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November 14, 2013

Via FedEx Overnight Delivery

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

RECEIVED

NOV 15 2013

PUBLIC SERVICE
COMMISSION

In the Matter of:

*Application of Big Rivers Electric Corporation for a General
Adjustment in Rates – Case No. 2013-00199*

Dear Mr. Derouen:

Enclosed for filing in the above-referenced matter are an original and ten (10) copies of Big Rivers Electric Corporation's responses to the Public Service Commission Staff's Fourth Request for Information.

I certify that on this date a copy of this letter and a copy of the responses were served on each of the persons listed on the attached service list by first class mail or by Federal Express.

Please confirm the Commission's receipt of this information by having the Commission's date stamp placed on the enclosed additional copy and returning to Big Rivers in the self-addressed postage paid envelope provided.

Sincerely yours,

Tyson A. Kamuf/dms

Tyson A. Kamuf

TAK/bh

cc: Billie J. Richert
DeAnna Speed
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PSC Case No. 2013-00199

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BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

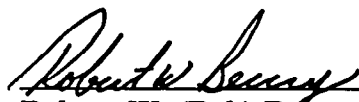
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NOV 15 2013

PUBLIC SERVICE
COMMISSION

VERIFICATION

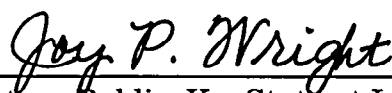
I, Robert W. (Bob) Berry, verify, state, and affirm that I prepared or supervised the preparation of my responses to data requests filed with this Verification, and that those responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.



Robert W. (Bob) Berry

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by Robert W. (Bob) Berry on
this the 7 day of November, 2013.



Notary Public, Ky. State at Large
My Commission Expires _____

Notary Public, Kentucky State-At-Large
My Commission Expires: July 3, 2014
ID 421951




BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

VERIFICATION

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



Billie J. Richert

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by Billie J. Richert on this
the 7 day of November, 2013.



Notary Public, Ky. State at Large
My Commission Expires _____

Notary Public, Kentucky State-At-Large
My Commission Expires: July 3, 2014
ID 421951

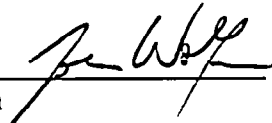


BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

VERIFICATION

I, John Wolfram, verify, state, and affirm that I prepared or supervised the preparation of my responses to data requests filed with this Verification, and that those 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 8 day
of November, 2013.

Joy P. Wright
Notary Public, Ky. State at Large
My Commission Expires _____



Notary Public, Kentucky State-At-Large
My Commission Expires: July 3, 2014
ID 421951

ORIGINAL



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) Case No. 2013-00199
GENERAL ADJUSTMENT IN RATES)**

**Response to Commission Staff's
Fourth Request for Information
dated November 1, 2013**

FILED: November 15, 2013

ORIGINAL

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to the Commission Staff's
Fourth Request for Information
dated November 1, 2013**

November 15, 2013

1 **Item 1)** *Refer to page 12 of 101 of the response to Item 55.a. of Commission*
2 *Staff's First Request for Information ("Staff's First Request"). Refer also to the response*
3 *to Item 29 of Commission Staff's Second Request for Information in Case No. 2012-00535.*
4 *The response to Item 55.a. is a summary of Big Rivers' 2012 depreciation rate study, based*
5 *on its utility plant balances as of July 31, 2012, while the response to Item 29 is a similar*
6 *summary based on Big Rivers' average utility plant balances for the test year used in Case*
7 *No. 2012-00535. Provide, in a format similar to that of these summaries, an additional*
8 *summary which compares Big Rivers' depreciation expense based on the existing and*
9 *proposed depreciation rates shown in the two summaries and the average utility plant*
10 *balances for the forecasted test period used in this case.*

11

12 **Response)** Please see the attachment to this response.

13

14 **Witness)** Billie J. Richert

**Big Rivers Electric Corporation
Case No. 2013-00199**

**Attachment to Response for PSC 4-1
Table ES-1 2012 Depreciation Rate Study Summary**

Account	Description	Forecasted Test Year 2/14-1/15		Existing Depreciation Rate	Proposed Depreciation Rate
		Average Plant Balance	Reserve Balance Ratio		
310	Land & Land Improvements	\$ 4,537,577	- \$ -	- % -	- % -
<u>PRODUCTION PLANT (I)</u>					
340	Land	\$ 475,968			
311	Structures	127,006,050		1.38%	1.38%
312	Boiler Plant	710,694,825		1.88%	2.02%
	Boiler Plant - Environment				
312 A-K	Compliance	616,395,845		2.28%	2.43%
	Short-Life Production Plant -				
312 L-P	Environmental	12,568,809		20.22%	15.95%
	Short-Life Production Plant -				
312 V-Z	Other	1,551,016		14.39%	25.38%
314	Turbine	237,097,886		1.91%	1.96%
315	Electric Equipment	65,631,911		1.99%	2.03%
316	Miscellaneous Equipment	7,348,329		3.78%	4.04%
341	CT - Structures	154,233		1.17%	1.06%
342	CT - Fuel Holders & Access.	1,442,387		9.10%	9.92%
343	CT - Prime Movers	5,285,198		3.02%	3.02%
344	CT - Generators	1,117,560		0.50%	0.35%

**Big Rivers Electric Corporation
Case No. 2013-00199**

**Attachment to Response for PSC 4-1
Table ES-1 2012 Depreciation Rate Study Summary**

Account	Description	Forecasted Test Year 2/14-1/15		Existing Depreciation Rate	Proposed Depreciation Rate
		Average Plant Balance	Reserve Ratio		
		-\$ -		-% -	
	CT - Accessory Electrical				
345	Equipment	399,274		2.05%	2.93%
	Subtotal	\$ 1,791,706,868			
	<u>TRANSMISSION [1]</u>				
350	Land	\$ 14,307,110		1.90%	1.94%
352	Structures	7,040,322		2.23%	2.29%
353	Station Equipment	137,546,832		1.42%	1.36%
354	Towers	8,593,544		2.06%	2.03%
355	Poles	45,863,602		1.69%	1.81%
356	Lines	49,555,153			
	Subtotal	\$ 262,906,562			
	<u>GENERAL PLANT [2]</u>				
389	Land	\$ 407,251			
390	Structures [1]	5,349,583		2.84%	3.76%
391.0/391.6/					
391.7	Office Furniture & Equipment	881,294		17.12%	9.11%
391.2	Computer	27,014,890		10.29%	9.88%
391.3	Engineering Computer	0			

Big Rivers Electric Corporation
Case No. 2013-00199

Attachment to Response for PSC 4-1
Table ES-1 2012 Depreciation Rate Study Summary

Account	Description	Forecasted Test Year 2/14-1/15		Existing Depreciation Rate	Proposed Depreciation Rate
		Average Plant Balance	Reserve Ratio		
		-\$ -		-% -	-% -
392.2	Vehicles - General	2,355,764		4.39%	8.58%
392.3	Vehicles - Transmission	1,475,278		6.14%	8.31%
393	Stores Equipment	98,766		4.40%	5.97%
394	Tools	753,057		4.61%	6.08%
395	Lab Equipment	221,279		4.41%	6.12%
396	Power Operated Equipment	1,074,972		3.70%	4.69%
397	Communication Equipment	8,326,253		4.35%	6.25%
398	Miscellaneous Equipment	262,351		11.80%	6.05%
	Subtotal	\$ 48,220,738			

[1] Life Span Method depreciation
[2] Whole Life Method depreciation

TOTAL **\$ 2,102,834,169**

**Big Rivers Electric Corporation
Case No. 2013-00199**

**Attachment to Response for PSC 4-1
Table ES-1 2012 Depreciation Rate Study Summary**

Account	Description	Annual Depreciation Expense			Variance
		Existing	Proposed		
		-\$ -	-\$ -		-\$ -
310 Land & Land Improvements					
<u>PRODUCTION PLANT IJ</u>					
340	Land				
311	Structures	\$ 1,752,683	\$ 1,755,757	\$ 3,074	Life Span Method
312	Boiler Plant	13,361,063	14,333,437	972,374	Life Span Method
	Boiler Plant - Environment				
312 A-K	Compliance	14,053,825	14,953,627	899,802	Life Span Method
	Short-Life Production Plant -				
312 L-P	Environmental	2,541,413	2,004,737	(536,676)	Life Span Method
	Short-Life Production Plant -				
312 V-Z	Other				
314	Turbine	223,191	393,705	170,514	Life Span Method
315	Electric Equipment	4,528,570	4,639,210	110,640	Life Span Method
316	Miscellaneous Equipment	1,306,075	1,331,039	24,964	Life Span Method
341	CT - Structures	277,767	297,079	19,312	Life Span Method
342	CT - Fuel Holders & Access.	1,805	1,633	(172)	Life Span Method
343	CT - Prime Movers	131,257	143,063	11,806	Life Span Method
344	CT - Generators	159,613	159,459	(154)	Life Span Method
		5,588	3,942	(1,646)	Life Span Method

**Big Rivers Electric Corporation
Case No. 2013-00199**

**Attachment to Response for PSC 4-1
Table ES-1 2012 Depreciation Rate Study Summary**

Account	Description	Annual Depreciation Expense		
		Existing	Proposed	Variance
		-\$ -	-\$ -	-\$ -
CT - Accessory Electrical				
345	Equipment	8,185	11,683	3,498
	Subtotal	\$ 38,351,035	\$ 40,028,371	\$ 1,677,336
<u>TRANSMISSION [1]</u>				
350	Land			
352	Structures	\$ 133,766	\$ 136,585	\$ 2,819
353	Station Equipment	3,067,294	3,151,586	84,292
354	Towers	122,028	117,062	(4,966)
355	Poles	944,790	928,880	(15,910)
356	Lines	837,482	898,596	61,114
	Subtotal	\$ 5,105,360	\$ 5,232,709	\$ 127,349
<u>GENERAL PLANT [2]</u>				
389	Land			
390	Structures [1]	\$ 151,928	\$ 201,391	\$ 49,463
391.0/391.6/				
391.7	Office Furniture & Equipment	150,878	80,326	(70,552)
391.2	Computer	2,779,832	2,669,763	(110,069)
391.3	Engineering Computer	-	-	-

**Big Rivers Electric Corporation
Case No. 2013-00199**

**Attachment to Response for PSC 4-1
Table ES-1 2012 Depreciation Rate Study Summary**

Account	Description	Annual Depreciation Expense			Variance
		Existing	Proposed		
		-\$ -	-\$ -	-\$ -	
392.2	Vehicles - General	103,418	202,234	98,816	Whole Life Method
392.3	Vehicles - Transmission	90,582	122,565	31,983	Whole Life Method
393	Stores Equipment	4,346	5,900	1,554	Whole Life Method
394	Tools	34,716	45,773	11,057	Whole Life Method
395	Lab Equipment	9,758	13,541	3,783	Whole Life Method
396	Power Operated Equipment	39,774	50,435	10,661	Whole Life Method
397	Communication Equipment	362,192	520,711	158,519	Whole Life Method
398	Miscellaneous Equipment	30,957	15,871	(15,086)	Whole Life Method
	Subtotal	\$ 3,758,381	\$ 3,928,510	\$ 170,129	

[1] Life Span Method depreciation
[2] Whole Life Method depreciation

TOTAL	\$47,214,776	\$49,189,590	\$1,974,814
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BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to the Commission Staff's
Fourth Request for Information
dated November 1, 2013**

November 15, 2013

1 **Item 2)** *Refer to Big Rivers' fourth update to its response to Item 43 of Staff's First*
2 *Request, the attachments to Tab 16 of its application, and its response to*
3 *Item 8 of Commission Staff's Third Request for Information ("Staff's Third*
4 *Request").*

5 *(a) The Item 43 update is Big Rivers' statement of operations, or income*
6 *statement, for September 2013, and for calendar year 2013 year-to-date*
7 *shown on the Rural Utilities Service monthly financial and operating*
8 *report form. With actual results now available for September 2013, the*
9 *last month of the base period, provide an income statement, or statement*
10 *of operations, for Big Rivers for the base period in the same form as*
11 *used in the attachment to Tab 16 of Big Rivers' application.*

12 *(b) With actual information now available for all 12 months of the base*
13 *period, provide the same information on base period off-system sales as*
14 *was provided in response to Item 8 of Staff's Third Request for the test*
15 *period using the same format that was used in that response.*

16
17 **Response)**

18 a) Please see the attachment to this response.

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to the Commission Staff's
Fourth Request for Information
dated November 1, 2013**

November 15, 2013

1 b) Please see the attachment to this response.

2

3 **Witnesses)** a) Billie J. Richert

4 b) Robert W. Berry

Big Rivers Electric Corporation
Case No. 2013-00199
Attachment for Response to PSC 4-2(a)

Statement of Operations
Base Period with Actual Results

(\$ in 000s)	Line Item	Base Period Oct-12 to Sept-13
	Electric Energy Revenues	\$ 585,836
	Income from Leased Property - Net	-
	Other Operating Revenue and Income	5,616
<hr/>		
	Total Operating Revenues and Patronage Capital	\$ 591,452
<hr/>		
	Operation Expense - Production - Excl. Fuel	\$ 48,856
	Operation Expense - Production - Fuel	232,903
	Operation Expense - Other Power Supply	115,641
	Operation Expense - Transmission	11,025
	Operation Expense - RTO/ISO	2,424
	Operation Expense - Customer Accounts	506
	Consumer Service and Informational Expense	1,396
	Operation Expense - Sales	191
	Operation Expense - Administrative and General	25,656
<hr/>		
	Total Operation Expense	\$ 438,598
<hr/>		
	Maintenance Expense - Production	\$ 37,120
	Maintenance Expense - Transmission	4,216
	Maintenance Expense - RTO/ISO	-
	Maintenance Expense - General Plant	247
<hr/>		
	Total Maintenance Expense	\$ 41,583
<hr/>		
	Depreciation and Amortization Expense	\$ 41,266
	Taxes	2
	Interest on Long-Term Debt	44,098
	Interest Charged to Construction - Credit	(398)
	Other Interest Expense	93
	Asset Retirement Obligations	-
	Other Deductions	1,430
<hr/>		
	Total Cost of Electric Service	\$ 566,672
<hr/>		
	Operating Margins	\$ 24,780
<hr/>		
	Interest Income	\$ 2,012
	Allowance for Funds Used During Construction	-

Big Rivers Electric Corporation
Case No. 2013-00199
Attachment for Response to PSC 4-2(a)

Statement of Operations
Base Period with Actual Results

(\$ in 000s)	Line Item	Base Period Oct-12 to Sept-13
	Other Non-Operating Income - Net	-
	Other Capital Credits and Patronage Dividends	2,044
	Extraordinary Items	-
	<hr/>	
	Net Patronage Capital or Margins	\$ 28,836

**Big Rivers Electric Corporation
Case No. 2013-00199**

Off-System Sales Margins

	Base Period Oct-12 to Sep-13 <hr/>	
a. Off-System Volumes (MWh)	2,385,179	
b. Off-System Price (\$/MWh)	\$ 30.93	
c. Off-System Revenue (\$)	\$ 73,779,436	a. times b.
d. Off-System Variable Costs (\$/MWh)	\$ 26.92	
e. Off-System Variable Expense (\$)	\$ 64,220,411	a. times d.
f. Off-System Margin (\$)	\$ 9,559,026	c. minus e.

BIG RIVERS ELECTRIC CORPORATION

**APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199**

**Response to the Commission Staff's
Fourth Request for Information
dated November 1, 2013**

November 15, 2013

1 **Item 3) Refer to the table on page 2 of 2 of the response to Item 7 of Staffs Third**
2 **Request. Staff has attempted to replicate this table and has obtained slightly different**
3 **results using information in Exhibit Wolfram-5 to derive the percentage of environmental**
4 **surcharge ("ES") revenue that would be allocated to each rate class and to off-system**
5 **sales. Provide the supporting calculations for the percentages used in this table to allocate**
6 **ES revenues.**

7

8 **Response) A table with additional information to support the calculations is attached.**

9 The data in the table in the response to PSC 3-7 includes three sets of values: (i)
10 Rural and Large Industrial ES Revenues, (ii) ES Revenues allocated to Off-System Sales,
11 and (iii) Total ES Revenues. All of this data is derived from Exhibit Wolfram-5 and from the
12 Big Rivers Financial Model. This data is also provided in the response to PSC 2-34.

13 The ES revenue amounts for the Rural and Large Industrial rate classes are listed in
14 Exhibit Wolfram-5, on the row labeled Environmental Surcharge, under the columns entitled
15 Current Rate and Proposed Rate.

16 The Total ES Revenues value is derived from the Big Rivers Financial Model,
17 provided electronically in the response to PSC 1-57 and also provided in the response to PSC
18 2-34. In particular, the total amount of ES costs to be recovered is found on the ECP tab of

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2013-00199

Response to the Commission Staff's
Fourth Request for Information
dated November 1, 2013

November 15, 2013

1 that file, row 69. Note that the total ECP costs are not dependent upon the ES revenues, but
2 are related to the costs of approved environmental compliance projects. Thus, the total ECP
3 costs (and thus Total ES Revenues) are the same for the “Without Base Rate Adjustment”
4 and the “With Base Rate Adjustment” cases. The amount is \$22,562,748. This permits the
5 calculation of the portion of ES revenues related to Off-System Sales (“OSS”) for both cases;
6 the OSS ES revenue equals total ECP costs less the Rural and Large Industrial ES revenues.

7 All of the ES revenue data for each month is also shown on the ECP tab of the Big
8 Rivers Financial Model; see tab ECP, rows 79 – 85, in the “Cost Allocation” section.

9 Also, please note that Big Rivers is providing an update to the response to PSC 3-7
10 dated November 12, 2013. The data for that update is derived from the exhibits provided in
11 the update to PSC 3-1, also dated November 12, 2013. Support for those calculations is also
12 attached to this response.

13

14 **Witness)** John Wolfram

**Big Rivers Electric Corporation
Case No. 2013-00199**

**Attachment to Response to PSC 4-3
Support for Calculation of ES Revenues**

Total Test Period ES Revenues (\$)

PSC 3-7 : As Filed September 30, 2013

	A	B	C
Rate Class	Without Base Rate Adjustment	With Base Rate Adjustment	Variance
1 Rurals	\$ 13,355,230	\$ 14,168,287	\$ 813,057
2 Large Industrials	\$ 4,503,474	\$ 4,608,733	\$ 105,258
3 Smelter	\$ -	\$ -	\$ -
4 Total Juris	\$ 17,858,704	\$ 18,777,020	\$ 918,316
5 Off System Sales	\$ 4,704,044	\$ 3,785,728	\$ (918,316)
6 Total	\$ 22,562,748	\$ 22,562,748	\$ -

Notes

A1, A2	From Exhibit Wolfram-5
B1, B2	From Exhibit Wolfram-5 and Big Rivers Financial Model, Tab ECP, Rows 80-81
A4	A1 + A2 + A3
B4	B1 + B2 + B3
A6, B6	From Big Rivers Financial Model, Tab ECP, Row 69, <i>Total Cost Eligible for ES (E(m))</i>
A5	A6 - A4
B5	B6 - B4 Also Big Rivers Financial Model, Tab ECP, Row 84.
C	B - A

**Big Rivers Electric Corporation
Case No. 2013-00199**

**Attachment to Response to PSC 4-3
Support for Calculation of ES Revenues**

Total Test Period ES Revenues (\$)

PSC 3-7 : As Updated November 12, 2013

	A	B	C
Rate Class	Without Base Rate Adjustment	With Base Rate Adjustment	Variance
1 Rurals	\$ 13,241,248	\$ 14,098,717	\$ 857,469
2 Large Industrials	\$ 4,468,442	\$ 4,604,336	\$ 135,894
3 Smelter	\$ -	\$ -	\$ -
4 Total Juris	\$ 17,709,690	\$ 18,703,053	\$ 993,363
5 Off System Sales	\$ 4,853,058	\$ 3,859,695	\$ (993,363)
6 Total	\$ 22,562,748	\$ 22,562,748	\$ -

Notes

A1, A2	From Exhibit Wolfram-5
B1, B2	From Exhibit Wolfram-5 and Big Rivers Financial Model, Tab ECP, Rows 80-81
A4	A1 + A2 + A3
B4	B1 + B2 + B3
A6, B6	From Big Rivers Financial Model, Tab ECP, Row 69, Total Cost Eligible for ES (E(m))
A5	A6 - A4
B5	B6 - B4 Also Big Rivers Financial Model, Tab ECP, Row 84.
C	B - A