1	6	10
33	312E	B07	40	PRECIPITATOR CONTROL, MICRO TAPPER RAPPER CONTROL	11	9	244,814.91	I 030928	1	6	10
34	312E	B08	40	METER, DENSITY, UNDERFLOW, DT-8002, A1	2	9	4,863.53	I 030931	1	6	10
35	312E	B08	40	METER, DENSITY, UNDERFLOW, DT-8002, B2	2	9	4,863.54	I 030932	1	6	10
36	312E	H05	40	BLOWER, #1 FLYASH, 1ST STAGE	3	9	23,440.00	I 030936	1	6	10
37	312E	B07	40	DAMPER, PRECIPITATOR OUTLET #1	11	9	123,056.32	I 030946	1	6	10
38	312E	B07	40	DAMPER, PRECIPITATOR OUTLET, #2	11	9	123,056.32	I 030947	1	6	10
39	312E	B07	40	DAMPER, PRECIPITATOR OUTLET, #3	11	9	123,056.32	I 030948	1	6	10
40	312E	B07	40	DAMPER, PRECIPITATOR OUTLET, #4	11	9	123,056.32	I 030949	1	6	10

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1	312 Env Additions								
2	312E	B07	40 EXPANSION JOINT, PRECIPITATOR OUTLET, #1	11	9	31,635.36	030950	1	6 10
3	312E	B07	40 EXPANSION JOINT, PRECIPITATOR OUTLET, #2	11	9	31,635.36	030951	1	6 10
4	312E	B07	40 EXPANSION JOINT, PRECIPITATOR OUTLET, #3	11	9	31,635.36	030952	1	6 10
5	312E	B07	40 EXPANSION JOINT, PRECIPITATOR OUTLET, #4	11	9	31,635.36	030953	1	6 10
6	312E	B08	40 FLOW METER, THICKENER A	12	9	7,507.75	030954	1	6 10
7	312E	B08	40 FLOW METER, THICKENER B	12	9	7,507.75	030955	1	6 10
8	312E	H05	40 BLOWER, #1 FLYASH, 1ST STAGE - ADD'L COSTS	3	9	5,256.41	030936	2	7 10
9	312E	H08	40 FEEDER, FLYASH, 141A, 18X18 ROTARY VALVE	12	9	25,790.97	031004	1	7 10
10	312E	H08	40 FEEDER, FLYASH, 141B, 18X18 ROTARY VALVE	12	9	25,790.97	031005	1	7 10
11	312E	B08	40 EXPANSION JOINT, SCR OUTLET	11	9	30,412.04	031047	1	7 10
12	312E	K04	40 MONITOR, C02, DUCT 2	11	9	15,693.43	031063	1	7 10
13	312E	K04	40 MONITOR, S02, DUCT 2	11	9	11,582.47	031064	1	7 10
14	312E	B08	40 FAN, #1 ROOF VENT, FGD CSI BUILDING	11	9	5,397.96	031069	1	7 10
15	312E	B08	40 FAN, #2 ROOF VENT, FGD CSI BUILDING	11	9	5,397.96	031070	1	7 10
16	312E	B08	40 FAN, #3 ROOF VENT, FGD CSI BUILDING	11	9	5,397.96	031071	1	7 10
17	312E	B08	40 FAN, #4 ROOF VENT, FGD CSI BUILDING	11	9	5,397.96	031072	1	7 10
18	312E	B08	40 FAN, #5 ROOF VENT, FGD CSI BUILDING	11	9	5,397.96	031073	1	7 10
19	312E	B08	40 AGITATOR, SOLID WASTE, #1	11	9	21,417.20	031092	1	7 10
20	312E	B08	40 AGITATOR, SOLID WASTE, #2	11	9	21,417.20	031093	1	7 10
21	312E	B08	40 AGITATOR, SOLID WASTE, #3	11	9	21,417.20	031094	1	7 10
22	312B	B08	10 PC, CEMS, SHELTER, R1	6	9	8,499.97	031231	1	8 10
23	312B	B08	10 PC, CEMS, CONTROL ROOM, #1 R1	6	9	3,040.00	031232	1	8 10
24	312B	B08	10 PC, CEMS, CONTROL ROOM, #2 R1	6	9	3,040.00	031233	1	8 10
25	312F	K04	50 MONITOR, SET OF 24" DELL, SCR, H1/H2 A&B	7	9	1,061.72	031199	1	8 10
26	312F	B08	50 PC, CEMS, HMPL BYPASS STACK SHELTER	6	9	10,653.84	031245	1	8 10
27	312F	B08	50 PC, CEMS, HMPL STACK SHELTER	6	9	10,653.84	031246	1	8 10
28	312F	B08	50 PC, CEMS, HMPL CONTROL ROOM	6	9	10,653.84	031247	1	8 10
29	312K	K04	50 MONITOR, SET OF 24" DELL, FGD H1/H2 A&B	7	9	1,061.72	031198	1	8 10
30	312K	K04	50 PC, FGD, H1, DELL T3400	7	9	860.83	031201	1	8 10
31	312K	K04	50 PC, FGD, H2, DELL T3400	7	9	860.83	031202	1	8 10
32	312K	B08	50 CROSSOVER, THICKENER RETURN, HC	3	10	92,366.06	031216	1	8 10
33	312K	B08	50 MIST ELIMINATOR PANEL, STAGE 1, FGD ABSORBER H1	3	9	43,144.87	031256	1	8 10
34	312K	B08	50 MIST ELIMINATOR PANEL, STAGE 1, FGD ABSORBER H1	3	9	43,144.86	031257	1	8 10
35	312K	B08	50 BATTERY, SCRUBBER, #1, HC	3	9	1,497.84	031277	1	8 10
36	312K	B08	50 BATTERY, SCRUBBER, #2, HC	3	9	1,497.84	031278	1	8 10
37	312K	B08	50 BATTERY, SCRUBBER, #3, HC	3	9	1,497.84	031279	1	8 10
38	312K	B08	50 BATTERY, SCRUBBER, #4, HC	3	9	1,497.84	031280	1	8 10
39	312K	B08	50 BATTERY, SCRUBBER, #5, HC	3	9	1,497.84	031281	1	8 10
40	312K	B08	50 BATTERY, SCRUBBER, #6, HC	3	9	1,497.84	031282	1	8 10
41	312K	B08	50 BATTERY, SCRUBBER, #7, HC	3	9	1,497.84	031283	1	8 10
42	312K	B08	50 BATTERY, SCRUBBER, #8, HC	3	9	1,497.84	031284	1	8 10
43	312K	B08	50 BATTERY, SCRUBBER, #9, HC	3	9	1,497.84	031285	1	8 10

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1	312 Env Additions										
2	312K	B08	50	BATTERY, SCRUBBER, #10, HC	3	9	1,497.85	I 031286	1	8	10
3	312K	B08	50	EXPANSION JOINT, FGD, INLET DAMPER #1 SOUTH, H1	6	9	24,140.26	I 031288	1	8	10
4	312C	B08	20	BOOSTER FAN, BLADES, C1	3	10	267,199.32	I 031487	1	9	10
5	312E	S01	40	PUMP, AMMONIA, #1 OF 2	4	10	3,506.24	I 031360	1	9	10
6	312E	S01	40	PUMP, AMMONIA, #2 OF 2	4	10	3,506.24	I 031361	1	9	10
7	312E	B08	40	PUMP, SUMP, SOLID WASTE, P171A, TOYO	5	10	41,430.93	I 031369	1	9	10
8	312E	B08	40	PUMP, SUMP, SOLID WASTE, P172A, TOYO	5	10	41,430.93	I 031370	1	9	10
9	312E	B08	40	FGD, STEEL, HEAVY EQUIPMENT SUPPORT	12	9	625,393.44	I 031377	1	9	10
10	312E	B08	40	FGD, INSULATION AND LAGGING	12	9	163,502.50	I 031378	1	9	10
11	312E	B08	40	FGD, VANES, ID FAN OUTLET LADDER, E&WEST	12	9	78,841.58	I 031379	1	9	10
12	312E	B08	40	FGD, VANES, MODULE 1-4, SPREADER	12	9	1,011,788.88	I 031380	1	9	10
13	312E	B08	40	FGD, PLATE, MODULE 1-4, PERFORATED	12	9	157,683.16	I 031381	1	9	10
14	312E	B08	40	FGD, VANES, TURNING, MODULE 1-4	12	9	342,859.00	I 031382	1	9	10
15	312E	B08	40	FGD, DRIVE MOTORS(2), MODULE 1 INLET G-TINE DAMPER	12	9	4,116.58	I 031383	1	9	10
16	312E	B08	40	FGD, GEARBOXES (2), MODULE 1 INLET G-TINE DAMPER	12	9	15,821.41	I 031384	1	9	10
17	312E	B08	40	FGD, DAMPER BLADES, MODULE 1 INLET G-TINE DAMPER	12	9	193,992.61	I 031385	1	9	10
18	312E	B08	40	FGD, DAMPER CHAIN SETS (2) MODULE 1 INLET GTINE	12	9	6,817.69	I 031386	1	9	10
19	312E	B08	40	FGD, DAMPER FRAME, MODULE 1 INLET G-TINE DAMPER	12	9	154,787.05	I 031387	1	9	10
20	312E	B08	40	FGD, MOTOR, SEAL AIR FAN, MODULE 1 INLET G-DAMPER	12	9	4,116.58	I 031388	1	9	10
21	312E	B08	40	FGD, SEALS, MODULE 1 INLET GUILATINE DAMPER	12	9	75,846.16	I 031389	1	9	10
22	312E	B08	40	FGD, DRIVE MOTORS(2), MODULE 2 INLET G-TINE DAMPER	12	9	4,100.04	I 031390	1	9	10
23	312E	B08	40	FGD, GEARBOXES (2), MODULE 2 INLET G-TINE DAMPER	12	9	15,746.23	I 031391	1	9	10
24	312E	B08	40	FGD, DAMPER BLADES, MODULE 2 INLET G-TINE DAMPER	12	9	193,102.45	I 031392	1	9	10
25	312E	B08	40	FGD, CHAIN SETS (2), DAMPER, MODULE 2 INLET G-TINE	12	9	6,787.62	I 031393	1	9	10
26	312E	B08	40	FGD, DAMPER FRAME, MODULE 2 INLET G-TINE DAMPER	12	9	154,072.88	I 031394	1	9	10
27	312E	B08	40	FGD, MOTOR, SEAL AIR FAN, MODULE 2 INLET G-TINE	12	9	4,100.04	I 031395	1	9	10
28	312E	B08	40	FGD, SEALS, MODULE 2 INLET GUILOTINE DAMPER	12	9	75,470.29	I 031396	1	9	10
29	312E	B08	40	FGD, DRIVE MOTOR(2), MODULE 3 INLET G-TINE DAMPER	12	9	4,085.78	I 031397	1	9	10
30	312E	B08	40	FGD, GEARBOXES (2), MODULE 3 INLET G-TINE DAMPER	12	9	15,681.40	I 031398	1	9	10
31	312E	B08	40	FGD, DAMPER BLADES, MODULE 3 INLET G-TINE DAMPER	12	9	192,334.84	I 031399	1	9	10
32	312E	B08	40	FGD, CHAIN SET (2), MODULE 3 INLET G-TINE DAMPER	12	9	6,761.69	I 031400	1	9	10
33	312E	B08	40	FGD, DAMPER FRAME, MODULE 3 INLET G-TINE DAMPER	12	9	153,457.01	I 031401	1	9	10
34	312E	B08	40	FGD, MOTOR, SEAL AIR FAN, MODULE 3 INLET G-TINE	12	9	4,085.78	I 031402	1	9	10
35	312E	B08	40	FGD, SEALS, MODULE 3 INLET GUILOTINE DAMPER	12	9	75,146.15	I 031403	1	9	10
36	312E	B08	40	FGD, DRIVE MOTOR, MOD 4 INLET G-TINE DAMPER	12	9	3,976.49	I 031404	1	9	10
37	312E	B08	40	FGD, GEARBOXES (2), MOD 4 INLET G-TINE DAMPER	12	9	15,184.65	I 031405	1	9	10
38	312E	B08	40	FGD, DAMPER BLADES, MOD 4 INLET G-TINE DAMPER	12	9	186,452.83	I 031406	1	9	10
39	312E	B08	40	FGD, DAMPER CHAIN SET (2), MOD 4 INLET G-TINE DAMP	12	9	6,562.99	I 031407	1	9	10
40	312E	B08	40	FGD, DAMPER FRAME, MOD 4 INLET G-TINE DAMPER	12	9	148,737.89	I 031408	1	9	10
41	312E	B08	40	FGD, MOTOR (2), SEAL AIR FAN, MOD 4 INLET G-DAMPER	12	9	3,976.49	I 031409	1	9	10
42	312E	B08	40	FGD, SEALS, MODULE 4 INLET GUILOTINE DAMEPER	12	9	72,662.40	I 031410	1	9	10

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1	312 Env Additions								
2	312E	B08	40 FGD, INLET TRANSITION DUCT	12	9	114,290.21	031411	1	9 10
3	312E	B08	40 FGD, MODULE 2 INLET TRANSITION DUCT	12	9	114,290.21	031412	1	9 10
4	312E	B08	40 FGD, MODULE 3 INLET TRANSITION DUCT	12	9	114,290.21	031413	1	9 10
5	312E	B08	40 FGD, MODULE 4 INLET TRANSITION DUCT	12	9	114,290.21	031414	1	9 10
6	312E	B08	40 FGD, EXPANSION JOINT, INLET, MODULE 1	12	9	139,110.94	031415	1	9 10
7	312E	B08	40 FGD, EXPANSION JOINT, MODULE 2 INLET	12	9	140,398.58	031416	1	9 10
8	312E	B08	40 FGD, EXPANSION JOINT, MODULE 3 INLET	12	9	161,733.19	031417	1	9 10
9	312E	B08	40 FGD, EXPANSION JOINT, MODULE 4 INLET	12	9	146,915.99	031418	1	9 10
10	312E	B08	40 FGD, CONCRETE OPENINGS, MODULE 1-4 INLET	12	9	1,934,864.48	031419	1	9 10
11	312E	B08	40 FGD, MIST ELIMINATION PANELS (15) MODULE 1	12	9	327,927.29	031420	1	9 10
12	312E	B08	40 FGD, MIST ELIMINATION PANELS, MODULE 2	12	9	326,940.09	031421	1	9 10
13	312E	B08	40 FGD, MIST ELIMINATION PANELS, MODULE 3	12	9	395,572.41	031422	1	9 10
14	312E	B08	40 FGD, MIST ELIMINATION PANELS, MODULE 4	12	9	342,066.84	031423	1	9 10
15	312E	B08	40 FGD, EXPANSION JOINT, MODULE 1 OUTLET	12	9	90,648.23	031424	1	9 10
16	312E	B08	40 FGD, EXPANSION JOINT, MODULE 2 OUTLET	12	9	85,618.12	031425	1	9 10
17	312E	B08	40 FGD, EXPANSION JOINT, MODULE 3 OUTLET	12	9	85,800.38	031426	1	9 10
18	312E	B08	40 FGD, EXPANSION JOINT, MODULE 4 OUTLET	12	9	133,932.60	031427	1	9 10
19	312E	B08	40 FGD, OUTLET DAMPERS, MODULE 1	12	9	270,679.70	031428	1	9 10
20	312E	B08	40 FGD, OUTLET DAMPERS, MODULE 2	12	9	269,458.11	031429	1	9 10
21	312E	B08	40 FGD, OUTLET DAMPERS, MODULE 3	12	9	264,489.14	031430	1	9 10
22	312E	B08	40 FGD, OUTLET DAMPERS, MODULE 4	12	9	303,118.16	031431	1	9 10
23	312E	B08	40 FGD, OUTLET DUCT	12	9	715,905.76	031432	1	9 10
24	312E	B08	40 FGD, RISER DUCT	12	9	1,236,472.51	031433	1	9 10
25	312E	B08	40 FGD, EXPANSION JOINT, EXTERNAL BREECH	12	9	128,799.01	031434	1	9 10
26	312E	B08	40 FGD, CHIMNEY INTERNAL FABRIC SEAL	12	9	79,841.63	031435	1	9 10
27	312E	B08	40 FGD, VALVE, RECYCLE PUMP ISOLATION, MODULE 1A	12	9	29,249.77	031436	1	9 10
28	312E	B08	40 FGD, VALVE, RECYCLE PUMP ISOLATION, MODULE 1B	12	9	25,240.28	031437	1	9 10
29	312E	B08	40 FGD, VALVE, RECYCLE PUMP ISOLATION, MODULE 1C	12	9	31,218.08	031438	1	9 10
30	312E	B08	40 FGD, VALVE, RECYCLE PUMP ISOLATION, MODULE 1D	12	9	22,561.20	031439	1	9 10
31	312E	B08	40 FGD, HYDRAULIC UNIT, MODULE 1 RECYCLE PUMP ISO VLV	12	9	14,013.00	031440	1	9 10
32	312E	B08	40 FGD, VALVE, RECYCLE PUMP ISOLATION, MODULE 2A	12	9	23,399.56	031441	1	9 10
33	312E	B08	40 FGD, VALVE, RECYCLE PUMP ISOLATION, MODULE 2B	12	9	26,479.57	031442	1	9 10
34	312E	B08	40 FGD, VALVE, RECYCLE PUMP ISOLATION, MODULE 2C	12	9	29,614.28	031443	1	9 10
35	312E	B08	40 FGD, VALVE, RECYCLE PUMP ISOLATION, MODULE 2D	12	9	27,737.11	031444	1	9 10
36	312E	B08	40 FGD, HYDRAULIC UNIT, RECYCLE PUMP ISO VALVE MOD 2	12	9	14,013.00	031445	1	9 10
37	312E	B08	40 FGD, VALVE, RECYCLE PUMP ISOLATION, MODULE 3A	12	9	27,901.12	031446	1	9 10
38	312E	B08	40 FGD, VALVE, RECYCLE PUMP ISOLATION, MODULE 3B	12	9	40,330.57	031447	1	9 10
39	312E	B08	40 FGD, VALVE, RECYCLE PUMP ISOLATION, MODULE 3C	12	9	34,371.00	031448	1	9 10
40	312E	B08	40 FGD, VALVE, RECYCLE PUMP ISOLATION, MODULE 3D	12	9	26,279.11	031449	1	9 10
41	312E	B08	40 FGD, HYDRAULIC UNIT, RECYCLE PUMP, MODULE 3	12	9	14,013.00	031450	1	9 10
42	312E	B08	40 FGD, VALVE, RECYCLE PUMP ISO, MODULE 4A	12	9	37,997.77	031451	1	9 10

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1	312 Env Additions										
2	312E	B08	40	FGD, VALVE, RECYCLE PUMP ISOLATION, MODULE 4B	12	9	29,559.60	031452	1	9	10
3	312E	B08	40	FGD, VALVE, RECYCLE PUMP ISOLATION, MODULE 4C	12	9	29,728.23	031453	1	9	10
4	312E	B08	40	FGD, VALVE, RECYCLE PUMP ISOLATION, MODULE 4D	12	9	31,582.57	031454	1	9	10
5	312E	B08	40	FGD, HYDRAULIC UNIT, RECYCLE PUMP MODULE 4	12	9	14,013.00	031455	1	9	10
6	312E	B08	40	FGD, PUMP HOUSE STRUCTURAL STEEL	12	9	122,236.45	031456	1	9	10
7	312E	B08	40	FGD, ELECTRICAL, MODULE 1-4, I/O DAMP/REC HYD UNIT	12	9	253,405.64	031457	1	9	10
8	312E	B08	40	FGD, HEADER, SLURRY-3C	12	9	21,843.73	031458	1	9	10
9	312E	B08	40	FGD, MOTOR, RECYCLE PUMP 1A	12	9	14,330.67	031459	1	9	10
10	312E	B08	40	FGD, MOTOR, RECYCLE PUMP 1B	12	9	14,330.67	031460	1	9	10
11	312E	B08	40	FGD, MOTOR, RECYCLE PUMP 2B	12	9	14,330.67	031461	1	9	10
12	312E	B08	40	FGD, MOTOR, RECYCLE PUMP 2C	12	9	14,330.67	031462	1	9	10
13	312E	B08	40	FGD, MOTOR, RECYCLE PUMP 2D	12	9	14,330.67	031463	1	9	10
14	312E	B08	40	FGD, MOTOR, RECYCLE PUMP 3A	12	9	14,330.67	031464	1	9	10
15	312E	B08	40	FGD, MOTOR, RECYCLE PUMP 3B	12	9	14,330.67	031465	1	9	10
16	312E	B08	40	FGD, MOTOR, RECYCLE PUMP 3C	12	9	14,330.67	031466	1	9	10
17	312E	B08	40	FGD, MOTOR, RECYCLE PUMP 3D	12	9	14,330.67	031467	1	9	10
18	312E	B08	40	FGD, MOTOR, RECYCLE PUMP 4A	12	9	14,330.67	031468	1	9	10
19	312E	B08	40	FGD, MOTOR, RECYCLE PUMP 4B	12	9	14,330.67	031469	1	9	10
20	Total 312 Env Additions							<u>17,746,275.81</u>			

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1	312	Env	Retirements							
2	312C	B08	26	BOOSTER FAN, BLADES, C2, FGD	7	9	(241,084.16) D	028333	2	5
3	312C	B08	26	BOOSTER FAN, BLADES, C3, FGD	7	9	(241,084.16) D	028423	2	5
4	312C	B08	26	IMPELLER AND SHAFT, A, ABSORBER AGITATOR	7	9	(27,778.81) D	028606	1	5
5	312C	B08	26	IMPELLER AND SHAFT, B, ABSORBER AGITATOR	7	9	(27,778.81) D	028613	1	5
6	312C	B08	26	IMPELLER AND SHAFT, C, ABSORBER AGITATOR	7	9	(27,778.81) D	028620	1	5
7	312C	B08	26	IMPELLER AND SHAFT, D, ABSORBER AGITATOR	7	9	(27,778.81) D	028627	1	5
8	312C	B08	26	IMPELLER AND SHAFT, E, ABSORBER AGITATOR	7	9	(27,778.81) D	028634	1	5
9	312C	A03	21	PC, CEM/DAS, BYPASS STACK C1	11	93	(2,551.21) D	017798	7	5
10	312C	A03	21	PC, CEM/DAS, BYPASS STACK C2	11	93	(2,551.21) D	017798	8	5
11	312C	A03	21	PC, CEM/DAS, BYPASS STACK C3	11	93	(2,551.21) D	017798	9	5
12	312C	A03	21	PC, CEM/DAS, FGD STACK	11	93	(2,551.21) D	017798	A	5
13	312C	A03	21	PC, CEM/DAS, CONTROL ROOM	11	93	(2,551.21) D	017798	B	5
14	312C	B07	26	PRECIPITATOR CONTROL, C3	7	9	(37,844.99) D	027987	1	5
15	312C	B08	24	ANALYZER, SO2 GAS, STACK CEM, C3	5	5	(13,043.65) D	025130	1	5
16	312C	K04	24	ANALYZER, NOX, C3, CEM	6	5	(15,033.09) D	025142	1	5
17	312C	B08	26	ANALYZER, CO2, C3, SIEMENS ULTRAMAT 6E	7	9	(12,951.19) D	028467	1	5
18	312C	B08	26	PROBE, HEATED DILUTION FOR FGD INLET DUCT	7	9	(10,759.59) D	029843	1	5
19	312C	B08	26	BOOSTER FAN, OUTLET DUCT EXPANSION JOINT, C1	7	9	(11,992.91) D	028238	1	5
20	312C	B08	26	BOOSTER FAN, OUTLET DUCT EXPANSION JOINT, C2	7	9	(11,992.91) D	028328	1	5
21	312C	B08	26	BOOSTER FAN, EXPANSION JOINT, OUTLET DUCT, C3	7	9	(11,992.91) D	028418	1	5
22	312C	B08	26	BELT, CONVEYOR, GYP #2, CC	7	9	(8,291.35) D	029986	1	5
23	312C	B08	26	PUMP, SUMP, A, SLUDGE, WWT	7	9	(15,641.17) D	029915	1	6
24	312C	B08	26	BOOSTER FAN, BLADES, C1	7	9	(243,170.60) D	028243	2	9
25	312E	S01	49	SCR, CATALYST LAYER - C3.1, A-SIDE	11	3	(336,023.37) D	023476	2	6
26	312E	S01	49	SCR, CATALYST LAYER - C3.1, B-SIDE	11	3	(336,023.37) D	023576	2	6
27	312E	S01	49	SCR, CATALYST LAYER - CXM.1, A-SIDE	11	3	(336,023.37) D	023367	2	6
28	312E	S01	49	SCR, CATALYST LAYER - CXM.1, B-SIDE	11	3	(336,023.37) D	023696	2	6
29	312E	B08	41	PUMP, SUMP - LEVEL CONTROLS	10	86	(1,993.13) D	020733	2	6
30	312E	B08	41	PUMP, SUMP - LEVEL CONTROLS	10	86	(1,993.13) D	020734	2	6
31	312E	K04	41	PC, CEM SYSTEM	4	96	(13,782.50) D	018240	6	6
32	312E	H05	44	BLOWER, FLYASH #1, 1ST STAGE	6	8	(27,973.38) D	027629	1	6
33	312E	H05	44	BLOWER, FLYASH #1, 2ND STAGE	6	8	(27,973.38) D	027630	1	6
34	312E	B07	44	PRECIPITATOR CONTROL, (4) MICRO TAPPER RAPPER CONT	3	0	(46,357.67) D	017968	3	6
35	312E	B07	41	DAMPER, PRECIPITATOR OUTLET (4)	10	86	(241,163.40) D	B03140	A	6
36	312E	B07	44	EXPANSION JOINT, PRECIPITATOR OUTLET (1 OF 4)	9	5	(12,641.68) D	025466	1	6
37	312E	B07	44	EXPANSION JOINT, PRECIPITATOR OUTLET (2 OF 4)	9	5	(12,641.68) D	025467	1	6
38	312E	B07	44	EXPANSION JOINT, PRECIPITATOR OUTLET (3 OF 4)	9	5	(12,641.68) D	025468	1	6
39	312E	B07	44	EXPANSION JOINT, PRECIPITATOR OUTLET (4 OF 4)	9	5	(12,641.68) D	025469	1	6
40	312E	B08	41	FGD, FLOWMETER, THICKENER A&B	10	86	(7,356.77) D	B03008	2	6

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1	312 Env Retirements										
2	312E	H08	41	FEEDER, FLYASH, 141A&B	10	86	(25,272.32)	D B03147	6	7	10
3	312E	S01	49	SCR "A" OUTLET EXPANSION JOINT EXJ-85170	11	3	(115,156.40)	D 023489	1	7	10
4	312E	B08	41	FAN, VENT, FGD CSI ROOF	10	86	(13,223.52)	D B03404	4	7	10
5	312E	B08	44	AGITATOR # 1	12	98	(17,112.65)	D 019099	1	7	10
6	312E	B08	44	AGITATOR # 2	12	98	(17,112.65)	D 019100	1	7	10
7	312E	B08	44	AGITATOR # 3	12	98	(17,112.65)	D 019101	1	7	10
8	312E	S01	49	PUMP, NH3 1 MAGNETIC DRIVE TEMP. RTD 1TE-700	11	3	(1,894.44)	D 023331	1	9	10
9	312E	S01	49	PUMP, NH3 1STR-700 FILTER UPSTREAM	11	3	(1,916.12)	D 023390	1	9	10
10	312E	B08	41	PUMP, SUMP, SOLID WASTE AREA, GALIGHER SNSP82-21073	10	86	(25,900.62)	D 020723	1	9	10
11	312E	B08	41	PUMP, SUMP, SOLID WASTE AREA, GALIGHER SNSP82-21072	10	86	(25,900.62)	D 020724	1	9	10
12	312E	B08	41	FGD, HEAVY STEEL EQUIPMENT SUPPORTS	10	86	(359,665.90)	D B03015	1	9	10
13	312E	B08	41	FGD, INSULATION AND LAGGING	10	86	(80,107.26)	D B03017	2	9	10
14	312E	B08	41	FGD, REFURBISHMENT RETIREMENTS - 12/09	10	86	(3,802,879.48)	D B03009	A	9	10
15	312E	B08	41	FGD, REFURBISHMENT RETIREMENTS - 12/09	10	86	(2,326,841.83)	D B03008	3	9	10
16	312K	B08	51	PANELS, MIST ELIMINATOR, STAGE 1 & 2, H1	6	95	(53,950.24)	D 018465	2	8	10
17	312K	B08	51	BATTERY, SCRUBBER, #1-10, HMPL COMMON	5	95	(9,364.83)	D 018464	2	8	10
18	312K	B08	51	EXPANSION JOINT, FGD, INLET DAMPER, #1, SOUTH, H1	6	95	(15,093.02)	D 018465	3	8	10
19							Total 312 Env Retirements	<u>(9,698,290.89)</u>			

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1	353 Additions									
2	3532	024	20	BREATHER, AUTO-RECHARGING DEHYDRATING, C1	5	10	2,232.37	030812	1	5
3	3530	033	71	MONITOR, ONLINE TRANSFORMER, TM8	6	10	37,900.00	030902	1	6
4	3530	035	71	DRYER, TRANSFORMER DRY OUT SYSTEM, TDS5-1	6	10	28,773.82	030903	1	6
5	3530	031	L8	SWITCH, 161KV, 2000 AMP	7	8	17,955.41	031113	1	8
6	3530	031	L8	SWITCH, 161KV, 2000 AMP	7	8	17,955.41	031114	1	8
7	3530	031	L8	SWITCH, 161KV, 2000 AMP	7	8	17,955.41	031115	1	8
8	3530	031	L8	SWITCH, 161KV, 2000 AMP	7	8	17,955.40	031116	1	8
9	3530	040	L8	LINE TRAP, 161KV	7	8	11,123.89	031117	1	8
10	3530	003	L8	ARRESTOR, LIGHTNING, 106KV	7	8	3,349.13	031118	1	8
11	3530	003	L8	ARRESTOR, LIGHTNING, 106KV	7	8	3,349.13	031119	1	8
12	3530	003	L8	ARRESTOR, LIGHTNING, 106KV	7	8	3,349.14	031120	1	8
13	3530	008	L8	BUS SYSTEM, 161KV	7	8	93,749.16	031121	1	8
14	3530	035	L8	CCVT, 161KV	7	8	10,673.55	031122	1	8
15	3530	035	L8	CCVT, 161KV	7	8	10,673.55	031123	1	8
16	3530	035	L8	CCVT, 161KV	7	8	10,673.54	031124	1	8
17	3530	009	L8	CABLE, CONTROL	7	8	11,139.27	031125	1	8
18	3530	039	L8	CLOCK, GPS SUBSTATION	7	8	2,613.74	031126	1	8
19	3530	025	L8	PANEL, CONTROL AND RELAY	7	8	61,591.00	031127	1	8
20	3530	040	L8	LINE TUNER, 161KV	7	8	5,834.18	031128	1	8
21	3530	041	L8	TELEPROTECTION EQUIPMENT, GARD 8000	7	8	42,175.24	031129	1	8
22	3530	018	L8	FOUNDATIONS, EQUIPMENT	7	8	75,040.64	031130	1	8
23	3530	016	71	OIL CONTAINMENT FACILITY, ETS	5	9	85,833.86	031131	1	8
24	3530	016	71	OIL CONTAINMENT FACILITY, MOBILE SUB	5	9	7,596.90	031132	1	8
25	3530	032	E7	OIL CONTAINMENT, TANK, WATER/OIL SEPERATOR 14250GL	5	9	43,776.72	031133	1	8
26	3530	016	E7	OIL CONTAINMENT, PIT/BERM	5	9	33,686.40	031134	1	8
27	3530	045	E7	OIL CONTAINMENT, PIPING/DRAINAGE	5	9	21,373.71	031135	1	8
28	3530	032	A7	OIL CONTAINMENT, TANK, OIL/WATER SEPERATOR 22138GL	5	9	64,453.44	031136	1	8
29	3530	016	A7	OIL CONTAINMENT, PIT/BERM	5	9	95,088.17	031137	1	8
30	3530	045	A7	OIL CONTAINMENT, PIPING/DRAINAGE	5	9	50,716.19	031138	1	8
31	3530	032	E9	OIL CONTAINMENT, TANK, OIL/WATER SEPERATOR 8110GAL	5	9	36,651.50	031139	1	8
32	3530	016	E9	OIL CONTAINMENT, PIT/BERM	5	9	24,865.19	031140	1	8
33	3530	045	E9	OIL CONTAINMENT, PIPING/DRAINAGE	5	9	8,185.50	031141	1	8
34	3530	032	L8	OIL CONTAINMENT, TANK, OIL/WATER SEPERATOR 13678GL	5	9	60,035.15	031142	1	8
35	3530	045	L8	OIL CONTAINMENT, PIPING/DRAINAGE	5	9	1,457.01	031143	1	8
36	3530	032	E1	OIL CONTAINMENT, TANK, OIL/WATER SEPERATOR 4660GAL	5	9	31,457.78	031144	1	8
37	3530	016	E1	OIL CONTAINMENT, PIT/BERM	5	9	11,650.26	031145	1	8
38	3530	045	E1	OIL CONTAINMENT, PIPING/DRAINAGE	5	9	7,056.97	031146	1	8
39	3530	016	71	ENCLOSURE, FIBERGLASS	8	9	1,202.28	031147	1	8
40	3530	016	71	ENCLOSURE, FIBERGLASS	8	9	1,202.28	031148	1	8

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1	353 Additions									
2	3530	016	71	ENCLOSURE, FIBERGLASS	8	9	1,202.28	031149	1	8 10
3	3530	022	71	METER, JEMSTAR MODEL J509	8	9	4,535.32	031150	1	8 10
4	3530	022	71	METER, JEMSTAR MODEL J509	8	9	4,535.32	031151	1	8 10
5	3530	022	71	METER, JEMSTAR MODEL 509	8	9	4,535.32	031152	1	8 10
6	3530	035	71	TRANSFORMER, VOLTAGE, 60:1	8	9	640.57	031153	1	8 10
7	3530	035	71	TRANSFORMER, VOLTAGE, 60:1	8	9	640.57	031154	1	8 10
8	3530	035	71	TRANSFORMER, VOLTAGE, 60:1	8	9	640.57	031155	1	8 10
9	3530	035	71	TRANSFORMER, VOLTAGE, 60:1	8	9	640.57	031156	1	8 10
10	3530	035	71	TRANSFORMER, VOLTAGE, 60:1	8	9	640.57	031157	1	8 10
11	3530	035	71	TRANSFORMER, VOLTAGE, 60:1	8	9	640.57	031158	1	8 10
12	3530	035	71	TRANSFORMER, VOLTAGE, 60:1	8	9	640.57	031159	1	8 10
13	3530	035	71	TRANSFORMER, VOLTAGE, 60:1	8	9	640.57	031160	1	8 10
14	3530	035	71	TRANSFORMER, VOLTAGE, 60:1	8	9	640.61	031161	1	8 10
15	3530	035	71	TRANSFORMER, CURRENT, 400:5	8	9	605.81	031162	1	8 10
16	3530	035	71	TRANSFORMER, CURRENT, 400:5	8	9	605.81	031163	1	8 10
17	3530	035	71	TRANSFORMER, CURRENT, 400:5	8	9	605.81	031164	1	8 10
18	3530	035	71	TRANSFORMER, CURRENT, 400:5	8	9	605.81	031165	1	8 10
19	3530	035	71	TRANSFORMER, CURRENT, 400:5	8	9	605.81	031166	1	8 10
20	3530	035	71	TRANSFORMER, CURRENT, 400:5	8	9	605.81	031167	1	8 10
21	3530	035	71	TRANSFORMER, CURRENT, 400:5	8	9	605.81	031168	1	8 10
22	3530	035	71	TRANSFORMER, CURRENT, 400:5	8	9	605.81	031169	1	8 10
23	3530	035	71	TRANSFORMER, CURRENT, 400:5	8	9	605.84	031170	1	8 10
24	3530	035	S3	TRANSFORMER, VOLTAGE, 15KV, 60:1	12	8	848.05	031171	1	8 10
25	3530	035	S3	TRANSFORMER, VOLTAGE, 15KV, 60:1	12	8	848.04	031172	1	8 10
26	3530	035	S3	TRANSFORMER, CURRENT, 15KV, 800:1	12	8	826.07	031173	1	8 10
27	3530	035	S3	TRANSFORMER, CURRENT, 15KV, 800:1	12	8	826.07	031174	1	8 10
28	3530	035	S3	TRANSFORMER, CURRENT, 15KV, 800:1	12	8	826.08	031175	1	8 10
29	3532	031	20	SWITCHES, 161KV AIRBREAK	12	9	11,332.99	031176	1	8 10
30	3532	031	20	SWITCHES, 161KV AIRBREAK	12	9	11,332.99	031177	1	8 10
31	3532	031	20	SWITCHES, 161KV AIRBREAK	12	9	11,332.99	031178	1	8 10
32	3532	031	20	SWITCHES, 161KV AIRBREAK	12	9	11,332.99	031179	1	8 10
33	3532	031	20	SWITCHES, 161KV AIRBREAK	12	9	11,332.99	031180	1	8 10
34	3532	031	20	SWITCHES, 161KV AIRBREAK	12	9	11,332.99	031181	1	8 10
35	3532	031	20	SWITCHES, 161KV AIRBREAK	12	9	11,332.99	031182	1	8 10
36	3532	031	20	SWITCHES, 161KV AIRBREAK	12	9	11,332.99	031183	1	8 10
37	3532	031	20	SWITCHES, 161KV AIRBREAK	12	9	11,332.99	031184	1	8 10
38	3532	031	20	SWITCHES, 161KV AIRBREAK	12	9	11,332.99	031185	1	8 10
39	3532	031	20	SWITCHES, 161KV AIRBREAK	12	9	11,332.99	031186	1	8 10
40	3532	031	20	SWITCHES, 161KV AIRBREAK	12	9	11,332.99	031187	1	8 10
41	3532	031	20	SWITCHES, 161KV AIRBREAK	12	9	11,332.99	031188	1	8 10
42	3532	031	20	SWITCHES, 161KV AIRBREAK	12	9	11,332.99	031189	1	8 10
43	3532	031	20	SWITCHES, 161KV AIRBREAK	12	9	11,332.95	031190	1	8 10

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Account Number (1)	Account Code (2)	Location Code (3)	Description (4)	In Service Mo (5)	In Service Yr (6)	Book Value (7)	Tag Number (8)	Ledger Mo (9)	Ledger Yr (10)		
1	353 Additions										
2	3530	025	R2	PANEL, RELAY CONTROL WITH ENCLOSURE	9	9	58,672.94	031296	1	9	10
3	3530	035	R2	TRANSFORMER, VOLTAGE, 69 KV	9	9	7,697.29	031297	1	9	10
4	3530	035	R2	TRANSFORMER, VOLTAGE, 69KV	9	9	7,697.30	031298	1	9	10
5	3530	035	R2	TRANSFORMER, VOLTAGE, 69KV	9	9	7,697.30	031299	1	9	10
6	3530	030	R2	STRUCTURE, STEEL SUPPORT, 69KV	9	9	42,974.84	031300	1	9	10
7	3530	008	R2	BUS SYSTEM, 69KV	9	9	18,610.54	031301	1	9	10
8	3530	003	R2	ARRESTOR, 69KV SURGE	9	9	1,358.64	031302	1	9	10
9	3530	003	R2	ARRESTOR, 69KV SURGE	9	9	1,358.64	031303	1	9	10
10	3530	003	R2	ARRESTOR, 69KV SURGE	9	9	1,358.64	031304	1	9	10
11	3530	031	R2	SWITCH, VERTICAL BREAK, 69KV	9	9	12,980.37	031305	1	9	10
12	3530	031	R2	SWITCH, VERTICAL BREAK, 69KV	9	9	12,980.37	031306	1	9	10
13	3530	031	R2	SWITCH, VERTICAL BREAK, 69KV	9	9	12,980.38	031307	1	9	10
14	3530	006	R2	CIRCUIT BREAKER, POWER, 69KV, 2000A, 40KVA	9	9	72,130.56	031308	1	9	10
15	3530	009	R2	CABLE, CONTROL	9	9	5,668.36	031309	1	9	10
16	3530	039	R2	REMOTE TERMINAL UNIT	9	9	5,078.74	031310	1	9	10
17	3530	039	R2	FIREWALL, CISCO WITH SOFTWARE	9	9	5,567.16	031311	1	9	10
18	3530	035	D2	TRANSFORMER, POTENTIAL, 69KV	1	10	4,268.00	031312	1	9	10
19	3530	035	D2	TRANSFORMER, POTENTIAL, 69KV	1	10	4,268.00	031313	1	9	10
20	3530	035	D2	TRANSFORMER, POTENTIAL, 69KV	1	10	4,268.00	031314	1	9	10
21	3530	035	D2	TRANSFORMER, POTENTIAL, 69 KV	1	10	4,268.00	031315	1	9	10
22	3530	035	D2	TRANSFORMER, POTENTIAL, 69KV	1	10	4,268.00	031316	1	9	10
23	3530	035	D2	TRANSFORMER, POTENTIAL, 69KV	1	10	4,268.00	031317	1	9	10
24	3530	035	D2	TRANSFORMER, POTENTIAL, 69KV	1	10	4,268.00	031318	1	9	10
25	3530	035	D2	TRANSFORMER, POTENTIAL, 69KV	1	10	4,268.00	031319	1	9	10
26	3530	035	D2	TRANSFORMER, POTENTIAL, 69KV	1	10	4,268.00	031320	1	9	10
27	3530	035	GB	TRANSFORMER, POTENTIAL, 69KV	1	10	4,268.00	031321	1	9	10
28	3530	035	GB	TRANSFORMER, POTENTIAL, 69KV	1	10	4,268.00	031322	1	9	10
29	3530	035	GB	TRANSFORMER, POTENTIAL, 69KV	1	10	4,268.00	031323	1	9	10
30	3530	035	GB	TRANSFORMER, POTENTIAL, 69KV	1	10	4,268.00	031324	1	9	10
31	3530	035	GB	TRANSFORMER, POTENTIAL, 69KV	1	10	4,268.00	031325	1	9	10
32	3530	035	GB	TRANSFORMER, POTENTIAL, 69KV	1	10	4,268.00	031326	1	9	10
33	3530	035	GB	TRANSFORMER, POTENTIAL, 69KV	1	10	4,268.00	031327	1	9	10
34	3530	035	GB	TRANSFORMER, POTENTIAL, 69KV	1	10	4,268.00	031328	1	9	10
35	3530	035	GB	TRANSFORMER, POTENTIAL, 69KV	1	10	4,268.00	031329	1	9	10
36	3530	035	GB	TRANSFORMER, POTENTIAL, 69KV	1	10	4,268.00	031330	1	9	10
37	3530	035	GB	TRANSFORMER, POTENTIAL, 69KV	1	10	4,268.00	031331	1	9	10
38	3530	035	GB	TRANSFORMER, POTENTIAL, 69KV	1	10	4,268.00	031332	1	9	10
39	3530	022	E1	METER, JEMSTAR	7	10	3,174.94	031333	1	9	10
40	3530	025	E1	PANEL, RELAY CONTROL	7	10	3,016.27	031334	1	9	10
41	3530	023	E1	SWITCHGEAR, 13.8KV	7	10	134,024.10	031335	1	9	10
42	3530	035	71	CCVT, 161KV, W/O CARRIER	9	10	7,530.00	031373	1	9	10

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1	353 Additions										
2	3530	035	71	CCVT, 161KV, W/O CARRIER	9	10	7,680.00	031374	1	9	10
3	3530	035	71	CCVT, 345KV, W/O CARRIER	9	10	12,720.00	031375	1	9	10
4	3530	038	R4	MICROWAVE RADIO EQUIPMENT	11	8	114,261.11	031490	1	9	10
5	3530	038	J2	MICROWAVE RADIO EQUIPMENT	11	8	100,210.94	031491	1	9	10
6	3530	038	J2	TOWER, MICROWAVE RADIO, 390' BRYAN ROAD	11	8	199,033.22	031492	1	9	10
7	3530	038	RA	MICROWAVE RADIO EQUIPMENT	11	8	55,863.91	031494	1	9	10
8	3530	038	J3	MICROWAVE RADIO EQUIPMENT	11	8	46,758.21	031495	1	9	10
9	3530	038	AC	MICROWAVE RADIO EQUIPMENT, HARDINSBURG WO908	11	8	47,727.42	031496	1	9	10
10	3530	038	AD	MICROWAVE RADIO EQUIPMENT, DUNCAN RIDGE, WO908	11	8	224,539.57	031497	1	9	10
11	3530	038	AD	TOWER, MICROWAVE RADIO, 170', DUNCAN RIDGE WO908	11	8	112,478.80	031498	1	9	10
12	3530	038	AD	FENCE, MICROWAVE RADIO, DUNCAN RIDGE, WO908	11	8	38,701.36	031499	1	9	10
13	3530	038	AD	BUILDING, EQUIPMENT, MICROWAVE RADIO, WO908	11	8	81,497.58	031501	1	9	10
14	3530	038	AC	MICROWAVE RADIO EQUIPMENT, HARDINSBURG, WO908	11	8	359,599.56	031502	1	9	10
15	3530	038	AC	TOWER, MICROWAVE RADIO, 160', HARDINSBURG, WO908	11	8	91,563.01	031503	1	9	10
16	3530	038	L8	MICROWAVE RADIO EQUIPMENT, MEADE CO SUB, WO 908	11	8	224,295.72	031505	1	9	10
17	3530	038	L8	TOWER, MICROWAVE RADIO, 270', WO 908	11	8	189,037.56	031506	1	9	10
18	3530	038	L1	MICROWAVE RADIO EQUIPMENT, ANDYVILL, WO 908	11	8	214,205.68	031507	1	9	10
19	3530	038	L1	TOWER, MICROWAVE RADIO, 360' WO908	11	8	214,077.72	031508	1	9	10
20	3530	038	L1	FENCE, MICROWAVE RADIO, 500'X 500' WO908	11	8	57,185.97	031509	1	9	10
21	3530	038	L1	FENCE, MICROWAVE RADIO EQ, 30X45, WO908	11	8	13,035.97	031510	1	9	10
22	3530	038	L1	BUILDING, MICROWAVE RADIO EQUIPMENT, WO908	11	8	68,453.56	031512	1	9	10
23	3530	038	L7	MICROWAVE RADIO EQUIPMENT, WO908	11	8	262,275.36	031513	1	9	10
24	3530	038	L7	TOWER, MICROWAVE RADIO, 199' WO908	11	8	138,790.01	031514	1	9	10
25	3530	038	L7	MICROWAVE RADIO COMMUNICATIONS ROOM, WO908	11	8	53,289.40	031515	1	9	10
26	3530	038	L7	AC UNIT, MICROWAVE RADIO ROOM, WO908	11	8	29,067.16	031516	1	9	10
27	3530	038	R1	MICROWAVE RADIO EQUIPMENT, JP, WO 908	11	8	266,436.92	031517	1	9	10
28	3530	038	R1	TOWER, MICROWAVE RADIO, 150' WO 908	11	8	89,571.94	031518	1	9	10
29	3530	038	R1	LINE, LP GAS, 175', MICROWAVE RADIO EQ, WO908	11	8	1,905.21	031519	1	9	10
30	3530	038	R2	MICROWAVE RADIO EQUIPMENT, MCCracken, WO908	11	8	236,261.94	031521	1	9	10
31	3530	038	R2	TOWER, MICROWAVE RADIO, 150' WO908	11	8	107,205.04	031522	1	9	10
32	3530	038	S1	MICROWAVE RADIO EQUIPMENT, PALMA, WO 908	11	8	170,228.58	031523	1	9	10
33	3530	038	S1	TOWER, MICROWAVE RADIO, PALMA, WO908	11	8	101,368.17	031524	1	9	10
34	3530	038	S1	FENCE, MICROWAVE RADIO EQ, PALMA, WO908	11	8	14,922.39	031525	1	9	10
35	3530	038	S1	BUILDING, MICROWAVE RADIO EQUIPMENT, WO908	11	8	71,434.82	031528	1	9	10
36	3530	038	R3	MICROWAVE RADIO EQUIPMENT, ST. JOHNS, WO908	11	8	195,890.18	031529	1	9	10
37	3530	038	R3	BUILDING, MICROWAVE RADIO EQUIPMENT, WO908	11	8	74,051.12	031530	1	9	10
38	3530	038	OJ	MICROWAVE RADIO EQUIPMENT, HQ(INCL E&W RING) WO908	11	8	891,657.71	031531	1	9	10
39	3530	038	71	MICROWAVE RADIO EQUIPMENT, ET&S	11	8	40,208.08	031532	1	9	10
40	3530	038	H4	MICROWAVE RADIO EQUIPMENT, SOUTH HANSON (E&W)WO908	11	8	69,988.79	031533	1	9	10
41	3530	022	71	METER, POWER QUALITY, DRANETZ	10	10	13,835.12	031534	1	10	10
42	Total 353 Additions						<u>7,086,047.33</u>				

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1	353		Retirements							
2	3530	003	H3 LIGHTNING ARRESTOR, 60KV, UW735 WO206	2	87	(1,184.56) D	B02078	1	8	10
3	3530	003	H3 LIGHTNING ARRESTOR, 60KV, UW735 WO206	2	87	(1,184.56) D	B02079	1	8	10
4	3530	003	H3 LIGHTNING ARRESTOR, 60KV, UW735 WO206	2	87	(1,184.57) D	B02080	1	8	10
5	3530	003	H3 ARRESTOR, LIGHTNING, GRIFFIN ELECTRIC 72KV	9	69	(1,103.43) D	005378	1	8	10
6	3530	003	H3 ARRESTOR, LIGHTNING, GRIFFIN ELECTRIC 72KV	9	69	(1,103.43) D	005379	1	8	10
7	3530	003	H3 ARRESTOR, LIGHTNING, GRIFFIN ELECTRIC 72KV	9	69	(1,103.43) D	005380	1	8	10
8	3530	008	H3 BUS SYSTEM	9	69	(5,801.68) D	A00622	1	8	10
9	3530	008	H3 BUS SYSTEM	3	79	(2,680.20) D	A00622	2	8	10
10	3530	020	H3 LIGHTING SYSTEM	9	69	(880.01) D	A00621	1	8	10
11	3530	031	H3 SWITCH, FUSED DISCONNECT, GRIFFIN, M#SMD-2B, 69KV	9	69	(656.80) D	005371	1	8	10
12	3530	031	H3 SWITCH, FUSED DISCONNECT, GRIFFIN, M#SMD-2B, 69KV	9	69	(656.80) D	005372	1	8	10
13	3530	031	H3 SWITCH, FUSED DISCONNECT, GRIFFIN, M#SMD-2B, 69KV	9	69	(656.80) D	005373	1	8	10
14	3530	031	H3 SWITCH, HORIZONTAL, KEARNEY 69KV	9	69	(2,508.98) D	005376	1	8	10
15	3530	035	H3 TRANSFORMER, POWER, S/N CM0108406001	4	89	(68,710.00) D	015919	1	8	10
16	3530	035	H3 TRANSFORMER, POWER, ADJ	4	89	3,512.07 D	015919	2	8	10
17	3532	031	20 SWITCH, DISCONNECT, 161KV	10	69	(5,449.12) D	006842	1	8	10
18	3532	031	20 SWITCH, DISCONNECT, 161KV	10	69	(5,449.12) D	006843	1	8	10
19	3532	031	20 SWITCH, DISCONNECT, 161KV	10	69	(5,449.12) D	006844	1	8	10
20	3532	031	20 SWITCH, DISCONNECT, 161KV	10	69	(5,449.12) D	006845	1	8	10
21	3532	031	20 SWITCH, DISCONNECT, 161KV	10	69	(5,449.12) D	006846	1	8	10
22	3532	031	20 SWITCH, DISCONNECT, 161KV	10	69	(5,449.12) D	006847	1	8	10
23	3532	031	20 SWITCH, DISCONNECT, 161KV	10	69	(5,449.12) D	006848	1	8	10
24	3532	031	20 SWITCH, DISCONNECT, 161KV	10	69	(5,449.12) D	006849	1	8	10
25	3532	031	20 SWITCH, DISCONNECT, 161KV	10	69	(5,449.12) D	006850	1	8	10
26	3532	031	20 SWITCH, DISCONNECT, 161KV	10	69	(5,449.12) D	006851	1	8	10
27	3532	031	20 SWITCH, DISCONNECT, 161KV	10	69	(5,449.12) D	006852	1	8	10
28	3532	031	20 SWITCH, DISCONNECT, 161KV	10	69	(5,449.12) D	006853	1	8	10
29	3532	031	20 SWITCH, DISCONNECT, 161KV	10	69	(5,449.12) D	006854	1	8	10
30	3532	031	20 SWITCH, DISCONNECT, 161KV	10	69	(5,449.12) D	006855	1	8	10
31	3532	031	20 SWITCH, DISCONNECT, 161KV	10	69	(5,449.12) D	006856	1	8	10
32	3530	035	D2 TRANSFORMER, POTENTIAL, GE, 40.25 KV	9	75	(2,549.62) D	002680	1	9	10
33	3530	035	D2 TRANSFORMER, POTENTIAL, GE, 40.25 KV	9	75	(2,549.62) D	002681	1	9	10
34	3530	035	D2 TRANSFORMER, POTENTIAL, GE, 40.25 KV	9	75	(2,549.62) D	002682	1	9	10
35	3530	035	D2 TRANSFORMER, POTENTIAL, GE, 40.25 KV	9	75	(2,549.62) D	002683	1	9	10
36	3530	035	D2 TRANSFORMER, POTENTIAL, GE, 40.25 KV	9	75	(2,549.62) D	002684	1	9	10
37	3530	035	D2 TRANSFORMER, POTENTIAL, GE, 69KV	3	83	(1,619.00) D	010557	1	9	10
38	3530	035	D2 TRANSFORMER, LABOR & INSTALLATION CHARGES	11	84	(75.71) D	010557	2	9	10
39	3530	035	GB TRANSFORMER, POTENTIAL, 80.5 KV	12	75	(3,100.88) D	004528	1	9	10
40	3530	035	GB TRANSFORMER, POTENTIAL, 80.5 KV	12	75	(3,100.88) D	004529	1	9	10

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1	353 Retirements										
2	3530	035	GB	TRANSFORMER, POTENTIAL, 80.5 KV	12	75	(3,100.88)	D 004530	1	9 10	
3	3530	035	GB	TRANSFORMER, POTENTIAL, 40.25 KV	12	75	(899.64)	D 004531	1	9 10	
4	3530	035	GB	TRANSFORMER, POTENTIAL, 40.25 KV	12	75	(899.64)	D 004532	1	9 10	
5	3530	035	GB	TRANSFORMER, POTENTIAL, 40.25 KV	12	75	(899.64)	D 004533	1	9 10	
6	3530	035	GB	TRANSFORMER, POTENTIAL, 40.25 KV	12	75	(899.64)	D 004534	1	9 10	
7	3530	035	GB	TRANSFORMER, POTENTIAL, 40.25 KV	12	75	(899.64)	D 004535	1	9 10	
8	3530	035	GB	TRANSFORMER, POTENTIAL, 40.25 KV	12	75	(899.63)	D 004536	1	9 10	
9	3530	035	GB	TRANSFORMER, POTENTIAL, 40.25 KV	12	75	(899.63)	D 004537	1	9 10	
10	3530	035	GB	TRANSFORMER, POTENTIAL, 40.25 KV	12	75	(899.63)	D 004538	1	9 10	
11	3530	035	GB	TRANSFORMER, POTENTIAL, 40.25 KV	12	75	(899.63)	D 004539	1	9 10	
12	3530	038	J2	MICROWAVE	6	99	(110,554.67)	D 019204	1	10 10	
13	Total 353 Retirements						<u><u>(310,036.82)</u></u>				

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1	3912 Additions									
2	3912	001	03	SOFTWARE, TOAD FOR ORACLE EXPERT	5	10	4,823.00	030813	1	5
3	3912	005	82	SERVER, LASERFICHE DATABASE SERVER	5	10	3,600.00	030814	1	5
4	3912	005	82	SOFTWARE, LASERFICHE QUICK FIELDS FORM ALIGNMENT	5	10	14,130.00	030815	1	5
5	3912	004	03	SAN, CISCO EXPANSION PORT KIT	5	10	5,458.00	030816	1	5
6	3912	004	03	SAN, CISCO 8-PORT EXPANSION KIT	5	10	2,693.00	030817	1	5
7	3912	003	03	MODULE, CISCO 10GB BASE, SRX2	6	10	1,305.09	030896	1	6
8	3912	003	03	MODULE, CISCO 10GB BASE, SRX2	6	10	1,305.08	030897	1	6
9	3912	003	03	MODULE, CISCO 10GB BASE, SRX2	6	10	1,305.08	030898	1	6
10	3912	003	03	MODULE, CISCO 10GB BASE, SRX2	6	10	1,305.08	030899	1	6
11	3912	005	L7	SERVER, LASERFICHE, DELL POWEREDGE 710 SN#F1HZ671	6	10	7,257.02	030900	1	6
12	3912	009	L7	GIS, SERVER, DELL POWEREDGE 710	6	10	7,023.44	030901	1	6
13	3912	004	03	NETWORK MONITOR, ORION SL250	7	10	11,022.13	030970	1	7
14	3912	009	DD	GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,732.27	030972	1	7
15	3912	009	DD	GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,732.27	030973	1	7
16	3912	009	DD	GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,732.27	030974	1	7
17	3912	009	DD	GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,732.27	030975	1	7
18	3912	009	DD	GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,732.27	030976	1	7
19	3912	009	DD	GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,732.27	030977	1	7
20	3912	009	DD	GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,732.27	030978	1	7
21	3912	009	DD	GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,732.25	030979	1	7
22	3912	009	DD	GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,943.91	030980	1	7
23	3912	009	DD	GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,943.91	030981	1	7
24	3912	009	DD	GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,943.91	030982	1	7
25	3912	009	DD	GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,943.91	030983	1	7
26	3912	009	DD	GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,943.91	030984	1	7
27	3912	009	DD	GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,943.91	030985	1	7
28	3912	009	DD	GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,943.91	030986	1	7
29	3912	009	DD	GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,943.91	030987	1	7
30	3912	009	DD	GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,943.91	030988	1	7
31	3912	009	DD	GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,943.91	030989	1	7
32	3912	009	DD	GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,943.91	030990	1	7
33	3912	009	DD	GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,943.91	030991	1	7
34	3912	009	DD	GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,943.91	030992	1	7
35	3912	009	DD	GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,943.91	030993	1	7
36	3912	009	DD	GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,943.91	030994	1	7
37	3912	009	DD	GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,943.91	030995	1	7
38	3912	009	DD	GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,943.91	030996	1	7
39	3912	009	DD	GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,943.91	030997	1	7
40	3912	009	DD	GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,943.91	030998	1	7

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 3-5

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Big Rivers Electric Corporation
Case No. 2011-00036
General Descriptions For Various Accounts

Account Number (1)	Account Code (2)	Location Code (3)	Description (4)	In Service Mo (5)	In Service Yr (6)	Book Value (7)	Tag Number (8)	Ledger Mo (9)	Ledger Yr (10)	
1	3912 Additions									
2	3912	009	DD GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,943.91	030999	1	7	10
3	3912	009	DD GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,943.91	031000	1	7	10
4	3912	009	DD GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,943.91	031001	1	7	10
5	3912	009	DD GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,943.91	031002	1	7	10
6	3912	009	DD GIS, LAPTOP, DELL LATITUDE E6500	7	10	1,944.02	031003	1	7	10
7	3912	009	L7 GIS, LAPTOP, PANASONIC TB52	8	10	2,852.14	031101	1	8	10
8	3912	005	R1 SCANNER, DOCUMENT IMAGING, LASERFICHE, FUJITSU	8	10	6,312.30	031102	1	8	10
9	3912	004	R1 GIS, PC, DELL PRECISION WKSTN T5500	8	10	4,565.40	031103	1	8	10
10	3912	004	R1 GIS, PC, DELL PRECISION WKSTN T5500	8	10	4,565.40	031104	1	8	10
11	3912	009	R1 GIS, SERVER, POWEREDGE T410	8	10	2,809.79	031105	1	8	10
12	3912	009	R1 GIS, PC, DELL PRECISION M4400 WKSTN	8	10	3,159.33	031106	1	8	10
13	3912	009	R1 GIS, LAPTOP, DELL LATITUDE XT2 XFR	8	10	4,435.65	031107	1	8	10
14	3912	004	71 MODEM, AIRLINK RAVEN XT EVDO	8	10	566.04	031108	1	8	10
15	3912	004	71 MODEM, AIRLINK RAVEN XT EVDO	8	10	566.04	031109	1	8	10
16	3912	004	40 SERVER, DMZ NEXLINK OPENX OA-107I1	3	10	3,072.94	031344	1	9	10
17	3912	004	03 SAN, HARD DRIVE - EXPANSION	9	10	14,394.80	031376	1	9	10
18	3912	009	L7 GIS, LAPTOP, DELL LATITUDE XTR, XFR	10	10	4,435.65	031535	1	10	10
19	3912	009	L7 GIS, LAPTOP, DELL LATITUDE, XTR XFR	10	10	4,422.39	031536	1	10	10
20	3912	009	L7 GIS, LAPTOP, DELL LATITUDE, XTR XFR	10	10	4,422.39	031537	1	10	10
21	3912	009	L7 GIS, LAPTOP, PANASONIC	10	10	2,684.26	031538	1	10	10
22	3912	009	L7 GIS, LAPTOP, PANASONIC	10	10	2,684.26	031539	1	10	10
23	3912	009	L7 GIS, LAPTOP, PANASONIC	10	10	2,684.26	031540	1	10	10
24	3912	009	L7 GIS, LAPTOP, PANASONIC	10	10	2,684.26	031541	1	10	10
25	3912	009	L7 GIS, LAPTOP, PANASONIC	10	10	2,684.25	031542	1	10	10
26	3912	009	R1 GIS, LAPTOP, TOUGHBOOK, PANASONIC	10	10	2,990.26	031543	1	10	10
27	3912	009	R1 GIS, LAPTOP, TOUGHBOOK, PANASONIC	10	10	2,990.26	031544	1	10	10
28	3912	009	R1 GIS, LAPTOP, TOUGHBOOK, PANASONIC	10	10	2,990.26	031545	1	10	10
29	3912	009	R1 GIS, LAPTOP, TOUGHBOOK, PANASONIC	10	10	2,990.26	031546	1	10	10
30	3912	009	R1 GIS, LAPTOP, TOUGHBOOK, PANASONIC	10	10	2,990.26	031547	1	10	10
31	3912	009	R1 GIS, LAPTOP, TOUGHBOOK, PANASONIC	10	10	2,990.26	031548	1	10	10
32	3912	009	R1 GIS, LAPTOP, TOUGHBOOK, PANASONIC	10	10	2,990.26	031549	1	10	10
33	3912	009	R1 GIS, LAPTOP, TOUGHBOOK, PANASONIC	10	10	2,990.26	031550	1	10	10
34	3912	009	R1 GIS, LAPTOP, TOUGHBOOK, PANASONIC	10	10	2,390.30	031551	1	10	10
35	3912	004	07 PDU, METERED, TRIPP LITE	10	10	1,330.25	031552	1	10	10
36						Total 3912 Additions	<u>223,383.19</u>			

Big Rivers Electric Corporation
Case No. 2011-00036
General Descriptions For Various Accounts

	Account Number (1)	Account Code (2)	Location Code (3)	Description (4)	In Service Mo (5)	In Service Yr (6)	Book Value (7)	Tag Number (8)	Ledger Mo (9)	Ledger Yr (10)	
1	3912 Retirements										
2	3912	009	L7	GIS, LAPTOP, PANASONIC TOUGHBOOK 51	10	4	(3,403.93)	D 026531	1	10	10
3	3912	009	R1	GIS, SERVER, IBM XSERIES 335, RACKMOUNT	12	4	(2,345.78)	D 026404	1	10	10
4	3912	009	L7	GIS, LAPTOP, PANASONIC TOUGHBOOK 51	10	4	(3,403.93)	D 026532	1	10	10
5	3912	009	R1	GIS, COMPUTER, DELL PRECISION 390 - KAYE BUCHANAN	10	7	(2,143.47)	D 026887	1	10	10
6	3912	009	R1	GIS, PC, DESKTOP DELL PRECISION 490 DISPATCH - JP	9	6	(2,760.95)	D 025679	1	10	10
7	3912	009	R1	GIS, COMPUTER, DELL PRECISION M90-ROBBIE BARKS	10	7	(2,688.85)	D 026888	1	10	10
8	3912	009	DD	GIS, LAPTOP, DELL LATITUDE D610 - KENERGY	9	6	(2,898.71)	D 025667	1	10	10
9	3912	009	DD	GIS, LAPTOP, DELL LATITUDE D610 - KENERGY	9	6	(2,898.71)	D 025668	1	10	10
10	3912	009	DD	GIS, LAPTOP, DELL LATITUDE D610 - KENERGY	9	6	(2,898.71)	D 025669	1	10	10
11	3912	009	DD	GIS, LAPTOP, DELL LATITUDE D610 - KENERGY	9	6	(2,898.71)	D 025670	1	10	10
12	3912	009	DD	GIS, LAPTOP, DELL LATITUDE D610 - KENERGY	9	6	(2,898.71)	D 025671	1	10	10
13	3912	009	DD	GIS, COMPUTER, DELL LATITUDE LAPTOP	7	7	(1,603.92)	D 026597	1	10	10
14	3912	009	DD	GIS, COMPUTER, DELL LATITUDE LAPTOP	7	7	(1,603.92)	D 026598	1	10	10
15	3912	009	DD	GIS, COMPUTER, DELL LATITUDE LAPTOP	7	7	(1,603.92)	D 026599	1	10	10
16	3912	009	DD	GIS, COMPUTER, DELL LATITUDE LAPTOP	7	7	(1,603.93)	D 026600	1	10	10
17	3912	009	DD	GIS, COMPUTER, DELL LATITUDE LAPTOP	7	7	(1,603.93)	D 026601	1	10	10
18	3912	009	DD	GIS, COMPUTER, DELL LATITUDE LAPTOP	7	7	(1,603.93)	D 026602	1	10	10
19	3912	009	DD	GIS, COMPUTER, DELL LATITUDE LAPTOP	7	7	(1,603.93)	D 026603	1	10	10
20	3912	009	DD	GIS, COMPUTER, DELL LATITUDE LAPTOP	7	7	(1,603.93)	D 026604	1	10	10
21	3912	009	DD	GIS, COMPUTER, DELL LATITUDE LAPTOP	7	7	(1,603.93)	D 026605	1	10	10
22	3912	009	DD	GIS, COMPUTER, DELL LATITUDE LAPTOP	7	7	(1,603.93)	D 026606	1	10	10
23	3912	009	DD	GIS, COMPUTER, DELL LATITUDE LAPTOP	7	7	(1,603.93)	D 026607	1	10	10
24	3912	009	DD	GIS, COMPUTER, DELL LATITUDE LAPTOP	7	7	(1,603.93)	D 026608	1	10	10
25	3912	009	DD	GIS, COMPUTER, DELL LATITUDE LAPTOP	7	7	(1,603.93)	D 026609	1	10	10
26	3912	009	DD	GIS, COMPUTER, DELL LATITUDE LAPTOP	7	7	(1,603.93)	D 026610	1	10	10
27	3912	009	DD	GIS, COMPUTER, DELL LATITUDE LAPTOP	7	7	(1,603.93)	D 026611	1	10	10
28	3912	009	DD	GIS, COMPUTER, DELL LATITUDE LAPTOP	7	7	(1,603.93)	D 026612	1	10	10
29	3912	009	DD	GIS, COMPUTER, DELL LATITUDE LAPTOP	7	7	(1,564.56)	D 026614	1	10	10
30	3912	009	DD	GIS, COMPUTER, DELL LATITUDE LAPTOP	7	7	(1,564.56)	D 026615	1	10	10
31	3912	009	DD	GIS, COMPUTER, DELL LATITUDE LAPTOP	7	7	(1,564.56)	D 026616	1	10	10
32	3912	009	DD	GIS, COMPUTER, DELL LATITUDE LAPTOP	7	7	(1,564.56)	D 026617	1	10	10
33	3912	009	DD	GIS, COMPUTER, DELL LATITUDE LAPTOP	7	7	(1,564.56)	D 026618	1	10	10
34	3912	009	DD	GIS, COMPUTER, DELL LATITUDE LAPTOP	7	7	(1,564.56)	D 026619	1	10	10
35	3912	009	DD	GIS, COMPUTER, DELL LATITUDE LAPTOP	7	7	(1,564.56)	D 026620	1	10	10
36	3912	009	DD	GIS, COMPUTER, DELL LATITUDE LAPTOP	7	7	(1,564.56)	D 026621	1	10	10
37	3912	009	DD	GIS, COMPUTER, DELL LATITUDE LAPTOP	7	7	(1,564.56)	D 026622	1	10	10
38	3912	009	DD	GIS, COMPUTER, DELL LATITUDE LAPTOP	7	7	(1,564.56)	D 026623	1	10	10
39	3912	009	DD	GIS, COMPUTER, DELL LATITUDE LAPTOP	7	7	(1,564.56)	D 026624	1	10	10
40							<u>(1,564.56)</u>				
41							<u>(74,113.47)</u>				
42	3970	014	71	MULTIMETER, FLUKE - 289/FVF - DARRIN SMITH	5	10	<u>682.16</u>	I 030818	1	5	10

Case No. 2011-00036

Witness: Mark A. Hite

Attachment for Item PSC 3-5



JOURNAL ENTRY

DATE 08/31/10

MO	JE #
08	560

DESCRIPTION
CLOSE 106 TO 101

SOURCE CODE
FS

Prepared By: Susan Smith Approved By: Ralph Adams

Description Detail:

L/E	HOURS	EAC	RA	ACCOUNT #	DEBIT	CREDIT
E	NA	000	999	10103530	1,001,041.54	
E	NA	000	999	10103550	630,213.72	
E	NA	000	999	10103560	2,897,352.13	
E	NA	000	999	10608600		417,156.79
E	NA	000	999	10608700		583,884.75
E	NA	000	999	10608850		1,742,442.64
E	NA	000	999	10609170		1,060,928.03
E	NA	000	999	10609260		724,195.18
E	NA	000	999	10851060	151,724.67	
E	NA	000	999	40351000		31,786.76
E	NA	000	999	40352000		119,937.91
E	NA	380	210	40351000	35,496.35	
E	NA	380	210	40352000	119,958.02	
E	NA	000	999	10853530		35,496.35
E	NA	000	999	10853550		22,188.66
E	NA	000	999	10853560		97,769.36

Total Debits \$ 4,835,786.43 Total Credits \$ 4,835,786.43

Total Account Numbers 288,172,920

1 of 6 tabs

10103530 47,156.79

10608600 47,156.79

To capitalize Meade County line terminal, WCT# 2054.

10851060 17,744.29

403.510 17,744.29

To reverse depreciation charged while project WTS were in AC 106 Correct entry below.

403.510 19,293.50

10853530 19,293.50

To depreciate Meade County line terminal. W0860, WCT# 2054.

AC 353, Deprac rate .00185/month

COMPLETED: 7/08 → 25 months

$$47,156.79 \times .00185 \times 25 \text{ mos} = \underline{19,293.50}$$

2

10103530 583,884.75

10608700 583,884.75

To capitalize oil containment facilities at ETS,
Hancock County, Hardinsburg, Martin Marietta,
Meade County, National Aluminum and the
Mobile Substation. W0870, UWA 2055.

10851060 14,042.47

403.510 14,042.47

To reverse depreciation charged while project costs were
in AC 106. Correct entry below.

403.510 16,702.85

10853530 16,702.85

To depreciation oil containment facilities installed
on W0870, UWA 2055.

AC 353, Deprac rate: .00185/month

COMPLETED: 5/09 → 15 months

$$583,884.75 \times .00185 \times 15 \text{ months} = 16,702.85$$

③

10103560 1,742,442.64

10608850 1,742,442.64

To capitalize reconductors of 161 kV line 6-A between Reid Swyd and Daviess County Sub. W0885, UW# 2056.

10851060 63,575.75

403.520 63,575.75

To reverse depreciation charged while project costs were in AC 106. Correct entry below.

403.520 60,961.15

10853560 60,961.15

To depreciate Reid to Daviess County reconductors.

AC 356, .002058/month

COMPLETED: 3/09 → 17 months

$$1,742,442.64 \times .002058 \times 17 \text{ mos} = \underline{\underline{60,961.15}}$$

④

10103550 623,908.15

10103560 437,019.88

10609170 1,060,928.03

To capitalize Direct Labor Pool/McCracken Co Sub
69 KV line 21-X. W 917, U# 2058. (4.6 miles)

10851060 28,375.23

403.520 28,375.23

To reverse depreciation charged while project was in
Ac 106. Correct entry below.

403.520 33,591.22

10853550 21,899.15

10853560 11,692.07

To depreciate Direct Labor P/ McCracken Co line 21-X.

AC 355 * 623,908.15 * .0027/mo AC 356 * 437,019.88 * .002058/mo

COMPLETED: 7/09 → 13 months

(5)

AC 355 * 623,908.15 * .0027 * 13 mo = \$ 21,899.15

AC 356 * 437,019.88 * .002058 * 13 mo = 11,692.07

\$ 33,591.22

10103550 6,305.57

10103560 717,889.61

10609260 724,195.18

To capitalize reconductor of 69 kv transmission line
4-K and 5-D between Hopkins Co. Substation and
South Hanson tap. W0926, UW* 2057

10851060 27,986.93

403.520 27,986.93

To reverse depreciation charged while project costs were
in AC106. Correct entry below.

403.520 25,405.65

10853550 289.51

10853560 25,116.14

To depreciate Hopkins Co to South Hanson reconductor.

AC 355 + 6,305.57 .0027/month AC 356 + 717,889.61 .002058/month

COMPLETED: 3/09 → 17 months

6

AC 355: $6,305.57 \times .0027 \times 17 \text{ mos} = 289.51$

AC 356: $717,889.61 \times .002058 \times 17 \text{ mos} = 25,116.14$

25,405.65



JOURNAL ENTRY

DATE 08/31/10

MO
08

JE #
514

DESCRIPTION
CLOSE 107 TO 101

SOURCE CODE
FS

Prepared By: Susan Smith *[Signature]* Approved By: *[Signature]*
 Description Detail:

L/E	HOURS	EAC	RA	ACCOUNT #	DEBIT	CREDIT
E	NA	000	999	10103530	32,604.60	
E	NA	000	999	10103532	169,994.81	
E	NA	000	999	10103560	204,913.32	
E	NA	000	999	W9490090	77.75	
E	NA	000	999	10103500		77.75
E	NA	000	999	W9140002		4,958.90
E	NA	000	999	W9140003		23,471.39
E	NA	000	999	W9270003		11,602.22
E	NA	000	999	W9290002		9,943.43
E	NA	000	999	W9290003		183,367.67
E	NA	000	999	W9330003		169,994.81
E	NA	000	999	W9370003		4,174.31
E	NA	380	210	40351000	3,301.52	
E	NA	380	210	40352000	3,238.53	
E	NA	000	999	10853530		785.60
E	NA	000	999	10853532		2,515.92
E	NA	000	999	10853560		3,238.53

Total Debits \$ 414,130.53 Total Credits \$ 414,130.53
 Total Account Numbers 707,997,853

1 of 6 mcs

Attachment for Item PSC 3-5
 Case No. 2011-00036
 Witness: Mark A. Hite
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W9490090 77.75

10103500 77.75

To reverse capitalization of labor costs on ^{ROW} Jan 2009
ice storm project to be reimbursed by FEMA and
insurance. W0949 - Fine 20-D static wire and re-sag.

10103530 28,430.29

W9140002 4,958.90

W9140003 23,471.39

To capitalize meters and transformers; W0914, UW# 2078.
Work order was cancelled, but equipment is being
kept for use in other substations.

403.50 631.20

10853530 631.20

To depreciate Substation equipment

AC 353 + 28,430.29 DEPRECIATION RATE: .00185/month

COMPLETED: 8/09 + 12 months

$+ 28,430.29 \times .00185 \times 12 \text{ mo} = + 631.20$

②

10103560

11,602.22

W9270003

11,602.22

To capitalize electric MODs. at Little Union Substation.
W0927, UW# 2081.

403.520

453.72

10857560

453.72

To depreciate MODs.

AC 356 + 11,602.22 DEPREC RATE: .002058/month

COMPLETED: 1/09 → 19 months

$$+ 11,602.22 \times .002058 \times 19 \text{ mo} = \underline{+ 453.72}$$

③

10103560 193,311.10

W9290002 9,943.43

W9290003 183,367.67

To capitalize reconductor June 7-D last W0929, LW# 2084.

403520 2,784.81

10853560 2,784.81

To depreciate reconductor of June 7-D.

Ac 356 + 193,311.10 DEPRECIATION RATE: .002058 / month

COMPLETED: 1/10 → 7 months

$\$193,311.10 \times .002058 \times 7 \text{ mos} = \underline{\underline{\$2,784.81}}$

(4)

10103532

169,994.81

W9330003

169,994.81

To capitalize Coleman Gwyd 161 KV switches W0933
LW# 2082.

403510

2,515.92

10853532

2,515.92

To depreciate Coleman switches

AC 3532 * 169,994.81 DEPRECIATION RATE: .00185 / month

COMPLETED: 12/09 → 8 months

$\$169,994.81 \times .00185 \times 8 \text{ months} = \underline{\underline{\$2,515.92}}$

(5)

10103530

4,174.31

W937 0003

4,174.31

To Capitalize PTs and CTs at Calvert City Substation.
W0937, u.w.# 2080.

403.510

154.40

10853530

154.40

To depreciate Transformers.

AC 353 + 4,174.31 DEPREC RATE: .00185/month

COMPLETED: 12/08 → 20 months

$$+ 4,174.31 \times .00185 \times 20 \text{ mos} = + 154.40$$

(6)



JOURNAL ENTRY

DATE 08/31/10

MO	JE #
08	533

DESCRIPTION
PLANT RETIREMENTS

SOURCE CODE
FS

Prepared By: Susan Smith *[Signature]* Approved By: *[Signature]* *[Signature]*

Description Detail:

L/E	HOURS	EAC	RA	ACCOUNT #	DEBIT	CREDIT
E	NA	000	999	W8850080	187,808.12	
E	NA	000	999	W9170080	1,024.62	
E	NA	000	999	W9260080	59,648.49	
E	NA	000	999	W9270080	9,346.89	
E	NA	000	999	W9290080	79,374.70	
E	NA	000	999	W9330080	81,736.80	
E	NA	000	999	W9360080	90,275.29	
E	NA	000	999	W9410080	1,559.80	
E	NA	000	999	10103520		4,372.11
E	NA	000	999	10103530		85,903.18
E	NA	000	999	10103532		81,736.80
E	NA	000	999	10103550		31,210.20
E	NA	000	999	10103560		307,552.42
E	NA	000	999	10853520	5,050.87	
E	NA	000	999	10853530	15,254.53	
E	NA	000	999	10853532	96,768.41	
E	NA	000	999	10853550	53,355.35	

Total Debits \$ 1,246,101.05 Total Credits \$ 1,246,101.05

Total Account Numbers 1,412,878,520

1 of 41 unsb

Attachment for Item PSC 3-5
 Case No. 2011-00036
 Witness: Mark A. Hite
 Page 38 of 89



JOURNAL ENTRY

MO	JE #
08	53

L/E	HOURS	EAC	RA	ACCOUNT #	DEBIT	CREDIT
E	NA	000	999	10853560	492,849.58	
E	NA	000	999	W8850080		262,544.62
E	NA	000	999	W9170080		2,491.61
E	NA	000	999	W9260080		135,400.41
E	NA	000	999	W9270080		9,346.89
E	NA	000	999	W9290080		134,861.60
E	NA	000	999	W9330080		96,768.41
E	NA	000	999	W9360080		20,305.40
E	NA	000	999	W9410080		1,559.80
E	NA	000	999	10893520	784.28	
E	NA	000	999	10893530	47,294.10	
E	NA	000	999	10893532	11,229.41	
E	NA	000	999	10853520		784.28
E	NA	000	999	10853530		47,294.10
E	NA	000	999	10853532		11,229.41
E	NA	000	999	10853520	44.87	
E	NA	000	999	10853530	1,112.44	
E	NA	000	999	10853532	1,209.68	
E	NA	000	999	10853550	630.49	
E	NA	000	999	10853560	9,742.33	
E	NA	380	210	40351000		2,366.99
E	NA	380	210	40352000		10,372.82

②

W885 0080 187,808.12

10103560 187,808.12

To retire conductor on 161 KV line 6-A. between
Reid Swyde and Duwien Co Substation. W885, CW# 2056.

10853560 262,544.62

W8850080 262,544.62

To transfer retirement to accumulated reserve.

10853560 6,570.67

403.520 6,570.67

To adjust depreciation on retirement

AC 356 + 187,808.12, .002058/month

COMPLETED: 3/09 → 17 months

$$+ 187,808.12 \times .002058 \times 17 \text{ mos} = \underline{+ 6,570.67}$$

③

W9170080 1,024.62

10103550 1,024.62

To retire pole and miscellaneous on 69KV line 21-X,
Olivet Church Road/McCracken Co Sub. W0917, GW# 205B

10853550 2,491.61

W9170080 2,491.61

To transfer retirement to the accumulated reserve.

10853550 36.01

403.520 36.01

To adjust depreciation on retirement.

Ac 355 \$1,024.62, .0027/month

RETIRED: 7/69 → 13 months

$$\$1,024.62 \times .0027 \times 13 \text{ mos} = \underline{\$36.01}$$

(4)

W9260080	59,648.49
10103550	660.34
10103560	58,988.15

To retire pole and conductor on 69 KV lines 4-K
and 5-D between Hopkins Co Sub and South Hansen
Twp. W926, U# 2057.

10853550	1,498.95
10853560	133,901.46
W9260080	135,400.41

To transfer retirement to accumulated reserve.

10853550	30.26
10853560	2,063.80
403520	2,094.06

To adjust depreciation on retirements.

AC 355 + 660.34, .0027/month AC 356 + 58,988.15, .002058/month
COMPLETED: 3/09 → 17 months

(5)

$$AC\ 355 + 660.34 \times .0027 \times 17\ mos = + 30.26$$

$$AC\ 356 + 58,988.15 \times .002058 \times 17\ mos = 2,063.80$$

$$+ 2,094.06$$

Case No. 2011-00036

Attachment for Item PSC 3-5

Witness: Mark A. Hite

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W9270080 9,346.89

10103560 9,346.89

To retire hydraulic MODs at Little Union Substation
W927, W# 2081.

10853560 9,346.89

W9270080 9,346.89

To transfer retirement to the accumulated reserve.

10853560 365.56

403,520 365.56

To adjust depreciation on retirement of MODs.

AZ 356 + 9,346.89 DEPR RATE: .002058/month

COMPLETED: 1/09 → 19 months.

$$+9,346.89 \times .002058 \times 19 \text{ mo} = +365.56$$

(6)

W9290080 79,374.70

10103550 28,380.71

10103560 50,993.99

To retire June 7-D West. W0929, UW# 2084.

10853550 48,220.26

10853560 86,641.34

W9290080 134,861.60

To transfer retirement to accumulated reserve.

10853550 536.41

10853560 734.65

403.520 1,271.06

To adjust depreciation on retirements.

AC 355 + 28,380.71 DEPREC RATE: .0027/month

AC 356 + 50,993.99 DEPREC RATE: .002058/month

RETIRED: 1/10 → 7 months

AC 355 + 28,380.71 X .0027 X 7 mos = 536.41

AC 356 50,993.99 X .002058 X 7 mos = 734.65

1,271.06

(7)

W9330080

81,736.80

10103532

81,736.80

To retire (15) fixtures @ Coleman Surg. W.0933, UCI# 2082
TAG# I-006842-1 thru I-006856-1

10853532

96,768.41

W9330080

96,768.41

To transfer retirement to the accumulated reserve.

10893532

11,229.41

10853532

11,229.41

(96,768.41 - 85,539.00)

To transfer accum reserve to accumulated reserve
for retirements.

10853532

1,209.68

403.510

1,209.68

To adjust depreciation on retirements.

AC 3532

+81,736.80

DEPRECIATION RATE: .00185/month

RETIRED: 12/09 + 8 months

$$+81,736.80 \times .00185 \times 8 \text{ mos} = +1,209.68$$

⑧

16:37:17

Display C.P.R. Master

9/09/10
FAU221FM

FAU221

C.P.R. Tag #
Account Num.
Account Code
Location Code

I 006842 1
3532 STATION EQUIPMENT-COLEMAN SWITCHYARD
031 SWITCH
20 COLEMAN - NON POLLUTION CONTROL - (INCL SWYD)

Description SWITCH, DISCONNECT, 161KV
Month/Year 10 69 C.P.R. Value 5,449.12
Tax Mo/Yr 10 69 Tax Factor 1.000000
Ins. Factor 098 Whitman Index 084 Status Tag G
Removal Cost Salvage Value

C.P.R. Accum. Depreciation 5,702.60 Ledger Mo/Yr 10 69 List Y/N ..

Date Calc. 05 10 Delete Tag Insurable Value

Like-Kind Exchange (Y=YES Blank=NO)
Cmd 2 - Display Changes Cmd 4 - Change Master Use Roll Keys To Scroll

Retired 12/09

Accum Deprec 5/10 + 5,702.60

Remove 5 mos.

\$ 5,449.12 x .00185 x 5 mos = (50.40)

Accum Deprec 12/09 + 5,652.20

9

16:37:21

Display C.P.R. Master

9/09/10
FAU221FM

FAU221

C.P.R. Tag #

I 006843 1

Account Num.

3532

STATION EQUIPMENT-COLEMAN SWITCHYARD

Account Code

031

SWITCH

Location Code

20

COLEMAN - NON POLLUTION CONTROL - (INCL SWYD)

Description

SWITCH, DISCONNECT, 161KV

Month/Year

10 69

C.P.R. Value

5,449.12

Tax Mo/Yr

10 69

Tax Factor

1.000000

Ins. Factor

098

Whitman Index

084

Status Tag

G

Removal Cost

Salvage Value

C.P.R. Accum.

Depreciation

5,702.60

Ledger Mo/Yr

10 69

List Y/N

Date Calc.

05 10

Delete Tag

Insurable Value

Like-Kind Exchange (Y=YES Blank=NO)

Cmd 2 - Display Changes

Cmd 4 - Change Master

Use Roll Keys To Scroll

Retired 12/09 Accum Deprec 12/09 5,652.20

(10)

16:37:22
FAU221

Display C.P.R. Master

9/09/10
FAU221FM

C.P.R. Tag #	I, 006844, 1	
Account Num.	3532	STATION EQUIPMENT-COLEMAN SWITCHYARD
Account Code	031	SWITCH
Location Code	20	COLEMAN - NON POLLUTION CONTROL - (INCL SWYD)

Description	SWITCH, DISCONNECT, 161KV	
Month/Year	<u>10</u> <u>69</u>	C.P.R. Value 5,449.12

Tax Mo/Yr	<u>10</u> <u>69</u>	Tax Factor 1.000000
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Ins. Factor	098	Whitman Index 084	Status Tag <u>G</u>
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Removal Cost		Salvage Value
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C.P.R. Accum. Depreciation	5,702.60	Ledger Mo/Yr <u>10</u> <u>69</u>	List Y/N ..
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Date Calc.	<u>05</u> <u>10</u>	Delete Tag	Insurable Value
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Like-Kind Exchange (Y=YES Blank=NO)
Cmd 2 - Display Changes Cmd 4 - Change Master Use Roll Keys To Scroll

Retired 12/09 Accum Deprec 12/09 5,652.20

(11)

16:37:24

Display C.P.R. Master

9/09/10
FAU221FM

FAU221

C.P.R. Tag #

I. 006845 .1

Account Num.

3532

STATION EQUIPMENT-COLEMAN SWITCHYARD

Account Code

031

SWITCH

Location Code

.. 20

COLEMAN - NON POLLUTION CONTROL - (INCL SWYD)

Description

SWITCH, DISCONNECT, 161KV

Month/Year

10 69

C.P.R. Value 5,449.12

Tax Mo/Yr

10 69

Tax Factor 1.000000

Ins. Factor

098

Whitman Index 084 Status Tag G

Removal Cost

Salvage Value

C.P.R. Accum.

Depreciation

5,702.60

Ledger Mo/Yr

10 69

List Y/N ..

Date Calc.

05 10

Delete Tag

Insurable Value

Like-Kind Exchange (Y=YES

Blank=NO)

Cmd 2 - Display Changes

Cmd 4 - Change Master

Use Roll Keys To Scroll

Retired 12/09

Accum Deprec 12/09 \$5,652.20

(2)

16:57:25
FAU221

Display C.P.R. Master

9/09/10
FAU221FM

C.P.R. Tag #	I. 006846	1	
Account Num.	3532		STATION EQUIPMENT-COLEMAN SWITCHYARD
Account Code	031		SWITCH
Location Code	.. 20		COLEMAN - NON POLLUTION CONTROL - (INCL SWYD)

Description	SWITCH, DISCONNECT, 161KV		
Month/Year	<u>10</u> <u>69</u>	C.P.R. Value	5,449.12

Tax Mo/Yr	<u>10</u> <u>69</u>	Tax Factor	1.000000
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Ins. Factor	098	Whitman Index	084	Status Tag	<u>G</u>
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Removal Cost		Salvage Value	
--------------	--	---------------	--

C.P.R. Accum. Depreciation	5,702.60	Ledger Mo/Yr	<u>10</u> <u>69</u>	List Y/N	..
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Date Calc.	<u>05</u> <u>10</u>	Delete Tag	Insurable Value
------------	---------------------	------------	-----------------

Like-Kind Exchange (Y=YES Blank=NO) Cmd 2 - Display Changes Cmd 4 - Change Master Use Roll Keys To Scroll

Retired 12/09 Accum. Deprac 12/09 \$5,652.20

(13)

16:37:26

Display C.P.R., Master

9/09/10
FAU221FM

FAU221

C.P.R. Tag #

I, 006847, 1,

Account Num.

3532,

STATION EQUIPMENT-COLEMAN SWITCHYARD

Account Code

031,

SWITCH

Location Code

.. 20,

COLEMAN - NON POLLUTION CONTROL - (INCL SWYD)

Description

SWITCH,, DISCONNECT,, 161KV.....

Month/Year

10 69

C.P.R. Value 5,449.12

Tax Mo/Yr

10 69

Tax Factor 1.000000

Ins. Factor

098

Whitman Index 084 Status Tag G

Removal Cost

Salvage Value

C.P.R. Accum.
Depreciation

5,702.60 Ledger Mo/Yr 10 69 List Y/N ..

Date Calc.

05 10

Delete Tag Insurable Value

Like-Kind Exchange (Y=YES Blank=NO)

Cmd 2 - Display Changes

Cmd 4 - Change Master

Use Roll Keys To Scroll

Retimed 12/09

Accum Deprec 12/09 \$5,652.20

(14)

16:37:28

Display C.P.R. Master

9/09/10

FAU221

FAU221FM

C.P.R. Tag #
Account Num.
Account Code
Location Code

I, 006848, 1,
3532,
031,
20,

STATION EQUIPMENT-COLEMAN SWITCHYARD
SWITCH
COLEMAN - NON POLLUTION CONTROL - (INCL SWYD)

Description

SWITCH, DISCONNECT, 161KV

Month/Year

10 69

C.P.R. Value

5,449.12

Tax Mo/Yr

10 69

Tax Factor

1.000000

Ins. Factor

098

Whitman Index

084

Status Tag

G

Removal Cost

Salvage Value

C.P.R. Accum.

Depreciation

5,702.60

Ledger Mo/Yr

10 69

List Y/N

..

Date Calc.

05 10

Delete Tag

Insurable Value

Like-Kind Exchange (Y=YES

Blank=NO)

Cmd 2 - Display Changes

Cmd 4 - Change Master

Use Roll Keys To Scroll

Retired 12/09

Accum Deprac 12/09 \$5652.20

(15)

16:37:29

Display C.P.R., Master

9/09/10
FAU221FM

FAU221

- C.P.R. Tag # I 006849 1
 Account Num. 3532 STATION EQUIPMENT-COLEMAN SWITCHYARD
 Account Code 031 SWITCH
 Location Code 20 COLEMAN - NON POLLUTION CONTROL - (INCL SWYD)

Description SWITCH, DISCONNECT, 161KV
 Month/Year 10 69 C.P.R. Value 5,449.12
 Tax Mo/Yr 10 69 Tax Factor 1.000000
 Ins. Factor 098 Whitman Index 084 Status Tag G
 Removal Cost Salvage Value

C.P.R. Accum. Depreciation 5,702.60 Ledger Mo/Yr 10 69 List Y/N

Date Calc. 05 10 Delete Tag Insurable Value

Like-Kind Exchange (Y=YES Blank=NO)
 Cmd 2 - Display Changes Cmd 4 - Change Master Use Roll Keys To Scroll

Retired 12/09

Accum Deprec 12/09 \$5,652.20

16

16:37:30

Display C.P.R. Master

9/09/10
FAU221FM

FAU221

C.P.R. Tag #

I, 006850, 1

Account Num.

3532

STATION EQUIPMENT-COLEMAN SWITCHYARD

Account Code

031

SWITCH

Location Code

20

COLEMAN - NON POLLUTION CONTROL - (INCL SWYD)

Description

SWITCH, DISCONNECT, 161KV

Month/Year

10 69

C.P.R. Value

5,449.12

Tax Mo/Yr

10 69

Tax Factor

1.000000

Ins. Factor

098

Whitman Index

084

Status Tag

G

Removal Cost

Salvage Value

C.P.R. Accum.

Depreciation

5,702.60

Ledger Mo/Yr

10 69

List Y/N

..

Date Calc.

05 10

Delete Tag

Insurable Value

Like-Kind Exchange (Y=YES Blank=NO)

Cmd 2 - Display Changes

Cmd 4 - Change Master

Use Roll Keys To Scroll

Retired 12/09

Accum Deprec 12/09

+ 5,652.20



16:37:32

Display C.P.R. Master

9/09/10
FAU221FM

FAU221

C.P.R. Tag #

I, 006851, 1,

STATION EQUIPMENT-COLEMAN SWITCHYARD

Account Num.

3532

SWITCH

Account Code

031

COLEMAN - NON POLLUTION CONTROL - (INCL SWYD)

Location Code

.. 20

Description

SWITCH, DISCONNECT, 161KV

Month/Year

10 69

C.P.R. Value 5,449.12

Tax Mo/Yr

10 69

Tax Factor 1.000000

Ins. Factor

098

Whitman Index 084 Status Tag G

Removal Cost

Salvage Value

C.P.R. Accum.

Depreciation

5,702.60 Ledger Mo/Yr 10 69 List Y/N ..

Date Calc.

05 10

Delete Tag Insurable Value

Like-Kind Exchange (Y=YES Blank=NO)

Cmd 2 - Display Changes

Cmd 4 - Change Master

Use Roll Keys To Scroll

Retired 12/09

Accum Deprec 12/09 \$5,652.20

(18)

16:37:33
FAU221

Display C.P.R. Master

9/09/10
FAU221FM

C.P.R. Tag # I 00,68,52 .1
Account Num. 3532 STATION EQUIPMENT-COLEMAN SWITCHYARD
Account Code 031 SWITCH
Location Code . 20 COLEMAN - NON POLLUTION CONTROL - (INCL SWYD)

Description SWITCH, DISCONNECT, 161KV
Month/Year 10 69 C.P.R. Value 5,449.12

Tax Mo/Yr 10 69 Tax Factor 1.000000

Ins. Factor 098 Whitman Index 084 Status Tag G

Removal Cost Salvage Value

C.P.R. Accum. Depreciation 5,702.60 Ledger Mo/Yr 10 69 List Y/N ..

Date Calc. 05 10 Delete Tag Insurable Value

Like-Kind Exchange (Y=YES Blank=NO)
Cmd 2 - Display Changes Cmd 4 - Change Master Use Roll Keys To Scroll

Retired 12/09 Accum Deprec 12/09 5,652.20

19

16:57:34

Display C.P.R. master

3/09/10
FAU221FM

FAU221

C.P.R. Tag #

I 00,6853 .1

Account Num.

3532

STATION EQUIPMENT-COLEMAN SWITCHYARD

Account Code

031

SWITCH

Location Code

.. 20

COLEMAN - NON POLLUTION CONTROL - (INCL SWYD)

Description

SWITCH, DISCONNECT, 161KV,

Month/Year

10 69

C.P.R. Value

5,449.12

Tax Mo/Yr

10 69

Tax Factor

1.000000

Ins. Factor

098

Whitman Index

084

Status Tag

G

Removal Cost

Salvage Value

C.P.R. Accum.

5,702.60

Ledger Mo/Yr

10 69

List Y/N

..

Date Calc.

05 10

Delete Tag

Insurable Value

Like-Kind Exchange (Y=YES Blank=NO)

Cmd 2 - Display Changes

Cmd 4 - Change Master

Use Roll Keys To Scroll

Retired 12/09

Accum Deprec 12/09

+5,652.20

20

16:37:35
FAU221

Display C.P.R. Master

9/09/10
FAU221FM

C.P.R. Tag # I 006854 1
Account Num. 3532 STATION EQUIPMENT-COLEMAN SWITCHYARD
Account Code 031 SWITCH
Location Code 20 COLEMAN - NON POLLUTION CONTROL - (INCL SWYD)

Description SWITCH, DISCONNECT, 161KV
Month/Year 10 69 C.P.R. Value 5,449.12

Tax Mo/Yr 10 69 Tax Factor 1.000000

Ins. Factor 098 Whitman Index 084 Status Tag G

Removal Cost Salvage Value

C.P.R. Accum. Depreciation 5,702.60 Ledger Mo/Yr 10 69 List Y/N ..

Date Calc. 05 10 Delete Tag Insurable Value

Like-Kind Exchange (Y=YES Blank=NO)
Cmd 2 - Display Changes Cmd 4 - Change Master Use Roll Keys To Scroll

Retired 12/09

Accum Deprec 12/09 + 5,652.20

(21)

16:37:36

Display C.P.R. Master

9/09/10
FAU221FM

FAU221

C.P.R. Tag #

I 006855 1

Account Num.

3532

STATION EQUIPMENT-COLEMAN SWITCHYARD

Account Code

031

SWITCH

Location Code

20

COLEMAN - NON POLLUTION CONTROL - (INCL SWYD)

Description

SWITCH, DISCONNECT, 161KV

Month/Year

10 69

C.P.R. Value

5,449.12

Tax Mo/Yr

10 69

Tax Factor

1.000000

Ins. Factor

098

Whitman Index

084

Status Tag

G

Removal Cost

Salvage Value

C.P.R. Accum.

Depreciation

5,702.60

Ledger Mo/Yr

10 69

List Y/N

Date Calc.

05 10

Delete Tag

Insurable Value

Like-Kind Exchange (Y=YES Blank=NO)

Cmd 2 - Display Changes

Cmd 4 - Change Master

Use Roll Keys To Scroll

Retired 12/09

Accum Deprec 12/09 + 5,652.20

(22)

16:57:38
FAU221

Display C.F.K. Master

9/09/10
FAU221FM

C.P.R. Tag #	I 006856	1	
Account Num.	3532		STATION EQUIPMENT-COLEMAN SWITCHYARD
Account Code	031		SWITCH
Location Code	20		COLEMAN - NON POLLUTION CONTROL - (INCL SWYD)

Description	SWITCH,, DISCONNECT,, 161KV		
Month/Year	<u>10</u> <u>69</u>	C.P.R. Value	5,449.12

Tax Mo/Yr	<u>10</u> <u>69</u>	Tax Factor	1.000000
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Ins. Factor	098	Whitman Index	084	Status Tag	<u>G</u>
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Removal Cost		Salvage Value	
--------------	--	---------------	--

C.P.R. Accum. Depreciation	5,702.60	Ledger Mo/Yr	<u>10</u> <u>69</u>	List Y/N	
----------------------------	----------	--------------	---------------------	----------	--

Date Calc.	<u>05</u> <u>10</u>	Delete Tag	Insurable Value
------------	---------------------	------------	-----------------

Like-Kind Exchange (Y=YES Blank=NO) ...
Cmd 2 - Display Changes Cmd 4 - Change Master Use Roll Keys To Scroll

Retired 12/09 Accum Deprac 12/09 + 5,652.20

(23)

W936 0080	90,275.29
10103520	4,372.11
10103530	85,903.18

To retire Providence Mine Substation. WO 936, UW# 2083.

10853520	5,050.87
10853530	15,254.53
W936 0080	20,305.40

To transfer retirement to the accumulated reserve.

10893520	784.28
10893530	47,294.10
10853520	784.28
10853530	47,294.10

To transfer accum reserve to accum reserve for retirements.

10853520	44.87
10853530	1,112.44
403510	1,157.31

(29)

To adjust depreciation on retired Substation

AC 352 +4,372.11 DEPREC RATE: .001467/mo. RETIRED 1/10 = 7 months
 AC 353 +85,903.18 DEPREC RATE: .00185/mo

AC 352 +4,372.11 X .001467 X 7 mos = +44.87
 AC 353 +85,903.18 X .00185 X 7 mos = 1,112.44
 Total +1,157.31

Case No. 2011-00036
 Attachment for Item PSC 3-5
 Witness: Mark A. Hite

11:27:52

Display C.P.R. Master

9/10/10
FAU221FM

FAU221

C.P.R. Tag #
Account Num.
Account Code
Location Code

I, A00624, 1
3520, STRUCTURES & IMPROVEMENTS-TRANSMISSION
002, STRUCTURE
R3, PROVIDENCE NO 1 MINE SUBSTATION, HOPKINS CO.

Description

STRUCTURE, STEEL
Month/Year 09 69 C.P.R. Value 4,372.11

Tax Mo/Yr

09 69 Tax Factor 1.000000

Ins. Factor

100 Whitman Index 077 Status Tag S

Removal Cost

Salvage Value

C.P.R. Accum.
Depreciation

4,292.23 Ledger Mo/Yr 09 69 List Y/N ..

Date Calc.

05 10 Delete Tag Insurable Value

Like-Kind Exchange (Y=YES Blank=NO)

Cmd 2 - Display Changes

Cmd 4 - Change Master

Use Roll Keys To Scroll

Retired 1/10

Accum Deprec 5/10 4,292.23

Remove 4 months.

$4,372.11 \times 0.001467 \times 4 = (25.64)$

Accum Deprec 1/10 4,266.59

(25)

11:27:35

Display C.P.R. Master

9/10/10
FAU221FM

FAU221

C.P.R. Tag #
Account Num.
Account Code
Location Code

I. B02078. 1.
3530.
003
H3

1.
STATION EQUIPMENT-TRANSMISSION
ARRESTER, LIGHTNING
PROVIDENCE NO 1 MINE SUBSTATION, HOPKINS CO.

Description
Month/Year

LIGHTNING ARRESTOR, 60KV, UW735, W0206
02 87 C.P.R. Value 1,184.56

Tax Mo/Yr

02 87 Tax Factor 1.068455

Ins. Factor

100 Whitman Index 244 Status Tag S

Removal Cost

Salvage Value

C.P.R. Accum.
Depreciation

675.29 Ledger Mo/Yr 04 87 List Y/N ..

Date Calc.

05 10 Delete Tag Insurable Value

Like-Kind Exchange (Y=YES Blank=NO)

Cmd 2 - Display Changes

Cmd 4 - Change Master

Use Roll Keys To Scroll

Retired 1/10

Accum Deprec 5/10 +675.29

Remove 4 months.

+1,184.56 x .00105 x 4 = (8.76)

Accum Deprec 1/10 = 666.53

26

13:07:11
FAU221

Display C.P.R. Master

9/10/10
FAU221FM

C.P.R. Tag # I B02079 1
Account Num. 3530 STATION EQUIPMENT-TRANSMISSION
Account Code 003 ARRESTER, LIGHTNING
Location Code H3 PROVIDENCE NO 1 MINE SUBSTATION, HOPKINS CO.

Description LIGHTNING ARRESTOR, 60KV, UW735 W0206
Month/Year 02 87 C.P.R. Value 1,184.56

Tax Mo/Yr 02 87 Tax Factor 1.068455

Ins. Factor 100 Whitman Index 244 Status Tag S

Removal Cost Salvage Value

C.P.R. Accum. Depreciation 675.29 Ledger Mo/Yr 04 87 List Y/N ..

Date Calc. 05 10 Delete Tag Insurable Value

Like-Kind Exchange (Y=YES Blank=NO)
Cmd 2 - Display Changes Cmd 4 - Change Master Use Roll Keys To Scroll

Retired 1/10

Accum Deprec 1/10 + 666.53

(27)

11:27:38

Display C.P.R. Master

9/10/10
FAU221FM

FAU221

C.P.R. Tag #

I, B02080, 1,

Account Num.

3530,

STATION EQUIPMENT-TRANSMISSION

Account Code

003,

ARRESTER, LIGHTNING

Location Code

..H3,

PROVIDENCE NO 1 MINE SUBSTATION, HOPKINS CO.

Description

LIGHTNING ARRESTOR, 60KV, UW735, WO206

Month/Year

02 87

C.P.R. Value

1,184.57

Tax Mo/Yr

02 87

Tax Factor

1.068455

Ins. Factor

100

Whitman Index

244

Status Tag

S

Removal Cost

Salvage Value

C.P.R. Accum.

Depreciation

675.29

Ledger Mo/Yr

04 87

List Y/N

Date Calc.

05 10

Delete Tag

Insurable Value

Like-Kind Exchange (Y=YES Blank=NO)

Cmd 2 - Display Changes

Cmd 4 - Change Master

Use Roll Keys To Scroll

Retire 1/10

Accum Deprcc 1/10 \$ 666.53

28

11:27:39
FAU221

Display C.P.R. Master

9/10/10
FAU221FM

C.P.R. Tag #	I. 005378; 1.	
Account Num.	3530	STATION EQUIPMENT-TRANSMISSION
Account Code	003	ARRESTER, LIGHTNING
Location Code	H3	PROVIDENCE NO 1 MINE SUBSTATION, HOPKINS CO.

Description	ARRESTOR, LIGHTNING, GRIFFIN ELECTRIC, 72KV	
Month/Year	<u>09</u> <u>69</u>	C.P.R. Value 1,103.43

Tax Mo/Yr	<u>09</u> <u>69</u>	Tax Factor	1.000000
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Ins. Factor	100	Whitman Index	084	Status Tag	<u>G</u>
-------------	-----	---------------	-----	------------	----------

Removal Cost		Salvage Value	
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C.P.R. Accum. Depreciation	1,157.37	Ledger Mo/Yr	<u>09</u> <u>69</u>	List Y/N	..
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Date Calc.	<u>05</u> <u>10</u>	Delete Tag	Insurable Value
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Like-Kind Exchange (Y=YES Blank=NO) ..
Cmd 2 - Display Changes Cmd 4 - Change Master Use Roll Keys To Scroll

Retired 1/10

Accum Deprec 5/10 + 1,157.37

Remove 4 months:

$1,103.43 \times .00165 \times 4 = \underline{(8.16)}$

Accum Deprec 1/10 + 1,149.21

(29)

11:27:40
FAU221

Display C.P.R. Master

9/10/10
FAU221FM

C-P.R. Tag #	I, 005,379 - 1	
Account Num.	3530	STATION EQUIPMENT-TRANSMISSION
Account Code	003	ARRESTER, LIGHTNING
Location Code	H3	PROVIDENCE NO 1 MINE SUBSTATION, HOPKINS CO.

Description	ARRESTOR, LIGHTNING, GRIFFIN ELECTRIC, 72KV.	
Month/Year	<u>09</u> <u>69</u>	C.P.R. Value 1,103.43

Tax Mo/Yr	<u>09</u> <u>69</u>	Tax Factor	1.000000
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Ins. Factor	100	Whitman Index	084	Status Tag	<u>G</u>
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Removal Cost		Salvage Value	
--------------	--	---------------	--

C.P.R. Accum. Depreciation	1,157.37	Ledger Mo/Yr	<u>09</u> <u>69</u>	List Y/N	
----------------------------	----------	--------------	---------------------	----------	--

Date Calc.	<u>05</u> <u>10</u>	Delete Tag	Insurable Value
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Like-Kind Exchange (Y=YES Blank=NO)
Cmd 2 - Display Changes Cmd 4 - Change Master Use Roll Keys To Scroll

Retired 1/10 Accum Deprec 1/6 1,149.21

30

11:27:42

Display C.P.R. Master

9/10/10
FAU221FM

FAU221

C.P.R. Tag #
Account Num.
Account Code
Location Code

I, 005380, 1
3530
003
.. H3

STATION EQUIPMENT-TRANSMISSION
ARRESTER, LIGHTNING
PROVIDENCE NO 1 MINE SUBSTATION, HOPKINS CO.

Description
Month/Year

ARRESTOR,, LIGHTNING,, GRIFFIN ELECTRIC .72KV.
09 69

C.P.R. Value 1,103.43

Tax Mo/Yr

09 69

Tax Factor 1.000000

Ins. Factor

100

Whitman Index 084 Status Tag G

Removal Cost

Salvage Value

C.P.R. Accum.
Depreciation

1,157.37 Ledger Mo/Yr 09 69 List Y/N ..

Date Calc.

05 10

Delete Tag Insurable Value

Like-Kind Exchange (Y=YES Blank=NO)

Cmd 2 - Display Changes

Cmd 4 - Change Master

Use Roll Keys To Scroll

Retired 1/10

Accum Deprcc 1/10 +1,149.21

(31)

11:27:43
FAU221

Display C.P.R. Master

9/10/10
FAU221FM

C.P.R. Tag #
Account Num.
Account Code
Location Code

I, A00622, 1,
3530
008
H3

STATION EQUIPMENT-TRANSMISSION
BUS SYSTEM, WITHIN A SINGLE STRUCTURE
PROVIDENCE NO 1 MINE SUBSTATION, HOPKINS CO.

Description

BUS SYSTEM

Month/Year

09 69

C.P.R. Value

5,801.68

Tax Mo/Yr

09 69

Tax Factor

1.000000

Ins. Factor

100

Whitman Index

084

Status Tag

S

Removal Cost

Salvage Value

C.P.R. Accum.
Depreciation

6,085.09

Ledger Mo/Yr

09 69

List Y/N

Date Calc.

05 10

Delete Tag

Insurable Value

Like-Kind Exchange (Y=YES Blank=NO)

Cmd 2 - Display Changes

Cmd 4 - Change Master

Use Roll Keys To Scroll

Retired 1/10

Accum Deprec 5/10 + 6,085.09

Remove 4 months:

+ 5,801.68 x .00185 x 4 = (42.92)

Accum Deprec 1/10 + 6,042.17

(32)

11:27:44
FAU221

Display C.P.R. Master.

9/10/10
FAU221FM

C.P.R. Tag #	I, A00622, 2,	
Account Num.	3530,	STATION EQUIPMENT-TRANSMISSION
Account Code	008,	BUS SYSTEM, WITHIN A SINGLE STRUCTURE
Location Code	.. H3,	PROVIDENCE NO 1 MINE SUBSTATION, HOPKINS CO.

Description	BUS, SYSTEM	
Month/Year	<u>03</u> <u>79</u>	C.P.R. Value 2,680.20

Tax Mo/Yr	<u>03</u> <u>79</u>	Tax Factor 1.000000
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Ins. Factor	100	Whitman Index 182	Status Tag <u>S</u>
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Removal Cost		Salvage Value
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C.P.R. Accum. Depreciation	2,110.22	Ledger Mo/Yr <u>03</u> <u>79</u>	List Y/N ..
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Date Calc.	<u>05</u> <u>10</u>	Delete Tag	Insurable Value
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Like-Kind Exchange (Y=YES Blank=NO) ...
Cmd 2 - Display Changes Cmd 4 - Change Master Use Roll Keys To Scroll

Retired 1/10

Accum Deprec 5/10 \$2,110.22
 Remove 4 months:
 $2,680.20 \times .00185 \times 4 \text{ mos} = \underline{(9.84)}$
 Accum Deprec 1/10 2,090.38

(33)

11:27:40

Display C.P.R. Master

9/10/10
FAU221FM

FAU221

C.P.R. Tag #

I...A00621, 1

Account Num.

3530

STATION EQUIPMENT-TRANSMISSION

Account Code

020

LIGHTING SYSTEM

Location Code

H3

PROVIDENCE NO 1 MINE SUBSTATION, HOPKINS CO.

Description

LIGHTING SYSTEM

Month/Year

09 69

C.P.R. Value

880.01

Tax Mo/Yr

09 69

Tax Factor

1.000000

Ins. Factor

100

Whitman Index

084

Status Tag

S

Removal Cost

Salvage Value

C.P.R. Accum.

Depreciation

924.29

Ledger Mo/Yr

09 69

List Y/N

..

Date Calc.

05 10

Delete Tag

Insurable Value

Like-Kind Exchange (Y=YES

Blank=NO)

Cmd 2 - Display Changes

Cmd 4 - Change Master

Use Roll Keys To Scroll

Retired 1/10

Accum Deprec 5/10 \$ 924.29

Remove 4 months:

\$880.01 x .00185 x 4 = (6.52)

Accum Deprec 1/10 \$ 917.77

(34)

11:27:47
FAU221

Display C.P.R., Master

5/10/10
FAU221FM

C.P.R. Tag #	I=005371	1	
Account Num.	3530		STATION EQUIPMENT-TRANSMISSION
Account Code	031		SWITCH
Location Code	H3		PROVIDENCE NO 1 MINE SUBSTATION, HOPKINS CO.

Description	SWITCH,, FUSED DISCONNECT,, GRIFFIN,, M#SMD-2B,, 69KV,,		
Month/Year	<u>09</u> <u>69</u>	C.P.R. Value	656.80

Tax Mo/Yr	<u>09</u> <u>69</u>	Tax Factor	1.000000
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Ins. Factor	100	Whitman Index	084	Status Tag	<u>G</u>
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Removal Cost		Salvage Value	
--------------	--	---------------	--

C.P.R. Accum. Depreciation	690.76	Ledger Mo/Yr	<u>09</u> <u>69</u>	List Y/N	..
----------------------------	--------	--------------	---------------------	----------	----

Date Calc.	<u>05</u> <u>10</u>	Delete Tag	Insurable Value
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Like-Kind Exchange (Y=YES Blank=NO)			
<u>Cmd 2 - Display Changes</u>	<u>Cmd 4 - Change Master</u>	<u>Use Roll Keys To Scroll</u>	

Retired 1/10

Accum Deprec 5/10 * 690.76
 Remove 4 months:
 $656.80 \times .00185 \times 4 =$ (4.88)
 Accum Deprec 1/10 * 685.88

(35)

11:27:49

Display C.P.R., Master

9/10/10
FAU221FM

FAU221

C.P.R. Tag #
Account Num.
Account Code
Location Code

I, 005372, 1.
3530
031
H3

STATION EQUIPMENT-TRANSMISSION
SWITCH
PROVIDENCE NO 1 MINE SUBSTATION, HOPKINS CO.

Description

SWITCH,, FUSED DISCONNECT,, GRIFFIN,, M#SMD-2B,, 69KV,,
Month/Year 09 69 C.P.R. Value 656.80

Tax Mo/Yr

09 69

Tax Factor

1.000000

Ins. Factor

100

Whitman Index

084

Status Tag

G

Removal Cost

Salvage Value

C.P.R. Accum.
Depreciation

690.76

Ledger Mo/Yr

09 69

List Y/N

Date Calc.

05 10

Delete Tag

Insurable Value

Like-Kind Exchange (Y=YES Blank=NO)

Cmd 2 - Display Changes

Cmd 4 - Change Master

Use Roll Keys To Scroll

Retired 1/10

Accum Deprec 1/10 + 685.88

36

11:27:50

Display C.P.R. Master

9/10/10
FAU221FM

FAU221

C.P.R. Tag #
Account Num.
Account Code
Location Code

I 005373 1
3530
031
H3

STATION EQUIPMENT-TRANSMISSION
SWITCH
PROVIDENCE NO 1 MINE SUBSTATION, HOPKINS CO.

Description

SWITCH, FUSED DISCONNECT, GRIFFIN, M#SMD-2B, .69KV,
C.P.R. Value 656.80

Month/Year

09 69

Tax Mo/Yr

09 69

Tax Factor 1.000000

Ins. Factor

100

Whitman Index 084 Status Tag G

Removal Cost

Salvage Value

C.P.R. Accum.
Depreciation

690.76 Ledger Mo/Yr 09 69 List Y/N ..

Date Calc.

05 10

Delete Tag

Insurable Value

Like-Kind Exchange (Y=YES Blank=NO)

Cmd 2 - Display Changes

Cmd 4 - Change Master

Use Roll Keys To Scroll

Retired %

Accum Deprec % + 655.88

(37)

11:21:51
FAU221

Display C.P.R. Master

9/10/10
FAU221FM

C.P.R. Tag # I 005376 1
Account Num. 3530 STATION EQUIPMENT-TRANSMISSION
Account Code 031 SWITCH
Location Code H3 PROVIDENCE NO 1 MINE SUBSTATION, HOPKINS CO.

Description SWITCH, HORIZONTAL, KEARNEY, 69KV
Month/Year 09 69 C.P.R. Value 2,508.98

Tax Mo/Yr 09 69 Tax Factor 1.000000

Ins. Factor 100 Whitman Index 084 Status Tag G

Removal Cost Salvage Value

C.P.R. Accum. Depreciation 2,631.22 Ledger Mo/Yr 09 69 List Y/N

Date Calc. 05 10 Delete Tag Insurable Value

Like-Kind Exchange (Y=YES Blank=NO)
Cmd 2 - Display Changes Cmd 4 - Change Master Use Roll Keys To Scroll

Retired 1/10

Accum Deprec 5/10 + 2631.22

Remove 4 mos:

+ 2,508.98 x .00185 x 4 = (18.52)

Accum Deprec 1/10 + 2,612.66

(38)

FAU221

C.P.R. Tag #

I 015919 1

Account Num.

3530

STATION EQUIPMENT-TRANSMISSION

Account Code

035

TRANSFORMER

Location Code

H3

PROVIDENCE NO 1 MINE SUBSTATION, HOPKINS CO.

Description

TRANSFORMER, POWER, S/N CM0108406001

Month/Year

04 89

C.P.R. Value

68,710.00

Tax Mo/Yr

04 89

Tax Factor

1.000000

Ins. Factor

100

Whitman Index

266

Status Tag

G

Removal Cost

Salvage Value

C.P.R. Accum.

Depreciation

35,052.23

Ledger Mo/Yr

04 89

List Y/N

..

Date Calc.

05 10

Delete Tag

Insurable Value

Like-Kind Exchange (Y=YES Blank=NO)

Cmd 2 - Display Changes

Cmd 4 - Change Master

Use Roll Keys To Scroll

Retired 1/10

Accum Deprec 5/10 \$ 35,052.23

Remove 4 months:

\$ 68,710.00 x .00185 x 4 =

(508.44)

Accum Deprec 1/10

\$ 34,543.79

(39)

11:26:52
FAU221

Display C.P.R. Master

9/10/10
FAU221FM

C.P.R. Tag # I -015919 -2-
Account Num. 3530 STATION EQUIPMENT-TRANSMISSION
Account Code 035 TRANSFORMER
Location Code H3 PROVIDENCE NO 1 MINE SUBSTATION, HOPKINS CO.

Description TRANSFORMER, POWER, ADJ
Month/Year 04 89 C.P.R. Value 3,512.07-
Tax Mo/Yr 04 89 Tax Factor 1.000000
Ins. Factor 100 Whitman Index 266 Status Tag N
Removal Cost Salvage Value

C.P.R. Accum. Depreciation 1,792.20- Ledger Mo/Yr 05 89 List Y/N

Date Calc. 05 10 Delete Tag Insurable Value

Like-Kind Exchange (Y=YES Blank=NO)
Cmd 2 - Display Changes Cmd 4 - Change Master Use Roll Keys To Scroll

Retired 1/10

Accum Deprec 5/10 + (1,792.20)
Remove 4 months:
(3512.07) x .00185 x 4 = 26.00
Accum Deprec 1/10 + (1,766.20)

(40)

W9410080 1,559.80

10103550 1,144.53

10103560 415.27

To retire poles on KDOT line 5-B modification.

W0941, UW# 2059, 69 KV Line 5-B

10853550 1,144.53

10853560 415.27

W9410080 1,559.80

To transfer retirements to the accumulated reserve.

10853550 27.81

10853560 7.65

403.520 35.46

To adjust depreciation on Line 5-B modification.

AC 355 \$ 1,144.53, .0027/mo AC 356 \$ 415.27, .002058/mo

RETIRED: 11/09 → 9 months

AC 355 \$ 1,144.53 X .0027 X 9 mo = \$ 27.81 (41)

AC 356 \$ 415.27 X .002058 X 9 mo = 7.65



JOURNAL ENTRY

DATE 09/30/10

MO 09

JE # 531

DESCRIPTION PLANT RETIREMENTS

SOURCE CODE FS

Prepared By: Susan Smith

Approved By: [Signature]

Description Detail:

L/E	HOURS	EAC	RA	ACCOUNT #	DEBIT	CREDIT
E	NA	000	999	W9410080	1,193.56	
E	NA	000	999	10103560	0.02	
E	NA	000	999	10103550		1,193.58
E	NA	000	999	10853550	1,193.58	
E	NA	000	999	10853560		0.02
E	NA	000	999	W9410080		1,193.56
E	NA	000	999	10853550	32.20	
E	NA	380	210	40352000		32.20

Total Debits \$ 2,419.36 Total Credits \$ 2,419.36

Total Account Numbers 231,939,930

Case No: 2011-00036
Attachment for Item PSC 3-5
Witness: Mark A. Hite
Page 79 of 89

1 of 2 msb

W9410080 1,193.56

10103560 .02

10103550 1,193.58

To retire poles on DOT line 5-B modification
W0941, LW# 2059. 69 KV line 5-B

10853550 1,193.58

10853560 .02

W9410080 1,193.56

To transfer retirements to the accumulated reserve.

10853550 32.20

403.520 32.20

AC 355 \$1,193.58, .0027/month

AC 356 (.02), .002058/month

RETIRED: 11/09 → 10 months

AC 355 \$1,193.58 X .0027 X 10 mos = \$ 32.20

AC 356 (.02) X .002058 X 10 mos = .00

\$ 32.20



JOURNAL ENTRY

DATE 10/31/10

MO	JE #
10	510

DESCRIPTION
CLOSE 107 TO 101

SOURCE CODE
FS

Prepared By: Susan Smith *[Signature]*

Approved By: *[Signature]*

Description Detail:

L/E	HOURS	EAC	RA	ACCOUNT #	DEBIT	CREDIT
E	NA	000	999	10103550	304,724.19	
E	NA	000	999	A4310003		15,913.47
E	NA	000	999	A4400003		8,509.33
E	NA	000	999	A4410003		8,920.88
E	NA	000	999	A4420003		5,103.16
E	NA	000	999	A4460003		4,550.52
E	NA	000	999	A4500003		2,771.75
E	NA	000	999	A4610003		19,287.39
E	NA	000	999	A4630003		56,571.96
E	NA	000	999	A4650003		3,043.37
E	NA	000	999	A4680003		9,078.43
E	NA	000	999	A4690003		15,974.34
E	NA	000	999	A4700003		1,768.79
E	NA	000	999	A4720003		70,388.85
E	NA	000	999	A4730003		4,044.56
E	NA	000	999	A4740003		7,609.07
E	NA	000	999	A4750003		3,632.95

Total Debits \$ 314,668.53 Total Credits \$ 314,668.53

Total Account Numbers 488,368,187

1 of 3 msb



JOURNAL ENTRY

MO	JB #
10	51

L/E	HOURS	EAC	RA	ACCOUNT #	DEBIT	CREDIT
E	NA	000	999	A4760003		10,136.31
E	NA	000	999	A4770003		8,825.12
E	NA	000	999	A4780003		3,422.92
E	NA	000	999	A4800003		8,130.45
E	NA	000	999	A4890003		4,043.14
E	NA	000	999	A4900003		2,260.68
E	NA	000	999	A4910003		4,490.99
E	NA	000	999	A4930003		2,966.14
E	NA	000	999	A4940003		4,998.56
E	NA	000	999	A4960003		3,107.09
E	NA	000	999	A4990003		2,709.52
E	NA	000	999	A5010003		6,980.15
E	NA	000	999	A5020003		3,484.30
E	NA	380	210	40351000	9,944.34	
E	NA	000	999	10853550		9,944.34

JE 51 - CLOSE WA (AC 107) TO CLASSIFIED PLANT (AC 101)

	<u>DEBIT</u>	<u>CREDIT</u>	<u>UW#</u>	<u>Line</u>	<u>Completion Date</u>	<u>Depreciation Adjustment</u>
10103550	304,724.19					
A4310003		15,913.47	2127	Line 13-A	Jan 2010	386.73
A4400003		8,609.33	212B	Line 2-D	July 2009	344.70
A4410003		8,920.88	2129	Line 2-R	May 2009	409.53
A4420003		5,103.16	2130	Line 2-G	May 2009	234.26
A4460003		4,560.62	2131	Line 4-A	July 2009	184.35
A4500003		2,771.75	2132	Line 18-H	October 2008	179.52
A4610003		19,287.39	2133	Line 6-A	May 2009	885.36
A4630003		56,571.96	2134	Line 12-B	May 2010	763.70
A4650003		3,043.37	2135	Line 12-F	March 2009	156.18
A4680003		9,076.43	2138	Line 21-S	September 2009	318.63
A4690003		15,974.34	2137	Line 2-E	July 2009	646.95
A4700003		1,766.79	2138	Line 8-D	May 2009	81.26
A4720003		70,368.85	2139	Line 7-B	August 2009	2,660.70
A4730003		4,044.56	2140	Line 21-J	November 2009	120.12
A4740003		7,609.07	2141	Line 11-F	June 2009	328.64
A4760003		3,632.95	2142	Line 4-I	June 2009	156.96
A4760003		10,136.31	2143	Line 17-A	July 2009	410.55
A4770003		8,825.12	2144	Line 8-B	July 2009	357.45
A4780003		3,422.92	2145	Line 2-P	July 2009	136.60
A4800003		8,130.45	2146	Line 3-B	August 2009	307.30
A4890003		4,043.14	2147	Line 12-D	October 2009	131.04
A4900003		2,260.68	2148	Line 11-I	October 2009	73.20
A4910003		4,490.99	2149	Line 20-P	January 2010	109.17
A4930003		2,966.14	2150	Line 13-H	January 2010	72.09
A4940003		4,998.66	2151	Line 21-F	January 2010	121.50
A4960003		5,107.09	2152	Line 8-A	January 2010	124.11
A4990003		2,709.52	2153	Line 16-A	April 2010	43.82
A5010003		6,980.16	2154	Line 4-J	March 2010	131.95
A5020003		3,484.30	2155	Line 2-K	March 2010	65.87
						<u>9,944.34</u>

To close various pole replacement WA to plant.

	<u>DEBIT</u>	<u>CREDIT</u>
40351000	9,944.34	
10853550		9,944.34

To depreciate pole replacements.



JOURNAL ENTRY

DATE 10/31/10

MO	JE #
10	531

DESCRIPTION
PLANT RETIREMENTS

SOURCE CODE
FS

Prepared By: Susan Smith *[Signature]* Approved By: *[Signature]* DW

Description Detail:

L/E	HOURS	EAC	RA	ACCOUNT #	DEBIT	CREDIT
E	NA	000	999	A4310080	2,030.13	
E	NA	000	999	A4400080	2,099.33	
E	NA	000	999	A4410080	1,462.37	
E	NA	000	999	A4420080	1,194.08	
E	NA	000	999	A4460080	1,239.12	
E	NA	000	999	A4500080	1,363.66	
E	NA	000	999	A4610080	3,556.84	
E	NA	000	999	A4630080	4,924.45	
E	NA	000	999	A4650080	413.04	
E	NA	000	999	A4680080	2,162.24	
E	NA	000	999	A4690080	2,978.23	
E	NA	000	999	A4700080	245.69	
E	NA	000	999	A4720080	10,235.24	
E	NA	000	999	A4730080	456.51	
E	NA	000	999	A4740080	1,239.12	
E	NA	000	999	A4750080	456.51	
E	NA	000	999	A4760080	2,144.69	

Capital Debits \$ 209,108.77 Total Credits \$ 209,108.77

Total Account Numbers 926,286,300 926,286,290

7 of 6 umsb

Attachment for Item PSC 3-5
 Case No. 2011-00036
 Witness: Mark A. Hite
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JOURNAL ENTRY

MO	JE #
10	53

L/E	HOURS	EAC	RA	ACCOUNT #	DEBIT	CREDIT
E	NA	000	999	A4770080	1,229.78	
E	NA	000	999	A4780080	614.89	
E	NA	000	999	A4800080	2,098.65	
E	NA	000	999	A4890080	913.02	
E	NA	000	999	A4900080	781.04	
E	NA	000	999	A4910080	913.02	
E	NA	000	999	A4930080	466.98	
E	NA	000	999	A4940080	1,317.09	
E	NA	000	999	A4960080	658.73	
E	NA	000	999	A4990080	108.40	
E	NA	000	999	A5010080	1,440.97	
E	NA	000	999	A5020080	1,049.33	
E	NA	000	999	10103550		49,793.15
E	NA	000	999	10853550	157,562.00	
E	NA	000	999	A4310080		9,101.47
E	NA	000	999	A4400080		4,176.24
E	NA	000	999	A4410080		4,190.62
E	NA	000	999	A4420080		2,411.39
E	NA	000	999	A4460080		2,428.88
E	NA	000	999	A4500080		1,706.20
E	NA	000	999	A4610080		12,822.54
E	NA	000	999	A4630080		28181.53

(2)



JOURNAL ENTRY

MO	JE #
10	53

L/E	HOURS	EAC	RA	ACCOUNT #	DEBIT	CREDIT
E	NA	000	999	A4650080		1,248.30
E	NA	000	999	A4680080		4,330.34
E	NA	000	999	A4690080		10,288.15
E	NA	000	999	A4700080		1,100.06
E	NA	000	999	A4720080		34,343.40
E	NA	000	999	A4730080		2,356.65
E	NA	000	999	A4740080		5,463.81
E	NA	000	999	A4750080		1,002.40
E	NA	000	999	A4760080		6,413.73
E	NA	000	999	A4770080		3,327.30
E	NA	000	999	A4780080		1,202.23
E	NA	000	999	A4800080		3,767.85
E	NA	000	999	A4890080		2,588.82
E	NA	000	999	A4900090		781.04
E	NA	000	999	A4910080		2,241.62
E	NA	000	999	A4930080		619.59
E	NA	000	999	A4940080		2,086.59
E	NA	000	999	A4960080		2,932.40
E	NA	000	999	A4990080		108.40
E	NA	000	999	A5010080		4,387.82
E	NA	000	999	A5020080		1,952.63
E	NA	000	999	10853550	1,753.62	

3



JOURNAL ENTRY

MO	JE #
10	53

L/E	HOURS	EAC	RA	ACCOUNT #	DEBIT	CREDIT
E	NA	380	210	40351000		1,753.62

(4)

Case No. 2011-00036
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 Witness: Mark A. Hite
 Page 87 of 89

JE 53 - PLANT RETIREMENTS - Pole Replacement WA

	<u>DEBIT</u>	<u>CREDIT</u>	<u>UW#</u>	<u>Line</u>	<u>Retire Date</u>	<u>Deprec Adi</u>
A4310080	2,030.13		2127	Line 13-A	Jan 2010	49.32
A4400080	2,099.33		2128	Line 2-D	July 2009	85.05
A4410080	1,462.37		2129	Line 2-R	May 2009	67.15
A4420080	1,194.08		2130	Line 2-G	May 2009	54.74
A4460080	1,239.12		2131	Line 4-A	July 2009	50.25
A4500080	1,363.66		2132	Line 18-H	October 2008	88.32
A4610080	3,556.84		2133	Line 6-A	May 2009	163.20
A4630080	4,924.45		2134	Line 12-B	May 2010	68.50
A4650080	413.04		2135	Line 12-F	March 2009	21.28
A4680080	2,162.24		2136	Line 21-S	September 2009	75.92
A4690080	2,978.23		2137	Line 2-E	July 2009	120.60
A4700080	245.69		2138	Line 9-D	May 2009	11.22
A4720080	10,236.24		2139	Line 7-B	August 2009	386.96
A4730080	456.51		2140	Line 21-J	November 2009	13.53
A4740080	1,239.12		2141	Line 11-F	June 2009	53.60
A4750080	456.51		2142	Line 4-I	June 2009	19.68
A4760080	2,144.69		2143	Line 17-A	July 2009	86.85
A4770080	1,229.78		2144	Line 8-B	July 2009	49.80
A4780080	614.89		2145	Line 2-P	July 2009	24.90
A4800080	2,098.65		2146	Line 3-B	August 2009	79.38
A4890080	913.02		2147	Line 12-D	October 2009	29.64
A4900080	781.04		2148	Line 11-I	October 2009	25.32
A4910080	913.02		2149	Line 20-P	January 2010	22.23
A4930080	466.98		2150	Line 13-H	January 2010	11.34
A4940080	1,317.09		2151	Line 21-F	January 2010	32.04
A4960080	658.73		2152	Line 8-A	January 2010	16.02
A4990080	108.40		2153	Line 16-A	April 2010	1.74
A5010080	1,440.97		2154	Line 4-J	March 2010	27.23
A5020080	1,049.33		2155	Line 2-K	March 2010	19.81
10103550		49,793.15				
						<u>1,753.62</u>

To retire poles replaced on WA's.

	<u>DEBIT</u>	<u>CREDIT</u>
10853550	157,562.00	
A4310080		9,101.47
A4400080		4,176.24
A4410080		4,190.62
A4420080		2,411.39
A4460080		2,428.88
A4500080		1,706.20
A4610080		12,822.54
A4630080		28,181.53
A4650080		1,248.30
A4680080		4,330.34
A4690080		10,288.15
A4700080		1,100.08

JE 53 - PLANT RETIREMENTS - Pole Replacement WA

	<u>DEBIT</u>	<u>CREDIT</u>
A4720080		34,343.40
A4730080		2,356.65
A4740080		5,483.81
A4750080		1,002.40
A4760080		6,413.73
A4770080		3,327.30
A4780080		1,202.23
A4800080		3,767.85
A4890080		2,588.82
A4900080		781.04
A4910080		2,241.62
A4930080		619.59
A4940080		2,086.59
A4960080		2,932.40
A4990080		108.40
A5010080		4,387.82
A5020080		1,952.63

To transfer retirements to accumulated reserve.

	<u>DEBIT</u>	<u>CREDIT</u>
10853550	1,753.62	
40351000		1,753.62

To depreciate pole retirements.

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Third Request for Information
dated April 28, 2011

May 11, 2011

1 **Item 6)** *Refer to the response to Item 22 of Staff's Second Request and page 16 of 216*
2 *of the attachment to the response to Item 54 of the First Information Request of Commission*
3 *Staff ("Staff's First Request"). The response to Item 22.a. states that the test year labor and*
4 *labor overheads amount of \$68,084,003 includes the \$2,470,052 retention bonus and*
5 *\$94,650 incentive award (bonus) while the response to Item 22.c. states that the retention*
6 *bonus and incentive bonus are not included in the pro forma labor and labor overheads*
7 *amount of \$68,708,897.*

8
9 *a. The schedule on page 16 of the attachment has the heading "Labor &*
10 *Labor Overheads – Nov. 2009 through Oct. 2010." It includes a Test Year*
11 *Grand Total column made up of amounts starting with Account 426000*
12 *and continuing to Account 935000. It has a "first" total of \$75,560,586,*
13 *which, after subtracting the \$7,476,583 postretirement benefit for former*
14 *WKEC employees, matches the \$68,084,003 amount referenced in the*
15 *response to Item 22.a. Provide an extension of the schedule on page 16,*
16 *which shows, by amount, in which accounts the test year \$2,470,052*
17 *retention bonus and \$94,650 incentive bonus were recorded.*

18 *b. The Pro Forma column on page 16 has a total of \$68,708,897, which Big*
19 *Rivers proposes to recover through rates. With the retention bonus and*
20 *incentive bonus adjusted out of the test year amount, the test year total is*
21 *reduced to \$65,519,300. Confirm that, excluding bonuses, this is the*
22 *actual test year amount for labor and labor overheads and that the pro*
23 *forma labor and labor overheads represents an increase of approximately*
24 *\$3.2 million over this adjusted test year amount.*

25
26 **Response)**

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Third Request for Information
dated April 28, 2011

May 11, 2011

- 1 a. Please see the attached schedule.
- 2 b. Yes, excluding the retention bonus and the incentive pay, the labor and labor
- 3 overhead pro forma adjustment represents an increase of \$3,189,597.
- 4
- 5

6 **Witness)** Mark A. Hite

7

8

9

10

Big Rivers Electric Corporation
Case No. 2011-00036
Labor and Labor Overheads - Test Year (Nov 2009 through Oct 2010)

	Account Number	Account Description	Test Year, gross of Retention and Incentive	Retention Bonus	Incentive Pay	Test Year, net of Retention and Incentive
	(1)	(2)	(3)	(4)	(5)	(6)
1	426000	CIVIC, POLITICAL, RELATED ACTIVITIES	1,226.93			1,226.93
2	500000	OPER SUPERVISION & ENGINEERING	4,967,667.36		(43,795.98)	4,923,871.38
3	501000	FUEL EXPENSES	3,889,944.15			3,889,944.15
4	502000	STEAM EXPENSES	9,023,322.22	(461,759.81)		8,561,562.41
5	505000	ELECTRIC EXPENSES	4,523,897.11			4,523,897.11
6	506000	MISC STEAM POWER EXPENSES	940,517.61		(1,498.09)	939,019.52
7	510000	MAINT SUPERVISION & ENGINEERING	3,623,969.30			3,623,969.30
8	511000	MAINT STRUCTURES	986,831.40			986,831.40
9	512000	MAINT BOILER PLANT	8,700,235.11	(461,759.79)		8,238,475.32
10	513000	MAINT ELECTRIC PLANT	1,595,642.05			1,595,642.05
11	514000	MAINT MISC STEAM PLANT	200,886.43			200,886.43
12	553000	MAINT GENERATING & ELEC PLANT	89,555.22			89,555.22
13	555000	PURCHASED POWER-HMP&L STATION TWO	8,079,565.48	(126,585.96)	(14,515.04)	7,938,464.48
14	560000	OPER SUPERVISION & ENG-LINES	835,976.62		(1,478.68)	834,497.94
15	561000	LOAD DISPATCHING	1,304,968.73		(2,429.18)	1,302,539.55
16	562000	STATION EXPENSES	598,381.95		(413.85)	597,968.10
17	563000	OVERHEAD LINE EXPENSES	236,392.73		(121.78)	236,270.95
18	566000	MISC TRANSMISSION EXP-LINES	312,374.89		(713.75)	311,661.14
19	568000	MAINT SUPERVISION & ENG-LINES	644,925.07		(735.49)	644,189.58
20	569000	MAINT STRUCTURES	318.34			318.34
21	570000	MAINT STATION EQUIPMENT	1,433,304.28		(1,316.78)	1,431,987.50
22	571000	MAINT OVERHEAD LINES	1,067,766.10		(522.77)	1,067,243.33
23	573000	MAINT MISC TRANSMISSION PLT-LINES	46,439.36		(14.80)	46,424.56
24	908000	CUSTOMER ASSISTANCE EXPENSES	544,608.31		(588.58)	544,019.73
25	920000	ADMINISTRATIVE AND GENERAL SALARIES	14,315,713.69	(1,419,946.93)	(26,505.47)	12,869,261.29
26	925000	INJURIES & DAMAGES	27,509.02			27,509.02
27	926000	EMPLOYEE PENSIONS & BENEFITS	17,136.33			17,136.33
28	935000	MAINTENANCE OF GENERAL PLANT	74,926.79			74,926.79
29		Total	68,084,002.58	(2,470,052.49)	(94,650.24)	65,519,299.85

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

**Response to Commission Staff's Third Request for Information
dated April 28, 2011**

May 11, 2011

1 **Item 7)** *Refer to pages 1 and 47 of the additional workpapers filed April 15, 2011 in*
2 *response to Item 54 of Staff's First Request and the response to Item 21.c. of Staff's Second*
3 *Request. In the workpapers, it appears that the amounts in the column labeled Base salary*
4 *are calculated by multiplying 2080, the standard number of work hours in a year, broken*
5 *down into subsets, by different salary and wage rates, some as of January 2, 2011, while*
6 *others are as of later 2011 dates.*

7
8 *a. Confirm that the salaries and wages have been calculated as described*
9 *above.*

10 *b. Explain why it is appropriate to adjust test year salaries and wages based*
11 *on post-test year salary and wage rates.*

12 *c. Confirm whether the labor and labor overheads of \$68,688,119 for*
13 *employees of record as of October 31, 2010 shown in the response to Item*
14 *21.c. reflects salary and wage rates as of January 2, 2011 and later dates*
15 *in the same manner as in the additional workpapers filed in response to*
16 *Item 54 of Staff's First Request.*

17 *d. Provide normalized test year labor and labor overheads based on the*
18 *number of employees and the wage and salary rates as of the end of the*
19 *test year.*

20 *e. Provide workpapers supporting the response to part d. of this request in*
21 *the same format used in the Item 54 workpapers filed April 15, 2011.*

22
23 **Response)**

24 a. The salaries and wages were calculated as described.

25 b. The test period labor and labor overheads were adjusted for known and
26 measurable changes as of the date the pro forma adjustment was prepared in

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Third Request for Information
dated April 28, 2011

May 11, 2011

- 1 accordance with 807 KAR 5:001 Section 10(1)(a). Big Rivers considers
2 actual changes made to salaries and wages and contractually-required
3 changes to salaries and wages to be known and measureable changes. The
4 adjustment, however, is understated to the extent that known pay rates were
5 not normalized. For example, the adjustment reflects the known increases
6 in labor rates that will become effective September 15, 2011, under the
7 generation division bargaining unit contract, but only for 640 hours, rather
8 than a normalized year of 2,080 hours.
- 9 c. The labor and labor overhead cost shown in the response to Item 21c of
10 Staff's Second Request for Information does reflect salary and wage rates as
11 of January 2, 2011, and later dates.
- 12 d. The normalized test year labor and labor overheads based on employees of
13 record and their wage and salary rates as of October 31, 2010, total
14 \$67,324,052.
- 15 e. The workpapers are attached.

16
17
18
19
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21
22

Witness) James V. Haner

**Big Rivers Electric Corporation
Case No. 2011-00036**

	Annual 10/31/10	Shift Prem	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable	FICA	Base for 401(k)	401(k)	DB/DC	LTD	Medical	Dental	FSA
1	36,945		0.0000	0	0	671	36,945	36,945	2,826		1,330	4,064	605	16,393	781	340
2	51,719		5.0000	2,586		987	54,305	54,305	4,154		1,862	5,974	605	16,393	781	340
3	106,754		0.0000	0		1,940	106,754	106,754	8,167		3,843	11,743	605	16,393	781	340
4	87,520		10.0000	8,752		1,750	96,272	96,272	7,365		3,151	10,590	605	16,393	781	340
5	84,560		14.0000	11,838		1,752	96,398	96,398	7,374		3,044	10,604	605	16,393	781	340
6	55,755		6.0000	3,345		1,074	59,100	59,100	4,521		2,007	6,501	605	16,393	781	340
7	106,754		0.0000	0		1,940	106,754	106,754	8,167		3,843	11,743	605	16,393	781	340
8	84,423		8.8333	7,457		1,670	91,880	91,880	7,029		3,039	10,107	605	16,393	781	340
9	81,923		4.4167	3,618		1,555	85,541	85,541	6,544		2,949	9,410	605	16,393	781	340
10	118,709		0.0000	0		2,157	118,709	106,800	8,343		4,274	13,058	605	16,393	781	340
11	36,945		1.0000	369	185	678	37,499	37,499	2,869		1,330	4,125	605	16,393	781	340
12	64,745		5.0000	3,237		1,236	67,982	67,982	5,201		2,331	7,478	605	16,393	781	340
13	210,000		0.0000	0		3,817	210,000	106,800	9,667		7,560	23,100	605	16,393	781	340
14	71,377		4.4167	3,153		1,355	74,530	74,530	5,702		2,570	8,198	605	16,393	781	340
15	76,541		4.4167	3,381		1,453	79,922	79,922	6,114		2,755	8,791	605	16,393	781	340
16	76,541		4.2500	3,253		1,450	79,794	79,794	6,104		2,755	8,777	605	16,393	781	340
17	37,538		5.0000	1,877	939	716	40,354	40,354	3,087		1,351	4,439	605	16,393	781	340
18	84,423		7.5833	6,402		1,651	90,825	90,825	6,948		3,039	9,991	605	16,393	781	340
19	100,000		0.0000	0		1,817	100,000	100,000	7,650		3,600	11,000	605	16,393	781	340
20	84,460		4.2500	3,590		1,600	88,050	88,050	6,736		3,041	9,686	605	16,393	781	340
21	84,423		9.3333	7,879		1,677	92,302	92,302	7,061		3,039	10,153	605	16,393	781	340
22	84,470		4.2500	3,590		1,600	88,060	88,060	6,737		3,041	9,687	605	16,393	781	340
23	106,754		0.0000	0		1,940	106,754	106,754	8,167		3,843	11,743	605	16,393	781	340
24	84,423		5.6667	4,784		1,621	89,207	89,207	6,824		3,039	9,813	605	16,393	781	340
25	83,150		0.0000	0		1,511	83,150	83,150	6,361		2,993	9,147	605	16,393	781	340
26	84,423		4.2500	3,588		1,600	88,011	88,011	6,733		3,039	9,681	605	16,393	781	340
27	51,867		3.0000	1,556		971	53,423	53,423	4,087		1,867	5,877	605	16,393	781	340
28	84,423		9.3333	7,879		1,677	92,302	92,302	7,061		3,039	10,153	605	16,393	781	340
29	61,565		6.0000	3,694		1,186	65,259	65,259	4,992		2,216	7,178	605	16,393	781	340
30	106,754		0.0000	0		1,940	106,754	106,754	8,167		3,843	11,743	605	16,393	781	340
31	85,150		6.7500	5,748		1,652	90,898	90,898	6,954		3,065	9,999	605	16,393	781	340
32	84,423		8.8333	7,457		1,670	91,880	91,880	7,029		3,039	10,107	605	16,393	781	340
33	61,565		6.0000	3,694		1,186	65,259	65,259	4,992		2,216	7,178	605	16,393	781	340
34	85,480		5.0000	4,274		1,631	89,754	89,754	6,866		3,077	9,873	605	16,393	781	340
35	84,423		4.2500	3,588		1,600	88,011	88,011	6,733		3,039	9,681	605	16,393	781	340
36	84,423		8.8333	7,457		1,670	91,880	91,880	7,029		3,039	10,107	605	16,393	781	340

Case No. 2011-00036

Witness: James V. Haner

Attachment for Item PSC 3-7

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**Big Rivers Electric Corporation
Case No. 2011-00036**

	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
1	501	140	6,452	36,945	34,103	71,048			71,048
2	501	140	6,452	54,305	38,189	92,494			92,494
3	501	140	6,452	106,754	50,905	157,659			157,659
4	501	140	6,452	96,272	48,068	144,340			144,340
5	501	140	6,452	96,398	47,986	144,384	83%	41,444	102,940
6	501	140	6,452	59,100	39,315	98,415	18%	6,126	92,289
7	501	140	6,452	106,754	50,905	157,659			157,659
8	501	140	6,452	91,880	47,057	138,937			138,937
9	501	140	6,452	85,541	45,670	131,211	37%	16,790	114,421
10	501	140	6,452	118,709	53,044	171,753	18%	10,692	161,061
11	501	140	6,452	37,499	34,214	71,713	83%	20,585	51,128
12	501	140	6,452	67,982	41,458	109,440			109,440
13	501	140	6,452	210,000	69,356	279,356	18%	17,390	261,966
14	501	140	6,452	74,530	43,037	117,567	37%	15,044	102,523
15	501	140	6,452	79,922	44,325	124,247	37%	15,898	108,349
16	501	140	6,452	79,794	44,298	124,092			124,092
17	501	140	6,452	40,354	34,805	75,159	5%	1,300	73,859
18	501	140	6,452	90,825	46,841	137,666			137,666
19	501	140	6,452	100,000	49,279	149,279	18%	9,293	139,986
20	501	140	6,452	88,050	46,275	134,325			134,325
21	501	140	6,452	92,302	47,142	139,444	83%	40,026	99,418
22	501	140	6,452	88,060	46,277	134,337			134,337
23	501	140	6,452	106,754	50,905	157,659			157,659
24	501	140	6,452	89,207	46,509	135,716			135,716
25	501	140	6,452	83,150	45,224	128,374	35%	15,539	112,835
26	501	140	6,452	88,011	46,265	134,276			134,276
27	501	140	6,452	53,423	38,014	91,437	18%	5,692	85,745
28	501	140	6,452	92,302	47,142	139,444	83%	40,026	99,418
29	501	140	6,452	65,259	40,784	106,043	18%	6,601	99,442
30	501	140	6,452	106,754	50,905	157,659			157,659
31	501	140	6,452	90,898	46,882	137,780	37%	17,630	120,150
32	501	140	6,452	91,880	47,057	138,937			138,937
33	501	140	6,452	65,259	40,784	106,043	18%	6,601	99,442
34	501	140	6,452	89,754	46,659	136,413	4%	1,887	134,526
35	501	140	6,452	88,011	46,265	134,276			134,276
36	501	140	6,452	91,880	47,057	138,937			138,937

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**Big Rivers Electric Corporation
Case No. 2011-00036**

	Annual 10/31/10	Shift Prem	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable	FICA	Base for 401(k)	401(k)	DB/DC	LTD	Medical	Dental	FSA
37	84,423		4.2500	3,588		1,600	88,011	88,011	6,733		3,039	9,681	605	16,393	781	340
38	84,423		4.2500	3,588		1,600	88,011	88,011	6,733		3,039	9,681	605	16,393	781	340
39	84,423		5.6667	4,784		1,621	89,207	89,207	6,824		3,039	9,813	605	16,393	781	340
40	76,541		2.0000	1,531		1,419	78,072	78,072	5,973		2,755	8,588	605	16,393	781	340
41	76,220		13.3333	10,163		1,570	86,383	86,383	6,608		2,744	9,502	605	16,393	781	340
42	103,968		0.0000	0		1,890	103,968	103,968	7,954		3,743	11,436	605	16,393	781	340
43	84,423		7.5833	6,402		1,651	90,825	90,825	6,948		3,039	9,991	605	16,393	781	340
44	81,413		9.3333	7,599		1,618	89,012	89,012	6,809		2,931	9,791	605	16,393	781	340
45	45,950		1.0000	460	230	843	46,640	46,640	3,568		1,654	5,130	605	16,393	781	340
46	69,910		5.0000	3,496		1,334	73,406	73,406	5,616		2,517	8,075	605	16,393	781	340
47	103,968		0.0000	0		1,890	103,968	103,968	7,954		3,743	11,436	605	16,393	781	340
48	84,423		7.5833	6,402		1,651	90,825	90,825	6,948		3,039	9,991	605	16,393	781	340
49	41,607		1.0000	416	208	764	42,231	42,231	3,231		1,498	4,645	605	16,393	781	340
50	84,423		13.3333	11,256		1,739	95,679	95,679	7,319		3,039	10,525	605	16,393	781	340
51	76,541		13.3333	10,205		1,577	86,746	86,746	6,636		2,755	9,542	605	16,393	781	340
52	73,605		6.0000	4,416		1,418	78,021	78,021	5,969		2,650	8,582	605	16,393	781	340
53	160,910		0.0000	0		2,924	160,910	106,800	8,955		5,793	17,700	605	16,393	781	340
54	90,280		0.0000	0		1,641	90,280	90,280	6,906		3,250	9,931	605	16,393	781	340
55	84,423		9.1667	7,739		1,675	92,162	92,162	7,050		3,039	10,138	605	16,393	781	340
56	61,080		5.0000	3,054		1,166	64,134	64,134	4,906		2,199	7,055	605	16,393	781	340
57	84,423		9.1667	7,739		1,675	92,162	92,162	7,050		3,039	10,138	605	16,393	781	340
58	131,764		0.0000	0		2,395	131,764	106,800	8,532		4,744	14,494	605	16,393	781	340
59	76,541		0.0000	0		1,391	76,541	76,541	5,855		2,755	8,420	605	16,393	781	340
60	63,413		6.0000	3,805		1,222	67,218	67,218	5,142		2,283	7,394	605	16,393	781	340
61	81,369		13.3333	10,849		1,676	92,218	92,218	7,055		2,929	10,144	605	16,393	781	340
62	36,945		2.0000	739	370	685	38,054	38,054	2,911		1,330	4,186	605	16,393	781	340
63	84,423		5.6667	4,784		1,621	89,207	89,207	6,824		3,039	9,813	605	16,393	781	340
64	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340
65	71,733		5.0000	3,587		1,369	75,320	75,320	5,762		2,582	8,285	605	16,393	781	340
66	88,230		9.3333	8,235		1,753	96,465	96,465	7,380		3,176	10,611	605	16,393	781	340
67	84,700		5.0000	4,235		1,616	88,935	88,935	6,804		3,049	9,783	605	16,393	781	340
68	78,908		5.0000	3,945		1,506	82,853	82,853	6,338		2,841	9,114	605	16,393	781	340
69	63,600		5.0000	3,180		1,214	66,780	66,780	5,109		2,290	7,346	605	16,393	781	340
70	57,210		5.0000	2,861		1,092	60,071	60,071	4,595		2,060	6,608	605	16,393	781	340
71	84,423		4.4167	3,729		1,602	88,152	88,152	6,744		3,039	9,697	605	16,393	781	340
72	84,423		4.2500	3,588		1,600	88,011	88,011	6,733		3,039	9,681	605	16,393	781	340

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	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
37	501	140	6,452	88,011	46,265	134,276			134,276
38	501	140	6,452	88,011	46,265	134,276			134,276
39	501	140	6,452	89,207	46,509	135,716			135,716
40	501	140	6,452	78,072	43,947	122,019			122,019
41	501	140	6,452	86,383	45,636	132,019			132,019
42	501	140	6,452	103,968	50,235	154,203			154,203
43	501	140	6,452	90,825	46,841	137,666			137,666
44	501	140	6,452	89,012	46,361	135,373	83%	38,858	96,515
45	501	140	6,452	46,640	36,407	83,047	18%	5,170	77,877
46	501	140	6,452	73,406	42,754	116,160			116,160
47	501	140	6,452	103,968	50,235	154,203	83%	44,263	109,940
48	501	140	6,452	90,825	46,841	137,666			137,666
49	501	140	6,452	42,231	35,350	77,581	42%	11,269	66,312
50	501	140	6,452	95,679	47,834	143,513			143,513
51	501	140	6,452	86,746	45,722	132,468			132,468
52	501	140	6,452	78,021	43,831	121,852	18%	7,585	114,267
53	501	140	6,452	160,910	60,584	221,494	39%	29,874	191,620
54	501	140	6,452	90,280	46,940	137,220	16%	7,593	129,627
55	501	140	6,452	92,162	47,114	139,276			139,276
56	501	140	6,452	64,134	40,538	104,672	10%	3,620	101,052
57	501	140	6,452	92,162	47,114	139,276			139,276
58	501	140	6,452	131,764	55,377	187,141			187,141
59	501	140	6,452	76,541	43,633	120,174			120,174
60	501	140	6,452	67,218	41,253	108,471	18%	6,752	101,719
61	501	140	6,452	92,218	47,016	139,234			139,234
62	501	140	6,452	38,054	34,324	72,378	10%	2,503	69,875
63	501	140	6,452	89,207	46,509	135,716			135,716
64	501	140	6,452	84,423	45,530	129,953			129,953
65	501	140	6,452	75,320	43,210	118,530	18%	7,378	111,152
66	501	140	6,452	96,465	48,132	144,597	83%	41,505	103,092
67	501	140	6,452	88,935	46,464	135,399			135,399
68	501	140	6,452	82,853	45,011	127,864	18%	7,960	119,904
69	501	140	6,452	66,780	41,171	107,951	10%	3,733	104,218
70	501	140	6,452	60,071	39,567	99,638	18%	6,202	93,436
71	501	140	6,452	88,152	46,294	134,446	37%	17,203	117,243
72	501	140	6,452	88,011	46,265	134,276			134,276

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**Big Rivers Electric Corporation
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	Annual 10/31/10	Shift Prem	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable	FICA	Base for 401(k)	401(k)	DB/DC	LTD	Medical	Dental	FSA
73	84,423		9.3333	7,879		1,677	92,302	92,302	7,061		3,039	10,153	605	16,393	781	340
74	54,590		6.0000	3,275		1,052	57,865	57,865	4,427		1,965	6,365	605	16,393	781	340
75	78,910		10.0000	7,891		1,578	86,801	86,801	6,640		2,841	9,548	605	16,393	781	340
76	77,000		5.6667	4,363		1,479	81,363	81,363	6,224		2,772	8,950	605	16,393	781	340
77	46,010		5.0000	2,301	1,151	878	49,462	49,462	3,784		1,656	5,441	605	16,393	781	340
78	80,986		4.4167	3,577		1,537	84,563	84,563	6,469		2,915	9,302	605	16,393	781	340
79	84,423		2.7500	2,322		1,577	86,745	86,745	6,636		3,039	9,542	605	16,393	781	340
80	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340
81	44,350		3.0000	1,331	666	830	46,347	46,347	3,546		1,597	5,098	605	16,393	781	340
82	84,423		8.8333	7,457		1,670	91,880	91,880	7,029		3,039	10,107	605	16,393	781	340
83	84,423		13.3333	11,256		1,739	95,679	95,679	7,319		3,039	10,525	605	16,393	781	340
84	47,200		0.0000	0	0	858	47,200	47,200	3,611		1,699	5,192	605	16,393	781	340
85	84,423		8.8333	7,457		1,670	91,880	91,880	7,029		3,039	10,107	605	16,393	781	340
86	36,945		0.0000	0	0	671	36,945	36,945	2,826		1,330	4,064	605	16,393	781	340
87	57,525		5.0000	2,876		1,098	60,401	60,401	4,621		2,071	6,644	605	16,393	781	340
88	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340
89	36,945		0.0000	0	0	671	36,945	36,945	2,826		1,330	4,064	605	16,393	781	340
90	33,697		0.0000	0	0	612	33,697	33,697	2,578		1,213	3,707	605	16,393	781	340
91	87,950		14.0000	12,313		1,822	100,263	100,263	7,670		3,166	11,029	605	16,393	781	340
92	80,000		14.0000	11,200		1,657	91,200	91,200	6,977		2,880	10,032	605	16,393	781	340
93	70,274		6.0000	4,216		1,354	74,490	74,490	5,698		2,530	8,194	605	16,393	781	340
94	68,672		5.0000	3,434		1,310	72,106	72,106	5,516		2,472	7,932	605	16,393	781	340
95	86,550		4.2500	3,678		1,640	90,228	90,228	6,902		3,116	9,925	605	16,393	781	340
96	69,010		4.2500	2,933		1,307	71,943	71,943	5,504		2,484	7,914	605	16,393	781	340
97	85,660		13.3333	11,421		1,764	97,081	97,081	7,427		3,084	10,679	605	16,393	781	340
98	76,130		5.0000	3,807		1,453	79,937	79,937	6,115		2,741	8,793	605	16,393	781	340
99	41,607		0.0000	0	0	756	41,607	41,607	3,183		1,498	4,577	605	16,393	781	340
100	93,373		0.0000	0		1,697	93,373	93,373	7,143		3,361	10,271	605	16,393	781	340
101	127,000		0.0000	0		2,308	127,000	106,800	8,463		4,572	13,970	605	16,393	781	340
102	66,420		5.0000	3,321		1,267	69,741	69,741	5,335		2,391	7,672	605	16,393	781	340
103	84,423		9.1667	7,739		1,675	92,162	92,162	7,050		3,039	10,138	605	16,393	781	340
104	43,687		5.0000	2,184	1,092	834	46,963	46,963	3,593		1,573	5,166	605	16,393	781	340
105	84,423		8.8333	7,457		1,670	91,880	91,880	7,029		3,039	10,107	605	16,393	781	340
106	84,423		14.0000	11,819		1,749	96,242	96,242	7,363		3,039	10,587	605	16,393	781	340
107	76,220		14.0000	10,671		1,579	86,891	86,891	6,647		2,744	9,558	605	16,393	781	340
108	67,354		5.0000	3,368		1,285	70,722	70,722	5,410		2,425	7,779	605	16,393	781	340

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	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
73	501	140	6,452	92,302	47,142	139,444	83%	40,026	99,418
74	501	140	6,452	57,865	39,021	96,886	18%	6,031	90,855
75	501	140	6,452	86,801	45,819	132,620			132,620
76	501	140	6,452	81,363	44,637	126,000			126,000
77	501	140	6,452	49,462	36,971	86,433	16%	4,783	81,650
78	501	140	6,452	84,563	45,435	129,998	37%	16,634	113,364
79	501	140	6,452	86,745	46,006	132,751			132,751
80	501	140	6,452	84,423	45,530	129,953			129,953
81	501	140	6,452	46,347	36,283	82,630	18%	5,144	77,486
82	501	140	6,452	91,880	47,057	138,937			138,937
83	501	140	6,452	95,679	47,834	143,513			143,513
84	501	140	6,452	47,200	36,572	83,772			83,772
85	501	140	6,452	91,880	47,057	138,937			138,937
86	501	140	6,452	36,945	34,103	71,048			71,048
87	501	140	6,452	60,401	39,646	100,047			100,047
88	501	140	6,452	84,423	45,530	129,953			129,953
89	501	140	6,452	36,945	34,103	71,048			71,048
90	501	140	6,452	33,697	33,322	67,019			67,019
91	501	140	6,452	100,263	48,899	149,162	83%	42,816	106,346
92	501	140	6,452	91,200	46,758	137,958	83%	39,600	98,358
93	501	140	6,452	74,490	42,988	117,478	25%	10,157	107,321
94	501	140	6,452	72,106	42,442	114,548			114,548
95	501	140	6,452	90,228	46,795	137,023			137,023
96	501	140	6,452	71,943	42,421	114,364			114,364
97	501	140	6,452	97,081	48,166	145,247			145,247
98	501	140	6,452	79,937	44,314	124,251	10%	4,297	119,954
99	501	140	6,452	41,607	35,226	76,833			76,833
100	501	140	6,452	93,373	47,684	141,057	18%	8,781	132,276
101	501	140	6,452	127,000	54,525	181,525			181,525
102	501	140	6,452	69,741	41,877	111,618			111,618
103	501	140	6,452	92,162	47,114	139,276			139,276
104	501	140	6,452	46,963	36,378	83,341			83,341
105	501	140	6,452	91,880	47,057	138,937			138,937
106	501	140	6,452	96,242	47,950	144,192	83%	41,389	102,803
107	501	140	6,452	86,891	45,740	132,631	83%	38,071	94,560
108	501	140	6,452	70,722	42,111	112,833			112,833

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**Big Rivers Electric Corporation
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	Annual 10/31/10	Shift Prem	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable	FICA	Base for 401(k)	401(k)	DB/DC	LTD	Medical	Dental	FSA
109	84,423		14.0000	11,819		1,749	96,242	96,242	7,363		3,039	10,587	605	16,393	781	340
110	74,634		5.0000	3,732		1,424	78,366	78,366	5,995		2,687	8,620	605	16,393	781	340
111	61,565		6.0000	3,694		1,186	65,259	65,259	4,992		2,216	7,178	605	16,393	781	340
112	37,960		0.0000	0	0	690	37,960	37,960	2,904		1,367	4,176	605	16,393	781	340
113	77,308		5.0000	3,865		1,475	81,173	81,173	6,210		2,783	8,929	605	16,393	781	340
114	67,354		5.0000	3,368		1,285	70,722	70,722	5,410		2,425	7,779	605	16,393	781	340
115	68,609		6.0000	4,117		1,322	72,726	72,726	5,564		2,470	8,000	605	16,393	781	340
116	109,957		0.0000	0		1,998	109,957	106,800	8,216		3,958	12,095	605	16,393	781	340
117	77,770		0.0000	0		1,413	77,770	77,770	5,949		2,800	8,555	605	16,393	781	340
118	79,860		6.0000	4,792		1,538	84,652	84,652	6,476		2,875	9,312	605	16,393	781	340
119	48,040		3.0000	1,441	721	899	50,202	50,202	3,840		1,729	5,522	605	16,393	781	340
120	76,220		9.1667	6,987		1,512	83,207	83,207	6,365		2,744	9,153	605	16,393	781	340
121	103,968		0.0000	0		1,890	103,968	103,968	7,954		3,743	11,436	605	16,393	781	340
122	36,945		1.0000	369	185	678	37,499	37,499	2,869		1,330	4,125	605	16,393	781	340
123	81,923		5.6667	4,642		1,573	86,565	86,565	6,622		2,949	9,522	605	16,393	781	340
124	115,148		0.0000	0		2,093	115,148	106,800	8,291		4,145	12,666	605	16,393	781	340
125	84,423		13.3333	11,256		1,739	95,679	95,679	7,319		3,039	10,525	605	16,393	781	340
126	84,423		9.3333	7,879		1,677	92,302	92,302	7,061		3,039	10,153	605	16,393	781	340
127	81,275		6.0000	4,877		1,566	86,152	86,152	6,591		2,926	9,477	605	16,393	781	340
128	36,945		1.0000	369	185	678	37,499	37,499	2,869		1,330	4,125	605	16,393	781	340
129	84,423		13.3333	11,256		1,739	95,679	95,679	7,319		3,039	10,525	605	16,393	781	340
130	96,261		0.0000	0		1,749	96,261	96,261	7,364		3,465	10,589	605	16,393	781	340
131	84,423		5.6667	4,784		1,621	89,207	89,207	6,824		3,039	9,813	605	16,393	781	340
132	67,354		5.0000	3,368		1,285	70,722	70,722	5,410		2,425	7,779	605	16,393	781	340
133	63,500		5.0000	3,175		1,212	66,675	66,675	5,101	21,981	791	2,539	605	16,393	781	340
134	75,897		5.0000	3,795		1,448	79,692	79,692	6,096		2,732	8,766	605	16,393	781	340
135	84,423		9.1667	7,739		1,675	92,162	92,162	7,050		3,039	10,138	605	16,393	781	340
136	84,360		6.0000	5,062		1,625	89,422	89,422	6,841		3,037	9,836	605	16,393	781	340
137	84,423		9.1667	7,739		1,675	92,162	92,162	7,050		3,039	10,138	605	16,393	781	340
138	106,754		0.0000	0		1,940	106,754	106,754	8,167		3,843	11,743	605	16,393	781	340
139	36,945		1.0000	369	185	678	37,499	37,499	2,869		1,330	4,125	605	16,393	781	340
140	76,541		4.4167	3,381		1,453	79,922	79,922	6,114		2,755	8,791	605	16,393	781	340
141	84,423		6.0833	5,136		1,628	89,559	89,559	6,851		3,039	9,851	605	16,393	781	340
142	81,349		7.5833	6,169		1,591	87,518	87,518	6,695		2,929	9,627	605	16,393	781	340
143	81,275		5.0000	4,064		1,551	85,339	85,339	6,528		2,926	9,387	605	16,393	781	340
144	84,423		7.5833	6,402		1,651	90,825	90,825	6,948		3,039	9,991	605	16,393	781	340

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	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
109	501	140	6,452	96,242	47,950	144,192	83%	41,389	102,803
110	501	140	6,452	78,366	43,938	122,304	10%	4,230	118,074
111	501	140	6,452	65,259	40,784	106,043	18%	6,601	99,442
112	501	140	6,452	37,960	34,349	72,309			72,309
113	501	140	6,452	81,173	44,609	125,782	10%	4,350	121,432
114	501	140	6,452	70,722	42,111	112,833	35%	13,657	99,176
115	501	140	6,452	72,726	42,568	115,294			115,294
116	501	140	6,452	109,957	51,479	161,436	83%	46,339	115,097
117	501	140	6,452	77,770	43,929	121,699			121,699
118	501	140	6,452	84,652	45,413	130,065	18%	8,097	121,968
119	501	140	6,452	50,202	37,202	87,404	18%	5,441	81,963
120	501	140	6,452	83,207	44,986	128,193			128,193
121	501	140	6,452	103,968	50,235	154,203	83%	44,263	109,940
122	501	140	6,452	37,499	34,214	71,713			71,713
123	501	140	6,452	86,565	45,878	132,443			132,443
124	501	140	6,452	115,148	52,407	167,555	18%	10,430	157,125
125	501	140	6,452	95,679	47,834	143,513			143,513
126	501	140	6,452	92,302	47,142	139,444	83%	40,026	99,418
127	501	140	6,452	86,152	45,772	131,924	25%	11,406	120,518
128	501	140	6,452	37,499	34,214	71,713	18%	4,464	67,249
129	501	140	6,452	95,679	47,834	143,513			143,513
130	501	140	6,452	96,261	48,379	144,640	18%	9,004	135,636
131	501	140	6,452	89,207	46,509	135,716			135,716
132	501	140	6,452	70,722	42,111	112,833	18%	7,024	105,809
133	501	140	6,452	66,675	34,855	101,530	35%	12,289	89,241
134	501	140	6,452	79,692	44,254	123,946			123,946
135	501	140	6,452	92,162	47,114	139,276			139,276
136	501	140	6,452	89,422	46,551	135,973	25%	11,756	124,217
137	501	140	6,452	92,162	47,114	139,276			139,276
138	501	140	6,452	106,754	50,905	157,659	18%	9,814	147,845
139	501	140	6,452	37,499	34,214	71,713	83%	20,585	51,128
140	501	140	6,452	79,922	44,325	124,247	37%	15,898	108,349
141	501	140	6,452	89,559	46,581	136,140	37%	17,420	118,720
142	501	140	6,452	87,518	46,054	133,572			133,572
143	501	140	6,452	85,339	45,604	130,943	18%	8,151	122,792
144	501	140	6,452	90,825	46,841	137,666			137,666

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	Annual 10/31/10	Shift Prem	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable	FICA	Base for 401(k)	401(k)	DB/DC	LTD	Medical	Dental	FSA
145	77,500		9.3333	7,233		1,540	84,733	84,733	6,482		2,790	9,321	605	16,393	781	340
146	87,300		9.1667	8,003		1,732	95,303	95,303	7,291		3,143	10,483	605	16,393	781	340
147	36,945		1.0000	369	185	678	37,499	37,499	2,869		1,330	4,125	605	16,393	781	340
148	81,275		5.0000	4,064		1,551	85,339	85,339	6,528		2,926	9,387	605	16,393	781	340
149	84,423		5.0000	4,221		1,611	88,644	88,644	6,781		3,039	9,751	605	16,393	781	340
150	48,440		1.0000	484	242	889	49,166	49,166	3,761		1,744	5,408	605	16,393	781	340
151	84,423		7.5833	6,402		1,651	90,825	90,825	6,948		3,039	9,991	605	16,393	781	340
152	42,990		3.0000	1,290	645	805	44,925	44,925	3,437		1,548	4,942	605	16,393	781	340
	11,771,945	0		613,679	7,189	225,098	12,392,813	12,166,925	934,044		422,283	1,358,420	91,960	2,491,736	118,712	51,680

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	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
145	501	140	6,452	84,733	45,345	130,078	83%	37,338	92,740
146	501	140	6,452	95,303	47,861	143,164			143,164
147	501	140	6,452	37,499	34,214	71,713	42%	10,416	61,297
148	501	140	6,452	85,339	45,604	130,943			130,943
149	501	140	6,452	88,644	46,394	135,038	10%	4,670	130,368
150	501	140	6,452	49,166	37,014	86,180	31%	9,239	76,941
151	501	140	6,452	90,825	46,841	137,666			137,666
152	501	140	6,452	44,925	35,944	80,869	18%	5,034	75,835
	76,152	21,280	980,704	12,392,813	6,772,069	19,164,882		1,207,092	17,957,790

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**Big Rivers Electric Corporation
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	Annual 10/31/10	Shift Prem	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable	FICA	Base for 401(k)	401(k)	DB/DC	LTD	Medical	Dental	FSA
1	58,711		5.0000	2,936		1,120	61,647	61,647	4,716		2,114	12,946	605	16,393	781	340
2	115,148		0.0000	0		2,093	115,148	106,800	8,291		4,145	24,181	605	16,393	781	340
3	512,000		0.0000	0		9,305	512,000	106,800	14,046		18,432	56,320	605	16,393	781	340
4	112,000		0.0000	0		2,035	112,000	106,800	8,246		4,032	12,320	605	16,393	781	340
5	78,908		10.0000	7,891		1,577	86,799	86,799	6,640		2,841	18,228	605	16,393	781	340
6	78,908		40.0000	31,563		2,008	110,471	106,800	8,223		2,841	23,199	605	16,393	781	340
7	61,565		1.0000	616		1,130	62,181	62,181	4,757		2,216	13,058	605	16,393	781	340
8	45,129		10.0000	4,513		902	49,642	49,642	3,798	19,093	687	2,310	605	16,393	781	340
9	38,356		5.0000	1,918	959	732	41,233	41,233	3,154		1,381	8,659	605	16,393	781	340
10	36,380		2.0000	728	364	674	37,472	37,472	2,867		1,310	4,122	605	16,393	781	340
11	93,373		0.0000	0		1,697	93,373	93,373	7,143		3,361	19,608	605	16,393	781	340
12	39,753		2.0000	795	398	737	40,946	40,946	3,132		1,431	4,504	605	16,393	781	340
13	225,000		0.0000	0		4,089	225,000	106,800	9,884		8,100	47,250	605	16,393	781	340
14	35,885		3.0000	1,077	539	672	37,501	37,501	2,869		1,292	4,125	605	16,393	781	340
15	99,399		0.0000	0		1,806	99,399	99,399	7,604		3,578	20,874	605	16,393	781	340
16	70,658		5.6667	4,004		1,357	74,662	74,662	5,712		2,544	8,213	605	16,393	781	340
17	81,275		4.0000	3,251		1,536	84,526	84,526	6,466		2,926	17,750	605	16,393	781	340
18	81,275		15.0000	12,191		1,699	93,466	93,466	7,150		2,926	19,628	605	16,393	781	340
19	26,714	520	10.0000	2,723	1,362	535	31,319	31,319	2,396		962	6,577	605	16,393	781	340
20	47,877		5.0000	2,394		914	50,271	50,271	3,846		1,724	10,557	605	16,393	781	340
21	173,361		0.0000	0		3,151	173,361	106,800	9,135		6,241	36,406	605	16,393	781	340
22	65,392		5.0000	3,270		1,248	68,662	68,662	5,253		2,354	14,419	605	16,393	781	340
23	63,345		5.0000	3,167		1,209	66,512	66,512	5,088		2,280	7,316	605	16,393	781	340
24	76,541		5.0000	3,827		1,461	80,368	80,368	6,148		2,755	16,877	605	16,393	781	340
25	84,423		30.0000	25,327		1,995	109,750	106,800	8,213		3,039	12,073	605	16,393	781	340
26	84,423		10.0000	8,442		1,688	92,865	92,865	7,104		3,039	19,502	605	16,393	781	340
27	81,275		4.0000	3,251		1,536	84,526	84,526	6,466		2,926	17,750	605	16,393	781	340
28	26,714		5.0000	1,336	668	510	28,718	28,718	2,197		962	6,031	605	16,393	781	340
29	78,908		10.0000	7,891		1,577	86,799	86,799	6,640		2,841	18,228	605	16,393	781	340
30	41,777		5.0000	2,089	1,045	797	44,911	44,911	3,436		1,504	4,940	605	16,393	781	340
31	89,645		0.0000	0		1,629	89,645	89,645	6,858		3,227	18,825	605	16,393	781	340
32	46,410		5.0000	2,321		886	48,731	48,731	3,728		1,671	10,234	605	16,393	781	340
33	170,000		0.0000	0		3,090	170,000	106,800	9,087		6,120	35,700	605	16,393	781	340
34	71,181		20.0000	14,236		1,552	85,417	85,417	6,534		2,563	9,396	605	16,393	781	340
35	41,607		5.0000	2,080	1,040	794	44,727	44,727	3,422		1,498	9,393	605	16,393	781	340

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	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
1	501	140	6,452	61,647	46,108	107,755	8%	2,981	104,774
2	501	140	6,452	115,148	63,922	179,070	18%	11,147	167,923
3	501	140	6,452	512,000	123,315	635,315	5%	10,986	624,329
4	501	140	6,452	112,000	51,845	163,845	5%	2,833	161,012
5	501	140	6,452	86,799	54,498	141,297			141,297
6	501	140	6,452	110,471	61,483	171,954	16%	9,515	162,439
7	501	140	6,452	62,181	46,373	108,554			108,554
8	501	140	6,452	49,642	32,909	82,551			82,551
9	501	140	6,452	41,233	39,138	80,371			80,371
10	501	140	6,452	37,472	34,185	71,657	16%	3,965	67,692
11	501	140	6,452	93,373	57,021	150,394	14%	7,282	143,112
12	501	140	6,452	40,946	35,016	75,962	16%	4,203	71,759
13	501	140	6,452	225,000	94,535	319,535	5%	5,525	314,010
14	501	140	6,452	37,501	34,170	71,671	18%	4,462	67,209
15	501	140	6,452	99,399	59,074	158,473			158,473
16	501	140	6,452	74,662	43,038	117,700			117,700
17	501	140	6,452	84,526	53,890	138,416			138,416
18	501	140	6,452	93,466	56,615	150,081			150,081
19	501	140	6,452	31,319	35,682	67,001	10%	2,317	64,684
20	501	140	6,452	50,271	42,253	92,524	18%	5,760	86,764
21	501	140	6,452	173,361	80,145	253,506			253,506
22	501	140	6,452	68,662	48,486	117,148	18%	7,292	109,856
23	501	140	6,452	66,512	41,105	107,617			107,617
24	501	140	6,452	80,368	52,453	132,821	16%	7,349	125,472
25	501	140	6,452	109,750	50,532	160,282	18%	9,978	150,304
26	501	140	6,452	92,865	56,545	149,410	18%	9,301	140,109
27	501	140	6,452	84,526	53,890	138,416			138,416
28	501	140	6,452	28,718	34,912	63,630	5%	1,100	62,530
29	501	140	6,452	86,799	54,498	141,297			141,297
30	501	140	6,452	44,911	35,889	80,800	18%	5,030	75,770
31	501	140	6,452	89,645	55,751	145,396	16%	8,045	137,351
32	501	140	6,452	48,731	41,731	90,462	10%	3,128	87,334
33	501	140	6,452	170,000	79,209	249,209	16%	13,790	235,419
34	501	140	6,452	85,417	45,257	130,674			130,674
35	501	140	6,452	44,727	40,319	85,046	5%	1,471	83,575

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	Annual 10/31/10	Shift Prem	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable	FICA	Base for 401(k)	401(k)	DB/DC	LTD	Medical	Dental	FSA
36	36,945		3.0000	1,108	554	692	38,607	38,607	2,953		1,330	8,107	605	16,393	781	340
37	80,000		0.0000	0		1,454	80,000	80,000	6,120	27,692	997	3,046	605	16,393	781	340
38	71,733		5.0000	3,587		1,369	75,320	75,320	5,762		2,582	15,817	605	16,393	781	340
39	63,430		0.0000	0		1,153	63,430	63,430	4,852		2,283	13,320	605	16,393	781	340
40	150,605		0.0000	0		2,737	150,605	106,800	8,805		5,422	31,627	605	16,393	781	340
41	71,733		10.0000	7,173		1,434	78,906	78,906	6,036		2,582	16,570	605	16,393	781	340
42	84,423		1.0000	844		1,550	85,267	85,267	6,523		3,039	17,906	605	16,393	781	340
43	71,733		4.0000	2,869		1,356	74,602	74,602	5,707		2,582	8,206	605	16,393	781	340
44	59,772		4.0000	2,391		1,130	62,163	62,163	4,755		2,152	13,054	605	16,393	781	340
45	41,607		5.0000	2,080	1,040	794	44,727	44,727	3,422		1,498	9,393	605	16,393	781	340
46	78,908		10.0000	7,891		1,577	86,799	86,799	6,640		2,841	18,228	605	16,393	781	340
47	89,645		0.0000	0		1,629	89,645	89,645	6,858		3,227	18,825	605	16,393	781	340
48	41,607		6.6667	2,774	1,387	807	45,768	45,768	3,501		1,498	9,611	605	16,393	781	340
49	39,254		5.0000	1,963	982	749	42,199	42,199	3,228		1,413	4,642	605	16,393	781	340
50	62,761		10.0000	6,276		1,255	69,037	69,037	5,281		2,259	14,498	605	16,393	781	340
51	36,945		4.0000	1,478	739	698	39,162	39,162	2,996		1,330	8,224	605	16,393	781	340
52	49,512		15.0000	7,427		1,035	56,939	56,939	4,356		1,782	11,957	605	16,393	781	340
53	89,645		0.0000	0		1,629	89,645	89,645	6,858		3,227	9,861	605	16,393	781	340
54	65,392		5.0000	3,270		1,248	68,662	68,662	5,253		2,354	14,419	605	16,393	781	340
55	116,928		0.0000	0		2,125	116,928	106,800	8,317		4,209	24,555	605	16,393	781	340
56	147,981		0.0000	0		2,689	147,981	106,800	8,767		5,327	16,278	605	16,393	781	340
57	59,772		0.0000	0		1,086	59,772	59,772	4,573		2,152	12,552	605	16,393	781	340
58	78,908		10.0000	7,891		1,577	86,799	86,799	6,640		2,841	18,228	605	16,393	781	340
59	61,565		5.0000	3,078		1,175	64,643	64,643	4,945		2,216	13,575	605	16,393	781	340
60	93,373		0.0000	0		1,697	93,373	93,373	7,143		3,361	19,608	605	16,393	781	340
61	65,392		5.0000	3,270		1,248	68,662	68,662	5,253		2,354	14,419	605	16,393	781	340
62	45,018		5.0000	2,251	1,126	859	48,395	48,395	3,702		1,621	10,163	605	16,393	781	340
63	61,565		1.0000	616		1,130	62,181	62,181	4,757		2,216	13,058	605	16,393	781	340
64	103,551		0.0000	0		1,882	103,551	103,551	7,922		3,728	21,746	605	16,393	781	340
65	81,275		10.0000	8,128		1,625	89,403	89,403	6,839		2,926	18,775	605	16,393	781	340
66	76,000		15.0000	11,400		1,588	87,400	87,400	6,686	32,154	1,158	4,067	605	16,393	781	340
67	28,496		5.0000	1,425	713	544	30,634	30,634	2,344	14,248	513	1,685	605	16,393	781	340
68	69,581		7.0000	4,871		1,353	74,452	74,452	5,696		2,505	15,635	605	16,393	781	340
69	33,418		5.0000	1,671	836	638	35,925	35,925	2,748		1,203	3,952	605	16,393	781	340
70	30,160	520	10.0000	3,068	1,534	604	35,282	35,282	2,699		1,086	7,409	605	16,393	781	340
71	36,945		0.0000	0	0	671	36,945	36,945	2,826		1,330	7,758	605	16,393	781	340

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Witness: James V. Haner

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**Big Rivers Electric Corporation
Case No. 2011-00036**

	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
36	501	140	6,452	38,607	38,294	76,901	18%	4,787	72,114
37	501	140	6,452	80,000	36,829	116,829	5%	2,020	114,809
38	501	140	6,452	75,320	50,742	126,062	4%	1,744	124,318
39	501	140	6,452	63,430	46,820	110,250			110,250
40	501	140	6,452	150,605	73,803	224,408	5%	3,880	220,528
41	501	140	6,452	78,906	51,834	130,740			130,740
42	501	140	6,452	85,267	54,230	139,497			139,497
43	501	140	6,452	74,602	43,063	117,665			117,665
44	501	140	6,452	62,163	46,303	108,466			108,466
45	501	140	6,452	44,727	40,319	85,046			85,046
46	501	140	6,452	86,799	54,498	141,297			141,297
47	501	140	6,452	89,645	55,751	145,396			145,396
48	501	140	6,452	45,768	40,629	86,397			86,397
49	501	140	6,452	42,199	35,244	77,443			77,443
50	501	140	6,452	69,037	48,505	117,542			117,542
51	501	140	6,452	39,162	38,460	77,622			77,622
52	501	140	6,452	56,939	44,342	101,281	10%	3,503	97,778
53	501	140	6,452	89,645	46,787	136,432	12%	5,662	130,770
54	501	140	6,452	68,662	48,486	117,148			117,148
55	501	140	6,452	116,928	64,418	181,346			181,346
56	501	140	6,452	147,981	58,273	206,254			206,254
57	501	140	6,452	59,772	45,575	105,347			105,347
58	501	140	6,452	86,799	54,498	141,297			141,297
59	501	140	6,452	64,643	47,123	111,766	5%	1,933	109,833
60	501	140	6,452	93,373	57,021	150,394			150,394
61	501	140	6,452	68,662	48,486	117,148	10%	4,051	113,097
62	501	140	6,452	48,395	41,557	89,952	16%	4,977	84,975
63	501	140	6,452	62,181	46,373	108,554			108,554
64	501	140	6,452	103,551	60,490	164,041			164,041
65	501	140	6,452	89,403	55,377	144,780			144,780
66	501	140	6,452	87,400	38,711	126,111	18%	7,850	118,261
67	501	140	6,452	30,634	30,298	60,932			60,932
68	501	140	6,452	74,452	50,401	124,853			124,853
69	501	140	6,452	35,925	33,753	69,678	16%	3,856	65,822
70	501	140	6,452	35,282	37,010	72,292	10%	2,500	69,792
71	501	140	6,452	36,945	37,797	74,742	10%	2,585	72,157

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**Big Rivers Electric Corporation
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	Annual 10/31/10	Shift Prem	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable	FICA	Base for 401(k)	401(k)	DB/DC	LTD	Medical	Dental	FSA
72	68,662		5.0000	3,433		1,310	72,095	72,095	5,515		2,472	15,140	605	16,393	781	340
73	73,885		5.0000	3,694		1,410	77,579	77,579	5,935		2,660	16,292	605	16,393	781	340
74	84,423		1.0000	844		1,550	85,267	85,267	6,523		3,039	17,906	605	16,393	781	340
75	36,945		5.0000	1,847	924	705	39,716	39,716	3,038		1,330	8,340	605	16,393	781	340
76	93,373		0.0000	0		1,697	93,373	93,373	7,143		3,361	19,608	605	16,393	781	340
77	33,418		5.0000	1,671	836	638	35,925	35,925	2,748		1,203	3,952	605	16,393	781	340
78	109,957		0.0000	0		1,998	109,957	106,800	8,216		3,958	23,091	605	16,393	781	340
79	115,148		0.0000	0		2,093	115,148	106,800	8,291		4,145	24,181	605	16,393	781	340
80	71,733		1.0000	717		1,317	72,450	72,450	5,542		2,582	15,215	605	16,393	781	340
81	93,373		0.0000	0		1,697	93,373	93,373	7,143		3,361	19,608	605	16,393	781	340
82	109,957		0.0000	0		1,998	109,957	106,800	8,216		3,958	23,091	605	16,393	781	340
83	118,709		0.0000	0		2,157	118,709	106,800	8,343		4,274	24,929	605	16,393	781	340
84	118,709		0.0000	0		2,157	118,709	106,800	8,343		4,274	24,929	605	16,393	781	340
85	93,373		0.0000	0		1,697	93,373	93,373	7,143		3,361	19,608	605	16,393	781	340
86	41,777		3.0000	1,253	627	782	43,657	43,657	3,340	38,563	1,388	4,433	605	16,393	781	340
87	99,399		0.0000	0		1,806	99,399	99,399	7,604		3,578	20,874	605	16,393	781	340
88	96,261		0.0000	0		1,749	96,261	96,261	7,364		3,465	20,215	605	16,393	781	340
89	71,733		4.0000	2,869		1,356	74,602	74,602	5,707		2,582	15,666	605	16,393	781	340
90	93,359		0.0000	0		1,697	93,359	93,359	7,142		3,361	19,605	605	16,393	781	340
91	78,908		10.0000	7,891		1,577	86,799	86,799	6,640		2,841	18,228	605	16,393	781	340
92	132,364		0.0000	0		2,406	132,364	106,800	8,541		4,765	27,796	605	16,393	781	340
93	185,000		0.0000	0		3,362	185,000	106,800	9,304		6,660	20,350	605	16,393	781	340
94	54,786		10.0000	5,479		1,095	60,265	60,265	4,610		1,972	12,656	605	16,393	781	340
	7,684,146	1,040		282,335	17,673	144,782	7,985,194	7,074,506	554,403		271,597	1,458,006	56,870	1,540,942	73,414	31,960
246	19,456,091	1,040		896,014	24,862	369,880	20,378,007	19,241,431	1,488,447		693,880	2,816,426	148,830	4,032,678	192,126	83,640
											DB	1,251,895				
											DC	1,564,531				
												2,816,426				

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**Big Rivers Electric Corporation
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	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
72	501	140	6,452	72,095	49,649	121,744	18%	7,579	114,165
73	501	140	6,452	77,579	51,509	129,088			129,088
74	501	140	6,452	85,267	54,230	139,497			139,497
75	501	140	6,452	39,716	38,625	78,341			78,341
76	501	140	6,452	93,373	57,021	150,394	16%	8,322	142,072
77	501	140	6,452	35,925	33,753	69,678	16%	3,856	65,822
78	501	140	6,452	109,957	62,475	172,432	5%	2,982	169,450
79	501	140	6,452	115,148	63,922	179,070			179,070
80	501	140	6,452	72,450	49,868	122,318			122,318
81	501	140	6,452	93,373	57,021	150,394			150,394
82	501	140	6,452	109,957	62,475	172,432			172,432
83	501	140	6,452	118,709	64,915	183,624			183,624
84	501	140	6,452	118,709	64,915	183,624	18%	11,431	172,193
85	501	140	6,452	93,373	57,021	150,394			150,394
86	501	140	6,452	43,657	35,155	78,812	50%	13,628	65,184
87	501	140	6,452	99,399	59,074	158,473			158,473
88	501	140	6,452	96,261	58,005	154,266	18%	9,603	144,663
89	501	140	6,452	74,602	50,523	125,125			125,125
90	501	140	6,452	93,359	57,017	150,376	18%	9,361	141,015
91	501	140	6,452	86,799	54,498	141,297			141,297
92	501	140	6,452	132,364	68,720	201,084			201,084
93	501	140	6,452	185,000	64,888	249,888	18%	15,556	234,332
94	501	140	6,452	60,265	45,545	105,810			105,810
	47,094	13,160	606,488	7,985,194	4,798,716	12,783,910		269,126	12,514,784
246	123,246	34,440	1,587,192	20,378,007	11,570,785	31,948,792		1,476,218	30,472,574
								0.0462	

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**Big Rivers Electric Corporation
Case No. 2011-00036**

	Annual 10/31/10	Shift Prem	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable	FICA	Base for 401(k)	401(k)	DB/DC	LTD	Medical	Dental	FSA	Life
1	36,945		0.0000	0	0	671	36,945	36,945	2,826		1,330	4,064	605	16,393	781	340	501
2	51,719		0.0000	0		940	51,719	51,719	3,957		1,862	5,689	605	16,393	781	340	501
3	106,754		0.0000	0		1,940	106,754	106,754	8,167		3,843	11,743	605	16,393	781	340	501
4	87,520		0.0000	0		1,591	87,520	87,520	6,695		3,151	9,627	605	16,393	781	340	501
5	84,560		0.0000	0		1,537	84,560	84,560	6,469		3,044	9,302	605	16,393	781	340	501
6	55,755		0.0000	0		1,013	55,755	55,755	4,265		2,007	6,133	605	16,393	781	340	501
7	106,754		0.0000	0		1,940	106,754	106,754	8,167		3,843	11,743	605	16,393	781	340	501
8	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
9	81,923		0.0000	0		1,489	81,923	81,923	6,267		2,949	9,012	605	16,393	781	340	501
10	118,709		0.0000	0		2,157	118,709	106,800	8,343		4,274	13,058	605	16,393	781	340	501
11	36,945		0.0000	0	0	671	36,945	36,945	2,826		1,330	4,064	605	16,393	781	340	501
12	64,745		0.0000	0		1,177	64,745	64,745	4,953		2,331	7,122	605	16,393	781	340	501
13	210,000		0.0000	0		3,817	210,000	106,800	9,667		7,560	23,100	605	16,393	781	340	501
14	71,377		0.0000	0		1,297	71,377	71,377	5,460		2,570	7,851	605	16,393	781	340	501
15	76,541		0.0000	0		1,391	76,541	76,541	5,855		2,755	8,420	605	16,393	781	340	501
16	76,541		0.0000	0		1,391	76,541	76,541	5,855		2,755	8,420	605	16,393	781	340	501
17	37,538		0.0000	0	0	682	37,538	37,538	2,872		1,351	4,129	605	16,393	781	340	501
18	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
19	100,000		0.0000	0		1,817	100,000	100,000	7,650		3,600	11,000	605	16,393	781	340	501
20	84,460		0.0000	0		1,535	84,460	84,460	6,461		3,041	9,291	605	16,393	781	340	501
21	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
22	84,470		0.0000	0		1,535	84,470	84,470	6,462		3,041	9,292	605	16,393	781	340	501
23	106,754		0.0000	0		1,940	106,754	106,754	8,167		3,843	11,743	605	16,393	781	340	501
24	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
25	83,150		0.0000	0		1,511	83,150	83,150	6,361		2,993	9,147	605	16,393	781	340	501
26	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
27	51,867		0.0000	0		943	51,867	51,867	3,968		1,867	5,705	605	16,393	781	340	501
28	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
29	61,565		0.0000	0		1,119	61,565	61,565	4,710		2,216	6,772	605	16,393	781	340	501
30	106,754		0.0000	0		1,940	106,754	106,754	8,167		3,843	11,743	605	16,393	781	340	501
31	85,150		0.0000	0		1,548	85,150	85,150	6,514		3,065	9,367	605	16,393	781	340	501
32	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
33	61,565		0.0000	0		1,119	61,565	61,565	4,710		2,216	6,772	605	16,393	781	340	501
34	85,480		0.0000	0		1,554	85,480	85,480	6,539		3,077	9,403	605	16,393	781	340	501
35	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
36	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501

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**Big Rivers Electric Corporation
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	FUTA/SU TA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
1	140	6,452	36,945	34,103	71,048			71,048
2	140	6,452	51,719	37,660	89,379			89,379
3	140	6,452	106,754	50,905	157,659			157,659
4	140	6,452	87,520	46,276	133,796			133,796
5	140	6,452	84,560	45,564	130,124	83%	37,351	92,773
6	140	6,452	55,755	38,630	94,385	18%	5,875	88,510
7	140	6,452	106,754	50,905	157,659			157,659
8	140	6,452	84,423	45,530	129,953			129,953
9	140	6,452	81,923	44,929	126,852	37%	16,232	110,620
10	140	6,452	118,709	53,044	171,753	18%	10,692	161,061
11	140	6,452	36,945	34,103	71,048	83%	20,394	50,654
12	140	6,452	64,745	40,795	105,540			105,540
13	140	6,452	210,000	69,356	279,356	18%	17,390	261,966
14	140	6,452	71,377	42,390	113,767	37%	14,557	99,210
15	140	6,452	76,541	43,633	120,174	37%	15,377	104,797
16	140	6,452	76,541	43,633	120,174			120,174
17	140	6,452	37,538	34,246	71,784	5%	1,241	70,543
18	140	6,452	84,423	45,530	129,953			129,953
19	140	6,452	100,000	49,279	149,279	18%	9,293	139,986
20	140	6,452	84,460	45,540	130,000			130,000
21	140	6,452	84,423	45,530	129,953	83%	37,302	92,651
22	140	6,452	84,470	45,542	130,012			130,012
23	140	6,452	106,754	50,905	157,659			157,659
24	140	6,452	84,423	45,530	129,953			129,953
25	140	6,452	83,150	45,224	128,374	35%	15,539	112,835
26	140	6,452	84,423	45,530	129,953			129,953
27	140	6,452	51,867	37,695	89,562	18%	5,575	83,987
28	140	6,452	84,423	45,530	129,953	83%	37,302	92,651
29	140	6,452	61,565	40,029	101,594	18%	6,324	95,270
30	140	6,452	106,754	50,905	157,659			157,659
31	140	6,452	85,150	45,706	130,856	37%	16,744	114,112
32	140	6,452	84,423	45,530	129,953			129,953
33	140	6,452	61,565	40,029	101,594	18%	6,324	95,270
34	140	6,452	85,480	45,785	131,265	4%	1,816	129,449
35	140	6,452	84,423	45,530	129,953			129,953
36	140	6,452	84,423	45,530	129,953			129,953

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**Big Rivers Electric Corporation
Case No. 2011-00036**

	Annual 10/31/10	Shift Prem	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable	FICA	Base for 401(k)	401(k)	DB/DC	LTD	Medical	Dental	FSA	Life
37	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
38	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
39	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
40	76,541		0.0000	0		1,391	76,541	76,541	5,855		2,755	8,420	605	16,393	781	340	501
41	76,220		0.0000	0		1,385	76,220	76,220	5,831		2,744	8,384	605	16,393	781	340	501
42	103,968		0.0000	0		1,890	103,968	103,968	7,954		3,743	11,436	605	16,393	781	340	501
43	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
44	81,413		0.0000	0		1,480	81,413	81,413	6,228		2,931	8,955	605	16,393	781	340	501
45	45,950		0.0000	0	0	835	45,950	45,950	3,515		1,654	5,055	605	16,393	781	340	501
46	69,910		0.0000	0		1,271	69,910	69,910	5,348		2,517	7,690	605	16,393	781	340	501
47	103,968		0.0000	0		1,890	103,968	103,968	7,954		3,743	11,436	605	16,393	781	340	501
48	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
49	41,607		0.0000	0	0	756	41,607	41,607	3,183		1,498	4,577	605	16,393	781	340	501
50	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
51	76,541		0.0000	0		1,391	76,541	76,541	5,855		2,755	8,420	605	16,393	781	340	501
52	73,605		0.0000	0		1,338	73,605	73,605	5,631		2,650	8,097	605	16,393	781	340	501
53	160,910		0.0000	0		2,924	160,910	106,800	8,955		5,793	17,700	605	16,393	781	340	501
54	90,280		0.0000	0		1,641	90,280	90,280	6,906		3,250	9,931	605	16,393	781	340	501
55	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
56	61,080		0.0000	0		1,110	61,080	61,080	4,673		2,199	6,719	605	16,393	781	340	501
57	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
58	131,764		0.0000	0		2,395	131,764	106,800	8,532		4,744	14,494	605	16,393	781	340	501
59	76,541		0.0000	0		1,391	76,541	76,541	5,855		2,755	8,420	605	16,393	781	340	501
60	63,413		0.0000	0		1,152	63,413	63,413	4,851		2,283	6,975	605	16,393	781	340	501
61	81,369		0.0000	0		1,479	81,369	81,369	6,225		2,929	8,951	605	16,393	781	340	501
62	36,945		0.0000	0	0	671	36,945	36,945	2,826		1,330	4,064	605	16,393	781	340	501
63	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
64	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
65	71,733		0.0000	0		1,304	71,733	71,733	5,488		2,582	7,891	605	16,393	781	340	501
66	88,230		0.0000	0		1,603	88,230	88,230	6,750		3,176	9,705	605	16,393	781	340	501
67	84,700		0.0000	0		1,539	84,700	84,700	6,480		3,049	9,317	605	16,393	781	340	501
68	78,908		0.0000	0		1,434	78,908	78,908	6,036		2,841	8,680	605	16,393	781	340	501
69	63,600		0.0000	0		1,156	63,600	63,600	4,865		2,290	6,996	605	16,393	781	340	501
70	57,210		0.0000	0		1,040	57,210	57,210	4,377		2,060	6,293	605	16,393	781	340	501
71	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
72	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501

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	FUTA/SU TA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
37	140	6,452	84,423	45,530	129,953			129,953
38	140	6,452	84,423	45,530	129,953			129,953
39	140	6,452	84,423	45,530	129,953			129,953
40	140	6,452	76,541	43,633	120,174			120,174
41	140	6,452	76,220	43,556	119,776			119,776
42	140	6,452	103,968	50,235	154,203			154,203
43	140	6,452	84,423	45,530	129,953			129,953
44	140	6,452	81,413	44,806	126,219	83%	36,230	89,989
45	140	6,452	45,950	36,271	82,221	18%	5,118	77,103
46	140	6,452	69,910	42,038	111,948			111,948
47	140	6,452	103,968	50,235	154,203	83%	44,263	109,940
48	140	6,452	84,423	45,530	129,953			129,953
49	140	6,452	41,607	35,226	76,833	42%	11,160	65,673
50	140	6,452	84,423	45,530	129,953			129,953
51	140	6,452	76,541	43,633	120,174			120,174
52	140	6,452	73,605	42,928	116,533	18%	7,254	109,279
53	140	6,452	160,910	60,584	221,494	39%	29,874	191,620
54	140	6,452	90,280	46,940	137,220	16%	7,593	129,627
55	140	6,452	84,423	45,530	129,953			129,953
56	140	6,452	61,080	39,913	100,993	10%	3,493	97,500
57	140	6,452	84,423	45,530	129,953			129,953
58	140	6,452	131,764	55,377	187,141			187,141
59	140	6,452	76,541	43,633	120,174			120,174
60	140	6,452	63,413	40,473	103,886	18%	6,467	97,419
61	140	6,452	81,369	44,796	126,165			126,165
62	140	6,452	36,945	34,103	71,048	10%	2,457	68,591
63	140	6,452	84,423	45,530	129,953			129,953
64	140	6,452	84,423	45,530	129,953			129,953
65	140	6,452	71,733	42,477	114,210	18%	7,110	107,100
66	140	6,452	88,230	46,446	134,676	83%	38,658	96,018
67	140	6,452	84,700	45,597	130,297			130,297
68	140	6,452	78,908	44,203	123,111	18%	7,664	115,447
69	140	6,452	63,600	40,519	104,119	10%	3,601	100,518
70	140	6,452	57,210	38,982	96,192	18%	5,988	90,204
71	140	6,452	84,423	45,530	129,953	37%	16,629	113,324
72	140	6,452	84,423	45,530	129,953			129,953

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	Annual 10/31/10	Shift Prem	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable	FICA	Base for 401(k)	401(k)	DB/DC	LTD	Medical	Dental	FSA	Life
73	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
74	54,590		0.0000	0		992	54,590	54,590	4,176		1,965	6,005	605	16,393	781	340	501
75	78,910		0.0000	0		1,434	78,910	78,910	6,037		2,841	8,680	605	16,393	781	340	501
76	77,000		0.0000	0		1,399	77,000	77,000	5,891		2,772	8,470	605	16,393	781	340	501
77	46,010		0.0000	0	0	836	46,010	46,010	3,520		1,656	5,061	605	16,393	781	340	501
78	80,986		0.0000	0		1,472	80,986	80,986	6,195		2,915	8,908	605	16,393	781	340	501
79	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
80	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
81	44,350		0.0000	0	0	806	44,350	44,350	3,393		1,597	4,879	605	16,393	781	340	501
82	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
83	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
84	47,200		0.0000	0	0	858	47,200	47,200	3,611		1,699	5,192	605	16,393	781	340	501
85	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
86	36,945		0.0000	0	0	671	36,945	36,945	2,826		1,330	4,064	605	16,393	781	340	501
87	57,525		0.0000	0		1,045	57,525	57,525	4,401		2,071	6,328	605	16,393	781	340	501
88	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
89	36,945		0.0000	0	0	671	36,945	36,945	2,826		1,330	4,064	605	16,393	781	340	501
90	33,697		0.0000	0	0	612	33,697	33,697	2,578		1,213	3,707	605	16,393	781	340	501
91	87,950		0.0000	0		1,598	87,950	87,950	6,728		3,166	9,675	605	16,393	781	340	501
92	80,000		0.0000	0		1,454	80,000	80,000	6,120		2,880	8,800	605	16,393	781	340	501
93	70,274		0.0000	0		1,277	70,274	70,274	5,376		2,530	7,730	605	16,393	781	340	501
94	68,672		0.0000	0		1,248	68,672	68,672	5,253		2,472	7,554	605	16,393	781	340	501
95	86,550		0.0000	0		1,573	86,550	86,550	6,621		3,116	9,521	605	16,393	781	340	501
96	69,010		0.0000	0		1,254	69,010	69,010	5,279		2,484	7,591	605	16,393	781	340	501
97	85,660		0.0000	0		1,557	85,660	85,660	6,553		3,084	9,423	605	16,393	781	340	501
98	76,130		0.0000	0		1,384	76,130	76,130	5,824		2,741	8,374	605	16,393	781	340	501
99	41,607		0.0000	0	0	756	41,607	41,607	3,183		1,498	4,577	605	16,393	781	340	501
100	93,373		0.0000	0		1,697	93,373	93,373	7,143		3,361	10,271	605	16,393	781	340	501
101	127,000		0.0000	0		2,308	127,000	106,800	8,463		4,572	13,970	605	16,393	781	340	501
102	66,420		0.0000	0		1,207	66,420	66,420	5,081		2,391	7,306	605	16,393	781	340	501
103	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
104	43,687		0.0000	0	0	794	43,687	43,687	3,342		1,573	4,806	605	16,393	781	340	501
105	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
106	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
107	76,220		0.0000	0		1,385	76,220	76,220	5,831		2,744	8,384	605	16,393	781	340	501
108	67,354		0.0000	0		1,224	67,354	67,354	5,153		2,425	7,409	605	16,393	781	340	501

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	FUTA/SU TA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
73	140	6,452	84,423	45,530	129,953	83%	37,302	92,651
74	140	6,452	54,590	38,350	92,940	18%	5,786	87,154
75	140	6,452	78,910	44,204	123,114			123,114
76	140	6,452	77,000	43,744	120,744			120,744
77	140	6,452	46,010	36,285	82,295	16%	4,554	77,741
78	140	6,452	80,986	44,702	125,688	37%	16,083	109,605
79	140	6,452	84,423	45,530	129,953			129,953
80	140	6,452	84,423	45,530	129,953			129,953
81	140	6,452	44,350	35,887	80,237	18%	4,995	75,242
82	140	6,452	84,423	45,530	129,953			129,953
83	140	6,452	84,423	45,530	129,953			129,953
84	140	6,452	47,200	36,572	83,772			83,772
85	140	6,452	84,423	45,530	129,953			129,953
86	140	6,452	36,945	34,103	71,048			71,048
87	140	6,452	57,525	39,057	96,582			96,582
88	140	6,452	84,423	45,530	129,953			129,953
89	140	6,452	36,945	34,103	71,048			71,048
90	140	6,452	33,697	33,322	67,019			67,019
91	140	6,452	87,950	46,379	134,329	83%	38,558	95,771
92	140	6,452	80,000	44,466	124,466	83%	35,727	88,739
93	140	6,452	70,274	42,125	112,399	25%	9,718	102,681
94	140	6,452	68,672	41,739	110,411			110,411
95	140	6,452	86,550	46,043	132,593			132,593
96	140	6,452	69,010	41,820	110,830			110,830
97	140	6,452	85,660	45,829	131,489			131,489
98	140	6,452	76,130	43,535	119,665	10%	4,138	115,527
99	140	6,452	41,607	35,226	76,833			76,833
100	140	6,452	93,373	47,684	141,057	18%	8,781	132,276
101	140	6,452	127,000	54,525	181,525			181,525
102	140	6,452	66,420	41,197	107,617			107,617
103	140	6,452	84,423	45,530	129,953			129,953
104	140	6,452	43,687	35,727	79,414			79,414
105	140	6,452	84,423	45,530	129,953			129,953
106	140	6,452	84,423	45,530	129,953	83%	37,302	92,651
107	140	6,452	76,220	43,556	119,776	83%	34,381	85,395
108	140	6,452	67,354	41,423	108,777			108,777

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	Annual 10/31/10	Shift Prem	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable	FICA	Base for 401(k)	401(k)	DB/DC	LTD	Medical	Dental	FSA	Life
109	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
110	74,634		0.0000	0		1,356	74,634	74,634	5,710		2,687	8,210	605	16,393	781	340	501
111	61,565		0.0000	0		1,119	61,565	61,565	4,710		2,216	6,772	605	16,393	781	340	501
112	37,960		0.0000	0	0	690	37,960	37,960	2,904		1,367	4,176	605	16,393	781	340	501
113	77,308		0.0000	0		1,405	77,308	77,308	5,914		2,783	8,504	605	16,393	781	340	501
114	67,354		0.0000	0		1,224	67,354	67,354	5,153		2,425	7,409	605	16,393	781	340	501
115	68,609		0.0000	0		1,247	68,609	68,609	5,249		2,470	7,547	605	16,393	781	340	501
116	109,957		0.0000	0		1,998	109,957	106,800	8,216		3,958	12,095	605	16,393	781	340	501
117	77,770		0.0000	0		1,413	77,770	77,770	5,949		2,800	8,555	605	16,393	781	340	501
118	79,860		0.0000	0		1,451	79,860	79,860	6,109		2,875	8,785	605	16,393	781	340	501
119	48,040		0.0000	0	0	873	48,040	48,040	3,675		1,729	5,284	605	16,393	781	340	501
120	76,220		0.0000	0		1,385	76,220	76,220	5,831		2,744	8,384	605	16,393	781	340	501
121	103,968		0.0000	0		1,890	103,968	103,968	7,954		3,743	11,436	605	16,393	781	340	501
122	36,945		0.0000	0	0	671	36,945	36,945	2,826		1,330	4,064	605	16,393	781	340	501
123	81,923		0.0000	0		1,489	81,923	81,923	6,267		2,949	9,012	605	16,393	781	340	501
124	115,148		0.0000	0		2,093	115,148	106,800	8,291		4,145	12,666	605	16,393	781	340	501
125	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
126	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
127	81,275		0.0000	0		1,477	81,275	81,275	6,218		2,926	8,940	605	16,393	781	340	501
128	36,945		0.0000	0	0	671	36,945	36,945	2,826		1,330	4,064	605	16,393	781	340	501
129	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
130	96,261		0.0000	0		1,749	96,261	96,261	7,364		3,465	10,589	605	16,393	781	340	501
131	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
132	67,354		0.0000	0		1,224	67,354	67,354	5,153		2,425	7,409	605	16,393	781	340	501
133	63,500		0.0000	0		1,154	63,500	63,500	4,858	21,981	791	2,418	605	16,393	781	340	501
134	75,897		0.0000	0		1,379	75,897	75,897	5,806		2,732	8,349	605	16,393	781	340	501
135	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
136	84,360		0.0000	0		1,533	84,360	84,360	6,454		3,037	9,280	605	16,393	781	340	501
137	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
138	106,754		0.0000	0		1,940	106,754	106,754	8,167		3,843	11,743	605	16,393	781	340	501
139	36,945		0.0000	0	0	671	36,945	36,945	2,826		1,330	4,064	605	16,393	781	340	501
140	76,541		0.0000	0		1,391	76,541	76,541	5,855		2,755	8,420	605	16,393	781	340	501
141	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
142	81,349		0.0000	0		1,478	81,349	81,349	6,223		2,929	8,948	605	16,393	781	340	501
143	81,275		0.0000	0		1,477	81,275	81,275	6,218		2,926	8,940	605	16,393	781	340	501
144	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501

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	FUTA/SU TA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
109	140	6,452	84,423	45,530	129,953	83%	37,302	92,651
110	140	6,452	74,634	43,175	117,809	10%	4,074	113,735
111	140	6,452	61,565	40,029	101,594	18%	6,324	95,270
112	140	6,452	37,960	34,349	72,309			72,309
113	140	6,452	77,308	43,818	121,126	10%	4,189	116,937
114	140	6,452	67,354	41,423	108,777	35%	13,167	95,610
115	140	6,452	68,609	41,725	110,334			110,334
116	140	6,452	109,957	51,479	161,436	83%	46,339	115,097
117	140	6,452	77,770	43,929	121,699			121,699
118	140	6,452	79,860	44,432	124,292	18%	7,737	116,555
119	140	6,452	48,040	36,773	84,813	18%	5,280	79,533
120	140	6,452	76,220	43,556	119,776			119,776
121	140	6,452	103,968	50,235	154,203	83%	44,263	109,940
122	140	6,452	36,945	34,103	71,048			71,048
123	140	6,452	81,923	44,929	126,852			126,852
124	140	6,452	115,148	52,407	167,555	18%	10,430	157,125
125	140	6,452	84,423	45,530	129,953			129,953
126	140	6,452	84,423	45,530	129,953	83%	37,302	92,651
127	140	6,452	81,275	44,773	126,048	25%	10,898	115,150
128	140	6,452	36,945	34,103	71,048	18%	4,423	66,625
129	140	6,452	84,423	45,530	129,953			129,953
130	140	6,452	96,261	48,379	144,640	18%	9,004	135,636
131	140	6,452	84,423	45,530	129,953			129,953
132	140	6,452	67,354	41,423	108,777	18%	6,771	102,006
133	140	6,452	63,500	34,433	97,933	35%	11,854	86,079
134	140	6,452	75,897	43,478	119,375			119,375
135	140	6,452	84,423	45,530	129,953			129,953
136	140	6,452	84,360	45,516	129,876	25%	11,229	118,647
137	140	6,452	84,423	45,530	129,953			129,953
138	140	6,452	106,754	50,905	157,659	18%	9,814	147,845
139	140	6,452	36,945	34,103	71,048	83%	20,394	50,654
140	140	6,452	76,541	43,633	120,174	37%	15,377	104,797
141	140	6,452	84,423	45,530	129,953	37%	16,629	113,324
142	140	6,452	81,349	44,790	126,139			126,139
143	140	6,452	81,275	44,773	126,048	18%	7,846	118,202
144	140	6,452	84,423	45,530	129,953			129,953

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**Big Rivers Electric Corporation
Case No. 2011-00036**

	Annual 10/31/10	Shift Prem	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable	FICA	Base for 401(k)	401(k)	DB/DC	LTD	Medical	Dental	FSA	Life
145	77,500		0.0000	0		1,408	77,500	77,500	5,929		2,790	8,525	605	16,393	781	340	501
146	87,300		0.0000	0		1,587	87,300	87,300	6,678		3,143	9,603	605	16,393	781	340	501
147	36,945		0.0000	0	0	671	36,945	36,945	2,826		1,330	4,064	605	16,393	781	340	501
148	81,275		0.0000	0		1,477	81,275	81,275	6,218		2,926	8,940	605	16,393	781	340	501
149	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
150	48,440		0.0000	0	0	880	48,440	48,440	3,706		1,744	5,328	605	16,393	781	340	501
151	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	9,287	605	16,393	781	340	501
152	42,990		0.0000	0	0	781	42,990	42,990	3,289		1,548	4,729	605	16,393	781	340	501
	11,771,945	0		0	0	213,923	11,771,945	11,546,057	886,538		422,283	1,290,373	91,960	2,491,736	118,712	51,680	76,152

**Big Rivers Electric Corporation
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	FUTA/SU TA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
145	140	6,452	77,500	43,864	121,364	83%	34,837	86,527
146	140	6,452	87,300	46,223	133,523			133,523
147	140	6,452	36,945	34,103	71,048	42%	10,320	60,728
148	140	6,452	81,275	44,773	126,048			126,048
149	140	6,452	84,423	45,530	129,953	10%	4,494	125,459
150	140	6,452	48,440	36,870	85,310	31%	9,146	76,164
151	140	6,452	84,423	45,530	129,953			129,953
152	140	6,452	42,990	35,559	78,549	18%	4,890	73,659
	21,280	980,704	11,771,945	6,645,341	18,417,286		1,150,545	17,266,741

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**Big Rivers Electric Corporation
Case No. 2011-00036**

	Annual 10/31/10	Shift Prem	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable	FICA	Base for 401(k)	401(k)	DB/DC	LTD	Medical	Dental	FSA	Life
1	58,711		0.0000	0		1,067	58,711	58,711	4,491		2,114	12,329	605	16,393	781	340	501
2	115,148		0.0000	0		2,093	115,148	106,800	8,291		4,145	24,181	605	16,393	781	340	501
3	512,000		0.0000	0		9,305	512,000	106,800	14,046		18,432	56,320	605	16,393	781	340	501
4	112,000		0.0000	0		2,035	112,000	106,800	8,246		4,032	12,320	605	16,393	781	340	501
5	78,908		0.0000	0		1,434	78,908	78,908	6,036		2,841	16,571	605	16,393	781	340	501
6	78,908		0.0000	0		1,434	78,908	106,800	7,766		2,841	16,571	605	16,393	781	340	501
7	61,565		0.0000	0		1,119	61,565	61,565	4,710		2,216	12,929	605	16,393	781	340	501
8	45,129		0.0000	0		820	45,129	45,129	3,452	19,093	687	2,100	605	16,393	781	340	501
9	38,356		0.0000	0	0	697	38,356	38,356	2,934		1,381	8,055	605	16,393	781	340	501
10	36,380		0.0000	0	0	661	36,380	36,380	2,783		1,310	4,002	605	16,393	781	340	501
11	93,373		0.0000	0		1,697	93,373	93,373	7,143		3,361	19,608	605	16,393	781	340	501
12	39,753		0.0000	0	0	722	39,753	39,753	3,041		1,431	4,373	605	16,393	781	340	501
13	225,000		0.0000	0		4,089	225,000	106,800	9,884		8,100	47,250	605	16,393	781	340	501
14	35,885		0.0000	0	0	652	35,885	35,885	2,745		1,292	3,947	605	16,393	781	340	501
15	99,399		0.0000	0		1,806	99,399	99,399	7,604		3,578	20,874	605	16,393	781	340	501
16	70,658		0.0000	0		1,284	70,658	70,658	5,405		2,544	7,772	605	16,393	781	340	501
17	81,275		0.0000	0		1,477	81,275	81,275	6,218		2,926	17,068	605	16,393	781	340	501
18	81,275		0.0000	0		1,477	81,275	81,275	6,218		2,926	17,068	605	16,393	781	340	501
19	26,714	520	0.0000	0	0	486	27,234	27,234	2,083		962	5,719	605	16,393	781	340	501
20	47,877		0.0000	0		870	47,877	47,877	3,663		1,724	10,054	605	16,393	781	340	501
21	173,361		0.0000	0		3,151	173,361	106,800	9,135		6,241	36,406	605	16,393	781	340	501
22	65,392		0.0000	0		1,188	65,392	65,392	5,002		2,354	13,732	605	16,393	781	340	501
23	63,345		0.0000	0		1,151	63,345	63,345	4,846		2,280	6,968	605	16,393	781	340	501
24	76,541		0.0000	0		1,391	76,541	76,541	5,855		2,755	16,074	605	16,393	781	340	501
25	84,423		0.0000	0		1,534	84,423	106,800	7,846		3,039	9,287	605	16,393	781	340	501
26	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	17,729	605	16,393	781	340	501
27	81,275		0.0000	0		1,477	81,275	81,275	6,218		2,926	17,068	605	16,393	781	340	501
28	26,714		0.0000	0	0	486	26,714	26,714	2,044		962	5,610	605	16,393	781	340	501
29	78,908		0.0000	0		1,434	78,908	78,908	6,036		2,841	16,571	605	16,393	781	340	501
30	41,777		0.0000	0	0	759	41,777	41,777	3,196		1,504	4,595	605	16,393	781	340	501
31	89,645		0.0000	0		1,629	89,645	89,645	6,858		3,227	18,825	605	16,393	781	340	501
32	46,410		0.0000	0		843	46,410	46,410	3,550		1,671	9,746	605	16,393	781	340	501
33	170,000		0.0000	0		3,090	170,000	106,800	9,087		6,120	35,700	605	16,393	781	340	501
34	71,181		0.0000	0		1,294	71,181	71,181	5,445		2,563	7,830	605	16,393	781	340	501
35	41,607		0.0000	0	0	756	41,607	41,607	3,183		1,498	8,737	605	16,393	781	340	501

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**Big Rivers Electric Corporation
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	FUTA/SU TA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
1	140	6,452	58,711	45,213	103,924	8%	2,875	101,049
2	140	6,452	115,148	63,922	179,070	18%	11,147	167,923
3	140	6,452	512,000	123,315	635,315	5%	10,986	624,329
4	140	6,452	112,000	51,845	163,845	5%	2,833	161,012
5	140	6,452	78,908	52,094	131,002			131,002
6	140	6,452	78,908	53,824	132,732	16%	7,345	125,387
7	140	6,452	61,565	46,186	107,751			107,751
8	140	6,452	45,129	32,271	77,400			77,400
9	140	6,452	38,356	38,279	76,635			76,635
10	140	6,452	36,380	33,968	70,348	16%	3,893	66,455
11	140	6,452	93,373	57,021	150,394	14%	7,282	143,112
12	140	6,452	39,753	34,779	74,532	16%	4,124	70,408
13	140	6,452	225,000	94,535	319,535	5%	5,525	314,010
14	140	6,452	35,885	33,848	69,733	18%	4,341	65,392
15	140	6,452	99,399	59,074	158,473			158,473
16	140	6,452	70,658	42,217	112,875			112,875
17	140	6,452	81,275	52,901	134,176			134,176
18	140	6,452	81,275	52,901	134,176			134,176
19	140	6,452	27,234	34,462	61,696	10%	2,134	59,562
20	140	6,452	47,877	41,523	89,400	18%	5,565	83,835
21	140	6,452	173,361	80,145	253,506			253,506
22	140	6,452	65,392	47,488	112,880	18%	7,027	105,853
23	140	6,452	63,345	40,457	103,802			103,802
24	140	6,452	76,541	51,287	127,828	16%	7,073	120,755
25	140	6,452	84,423	46,918	131,341	18%	8,176	123,165
26	140	6,452	84,423	53,972	138,395	18%	8,615	129,780
27	140	6,452	81,275	52,901	134,176			134,176
28	140	6,452	26,714	34,314	61,028	5%	1,055	59,973
29	140	6,452	78,908	52,094	131,002			131,002
30	140	6,452	41,777	35,266	77,043	18%	4,796	72,247
31	140	6,452	89,645	55,751	145,396	16%	8,045	137,351
32	140	6,452	46,410	41,022	87,432	10%	3,024	84,408
33	140	6,452	170,000	79,209	249,209	16%	13,790	235,419
34	140	6,452	71,181	42,344	113,525			113,525
35	140	6,452	41,607	39,386	80,993	5%	1,401	79,592

**Big Rivers Electric Corporation
Case No. 2011-00036**

	Annual 10/31/10	Shift Prem	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable	FICA	Base for 401(k)	401(k)	DB/DC	LTD	Medical	Dental	FSA	Life
36	36,945		0.0000	0	0	671	36,945	36,945	2,826		1,330	7,758	605	16,393	781	340	501
37	80,000		0.0000	0		1,454	80,000	80,000	6,120	27,692	997	3,046	605	16,393	781	340	501
38	71,733		0.0000	0		1,304	71,733	71,733	5,488		2,582	15,064	605	16,393	781	340	501
39	63,430		0.0000	0		1,153	63,430	63,430	4,852		2,283	13,320	605	16,393	781	340	501
40	150,605		0.0000	0		2,737	150,605	106,800	8,805		5,422	31,627	605	16,393	781	340	501
41	71,733		0.0000	0		1,304	71,733	71,733	5,488		2,582	15,064	605	16,393	781	340	501
42	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	17,729	605	16,393	781	340	501
43	71,733		0.0000	0		1,304	71,733	71,733	5,488		2,582	7,891	605	16,393	781	340	501
44	59,772		0.0000	0		1,086	59,772	59,772	4,573		2,152	12,552	605	16,393	781	340	501
45	41,607		0.0000	0	0	756	41,607	41,607	3,183		1,498	8,737	605	16,393	781	340	501
46	78,908		0.0000	0		1,434	78,908	78,908	6,036		2,841	16,571	605	16,393	781	340	501
47	89,645		0.0000	0		1,629	89,645	89,645	6,858		3,227	18,825	605	16,393	781	340	501
48	41,607		0.0000	0	0	756	41,607	41,607	3,183		1,498	8,737	605	16,393	781	340	501
49	39,254		0.0000	0	0	713	39,254	39,254	3,003		1,413	4,318	605	16,393	781	340	501
50	62,761		0.0000	0		1,141	62,761	62,761	4,801		2,259	13,180	605	16,393	781	340	501
51	36,945		0.0000	0	0	671	36,945	36,945	2,826		1,330	7,758	605	16,393	781	340	501
52	49,512		0.0000	0		900	49,512	49,512	3,788		1,782	10,398	605	16,393	781	340	501
53	89,645		0.0000	0		1,629	89,645	89,645	6,858		3,227	9,861	605	16,393	781	340	501
54	65,392		0.0000	0		1,188	65,392	65,392	5,002		2,354	13,732	605	16,393	781	340	501
55	116,928		0.0000	0		2,125	116,928	106,800	8,317		4,209	24,555	605	16,393	781	340	501
56	147,981		0.0000	0		2,689	147,981	106,800	8,767		5,327	16,278	605	16,393	781	340	501
57	59,772		0.0000	0		1,086	59,772	59,772	4,573		2,152	12,552	605	16,393	781	340	501
58	78,908		0.0000	0		1,434	78,908	78,908	6,036		2,841	16,571	605	16,393	781	340	501
59	61,565		0.0000	0		1,119	61,565	61,565	4,710		2,216	12,929	605	16,393	781	340	501
60	93,373		0.0000	0		1,697	93,373	93,373	7,143		3,361	19,608	605	16,393	781	340	501
61	65,392		0.0000	0		1,188	65,392	65,392	5,002		2,354	13,732	605	16,393	781	340	501
62	45,018		0.0000	0	0	818	45,018	45,018	3,444		1,621	9,454	605	16,393	781	340	501
63	61,565		0.0000	0		1,119	61,565	61,565	4,710		2,216	12,929	605	16,393	781	340	501
64	103,551		0.0000	0		1,882	103,551	103,551	7,922		3,728	21,746	605	16,393	781	340	501
65	81,275		0.0000	0		1,477	81,275	81,275	6,218		2,926	17,068	605	16,393	781	340	501
66	76,000		0.0000	0		1,381	76,000	76,000	5,814	32,154	1,158	3,537	605	16,393	781	340	501
67	28,496		0.0000	0	0	518	28,496	28,496	2,180	14,248	513	1,567	605	16,393	781	340	501
68	69,581		0.0000	0		1,265	69,581	69,581	5,323		2,505	14,612	605	16,393	781	340	501
69	33,418		0.0000	0	0	607	33,418	33,418	2,556		1,203	3,676	605	16,393	781	340	501
70	30,160	520	0.0000	0	0	548	30,680	30,680	2,347		1,086	6,443	605	16,393	781	340	501
71	36,945		0.0000	0	0	671	36,945	36,945	2,826		1,330	7,758	605	16,393	781	340	501

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	FUTA/SU TA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
36	140	6,452	36,945	37,797	74,742	18%	4,653	70,089
37	140	6,452	80,000	36,829	116,829	5%	2,020	114,809
38	140	6,452	71,733	49,650	121,383	4%	1,679	119,704
39	140	6,452	63,430	46,820	110,250			110,250
40	140	6,452	150,605	73,803	224,408	5%	3,880	220,528
41	140	6,452	71,733	49,650	121,383			121,383
42	140	6,452	84,423	53,972	138,395			138,395
43	140	6,452	71,733	42,477	114,210			114,210
44	140	6,452	59,772	45,575	105,347			105,347
45	140	6,452	41,607	39,386	80,993			80,993
46	140	6,452	78,908	52,094	131,002			131,002
47	140	6,452	89,645	55,751	145,396			145,396
48	140	6,452	41,607	39,386	80,993			80,993
49	140	6,452	39,254	34,659	73,913			73,913
50	140	6,452	62,761	46,593	109,354			109,354
51	140	6,452	36,945	37,797	74,742			74,742
52	140	6,452	49,512	42,080	91,592	10%	3,168	88,424
53	140	6,452	89,645	46,787	136,432	12%	5,662	130,770
54	140	6,452	65,392	47,488	112,880			112,880
55	140	6,452	116,928	64,418	181,346			181,346
56	140	6,452	147,981	58,273	206,254			206,254
57	140	6,452	59,772	45,575	105,347			105,347
58	140	6,452	78,908	52,094	131,002			131,002
59	140	6,452	61,565	46,186	107,751	5%	1,863	105,888
60	140	6,452	93,373	57,021	150,394			150,394
61	140	6,452	65,392	47,488	112,880	10%	3,904	108,976
62	140	6,452	45,018	40,549	85,567	16%	4,735	80,832
63	140	6,452	61,565	46,186	107,751			107,751
64	140	6,452	103,551	60,490	164,041			164,041
65	140	6,452	81,275	52,901	134,176			134,176
66	140	6,452	76,000	37,102	113,102	18%	7,041	106,061
67	140	6,452	28,496	29,990	58,486			58,486
68	140	6,452	69,581	48,917	118,498			118,498
69	140	6,452	33,418	33,254	66,672	16%	3,689	62,983
70	140	6,452	30,680	35,636	66,316	10%	2,293	64,023
71	140	6,452	36,945	37,797	74,742	10%	2,585	72,157

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**Big Rivers Electric Corporation
Case No. 2011-00036**

	Annual 10/31/10	Shift Prem	OT%	OT	OT Prem	W/C 1.8174	Medicare Taxable	Soc Sec Taxable	FICA	Base for 401(k)	401(k)	DB/DC	LTD	Medical	Dental	FSA	Life
72	68,662		0.0000	0		1,248	68,662	68,662	5,253		2,472	14,419	605	16,393	781	340	501
73	73,885		0.0000	0		1,343	73,885	73,885	5,652		2,660	15,516	605	16,393	781	340	501
74	84,423		0.0000	0		1,534	84,423	84,423	6,458		3,039	17,729	605	16,393	781	340	501
75	36,945		0.0000	0	0	671	36,945	36,945	2,826		1,330	7,758	605	16,393	781	340	501
76	93,373		0.0000	0		1,697	93,373	93,373	7,143		3,361	19,608	605	16,393	781	340	501
77	33,418		0.0000	0	0	607	33,418	33,418	2,556		1,203	3,676	605	16,393	781	340	501
78	109,957		0.0000	0		1,998	109,957	106,800	8,216		3,958	23,091	605	16,393	781	340	501
79	115,148		0.0000	0		2,093	115,148	106,800	8,291		4,145	24,181	605	16,393	781	340	501
80	71,733		0.0000	0		1,304	71,733	71,733	5,488		2,582	15,064	605	16,393	781	340	501
81	93,373		0.0000	0		1,697	93,373	93,373	7,143		3,361	19,608	605	16,393	781	340	501
82	109,957		0.0000	0		1,998	109,957	106,800	8,216		3,958	23,091	605	16,393	781	340	501
83	118,709		0.0000	0		2,157	118,709	106,800	8,343		4,274	24,929	605	16,393	781	340	501
84	118,709		0.0000	0		2,157	118,709	106,800	8,343		4,274	24,929	605	16,393	781	340	501
85	93,373		0.0000	0		1,697	93,373	93,373	7,143		3,361	19,608	605	16,393	781	340	501
86	41,777		0.0000	0	0	759	41,777	41,777	3,196	38,563	1,388	4,242	605	16,393	781	340	501
87	99,399		0.0000	0		1,806	99,399	99,399	7,604		3,578	20,874	605	16,393	781	340	501
88	96,261		0.0000	0		1,749	96,261	96,261	7,364		3,465	20,215	605	16,393	781	340	501
89	71,733		0.0000	0		1,304	71,733	71,733	5,488		2,582	15,064	605	16,393	781	340	501
90	93,359		0.0000	0		1,697	93,359	93,359	7,142		3,361	19,605	605	16,393	781	340	501
91	78,908		0.0000	0		1,434	78,908	78,908	6,036		2,841	16,571	605	16,393	781	340	501
92	132,364		0.0000	0		2,406	132,364	106,800	8,541		4,765	27,796	605	16,393	781	340	501
93	185,000		0.0000	0		3,362	185,000	106,800	9,304		6,660	20,350	605	16,393	781	340	501
94	54,786		0.0000	0		996	54,786	54,786	4,191		1,972	11,505	605	16,393	781	340	501
	7,684,146	1,040		0	0	139,644	7,685,186	6,831,388	534,979		271,597	1,404,601	56,870	1,540,942	73,414	31,960	47,094
246	19,456,091	1,040		0	0	353,567	19,457,131	18,377,445	1,421,517		693,880	2,694,974	148,830	4,032,678	192,126	83,640	123,246
											DB	1,206,645					
											DC	1,488,329					
												2,694,974					

**Big Rivers Electric Corporation
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	FUTA/SU TA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
72	140	6,452	68,662	48,604	117,266	18%	7,300	109,966
73	140	6,452	73,885	50,383	124,268			124,268
74	140	6,452	84,423	53,972	138,395			138,395
75	140	6,452	36,945	37,797	74,742			74,742
76	140	6,452	93,373	57,021	150,394	16%	8,322	142,072
77	140	6,452	33,418	33,254	66,672	16%	3,689	62,983
78	140	6,452	109,957	62,475	172,432	5%	2,982	169,450
79	140	6,452	115,148	63,922	179,070			179,070
80	140	6,452	71,733	49,650	121,383			121,383
81	140	6,452	93,373	57,021	150,394			150,394
82	140	6,452	109,957	62,475	172,432			172,432
83	140	6,452	118,709	64,915	183,624			183,624
84	140	6,452	118,709	64,915	183,624	18%	11,431	172,193
85	140	6,452	93,373	57,021	150,394			150,394
86	140	6,452	41,777	34,797	76,574	50%	13,241	63,333
87	140	6,452	99,399	59,074	158,473			158,473
88	140	6,452	96,261	58,005	154,266	18%	9,603	144,663
89	140	6,452	71,733	49,650	121,383			121,383
90	140	6,452	93,359	57,017	150,376	18%	9,361	141,015
91	140	6,452	78,908	52,094	131,002			131,002
92	140	6,452	132,364	68,720	201,084			201,084
93	140	6,452	185,000	64,888	249,888	18%	15,556	234,332
94	140	6,452	54,786	43,876	98,662			98,662
	13,160	606,488	7,685,186	4,720,749	12,405,935		259,709	12,146,226
246	34,440	1,587,192	19,457,131	11,366,090	30,823,221		1,410,254 0.0458	29,412,967

**Big Rivers Electric Corporation
Case No. 2011-00036**

	Hourly 10/31/10	Annual 10/31/10	Shift Prem		OT%	Base Pay + Shift Prem	OT	OT Prem	W/C 1.8174	FICA	Base for 401/(k)/DC	401(k)	DB/DC
1	31.33	65,166			15.7500	65,166	10,264	5,132	1,371	6,163		2,346	6,517
2	22.88	47,590	0.40	832	19.1667	48,422	9,281	4,641	1,049	4,769		1,713	4,759
3	22.13	46,030	0.40	832	13.5000	46,862	6,326	3,163	967	4,311	23,015	829	2,302
4	29.02	60,362			13.5000	60,362	8,149	4,075	1,245	5,553		2,173	6,036
5	28.49	59,259			13.8333	59,259	8,197	4,099	1,226	5,474		2,133	5,926
6	31.33	65,166			15.7500	65,166	10,264	5,132	1,371	6,163		2,346	6,517
7	31.33	65,166			15.7500	65,166	10,264	5,132	1,371	6,163		2,346	6,517
8	31.33	65,166			13.5000	65,166	8,797	4,399	1,344	5,995		2,346	6,517
9	31.33	65,166			15.7500	65,166	10,264	5,132	1,371	6,163		2,346	6,517
10	26.00	54,080	0.40	832	21.3333	54,912	11,715	5,858	1,211	5,545		1,947	5,408
11	22.13	46,030	0.40	832	13.5000	46,862	6,326	3,163	967	4,311	23,015	829	2,302
12	22.13	46,030	0.40	832	22.0000	46,862	10,310	5,155	1,039	4,768	23,015	829	2,302
13	28.15	58,552			13.5000	58,552	7,905	3,953	1,208	5,386		2,108	5,855
14	31.33	65,166			17.9167	65,166	11,676	5,838	1,397	6,325		2,346	6,517
15	26.81	55,765	0.40	832	13.5000	56,597	7,641	3,821	1,167	5,207		2,008	5,577
16	31.33	65,166	0.40	832	21.3333	65,998	14,080	7,040	1,455	6,665		2,346	6,517
17	23.59	49,067	0.40	832	21.3333	49,899	10,645	5,323	1,100	5,039		1,766	4,907
18	31.33	65,166			15.7500	65,166	10,264	5,132	1,371	6,163		2,346	6,517
19	22.13	46,030	0.40	832	19.1667	46,862	8,982	4,491	1,015	4,616	15,934	574	1,593
20	31.33	65,166	0.40	832	21.3333	65,998	14,080	7,040	1,455	6,665		2,346	6,517
21	31.33	65,166			13.8333	65,166	9,015	4,508	1,348	6,020		2,346	6,517
22	23.59	49,067	0.40	832	20.3333	49,899	10,146	5,073	1,091	4,982		1,766	4,907
23	31.33	65,166			17.9167	65,166	11,676	5,838	1,397	6,325		2,346	6,517
24	31.33	65,166	0.40	832	20.3333	65,998	13,420	6,710	1,443	6,589		2,346	6,517
25	31.33	65,166			17.9167	65,166	11,676	5,838	1,397	6,325		2,346	6,517
26	22.13	46,030	0.40	832	21.3333	46,862	9,997	4,999	1,033	4,732	26,556	956	2,656
27	29.02	60,362	0.40	832	20.3333	61,194	12,443	6,222	1,338	6,109	20,894	752	2,089
28	26.81	55,765	0.40	832	19.1667	56,597	10,848	5,424	1,226	5,574		2,008	5,577
29	26.81	55,765	0.40	832	13.5000	56,597	7,641	3,821	1,167	5,207		2,008	5,577
30	23.59	49,067	0.40	832	19.1667	49,899	9,564	4,782	1,081	4,915		1,766	4,907
31	31.33	65,166			13.8333	65,166	9,015	4,508	1,348	6,020		2,346	6,517
32	26.81	55,765	0.40	832	21.3333	56,597	12,074	6,037	1,248	5,715		2,008	5,577
33	22.88	47,590	0.40	832	19.1667	48,422	9,281	4,641	1,049	4,769		1,713	4,759
34	30.21	62,837			12.0000	62,837	7,540	3,770	1,279	5,672		2,262	6,284
35	31.33	65,166			13.8333	65,166	9,015	4,508	1,348	6,020		2,346	6,517
36	31.33	65,166			15.7500	65,166	10,264	5,132	1,371	6,163		2,346	6,517

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**Big Rivers Electric Corporation
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	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
1	450	16,543	817	340	388	140	2,299	80,562	37,374	117,936			117,936
2	450	16,543	817	340	388	140	2,299	62,344	33,267	95,611	83%	27,444	68,167
3	450	16,543	817	340	388	140	2,299	56,351	29,386	85,737			85,737
4	450	16,543	817	340	388	140	2,299	72,586	35,984	108,570			108,570
5	450	16,543	817	340	388	140	2,299	71,555	35,736	107,291	83%	30,797	76,494
6	450	16,543	817	340	388	140	2,299	80,562	37,374	117,936			117,936
7	450	16,543	817	340	388	140	2,299	80,562	37,374	117,936			117,936
8	450	16,543	817	340	388	140	2,299	78,362	37,179	115,541			115,541
9	450	16,543	817	340	388	140	2,299	80,562	37,374	117,936			117,936
10	450	16,543	817	340	388	140	2,299	72,485	35,088	107,573			107,573
11	450	16,543	817	340	388	140	2,299	56,351	29,386	85,737			85,737
12	450	16,543	817	340	388	140	2,299	62,327	29,915	92,242			92,242
13	450	16,543	817	340	388	140	2,299	70,410	35,534	105,944			105,944
14	450	16,543	817	340	388	140	2,299	82,680	37,562	120,242			120,242
15	450	16,543	817	340	388	140	2,299	68,059	34,936	102,995			102,995
16	450	16,543	817	340	388	140	2,299	87,118	37,960	125,078			125,078
17	450	16,543	817	340	388	140	2,299	65,867	33,789	99,656			99,656
18	450	16,543	817	340	388	140	2,299	80,562	37,374	117,936			117,936
19	450	16,543	817	340	388	140	2,299	60,335	28,775	89,110	83%	25,578	63,532
20	450	16,543	817	340	388	140	2,299	87,118	37,960	125,078			125,078
21	450	16,543	817	340	388	140	2,299	78,689	37,208	115,897	83%	33,267	82,630
22	450	16,543	817	340	388	140	2,299	65,118	33,723	98,841	100%	34,183	64,658
23	450	16,543	817	340	388	140	2,299	82,680	37,562	120,242			120,242
24	450	16,543	817	340	388	140	2,299	86,128	37,872	124,000			124,000
25	450	16,543	817	340	388	140	2,299	82,680	37,562	120,242			120,242
26	450	16,543	817	340	388	140	2,299	61,858	30,354	92,212			92,212
27	450	16,543	817	340	388	140	2,299	79,859	31,265	111,124			111,124
28	450	16,543	817	340	388	140	2,299	72,869	35,362	108,231	83%	31,067	77,164
29	450	16,543	817	340	388	140	2,299	68,059	34,936	102,995			102,995
30	450	16,543	817	340	388	140	2,299	64,245	33,646	97,891	83%	28,099	69,792
31	450	16,543	817	340	388	140	2,299	78,689	37,208	115,897	83%	33,267	82,630
32	450	16,543	817	340	388	140	2,299	74,708	35,525	110,233			110,233
33	450	16,543	817	340	388	140	2,299	62,344	33,267	95,611	83%	27,444	68,167
34	450	16,543	817	340	388	140	2,299	74,147	36,474	110,621			110,621
35	450	16,543	817	340	388	140	2,299	78,689	37,208	115,897	83%	33,267	82,630
36	450	16,543	817	340	388	140	2,299	80,562	37,374	117,936			117,936

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	Hourly 10/31/10	Annual 10/31/10	Shift Prem		OT%	Base Pay + Shift Prem	OT	OT Prem	W/C 1.8174	FICA	Base for 401/(k)/DC	401(k)	DB/DC
37	28.15	58,552			30.0000	58,552	17,566	8,783	1,383	6,495		2,108	5,855
38	26.81	55,765	0.40	832	19.1667	56,597	10,848	5,424	1,226	5,574		2,008	5,577
39	31.33	65,166			13.5000	65,166	8,797	4,399	1,344	5,995		2,346	6,517
40	28.15	58,552			11.7500	58,552	6,880	3,440	1,189	5,269		2,108	5,855
41	31.33	65,166			12.0000	65,166	7,820	3,910	1,326	5,883		2,346	6,517
42	31.33	65,166			17.9167	65,166	11,676	5,838	1,397	6,325		2,346	6,517
43	31.33	65,166			13.8333	65,166	9,015	4,508	1,348	6,020		2,346	6,517
44	31.33	65,166			15.7500	65,166	10,264	5,132	1,371	6,163		2,346	6,517
45	31.33	65,166			13.5000	65,166	8,797	4,399	1,344	5,995		2,346	6,517
46	31.33	65,166			13.5000	65,166	8,797	4,399	1,344	5,995		2,346	6,517
47	31.33	65,166			13.5000	65,166	8,797	4,399	1,344	5,995		2,346	6,517
48	31.33	65,166			15.7500	65,166	10,264	5,132	1,371	6,163		2,346	6,517
49	28.15	58,552			13.5000	58,552	7,905	3,953	1,208	5,386		2,108	5,855
50	26.81	55,765	0.40	832	21.3333	56,597	12,074	6,037	1,248	5,715		2,008	5,577
51	31.33	65,166			13.8333	65,166	9,015	4,508	1,348	6,020		2,346	6,517
52	26.48	55,078	0.40	832	28.0833	55,910	15,701	7,851	1,301	6,079		1,983	5,508
53	25.14	52,291	0.40	832	13.5000	53,123	7,172	3,586	1,096	4,887		1,882	5,229
54	26.81	55,765	0.40	832	13.5000	56,597	7,641	3,821	1,167	5,207		2,008	5,577
55	28.49	59,259			15.7500	59,259	9,333	4,667	1,247	5,604		2,133	5,926
56	22.13	46,030	0.40	832	22.0000	46,862	10,310	5,155	1,039	4,768	23,015	829	2,302
57	31.33	65,166			15.7500	65,166	10,264	5,132	1,371	6,163		2,346	6,517
58	28.49	59,259			13.5000	59,259	8,000	4,000	1,222	5,451		2,133	5,926
59	31.33	65,166	0.40	832	19.1667	65,998	12,650	6,325	1,429	6,500		2,346	6,517
60	26.48	55,078	0.40	832	21.0000	55,910	11,741	5,871	1,229	5,624		1,983	5,508
61	31.33	65,166	0.40	832	22.0000	65,998	14,520	7,260	1,463	6,715		2,346	6,517
62	26.81	55,765	0.40	832	22.0000	56,597	12,451	6,226	1,255	5,758		2,008	5,577
63	29.02	60,362			15.7500	60,362	9,507	4,754	1,270	5,709		2,173	6,036
64	31.33	65,166	0.40	832	19.1667	65,998	12,650	6,325	1,429	6,500		2,346	6,517
65	22.13	46,030	0.40	832	20.3333	46,862	9,529	4,765	1,025	4,678	26,556	956	2,656
66	23.59	49,067	0.40	832	20.3333	49,899	10,146	5,073	1,091	4,982		1,766	4,907
67	23.59	49,067	0.40	832	20.3333	49,899	10,146	5,073	1,091	4,982		1,766	4,907
68	31.33	65,166	0.40	832	19.1667	65,998	12,650	6,325	1,429	6,500		2,346	6,517
69	31.33	65,166	0.40	832	20.3333	65,998	13,420	6,710	1,443	6,589		2,346	6,517
70	22.88	47,590	0.40	832	20.3333	48,422	9,846	4,923	1,059	4,834		1,713	4,759
71	31.33	65,166	0.40	832	13.5000	65,998	8,910	4,455	1,361	6,071		2,346	6,517
72	31.33	65,166			17.9167	65,166	11,676	5,838	1,397	6,325		2,346	6,517

**Big Rivers Electric Corporation
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	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
37	450	16,543	817	340	388	140	2,299	84,901	36,818	121,719			121,719
38	450	16,543	817	340	388	140	2,299	72,869	35,362	108,231	83%	31,067	77,164
39	450	16,543	817	340	388	140	2,299	78,362	37,179	115,541			115,541
40	450	16,543	817	340	388	140	2,299	68,872	35,398	104,270	37%	13,342	90,928
41	450	16,543	817	340	388	140	2,299	76,896	37,049	113,945			113,945
42	450	16,543	817	340	388	140	2,299	82,680	37,562	120,242			120,242
43	450	16,543	817	340	388	140	2,299	78,689	37,208	115,897	83%	33,267	82,630
44	450	16,543	817	340	388	140	2,299	80,562	37,374	117,936			117,936
45	450	16,543	817	340	388	140	2,299	78,362	37,179	115,541			115,541
46	450	16,543	817	340	388	140	2,299	78,362	37,179	115,541			115,541
47	450	16,543	817	340	388	140	2,299	78,362	37,179	115,541			115,541
48	450	16,543	817	340	388	140	2,299	80,562	37,374	117,936			117,936
49	450	16,543	817	340	388	140	2,299	70,410	35,534	105,944			105,944
50	450	16,543	817	340	388	140	2,299	74,708	35,525	110,233			110,233
51	450	16,543	817	340	388	140	2,299	78,689	37,208	115,897	83%	33,267	82,630
52	450	16,543	817	340	388	140	2,299	79,462	35,848	115,310	83%	33,099	82,211
53	450	16,543	817	340	388	140	2,299	63,881	34,071	97,952			97,952
54	450	16,543	817	340	388	140	2,299	68,059	34,936	102,995			102,995
55	450	16,543	817	340	388	140	2,299	73,259	35,887	109,146			109,146
56	450	16,543	817	340	388	140	2,299	62,327	29,915	92,242			92,242
57	450	16,543	817	340	388	140	2,299	80,562	37,374	117,936			117,936
58	450	16,543	817	340	388	140	2,299	71,259	35,709	106,968			106,968
59	450	16,543	817	340	388	140	2,299	84,973	37,769	122,742	83%	35,232	87,510
60	450	16,543	817	340	388	140	2,299	73,522	35,321	108,843			108,843
61	450	16,543	817	340	388	140	2,299	87,778	38,018	125,796			125,796
62	450	16,543	817	340	388	140	2,299	75,274	35,575	110,849			110,849
63	450	16,543	817	340	388	140	2,299	74,623	36,165	110,788			110,788
64	450	16,543	817	340	388	140	2,299	84,973	37,769	122,742	83%	35,232	87,510
65	450	16,543	817	340	388	140	2,299	61,156	30,292	91,448			91,448
66	450	16,543	817	340	388	140	2,299	65,118	33,723	98,841			98,841
67	450	16,543	817	340	388	140	2,299	65,118	33,723	98,841			98,841
68	450	16,543	817	340	388	140	2,299	84,973	37,769	122,742	83%	35,232	87,510
69	450	16,543	817	340	388	140	2,299	86,128	37,872	124,000			124,000
70	450	16,543	817	340	388	140	2,299	63,191	33,342	96,533			96,533
71	450	16,543	817	340	388	140	2,299	79,363	37,272	116,635			116,635
72	450	16,543	817	340	388	140	2,299	82,680	37,562	120,242			120,242

**Big Rivers Electric Corporation
Case No. 2011-00036**

	Hourly 10/31/10	Annual 10/31/10	Shift Prem		OT%	Base Pay + Shift Prem	OT	OT Prem	W/C 1.8174	FICA	Base for 401/(k)/DC	401(k)	DB/DC
73	31.33	65,166			13.5000	65,166	8,797	4,399	1,344	5,995		2,346	6,517
74	25.14	52,291	0.40	832	21.3333	53,123	11,333	5,667	1,171	5,364		1,882	5,229
75	22.88	47,590	0.40	832	20.3333	48,422	9,846	4,923	1,059	4,834		1,713	4,759
76	26.48	55,078			12.0000	55,078	6,609	3,305	1,121	4,972		1,983	5,508
77	22.13	46,030	0.40	832	19.1667	46,862	8,982	4,491	1,015	4,616	23,015	829	2,302
78	24.83	51,646	0.40	832	28.0833	52,478	14,738	7,369	1,222	5,706	17,878	644	1,788
79	28.49	59,259			15.7500	59,259	9,333	4,667	1,247	5,604		2,133	5,926
80	26.81	55,765	0.40	832	13.5000	56,597	7,641	3,821	1,167	5,207		2,008	5,577
81	31.33	65,166	0.40	832	21.0000	65,998	13,860	6,930	1,451	6,639		2,346	6,517
82	31.33	65,166			17.9167	65,166	11,676	5,838	1,397	6,325		2,346	6,517
83	31.33	65,166			13.5000	65,166	8,797	4,399	1,344	5,995		2,346	6,517
84	31.33	65,166			13.8333	65,166	9,015	4,508	1,348	6,020		2,346	6,517
85	29.02	60,362	0.40	832	19.1667	61,194	11,729	5,865	1,325	6,027		2,173	6,036
86	23.59	49,067	0.40	832	21.3333	49,899	10,645	5,323	1,100	5,039		1,766	4,907
87	26.48	55,078			12.0000	55,078	6,609	3,305	1,121	4,972		1,983	5,508
88	31.33	65,166	0.40	832	21.3333	65,998	14,080	7,040	1,455	6,665		2,346	6,517
89	26.81	55,765	0.40	832	13.5000	56,597	7,641	3,821	1,167	5,207		2,008	5,577
90	31.33	65,166			15.7500	65,166	10,264	5,132	1,371	6,163		2,346	6,517
91	23.59	49,067	0.40	832	19.1667	49,899	9,564	4,782	1,081	4,915		1,766	4,907
92	26.00	54,080			13.5000	54,080	7,301	3,651	1,116	4,975		1,947	5,408
93	31.33	65,166			15.7500	65,166	10,264	5,132	1,371	6,163		2,346	6,517
94	31.33	65,166			17.9167	65,166	11,676	5,838	1,397	6,325		2,346	6,517
95	28.49	59,259			13.5000	59,259	8,000	4,000	1,222	5,451		2,133	5,926
96	31.33	65,166			13.8333	65,166	9,015	4,508	1,348	6,020		2,346	6,517
97	31.33	65,166	0.40	832	19.1667	65,998	12,650	6,325	1,429	6,500		2,346	6,517
98	31.33	65,166			13.8333	65,166	9,015	4,508	1,348	6,020		2,346	6,517
99	22.88	47,590	0.40	832	19.1667	48,422	9,281	4,641	1,049	4,769		1,713	4,759
100	23.59	49,067	0.40	832	22.0000	49,899	10,978	5,489	1,106	5,077		1,766	4,907
101	25.14	52,291	0.40	832	19.1667	53,123	10,182	5,091	1,151	5,232		1,882	5,229
102	26.81	55,765	0.40	832	21.3333	56,597	12,074	6,037	1,248	5,715		2,008	5,577
103	31.33	65,166			13.8333	65,166	9,015	4,508	1,348	6,020		2,346	6,517
104	31.33	65,166	0.40	832	19.1667	65,998	12,650	6,325	1,429	6,500		2,346	6,517
105	31.33	65,166			15.7500	65,166	10,264	5,132	1,371	6,163		2,346	6,517
106	31.33	65,166	0.40	832	19.1667	65,998	12,650	6,325	1,429	6,500		2,346	6,517
107	31.33	65,166			13.8333	65,166	9,015	4,508	1,348	6,020		2,346	6,517
108	26.48	55,078	0.40	832	21.0000	55,910	11,741	5,871	1,229	5,624		1,983	5,508

**Big Rivers Electric Corporation
Case No. 2011-00036**

	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
73	450	16,543	817	340	388	140	2,299	78,362	37,179	115,541			115,541
74	450	16,543	817	340	388	140	2,299	70,123	34,623	104,746			104,746
75	450	16,543	817	340	388	140	2,299	63,191	33,342	96,533	100%	33,384	63,149
76	450	16,543	817	340	388	140	2,299	64,992	34,561	99,553			99,553
77	450	16,543	817	340	388	140	2,299	60,335	29,739	90,074	83%	25,855	64,219
78	450	16,543	817	340	388	140	2,299	74,585	30,337	104,922	83%	30,117	74,805
79	450	16,543	817	340	388	140	2,299	73,259	35,887	109,146			109,146
80	450	16,543	817	340	388	140	2,299	68,059	34,936	102,995			102,995
81	450	16,543	817	340	388	140	2,299	86,788	37,930	124,718			124,718
82	450	16,543	817	340	388	140	2,299	82,680	37,562	120,242			120,242
83	450	16,543	817	340	388	140	2,299	78,362	37,179	115,541			115,541
84	450	16,543	817	340	388	140	2,299	78,689	37,208	115,897	83%	33,267	82,630
85	450	16,543	817	340	388	140	2,299	78,788	36,538	115,326	83%	33,103	82,223
86	450	16,543	817	340	388	140	2,299	65,867	33,789	99,656			99,656
87	450	16,543	817	340	388	140	2,299	64,992	34,561	99,553			99,553
88	450	16,543	817	340	388	140	2,299	87,118	37,960	125,078			125,078
89	450	16,543	817	340	388	140	2,299	68,059	34,936	102,995			102,995
90	450	16,543	817	340	388	140	2,299	80,562	37,374	117,936			117,936
91	450	16,543	817	340	388	140	2,299	64,245	33,646	97,891	83%	28,099	69,792
92	450	16,543	817	340	388	140	2,299	65,032	34,423	99,455			99,455
93	450	16,543	817	340	388	140	2,299	80,562	37,374	117,936			117,936
94	450	16,543	817	340	388	140	2,299	82,680	37,562	120,242			120,242
95	450	16,543	817	340	388	140	2,299	71,259	35,709	106,968			106,968
96	450	16,543	817	340	388	140	2,299	78,689	37,208	115,897	83%	33,267	82,630
97	450	16,543	817	340	388	140	2,299	84,973	37,769	122,742	83%	35,232	87,510
98	450	16,543	817	340	388	140	2,299	78,689	37,208	115,897	83%	33,267	82,630
99	450	16,543	817	340	388	140	2,299	62,344	33,267	95,611	83%	27,444	68,167
100	450	16,543	817	340	388	140	2,299	66,366	33,833	100,199			100,199
101	450	16,543	817	340	388	140	2,299	68,396	34,471	102,867	83%	29,527	73,340
102	450	16,543	817	340	388	140	2,299	74,708	35,525	110,233			110,233
103	450	16,543	817	340	388	140	2,299	78,689	37,208	115,897	83%	33,267	82,630
104	450	16,543	817	340	388	140	2,299	84,973	37,769	122,742	83%	35,232	87,510
105	450	16,543	817	340	388	140	2,299	80,562	37,374	117,936			117,936
106	450	16,543	817	340	388	140	2,299	84,973	37,769	122,742	83%	35,232	87,510
107	450	16,543	817	340	388	140	2,299	78,689	37,208	115,897	83%	33,267	82,630
108	450	16,543	817	340	388	140	2,299	73,522	35,321	108,843			108,843

**Big Rivers Electric Corporation
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	Hourly 10/31/10	Annual 10/31/10	Shift Prem		OT%	Base Pay + Shift Prem	OT	OT Prem	W/C 1.8174	FICA	Base for 401/(k)/DC	401(k)	DB/DC
109	31.33	65,166			13.5000	65,166	8,797	4,399	1,344	5,995		2,346	6,517
110	29.02	60,362			13.5000	60,362	8,149	4,075	1,245	5,553		2,173	6,036
111	31.33	65,166			15.7500	65,166	10,264	5,132	1,371	6,163		2,346	6,517
112	29.02	60,362	0.40	832	22.0000	61,194	13,463	6,732	1,357	6,226		2,173	6,036
113	31.33	65,166	0.40	832	21.3333	65,998	14,080	7,040	1,455	6,665		2,346	6,517
114	31.33	65,166			15.7500	65,166	10,264	5,132	1,371	6,163		2,346	6,517
115	26.48	55,078			10.0000	55,078	5,508	2,754	1,101	4,846		1,983	5,508
116	31.33	65,166			13.8333	65,166	9,015	4,508	1,348	6,020		2,346	6,517
117	22.13	46,030	0.40	832	22.0000	46,862	10,310	5,155	1,039	4,768	23,015	829	2,302
118	31.33	65,166	0.40	832	22.0000	65,998	14,520	7,260	1,463	6,715		2,346	6,517
119	25.14	52,291	0.40	832	22.0000	53,123	11,687	5,844	1,178	5,405		1,882	5,229
120	23.27	48,402			13.8333	48,402	6,696	3,348	1,001	4,471		1,742	4,840
121	31.33	65,166			21.0000	65,166	13,685	6,843	1,433	6,556		2,346	6,517
122	31.33	65,166			15.7500	65,166	10,264	5,132	1,371	6,163		2,346	6,517
123	25.14	52,291	0.40	832	19.1667	53,123	10,182	5,091	1,151	5,232		1,882	5,229
124	31.33	65,166			12.0000	65,166	7,820	3,910	1,326	5,883		2,346	6,517
125	24.83	51,646			15.7500	51,646	8,134	4,067	1,086	4,884		1,859	5,165
126	22.13	46,030	0.40	832	13.5000	46,862	6,326	3,163	967	4,311	23,015	829	2,302
127	28.49	59,259			13.8333	59,259	8,197	4,099	1,226	5,474		2,133	5,926
128	22.88	47,590	0.40	832	21.3333	48,422	10,330	5,165	1,068	4,890		1,713	4,759
129	26.81	55,765	0.40	832	20.3333	56,597	11,508	5,754	1,238	5,650		2,008	5,577
130	31.33	65,166			13.5000	65,166	8,797	4,399	1,344	5,995		2,346	6,517
131	31.33	65,166			17.9167	65,166	11,676	5,838	1,397	6,325		2,346	6,517
132	26.00	54,080			30.0000	54,080	16,224	8,112	1,278	5,999		1,947	5,408
133	31.33	65,166			15.7500	65,166	10,264	5,132	1,371	6,163		2,346	6,517
134	31.33	65,166	0.40	832	21.3333	65,998	14,080	7,040	1,455	6,665		2,346	6,517
135	23.59	49,067	0.40	832	19.1667	49,899	9,564	4,782	1,081	4,915		1,766	4,907
136	30.21	62,837	0.40	832	22.0000	63,669	14,007	7,004	1,412	6,478		2,262	6,284
137	31.33	65,166			17.9167	65,166	11,676	5,838	1,397	6,325		2,346	6,517
138	28.49	59,259			17.9167	59,259	10,617	5,309	1,270	5,752		2,133	5,926
139	26.48	55,078	0.40	832	20.3333	55,910	11,368	5,684	1,223	5,582		1,983	5,508
140	31.33	65,166			13.8333	65,166	9,015	4,508	1,348	6,020		2,346	6,517
141	26.81	55,765	0.40	832	19.1667	56,597	10,848	5,424	1,226	5,574		2,008	5,577
142	22.13	46,030	0.40	832	19.1667	46,862	8,982	4,491	1,015	4,616	30,097	1,083	3,010
143	26.48	55,078	0.40	832	20.3333	55,910	11,368	5,684	1,223	5,582		1,983	5,508
144	22.13	46,030	0.40	832	19.1667	46,862	8,982	4,491	1,015	4,616	23,015	829	2,302

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	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
109	450	16,543	817	340	388	140	2,299	78,362	37,179	115,541			115,541
110	450	16,543	817	340	388	140	2,299	72,586	35,984	108,570			108,570
111	450	16,543	817	340	388	140	2,299	80,562	37,374	117,936			117,936
112	450	16,543	817	340	388	140	2,299	81,389	36,769	118,158			118,158
113	450	16,543	817	340	388	140	2,299	87,118	37,960	125,078			125,078
114	450	16,543	817	340	388	140	2,299	80,562	37,374	117,936			117,936
115	450	16,543	817	340	388	140	2,299	63,340	34,415	97,755			97,755
116	450	16,543	817	340	388	140	2,299	78,689	37,208	115,897	83%	33,267	82,630
117	450	16,543	817	340	388	140	2,299	62,327	29,915	92,242			92,242
118	450	16,543	817	340	388	140	2,299	87,778	38,018	125,796			125,796
119	450	16,543	817	340	388	140	2,299	70,654	34,671	105,325			105,325
120	450	16,543	817	340	388	140	2,299	58,446	33,031	91,477	83%	26,258	65,219
121	450	16,543	817	340	388	140	2,299	85,694	37,829	123,523	83%	35,456	88,067
122	450	16,543	817	340	388	140	2,299	80,562	37,374	117,936			117,936
123	450	16,543	817	340	388	140	2,299	68,396	34,471	102,867	83%	29,527	73,340
124	450	16,543	817	340	388	140	2,299	76,896	37,049	113,945			113,945
125	450	16,543	817	340	388	140	2,299	63,847	33,971	97,818			97,818
126	450	16,543	817	340	388	140	2,299	56,351	29,386	85,737			85,737
127	450	16,543	817	340	388	140	2,299	71,555	35,736	107,291	83%	30,797	76,494
128	450	16,543	817	340	388	140	2,299	63,917	33,407	97,324			97,324
129	450	16,543	817	340	388	140	2,299	73,859	35,450	109,309			109,309
130	450	16,543	817	340	388	140	2,299	78,362	37,179	115,541			115,541
131	450	16,543	817	340	388	140	2,299	82,680	37,562	120,242			120,242
132	450	16,543	817	340	388	140	2,299	78,416	35,609	114,025			114,025
133	450	16,543	817	340	388	140	2,299	80,562	37,374	117,936			117,936
134	450	16,543	817	340	388	140	2,299	87,118	37,960	125,078			125,078
135	450	16,543	817	340	388	140	2,299	64,245	33,646	97,891	83%	28,099	69,792
136	450	16,543	817	340	388	140	2,299	84,680	37,413	122,093			122,093
137	450	16,543	817	340	388	140	2,299	82,680	37,562	120,242			120,242
138	450	16,543	817	340	388	140	2,299	75,185	36,058	111,243			111,243
139	450	16,543	817	340	388	140	2,299	72,962	35,273	108,235			108,235
140	450	16,543	817	340	388	140	2,299	78,689	37,208	115,897	83%	33,267	82,630
141	450	16,543	817	340	388	140	2,299	72,869	35,362	108,231	83%	31,067	77,164
142	450	16,543	817	340	388	140	2,299	60,335	30,701	91,036	83%	26,131	64,905
143	450	16,543	817	340	388	140	2,299	72,962	35,273	108,235			108,235
144	450	16,543	817	340	388	140	2,299	60,335	29,739	90,074	83%	25,855	64,219

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	Hourly 10/31/10	Annual 10/31/10	Shift Prem		OT%	Base Pay + Shift Prem	OT	OT Prem	W/C 1.8174	FICA	Base for 401/(k)/DC	401(k)	DB/DC
145	31.33	65,166			30.0000	65,166	19,550	9,775	1,540	7,229		2,346	6,517
146	26.48	55,078			12.0000	55,078	6,609	3,305	1,121	4,972		1,983	5,508
147	31.33	65,166			13.5000	65,166	8,797	4,399	1,344	5,995		2,346	6,517
148	22.13	46,030	0.40	832	21.3333	46,862	9,997	4,999	1,033	4,732	23,015	829	2,302
149	22.88	47,590	0.40	832	21.3333	48,422	10,330	5,165	1,068	4,890		1,713	4,759
150	26.48	55,078			12.0000	55,078	6,609	3,305	1,121	4,972		1,983	5,508
151	29.02	60,362	0.40	832	22.0000	61,194	13,463	6,732	1,357	6,226		2,173	6,036
152	31.33	65,166			13.5000	65,166	8,797	4,399	1,344	5,995		2,346	6,517
153	24.83	51,646	0.40	832	21.0000	52,478	11,020	5,510	1,154	5,279	47,674	1,716	4,767
154	23.59	49,067	0.40	832	22.0000	49,899	10,978	5,489	1,106	5,077		1,766	4,907
155	31.33	65,166	0.40	832	21.3333	65,998	14,080	7,040	1,455	6,665		2,346	6,517
156	28.49	59,259			13.8333	59,259	8,197	4,099	1,226	5,474		2,133	5,926
157	31.33	65,166	0.40	832	19.1667	65,998	12,650	6,325	1,429	6,500		2,346	6,517
158	29.02	60,362			13.8333	60,362	8,350	4,175	1,249	5,576		2,173	6,036
159	28.49	59,259			17.9167	59,259	10,617	5,309	1,270	5,752		2,133	5,926
160	31.33	65,166			13.8333	65,166	9,015	4,508	1,348	6,020		2,346	6,517
161	31.33	65,166	0.40	832	22.0000	65,998	14,520	7,260	1,463	6,715		2,346	6,517
162	26.81	55,765	0.40	832	19.1667	56,597	10,848	5,424	1,226	5,574		2,008	5,577
163	28.49	59,259			17.9167	59,259	10,617	5,309	1,270	5,752		2,133	5,926
164	31.33	65,166			13.8333	65,166	9,015	4,508	1,348	6,020		2,346	6,517
165	29.02	60,362			13.8333	60,362	8,350	4,175	1,249	5,576		2,173	6,036
166	31.33	65,166	0.40	832	28.0833	65,998	18,534	9,267	1,536	7,176		2,346	6,517
167	26.48	55,078			12.0000	55,078	6,609	3,305	1,121	4,972		1,983	5,508
168	31.33	65,166			15.7500	65,166	10,264	5,132	1,371	6,163		2,346	6,517
169	31.33	65,166	0.40	832	21.0000	65,998	13,860	6,930	1,451	6,639		2,346	6,517
170	26.81	55,765	0.40	832	13.5000	56,597	7,641	3,821	1,167	5,207		2,008	5,577
171	31.33	65,166			11.7500	65,166	7,657	3,829	1,323	5,864		2,346	6,517
172	28.49	59,259			17.9167	59,259	10,617	5,309	1,270	5,752		2,133	5,926
173	28.49	59,259			15.7500	59,259	9,333	4,667	1,247	5,604		2,133	5,926
174	31.33	65,166	0.40	832	22.0000	65,998	14,520	7,260	1,463	6,715		2,346	6,517
175	31.33	65,166			15.7500	65,166	10,264	5,132	1,371	6,163		2,346	6,517
176	22.88	47,590	0.40	832	22.0000	48,422	10,653	5,327	1,074	4,927		1,713	4,759
177	31.33	65,166			17.9167	65,166	11,676	5,838	1,397	6,325		2,346	6,517
178	26.00	54,080	0.40	832	21.3333	54,912	11,715	5,858	1,211	5,545		1,947	5,408
179	23.27	48,402			15.7500	48,402	7,623	3,812	1,018	4,578		1,742	4,840
180	23.59	49,067	0.40	832	22.0000	49,899	10,978	5,489	1,106	5,077		1,766	4,907

**Big Rivers Electric Corporation
Case No. 2011-00036**

	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
145	450	16,543	817	340	388	140	2,299	94,491	38,609	133,100			133,100
146	450	16,543	817	340	388	140	2,299	64,992	34,561	99,553			99,553
147	450	16,543	817	340	388	140	2,299	78,362	37,179	115,541			115,541
148	450	16,543	817	340	388	140	2,299	61,858	29,873	91,731			91,731
149	450	16,543	817	340	388	140	2,299	63,917	33,407	97,324			97,324
150	450	16,543	817	340	388	140	2,299	64,992	34,561	99,553			99,553
151	450	16,543	817	340	388	140	2,299	81,389	36,769	118,158			118,158
152	450	16,543	817	340	388	140	2,299	78,362	37,179	115,541			115,541
153	450	16,543	817	340	388	140	2,299	69,008	33,893	102,901			102,901
154	450	16,543	817	340	388	140	2,299	66,366	33,833	100,199			100,199
155	450	16,543	817	340	388	140	2,299	87,118	37,960	125,078			125,078
156	450	16,543	817	340	388	140	2,299	71,555	35,736	107,291	83%	30,797	76,494
157	450	16,543	817	340	388	140	2,299	84,973	37,769	122,742	83%	35,232	87,510
158	450	16,543	817	340	388	140	2,299	72,887	36,011	108,898	83%	31,258	77,640
159	450	16,543	817	340	388	140	2,299	75,185	36,058	111,243			111,243
160	450	16,543	817	340	388	140	2,299	78,689	37,208	115,897	83%	33,267	82,630
161	450	16,543	817	340	388	140	2,299	87,778	38,018	125,796			125,796
162	450	16,543	817	340	388	140	2,299	72,869	35,362	108,231	83%	31,067	77,164
163	450	16,543	817	340	388	140	2,299	75,185	36,058	111,243			111,243
164	450	16,543	817	340	388	140	2,299	78,689	37,208	115,897	83%	33,267	82,630
165	450	16,543	817	340	388	140	2,299	72,887	36,011	108,898	83%	31,258	77,640
166	450	16,543	817	340	388	140	2,299	93,799	38,552	132,351	83%	37,990	94,361
167	450	16,543	817	340	388	140	2,299	64,992	34,561	99,553			99,553
168	450	16,543	817	340	388	140	2,299	80,562	37,374	117,936			117,936
169	450	16,543	817	340	388	140	2,299	86,788	37,930	124,718			124,718
170	450	16,543	817	340	388	140	2,299	68,059	34,936	102,995			102,995
171	450	16,543	817	340	388	140	2,299	76,652	37,027	113,679	37%	14,546	99,133
172	450	16,543	817	340	388	140	2,299	75,185	36,058	111,243			111,243
173	450	16,543	817	340	388	140	2,299	73,259	35,887	109,146			109,146
174	450	16,543	817	340	388	140	2,299	87,778	38,018	125,796			125,796
175	450	16,543	817	340	388	140	2,299	80,562	37,374	117,936			117,936
176	450	16,543	817	340	388	140	2,299	64,402	33,450	97,852			97,852
177	450	16,543	817	340	388	140	2,299	82,680	37,562	120,242			120,242
178	450	16,543	817	340	388	140	2,299	72,485	35,088	107,573			107,573
179	450	16,543	817	340	388	140	2,299	59,837	33,155	92,992			92,992
180	450	16,543	817	340	388	140	2,299	66,366	33,833	100,199			100,199

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	Hourly 10/31/10	Annual 10/31/10	Shift Prem		OT%	Base Pay + Shift Prem	OT	OT Prem	W/C 1.8174	FICA	Base for 401/(k)/DC	401(k)	DB/DC
181	26.81	55,765	0.40	832	22.0000	56,597	12,451	6,226	1,255	5,758		2,008	5,577
182	24.83	51,646	0.40	832	20.3333	52,478	10,671	5,336	1,148	5,239		1,859	5,165
183	22.13	46,030	0.40	832	21.3333	46,862	9,997	4,999	1,033	4,732	23,015	829	2,302
184	31.33	65,166			15.7500	65,166	10,264	5,132	1,371	6,163		2,346	6,517
185	22.13	46,030	0.40	832	13.5000	46,862	6,326	3,163	967	4,311	23,015	829	2,302
186	31.33	65,166	0.40	832	21.3333	65,998	14,080	7,040	1,455	6,665		2,346	6,517
187	31.33	65,166			21.0000	65,166	13,685	6,843	1,433	6,556		2,346	6,517
188	31.33	65,166	0.40	832	13.5000	65,998	8,910	4,455	1,361	6,071		2,346	6,517
189	28.15	58,552			13.5000	58,552	7,905	3,953	1,208	5,386		2,108	5,855
190	25.14	52,291	0.40	832	22.0000	53,123	11,687	5,844	1,178	5,405		1,882	5,229
191	24.83	51,646			17.9167	51,646	9,253	4,627	1,107	5,013	33,769	1,216	3,377
192	31.33	65,166	0.40	832	13.5000	65,998	8,910	4,455	1,361	6,071		2,346	6,517
193	26.81	55,765	0.40	832	20.3333	56,597	11,508	5,754	1,238	5,650		2,008	5,577
194	26.48	55,078	0.40	832	21.0000	55,910	11,741	5,871	1,229	5,624		1,983	5,508
195	26.81	55,765	0.40	832	19.1667	56,597	10,848	5,424	1,226	5,574		2,008	5,577
196	31.33	65,166	0.40	832	21.3333	65,998	14,080	7,040	1,455	6,665		2,346	6,517
197	25.14	52,291	0.40	832	13.5000	53,123	7,172	3,586	1,096	4,887		1,882	5,229
198	29.02	60,362			13.5000	60,362	8,149	4,075	1,245	5,553		2,173	6,036
199	26.48	55,078			10.0000	55,078	5,508	2,754	1,101	4,846		1,983	5,508
200	31.33	65,166			13.5000	65,166	8,797	4,399	1,344	5,995		2,346	6,517
201	26.81	55,765	0.40	832	22.0000	56,597	12,451	6,226	1,255	5,758		2,008	5,577
202	28.49	59,259			13.8333	59,259	8,197	4,099	1,226	5,474		2,133	5,926
203	26.48	55,078			12.0000	55,078	6,609	3,305	1,121	4,972		1,983	5,508
204	29.02	60,362			13.5000	60,362	8,149	4,075	1,245	5,553		2,173	6,036
205	31.33	65,166			13.5000	65,166	8,797	4,399	1,344	5,995		2,346	6,517
206	31.33	65,166			17.9167	65,166	11,676	5,838	1,397	6,325		2,346	6,517
207	26.81	55,765	0.40	832	22.0000	56,597	12,451	6,226	1,255	5,758		2,008	5,577
208	31.33	65,166			15.7500	65,166	10,264	5,132	1,371	6,163		2,346	6,517
209	31.33	65,166	0.40	832	21.0000	65,998	13,860	6,930	1,451	6,639		2,346	6,517
210	26.81	55,765	0.40	832	22.0000	56,597	12,451	6,226	1,255	5,758		2,008	5,577
211	23.59	49,067	0.40	832	22.0000	49,899	10,978	5,489	1,106	5,077		1,766	4,907
212	26.81	55,765	0.40	832	22.0000	56,597	12,451	6,226	1,255	5,758		2,008	5,577
213	31.33	65,166			12.0000	65,166	7,820	3,910	1,326	5,883		2,346	6,517
214	28.15	58,552			11.7500	58,552	6,880	3,440	1,189	5,269		2,108	5,855
215	25.14	52,291	0.40	832	22.0000	53,123	11,687	5,844	1,178	5,405		1,882	5,229
216	31.33	65,166			13.8333	65,166	9,015	4,508	1,348	6,020		2,346	6,517

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**Big Rivers Electric Corporation
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	LTD	Medical	Dental	FSA	Life	FUTA/S	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
181	450	16,543	817	340	388	140	2,299	75,274	35,575	110,849			110,849
182	450	16,543	817	340	388	140	2,299	68,485	34,388	102,873			102,873
183	450	16,543	817	340	388	140	2,299	61,858	29,873	91,731			91,731
184	450	16,543	817	340	388	140	2,299	80,562	37,374	117,936			117,936
185	450	16,543	817	340	388	140	2,299	56,351	29,386	85,737			85,737
186	450	16,543	817	340	388	140	2,299	87,118	37,960	125,078			125,078
187	450	16,543	817	340	388	140	2,299	85,694	37,829	123,523	83%	35,456	88,067
188	450	16,543	817	340	388	140	2,299	79,363	37,272	116,635			116,635
189	450	16,543	817	340	388	140	2,299	70,410	35,534	105,944			105,944
190	450	16,543	817	340	388	140	2,299	70,654	34,671	105,325			105,325
191	450	16,543	817	340	388	140	2,299	65,526	31,690	97,216			97,216
192	450	16,543	817	340	388	140	2,299	79,363	37,272	116,635			116,635
193	450	16,543	817	340	388	140	2,299	73,859	35,450	109,309			109,309
194	450	16,543	817	340	388	140	2,299	73,522	35,321	108,843			108,843
195	450	16,543	817	340	388	140	2,299	72,869	35,362	108,231	83%	31,067	77,164
196	450	16,543	817	340	388	140	2,299	87,118	37,960	125,078			125,078
197	450	16,543	817	340	388	140	2,299	63,881	34,071	97,952			97,952
198	450	16,543	817	340	388	140	2,299	72,586	35,984	108,570			108,570
199	450	16,543	817	340	388	140	2,299	63,340	34,415	97,755	35%	11,832	85,923
200	450	16,543	817	340	388	140	2,299	78,362	37,179	115,541			115,541
201	450	16,543	817	340	388	140	2,299	75,274	35,575	110,849			110,849
202	450	16,543	817	340	388	140	2,299	71,555	35,736	107,291	83%	30,797	76,494
203	450	16,543	817	340	388	140	2,299	64,992	34,561	99,553			99,553
204	450	16,543	817	340	388	140	2,299	72,586	35,984	108,570			108,570
205	450	16,543	817	340	388	140	2,299	78,362	37,179	115,541			115,541
206	450	16,543	817	340	388	140	2,299	82,680	37,562	120,242			120,242
207	450	16,543	817	340	388	140	2,299	75,274	35,575	110,849			110,849
208	450	16,543	817	340	388	140	2,299	80,562	37,374	117,936			117,936
209	450	16,543	817	340	388	140	2,299	86,788	37,930	124,718			124,718
210	450	16,543	817	340	388	140	2,299	75,274	35,575	110,849			110,849
211	450	16,543	817	340	388	140	2,299	66,366	33,833	100,199			100,199
212	450	16,543	817	340	388	140	2,299	75,274	35,575	110,849			110,849
213	450	16,543	817	340	388	140	2,299	76,896	37,049	113,945			113,945
214	450	16,543	817	340	388	140	2,299	68,872	35,398	104,270	37%	13,342	90,928
215	450	16,543	817	340	388	140	2,299	70,654	34,671	105,325			105,325
216	450	16,543	817	340	388	140	2,299	78,689	37,208	115,897	83%	33,267	82,630

**Big Rivers Electric Corporation
Case No. 2011-00036**

	Hourly 10/31/10	Annual 10/31/10	Shift Prem		OT%	Base Pay + Shift Prem	OT	OT Prem	W/C 1.8174	FICA	Base for 401(k)/DC	401(k)	DB/DC
217	31.33	65,166	0.40	832	21.0000	65,998	13,860	6,930	1,451	6,639		2,346	6,517
218	31.33	65,166	0.40	832	19.1667	65,998	12,650	6,325	1,429	6,500		2,346	6,517
219	31.33	65,166	0.40	832	28.0833	65,998	18,534	9,267	1,536	7,176		2,346	6,517
220	24.83	51,646			13.8333	51,646	7,144	3,572	1,068	4,771		1,859	5,165
221	26.81	55,765	0.40	832	20.3333	56,597	11,508	5,754	1,238	5,650		2,008	5,577
222	26.81	55,765	0.40	832	19.1667	56,597	10,848	5,424	1,226	5,574		2,008	5,577
223	31.33	65,166			13.8333	65,166	9,015	4,508	1,348	6,020		2,346	6,517
224	31.33	65,166			13.5000	65,166	8,797	4,399	1,344	5,995		2,346	6,517
225	26.81	55,765	0.40	832	21.3333	56,597	12,074	6,037	1,248	5,715		2,008	5,577
226	31.33	65,166			17.9167	65,166	11,676	5,838	1,397	6,325		2,346	6,517
227	31.33	65,166			15.7500	65,166	10,264	5,132	1,371	6,163		2,346	6,517
228	31.33	65,166	0.40	832	19.1667	65,998	12,650	6,325	1,429	6,500		2,346	6,517
229	31.33	65,166			17.9167	65,166	11,676	5,838	1,397	6,325		2,346	6,517
230	26.48	55,078	0.40	832	20.3333	55,910	11,368	5,684	1,223	5,582		1,983	5,508
231	23.27	48,402			15.7500	48,402	7,623	3,812	1,018	4,578		1,742	4,840
232	31.33	65,166	0.40	832	28.0833	65,998	18,534	9,267	1,536	7,176		2,346	6,517
233	22.13	46,030	0.40	832	20.3333	46,862	9,529	4,765	1,025	4,678	26,556	956	2,656
234	23.59	49,067	0.40	832	22.0000	49,899	10,978	5,489	1,106	5,077		1,766	4,907
235	26.81	55,765	0.40	832	22.0000	56,597	12,451	6,226	1,255	5,758		2,008	5,577
236	30.21	62,837	0.40	832	21.0000	63,669	13,370	6,685	1,400	6,405		2,262	6,284
237	26.48	55,078	0.40	832	21.0000	55,910	11,741	5,871	1,229	5,624		1,983	5,508
238	26.48	55,078	0.40	832	21.0000	55,910	11,741	5,871	1,229	5,624		1,983	5,508
239	28.15	58,552			30.0000	58,552	17,566	8,783	1,383	6,495		2,108	5,855
240	28.15	58,552			11.7500	58,552	6,880	3,440	1,189	5,269		2,108	5,855
241	31.33	65,166			17.9167	65,166	11,676	5,838	1,397	6,325		2,346	6,517
242	31.33	65,166	0.40	832	22.0000	65,998	14,520	7,260	1,463	6,715		2,346	6,517
243	31.33	65,166	0.40	832	21.3333	65,998	14,080	7,040	1,455	6,665		2,346	6,517
244	31.33	65,166	0.40	832	20.3333	65,998	13,420	6,710	1,443	6,589		2,346	6,517
245	31.33	65,166			21.0000	65,166	13,685	6,843	1,433	6,556		2,346	6,517
246	22.13	46,030	0.40	832	13.5000	46,862	6,326	3,163	967	4,311	15,934	574	1,593
247	31.33	65,166			15.7500	65,166	10,264	5,132	1,371	6,163		2,346	6,517
248	26.48	55,078	0.40	832	28.0833	55,910	15,701	7,851	1,301	6,079		1,983	5,508
249	31.33	65,166			12.0000	65,166	7,820	3,910	1,326	5,883		2,346	6,517
250	26.48	55,078	0.40	832	28.0833	55,910	15,701	7,851	1,301	6,079		1,983	5,508
251	23.59	49,067	0.40	832	21.3333	49,899	10,645	5,323	1,100	5,039		1,766	4,907
252	22.13	46,030	0.40	832	19.1667	46,862	8,982	4,491	1,015	4,616	30,097	1,083	3,010

**Big Rivers Electric Corporation
Case No. 2011-00036**

	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
217	450	16,543	817	340	388	140	2,299	86,788	37,930	124,718			124,718
218	450	16,543	817	340	388	140	2,299	84,973	37,769	122,742	83%	35,232	87,510
219	450	16,543	817	340	388	140	2,299	93,799	38,552	132,351	83%	37,990	94,361
220	450	16,543	817	340	388	140	2,299	62,362	33,840	96,202	83%	27,614	68,588
221	450	16,543	817	340	388	140	2,299	73,859	35,450	109,309	100%	37,803	71,506
222	450	16,543	817	340	388	140	2,299	72,869	35,362	108,231	83%	31,067	77,164
223	450	16,543	817	340	388	140	2,299	78,689	37,208	115,897	83%	33,267	82,630
224	450	16,543	817	340	388	140	2,299	78,362	37,179	115,541			115,541
225	450	16,543	817	340	388	140	2,299	74,708	35,525	110,233			110,233
226	450	16,543	817	340	388	140	2,299	82,680	37,562	120,242			120,242
227	450	16,543	817	340	388	140	2,299	80,562	37,374	117,936			117,936
228	450	16,543	817	340	388	140	2,299	84,973	37,769	122,742	83%	35,232	87,510
229	450	16,543	817	340	388	140	2,299	82,680	37,562	120,242			120,242
230	450	16,543	817	340	388	140	2,299	72,962	35,273	108,235			108,235
231	450	16,543	817	340	388	140	2,299	59,837	33,155	92,992			92,992
232	450	16,543	817	340	388	140	2,299	93,799	38,552	132,351	83%	37,990	94,361
233	450	16,543	817	340	388	140	2,299	61,156	30,292	91,448			91,448
234	450	16,543	817	340	388	140	2,299	66,366	33,833	100,199			100,199
235	450	16,543	817	340	388	140	2,299	75,274	35,575	110,849			110,849
236	450	16,543	817	340	388	140	2,299	83,724	37,328	121,052			121,052
237	450	16,543	817	340	388	140	2,299	73,522	35,321	108,843			108,843
238	450	16,543	817	340	388	140	2,299	73,522	35,321	108,843			108,843
239	450	16,543	817	340	388	140	2,299	84,901	36,818	121,719			121,719
240	450	16,543	817	340	388	140	2,299	68,872	35,398	104,270	37%	13,342	90,928
241	450	16,543	817	340	388	140	2,299	82,680	37,562	120,242			120,242
242	450	16,543	817	340	388	140	2,299	87,778	38,018	125,796			125,796
243	450	16,543	817	340	388	140	2,299	87,118	37,960	125,078			125,078
244	450	16,543	817	340	388	140	2,299	86,128	37,872	124,000			124,000
245	450	16,543	817	340	388	140	2,299	85,694	37,829	123,523	83%	35,456	88,067
246	450	16,543	817	340	388	140	2,299	56,351	28,422	84,773			84,773
247	450	16,543	817	340	388	140	2,299	80,562	37,374	117,936			117,936
248	450	16,543	817	340	388	140	2,299	79,462	35,848	115,310	83%	33,099	82,211
249	450	16,543	817	340	388	140	2,299	76,896	37,049	113,945			113,945
250	450	16,543	817	340	388	140	2,299	79,462	35,848	115,310	83%	33,099	82,211
251	450	16,543	817	340	388	140	2,299	65,867	33,789	99,656			99,656
252	450	16,543	817	340	388	140	2,299	60,335	30,701	91,036	83%	26,131	64,905

**Big Rivers Electric Corporation
Case No. 2011-00036**

	Hourly 10/31/10	Annual 10/31/10	Shift Prem	OT%	Base Pay + Shift Prem	OT	OT Prem	W/C 1.8174	FICA	Base for 401/(k)/DC	401(k)	DB/DC	
253	31.33	65,166	0.40	832	22.0000	65,998	14,520	7,260	1,463	6,715	2,346	6,517	
254	26.81	55,765	0.40	832	20.3333	56,597	11,508	5,754	1,238	5,650	2,008	5,577	
255	31.33	65,166	0.40	832	28.0833	65,998	18,534	9,267	1,536	7,176	2,346	6,517	
256	26.81	55,765	0.40	832	21.3333	56,597	12,074	6,037	1,248	5,715	2,008	5,577	
257	26.81	55,765	0.40	832	13.5000	56,597	7,641	3,821	1,167	5,207	2,008	5,577	
258	26.81	55,765	0.40	832	19.1667	56,597	10,848	5,424	1,226	5,574	2,008	5,577	
259	25.14	52,291	0.40	832	20.3333	53,123	10,802	5,401	1,162	5,303	1,882	5,229	
260	26.81	55,765	0.40	832	20.3333	56,597	11,508	5,754	1,238	5,650	2,008	5,577	
261	26.81	55,765	0.40	832	21.3333	56,597	12,074	6,037	1,248	5,715	2,008	5,577	
262	31.33	65,166			15.7500	65,166	10,264	5,132	1,371	6,163	2,346	6,517	
263	31.33	65,166	0.40	832	13.5000	65,998	8,910	4,455	1,361	6,071	2,346	6,517	
264	26.81	55,765	0.40	832	13.5000	56,597	7,641	3,821	1,167	5,207	2,008	5,577	
265	24.83	51,646	0.40	832	28.0833	52,478	14,738	7,369	1,222	5,706	1,859	5,165	
266	24.83	51,646	0.40	832	21.0000	52,478	11,020	5,510	1,154	5,279	1,859	5,165	
267	31.33	65,166			15.7500	65,166	10,264	5,132	1,371	6,163	2,346	6,517	
268	31.33	65,166			13.5000	65,166	8,797	4,399	1,344	5,995	2,346	6,517	
269	31.33	65,166	0.40	832	20.3333	65,998	13,420	6,710	1,443	6,589	2,346	6,517	
270	31.33	65,166			13.5000	65,166	8,797	4,399	1,344	5,995	2,346	6,517	
271	31.33	65,166			17.9167	65,166	11,676	5,838	1,397	6,325	2,346	6,517	
272	25.14	52,291	0.40	832	22.0000	53,123	11,687	5,844	1,178	5,405	1,882	5,229	
273	28.49	59,259			15.7500	59,259	9,333	4,667	1,247	5,604	2,133	5,926	
274	31.33	65,166			17.9167	65,166	11,676	5,838	1,397	6,325	2,346	6,517	
275	28.15	58,552			11.7500	58,552	6,880	3,440	1,189	5,269	2,108	5,855	
276	26.48	55,078			10.0000	55,078	5,508	2,754	1,101	4,846	1,983	5,508	
277	23.59	49,067	0.40	832	20.3333	49,899	10,146	5,073	1,091	4,982	1,766	4,907	
278	23.59	49,067	0.40	832	22.0000	49,899	10,978	5,489	1,106	5,077	1,766	4,907	
279	31.33	65,166			15.7500	65,166	10,264	5,132	1,371	6,163	2,346	6,517	
280	31.33	65,166			17.9167	65,166	11,676	5,838	1,397	6,325	2,346	6,517	
281	22.55	46,904			13.8333	46,904	6,488	3,244	970	4,333	1,689	4,690	
282	22.13	46,030	0.40	832	13.5000	46,862	6,326	3,163	967	4,311	23,015	829	2,302
283	26.81	55,765	0.40	832	13.5000	56,597	7,641	3,821	1,167	5,207	2,008	5,577	
284	22.13	46,030	0.40	832	13.5000	46,862	6,326	3,163	967	4,311	23,015	829	2,302
285	22.88	47,590	0.40	832	21.3333	48,422	10,330	5,165	1,068	4,890	1,713	4,759	
286	31.33	65,166			13.5000	65,166	8,797	4,399	1,344	5,995	2,346	6,517	
287	31.33	65,166			17.9167	65,166	11,676	5,838	1,397	6,325	2,346	6,517	
288	28.15	58,552			11.7500	58,552	6,880	3,440	1,189	5,269	2,108	5,855	

**Big Rivers Electric Corporation
Case No. 2011-00036**

	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
253	450	16,543	817	340	388	140	2,299	87,778	38,018	125,796			125,796
254	450	16,543	817	340	388	140	2,299	73,859	35,450	109,309	100%	37,803	71,506
255	450	16,543	817	340	388	140	2,299	93,799	38,552	132,351	83%	37,990	94,361
256	450	16,543	817	340	388	140	2,299	74,708	35,525	110,233			110,233
257	450	16,543	817	340	388	140	2,299	68,059	34,936	102,995			102,995
258	450	16,543	817	340	388	140	2,299	72,869	35,362	108,231	83%	31,067	77,164
259	450	16,543	817	340	388	140	2,299	69,326	34,553	103,879			103,879
260	450	16,543	817	340	388	140	2,299	73,859	35,450	109,309			109,309
261	450	16,543	817	340	388	140	2,299	74,708	35,525	110,233			110,233
262	450	16,543	817	340	388	140	2,299	80,562	37,374	117,936			117,936
263	450	16,543	817	340	388	140	2,299	79,363	37,272	116,635			116,635
264	450	16,543	817	340	388	140	2,299	68,059	34,936	102,995			102,995
265	450	16,543	817	340	388	140	2,299	74,585	34,929	109,514	83%	31,435	78,079
266	450	16,543	817	340	388	140	2,299	69,008	34,434	103,442			103,442
267	450	16,543	817	340	388	140	2,299	80,562	37,374	117,936			117,936
268	450	16,543	817	340	388	140	2,299	78,362	37,179	115,541			115,541
269	450	16,543	817	340	388	140	2,299	86,128	37,872	124,000			124,000
270	450	16,543	817	340	388	140	2,299	78,362	37,179	115,541			115,541
271	450	16,543	817	340	388	140	2,299	82,680	37,562	120,242			120,242
272	450	16,543	817	340	388	140	2,299	70,654	34,671	105,325			105,325
273	450	16,543	817	340	388	140	2,299	73,259	35,887	109,146			109,146
274	450	16,543	817	340	388	140	2,299	82,680	37,562	120,242			120,242
275	450	16,543	817	340	388	140	2,299	68,872	35,398	104,270	37%	13,342	90,928
276	450	16,543	817	340	388	140	2,299	63,340	34,415	97,755	35%	11,832	85,923
277	450	16,543	817	340	388	140	2,299	65,118	33,723	98,841			98,841
278	450	16,543	817	340	388	140	2,299	66,366	33,833	100,199			100,199
279	450	16,543	817	340	388	140	2,299	80,562	37,374	117,936			117,936
280	450	16,543	817	340	388	140	2,299	82,680	37,562	120,242			120,242
281	450	16,543	817	340	388	140	2,299	56,636	32,659	89,295			89,295
282	450	16,543	817	340	388	140	2,299	56,351	29,386	85,737			85,737
283	450	16,543	817	340	388	140	2,299	68,059	34,936	102,995			102,995
284	450	16,543	817	340	388	140	2,299	56,351	29,386	85,737			85,737
285	450	16,543	817	340	388	140	2,299	63,917	33,407	97,324			97,324
286	450	16,543	817	340	388	140	2,299	78,362	37,179	115,541			115,541
287	450	16,543	817	340	388	140	2,299	82,680	37,562	120,242			120,242
288	450	16,543	817	340	388	140	2,299	68,872	35,398	104,270	37%	13,342	90,928

**Big Rivers Electric Corporation
Case No. 2011-00036**

	Hourly 10/31/10	Annual 10/31/10	Shift Prem		OT%	Base Pay + Shift Prem	OT	OT Prem	W/C 1.8174	FICA	Base for 401/(k)/DC	401(k)	DB/DC
289	22.88	47,590	0.40	832	20.3333	48,422	9,846	4,923	1,059	4,834		1,713	4,759
290	26.48	55,078			12.0000	55,078	6,609	3,305	1,121	4,972		1,983	5,508
291	31.33	65,166			13.5000	65,166	8,797	4,399	1,344	5,995		2,346	6,517
292	26.48	55,078	0.40	832	21.0000	55,910	11,741	5,871	1,229	5,624		1,983	5,508
293	24.83	51,646			17.9167	51,646	9,253	4,627	1,107	5,013		1,859	5,165
294	23.59	49,067	0.40	832	22.0000	49,899	10,978	5,489	1,106	5,077		1,766	4,907
295	31.33	65,166			13.8333	65,166	9,015	4,508	1,348	6,020		2,346	6,517
296	26.81	55,765	0.40	832	20.3333	56,597	11,508	5,754	1,238	5,650		2,008	5,577
297	26.81	55,765	0.40	832	20.3333	56,597	11,508	5,754	1,238	5,650		2,008	5,577
298	23.59	49,067	0.40	832	19.1667	49,899	9,564	4,782	1,081	4,915		1,766	4,907
299	31.33	65,166			21.0000	65,166	13,685	6,843	1,433	6,556		2,346	6,517
300	31.33	65,166	0.40	832	13.5000	65,998	8,910	4,455	1,361	6,071		2,346	6,517
301	22.13	46,030	0.40	832	22.0000	46,862	10,310	5,155	1,039	4,768	26,556	956	2,656
302	25.14	52,291	0.40	832	13.5000	53,123	7,172	3,586	1,096	4,887		1,882	5,229
303	22.13	46,030	0.40	832	20.3333	46,862	9,529	4,765	1,025	4,678		1,657	4,603
304	31.33	65,166			13.5000	65,166	8,797	4,399	1,344	5,995		2,346	6,517
305	26.81	55,765	0.40	832	20.3333	56,597	11,508	5,754	1,238	5,650		2,008	5,577
306	31.33	65,166			12.0000	65,166	7,820	3,910	1,326	5,883		2,346	6,517
307	26.81	55,765	0.40	832	21.3333	56,597	12,074	6,037	1,248	5,715		2,008	5,577
308	29.02	60,362			15.7500	60,362	9,507	4,754	1,270	5,709		2,173	6,036
309	28.49	59,259			17.9167	59,259	10,617	5,309	1,270	5,752		2,133	5,926
310	31.33	65,166			13.8333	65,166	9,015	4,508	1,348	6,020		2,346	6,517
311	31.33	65,166			13.5000	65,166	8,797	4,399	1,344	5,995		2,346	6,517
312	31.33	65,166			13.5000	65,166	8,797	4,399	1,344	5,995		2,346	6,517
313	24.83	51,646			17.9167	51,646	9,253	4,627	1,107	5,013	43,701	1,573	4,370
314	25.67	53,394			10.0000	53,394	5,339	2,670	1,067	4,697		1,922	5,339
315	31.33	65,166			13.8333	65,166	9,015	4,508	1,348	6,020		2,346	6,517
316	22.88	47,590	0.40	832	21.3333	48,422	10,330	5,165	1,068	4,890		1,713	4,759
317	22.88	47,590	0.40	832	20.3333	48,422	9,846	4,923	1,059	4,834		1,713	4,759
318	31.33	65,166			13.5000	65,166	8,797	4,399	1,344	5,995		2,346	6,517
319	31.33	65,166			13.8333	65,166	9,015	4,508	1,348	6,020		2,346	6,517
320	24.83	51,646			13.5000	51,646	6,972	3,486	1,065	4,751		1,859	5,165
321	31.33	65,166			17.9167	65,166	11,676	5,838	1,397	6,325		2,346	6,517
322	24.83	51,646			17.9167	51,646	9,253	4,627	1,107	5,013		1,859	5,165
323	31.33	65,166			15.7500	65,166	10,264	5,132	1,371	6,163		2,346	6,517
324	26.81	55,765	0.40	832	13.5000	56,597	7,641	3,821	1,167	5,207		2,008	5,577

Big Rivers Electric Corporation
Case No. 2011-00036

	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
289	450	16,543	817	340	388	140	2,299	63,191	33,342	96,533	100%	33,384	63,149
290	450	16,543	817	340	388	140	2,299	64,992	34,561	99,553			99,553
291	450	16,543	817	340	388	140	2,299	78,362	37,179	115,541			115,541
292	450	16,543	817	340	388	140	2,299	73,522	35,321	108,843			108,843
293	450	16,543	817	340	388	140	2,299	65,526	34,121	99,647			99,647
294	450	16,543	817	340	388	140	2,299	66,366	33,833	100,199			100,199
295	450	16,543	817	340	388	140	2,299	78,689	37,208	115,897	83%	33,267	82,630
296	450	16,543	817	340	388	140	2,299	73,859	35,450	109,309			109,309
297	450	16,543	817	340	388	140	2,299	73,859	35,450	109,309			109,309
298	450	16,543	817	340	388	140	2,299	64,245	33,646	97,891	83%	28,099	69,792
299	450	16,543	817	340	388	140	2,299	85,694	37,829	123,523	83%	35,456	88,067
300	450	16,543	817	340	388	140	2,299	79,363	37,272	116,635			116,635
301	450	16,543	817	340	388	140	2,299	62,327	30,396	92,723			92,723
302	450	16,543	817	340	388	140	2,299	63,881	34,071	97,952			97,952
303	450	16,543	817	340	388	140	2,299	61,156	32,940	94,096			94,096
304	450	16,543	817	340	388	140	2,299	78,362	37,179	115,541			115,541
305	450	16,543	817	340	388	140	2,299	73,859	35,450	109,309	100%	37,803	71,506
306	450	16,543	817	340	388	140	2,299	76,896	37,049	113,945			113,945
307	450	16,543	817	340	388	140	2,299	74,708	35,525	110,233			110,233
308	450	16,543	817	340	388	140	2,299	74,623	36,165	110,788			110,788
309	450	16,543	817	340	388	140	2,299	75,185	36,058	111,243			111,243
310	450	16,543	817	340	388	140	2,299	78,689	37,208	115,897	83%	33,267	82,630
311	450	16,543	817	340	388	140	2,299	78,362	37,179	115,541			115,541
312	450	16,543	817	340	388	140	2,299	78,362	37,179	115,541			115,541
313	450	16,543	817	340	388	140	2,299	65,526	33,040	98,566			98,566
314	450	16,543	817	340	388	140	2,299	61,403	34,002	95,405			95,405
315	450	16,543	817	340	388	140	2,299	78,689	37,208	115,897	83%	33,267	82,630
316	450	16,543	817	340	388	140	2,299	63,917	33,407	97,324			97,324
317	450	16,543	817	340	388	140	2,299	63,191	33,342	96,533			96,533
318	450	16,543	817	340	388	140	2,299	78,362	37,179	115,541			115,541
319	450	16,543	817	340	388	140	2,299	78,689	37,208	115,897	83%	33,267	82,630
320	450	16,543	817	340	388	140	2,299	62,104	33,817	95,921			95,921
321	450	16,543	817	340	388	140	2,299	82,680	37,562	120,242			120,242
322	450	16,543	817	340	388	140	2,299	65,526	34,121	99,647			99,647
323	450	16,543	817	340	388	140	2,299	80,562	37,374	117,936			117,936
324	450	16,543	817	340	388	140	2,299	68,059	34,936	102,995			102,995

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Witness: James V. Haner

Attachment for Item PSC 3-7

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**Big Rivers Electric Corporation
Case No. 2011-00036**

	Hourly 10/31/10	Annual 10/31/10	Shift Prem		OT%	Base Pay + Shift Prem	OT	OT Prem	W/C 1.8174	FICA	Base for 401/(k)/DC	401(k)	DB/DC
325	28.49	59,259			15.7500	59,259	9,333	4,667	1,247	5,604		2,133	5,926
326	22.13	46,030	0.40	832	13.5000	46,862	6,326	3,163	967	4,311	10,622	382	1,062
327	31.33	65,166			13.8333	65,166	9,015	4,508	1,348	6,020		2,346	6,517
328	31.33	65,166	0.40	832	21.3333	65,998	14,080	7,040	1,455	6,665		2,346	6,517
329	23.27	48,402			13.5000	48,402	6,534	3,267	998	4,453		1,742	4,840
330	28.49	59,259			15.7500	59,259	9,333	4,667	1,247	5,604		2,133	5,926
331	26.81	55,765	0.40	832	13.5000	56,597	7,641	3,821	1,167	5,207		2,008	5,577
332	26.81	55,765	0.40	832	19.1667	56,597	10,848	5,424	1,226	5,574		2,008	5,577
333	26.81	55,765	0.40	832	22.0000	56,597	12,451	6,226	1,255	5,758		2,008	5,577
334	31.33	65,166			13.8333	65,166	9,015	4,508	1,348	6,020		2,346	6,517
		19,531,351		143,936		19,675,287	3,459,730	1,729,936	420,444	1,902,190		681,264	1,892,470

**Big Rivers Electric Corporation
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	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
325	450	16,543	817	340	388	140	2,299	73,259	35,887	109,146			109,146
326	450	16,543	817	340	388	140	2,299	56,351	27,699	84,050			84,050
327	450	16,543	817	340	388	140	2,299	78,689	37,208	115,897	83%	33,267	82,630
328	450	16,543	817	340	388	140	2,299	87,118	37,960	125,078			125,078
329	450	16,543	817	340	388	140	2,299	58,203	33,010	91,213			91,213
330	450	16,543	817	340	388	140	2,299	73,259	35,887	109,146			109,146
331	450	16,543	817	340	388	140	2,299	68,059	34,936	102,995			102,995
332	450	16,543	817	340	388	140	2,299	72,869	35,362	108,231	83%	31,067	77,164
333	450	16,543	817	340	388	140	2,299	75,274	35,575	110,849			110,849
334	450	16,543	817	340	388	140	2,299	78,689	37,208	115,897	83%	33,267	82,630
	150,300	5,525,362	272,878	113,560	129,592	46,760	767,866	24,864,953	11,902,686	36,767,639		2,727,422	34,040,217

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	Hourly 10/31/10	Annual 10/31/10	Shift Prem	OT%	Base Pay + Shift Prem	OT	OT Prem	W/C 1.8174	FICA	Base for 401(k)/DC	401(k)	DB/DC
1	31.23	64,958		7.4000	64,958	4,807	2,404	1,268	5,521		2,338	15,590
2	31.23	64,958		7.4000	64,958	4,807	2,404	1,268	5,521		2,338	15,590
3	22.98	47,798		7.4000	47,798	3,537	1,769	933	4,062		1,721	11,472
4	31.23	64,958		7.4000	64,958	4,807	2,404	1,268	5,521		2,338	6,496
5	31.23	64,958		7.4000	64,958	4,807	2,404	1,268	5,521		2,338	15,590
6	31.23	64,958		7.4000	64,958	4,807	2,404	1,268	5,521		2,338	15,590
7	25.51	53,061		7.4000	53,061	3,927	1,964	1,036	4,510		1,910	12,735
8	28.35	58,968		7.4000	58,968	4,364	2,182	1,151	5,012		2,123	14,152
9	28.35	58,968		7.4000	58,968	4,364	2,182	1,151	5,012		2,123	14,152
10	20.08	41,766		7.4000	41,766	3,091	1,546	815	3,550		1,504	10,024
11	32.48	67,558		7.4000	67,558	4,999	2,500	1,319	5,742		2,432	16,214
12	26.28	54,662		7.4000	54,662	4,045	2,023	1,067	4,646		1,968	13,119
13	20.08	41,766		7.4000	41,766	3,091	1,546	815	3,550		1,504	10,024
14	31.23	64,958		7.4000	64,958	4,807	2,404	1,268	5,521		2,338	15,590
15	28.89	60,091		7.4000	60,091	4,447	2,224	1,173	5,107		2,163	14,422
16	31.23	64,958		7.4000	64,958	4,807	2,404	1,268	5,521		2,338	15,590
17	25.44	52,915		7.4000	52,915	3,916	1,958	1,033	4,497	30,528	1,099	3,053
18	31.23	64,958		7.4000	64,958	4,807	2,404	1,268	5,521		2,338	15,590
19	28.35	58,968		7.4000	58,968	4,364	2,182	1,151	5,012		2,123	14,152
20	28.35	58,968		7.4000	58,968	4,364	2,182	1,151	5,012		2,123	14,152
21	31.23	64,958		7.4000	64,958	4,807	2,404	1,268	5,521		2,338	6,496
22	28.35	58,968		7.4000	58,968	4,364	2,182	1,151	5,012		2,123	14,152
23	22.98	47,798		7.4000	47,798	3,537	1,769	933	4,062		1,721	11,472
24	31.23	64,958		7.4000	64,958	4,807	2,404	1,268	5,521		2,338	15,590
25	32.48	67,558		7.4000	67,558	4,999	2,500	1,319	5,742		2,432	16,214
26	28.35	58,968		7.4000	58,968	4,364	2,182	1,151	5,012		2,123	14,152
		1,538,361	0		1,538,361	113,843	56,931	30,029	130,750		54,572	341,373
360		21,069,712	143,936		21,213,648	3,573,573	1,786,867	450,473	2,032,940		735,836	2,233,843
											DB	325,328
											DC	1,908,515
												2,233,843

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	LTD	Medical	Dental	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
1	450	16,543	817	340	388	140	2,299	72,169	45,694	117,863			117,863
2	450	16,543	817	340	388	140	2,299	72,169	45,694	117,863			117,863
3	450	16,543	817	340	388	140	2,299	53,104	39,165	92,269			92,269
4	450	16,543	817	340	388	140	2,299	72,169	36,600	108,769			108,769
5	450	16,543	817	340	388	140	2,299	72,169	45,694	117,863			117,863
6	450	16,543	817	340	388	140	2,299	72,169	45,694	117,863			117,863
7	450	16,543	817	340	388	140	2,299	58,952	41,168	100,120			100,120
8	450	16,543	817	340	388	140	2,299	65,514	43,415	108,929			108,929
9	450	16,543	817	340	388	140	2,299	65,514	43,415	108,929			108,929
10	450	16,543	817	340	388	140	2,299	46,403	36,870	83,273			83,273
11	450	16,543	817	340	388	140	2,299	75,057	46,684	121,741			121,741
12	450	16,543	817	340	388	140	2,299	60,730	41,777	102,507			102,507
13	450	16,543	817	340	388	140	2,299	46,403	36,870	83,273			83,273
14	450	16,543	817	340	388	140	2,299	72,169	45,694	117,863			117,863
15	450	16,543	817	340	388	140	2,299	66,762	43,842	110,604			110,604
16	450	16,543	817	340	388	140	2,299	72,169	45,694	117,863			117,863
17	450	16,543	817	340	388	140	2,299	58,789	30,659	89,448			89,448
18	450	16,543	817	340	388	140	2,299	72,169	45,694	117,863			117,863
19	450	16,543	817	340	388	140	2,299	65,514	43,415	108,929			108,929
20	450	16,543	817	340	388	140	2,299	65,514	43,415	108,929			108,929
21	450	16,543	817	340	388	140	2,299	72,169	36,600	108,769			108,769
22	450	16,543	817	340	388	140	2,299	65,514	43,415	108,929			108,929
23	450	16,543	817	340	388	140	2,299	53,104	39,165	92,269			92,269
24	450	16,543	817	340	388	140	2,299	72,169	45,694	117,863			117,863
25	450	16,543	817	340	388	140	2,299	75,057	46,684	121,741			121,741
26	450	16,543	817	340	388	140	2,299	65,514	43,415	108,929			108,929
	11,700	430,118	21,242	8,840	10,088	3,640	59,774	1,709,135	1,102,126	2,811,261		0	2,811,261
360	162,000	5,955,480	294,120	122,400	139,680	50,400	827,640	26,574,088	13,004,812	39,578,900		2,727,422	36,851,478

**Big Rivers Electric Corporation
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	Hourly 10/31/10	Annual 10/31/10	Shift Prem	OT%	Base Pay + Shift Prem	OT	OT Prem	W/C 1,8174	FICA	Base for 401/(k)/DC	401(k)	DB/DC	LTD	Medical	Dental
1	31.33	65,166			65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
2	22.88	47,590	0.40	832	48,422	0	0	880	3,704		1,713	4,759	450	16,543	817
3	22.13	46,030	0.40	832	46,862	0	0	852	3,585	23,015	829	2,302	450	16,543	817
4	29.02	60,362			60,362	0	0	1,097	4,618		2,173	6,036	450	16,543	817
5	28.49	59,259			59,259	0	0	1,077	4,533		2,133	5,926	450	16,543	817
6	31.33	65,166			65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
7	31.33	65,166			65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
8	31.33	65,166			65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
9	31.33	65,166			65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
10	26.00	54,080	0.40	832	54,912	0	0	998	4,201		1,947	5,408	450	16,543	817
11	22.13	46,030	0.40	832	46,862	0	0	852	3,585	23,015	829	2,302	450	16,543	817
12	22.13	46,030	0.40	832	46,862	0	0	852	3,585	23,015	829	2,302	450	16,543	817
13	28.15	58,552			58,552	0	0	1,064	4,479		2,108	5,855	450	16,543	817
14	31.33	65,166			65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
15	26.81	55,765	0.40	832	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
16	31.33	65,166	0.40	832	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
17	23.59	49,067	0.40	832	49,899	0	0	907	3,817		1,766	4,907	450	16,543	817
18	31.33	65,166			65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
19	22.13	46,030	0.40	832	46,862	0	0	852	3,585	15,934	574	1,593	450	16,543	817
20	31.33	65,166	0.40	832	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
21	31.33	65,166			65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
22	23.59	49,067	0.40	832	49,899	0	0	907	3,817		1,766	4,907	450	16,543	817
23	31.33	65,166			65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
24	31.33	65,166	0.40	832	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
25	31.33	65,166			65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
26	22.13	46,030	0.40	832	46,862	0	0	852	3,585	26,556	956	2,656	450	16,543	817
27	29.02	60,362	0.40	832	61,194	0	0	1,112	4,681	20,894	752	2,089	450	16,543	817
28	26.81	55,765	0.40	832	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
29	26.81	55,765	0.40	832	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
30	23.59	49,067	0.40	832	49,899	0	0	907	3,817		1,766	4,907	450	16,543	817
31	31.33	65,166			65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
32	26.81	55,765	0.40	832	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
33	22.88	47,590	0.40	832	48,422	0	0	880	3,704		1,713	4,759	450	16,543	817
34	30.21	62,837			62,837	0	0	1,142	4,807		2,262	6,284	450	16,543	817
35	31.33	65,166			65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
36	31.33	65,166			65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817

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	Hourly 10/31/10	Annual 10/31/10	Shift Prem		OT%	Base Pay + Shift Prem	OT	OT Prem	W/C 1.8174	FICA	Base for 401/(k)/DC	401(k)	DB/DC	LTD	Medical	Dental
37	28.15	58,552			0.0000	58,552	0	0	1,064	4,479		2,108	5,855	450	16,543	817
38	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
39	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
40	28.15	58,552			0.0000	58,552	0	0	1,064	4,479		2,108	5,855	450	16,543	817
41	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
42	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
43	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
44	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
45	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
46	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
47	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
48	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
49	28.15	58,552			0.0000	58,552	0	0	1,064	4,479		2,108	5,855	450	16,543	817
50	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
51	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
52	26.48	55,078	0.40	832	0.0000	55,910	0	0	1,016	4,277		1,983	5,508	450	16,543	817
53	25.14	52,291	0.40	832	0.0000	53,123	0	0	965	4,064		1,882	5,229	450	16,543	817
54	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
55	28.49	59,259			0.0000	59,259	0	0	1,077	4,533		2,133	5,926	450	16,543	817
56	22.13	46,030	0.40	832	0.0000	46,862	0	0	852	3,585	23,015	829	2,302	450	16,543	817
57	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
58	28.49	59,259			0.0000	59,259	0	0	1,077	4,533		2,133	5,926	450	16,543	817
59	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
60	26.48	55,078	0.40	832	0.0000	55,910	0	0	1,016	4,277		1,983	5,508	450	16,543	817
61	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
62	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
63	29.02	60,362			0.0000	60,362	0	0	1,097	4,618		2,173	6,036	450	16,543	817
64	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
65	22.13	46,030	0.40	832	0.0000	46,862	0	0	852	3,585	26,556	956	2,656	450	16,543	817
66	23.59	49,067	0.40	832	0.0000	49,899	0	0	907	3,817		1,766	4,907	450	16,543	817
67	23.59	49,067	0.40	832	0.0000	49,899	0	0	907	3,817		1,766	4,907	450	16,543	817
68	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
69	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
70	22.88	47,590	0.40	832	0.0000	48,422	0	0	880	3,704		1,713	4,759	450	16,543	817
71	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
72	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817

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	Hourly 10/31/10	Annual 10/31/10	Shift Prem		OT%	Base Pay + Shift Prem	OT	OT Prem	W/C 1.8174	FICA	Base for 401/(k)/DC	401(k)	DB/DC	LTD	Medical	Dental
73	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
74	25.14	52,291	0.40	832	0.0000	53,123	0	0	965	4,064		1,882	5,229	450	16,543	817
75	22.88	47,590	0.40	832	0.0000	48,422	0	0	880	3,704		1,713	4,759	450	16,543	817
76	26.48	55,078			0.0000	55,078	0	0	1,001	4,213		1,983	5,508	450	16,543	817
77	22.13	46,030	0.40	832	0.0000	46,862	0	0	852	3,585	23,015	829	2,302	450	16,543	817
78	24.83	51,646	0.40	832	0.0000	52,478	0	0	954	4,015	17,878	644	1,788	450	16,543	817
79	28.49	59,259			0.0000	59,259	0	0	1,077	4,533		2,133	5,926	450	16,543	817
80	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
81	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
82	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
83	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
84	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
85	29.02	60,362	0.40	832	0.0000	61,194	0	0	1,112	4,681		2,173	6,036	450	16,543	817
86	23.59	49,067	0.40	832	0.0000	49,899	0	0	907	3,817		1,766	4,907	450	16,543	817
87	26.48	55,078			0.0000	55,078	0	0	1,001	4,213		1,983	5,508	450	16,543	817
88	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
89	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
90	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
91	23.59	49,067	0.40	832	0.0000	49,899	0	0	907	3,817		1,766	4,907	450	16,543	817
92	26.00	54,080			0.0000	54,080	0	0	983	4,137		1,947	5,408	450	16,543	817
93	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
94	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
95	28.49	59,259			0.0000	59,259	0	0	1,077	4,533		2,133	5,926	450	16,543	817
96	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
97	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
98	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
99	22.88	47,590	0.40	832	0.0000	48,422	0	0	880	3,704		1,713	4,759	450	16,543	817
100	23.59	49,067	0.40	832	0.0000	49,899	0	0	907	3,817		1,766	4,907	450	16,543	817
101	25.14	52,291	0.40	832	0.0000	53,123	0	0	965	4,064		1,882	5,229	450	16,543	817
102	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
103	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
104	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
105	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
106	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
107	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
108	26.48	55,078	0.40	832	0.0000	55,910	0	0	1,016	4,277		1,983	5,508	450	16,543	817

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	Hourly 10/31/10	Annual 10/31/10	Shift Prem		OT%	Base Pay + Shift Prem	OT	OT Prem	W/C 1.8174	FICA	Base for 401/(k)/DC	401(k)	DB/DC	LTD	Medical	Dental
109	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
110	29.02	60,362			0.0000	60,362	0	0	1,097	4,618		2,173	6,036	450	16,543	817
111	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
112	29.02	60,362	0.40	832	0.0000	61,194	0	0	1,112	4,681		2,173	6,036	450	16,543	817
113	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
114	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
115	26.48	55,078			0.0000	55,078	0	0	1,001	4,213		1,983	5,508	450	16,543	817
116	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
117	22.13	46,030	0.40	832	0.0000	46,862	0	0	852	3,585	23,015	829	2,302	450	16,543	817
118	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
119	25.14	52,291	0.40	832	0.0000	53,123	0	0	965	4,064		1,882	5,229	450	16,543	817
120	23.27	48,402			0.0000	48,402	0	0	880	3,703		1,742	4,840	450	16,543	817
121	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
122	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
123	25.14	52,291	0.40	832	0.0000	53,123	0	0	965	4,064		1,882	5,229	450	16,543	817
124	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
125	24.83	51,646			0.0000	51,646	0	0	939	3,951		1,859	5,165	450	16,543	817
126	22.13	46,030	0.40	832	0.0000	46,862	0	0	852	3,585	23,015	829	2,302	450	16,543	817
127	28.49	59,259			0.0000	59,259	0	0	1,077	4,533		2,133	5,926	450	16,543	817
128	22.88	47,590	0.40	832	0.0000	48,422	0	0	880	3,704		1,713	4,759	450	16,543	817
129	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
130	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
131	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
132	26.00	54,080			0.0000	54,080	0	0	983	4,137		1,947	5,408	450	16,543	817
133	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
134	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
135	23.59	49,067	0.40	832	0.0000	49,899	0	0	907	3,817		1,766	4,907	450	16,543	817
136	30.21	62,837	0.40	832	0.0000	63,669	0	0	1,157	4,871		2,262	6,284	450	16,543	817
137	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
138	28.49	59,259			0.0000	59,259	0	0	1,077	4,533		2,133	5,926	450	16,543	817
139	26.48	55,078	0.40	832	0.0000	55,910	0	0	1,016	4,277		1,983	5,508	450	16,543	817
140	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
141	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
142	22.13	46,030	0.40	832	0.0000	46,862	0	0	852	3,585	30,097	1,083	3,010	450	16,543	817
143	26.48	55,078	0.40	832	0.0000	55,910	0	0	1,016	4,277		1,983	5,508	450	16,543	817
144	22.13	46,030	0.40	832	0.0000	46,862	0	0	852	3,585	23,015	829	2,302	450	16,543	817

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	Hourly 10/31/10	Annual 10/31/10	Shift Prem	OT%	Base Pay + Shift Prem	OT	OT Prem	W/C 1.8174	FICA	Base for 401/(k)/DC	401(k)	DB/DC	LTD	Medical	Dental
145	31.33	65,166		0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
146	26.48	55,078		0.0000	55,078	0	0	1,001	4,213		1,983	5,508	450	16,543	817
147	31.33	65,166		0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
148	22.13	46,030	0.40	832	46,862	0	0	852	3,585	23,015	829	2,302	450	16,543	817
149	22.88	47,590	0.40	832	48,422	0	0	880	3,704		1,713	4,759	450	16,543	817
150	26.48	55,078		0.0000	55,078	0	0	1,001	4,213		1,983	5,508	450	16,543	817
151	29.02	60,362	0.40	832	61,194	0	0	1,112	4,681		2,173	6,036	450	16,543	817
152	31.33	65,166		0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
153	24.83	51,646	0.40	832	52,478	0	0	954	4,015	47,674	1,716	4,767	450	16,543	817
154	23.59	49,067	0.40	832	49,899	0	0	907	3,817		1,766	4,907	450	16,543	817
155	31.33	65,166	0.40	832	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
156	28.49	59,259		0.0000	59,259	0	0	1,077	4,533		2,133	5,926	450	16,543	817
157	31.33	65,166	0.40	832	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
158	29.02	60,362		0.0000	60,362	0	0	1,097	4,618		2,173	6,036	450	16,543	817
159	28.49	59,259		0.0000	59,259	0	0	1,077	4,533		2,133	5,926	450	16,543	817
160	31.33	65,166		0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
161	31.33	65,166	0.40	832	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
162	26.81	55,765	0.40	832	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
163	28.49	59,259		0.0000	59,259	0	0	1,077	4,533		2,133	5,926	450	16,543	817
164	31.33	65,166		0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
165	29.02	60,362		0.0000	60,362	0	0	1,097	4,618		2,173	6,036	450	16,543	817
166	31.33	65,166	0.40	832	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
167	26.48	55,078		0.0000	55,078	0	0	1,001	4,213		1,983	5,508	450	16,543	817
168	31.33	65,166		0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
169	31.33	65,166	0.40	832	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
170	26.81	55,765	0.40	832	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
171	31.33	65,166		0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
172	28.49	59,259		0.0000	59,259	0	0	1,077	4,533		2,133	5,926	450	16,543	817
173	28.49	59,259		0.0000	59,259	0	0	1,077	4,533		2,133	5,926	450	16,543	817
174	31.33	65,166	0.40	832	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
175	31.33	65,166		0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
176	22.88	47,590	0.40	832	48,422	0	0	880	3,704		1,713	4,759	450	16,543	817
177	31.33	65,166		0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
178	26.00	54,080	0.40	832	54,912	0	0	998	4,201		1,947	5,408	450	16,543	817
179	23.27	48,402		0.0000	48,402	0	0	880	3,703		1,742	4,840	450	16,543	817
180	23.59	49,067	0.40	832	49,899	0	0	907	3,817		1,766	4,907	450	16,543	817

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	Hourly 10/31/10	Annual 10/31/10	Shift Prem		OT%	Base Pay + Shift Prem	OT	OT Prem	W/C 1.8174	FICA	Base for 401/(k)/DC	401(k)	DB/DC	LTD	Medical	Dental
181	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
182	24.83	51,646	0.40	832	0.0000	52,478	0	0	954	4,015		1,859	5,165	450	16,543	817
183	22.13	46,030	0.40	832	0.0000	46,862	0	0	852	3,585	23,015	829	2,302	450	16,543	817
184	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
185	22.13	46,030	0.40	832	0.0000	46,862	0	0	852	3,585	23,015	829	2,302	450	16,543	817
186	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
187	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
188	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
189	28.15	58,552			0.0000	58,552	0	0	1,064	4,479		2,108	5,855	450	16,543	817
190	25.14	52,291	0.40	832	0.0000	53,123	0	0	965	4,064		1,882	5,229	450	16,543	817
191	24.83	51,646			0.0000	51,646	0	0	939	3,951	33,769	1,216	3,377	450	16,543	817
192	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
193	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
194	26.48	55,078	0.40	832	0.0000	55,910	0	0	1,016	4,277		1,983	5,508	450	16,543	817
195	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
196	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
197	25.14	52,291	0.40	832	0.0000	53,123	0	0	965	4,064		1,882	5,229	450	16,543	817
198	29.02	60,362			0.0000	60,362	0	0	1,097	4,618		2,173	6,036	450	16,543	817
199	26.48	55,078			0.0000	55,078	0	0	1,001	4,213		1,983	5,508	450	16,543	817
200	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
201	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
202	28.49	59,259			0.0000	59,259	0	0	1,077	4,533		2,133	5,926	450	16,543	817
203	26.48	55,078			0.0000	55,078	0	0	1,001	4,213		1,983	5,508	450	16,543	817
204	29.02	60,362			0.0000	60,362	0	0	1,097	4,618		2,173	6,036	450	16,543	817
205	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
206	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
207	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
208	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
209	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
210	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
211	23.59	49,067	0.40	832	0.0000	49,899	0	0	907	3,817		1,766	4,907	450	16,543	817
212	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
213	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
214	28.15	58,552			0.0000	58,552	0	0	1,064	4,479		2,108	5,855	450	16,543	817
215	25.14	52,291	0.40	832	0.0000	53,123	0	0	965	4,064		1,882	5,229	450	16,543	817
216	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817

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	Hourly 10/31/10	Annual 10/31/10	Shift Prem		OT%	Base Pay + Shift Prem	OT	OT Prem	W/C 1.8174	FICA	Base for 401/(k)/DC	401(k)	DB/DC	LTD	Medical	Dental
217	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
218	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
219	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
220	24.83	51,646			0.0000	51,646	0	0	939	3,951		1,859	5,165	450	16,543	817
221	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
222	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
223	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
224	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
225	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
226	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
227	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
228	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
229	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
230	26.48	55,078	0.40	832	0.0000	55,910	0	0	1,016	4,277		1,983	5,508	450	16,543	817
231	23.27	48,402			0.0000	48,402	0	0	880	3,703		1,742	4,840	450	16,543	817
232	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049	26,556	2,346	6,517	450	16,543	817
233	22.13	46,030	0.40	832	0.0000	46,862	0	0	852	3,585		956	2,656	450	16,543	817
234	23.59	49,067	0.40	832	0.0000	49,899	0	0	907	3,817		1,766	4,907	450	16,543	817
235	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
236	30.21	62,837	0.40	832	0.0000	63,669	0	0	1,157	4,871		2,262	6,284	450	16,543	817
237	26.48	55,078	0.40	832	0.0000	55,910	0	0	1,016	4,277		1,983	5,508	450	16,543	817
238	26.48	55,078	0.40	832	0.0000	55,910	0	0	1,016	4,277		1,983	5,508	450	16,543	817
239	28.15	58,552			0.0000	58,552	0	0	1,064	4,479		2,108	5,855	450	16,543	817
240	28.15	58,552			0.0000	58,552	0	0	1,064	4,479		2,108	5,855	450	16,543	817
241	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
242	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
243	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
244	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
245	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
246	22.13	46,030	0.40	832	0.0000	46,862	0	0	852	3,585	15,934	574	1,593	450	16,543	817
247	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
248	26.48	55,078	0.40	832	0.0000	55,910	0	0	1,016	4,277		1,983	5,508	450	16,543	817
249	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
250	26.48	55,078	0.40	832	0.0000	55,910	0	0	1,016	4,277		1,983	5,508	450	16,543	817
251	23.59	49,067	0.40	832	0.0000	49,899	0	0	907	3,817		1,766	4,907	450	16,543	817
252	22.13	46,030	0.40	832	0.0000	46,862	0	0	852	3,585	30,097	1,083	3,010	450	16,543	817

**Big Rivers Electric Corporation
Case No. 2011-00036**

	Hourly 10/31/10	Annual 10/31/10	Shift Prem		OT%	Base Pay + Shift Prem	OT	OT Prem	W/C 1.8174	FICA	Base for 401/(k)/DC	401(k)	DB/DC	LTD	Medical	Dental
253	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
254	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
255	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
256	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
257	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
258	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
259	25.14	52,291	0.40	832	0.0000	53,123	0	0	965	4,064		1,882	5,229	450	16,543	817
260	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
261	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
262	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
263	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
264	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
265	24.83	51,646	0.40	832	0.0000	52,478	0	0	954	4,015		1,859	5,165	450	16,543	817
266	24.83	51,646	0.40	832	0.0000	52,478	0	0	954	4,015		1,859	5,165	450	16,543	817
267	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
268	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
269	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
270	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
271	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
272	25.14	52,291	0.40	832	0.0000	53,123	0	0	965	4,064		1,882	5,229	450	16,543	817
273	28.49	59,259			0.0000	59,259	0	0	1,077	4,533		2,133	5,926	450	16,543	817
274	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
275	28.15	58,552			0.0000	58,552	0	0	1,064	4,479		2,108	5,855	450	16,543	817
276	26.48	55,078			0.0000	55,078	0	0	1,001	4,213		1,983	5,508	450	16,543	817
277	23.59	49,067	0.40	832	0.0000	49,899	0	0	907	3,817		1,766	4,907	450	16,543	817
278	23.59	49,067	0.40	832	0.0000	49,899	0	0	907	3,817		1,766	4,907	450	16,543	817
279	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
280	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
281	22.55	46,904			0.0000	46,904	0	0	852	3,588		1,689	4,690	450	16,543	817
282	22.13	46,030	0.40	832	0.0000	46,862	0	0	852	3,585	23,015	829	2,302	450	16,543	817
283	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
284	22.13	46,030	0.40	832	0.0000	46,862	0	0	852	3,585	23,015	829	2,302	450	16,543	817
285	22.88	47,590	0.40	832	0.0000	48,422	0	0	880	3,704		1,713	4,759	450	16,543	817
286	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
287	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
288	28.15	58,552			0.0000	58,552	0	0	1,064	4,479		2,108	5,855	450	16,543	817

**Big Rivers Electric Corporation
Case No. 2011-00036**

	Hourly 10/31/10	Annual 10/31/10	Shift Prem	OT%	Base Pay + Shift Prem	OT	OT Prem	W/C 1.8174	FICA	Base for 401/(k)/DC	401(k)	DB/DC	LTD	Medical	Dental	
289	22.88	47,590	0.40	832	0.0000	48,422	0	0	880	3,704	1,713	4,759	450	16,543	817	
290	26.48	55,078			0.0000	55,078	0	0	1,001	4,213	1,983	5,508	450	16,543	817	
291	31.33	65,166			0.0000	65,166	0	0	1,184	4,985	2,346	6,517	450	16,543	817	
292	26.48	55,078	0.40	832	0.0000	55,910	0	0	1,016	4,277	1,983	5,508	450	16,543	817	
293	24.83	51,646			0.0000	51,646	0	0	939	3,951	1,859	5,165	450	16,543	817	
294	23.59	49,067	0.40	832	0.0000	49,899	0	0	907	3,817	1,766	4,907	450	16,543	817	
295	31.33	65,166			0.0000	65,166	0	0	1,184	4,985	2,346	6,517	450	16,543	817	
296	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330	2,008	5,577	450	16,543	817	
297	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330	2,008	5,577	450	16,543	817	
298	23.59	49,067	0.40	832	0.0000	49,899	0	0	907	3,817	1,766	4,907	450	16,543	817	
299	31.33	65,166			0.0000	65,166	0	0	1,184	4,985	2,346	6,517	450	16,543	817	
300	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049	2,346	6,517	450	16,543	817	
301	22.13	46,030	0.40	832	0.0000	46,862	0	0	852	3,585	26,556	956	2,656	450	16,543	817
302	25.14	52,291	0.40	832	0.0000	53,123	0	0	965	4,064	1,882	5,229	450	16,543	817	
303	22.13	46,030	0.40	832	0.0000	46,862	0	0	852	3,585	1,657	4,603	450	16,543	817	
304	31.33	65,166			0.0000	65,166	0	0	1,184	4,985	2,346	6,517	450	16,543	817	
305	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330	2,008	5,577	450	16,543	817	
306	31.33	65,166			0.0000	65,166	0	0	1,184	4,985	2,346	6,517	450	16,543	817	
307	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330	2,008	5,577	450	16,543	817	
308	29.02	60,362			0.0000	60,362	0	0	1,097	4,618	2,173	6,036	450	16,543	817	
309	28.49	59,259			0.0000	59,259	0	0	1,077	4,533	2,133	5,926	450	16,543	817	
310	31.33	65,166			0.0000	65,166	0	0	1,184	4,985	2,346	6,517	450	16,543	817	
311	31.33	65,166			0.0000	65,166	0	0	1,184	4,985	2,346	6,517	450	16,543	817	
312	31.33	65,166			0.0000	65,166	0	0	1,184	4,985	2,346	6,517	450	16,543	817	
313	24.83	51,646			0.0000	51,646	0	0	939	3,951	43,701	1,573	4,370	450	16,543	817
314	25.67	53,394			0.0000	53,394	0	0	970	4,085	1,922	5,339	450	16,543	817	
315	31.33	65,166			0.0000	65,166	0	0	1,184	4,985	2,346	6,517	450	16,543	817	
316	22.88	47,590	0.40	832	0.0000	48,422	0	0	880	3,704	1,713	4,759	450	16,543	817	
317	22.88	47,590	0.40	832	0.0000	48,422	0	0	880	3,704	1,713	4,759	450	16,543	817	
318	31.33	65,166			0.0000	65,166	0	0	1,184	4,985	2,346	6,517	450	16,543	817	
319	31.33	65,166			0.0000	65,166	0	0	1,184	4,985	2,346	6,517	450	16,543	817	
320	24.83	51,646			0.0000	51,646	0	0	939	3,951	1,859	5,165	450	16,543	817	
321	31.33	65,166			0.0000	65,166	0	0	1,184	4,985	2,346	6,517	450	16,543	817	
322	24.83	51,646			0.0000	51,646	0	0	939	3,951	1,859	5,165	450	16,543	817	
323	31.33	65,166			0.0000	65,166	0	0	1,184	4,985	2,346	6,517	450	16,543	817	
324	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330	2,008	5,577	450	16,543	817	

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Witness: James V. Haner

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	Hourly 10/31/10	Annual 10/31/10	Shift Prem		OT%	Base Pay + Shift Prem	OT	OT Prem	W/C 1.8174	FICA	Base for 401/(k)/DC	401(k)	DB/DC	LTD	Medical	Dental
325	28.49	59,259			0.0000	59,259	0	0	1,077	4,533		2,133	5,926	450	16,543	817
326	22.13	46,030	0.40	832	0.0000	46,862	0	0	852	3,585	10,622	382	1,062	450	16,543	817
327	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
328	31.33	65,166	0.40	832	0.0000	65,998	0	0	1,199	5,049		2,346	6,517	450	16,543	817
329	23.27	48,402			0.0000	48,402	0	0	880	3,703		1,742	4,840	450	16,543	817
330	28.49	59,259			0.0000	59,259	0	0	1,077	4,533		2,133	5,926	450	16,543	817
331	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
332	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
333	26.81	55,765	0.40	832	0.0000	56,597	0	0	1,029	4,330		2,008	5,577	450	16,543	817
334	31.33	65,166			0.0000	65,166	0	0	1,184	4,985		2,346	6,517	450	16,543	817
		19,531,351		143,936		19,675,287	0	0	357,551	1,505,146		681,264	1,892,470	150,300	5,525,362	272,878

Big Rivers Electric Corporation
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	Hourly 10/31/10	Annual 10/31/10	Shift Prem	OT%	Base Pay + Shift Prem	OT	OT Prem	W/C 1.8174	FICA	Base for 401/(k)/DC	401(k)	DB/DC	LTD	Medical	Dental
1	31.23	64,958		0.0000	64,958	0	0	1,181	4,969		2,338	15,590	450	16,543	817
2	31.23	64,958		0.0000	64,958	0	0	1,181	4,969		2,338	15,590	450	16,543	817
3	22.98	47,798		0.0000	47,798	0	0	869	3,657		1,721	11,472	450	16,543	817
4	31.23	64,958		0.0000	64,958	0	0	1,181	4,969		2,338	6,496	450	16,543	817
5	31.23	64,958		0.0000	64,958	0	0	1,181	4,969		2,338	15,590	450	16,543	817
6	31.23	64,958		0.0000	64,958	0	0	1,181	4,969		2,338	15,590	450	16,543	817
7	25.51	53,061		0.0000	53,061	0	0	964	4,059		1,910	12,735	450	16,543	817
8	28.35	58,968		0.0000	58,968	0	0	1,072	4,511		2,123	14,152	450	16,543	817
9	28.35	58,968		0.0000	58,968	0	0	1,072	4,511		2,123	14,152	450	16,543	817
10	20.08	41,766		0.0000	41,766	0	0	759	3,195		1,504	10,024	450	16,543	817
11	32.48	67,558		0.0000	67,558	0	0	1,228	5,168		2,432	16,214	450	16,543	817
12	26.28	54,662		0.0000	54,662	0	0	993	4,182		1,968	13,119	450	16,543	817
13	20.08	41,766		0.0000	41,766	0	0	759	3,195		1,504	10,024	450	16,543	817
14	31.23	64,958		0.0000	64,958	0	0	1,181	4,969		2,338	15,590	450	16,543	817
15	28.89	60,091		0.0000	60,091	0	0	1,092	4,597		2,163	14,422	450	16,543	817
16	31.23	64,958		0.0000	64,958	0	0	1,181	4,969		2,338	15,590	450	16,543	817
17	25.44	52,915		0.0000	52,915	0	0	962	4,048	30,528	1,099	3,053	450	16,543	817
18	31.23	64,958		0.0000	64,958	0	0	1,181	4,969		2,338	15,590	450	16,543	817
19	28.35	58,968		0.0000	58,968	0	0	1,072	4,511		2,123	14,152	450	16,543	817
20	28.35	58,968		0.0000	58,968	0	0	1,072	4,511		2,123	14,152	450	16,543	817
21	31.23	64,958		0.0000	64,958	0	0	1,181	4,969		2,338	6,496	450	16,543	817
22	28.35	58,968		0.0000	58,968	0	0	1,072	4,511		2,123	14,152	450	16,543	817
23	22.98	47,798		0.0000	47,798	0	0	869	3,657		1,721	11,472	450	16,543	817
24	31.23	64,958		0.0000	64,958	0	0	1,181	4,969		2,338	15,590	450	16,543	817
25	32.48	67,558		0.0000	67,558	0	0	1,228	5,168		2,432	16,214	450	16,543	817
26	28.35	58,968		0.0000	58,968	0	0	1,072	4,511		2,123	14,152	450	16,543	817
		1,538,361	0		1,538,361	0	0	27,965	117,682		54,572	341,373	11,700	430,118	21,242
360		21,069,712	143,936		21,213,648	0	0	385,516	1,622,828		735,836	2,233,843	162,000	5,955,480	294,120
											DB	325,328			
											DC	1,908,515			
												2,233,843			

**Big Rivers Electric Corporation
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	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
1	340	388	140	2,299	65,166	36,009	101,175			101,175
2	340	388	140	2,299	48,422	32,033	80,455	83%	23,094	57,361
3	340	388	140	2,299	46,862	28,545	75,407			75,407
4	340	388	140	2,299	60,362	34,901	95,263			95,263
5	340	388	140	2,299	59,259	34,646	93,905	83%	26,955	66,950
6	340	388	140	2,299	65,166	36,009	101,175			101,175
7	340	388	140	2,299	65,166	36,009	101,175			101,175
8	340	388	140	2,299	65,166	36,009	101,175			101,175
9	340	388	140	2,299	65,166	36,009	101,175			101,175
10	340	388	140	2,299	54,912	33,531	88,443			88,443
11	340	388	140	2,299	46,862	28,545	75,407			75,407
12	340	388	140	2,299	46,862	28,545	75,407			75,407
13	340	388	140	2,299	58,552	34,483	93,035			93,035
14	340	388	140	2,299	65,166	36,009	101,175			101,175
15	340	388	140	2,299	56,597	33,921	90,518			90,518
16	340	388	140	2,299	65,998	36,088	102,086			102,086
17	340	388	140	2,299	49,899	32,374	82,273			82,273
18	340	388	140	2,299	65,166	36,009	101,175			101,175
19	340	388	140	2,299	46,862	27,581	74,443	83%	21,368	53,075
20	340	388	140	2,299	65,998	36,088	102,086			102,086
21	340	388	140	2,299	65,166	36,009	101,175	83%	29,041	72,134
22	340	388	140	2,299	49,899	32,374	82,273	100%	28,453	53,820
23	340	388	140	2,299	65,166	36,009	101,175			101,175
24	340	388	140	2,299	65,998	36,088	102,086			102,086
25	340	388	140	2,299	65,166	36,009	101,175			101,175
26	340	388	140	2,299	46,862	29,026	75,888			75,888
27	340	388	140	2,299	61,194	29,611	90,805			90,805
28	340	388	140	2,299	56,597	33,921	90,518	83%	25,982	64,536
29	340	388	140	2,299	56,597	33,921	90,518			90,518
30	340	388	140	2,299	49,899	32,374	82,273	83%	23,616	58,657
31	340	388	140	2,299	65,166	36,009	101,175	83%	29,041	72,134
32	340	388	140	2,299	56,597	33,921	90,518			90,518
33	340	388	140	2,299	48,422	32,033	80,455	83%	23,094	57,361
34	340	388	140	2,299	62,837	35,472	98,309			98,309
35	340	388	140	2,299	65,166	36,009	101,175	83%	29,041	72,134
36	340	388	140	2,299	65,166	36,009	101,175			101,175

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	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
37	340	388	140	2,299	58,552	34,483	93,035			93,035
38	340	388	140	2,299	56,597	33,921	90,518	83%	25,982	64,536
39	340	388	140	2,299	65,166	36,009	101,175			101,175
40	340	388	140	2,299	58,552	34,483	93,035	37%	11,905	81,130
41	340	388	140	2,299	65,166	36,009	101,175			101,175
42	340	388	140	2,299	65,166	36,009	101,175			101,175
43	340	388	140	2,299	65,166	36,009	101,175	83%	29,041	72,134
44	340	388	140	2,299	65,166	36,009	101,175			101,175
45	340	388	140	2,299	65,166	36,009	101,175			101,175
46	340	388	140	2,299	65,166	36,009	101,175			101,175
47	340	388	140	2,299	65,166	36,009	101,175			101,175
48	340	388	140	2,299	65,166	36,009	101,175			101,175
49	340	388	140	2,299	58,552	34,483	93,035			93,035
50	340	388	140	2,299	56,597	33,921	90,518			90,518
51	340	388	140	2,299	65,166	36,009	101,175	83%	29,041	72,134
52	340	388	140	2,299	55,910	33,761	89,671	83%	25,739	63,932
53	340	388	140	2,299	53,123	33,117	86,240			86,240
54	340	388	140	2,299	56,597	33,921	90,518			90,518
55	340	388	140	2,299	59,259	34,646	93,905			93,905
56	340	388	140	2,299	46,862	28,545	75,407			75,407
57	340	388	140	2,299	65,166	36,009	101,175			101,175
58	340	388	140	2,299	59,259	34,646	93,905			93,905
59	340	388	140	2,299	65,998	36,088	102,086	83%	29,303	72,783
60	340	388	140	2,299	55,910	33,761	89,671			89,671
61	340	388	140	2,299	65,998	36,088	102,086			102,086
62	340	388	140	2,299	56,597	33,921	90,518			90,518
63	340	388	140	2,299	60,362	34,901	95,263			95,263
64	340	388	140	2,299	65,998	36,088	102,086	83%	29,303	72,783
65	340	388	140	2,299	46,862	29,026	75,888			75,888
66	340	388	140	2,299	49,899	32,374	82,273			82,273
67	340	388	140	2,299	49,899	32,374	82,273			82,273
68	340	388	140	2,299	65,998	36,088	102,086	83%	29,303	72,783
69	340	388	140	2,299	65,998	36,088	102,086			102,086
70	340	388	140	2,299	48,422	32,033	80,455			80,455
71	340	388	140	2,299	65,998	36,088	102,086			102,086
72	340	388	140	2,299	65,166	36,009	101,175			101,175

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	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
73	340	388	140	2,299	65,166	36,009	101,175			101,175
74	340	388	140	2,299	53,123	33,117	86,240			86,240
75	340	388	140	2,299	48,422	32,033	80,455	100%	27,824	52,631
76	340	388	140	2,299	55,078	33,682	88,760			88,760
77	340	388	140	2,299	46,862	28,545	75,407	83%	21,645	53,762
78	340	388	140	2,299	52,478	28,378	80,856	83%	23,209	57,647
79	340	388	140	2,299	59,259	34,646	93,905			93,905
80	340	388	140	2,299	56,597	33,921	90,518			90,518
81	340	388	140	2,299	65,998	36,088	102,086			102,086
82	340	388	140	2,299	65,166	36,009	101,175			101,175
83	340	388	140	2,299	65,166	36,009	101,175			101,175
84	340	388	140	2,299	65,166	36,009	101,175	83%	29,041	72,134
85	340	388	140	2,299	61,194	34,979	96,173	83%	27,606	68,567
86	340	388	140	2,299	49,899	32,374	82,273			82,273
87	340	388	140	2,299	55,078	33,682	88,760			88,760
88	340	388	140	2,299	65,998	36,088	102,086			102,086
89	340	388	140	2,299	56,597	33,921	90,518			90,518
90	340	388	140	2,299	65,166	36,009	101,175			101,175
91	340	388	140	2,299	49,899	32,374	82,273	83%	23,616	58,657
92	340	388	140	2,299	54,080	33,452	87,532			87,532
93	340	388	140	2,299	65,166	36,009	101,175			101,175
94	340	388	140	2,299	65,166	36,009	101,175			101,175
95	340	388	140	2,299	59,259	34,646	93,905			93,905
96	340	388	140	2,299	65,166	36,009	101,175	83%	29,041	72,134
97	340	388	140	2,299	65,998	36,088	102,086	83%	29,303	72,783
98	340	388	140	2,299	65,166	36,009	101,175	83%	29,041	72,134
99	340	388	140	2,299	48,422	32,033	80,455	83%	23,094	57,361
100	340	388	140	2,299	49,899	32,374	82,273			82,273
101	340	388	140	2,299	53,123	33,117	86,240	83%	24,754	61,486
102	340	388	140	2,299	56,597	33,921	90,518			90,518
103	340	388	140	2,299	65,166	36,009	101,175	83%	29,041	72,134
104	340	388	140	2,299	65,998	36,088	102,086	83%	29,303	72,783
105	340	388	140	2,299	65,166	36,009	101,175			101,175
106	340	388	140	2,299	65,998	36,088	102,086	83%	29,303	72,783
107	340	388	140	2,299	65,166	36,009	101,175	83%	29,041	72,134
108	340	388	140	2,299	55,910	33,761	89,671			89,671

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	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
109	340	388	140	2,299	65,166	36,009	101,175			101,175
110	340	388	140	2,299	60,362	34,901	95,263			95,263
111	340	388	140	2,299	65,166	36,009	101,175			101,175
112	340	388	140	2,299	61,194	34,979	96,173			96,173
113	340	388	140	2,299	65,998	36,088	102,086			102,086
114	340	388	140	2,299	65,166	36,009	101,175			101,175
115	340	388	140	2,299	55,078	33,682	88,760			88,760
116	340	388	140	2,299	65,166	36,009	101,175	83%	29,041	72,134
117	340	388	140	2,299	46,862	28,545	75,407			75,407
118	340	388	140	2,299	65,998	36,088	102,086			102,086
119	340	388	140	2,299	53,123	33,117	86,240			86,240
120	340	388	140	2,299	48,402	32,142	80,544	83%	23,119	57,425
121	340	388	140	2,299	65,166	36,009	101,175	83%	29,041	72,134
122	340	388	140	2,299	65,166	36,009	101,175			101,175
123	340	388	140	2,299	53,123	33,117	86,240	83%	24,754	61,486
124	340	388	140	2,299	65,166	36,009	101,175			101,175
125	340	388	140	2,299	51,646	32,891	84,537			84,537
126	340	388	140	2,299	46,862	28,545	75,407			75,407
127	340	388	140	2,299	59,259	34,646	93,905	83%	26,955	66,950
128	340	388	140	2,299	48,422	32,033	80,455			80,455
129	340	388	140	2,299	56,597	33,921	90,518			90,518
130	340	388	140	2,299	65,166	36,009	101,175			101,175
131	340	388	140	2,299	65,166	36,009	101,175			101,175
132	340	388	140	2,299	54,080	33,452	87,532			87,532
133	340	388	140	2,299	65,166	36,009	101,175			101,175
134	340	388	140	2,299	65,998	36,088	102,086			102,086
135	340	388	140	2,299	49,899	32,374	82,273	83%	23,616	58,657
136	340	388	140	2,299	63,669	35,551	99,220			99,220
137	340	388	140	2,299	65,166	36,009	101,175			101,175
138	340	388	140	2,299	59,259	34,646	93,905			93,905
139	340	388	140	2,299	55,910	33,761	89,671			89,671
140	340	388	140	2,299	65,166	36,009	101,175	83%	29,041	72,134
141	340	388	140	2,299	56,597	33,921	90,518	83%	25,982	64,536
142	340	388	140	2,299	46,862	29,507	76,369	83%	21,921	54,448
143	340	388	140	2,299	55,910	33,761	89,671			89,671
144	340	388	140	2,299	46,862	28,545	75,407	83%	21,645	53,762

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	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
145	340	388	140	2,299	65,166	36,009	101,175			101,175
146	340	388	140	2,299	55,078	33,682	88,760			88,760
147	340	388	140	2,299	65,166	36,009	101,175			101,175
148	340	388	140	2,299	46,862	28,545	75,407			75,407
149	340	388	140	2,299	48,422	32,033	80,455			80,455
150	340	388	140	2,299	55,078	33,682	88,760			88,760
151	340	388	140	2,299	61,194	34,979	96,173			96,173
152	340	388	140	2,299	65,166	36,009	101,175			101,175
153	340	388	140	2,299	52,478	32,429	84,907			84,907
154	340	388	140	2,299	49,899	32,374	82,273			82,273
155	340	388	140	2,299	65,998	36,088	102,086			102,086
156	340	388	140	2,299	59,259	34,646	93,905	83%	26,955	66,950
157	340	388	140	2,299	65,998	36,088	102,086	83%	29,303	72,783
158	340	388	140	2,299	60,362	34,901	95,263	83%	27,344	67,919
159	340	388	140	2,299	59,259	34,646	93,905			93,905
160	340	388	140	2,299	65,166	36,009	101,175	83%	29,041	72,134
161	340	388	140	2,299	65,998	36,088	102,086			102,086
162	340	388	140	2,299	56,597	33,921	90,518	83%	25,982	64,536
163	340	388	140	2,299	59,259	34,646	93,905			93,905
164	340	388	140	2,299	65,166	36,009	101,175	83%	29,041	72,134
165	340	388	140	2,299	60,362	34,901	95,263	83%	27,344	67,919
166	340	388	140	2,299	65,998	36,088	102,086	83%	29,303	72,783
167	340	388	140	2,299	55,078	33,682	88,760			88,760
168	340	388	140	2,299	65,166	36,009	101,175			101,175
169	340	388	140	2,299	65,998	36,088	102,086			102,086
170	340	388	140	2,299	56,597	33,921	90,518			90,518
171	340	388	140	2,299	65,166	36,009	101,175	37%	12,946	88,229
172	340	388	140	2,299	59,259	34,646	93,905			93,905
173	340	388	140	2,299	59,259	34,646	93,905			93,905
174	340	388	140	2,299	65,998	36,088	102,086			102,086
175	340	388	140	2,299	65,166	36,009	101,175			101,175
176	340	388	140	2,299	48,422	32,033	80,455			80,455
177	340	388	140	2,299	65,166	36,009	101,175			101,175
178	340	388	140	2,299	54,912	33,531	88,443			88,443
179	340	388	140	2,299	48,402	32,142	80,544			80,544
180	340	388	140	2,299	49,899	32,374	82,273			82,273

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	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
181	340	388	140	2,299	56,597	33,921	90,518			90,518
182	340	388	140	2,299	52,478	32,970	85,448			85,448
183	340	388	140	2,299	46,862	28,545	75,407			75,407
184	340	388	140	2,299	65,166	36,009	101,175			101,175
185	340	388	140	2,299	46,862	28,545	75,407			75,407
186	340	388	140	2,299	65,998	36,088	102,086			102,086
187	340	388	140	2,299	65,166	36,009	101,175	83%	29,041	72,134
188	340	388	140	2,299	65,998	36,088	102,086			102,086
189	340	388	140	2,299	58,552	34,483	93,035			93,035
190	340	388	140	2,299	53,123	33,117	86,240			86,240
191	340	388	140	2,299	51,646	30,460	82,106			82,106
192	340	388	140	2,299	65,998	36,088	102,086			102,086
193	340	388	140	2,299	56,597	33,921	90,518			90,518
194	340	388	140	2,299	55,910	33,761	89,671			89,671
195	340	388	140	2,299	56,597	33,921	90,518	83%	25,982	64,536
196	340	388	140	2,299	65,998	36,088	102,086			102,086
197	340	388	140	2,299	53,123	33,117	86,240			86,240
198	340	388	140	2,299	60,362	34,901	95,263			95,263
199	340	388	140	2,299	55,078	33,682	88,760	35%	10,744	78,016
200	340	388	140	2,299	65,166	36,009	101,175			101,175
201	340	388	140	2,299	56,597	33,921	90,518			90,518
202	340	388	140	2,299	59,259	34,646	93,905	83%	26,955	66,950
203	340	388	140	2,299	55,078	33,682	88,760			88,760
204	340	388	140	2,299	60,362	34,901	95,263			95,263
205	340	388	140	2,299	65,166	36,009	101,175			101,175
206	340	388	140	2,299	65,166	36,009	101,175			101,175
207	340	388	140	2,299	56,597	33,921	90,518			90,518
208	340	388	140	2,299	65,166	36,009	101,175			101,175
209	340	388	140	2,299	65,998	36,088	102,086			102,086
210	340	388	140	2,299	56,597	33,921	90,518			90,518
211	340	388	140	2,299	49,899	32,374	82,273			82,273
212	340	388	140	2,299	56,597	33,921	90,518			90,518
213	340	388	140	2,299	65,166	36,009	101,175			101,175
214	340	388	140	2,299	58,552	34,483	93,035	37%	11,905	81,130
215	340	388	140	2,299	53,123	33,117	86,240			86,240
216	340	388	140	2,299	65,166	36,009	101,175	83%	29,041	72,134

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	FSA	Life	FUTAS/UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
217	340	388	140	2,299	65,998	36,088	102,086			102,086
218	340	388	140	2,299	65,998	36,088	102,086	83%	29,303	72,783
219	340	388	140	2,299	65,998	36,088	102,086	83%	29,303	72,783
220	340	388	140	2,299	51,646	32,891	84,537	83%	24,266	60,271
221	340	388	140	2,299	56,597	33,921	90,518	100%	31,304	59,214
222	340	388	140	2,299	56,597	33,921	90,518	83%	25,982	64,536
223	340	388	140	2,299	65,166	36,009	101,175	83%	29,041	72,134
224	340	388	140	2,299	65,166	36,009	101,175			101,175
225	340	388	140	2,299	56,597	33,921	90,518			90,518
226	340	388	140	2,299	65,166	36,009	101,175			101,175
227	340	388	140	2,299	65,166	36,009	101,175			101,175
228	340	388	140	2,299	65,998	36,088	102,086	83%	29,303	72,783
229	340	388	140	2,299	65,166	36,009	101,175			101,175
230	340	388	140	2,299	55,910	33,761	89,671			89,671
231	340	388	140	2,299	48,402	32,142	80,544			80,544
232	340	388	140	2,299	65,998	36,088	102,086	83%	29,303	72,783
233	340	388	140	2,299	46,862	29,026	75,888			75,888
234	340	388	140	2,299	49,899	32,374	82,273			82,273
235	340	388	140	2,299	56,597	33,921	90,518			90,518
236	340	388	140	2,299	63,669	35,551	99,220			99,220
237	340	388	140	2,299	55,910	33,761	89,671			89,671
238	340	388	140	2,299	55,910	33,761	89,671			89,671
239	340	388	140	2,299	58,552	34,483	93,035			93,035
240	340	388	140	2,299	58,552	34,483	93,035	37%	11,905	81,130
241	340	388	140	2,299	65,166	36,009	101,175			101,175
242	340	388	140	2,299	65,998	36,088	102,086			102,086
243	340	388	140	2,299	65,998	36,088	102,086			102,086
244	340	388	140	2,299	65,998	36,088	102,086			102,086
245	340	388	140	2,299	65,166	36,009	101,175	83%	29,041	72,134
246	340	388	140	2,299	46,862	27,581	74,443			74,443
247	340	388	140	2,299	65,166	36,009	101,175			101,175
248	340	388	140	2,299	55,910	33,761	89,671	83%	25,739	63,932
249	340	388	140	2,299	65,166	36,009	101,175			101,175
250	340	388	140	2,299	55,910	33,761	89,671	83%	25,739	63,932
251	340	388	140	2,299	49,899	32,374	82,273			82,273
252	340	388	140	2,299	46,862	29,507	76,369	83%	21,921	54,448

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	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
253	340	388	140	2,299	65,998	36,088	102,086			102,086
254	340	388	140	2,299	56,597	33,921	90,518	100%	31,304	59,214
255	340	388	140	2,299	65,998	36,088	102,086	83%	29,303	72,783
256	340	388	140	2,299	56,597	33,921	90,518			90,518
257	340	388	140	2,299	56,597	33,921	90,518			90,518
258	340	388	140	2,299	56,597	33,921	90,518	83%	25,982	64,536
259	340	388	140	2,299	53,123	33,117	86,240			86,240
260	340	388	140	2,299	56,597	33,921	90,518			90,518
261	340	388	140	2,299	56,597	33,921	90,518			90,518
262	340	388	140	2,299	65,166	36,009	101,175			101,175
263	340	388	140	2,299	65,998	36,088	102,086			102,086
264	340	388	140	2,299	56,597	33,921	90,518			90,518
265	340	388	140	2,299	52,478	32,970	85,448	83%	24,527	60,921
266	340	388	140	2,299	52,478	32,970	85,448			85,448
267	340	388	140	2,299	65,166	36,009	101,175			101,175
268	340	388	140	2,299	65,166	36,009	101,175			101,175
269	340	388	140	2,299	65,998	36,088	102,086			102,086
270	340	388	140	2,299	65,166	36,009	101,175			101,175
271	340	388	140	2,299	65,166	36,009	101,175			101,175
272	340	388	140	2,299	53,123	33,117	86,240			86,240
273	340	388	140	2,299	59,259	34,646	93,905			93,905
274	340	388	140	2,299	65,166	36,009	101,175			101,175
275	340	388	140	2,299	58,552	34,483	93,035	37%	11,905	81,130
276	340	388	140	2,299	55,078	33,682	88,760	35%	10,744	78,016
277	340	388	140	2,299	49,899	32,374	82,273			82,273
278	340	388	140	2,299	49,899	32,374	82,273			82,273
279	340	388	140	2,299	65,166	36,009	101,175			101,175
280	340	388	140	2,299	65,166	36,009	101,175			101,175
281	340	388	140	2,299	46,904	31,796	78,700			78,700
282	340	388	140	2,299	46,862	28,545	75,407			75,407
283	340	388	140	2,299	56,597	33,921	90,518			90,518
284	340	388	140	2,299	46,862	28,545	75,407			75,407
285	340	388	140	2,299	48,422	32,033	80,455			80,455
286	340	388	140	2,299	65,166	36,009	101,175			101,175
287	340	388	140	2,299	65,166	36,009	101,175			101,175
288	340	388	140	2,299	58,552	34,483	93,035	37%	11,905	81,130

**Big Rivers Electric Corporation
Case No. 2011-00036**

	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
289	340	388	140	2,299	48,422	32,033	80,455	100%	27,824	52,631
290	340	388	140	2,299	55,078	33,682	88,760			88,760
291	340	388	140	2,299	65,166	36,009	101,175			101,175
292	340	388	140	2,299	55,910	33,761	89,671			89,671
293	340	388	140	2,299	51,646	32,891	84,537			84,537
294	340	388	140	2,299	49,899	32,374	82,273			82,273
295	340	388	140	2,299	65,166	36,009	101,175	83%	29,041	72,134
296	340	388	140	2,299	56,597	33,921	90,518			90,518
297	340	388	140	2,299	56,597	33,921	90,518			90,518
298	340	388	140	2,299	49,899	32,374	82,273	83%	23,616	58,657
299	340	388	140	2,299	65,166	36,009	101,175	83%	29,041	72,134
300	340	388	140	2,299	65,998	36,088	102,086			102,086
301	340	388	140	2,299	46,862	29,026	75,888			75,888
302	340	388	140	2,299	53,123	33,117	86,240			86,240
303	340	388	140	2,299	46,862	31,674	78,536			78,536
304	340	388	140	2,299	65,166	36,009	101,175			101,175
305	340	388	140	2,299	56,597	33,921	90,518	100%	31,304	59,214
306	340	388	140	2,299	65,166	36,009	101,175			101,175
307	340	388	140	2,299	56,597	33,921	90,518			90,518
308	340	388	140	2,299	60,362	34,901	95,263			95,263
309	340	388	140	2,299	59,259	34,646	93,905			93,905
310	340	388	140	2,299	65,166	36,009	101,175	83%	29,041	72,134
311	340	388	140	2,299	65,166	36,009	101,175			101,175
312	340	388	140	2,299	65,166	36,009	101,175			101,175
313	340	388	140	2,299	51,646	31,810	83,456			83,456
314	340	388	140	2,299	53,394	33,293	86,687			86,687
315	340	388	140	2,299	65,166	36,009	101,175	83%	29,041	72,134
316	340	388	140	2,299	48,422	32,033	80,455			80,455
317	340	388	140	2,299	48,422	32,033	80,455			80,455
318	340	388	140	2,299	65,166	36,009	101,175			101,175
319	340	388	140	2,299	65,166	36,009	101,175	83%	29,041	72,134
320	340	388	140	2,299	51,646	32,891	84,537			84,537
321	340	388	140	2,299	65,166	36,009	101,175			101,175
322	340	388	140	2,299	51,646	32,891	84,537			84,537
323	340	388	140	2,299	65,166	36,009	101,175			101,175
324	340	388	140	2,299	56,597	33,921	90,518			90,518

**Big Rivers Electric Corporation
Case No. 2011-00036**

	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
325	340	388	140	2,299	59,259	34,646	93,905			93,905
326	340	388	140	2,299	46,862	26,858	73,720			73,720
327	340	388	140	2,299	65,166	36,009	101,175	83%	29,041	72,134
328	340	388	140	2,299	65,998	36,088	102,086			102,086
329	340	388	140	2,299	48,402	32,142	80,544			80,544
330	340	388	140	2,299	59,259	34,646	93,905			93,905
331	340	388	140	2,299	56,597	33,921	90,518			90,518
332	340	388	140	2,299	56,597	33,921	90,518	83%	25,982	64,536
333	340	388	140	2,299	56,597	33,921	90,518			90,518
334	340	388	140	2,299	65,166	36,009	101,175	83%	29,041	72,134
	113,560	129,592	46,760	767,866	19,675,287	11,442,749	31,118,036		2,300,039	28,817,997

**Big Rivers Electric Corporation
Case No. 2011-00036**

	FSA	Life	FUTA/S UTA	FAS 106	Gross Pay	Tax and Benefits	Total	SII %	City	Net
1	340	388	140	2,299	64,958	45,055	110,013			110,013
2	340	388	140	2,299	64,958	45,055	110,013			110,013
3	340	388	140	2,299	47,798	38,696	86,494			86,494
4	340	388	140	2,299	64,958	35,961	100,919			100,919
5	340	388	140	2,299	64,958	45,055	110,013			110,013
6	340	388	140	2,299	64,958	45,055	110,013			110,013
7	340	388	140	2,299	53,061	40,645	93,706			93,706
8	340	388	140	2,299	58,968	42,835	101,803			101,803
9	340	388	140	2,299	58,968	42,835	101,803			101,803
10	340	388	140	2,299	41,766	36,459	78,225			78,225
11	340	388	140	2,299	67,558	46,019	113,577			113,577
12	340	388	140	2,299	54,662	41,239	95,901			95,901
13	340	388	140	2,299	41,766	36,459	78,225			78,225
14	340	388	140	2,299	64,958	45,055	110,013			110,013
15	340	388	140	2,299	60,091	43,251	103,342			103,342
16	340	388	140	2,299	64,958	45,055	110,013			110,013
17	340	388	140	2,299	52,915	30,139	83,054			83,054
18	340	388	140	2,299	64,958	45,055	110,013			110,013
19	340	388	140	2,299	58,968	42,835	101,803			101,803
20	340	388	140	2,299	58,968	42,835	101,803			101,803
21	340	388	140	2,299	64,958	35,961	100,919			100,919
22	340	388	140	2,299	58,968	42,835	101,803			101,803
23	340	388	140	2,299	47,798	38,696	86,494			86,494
24	340	388	140	2,299	64,958	45,055	110,013			110,013
25	340	388	140	2,299	67,558	46,019	113,577			113,577
26	340	388	140	2,299	58,968	42,835	101,803			101,803
	8,840	10,088	3,640	59,774	1,538,361	1,086,994	2,625,355		0	2,625,355
360	122,400	139,680	50,400	827,640	21,213,648	12,529,743	33,743,391		2,300,039	31,443,352

**Big Rivers Electric Corporation
Case No. 2011-00036**

Pro Forma Labor Overheads (w OT)			
	Salaried	Bargaining	Total
W/C	369,880	450,473	820,353
FICA	1,488,447	2,032,940	3,521,387
401(k)	693,880	735,836	1,429,716
DB/DC	2,816,426	2,233,843	5,050,269
LTD	148,830	162,000	310,830
Medical	4,032,678	5,955,480	9,988,158
Dental	192,126	294,120	486,246
FSA	83,640	122,400	206,040
Life	123,246	139,680	262,926
FUTA/SUTA	34,440	50,400	84,840
FAS 106	1,587,192	827,640	2,414,832
	11,570,785	13,004,812	24,575,597
Pro Forma Labor Overheads (ST Only)			
	Salaried	Bargaining	Total
W/C	353,567	385,516	739,083
FICA	1,421,517	1,622,828	3,044,345
401(k)	693,880	735,836	1,429,716
DB/DC	2,694,974	2,233,843	4,928,817
LTD	148,830	162,000	310,830
Medical	4,032,678	5,955,480	9,988,158
Dental	192,126	294,120	486,246
FSA	83,640	122,400	206,040
Life	123,246	139,680	262,926
FUTA/SUTA	34,440	50,400	84,840
FAS 106	1,587,192	827,640	2,414,832
	11,366,090	12,529,743	23,895,833
OH/ST%	58.416%	59.065%	

Case No. 2011-00036

Witness: James V. Haner

Attachment for Item PSC 3-7

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**Big Rivers Electric Corporation
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Pro Forma Labor Overheads (w OT)			
Pro Forma Labor Overheads (OT Only)			
	Salaried	Bargaining	Total
W/C	16,313	64,957	81,270
FICA	66,930	410,112	477,042
401(k)	0	0	0
DB/DC	121,452	0	121,452
LTD	0	0	0
Medical	0	0	0
Dental	0	0	0
FSA	0	0	0
Life	0	0	0
FUTA/SUTA	0	0	0
FAS 106	0	0	0
	204,695	475,069	679,764
OH/OT%	22.228%	8.863%	
W/C	0.01771	0.01212	
FICA	0.07268	0.07651	
DB/DC	0.13189	0.00000	
	0.22228	0.08863	

**Big Rivers Electric Corporation
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Pro Forma Labor Overheads (w OT)			
Pro Forma Labor and Labor Overheads			
	Salaried	Bargaining	Total
ST Labor	19,457,131	21,213,648	40,670,779
OT Labor	920,876	5,360,440	6,281,316
Pro Forma Labor	20,378,007	26,574,088	46,952,095
ST OH	11,366,090	12,529,743	23,895,833
OT OH	204,695	475,069	679,764
Pro Forma OH	11,570,785	13,004,812	24,575,597
ST Labor & OH	30,823,221	33,743,391	64,566,612
OT Labor & OH	1,125,571	5,835,509	6,961,080
	31,948,792	39,578,900	71,527,692
City's Share	(1,476,218)	(2,727,422)	(4,203,640)
Pro Forma Labor & OH	30,472,574	36,851,478	67,324,052

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

**Response to Commission Staff's Third Request for Information
dated April 28, 2011**

May 11, 2011

1 **Item 8)** *Refer to page 5 of 7 of the response to Item 24 of Staff's Second Request.*
2 *Explain why compounded interest is included in the proposed interest expense.*

3
4 **Response)** There is no compounded interest included in the proposed (pro forma) interest
5 expense on the RUS Series A Note on the schedule on page 5 of 7.

6 According to Section 3.4 of the Amended and Consolidated Loan Contract
7 between Big Rivers Electric Corporation (the "Borrower") and the United States of America
8 (acting by and through the Administrator of the RUS), "The Borrower may prepay the RUS
9 Notes in whole or in part in the sole discretion of the Borrower without penalty or prepayment
10 premium...."

11 The RUS Series A Note has a quarterly schedule of the maximum debt balance
12 (schedule attached). If Big Rivers makes a prepayment on the RUS Series A Note, no
13 additional payment is required as long as the principal balance does not exceed the
14 corresponding maximum allowed balance.

15 In the event of a prepayment, interest continues to accrue and is compounded
16 quarterly, unless paid. The RUS Series A Note states, "If any such payment is insufficient to
17 retire all interest accrued during the period ending with such payment and beginning with the
18 last previous payment, then the amount of accrued but unpaid interest relating to such period
19 shall be added to the principal amount of this Note."

20 For pro forma purposes, no prepayment and/or "clawback" was assumed.
21 Accordingly, pro forma interest expense for the RUS Series A Note (Item 24, page 5 of 7 of
22 the Staff's Second Request) did not include any compounded interest. The explanation of the
23 calculation of interest on the RUS Series A Note (Item 24, page 2 of 7, of the Staff's Second
24 Request) is meant to point out the fact that compounded interest does occur in the event of a
25 prepayment followed by a "clawback". However, for the pro forma period, no prepayments

BIG RIVERS ELECTRIC CORPORATION
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1 and/or "clawback" occurred, and therefore there was no compounded interest on the RUS
2 Series A Note.

3
4 NOTE: The RUS Series B Note is a \$245,530,257 non-interest bearing note reflected on page
5 6 of 7 thereof (Item 24 of the Staff's Second Request for Information). As stated in the RUS
6 Series B Note, "This Note shall bear no interest. This Note shall not require any payments
7 prior to December 31, 2023 (the "Maturity Date"), when the entire outstanding principal hereof
8 shall be due and payable in full. All payments on this Note shall reduce the principal balance
9 of this Note on a dollar for dollar basis." As generally accepted accounting principles (GAAP)
10 requires the RUS Series B Note to be stated at "fair value", such stated amount is reflected on
11 the financial statements at 5.80%, and interest is compounded quarterly. This quarterly
12 compounding of interest will result in the stated amount due of \$245,530,257 at the December
13 31, 2023, maturity date.

14
15
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17
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21

Witness) Mark A. Hite

BIG RIVERS ELECTRIC CORPORATION

RUS MAXIMUM DEBT BALANCE SCHEDULE

Balance After Quarterly Payment

YEAR	1 st OF THE MONTH	ALLOWED BALANCE (\$1,000'S)
2009	October	599,462
2010	January	596,257
2010	April	592,252
2010	July	588,566
2010	October	584,920
2011	January	581,405
2011	April	577,289
2011	July	573,388
2011	October	569,702
2012	January	565,692
2012	April	561,603
2012	July	557,456
2012	October	493,249
2013	January	488,280
2013	April	482,949
2013	July	477,696
2013	October	472,443
2014	January	467,188
2014	April	461,562
2014	July	456,002
2014	October	450,435
2015	January	444,858
2015	April	438,918
2015	July	433,034
2015	October	427,134
2016	January	221,349
2016	April	212,607
2016	July	203,845
2016	October	195,053
2017	January	186,040
2017	April	176,905
2017	July	167,639
2017	October	158,240
2018	January	148,732
2018	April	139,038
2018	July	129,230
2018	October	119,280
2019	January	109,226

YEAR	1 ST OF THE MONTH	ALLOWED BALANCE (\$1,000'S)
2019	April	98,955
2019	July	88,572
2019	October	78,053
2020	January	67,395
2020	April	56,546
2020	July	45,552
2020	October	34,409
2021	January	23,120
2021	April	11,635
2021	July	0

BIG RIVERS ELECTRIC CORPORATION
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dated April 28, 2011

May 11, 2011

1 **Item 9)** *Refer to the attachment to the response to Item 25.b. of Staff's Second*
2 *Request and Exhibit Wolfram-1, Reference Schedule 2.12, to the Direct Testimony of John*
3 *Wolfram. The last sentence in the description on the reference schedule states that "The HP*
4 *agreement enables Big Rivers to have a known cost for its business information systems."*

5
6 *a. The attachment reflects that the monthly contract costs Big Rivers has*
7 *incurred under the HP contract since it took effect have not matched its*
8 *monthly budgeted amount of \$182,436, have differed every month, and*
9 *have ranged from a low of \$104,380 to a high of \$277,262. When does*
10 *Big Rivers expect its costs under the contract to come into line with the*
11 *amounts it has budgeted for the contract?*

12 *b. For February and March 2011, the attachment lists "Not in Steady State"*
13 *as the reason the actual contract costs varied from the budget costs.*
14 *Explain what is meant by "Not in Steady State."*

15
16 **Response)**

17 a. The costs have ranged during the implementation of the HP contract
18 because of the varying number of HP personnel needed to finalize the work.
19 Big Rivers expects its costs under the HP contract to come into line with the
20 amounts it has budgeted for the contract by around July 2011, because it is
21 anticipated that at that time the software will have been debugged, the
22 necessary reports will be in final form and the software will be largely
23 operating as designed without the need for additional programmer support at
24 costs in excess of the base outsourcing contract.

BIG RIVERS ELECTRIC CORPORATION
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May 11, 2011

1 b. The term "Not in Steady State" refers to the transition period between the
2 software implementation date of November 1, 2010, and when the software
3 has been debugged, the necessary reports are in final form and the software
4 is largely operating as designed without the need for additional programmer
5 support at costs in excess of the base outsourcing contract.
6
7

8 **Witness)** C. William Blackburn
9
10
11

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

**Response to Commission Staff's Third Request for Information
dated April 28, 2011**

May 11, 2011

1 **Item 10)** *Refer to the response to Item 26.b. of Staff's Second Request. Provide the*
2 *minimum number of years Big Rivers is required to be a member of the Midwest*
3 *Independent Transmission System Operator, Inc.*

4

5 **Response)** Pursuant to Article Five, Section I of the Agreement of Transmission Facilities
6 Owners to Organize the Midwest Independent Transmission System Operator, Inc. (the
7 "Midwest ISO Transmission Owners Agreement" or "TOA"), Big Rivers may provide notice
8 of intent to withdraw from the Midwest ISO, provided that such withdrawal may not become
9 effective until December 31 of the calendar year following the calendar year in which the
10 notice of intent to withdraw is provided, and further provided that such withdrawal shall not
11 become effective any earlier than five years following the date that Big Rivers signed the TOA.
12 Big Rivers signed the TOA in December 2009. Thus, Big Rivers could exit effective
13 December 31, 2014, or just over three years from the potential effective date of the proposed
14 rates in this proceeding.

15 Please see the attached excerpts from Article Five of the TOA for the specific
16 FERC-approved tariff language governing withdrawal of members from the Midwest ISO. A
17 copy of the TOA was filed as Exhibit 10 to Big Rivers' application in Case No. 2010-00043.

18

19

20 **Witnesses)** David G. Crockett and John Wolfram

MIDWEST ISO TRANSMISSION OWNERS AGREEMENT
(Excerpt)

ARTICLE FIVE WITHDRAWAL OF MEMBERS Version: 0.0.0 Effective: 7/31/2010

Section I Withdrawal Notice. Version: 0.0.0 Effective: 7/31/2010

A Member who is not an Owner may, upon submission of a written notice of withdrawal to the Chief Executive Officer (or if the Board chooses not to elect the Chief Executive Officer, the President), withdraw from membership in the Midwest ISO at any time which withdrawal shall be effective thirty (30) days after the receipt of such notice by the Chief Executive Officer (or if the Board chooses not to elect the Chief Executive Officer, the President). A Member who is also an Owner may, upon submission of a written notice of withdrawal to the Chief Executive Officer (or if the Board chooses not to elect the Chief Executive Officer, the President), commence a process of withdrawal of its facilities from the Transmission System. Such withdrawal shall not be effective until December 31 of the calendar year following the calendar year in which notice is given, nor shall any such notice of withdrawal become effective any earlier than five (5) years following the date that the Owner signed this Agreement except as provided for in Article Seven of this Agreement. Notwithstanding this limitation on withdrawals during the first five years, in the event of a merger, consolidation, reorganization, sale, spin-off, or foreclosure, as a result of which substantially all of an Owner's transmission facilities which are part of the Transmission System are acquired by another entity, that entity shall have the right to withdraw its facilities from the Midwest ISO upon providing one (1) year's notice to the Midwest ISO. Such withdrawal, however, may become effective only if FERC approves the withdrawal. If any withdrawal creates a situation where an Owner's or Owners' transmission system is not physically interconnected with the Transmission System, the Midwest ISO shall determine if such withdrawal affects the ability of such Owner(s) to continue as an Owner(s). With regard to these withdrawal rights, the Owner shall remain a Member with all rights and obligations of a Member who is an Owner until such time as the FERC approves the withdrawal, as appropriate. However, no further FERC approval of the withdrawal is required for withdrawals pursuant to Article Seven of this Agreement, or for withdrawals by an Owner who is not subject to the jurisdiction of the FERC at the time it executes this Agreement.

Section II Effect Of Withdrawal By An Owner On Contractual Obligations Version: 0.0.0 Effective: 7/31/2010

In the event of withdrawal of an Owner pursuant to Section I of this Article Five:

A. Users Held Harmless. Version: 0.0.0 Effective: 7/31/2010

Users taking service which involves the withdrawing Owner and which involves transmission contracts executed before the Owner provided notice of its withdrawal shall continue to receive the same service for the remaining term of the contract at the same rates, terms, and conditions that would have been applicable if there were no withdrawal. The withdrawing Owner shall agree to continue providing service to such Users and shall receive no more in revenues for that service than if there had been no withdrawal by such Owner.

B. Existing Obligations. Version: 0.0.0 Effective: 7/31/2010

All financial obligations incurred and payments applicable to time periods prior to the effective date of such withdrawal shall be honored by the Midwest ISO and the withdrawing Owner.

C. Construction of Facilities. Version: 0.0.0 Effective: 7/31/2010

Obligations relating to the construction of new facilities pursuant to an approved plan of the Midwest ISO shall be renegotiated as between the Midwest ISO and the withdrawing Owner. If such obligations cannot be resolved through negotiations, they shall be resolved in accordance with Attachment HH of the Tariff.

D. Other Obligations. Version: 0.0.0 Effective: 7/31/2010

Other obligations between the Midwest ISO and the withdrawing Owner shall be renegotiated as between the Midwest ISO and the withdrawing Owner.

Section III Regulatory And Other Approvals Or Procedures. Version: 0.0.0 Effective: 7/31/2010

The withdrawal by an Owner of its facilities from the Midwest ISO shall be subject to applicable federal and state regulatory approvals or procedures as set forth in Article Five, Section I of this Agreement.

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036**

**Response to Commission Staff's Third Request for Information
dated April 28, 2011**

May 11, 2011

1 **Item 11)** *Refer to the response to Item 35.g. of Staff's Second Request. The first*
2 *sentence of the last paragraph on page 4 of 5 of the response states "In comparison to the*
3 *analysis presented in Exhibit 10, page 3 of 3, it has been Mr. Hutts' experience that a*
4 *properly specified single model" Given that Mr. Hutts did not file direct testimony for*
5 *Big Rivers, list the qualifications that make his experience relevant to the response.*

6
7 **Response)** John W. Hutts is a Principal of GDS Associates and has been a member of the
8 firm since its inception in 1986. He has 30+ years of consulting experience and specializes in
9 statistics and quantitative analysis. Specific applications include load forecasting, load
10 research, weather normalization, probability and simulation analysis, billing analysis, sample
11 design, customer surveys and customer profiling. Technical skill areas of expertise include
12 sampling, econometric modeling, end-use modeling, neural networks, and data mining.

13
14 In the electric utility industry, Mr. Hutts has provided load forecasting services
15 for utilities in Alabama, Alaska, Arkansas, Georgia, Illinois, Indiana, Kentucky, Louisiana,
16 Mississippi, Missouri, Nebraska, North Carolina, Ohio, South Carolina, Texas, Virginia, Nova
17 Scotia, British Columbia, and New Brunswick. Load forecasts and forecasting processes
18 developed by Mr. Hutts have ranged from day-ahead hourly forecasts, to 12-24 month
19 forecasts, to 15-20 year annual forecasts. He has conducted consumer surveys for utilities in
20 Alabama, Georgia, Ohio, South Carolina, and Texas. Mr. Hutts has also provided forecast
21 evaluation services for various state agencies. Mr. Hutts has provided testimony before public
22 service commissions in Georgia, Oklahoma, Michigan, and Texas regarding load forecast, load
23 research, weather normalization, and revenue requirements issues. He has also conducted load
24 forecast and customer survey training classes.

25

BIG RIVERS ELECTRIC CORPORATION
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1 In addition to his work in the utility industry, Mr. Hutts has provided consulting
2 and research assistance to clients in the banking, retail, commercial real estate, hotel,
3 manufacturing, recreation, professional sports, college athletics, and education industries. Mr.
4 Hutts holds an MBA from Georgia State University and a Bachelor of Business Administration
5 from the University of Texas at Austin with a concentration in statistics.

6

7 If any party would like to have Mr. Hutts produced at the hearing, please advise
8 Big Rivers' counsel, Sullivan, Mountjoy, Stainback, and Miller, at your earliest convenience.

9

10 **Witnesses)** William Steven Seelye and John W. Hutts

11

12

13

14

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Third Request for Information
dated April 28, 2011

May 11, 2011

1 **Item 12)** *Refer to the response to Item 38 of Staff's Second Request. This response*
2 *states that there was an understatement of \$510,706 for Account 908 in the cost of service*
3 *study ("COSS").*

4

5 *a. State whether correcting for this error would change the proposed*
6 *allocation of the revenue increase to each of the rate classes.*

7 *b. Provide an electronic copy of the corrected COSS.*

8

9 **Response)**

10 a. Because the understatement of expenses relative to total operating expenses
11 is negligible (0.1%), the correction of this error would not change the
12 proposed allocation of the revenue increase to each of the rate classes.

13 b. The corrected COSS is provided on the enclosed CD.

14

15

16 **Witness)** William Steven Seelye

17

18

19

20

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Third Request for Information
dated April 28, 2011

May 11, 2011

1 **Item 13)** *Refer to the response to Item 44.b. of Staff's Second Request, which states*
2 *that the majority of the Office Supplies and Expenses increase from \$1.7 million to \$4.4*
3 *million in the test year is attributed to "costs for the E.ON IT Support Services Agreement*
4 *that terminated on January 15, 2011" related to the Unwind Transaction.*

5

6 *a. Provide the amount of the test year expense related to the E.ON IT Support*
7 *Services Agreement.*

8 *b. State whether the amount provided in response to part a. of this request is*
9 *reflected in the historical year amount of \$1,897,048 in Exhibit Wolfram-2,*
10 *Reference Schedule 2.12 of the Direct Testimony of John Wolfram.*

11 *c. Refer to Mark Hite's Direct Testimony, page 23, lines 21-22, which refers to a*
12 *16-month implementation to facilitate Big Rivers' migration to Oracle R12.*
13 *By vendor, provide the amounts that were expensed and capitalized in the test*
14 *year for this project.*

15

16 **Response)**

17 a. The test year amount for the E.ON IT Support Services was \$1,897,048.

18 b. Yes, and it's the same amount.

19 c. In the test year there were no vendor amounts "expensed" related to the
20 implementation of Oracle R12. The attached schedule provides the amounts
21 "capitalized" during the test year related to the Oracle R12 implementation.

22

23

24 **Witness)** Mark A. Hite

25

BIG RIVERS ELECTRIC CORPORATION
Test Year Capitalized Amounts for Oracle R12 Implementation
Response to Commission Staff's Third Request for Information

	Month	Year	Vendor	Amount
	(1)	(2)	(3)	(4)
1	Nov	2009	EDS, an HP Company	41,802.84
2	Nov	2009	EDS, an HP Company	99,548.72
3	Dec	2009	EDS, an HP Company	125,382.50
4	Dec	2009	EDS, an HP Company	267,644.91
5	Jan	2010	EDS, an HP Company	24,571.22
6	Jan	2010	EDS, an HP Company	473,831.29
7	Feb	2010	EDS, an HP Company	153,578.52
8	Feb	2010	EDS, an HP Company	516,688.26
9	Mar	2010	EDS, an HP Company	586,715.63
10	May	2010	EDS, an HP Company	751,973.66
11	May	2010	EDS, an HP Company	726,792.05
12	Jun	2010	EDS, an HP Company	635,734.62
13	Jul	2010	EDS, an HP Company	634,236.85
14	Aug	2010	EDS, an HP Company	577,698.23
15	Sep	2010	EDS, an HP Company	560,485.45
16	Oct	2010	EDS, an HP Company	513,840.40
17		Subtotal – EDS, an HP Company		6,690,525.15
18				
19	Nov	2009	Manpower	394.68
20				
21	Mar	2010	Vertex Inc.	11,151.20
22				
23	May	2010	Kinder Moving and Storage	292.00
24				
25		Total Test Year Capitalized Amount		6,702,363.03

BIG RIVERS ELECTRIC CORPORATION

APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2011-00036

Response to Commission Staff's Third Request for Information
dated April 28, 2011

May 11, 2011

1 **Item 14)** *Refer to the response to Item 51 of Staff's Second Request, page 4 of 15. For*
2 *the expense month of November, the total cost of power purchased minus the purchased*
3 *power costs recovered through the fuel adjustment clause ("FAC") is shown as*
4 *(\$367,691.32). Explain how purchased power costs recovered through the FAC can be more*
5 *than total power purchased.*

6
7 **Response)** Purchased power costs recovered through the FAC cannot be, and are not, more
8 than the total power purchased. The amount of (\$367,691.32) is merely a subtotal of Section C
9 (2)(a) of Appendix A (see Item 51 of the Staff's Second Request, pages 1 and 2 of 15) and
10 does not reflect the total purchased power costs incurred for the expense month of November
11 2009. Purchased Power Costs (PP) used in determining the Non-FAC Purchased Power
12 Adjustment Factor ("NFPPA") is detailed in Section C (2) of Appendix A to the Smelter
13 Agreement, and is reflective of the steps used in calculating the Purchased Power Costs (PP)
14 for the expense month of November 2009, provided in response to Item 51 on page 4 of 15.
15 As defined in Appendix A, Section C (2) to the Smelter Agreement, Purchased Power Costs
16 (PP) is the sum of the items described in subsections (a), (b) and (c), less the purchased power
17 directly associated with items described in subsection (d). The (\$367,691.32) amount stated is
18 the result of Section C (2)(a) only and does not reflect purchased power costs from subsections
19 (b) and (c). The correct amount reflecting all Purchased Power Costs (PP) minus the
20 purchased power costs recovered through the FAC is shown on page 4 of 15 as \$857,210.39
21 (Appendix A, Section C (2), sum of subsections (a), (b) and (c)).

22
23
24 **Witnesses)** Mark A. Hite