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February 28, 2014

Via Overnight or USPS Delivery

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

RECEIVED
FEB 28 2014
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:

Big Rivers Electric Corporation ("Big Rivers") hereby files an original and ten (10) copies of the following in the aforementioned docket:

1. Eighth Update to Tab 35 of Big Rivers' Application filed June 28, 2013;
2. Eighth Update to its responses to Item 43 and Item 54 of the Commission Staff's Initial Request for Information dated June 10, 2013;
3. Fifth Update to its response to Item 3 of the Commission Staff's Third Request for Information dated September 16, 2013.

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 a self-addressed, postage paid envelope provided.

I certify that on this date, a copy of this letter and a copy of the updated responses were served on each of the persons on the attached service list by first-class U.S. Mail.

Should you have any questions about this matter, please contact me.

Sincerely,



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BIG RIVERS ELECTRIC CORPORATION

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

VERIFICATION

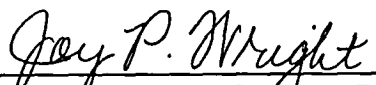
I, Billie J. Richert, verify, state, and affirm that I prepared or supervised the preparation of the data responses filed with this Verification, and that those data responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.



Billie J. Richert

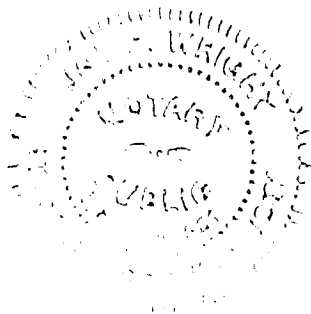
COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by Billie J. Richert on this
the 27 day of February, 2014.



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

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

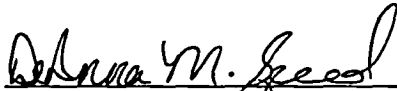


BIG RIVERS ELECTRIC CORPORATION

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

VERIFICATION

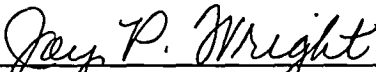
I, DeAnna M. Speed, verify, state, and affirm that I prepared or supervised the preparation of the data responses filed with this Verification, and that those data responses are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.



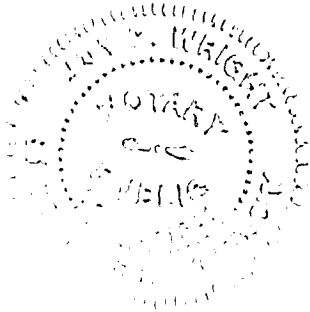
DeAnna M. Speed

COMMONWEALTH OF KENTUCKY)
COUNTY OF HENDERSON)

SUBSCRIBED AND SWORN TO before me by DeAnna M. Speed on this
the 27 day of February, 2014.



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)**

**Eighth Updated Response to the Big Rivers Application
Tab 35 originally filed June 28, 2013**

**Eighth Updated Responses to the Commission Staff's
Initial Request for Information dated June 10, 2013**

**Fifth Updated Response to the Commission Staff's
Third Request for Information dated September 16, 2013**

FILED: February 28, 2014

ORIGINAL

Big Rivers Electric Corporation
Case No. 2013-00199
Forecasted Test Period Filing Requirements
(Forecast Test Year 12ME 01-31-2015; Base Period 12ME 09/30/2013)

1 **Tab No. 35 – July 12, 2013**
2 **First Update** **Tab No. 35 – July 24, 2013**
3 **Second Update** **Tab No. 35 – August 21, 2013**
4 **Third Update** **Tab No. 35 – September 20, 2013**
5 **Fourth Update** **Tab No. 35 – October 22, 2013**
6 **Fifth Update** **Tab No. 35 – November 26, 2013**
7 **Sixth Update** **Tab No. 35 – December 23, 2013**
8 **Seventh Update** **Tab No. 35 – January 31, 2014**
9 **Filing Requirement**
10 **807 KAR 5:001 Section 16(12)(o)**
11 **Sponsoring Witness: Billie J. Richert**

12
13 **Response (continued):**
14

15 2013. The May 2013 report was filed with the *Second*
16 *Update* on August 22, 2013. The June 2013 report was filed
17 with the *Third Update* on September 20, 2013. The July
18 2013 report was filed with the *Fourth Update* on October 22,
19 2103. The August 2013 and September 2013 reports were
20 filed with the *Fifth Update* on November 26, 2013. The
21 October 2013 report was filed with the *Sixth Update* on
22 December 23, 2013. The November 2013 report was filed
23 with the *Seventh Update* on January 31, 2014.

24



Your Touchstone Energy® Cooperative 

Financial Report
December 2013
(\$ in Thousands)

Board Meeting Date: February 21, 2014



Summary of Statement of Operations YTD – December

	2013			2012	
	Actual	Budget	Fav/(UnFav) Variance	Actual	Fav/(UnFav) Variance
Revenues	562,447	545,433	17,014	568,342	(5,895)
Cost of Electric Service	557,792	543,777	(14,015)	558,090	298
Operating Margins	4,655	1,656	2,999	10,252	(5,597)
Interest Income/Other	3,984	3,290	694	1,025	2,959
Net Margins - YTD	8,639	4,946	3,693	11,277	(2,638)
<i>January Margins</i>	<i>7,240</i>	<i>5,149</i>	<i>2,091</i>	<i>2,302</i>	<i>4,938</i>



Your Transmission Energy Cooperative

Statement of Operations – December Variance to Budget

	Current Month			Year-to-Date			
	Actual	Budget	Variance Fav/(UnFav)	Actual	Budget	Variance Fav/(UnFav)	Explanation
ELECTRIC ENERGY REVENUES	38,233	42,258	(4,025)	554,835	541,738	13,098	[A] Pages 7, 9-13, 16-21
OTHER OPERATING REVENUE AND INCOME	1,048	307	741	7,612	3,697	3,915	[B] & [C] Page 22
TOTAL OPER REVENUES & PATRONAGE CAPITAL	39,281	42,565	(3,284)	562,447	545,433	17,014	
OPERATION EXPENSE-PRODUCTION-EXCL FUEL	3,589	3,268	(321)	47,985	51,283	3,298	[A] Pages 8, 14-15, 23
OPERATION EXPENSE-PRODUCTION-FUEL	13,237	14,915	1,678	210,115	227,211	17,096	[A] Pages 8, 14-15
OPERATION EXPENSE-OTHER POWER SUPPLY	11,779	7,255	(4,524)	120,770	68,838	(51,932)	[A] Pages 8, 14-15, 23
OPERATION EXPENSE-TRANSMISSION	841	723	(118)	10,688	9,004	(1,684)	[B] & [C] Page 24
OPERATION EXPENSE-RTO/ISO	126	140	14	2,211	2,053	(158)	
OPERATION EXPENSE-CUSTOMER ACCOUNTS	80	0	(80)	289	0	(289)	[B] Page 25
CONSUMER SERVICE & INFORMATIONAL EXPENSE	475	218	(259)	1,721	1,533	(188)	
OPERATION EXPENSE-SALES	40	21	(19)	151	143	(8)	
OPERATION EXPENSE-ADMINISTRATIVE & GENERAL	15,227	2,274	(12,953)	39,014	26,333	(12,681)	[B] & [C] Page 26
TOTAL OPERATION EXPENSE	45,374	28,612	(16,762)	432,924	408,398	(24,526)	
MAINTENANCE EXPENSE-PRODUCTION	2,874	2,028	(846)	36,789	41,728	4,939	[B] & [C] Page 27
MAINTENANCE EXPENSE-TRANSMISSION	412	392	(20)	4,522	5,012	490	
MAINTENANCE EXPENSE-GENERAL PLANT	24	18	(6)	253	215	(38)	
TOTAL MAINTENANCE EXPENSE	3,310	2,438	(872)	41,564	46,955	5,391	
DEPRECIATION & AMORTIZATION EXPENSE	3,053	3,662	609	39,425	42,314	2,889	[C] Page 28
TAXES	0	0	0	2	1	(1)	
INTEREST ON LONG-TERM DEBT	3,352	3,965	613	43,049	46,306	3,257	[C] Page 29
INTEREST CHARGED TO CONSTRUCTION-CREDIT	(10)	(177)	(167)	(226)	(773)	(547)	[B] & [C] Page 30
OTHER INTEREST EXPENSE	0	0	0	0	0	0	
OTHER DEDUCTIONS	0	68	68	1,054	578	(476)	[B] Page 31
TOTAL COST OF ELECTRIC SERVICE	55,079	38,768	(16,313)	557,792	543,777	(14,015)	
OPERATING MARGINS	(15,798)	3,799	(19,597)	4,655	1,656	2,999	
INTEREST INCOME	180	165	15	1,939	2,019	(80)	
ALLOWANCE FOR FUNDS USED DURING CONST	0	0	0	0	0	0	
OTHER NON-OPERATING INCOME - NET	0	0	0	0	0	0	
OTHER CAPITAL CREDITS & PAT DIVIDENDS	3	0	3	2,045	1,271	774	[B] & [C] Page 32
EXTRAORDINARY ITEMS	0	0	0	0	0	0	
NET PATRONAGE CAPITAL OR MARGINS	(15,615)	3,964	(19,579)	8,639	4,946	3,693	

YTD Explanations: [A] Gross Margin, [B] 10% of budgeted line item and \$250,000 or [C] 10% of margin variance and \$500,000.



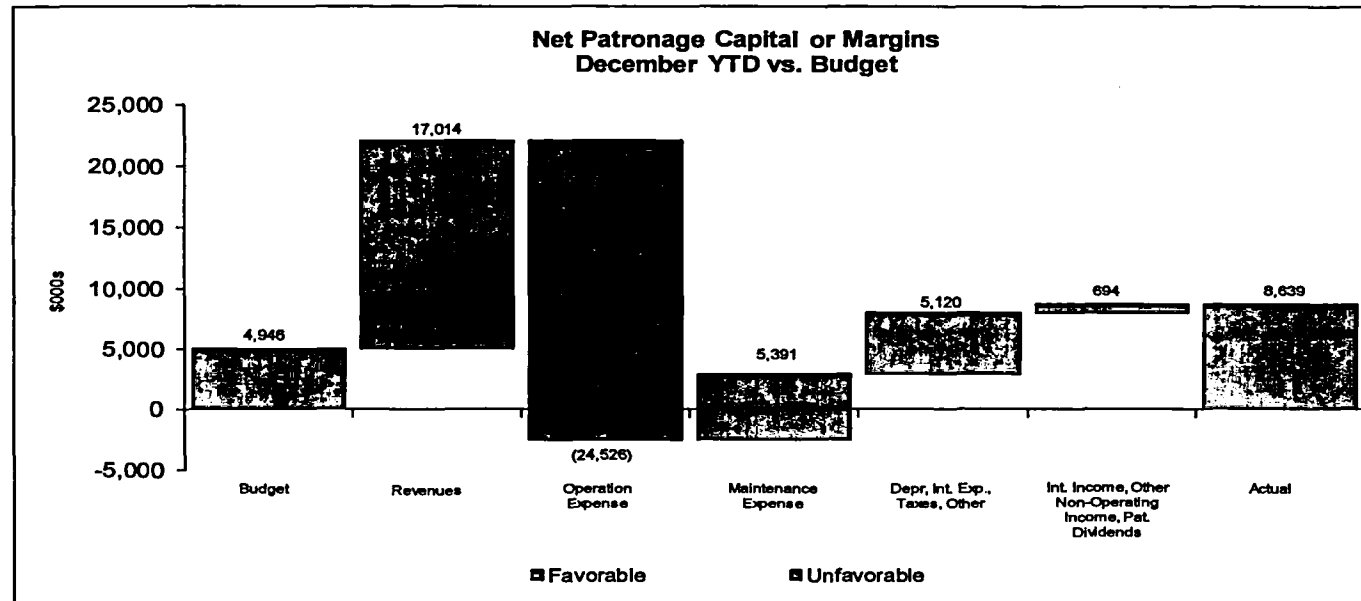
Your Truist Energy Company

Statement of Operations – December Variance to Prior-Year

	Current Month			Year-to-Date			Explanation
	Actual	Prior Year	Variance Fav/(UnFav)	Actual	Prior Year	Variance Fav/(UnFav)	
ELECTRIC ENERGY REVENUES	38,233	47,926	(9,693)	554,835	563,385	(8,550)	[A] Pages 7, 9-13, 16-21
OTHER OPERATING REVENUE AND INCOME	1,048	391	657	7,812	4,957	2,855	[B] & [C] Page 22
TOTAL OPER REVENUES & PATRONAGE CAPITAL	39,281	48,287	(9,006)	562,447	568,342	(5,895)	
OPERATION EXPENSE-PRODUCTION-EXCL FUEL	3,589	3,943	354	47,985	48,055	70	[A] Pages 8, 14-15, 23
OPERATION EXPENSE-PRODUCTION-FUEL	13,237	21,249	8,012	210,115	226,389	16,254	[A] Pages 8, 14-15
OPERATION EXPENSE-OTHER POWER SUPPLY	11,779	8,646	(3,133)	120,770	111,465	(9,305)	[A] Pages 8, 14-15, 23
OPERATION EXPENSE-TRANSMISSION	841	1,035	194	10,688	10,119	(569)	
OPERATION EXPENSE-RTO/ISO	126	193	67	2,211	2,262	51	
OPERATION EXPENSE-CUSTOMER ACCOUNTS	60	297	237	269	297	26	
CONSUMER SERVICE & INFORMATIONAL EXPENSE	475	256	(219)	1,721	886	(835)	[B] Page 33
OPERATION EXPENSE-SALES	40	45	5	151	191	40	
OPERATION EXPENSE-ADMINISTRATIVE & GENERAL	15,227	2,622	(12,605)	39,014	26,429	(12,585)	[B] & [C] Page 26
TOTAL OPERATION EXPENSE	45,374	38,288	(7,086)	432,924	426,073	(6,851)	
MAINTENANCE EXPENSE-PRODUCTION	2,874	3,285	411	36,789	41,170	4,381	[B] & [C] Page 27
MAINTENANCE EXPENSE-TRANSMISSION	412	302	(110)	4,522	4,608	86	
MAINTENANCE EXPENSE-GENERAL PLANT	24	31	7	253	184	(69)	
TOTAL MAINTENANCE EXPENSE	3,310	3,618	308	41,564	45,962	4,398	
DEPRECIATION & AMORTIZATION EXPENSE	3,053	3,426	373	39,425	41,090	1,665	[C] Page 28
TAXES	0	0	0	2	4	2	
INTEREST ON LONG-TERM DEBT	3,352	3,799	447	43,049	45,033	1,984	[C] Page 29
INTEREST CHARGED TO CONSTRUCTION-CREDIT	(10)	(45)	(35)	(226)	(766)	(540)	[B] Page 30
OTHER INTEREST EXPENSE	0	46	46	0	148	148	
OTHER DEDUCTIONS	0	121	121	1,054	546	(508)	[B] Page 31
TOTAL COST OF ELECTRIC SERVICE	55,079	49,251	(5,828)	557,792	558,090	298	
OPERATING MARGINS	(15,798)	(964)	(14,834)	4,855	10,252	(5,597)	
INTEREST INCOME	180	213	(33)	1,939	963	976	[B] Page 34
ALLOWANCE FOR FUNDS USED DURING CONST	0	0	0	0	0	0	
OTHER NON-OPERATING INCOME - NET	0	0	0	0	0	0	
OTHER CAPITAL CREDITS & PAT DIVIDENDS	3	3	0	2,045	62	1,983	[B] & [C] Page 32
EXTRAORDINARY ITEMS	0	0	0	0	0	0	
NET PATRONAGE CAPITAL OR MARGINS	(15,615)	(748)	(14,867)	8,639	11,277	(2,638)	

YTD Explanations: [A] Gross Margin, [B] 10% of prior year line item and \$250,000 or [C] 10% of prior-year margin and \$500,000.

Variance Analysis Summary

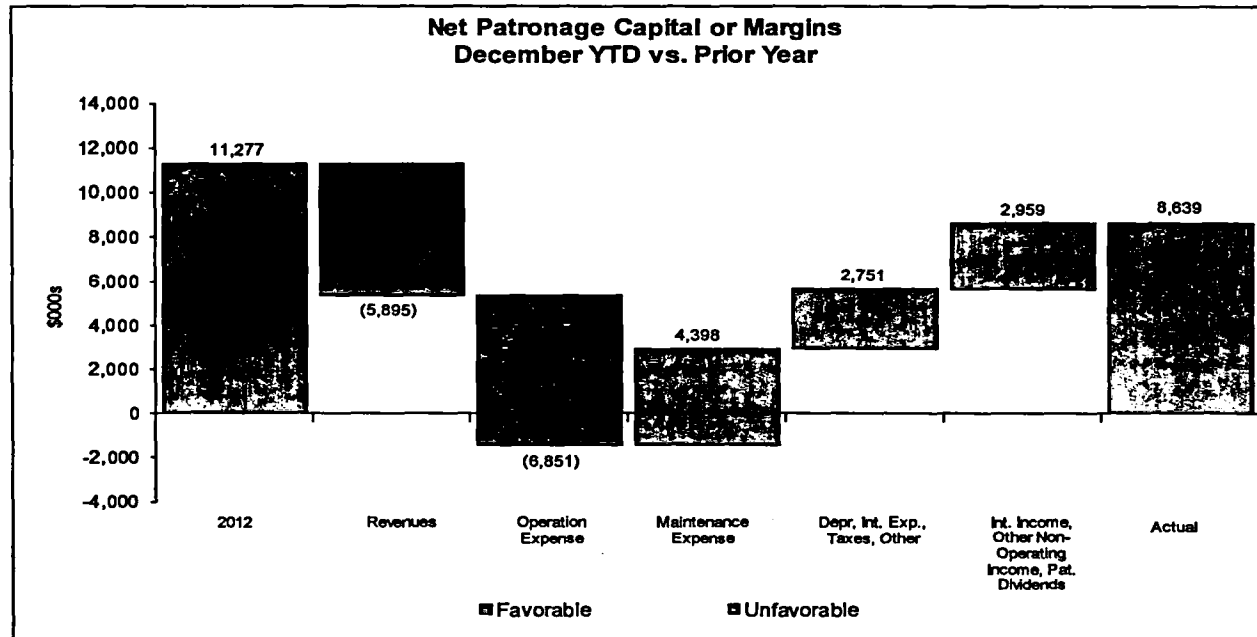


Financial Commentary

Year-to-Date

- December YTD 2013 Margins were \$3,693 favorable to budget.
 - Revenues were favorable \$17,014 primarily due to OSS volumes, as well as the \$1.4m retroactive rate adjustment per the January 29th PSC order, partially offset by lower rates approved per the October 29th PSC order (see pages 7, 9-13, 16-22).
 - Operation Expense was unfavorable \$24,526 driven by higher purchased power, while somewhat offset by fuel and non-variable operations (see page 8 & 23). Additional unfavorability is due to severance accrued in December (see page 26).
 - Maintenance Expense was favorable \$5,391 primarily due to the Century and SSR agreements for running Coleman (see page 27).
 - Depreciation/Interest Expense/Other was favorable \$5,120 primarily due to interest savings on the paid-off 1983 pollution control bonds, as well as favorable depreciation for Coleman Station per the October 29th PSC order (see page 28-29).
 - Interest Income/Patronage was favorable \$694 due to higher than anticipated patronage capital from CFC (see page 32).

Variance Analysis Summary



Financial Commentary

Year-to-Date

- December YTD 2013 margins were \$2,638 unfavorable compared to 2012.
 - Revenues were unfavorable \$5,895 largely due to loss of smelter load, mostly offset by OSS volumes and an increase in rates (see pages 7, 9-13, 16-22).
 - Operation Expense was unfavorable \$6,851 due to higher purchased power cost as well as accrual of severance, somewhat offset by lower fuel costs. (page 26).
 - Maintenance Expense was favorable \$4,398 due to the Century and SSR agreements for running Coleman (see page 27).
 - Depreciation/Interest Expense/Other was favorable \$2,751 primarily due to interest savings associated with the paid-off 1983 pollution control bonds (see page 27), as well as favorable depreciation for Coleman Station per the October 29th PSC order (see page 28).
 - Interest Income/Patronage was favorable \$2,959 due to patronage capital as a result of the 2012 refinancing and the interest on the CFC capital term certificates (see pages 32 and 34).



**Revenue
YTD December**

	Actual 2013	Budget 2013	Variance	Actual 2012	2012 Variance
MWh Sales					
Rural	2,374,919	2,409,830	(34,911)	2,321,479	53,440
Large Industrial	996,267	943,027	53,240	961,298	34,969
Smelter	5,869,335	5,820,541	48,794	7,424,472	(1,555,137)
Off-System/Other	2,618,866	1,603,329	1,015,537	1,536,835	1,082,031
Total	11,859,387	10,776,727	1,082,660	12,244,084	(384,697)

Revenue - \$/MWh					
Rural	57.74	59.48	(1.74)	50.58	7.16
Large Industrial	47.00	49.03	(2.03)	43.15	3.85
Smelter	49.33	52.03	(2.70)	48.52	0.81
Off-System/Other	31.06	30.78	0.28	28.81	2.25
Total	46.78	50.27	(3.49)	46.01	0.77

Revenue - Thousands of \$					
Rural ⁽¹⁾	137,133	143,328	(6,195)	117,417	19,716
Large Industrial	46,822	46,237	585	41,476	5,346
Smelter	289,535	302,822	(13,287)	360,208	(70,673)
Off-System/Other	81,345	49,349	31,996	44,284	37,061
Total	554,835	541,736	13,099	563,385	(8,550)

⁽¹⁾ Includes \$1.3m of the \$1.4m retroactive adjustment from January 29th order by the PSC.

**Revenue Price / Volume Analysis
December 2013**

	Price / Volume		
	Price	Volume	Total
Rural	(4,119)	(2,076)	(6,195)
Large Industrial	(2,027)	2,612	585
Smelter	(15,827)	2,540	(13,287)
Off-System/Other	739	31,257	31,996
	(21,234)	34,333	13,099



**Variable Operations Cost
YTD December**

	Actual 2013	Budget 2013	Variance	Actual 2012	2012 Variance
Variable Operations (VO) Cost - \$/MWh					
Rural	26.27	27.47	1.20	25.73	(0.54)
Large Industrial	26.30	27.47	1.17	25.75	(0.55)
Smelter	26.84	28.13	1.29	26.61	(0.23)
Off-System/Other	27.40	27.78	0.38	25.95	(1.45)
Total	26.80	27.87	1.07	26.29	(0.51)

VO Cost - Thousands of \$					
Rural	62,396	66,191	3,795	59,727	(2,669)
Large Industrial	26,200	25,902	(298)	24,750	(1,450)
Smelter	157,508	163,761	6,253	197,552	40,044
Off-System/Other	71,760	44,546	(27,214)	39,882	(31,878)
Total	317,864	300,400	(17,464)	321,911	4,047

**YTD December 2013
Variable Operations Expense**

	Actual	Budget	Fav/(UnFav)	Price Variance	Volume Variance	Fav/(UnFav)
				Fav/(UnFav)	Fav/(UnFav)	
Reagent	28,151	28,435	284	201	83	284
Fuel	241,539	258,887	17,348	13,195	4,153	17,348
Purchased Power	50,267	15,318	(34,949)	(1,189)	(33,760)	(34,949)
Non-FAC PPA (Non-Smelter)	(2,093)	(2,240)	(147)	(158)	11	(147)
	317,864	300,400	(17,464)	12,049	(29,513)	(17,464)



Your Touchable Energy Cooperative

**Gross Margin
YTD December**

	Actual 2013	Budget 2013	Variance	Actual 2012	2012 Variance
Gross Margin - \$/MWh					
Rural	31.47	32.01	(0.54)	24.85	6.62
Large Industrial	20.70	21.56	(0.86)	17.40	3.30
Smelter	22.49	23.90	(1.41)	21.91	0.58
Off-System/Other	3.66	3.00	0.66	2.87	0.79
Total	19.98	22.40	(2.42)	19.72	0.26

	Actual 2013	Budget 2013	Variance	Actual 2012	2012 Variance
Gross Margin - Thousands of \$					
Rural	74,737	77,137	(2,400)	57,690	17,047
Large Industrial	20,622	20,335	287	16,726	3,896
Smelter	132,027	139,062	(7,035)	162,656	(30,629)
Off-System/Other	9,585	4,803	4,782	4,402	5,183
Total	236,971	241,337	(4,366)	241,474	(4,503)

**Gross Margin
Price / Volume Analysis
December 2013**

	Price / Volume		
	Price	Volume	Total
Rural	(1,283)	(1,117)	(2,400)
Large Industrial	(862)	1,149	287
Smelter	(8,201)	1,166	(7,035)
Off-System/Other	1,740	3,042	4,782
	(8,605)	4,239	(4,366)



Your Touchstone Energy® Cooperative

Member Rate Stability Mechanism YTD December

	Actual 2013	Budget 2013	2013 Variance	Actual 2012	2012 Variance		Actual 2013	Budget 2013	2013 Variance	Actual 2012	2012 Variance
MRSM - \$/MWh						Net Revenue - \$/MWh					
Rural	(6.85)	(8.15)	1.30	(6.11)	(0.74)	Rural	50.89	51.33	(0.44)	44.47	6.42
Large Industrial	(6.42)	(7.56)	1.14	(6.11)	(0.31)	Large Industrial	40.58	41.47	(0.89)	37.04	3.54
Total	(6.72)	(7.99)	1.27	(6.11)	(0.61)	Total	47.85	48.55	(0.70)	42.29	5.56
MRSM - Thousands of \$						Net Revenue - Thousands of \$					
Rural	(16,269)	(19,648)	3,379	(14,197)	(2,072)	Rural	120,864	123,680	(2,816)	103,220	17,644
Large Industrial	(6,396)	(7,131)	735	(5,873)	(523)	Large Industrial	40,425	39,106	1,319	35,603	4,822
Total	(22,665)	(26,779)	4,114	(20,070)	(2,595)	Total	161,289	162,786	(1,497)	138,823	22,466

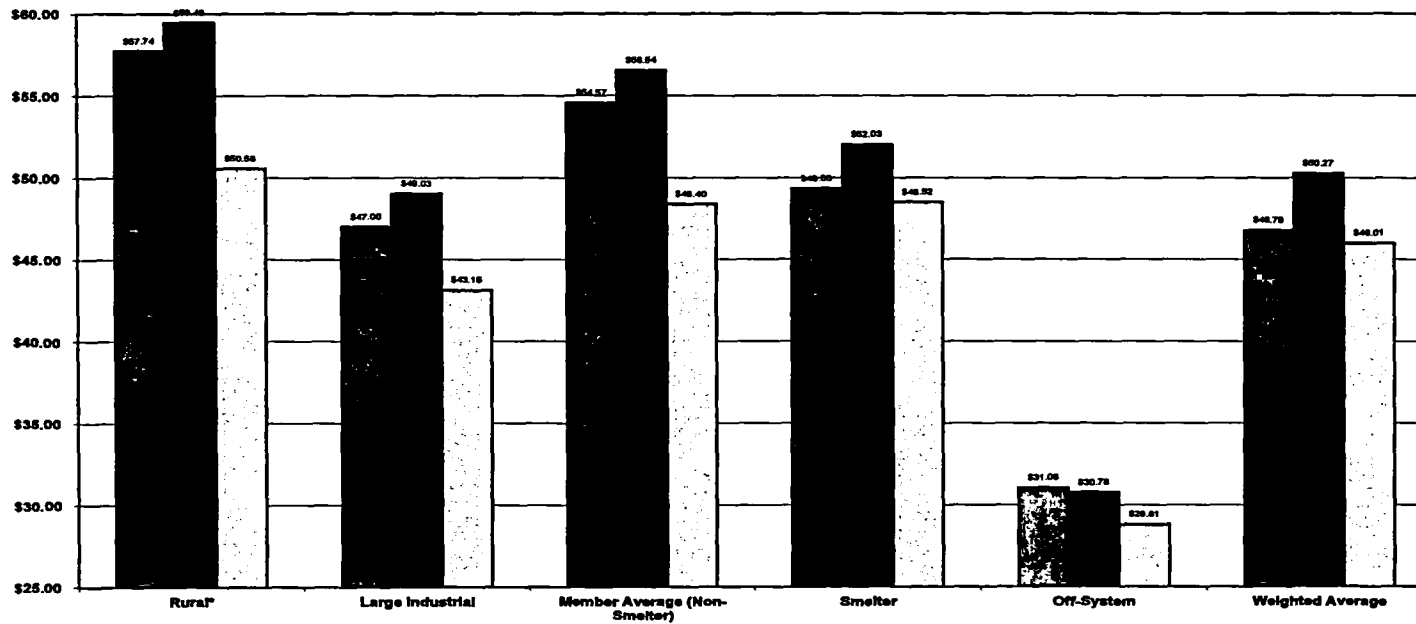
<u>Economic Reserve Balance</u>			
<u>Cumulative-to-Date</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Original Deposit	\$ 157,000		
Interest Earnings	3,371		
Withdrawals	(100,663)		
Ending Balance 12/31/2013	\$ 59,708	\$ 54,301	\$ 5,407
<u>Year-to-Date</u>			
Beg. Balance 1/1/2013	\$ 80,643		
Interest Earnings	168		
Withdrawals	(21,103)		
Ending Balance 12/31/2013	\$ 59,708	\$ 54,301	\$ 5,407

MWH Sales YTD – December



Favorable Budget
 Unfavorable Prior Year

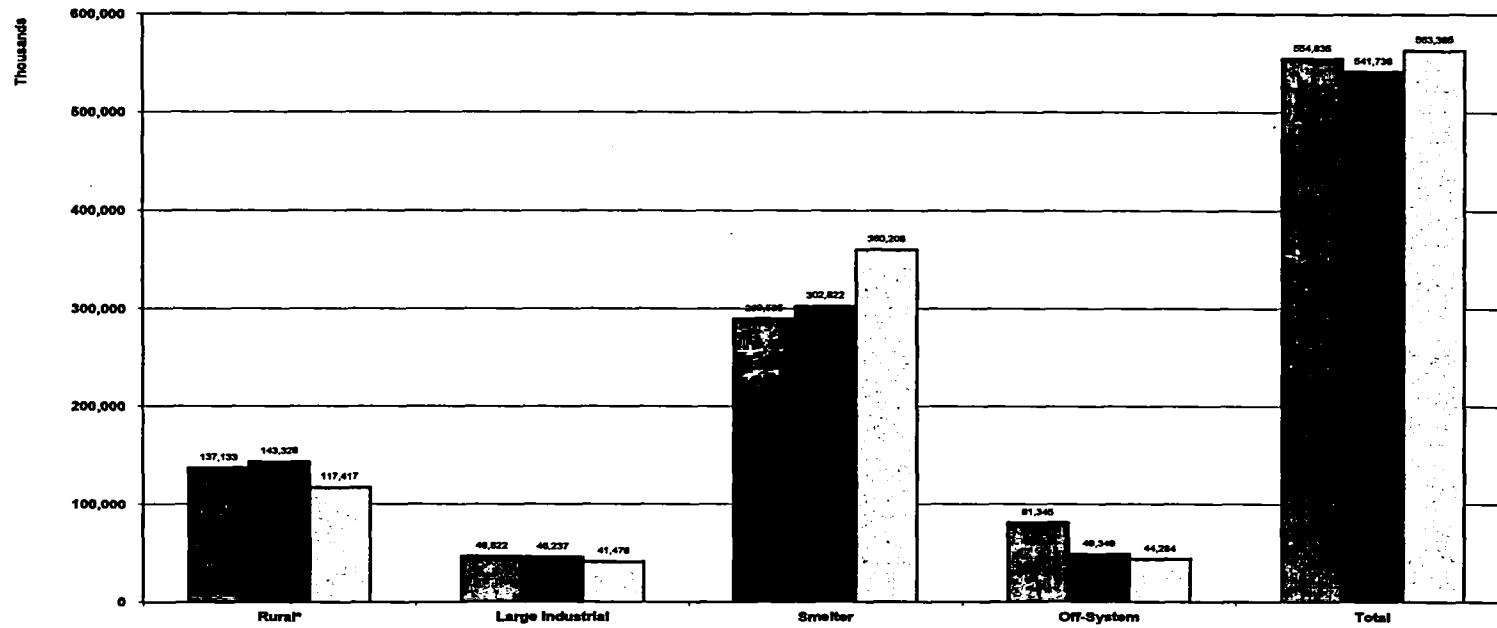
Revenue - \$/MWh Sold YTD – December



*2013 Rural includes \$1.3m of the \$1.4m retroactive adjustment from January 29th order by the PSC

Favorable Budget
 Unfavorable Prior Year

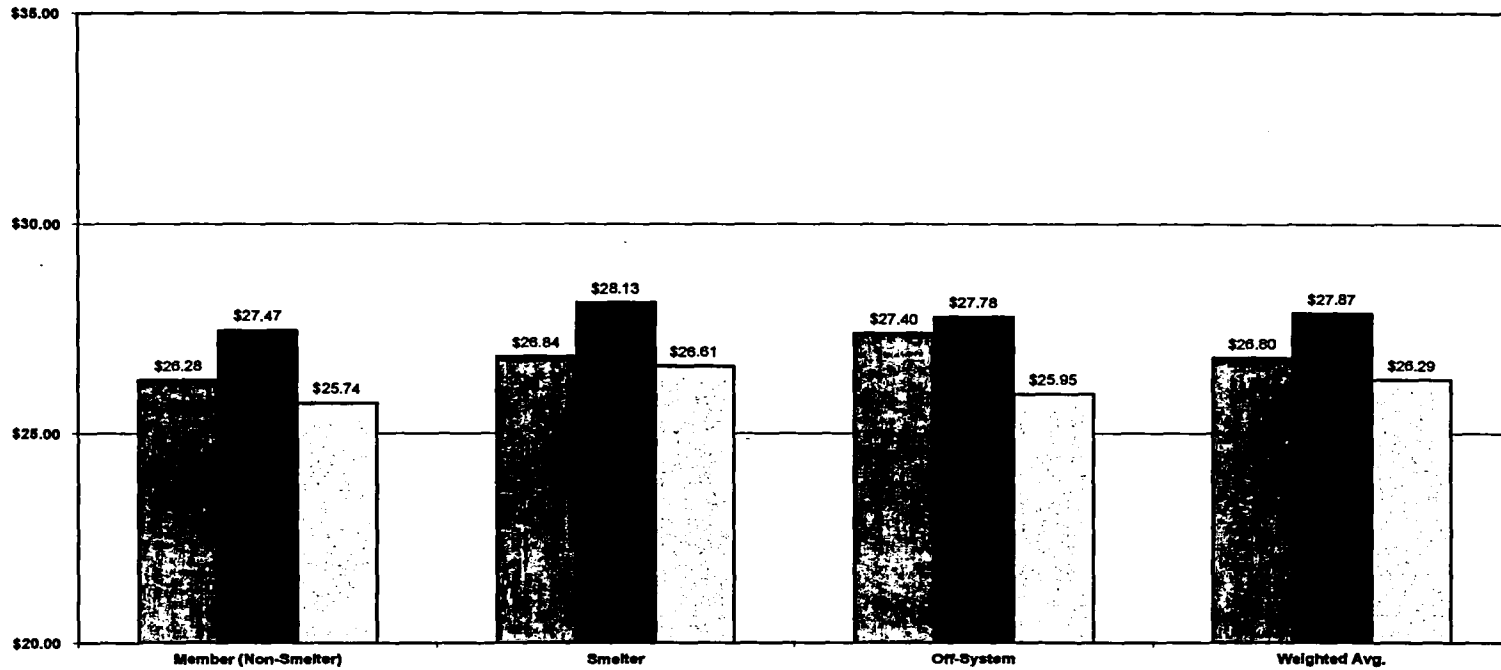
Revenue YTD - December



*2013 Rural includes \$1.3m of the \$1.4m retroactive adjustment from January 29th order from the PSC

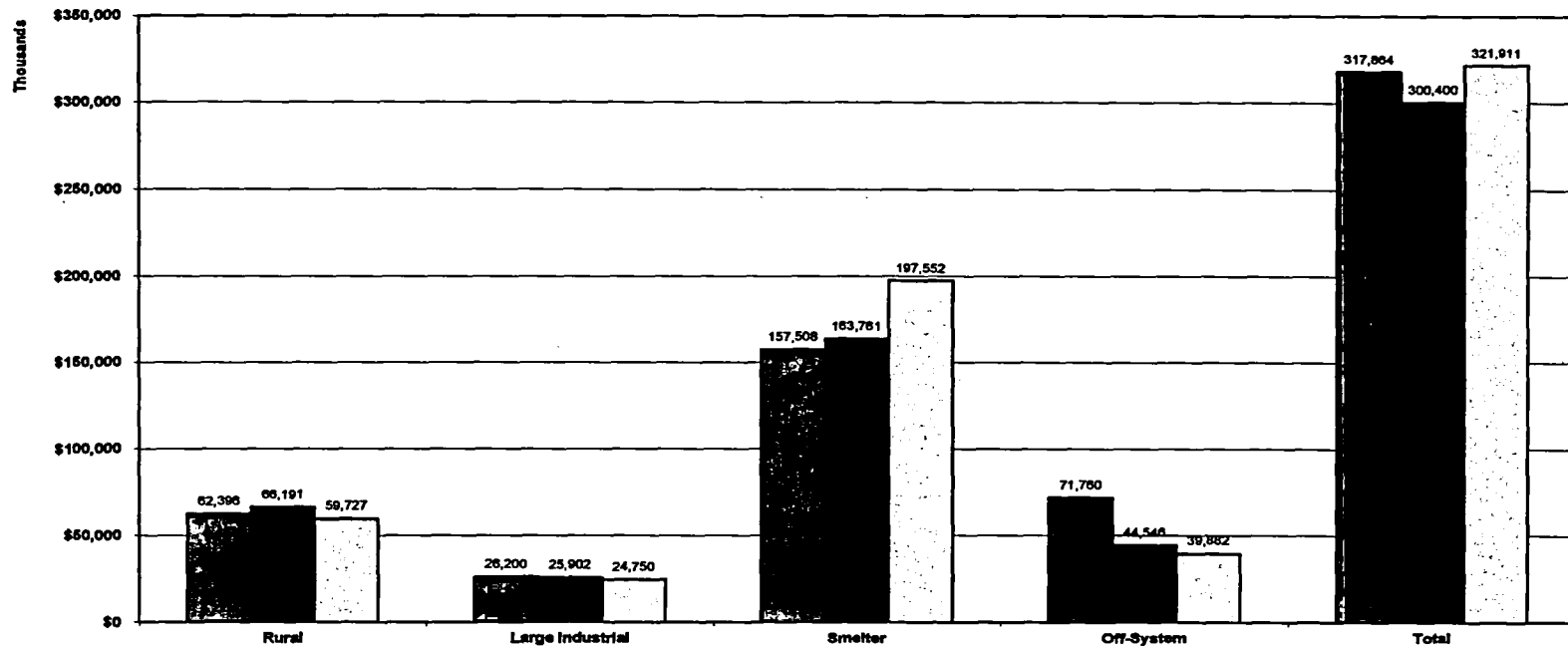
Favorable
 Budget
 Unfavorable
 Prior Year

Variable Operations - \$/MWh Sold YTD – December



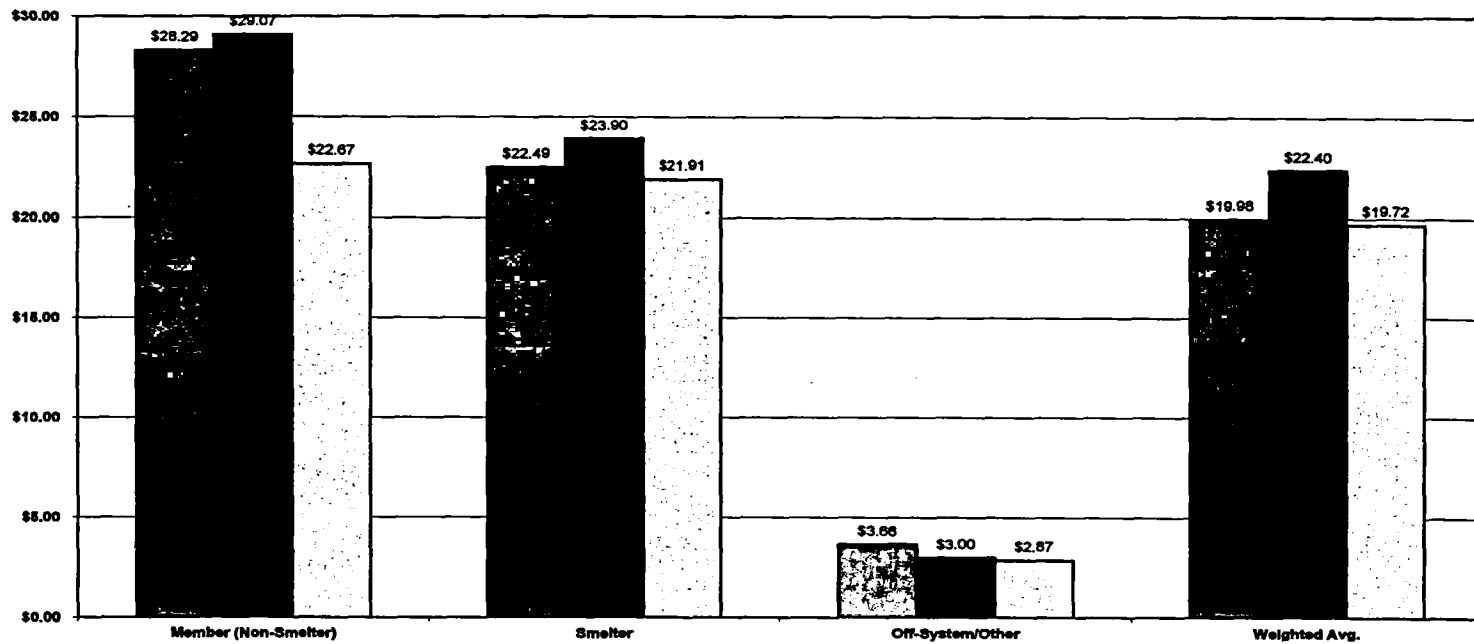
Favorable Budget
 Unfavorable Prior Year

Variable Operations Cost YTD – December



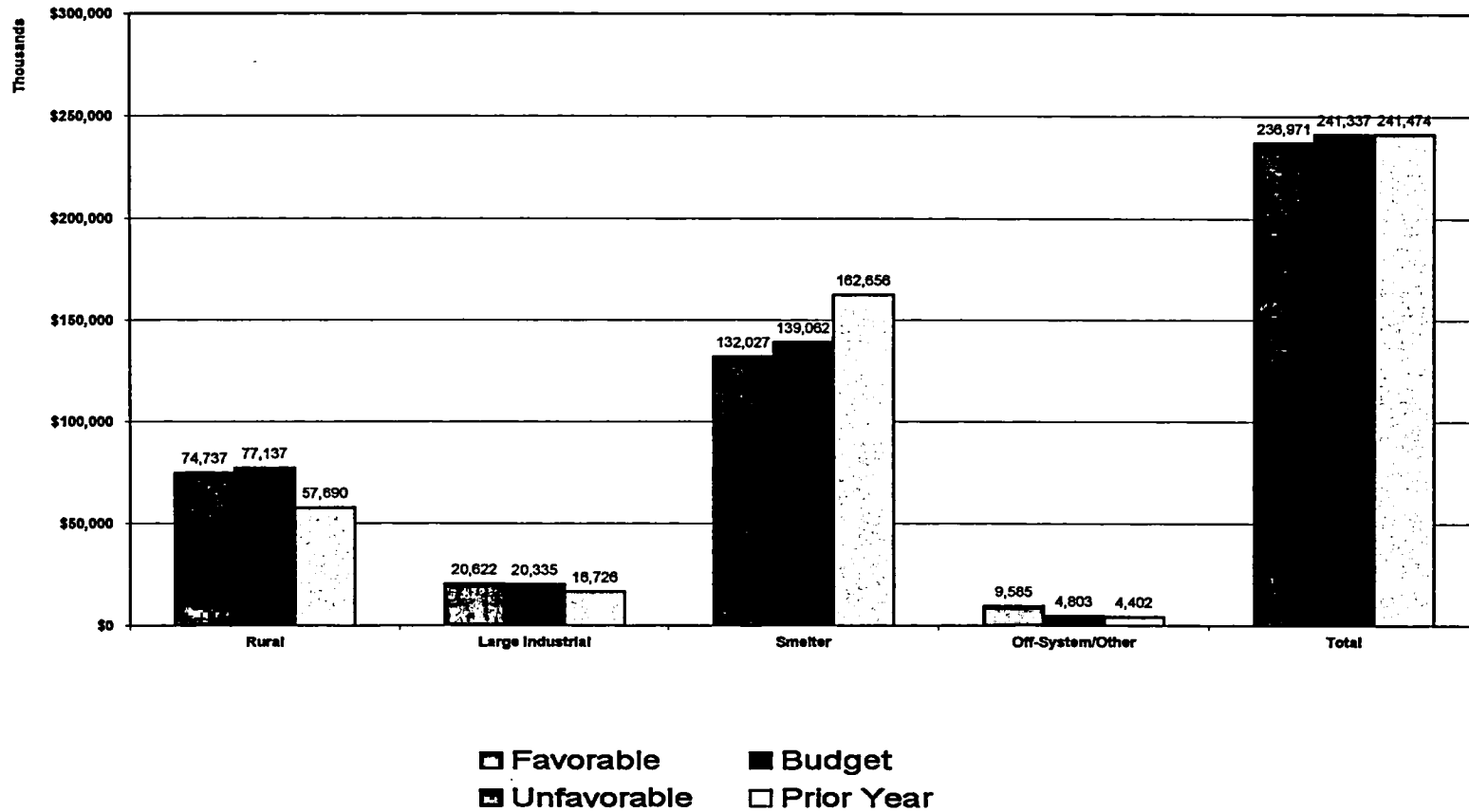
Favorable
 Budget
 Unfavorable
 Prior Year

Gross Margin - \$/MWh YTD – December

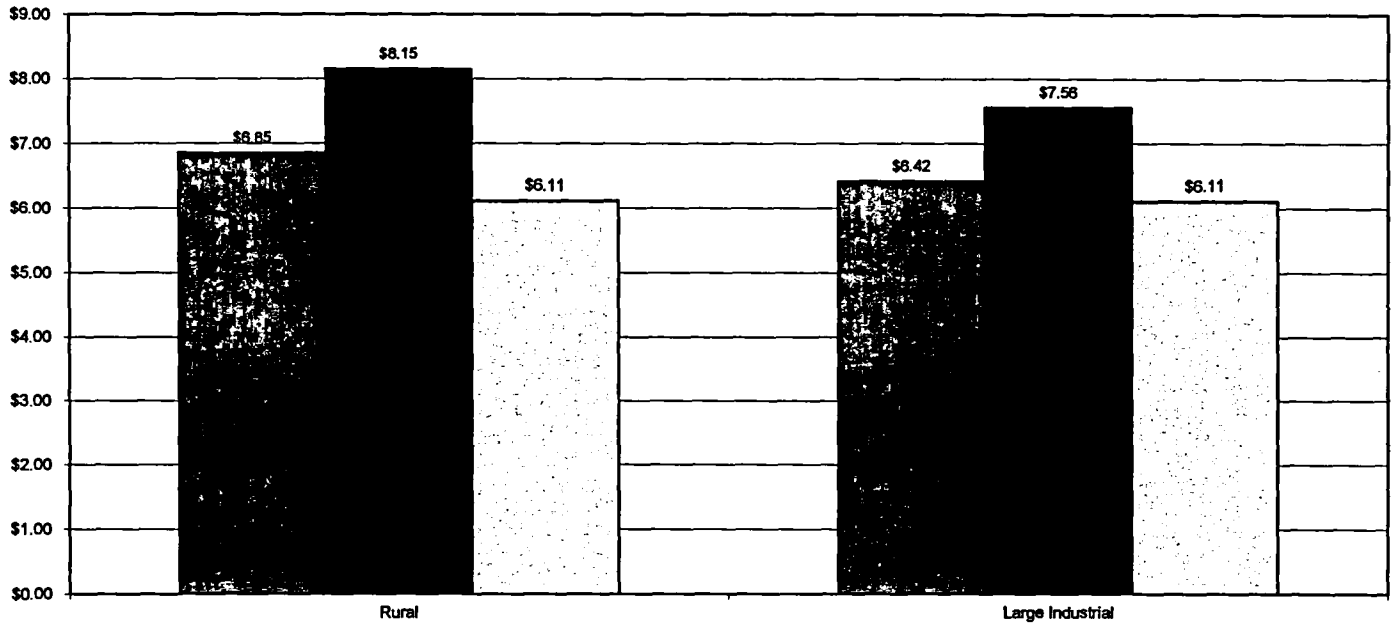


Favorable Budget
 Unfavorable Prior Year

Gross Margin YTD – December

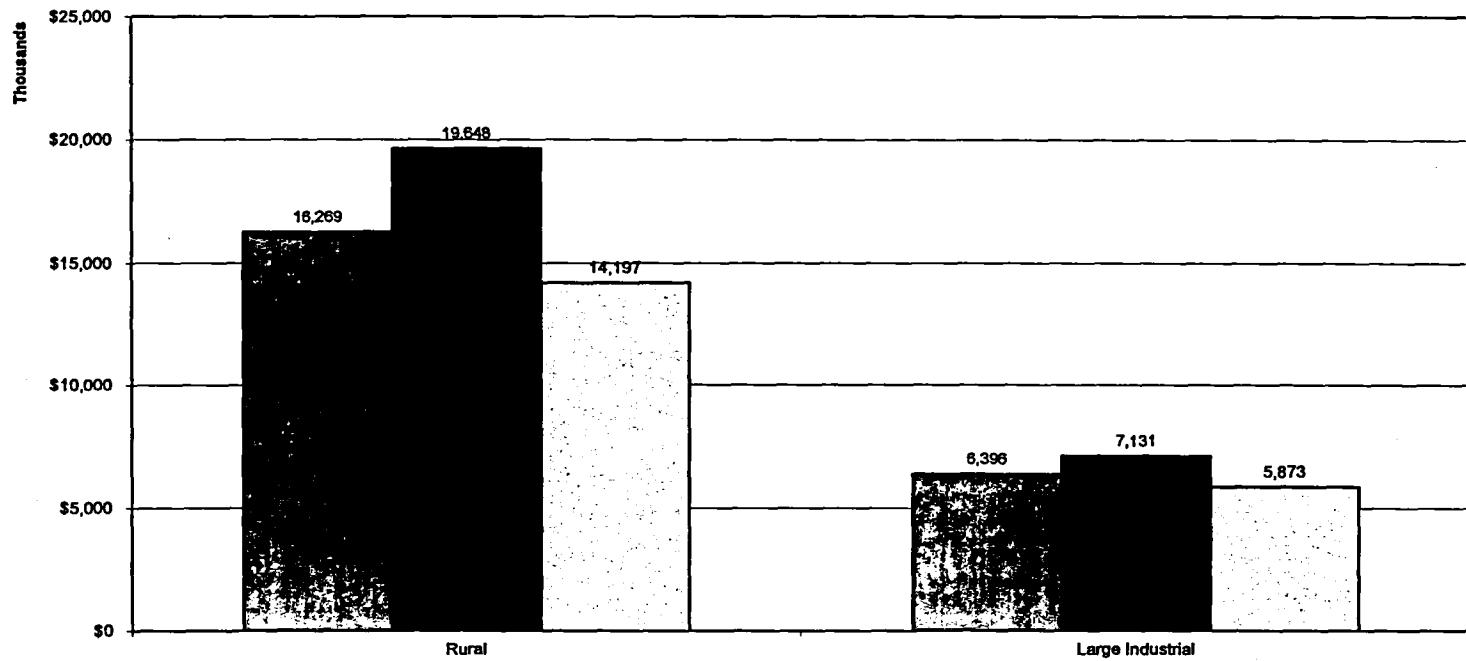


MRSM - \$/MWh YTD - December



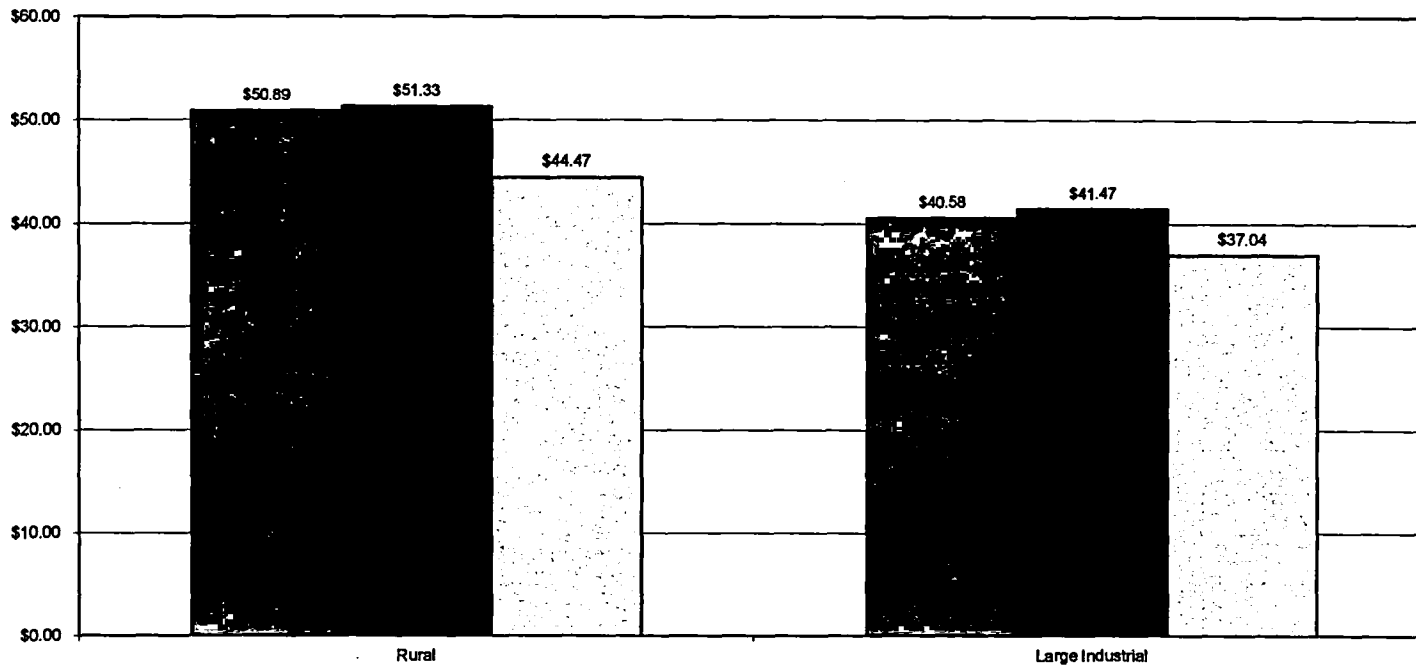
Favorable
 Budget
 Unfavorable
 Prior Year

MRSM YTD - December



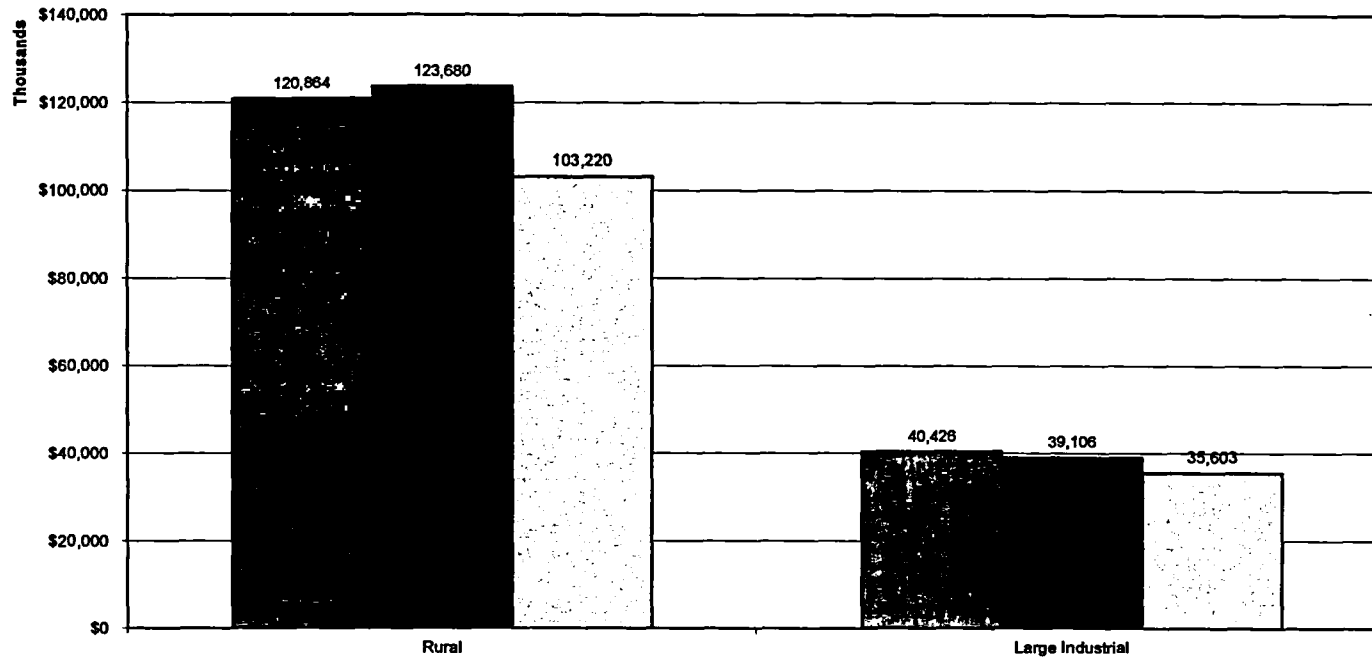
Favorable
 Budget
 Unfavorable
 Prior Year

Net Revenue Less MRSM - \$/MWh YTD – December



Favorable Budget
 Unfavorable Prior Year

Net Revenue Less MRS YTD - December



Favorable
 Budget
 Unfavorable
 Prior Year



Other Operating Revenue and Income

	Variance			2012	Variance
	<u>Actual</u>	<u>Budget</u>	<u>Fav/(Unfav)</u>	<u>Actual</u>	<u>Fav/(Unfav)</u>
December YTD	7,612	3,697	3,915	4,957	2,655

Other Operating Revenue and Income is favorable to budget and prior-year due to higher transmission revenue.



Non-Variable Production and Other Power Supply – Operations

	<u>Actual</u>	<u>Budget</u>	<u>Variance Fav/(Unfav)</u>	<u>2012 Actual</u>	<u>Variance Fav/(Unfav)</u>
December YTD	61,008	66,932	5,924	63,978	2,970

<u>Current Year Variances</u>	<u>Fav/(UnFav)</u>
Station-Two Plant O&M	636
Plant Operations expense non-labor (WL, GN, CL)	2,785
Labor	1,588
Power Supply transmission reservation	657
Other (Depreciation, Property Taxes/Insurance)	258
Non-Variable Production and Other Power Supply - Operations	5,924

<u>Prior-Year Variances</u>	<u>Fav/(UnFav)</u>
Power Supply transmission reservation	(222)
Property Insurance	(330)
Labor	3,210
Other (Depreciation, Property Taxes, Plant Operations expense, Station-Two)	312
Non-Variable Production and Other Power Supply - Operations	2,970



Operation Expense – Transmission

	Variance		
	<u>Actual</u>	<u>Budget</u>	<u>Fav/(Unfav)</u>
December YTD	10,688	9,004	(1,684)

The unfavorable variance compared to budget is driven by MISO transmission expenses (MISO Transmission Expansion Projects and Multi-value Projects). A portion of these expenses is budgeted in Other Power Supply.



Operation Expense – Customer Accounts

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Fav/(Unfav)</u>
December YTD	269	0	(269)

The unfavorable variance is due to increasing the allowance for doubtful accounts associated with HMPL MISO expenses.



Operation Expense – Administrative & General

	<u>Actual</u>	<u>Budget</u>	<u>Variance Fav/(Unfav)</u>	<u>2012</u>	<u>Variance Fav/(Unfav)</u>
December YTD	39,014	28,333	(10,681)	26,429	(12,585)

The unfavorable variance as compared to budget and prior-year is driven by the \$9.3 million severance accrual in December. Additionally, MATS and other environmental compliance study costs associated with the Wilson and Coleman plants were reclassified from a balance sheet deferred account to a professional services expense account when it was determined the capital projects would not be completed at this time.



Maintenance Expense – Production

	<u>Actual</u>	<u>Budget</u>	<u>Variance Fav/(Unfav)</u>	<u>2012 Actual</u>	<u>Variance Fav/(Unfav)</u>
December YTD	36,789	41,728	4,939	41,170	4,381

The favorable variance compared to budget and prior-year is largely due to the Century and SSR agreements for running Coleman.



Depreciation & Amortization Expense

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Fav/(Unfav)</u>	<u>2012</u>	<u>Variance</u> <u>Fav/(Unfav)</u>
December YTD	39,425	42,314	2,889	41,090	1,665

The favorable variance compared to budget and prior-year is due to deferring depreciation associated with Coleman per the PSC order for case number 2012-00535.



Interest on Long-Term Debt

	<u>Actual</u>	<u>Budget</u>	<u>Variance Fav/(Unfav)</u>	<u>2012 Actual</u>	<u>Variance Fav/(Unfav)</u>
December YTD	43,049	46,306	3,257	45,033	1,984

Interest on Long-Term Debt is favorable to budget and prior-year primarily due to paying off the 1983 pollution control bonds.



Interest Charged to Construction-Credit

	<u>Actual</u>	<u>Budget</u>	<u>Variance Fav/(Unfav)</u>	<u>2012 Actual</u>	<u>Variance Fav/(Unfav)</u>
December YTD	(226)	(773)	(547)	(766)	(540)

Interest Charged to Construction-Credit is unfavorable to budget and prior-year primarily due to timing of the MATS project and favorable capital spending.



Other Deductions

	<u>Actual</u>	<u>Budget</u>	<u>Variance Fav/(Unfav)</u>	<u>2012 Actual</u>	<u>Variance Fav/(Unfav)</u>
December YTD	1,054	576	(478)	546	(508)

The unfavorable variance as compared to budget and prior-year is due to a write-off associated with 1983 Pollution Control bonds' refunding costs, as well as a write-off of unamortized deferred debt expense associated with the 2012 CoBank Revolver.



Other Capital Credits & Pat Dividends

	<u>Actual</u>	<u>Budget</u>	<u>Variance Fav/(Unfav)</u>	<u>2012 Actual</u>	<u>Variance Fav/(Unfav)</u>
December YTD	2,045	1,271	774	62	1,983

The favorable variance compared to budget is due to higher than anticipated patronage capital associated with the CFC loan. The favorable variance compared to prior-year is due to patronage capital associated with the December 2012 refinancing.



Consumer Service & Informational Expense

	<u>Actual</u>	2012 <u>Actual</u>	Variance <u>Fav/(Unfav)</u>
December YTD	1,721	886	(835)

Unfavorability as compared to prior-year is driven by an increase of Demand Side Management expenses.



Interest Income

	2012	Variance
	<u>Actual</u>	<u>Fav/(Unfav)</u>
December YTD	1,939	976

Interest income was favorable compared to prior-year due to interest on CFC capital term certificates.



North Star – YTD December

	2013			2012	
	Actual	Budget	Fav/(UnFav) Variance	Actual	Fav/(UnFav) Variance
Total Cost of Electric Service	557,792	543,777	(14,015)	558,090	298
Other Operating Revenues & Income	(7,612)	(3,697)	3,915	(4,957)	2,655
Smelter Avoidable Base Charge	(386)	0	386	(358)	28
Off-System Sales/Other	(81,343)	(49,348)	31,995	(44,283)	37,060
Interest Income	(1,939)	(2,019)	(80)	(963)	976
Other Non-Operating Income	0	0	0	0	0
Other Capital Credits & Pat. Dividends	(2,045)	(1,271)	774	(62)	1,983
	464,467	487,442	22,975	507,467	43,000

Member MWh	9,240,521	9,173,399	67,122	10,707,249	(1,466,728)
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North Star - \$/kWh	0.050264	0.053136	0.002872	0.047395	(0.002869)
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TIER

	<u>Actual</u>	<u>Budget</u>	<u>Fav/(Unfav)</u>
Interest on Long-Term Debt	43,049	46,306	3,257
Net Margins	8,639	4,946	3,693
TIER - YTD December	1.20	1.11	0.09
TIER (12 months ending 12/31)	1.20	1.11	0.09

Notes:

TIER = (Net Margins + Interest on Long-Term Debt) divided by Interest on Long-Term Debt



Capital Expenditures*

Year-to-Date

	Actual	Budget	Fav/(UnFav)
IS	2,750	2,675	(75)
Generation	21,835	37,625	15,790
Transmission	5,845	8,597	2,752
Other	280	2,644	2,364
ECP	1,999	32,198	30,199
Total	32,709	83,739	51,030

Explanation:

IS was unfavorable \$75 primarily due to the CIP Compliance Program and Member's Replacement of Hardware/Software projects, mostly offset by favorability in the Corporate Analytics project and the partial deferral of Oracle R12 Upgrade and other miscellaneous projects.

Generation was favorable by \$15,790. Wilson Station was favorable \$6,593 largely due to cancelled outage projects, as well as the No. 1 Boiler Feed Pump, Landfill Drainage Control and Sewage Treatment Liner projects. Coleman Station was favorable \$5,476 largely due to deferral of scheduled outage projects. Station Two was favorable \$3,149 largely due to the Burner Replacement, Turbine DCS Control, Auger Sampler, Bypass Stack Damper, Coal Pile Pumps, and Sluice Pump projects. Green Station was favorable \$572 primarily due to cancellation of various projects, partially offset by G1 Outage.

Transmission was favorable \$2,752 primarily due to the deferral of the White Oak-50 MVA Substation and Buttermilk Falls projects, as well as favorability in the Garrett-Flaherty and Hancock County projects.

Other was favorable \$2,364 largely due to deferral of vehicle replacement purchases, the deferral of the PCI Software projects and the Reid Gas Conversion project.

ECP was favorable \$30,199 due to the timing and reduced scope of the MATS project.

* Gross of the City's share of Station Two. Includes capitalized interest.



Cash & Temporary Investments

	<u>Actual</u>	<u>Budget</u>	<u>Fav/(Unfav)</u>	2012 <u>Actual</u>	<u>Fav/(Unfav)</u>
December 31st	95,727	82,849	12,878	110,173	(14,446)

The December 31, 2013 cash balance compared to budget is favorable due to beginning balance favorability of \$8.8m and by changes in working capital.

The unfavorable variance to prior-year is driven by paying off the 1983 pollution control bonds, partially offset by changes in working capital.

Lines of Credit <u>As of December 31st</u>	
Original Amount	\$ 50,000
Letters of Credit Outstanding	(8,425)
Advances Outstanding	0
Available Lines of Credit	\$ 41,575

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

Eighth Updated Response to
Commission Staff's Initial Request for Information
dated June 10, 2013

July 12, 2013

First Update July 24, 2013

Second Update August 21, 2013

Third Update September 20, 2013

Fourth Update October 22, 2013

Fifth Update November 26, 2013

Sixth Update December 23, 2013

Seventh Update January 31, 2014

Eighth Update February 28, 2014

1 **Item 43) *As the historical data becomes available, provide detailed***
2 ***monthly income statements for each forecasted month of the base period,***
3 ***including the month in which the Commission hears this case.***

4

5 **Response) Big Rivers' detailed monthly income statement for the month ended**
6 **January 31, 2014, is attached hereto. Big Rivers will provide detailed monthly**
7 **income statements for each month up to and including the month in which the**
8 **Commission hears this case, as the historical data becomes available.**

9

10

11 **Witness) Billie J. Richert**

12

UNITED STATES DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE FINANCIAL AND OPERATING REPORT ELECTRIC POWER SUPPLY PART A - FINANCIAL		BORROWER DESIGNATION KY0062		
INSTRUCTIONS - See help in the online application.		PERIOD ENDED Jan-14		
SECTION A. STATEMENT OF OPERATIONS				
ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Electric Energy Revenues	50,637,532.97	50,955,093.49	41,682,201.00	50,955,093.49
2. Income From Leased Property (Net)	0.00	0.00	0.00	0.00
3. Other Operating Revenue and Income	361,735.27	996,140.08	930,670.00	996,140.08
4. Total Operation Revenues & Patronage Capital(1 thru 3)	50,999,268.24	51,951,233.57	42,612,871.00	51,951,233.57
5. Operating Expense - Production - Excluding Fuel	4,374,814.94	3,483,470.27	3,672,655.00	3,483,470.27
6. Operating Expense - Production - Fuel	21,530,735.67	13,789,895.02	14,502,491.00	13,789,895.02
7. Operating Expense - Other Power Supply	9,327,766.57	15,234,539.24	6,993,959.00	15,234,539.24
8. Operating Expense - Transmission	771,222.43	854,277.16	737,031.00	854,277.16
9. Operating Expense - RTO/ISO	238,285.13	111,120.36	86,065.00	111,120.36
10. Operating Expense - Distribution	0.00	0.00	0.00	0.00
11. Operating Expense - Customer Accounts	0.00	0.00	0.00	0.00
12. Operating Expense - Customer Service & Information	48,058.06	27,651.17	50,300.00	27,651.17
13. Operating Expense - Sales	0.00	4,906.25	10,569.00	4,906.25
14. Operating Expense - Administrative & General	1,750,852.41	1,955,549.16	2,613,114.00	1,955,549.16
15. Total Operation Expense (5 thru 14)	38,041,735.21	35,461,408.63	28,666,184.00	35,461,408.63
16. Maintenance Expense - Production	3,304,250.72	2,603,372.78	1,806,192.00	2,603,372.78
17. Maintenance Expense - Transmission	278,635.78	262,825.58	323,966.00	262,825.58
18. Maintenance Expense - RTO/ISO	0.00	0.00	0.00	0.00
19. Maintenance Expense - Distribution	0.00	0.00	0.00	0.00
20. Maintenance Expense - General Plant	22,681.93	15,053.44	18,589.00	15,053.44
21. Total Maintenance Expense (16 thru 20)	3,605,568.43	2,881,251.80	2,148,747.00	2,881,251.80
22. Depreciation and Amortization Expense	3,414,040.31	3,005,950.25	3,184,260.00	3,005,950.25
23. Taxes	0.00	<3,052.00>	0.00	<3,052.00>
24. Interest on Long-Term Debt	3,804,033.29	3,530,666.30	3,589,575.00	3,530,666.30
25. Interest Charged to Construction - Credit	<33,562.00>	<16,578.00>	<4,288.00>	<16,578.00>
26. Other Interest Expense	12.07	12.33	0.00	12.33
27. Asset Retirement Obligations	0.00	0.00	0.00	0.00
28. Other Deductions	35,139.67	3,075.70	33,810.00	3,075.70
29. Total Cost Of Electric Service (15 + 21 thru 28)	48,866,966.98	44,862,735.01	37,618,288.00	44,862,735.01
30. Operating Margins (4 less 29)	2,132,301.26	7,088,498.56	4,994,583.00	7,088,498.56
31. Interest Income	169,429.37	151,537.13	154,707.00	151,537.13
32. Allowance For Funds Used During Construction	0.00	0.00	0.00	0.00
33. Income (Loss) from Equity Investments	0.00	0.00	0.00	0.00
34. Other Non-operating Income (Net)	0.00	0.00	0.00	0.00
35. Generation & Transmission Capital Credits	0.00	0.00	0.00	0.00
36. Other Capital Credits and Patronage Dividends	0.00	0.00	0.00	0.00
37. Extraordinary Items	0.00	0.00	0.00	0.00
38. Net Patronage Capital Or Margins (30 thru 37)	2,301,730.63	7,240,035.69	5,149,290.00	7,240,035.69

RUS Financial and Operating Report Electric Power Supply Part A - Financial

Revision Date 2010

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

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Seventh Update January 31, 2014

Eighth Update January 31, 2014

1 Item 54) ***Provide the following information concerning the costs for the***
2 ***preparation of this case:***

3

4 ***a. A detailed schedule of expenses incurred to date for the***
5 ***following categories:***

6 ***(1) Accounting;***

7 ***(2) Engineering;***

8 ***(3) Legal;***

9 ***(4) Consultants; and***

10 ***(5) Other Expenses (Identify separately).***

11 ***For each category, the schedule should include the date of***
12 ***each transaction; check number or other document***
13 ***reference; the vendor, the hours worked; the rates per hour;***
14 ***amount, a description of the services performed; and the***
15 ***account number in which the expenditure was recorded.***
16 ***Provide copies of contracts or other documentation that***
17 ***support charges incurred in the preparation of this case.***

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

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Seventh Update January 31, 2014

Eighth Update January 31, 2014

1 *Identify any costs incurred for this case that occurred*
2 *during the base period.*

3 *b. An itemized estimate of the total cost to be incurred for this*
4 *case. Expenses should be broken down into the same*
5 *categories as identified in (a) above, with an estimate of the*
6 *hours to be worked and the rates per hour. Include a*
7 *detailed explanation of how the estimate was determined,*
8 *along with all supporting workpapers and calculations.*

9 *c. Provide monthly updates of the actual costs incurred in*
10 *conjunction with this rate case, reported in the manner*
11 *requested in (a) above. Updates will be due when Big*
12 *Rivers files its monthly financial statements with the*
13 *Commission, through the month of the public hearing.*

14
15 **Response)**

16 *a. Copies of invoices supporting additional charges incurred are*
17 *attached hereto.*

BIG RIVERS ELECTRIC CORPORATION

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

***Eighth Updated* Response to
Commission Staff's Initial Request for Information
dated June 10, 2013**

July 12, 2013

***First Update* July 24, 2013**

***Second Update* August 21, 2013**

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***Seventh Update* January 31, 2014**

***Eighth Update* January 31, 2014**

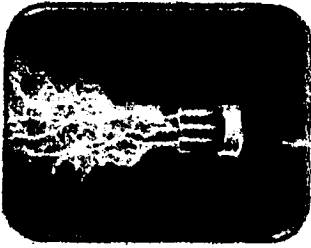
- 1 b. There is no change to the response provided on July 12, 2013.
- 2 c. Please see Big Rivers' response to Item 54a above. Also, Big
- 3 Rivers attaches hereto an updated schedule of rate case costs
- 4 incurred-to-date through January 31, 2014, the month of the
- 5 public hearing.

6

7

8 Witness) DeAnna M. Speed

9



CATALYST
CONSULTING LLC

3308 Haddon Road
Louisville, KY 40241
(502) 599-1739
johnwolfram@catalystcllc.com

INVOICE

Date: January 31, 2014	Invoice #: 140101
Client: Big Rivers Electric Corporation 201 Third Street Henderson, Kentucky 42420	Project: 2013 Rate Case (2) - Alcan Case No. 2013-00199 For Services Provided in January 2014

#	Item	Description	Qty	Rate	Amt
1	Consulting Services	John Wolfram – consulting support for Alcan rate case. Participate in hearing at KPSC in Frankfort. Draft and review post-hearing data request responses. Review draft brief. Emails and calls on same.	95.0 hours	\$175.00	\$ 16,625.00
2	Consulting Services	Irv Hurst – consulting support for Alcan rate case. Participate in hearing at KPSC in Frankfort. Review draft brief.	52.0 hours	\$150.00	\$ 7,800.00
3	Expenses	See attached.			\$ 842.10
TOTAL					\$ 25,267.10

Please remit payment to Catalyst Consulting LLC at the address listed above. Thank you.

RECEIVED
2/4/14
dlw

BRALGHT
18665000
0314
0999

	CATALYST CONSULTING LLC
	3308 Haddon Road Louisville, KY 40241 (502) 599-1739 johnwolfram@catalystcllc.com

EXPENSE DETAIL

JOHN WOLFRAM

IRV HURST

**Big Rivers Electric Corporation
 2013 Rate Case (2) – Alcan
 Case No. 2013-00199
 January 2014**

	Item	Description	Qty	Rate	Amt
1	Mileage	1/5 travel to Frankfort, 1/9 return: JW	102	0.560	57.12
2	Meals	1/8, 1/9 dinners: JW	1	21.38	21.38
3	Hotel	1/5-9 Fairfield Inn Frankfort KY: JW	1	624.72	624.72
4	Mileage	1/7-9 travel Lou-Frankfort: Hurst	248	0.560	138.88
		TOTAL			\$ 842.10

DINSMORE & SHOHL LLP

*Charleston WV Cincinnati OH Columbus OH Dayton OH Frankfort KY Lexington KY
Louisville KY Morgantown WV Philadelphia PA Pittsburgh PA Washington DC Wheeling WV*

Federal I.D.: [REDACTED]

Big Rivers Electric Corporation
201 Third Street
P.O. Box 24
Henderson KY 42419-0024

February 10, 2014
Invoice # 3149108

Billing Attorney - Edward Tip Depp

Client Number - 75569.4
Matter: In the Matter of The Application of Big Rivers
Electric Corporation for a General Adjustment in Rates,
Kentucky PSC Case No. 2013-00199 (Alcan Rate Case)

Remittance Advice

For Professional Services Rendered Through January 31, 2014:

Current Fee for Hours Worked	\$ 127,953.00
Attorney Costs	\$ 1,302.95
	<hr/>
Total Due for Professional Services	\$ 129,255.95
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Payment Due on Receipt

Please Return a Copy of this Remittance Advice with your Payment to:

Dinsmore and Shohl LLP
P.O. Box 640635
Cincinnati, Ohio 45264-0635

or

We accept Visa, Mastercard, American Express and Discover
Please call (513) 977-8131 to initiate credit card payment.



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Dinamore & Shohl LLP
Client Number – 75569.4

February 10, 2014
Invoice # 3149108

Matter: In the Matter of The Application of Big Rivers Electric Corporation for a General Adjustment in Rates, Kentucky PSC Case No. 2013-00199 (Alcan Rate Case)

Summary of Current Hours Worked

<u>Timekeeper</u>	<u>Staff Level</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Edward Tip Depp	Partner	132.30	320.00	\$ 42,336.00
Michelle Tupper Butler	Of Counsel	45.10	280.00	\$ 12,628.00
Joseph A Newberg	Associate	114.00	220.00	\$ 25,080.00
Kurt R Hunt	Associate	161.90	250.00	\$ 40,475.00
Kerry W. Ingle	Paralegal	35.40	210.00	\$ 7,434.00
	Total Hours / Fees	488.70		\$ 127,953.00

Summary of Current Attorney Costs Incurred

Business Meals	\$ 6.13
Computer Legal Research/Lexis	\$ 171.00
Photocopies	\$ 30.30
Hotel Expense	\$ 862.96
Outside Copier or Printing	\$ 61.87
Travel Mileage	\$ 170.69
Total Attorney Costs	\$1,302.95

Current Amount Due This Invoice \$129,255.95

Dinsmore & Shohl LLP
Client Number – 75569.4

February 10, 2014
Invoice # 3149108

Matter: In the Matter of The Application of Big Rivers Electric Corporation for a General Adjustment in Rates, Kentucky PSC Case No. 2013-00199 (Alcan Rate Case)

Detail of Current Hours Worked

<u>Date</u>	<u>Tkpr</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
01/01/14	ETD	Case No. 2013-00199: Prepare for hearing.	320.00	4.50	1,440.00
01/01/14	KRH	2013-0199: Drafted post-hearing brief, communications with team re: same, case strategy.	250.00	6.20	1,550.00
01/01/14	MTB	2013-00199: Work on post-hearing brief.	280.00	4.00	1,120.00
01/02/14	ETD	Case No. 2013-00199: Prepare for hearing.	320.00	4.60	1,472.00
01/02/14	KI	Kentucky PSC Case No. 2013-00199 - Prepare documents for Evidentiary Hearing on January 7, 2014.	210.00	3.90	819.00
01/02/14	JAN	2013-00199 Alcan Rate Case - drafted post-hearing brief.	220.00	5.90	1,298.00
01/02/14	KRH	2013-0199: Drafted post-hearing brief, communications with team re: same, case strategy.	250.00	11.20	2,800.00
01/02/14	MTB	2013-00199: Work on post-hearing brief.	280.00	4.20	1,176.00
01/03/14	ETD	Case No. 2013-00199: Prepare for hearing.	320.00	10.20	3,264.00
01/03/14	KI	Kentucky PSC Case No. 2013-00199 - Prepare documents for Evidentiary Hearing on January 7, 2014.	210.00	3.30	693.00
01/03/14	JAN	2013-00199 Alcan Rate Case - drafted post-hearing brief.	220.00	2.70	594.00
01/03/14	KRH	2013-0199: Drafted post-hearing brief, communications with team re: same, case strategy.	250.00	8.90	2,225.00
01/04/14	ETD	Case No.: 2013-00199: Prepare for hearing.	320.00	6.70	2,144.00
01/04/14	KRH	2013-0199: Drafted post-hearing brief, communications with team re: same, case strategy.	250.00	2.50	625.00
01/05/14	ETD	Case No. 2013-00199: Prepare for hearing.	320.00	2.50	800.00
01/05/14	KRH	Drafted post-hearing brief, communications with team re: same, case strategy; travelled to Frankfort for hearing.	250.00	10.80	2,700.00
01/06/14	ETD	Case No. 2013-00199: Prepare for hearing; conferences with client and co-counsel regarding same.	320.00	6.00	1,920.00
01/06/14	KI	Kentucky PSC Case No. 2013-00199 - Prepare documents for Evidentiary Hearing on January 7, 2014.	210.00	3.10	651.00
01/06/14	JAN	2013-00199 Alcan Rate Case - drafted post-hearing brief.	220.00	6.70	1,474.00

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Matter: In the Matter of The Application of Big Rivers Electric Corporation for a General Adjustment in Rates, Kentucky PSC Case No. 2013-00199 (Alcan Rate Case)

01/06/14	KRH	2013-0199: Drafted post-hearing brief, communications with team re: same, hearing, case strategy.	250.00	12.40	3,100.00
01/07/14	ETD	Case No. 2013-00199: Public hearing at Public Service Commission; work regarding same.	320.00	14.10	4,512.00
01/07/14	JAN	2013-00199 Alcan Rate Case - drafted post-hearing brief. Call with Mr. Hunt regarding same.	220.00	9.40	2,068.00
01/07/14	KRH	2013-0199: Drafted post-hearing brief, communications with team re: same, hearing, case strategy.	250.00	13.60	3,400.00
01/08/14	ETD	Case No. 2013-00199; Public hearing at Public Service Commission; work regarding same.	320.00	15.40	4,928.00
01/08/14	JAN	PSC Case No. 2013-00199 Alcan Rate Case - drafted post-hearing brief.	220.00	5.20	1,144.00
01/08/14	KRH	2013-0199: Drafted post-hearing brief, communications with team re: same, hearing, case strategy.	250.00	13.70	3,425.00
01/09/14	ETD	Case No. 2013-00199: Public hearing at Public Service Commission; work regarding same; travel back to Louisville following same.	320.00	14.30	4,576.00
01/09/14	KRH	2013-0199: Attended hearing; drafted post-hearing brief, communications with team re: same, hearing, case strategy; travel from Frankfort to Cincinnati.	250.00	14.80	3,700.00
01/09/14	MTB	2013-00199: Work on post-hearing brief.	280.00	5.50	1,540.00
01/10/14	ETD	Case No. 2013-00199: Work regarding post-hearing data requests.	320.00	1.20	384.00
01/10/14	KRH	2013-0199: Prepared for responses to post-hearing data requests, reviewed related notes and documents; drafted post-hearing brief, conducted research re: same, communications with team re: same, hearing, case strategy.	250.00	6.30	1,575.00
01/11/14	ETD	Case No. 2013-00199: Prepare email to client regarding post-hearing data request tracker; review same.	320.00	0.20	64.00
01/13/14	ETD	Case No. 2013-00199: Review Public Service Commission memorandum regarding post-hearing data requests; work regarding reconciling same; review and work on post-hearing data requests; review and respond to emails with client regarding implementation of proposed rates.	320.00	1.90	608.00
01/13/14	JAN	Case No. 2013-00199 - drafted post-hearing brief.	220.00	3.40	748.00
01/13/14	KRH	2013-0199: Drafted post-hearing brief, conducted research re: same, communications with team re: same, strategy.	250.00	6.80	1,700.00

Dinsmore & Shohl LLP
Client Number – 75569.4

February 10, 2014
Invoice # 3149108

Matter: In the Matter of The Application of Big Rivers Electric Corporation for a General Adjustment in Rates, Kentucky PSC Case No. 2013-00199 (Alcan Rate Case)

01/13/14	MTB	2013-00199: Work on post-hearing brief.	280.00	4.80	1,344.00
01/14/14	JAN	Case No. 2013-00199 - drafted post-hearing brief.	220.00	6.20	1,364.00
01/14/14	KRH	2013-0199: Drafted post-hearing brief, conducted research re: same, communications with team re: same, strategy.	250.00	3.20	800.00
01/14/14	MTB	2013-00199: Work on post-hearing brief.	280.00	5.60	1,568.00
01/15/14	ETD	2013-00199: Review and respond to emails with client regarding work on post-hearing data requests; strategize and work on post-hearing brief.	320.00	1.80	576.00
01/15/14	JAN	Case No. 2013-00199 - drafted post-hearing brief.	220.00	7.30	1,606.00
01/15/14	KRH	2013-0199: Drafted post-hearing brief, conducted research re: same, communications with team re: same, strategy.	250.00	4.30	1,075.00
01/15/14	MTB	2013-00199: Work on post-hearing brief.	280.00	5.40	1,512.00
01/16/14	ETD	Case No. 2013-00199: Review and respond to emails with legal and consulting team regarding strategy for brief; review, revise, and work on same; work on post-hearing data requests.	320.00	2.40	768.00
01/16/14	JAN	Case No. 2013-00199 - drafted post-hearing brief.	220.00	5.40	1,188.00
01/16/14	KRH	2013-0199: Drafted post-hearing brief, conducted research re: same, communications with team re: same, strategy.	250.00	3.60	900.00
01/17/14	ETD	Case No. 2013-00199: Work on post-hearing data requests; work on post-hearing brief.	320.00	1.50	480.00
01/17/14	JAN	Case No. 2013-00199 - drafted post-hearing brief.	220.00	6.70	1,474.00
01/17/14	KRH	2013-0199: Drafted post-hearing brief, conducted research re: same, communications with team re: same, strategy.	250.00	6.60	1,650.00
01/18/14	JAN	Case No. 2013-00199 - drafted post-hearing brief.	220.00	5.50	1,210.00
01/18/14	KRH	2013-0199: Drafted post-hearing brief, conducted research re: same, communications with team re: same, strategy.	250.00	1.80	450.00
01/19/14	KRH	2013-0199: Drafted post-hearing brief, conducted research re: same, communications with team re: same, strategy.	250.00	2.00	500.00
01/20/14	ETD	Case No. 2013-00199: Review, revise, and work on draft of post-hearing brief.	320.00	0.60	192.00
01/20/14	KRH	2013-0199: Drafted post-hearing brief, conducted research re: same, communications with team re: same, strategy.	250.00	8.10	2,025.00
01/21/14	ETD	Case No. 2013-00413: Review, revise, and	320.00	2.60	832.00

Dinamore & Shohl LLP
Client Number – 75569.4

February 10, 2014
Invoice # 3149108

Matter: In the Matter of The Application of Big Rivers Electric Corporation for a General Adjustment in Rates, Kentucky PSC Case No. 2013-00199 (Alcan Rate Case)

Date	Initials	Description	Hourly Rate	Hours	Total
		work on draft of post-hearing brief.			
01/21/14	KI	Kentucky PSC Case No. 2013-00199 - Review and revise citations from hearing transcript and footnotes.	210.00	3.20	672.00
01/21/14	KRH	2013-0199: Drafted post-hearing brief; communications with team re: same, case strategy.	250.00	0.80	200.00
01/22/14	ETD	Case No. 2013-00199: Review, revise, and work on draft of post-hearing brief; review and respond to emails with client regarding potential intervenor rate case strategies.	320.00	8.30	2,656.00
01/22/14	KI	Kentucky PSC Case No. 2013-00199 - Review and revise citations from hearing transcript and footnotes.	210.00	5.60	1,176.00
01/22/14	KRH	2013-0199: Drafted post-hearing brief; communications with team re: same, case strategy.	250.00	0.30	75.00
01/23/14	ETD	Case No. 2013-00199: Review, revise, and work on draft of post-hearing brief; teleconferences with client and co-counsel regarding potential case strategies for same.	320.00	9.60	3,072.00
01/23/14	KI	Kentucky PSC Case No. 2013-00199 - Review and revise citations from hearing transcript and footnotes. Conference with Joe Newberg regarding the same.	210.00	6.10	1,281.00
01/23/14	JAN	Case No. 2013-00199 - drafted post-hearing brief.	220.00	9.20	2,024.00
01/23/14	KRH	2013-0199: Drafted post-hearing brief; communications with team re: same, case strategy.	250.00	7.50	1,875.00
01/24/14	ETD	Case No. 2013-00199: Review, revise, and work on draft of post-hearing brief; prepare email to legal team regarding draft of same; review memorandum from Mr. Miller regarding potential intervenor rate case strategies.	320.00	6.40	2,048.00
01/24/14	JAN	Case No. 2013-00199 - drafted post-hearing brief.	220.00	7.60	1,672.00
01/24/14	KRH	2013-0199: Drafted post-hearing brief; communications with team re: same, case strategy.	250.00	5.90	1,475.00
01/24/14	MTB	2013-00199: Work on post-hearing brief.	280.00	3.20	896.00
01/27/14	ETD	Case No. 2013-00199: Review and respond to emails with team regarding post-hearing brief and review/revisions of same.	320.00	0.50	160.00
01/27/14	JAN	Case No. 2013-00199 - drafted post-hearing brief.	220.00	7.20	1,584.00
01/27/14	KRH	2013-0199: Drafted post-hearing brief, reviewed hearing transcript; communications	250.00	1.30	325.00

Dinsmore & Shohl LLP
Client Number – 75569.4

February 10, 2014
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Matter: In the Matter of The Application of Big Rivers Electric Corporation for a General Adjustment in Rates, Kentucky PSC Case No. 2013-00199 (Alcan Rate Case)

with team re: same.

01/27/14	MTB	2013-00199: Work on post-hearing brief.	280.00	1.20	336.00
01/28/14	ETD	Case No. 2013-00199: Review and respond to emails with legal and consulting team regarding timeline for brief revision, review, and circulation to client.	320.00	0.40	128.00
01/28/14	KI	Prepare and revise post-hearing brief footnotes and hearing citations. Conference with Joe Newberg regarding the same.	210.00	5.60	1,176.00
01/28/14	JAN	Case No. 2013-00199 - drafted post-hearing brief.	220.00	6.70	1,474.00
01/28/14	KRH	2013-0199: Drafted post-hearing brief; communications with team re: same.	250.00	0.80	200.00
01/28/14	MTB	2013-00199: Work on post-hearing brief.	280.00	1.60	448.00
01/29/14	ETD	Case No. 2013-00199: Review, revise, and work on brief.	320.00	6.20	1,984.00
01/29/14	KI	Prepare and revise post-hearing brief footnotes and hearing citations. Conference with Joe Newberg regarding the same.	210.00	4.60	966.00
01/29/14	JAN	Case No. 2013-00199 - drafted post-hearing brief.	220.00	6.20	1,364.00
01/29/14	KRH	2013-0199: Drafted post-hearing brief; communications with team re: same.	250.00	1.60	400.00
01/29/14	MTB	2013-00199: Work on post-hearing brief	280.00	6.10	1,708.00
01/30/14	ETD	Case No. 2013-00199: Review, revise, and work on brief.	320.00	5.30	1,696.00
01/30/14	JAN	Case No. 2013-00199 - drafted post-hearing brief	220.00	5.90	1,298.00
01/30/14	KRH	Drafted post-hearing brief; communications with team re: same.	250.00	5.30	1,325.00
01/30/14	MTB	2013-00199: Work on post-hearing brief.	280.00	3.50	980.00
01/31/14	ETD	Case No. 2013-00199: Work on post-hearing brief; prepare email to clients regarding draft of same.	320.00	5.10	1,632.00
01/31/14	JAN	Case No. 2013-00199 - drafted post-hearing brief.	220.00	6.80	1,496.00
01/31/14	KRH	Drafted post-hearing brief; communications with team re: same, case strategy.	250.00	1.60	400.00

Total Hours 488.70

Stutman, Treister & Glatt

Professional Corporation
1901 Avenue of the Stars
12th Floor
Los Angeles, California 90067

January 14, 2014

Big Rivers Electric Corporation
Billie J. Richert
Vice President Accounting, Rates and Chief Financial Officer
201 Third Street, P.O. Box 24
Henderson, KY 42419-0024
billie.richert@bigrivers.com

06518-0000-RRM

Invoice Number: 37893

Invoice for Period Through January 9, 2014

Legal Services Regarding: Big Rivers Electric Corporation

12/02/13	Analyze new draft of Ralph R. Mabey's proposed testimony and Billie's testimony	KJB	0.50
12/02/13	Research/verify length of plan confirmation process in Cajun and professional fees based on Cajun docket (4.90 hrs. N/C)	KJB	0.00
12/02/13	Review travel proposals and respond to Bob Albergotti.	RRM	0.20
12/03/13	Research/verify professional fees in Cajun based on docket (2.40 hrs. N/C)	KJB	0.00
12/03/13	Review changes to testimony made by Bob Albergotti (0.10 hrs. N/C)	KJB	0.00
12/03/13	Review and analyze Billie Richert rebuttal testimony (0.40 hrs. N/C)	MF	0.00
12/03/13	Review and analyze edits to Ralph Mabey's expert testimony	MF	0.50
12/03/13	Analyze correspondence from Bob Albergotti re expert testimony	MF	0.20
12/03/13	Review materials.	RRM	0.10
12/04/13	Review fee applications from Cajun case to verify total amount of professional fees and BV of assets (2.70 Hrs. N/C)	KJB	0.00
12/04/13	Review and revise draft of Ralph R. Mabey's testimony	KJB	2.10
12/05/13	Review and revise draft of Ralph R. Mabey's testimony based on Bob Albergotti's and Billie R. comments	KJB	3.10
12/05/13	Conference call with Bob, Ralph, Marina and Billie re Ralph's testimony (0.90 hrs. N/C)	KJB	0.00
12/05/13	Conference call with Billie Richert, Bob Albergotti, Ralph R. Mabey and Katherine J. Baudistel re Company's comments to first draft of Ralph R. Mabey's testimony	MF	0.90
12/05/13	Review and further revise Ralph R. Mabey's direct testimony; post-call with Billie Richert	MF	2.50
12/05/13	Telephone conference with client regarding expert testimony.	RRM	0.40
12/06/13	Review fee application in Cajun to obtain/verify total amount of professional fees in case (2.40 hrs. N/C)	KJB	0.00
12/06/13	Revise draft of Ralph R. Mabey's proposed testimony	KJB	0.40

Case No. 2013-00199

Attachment to *Eighth Updated* Response to PSC 1-54a

Witness: DeAnna M. Speed

Page 10 of 34

12/06/13	Review and edit draft testimony.	RRM	1.00
12/09/13	Review and revise Ralph R. Mabey's testimony pursuant to Billie's changes, based on conference call and discussions with Marina Fineman	KJB	2.00
12/09/13	Conference call with Marina Fineman, Rob Albergotti, Billie Richert, Jim Miller and Tyson Kamuf re Ralph R. Mabey's testimony (0.60 hrs. N/C)	KJB	0.00
12/09/13	Retrieve and send materials to Ralph R. Mabey in preparation for arrival in Kentucky for witness preparation (0.60 hrs. N/C)	KJB	0.00
12/09/13	Telephone conference with Billie Richert; edits to Ralph R. Mabey's testimony	MF	0.20
12/09/13	Conference call with Billie Richert, Bob Albergotti, Katherine J. Baudistel and Jim re Ralph R. Mabey's testimony	MF	0.60
12/09/13	Review and analyze Billie Richert's edits to testimony by Ralph R. Mabey (0.30 hrs. N/C)	MF	0.00
12/09/13	Further revise Ralph R. Mabey's expert testimony	MF	2.50
12/10/13	Review and revise draft of Ralph R. Mabey's testimony	KJB	3.50
12/10/13	Continue to review inserts to Ralph R. Mabey's testimony; restructure all of the headings into question format; correspond and confer with Bob Albergotti and Katherine J. Baudistel re various issues and changes	MF	3.00
12/11/13	Review and revise Ralph R. Mabey's testimony	KJB	1.90
12/11/13	Conference call with Marina Fineman, Bob Albergotti, Tyson Kamuf, Billie Richert, Jim Miller re Ralph R. Mabey's testimony and proposed changes	KJB	0.50
12/11/13	Team conference call re further edits to Ralph R. Mabey's testimony (0.50 hrs. N/C)	MF	0.00
12/11/13	Further revise testimony; edit question format	MF	1.00
12/12/13	Review and revise final draft of Ralph R. Mabey's testimony	KJB	6.70
12/12/13	Conference call with Marina Fineman, Bob Albergotti, and Tyson Kamuf re final changes to draft and Ralph's execution of testimony	KJB	0.20
12/12/13	Telephone conference with Bob Albergotti re testimony edits	MF	0.20
12/12/13	Telephone conference with Bob and Tyson Kamuf re Ralph R. Mabey's testimony edits	MF	0.20
12/12/13	Review and revise and finalize Ralph R. Mabey's testimony	MF	2.00
12/13/13	Review documents and prepare issues to be covered at Ralph R. Mabey's witness preparation sessions	MF	4.00
12/13/13	Confer with Bob Albergotti	MF	0.20
12/13/13	Review Jim Miller December 3 memo re prior Big Rivers bankruptcy etc.	RRM	0.40
12/14/13	Revise Ralph R. Mabey's rebuttal testimony pursuant to comments from Tip Depp, Marina Fineman and Ralph R. Mabey	KJB	5.80
12/14/13	Coordinate final edits to Ralph R. Mabey's testimony	MF	0.50
12/14/13	Review expert testimony and email comments.	RRM	1.50
12/15/13	Revise Ralph R. Mabey's testimony (0.40 hrs. N/C)	KJB	0.00
12/15/13	Read submitted testimonies, my article and review my testimony.	RRM	2.30
12/16/13	Analyze Ralph R. Mabey's testimony and prior utility bankruptcy cases to identify potential areas for cross examination	KJB	1.70
12/16/13	Correspond with Ralph R. Mabey re witness preparation	MF	0.20
12/16/13	Meeting with Robert Albergotti and then meeting with Big Rivers regarding expert testimony.	RRM	8.50
12/17/13	Analyze documents to identify potential areas for cross-examination of Ralph R. Mabey (including Bob Albergotti's witness preparation notes, Snyder's rebuttal testimony, cross-examination of Snyder) (0.70 hrs. N/C)	KJB	0.00

12/17/13	Review and edit billing statement (1.0 hrs. N/C)	MF	0.00
12/18/13	Analyze documents re identification of potential areas for cross-examination of Ralph R. Mabey at rate hearing (including article on utility company, bankruptcies and report of trustee in Cajun Electric case)	KJB	1.60
12/19/13	Analyze documents re identifying potential areas of cross-examination of Ralph R. Mabey based on his rebuttal testimony	KJB	2.20
12/20/13	Telephone conference with Ralph R. Mabey re preparation session, etc.	MF	0.20
12/20/13	Begin review and analysis of rebuttal testimony by other witnesses for BREC	MF	1.00
12/24/13	Analyze pleadings re Big Rivers rate case rebuttal testimony and identify potential questions for cross examination	KJB	1.90
12/24/13	Begin review of rebuttal testimony provided	MF	1.00
12/26/13	Review materials in preparation of session to prepare Ralph R. Mabey for testimony	MF	4.00
12/27/13	Analyze Big Rivers rebuttal testimony	KJB	2.00
12/27/13	Prepare questions for cross-examination of Ralph R. Mabey	KJB	1.10
12/28/13	Prepare questions for cross-examination of Ralph R. Mabey	KJB	2.60
12/30/13	Conference call with Marina Fineman, Ralph R. Mabey and Bob Albergotti re Ralph R. Mabey's expert testimony and questions for cross examination	KJB	2.10
12/30/13	Confer with Marina Fineman re Ralph R. Mabey's cross examination questions (0.10 hrs. N/C)	KJB	0.00
12/30/13	Prepare questions and answers for Ralph R. Mabey's cross examination	KJB	3.70
12/30/13	Prep call with Bob Albergotti, Katherine J. Baudistel and Ralph R. Mabey re testimony	MF	2.00
12/30/13	Review and revise testimony point summary for Ralph R. Mabey (2.0 hrs. N/C)	MF	0.00
12/30/13	Telephone conference with counsel regarding preparation for testimony.	RRM	2.00
12/31/13	Review and revise questions for cross-examination of Ralph R. Mabey	KJB	0.50
12/31/13	Telephone conference with Katherine J. Baudistel re edits to Ralph R. Mabey's testimony; edit testimony (1.0 hrs. N/C)	MF	0.00
01/02/14	Review and revise cross-examination questions for Ralph R. Mabey	KJB	0.90
01/03/14	Prepare witness Ralph R. Mabey re issues in Cajun bankruptcy case	KJB	0.30
01/03/14	Review invoice of fees for November (0.10 hrs. N/C)	KJB	0.00
01/03/14	Review revised BREC Bill; confer with Bob Albergotti re same (0.20 hrs. N/C)	MF	0.00
01/03/14	Read materials and listen to testimony in preparation for hearing.	RRM	4.00
01/04/14	Review materials in preparation for hearing.	RRM	2.00
01/05/14	Review materials to prepare for cross examination.	RRM	1.20
01/06/14	Review materials to prepare for cross examination.	RRM	5.50
01/07/14	Attend Big Rivers PSC hearing.	RRM	7.50
01/08/14	Confer with Marina Fineman re Ralph R. Mabey's testimony in rate case	KJB	0.50
01/08/14	Telephone conference with Ralph R. Mabey re testimony on Big Rivers report	MF	0.50
01/08/14	Confer with Katherine J. Baudistel re Ralph R. Mabey testimony in Big Rivers report (0.20 hrs. N/C)	MF	0.00
01/08/14	Attend hearing and testify.	RRM	5.50

Summary

	Rate	Time	Amount
Marina Fineman	555.00	27.40	16,207.00
Marina Fineman (Billed at N/C)	555.00	5.80	3,108.00
Ralph Mabey	1,065.00	16.40	17,468.00
Ralph Mabey	1,095.00	25.70	28,141.50
Katherine J. Baudistel	270.00	0.50	135.00
Katherine J. Baudistel (Billed at N/C)	270.00	4.90	1,323.00
Katherine J. Baudistel	285.00	47.70	13,594.50
Katherine J. Baudistel (Billed at N/C)	285.00	11.0	3,135.00
Fees - This Invoice			82,110.00
Fees Billed at No Charge/Write-Offs			(7,566.00)
Subtotal Fees - This Invoice			<u>74,544.00</u>

COSTS AND DISBURSEMENTS

Air Fare	January 2014	2,703.70
	Total	2,703.70
Copy Production	December 2013	309.00
	Total	309.00
Federal Express	January 2014	32.09
	Total	32.09
Hotel	January 2014	444.87
	Total	444.87
Long Distance Telephone	December 2013	5.56
	Total	5.56
Online Research	December 2013	46.65
	Total	46.65
Parking Expense	January 2014	168.00
	Total	168.00
Taxi/Limo Services	January 2014	40.00
	Total	40.00
Travel Expenses	January 2014	225.87
	Total	225.87
Total Costs by Category:		
	Air Fare	2,703.70
	Copy Production	309.00
	Federal Express	32.09
	Hotel	444.87
	Long Distance Telephone	5.56
	Online Research	46.65
	Parking Expense	168.00
	Taxi/Limo Services	40.00
	Travel Expenses	225.87
	Total	3,975.74

Subtotal Fees - This Invoice 74,544.00
 Subtotal Costs and Disbursements - This Invoice 3,975.74
TOTAL - THIS INVOICE 78,519.74

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18665000
0314
0999

*December 2013 services * 46,001.71*
January 2014 services 32,518.03
78,519.74

Prior Balance
TOTAL AMOUNT DUE

66,266.59
144,786.33

AGED ACCOUNTS RECEIVABLE

<u>Balance Due</u>	<u>0-30 Days</u>	<u>31-60 Days</u>	<u>61-90 Days</u>	<u>91-120 Days</u>	<u>121+ Days</u>
144,786.33	144,786.33	0.00	0.00	0.00	0.00

December 2013

MF 26.9 X \$555.00 = \$14,929.50
 RMM 16.4 X 1065.00 = 17,466.00
 KJB .5 X 270.00 = 135.00
 KJB 46.0 X 285.00 = 13,110.00
89.8
 Out of Pocket Expenses 361.21
 December Total \$ 46,001.71

21.0 hrs @ N/C
 89.8 hrs charged
110.8 total hrs - Dec 2013

January 2014

MF .5 X \$555.00 = \$277.50
 RMM 25.7 X 1095.00 = 28,141.50
 KJB 1.7 X 285.00 = 484.50
28,903.50
 Out of Pocket Expenses 3,614.53
 January Total \$ 32,518.03

27.9 hrs charged
 .5 hrs @ N/C
28.4 total

Big Rivers Electric Corp.
Attn: Billie Richert
VP Accounting, Rates & CFO
P. O. Box 24
Henderson, KY 42419-002

Invoice # 121,346
Our file # 17356 00504
Billing through 01/31/2014

Rate Case 2013 - 2013-00199

BALANCE SUMMARY

Balance Forward As Of Last Invoice	\$37,795.50
Payments Applied Since Last Invoice	-\$37,795.50
Total current charges	\$38,274.00
BALANCE DUE	\$38,274.00

FOR PROFESSIONAL SERVICES RENDERED

01 02 2014	TAK	Phone call with Larry Cook re: Case No. 2013-00199; hearing preparation.	8.10	170.00	1,377.00
01 03 2014	JMM	Provide assistance to rate case team preparations; conferences with Billie Richert and Mark Bailey; conference with Kamuf, Depp and Wolfram.	2.80	220.00	572.00
01 03 2014	TAK	Phone calls with DeAnna Speed, John Wolfram, Mark Bailey re: Case No. 2013-00199; conference calls; conferences with Jim Miller; hearing preparation.	8.30	170.00	1,411.00
01 05 2014	TAK	Preparation for hearing in Case No. 2013-00199; drive to Frankfort.	13.20	170.00	2,244.00
01 06 2014	JMM	Assistance with preparation for hearing.	1.30	220.00	286.00
01 06 2014	TAK	Preparation for hearing in Case No. 2013-00199.	14.40	170.00	2,448.00
01 07 2014	JMM	Attend portion of first day of hearing; post-hearing meetings.	5.80	220.00	1,232.00
01 07 2014	TAK	Attend hearing in Case No. 2013-00199; hearing preparation.	16.80	170.00	2,856.00
01 08 2014	JMM	Portion of time for attending second day of hearing.	6.20	220.00	1,364.00
01 08 2014	TAK	Attend hearing in Case No. 2013-00199; hearing preparation.	17.40	170.00	2,958.00
01 09 2014	JMM	Portion of time attending second day of hearing.	7.50	220.00	1,650.00
01 09 2014	TAK	Prepare for and attend hearing in Case No. 2013-00199; conferences; travel time from Frankfort to Owensboro.	15.50	170.00	2,635.00
01 10 2014	JMM	Return from Frankfort; conference Wolfram; review points for brief.	3.80	220.00	836.00

01 10 2014	TAK	Work re: post-hearing data requests in Case No. 2013-00199.	0.30	170.00	51.00
01 13 2014	JMM	Review issues relating to effective date; collaboration with legal team; messages to Big Rivers; research; attention to briefing issues.	2.90	220.00	638.00
01 13 2014	TAK	Work on post hearing data request responses in Case No. 2013-00199; review PSC's lists of post hearing data requests; call with DeAnna Speed; conference with James Miller; work re: brief.	3.80	170.00	646.00
01 14 2014	JMM	Review and respond to messages re briefing issues.	0.40	220.00	88.00
01 14 2014	TAK	Work on post-hearing data requests in Case No. 2013-00199; work on brief; review briefs from Sebree document case for issues related to the Alcan rate case.	1.60	170.00	272.00
01 15 2014	JMM	Consider briefing issues; research facts regarding same; conference with Mark Bailey re issues and strategies related to briefs.	1.30	220.00	286.00
01 15 2014	TAK	Work on post hearing data request responses in Case No. 2013-00199.	0.70	170.00	119.00
01 16 2014	JMM	Attention to briefing research and issues; various conferences with team members re same.	4.70	220.00	1,034.00
01 16 2014	TAK	Work on post hearing data request responses in Case No. 2013-00199; call with DeAnna Speed; work on brief.	2.80	170.00	476.00
01 17 2014	JMM	Provide assistance on briefing issues.	1.10	220.00	242.00
01 17 2014	TAK	Call with John Wolfram re: Case No. 2013-00199; work on post hearing data request responses.	1.80	170.00	306.00
01 20 2014	TAK	Calls with DeAnna Speed/Tom Davis re: Case No. 2013-00199; work on post hearing data request responses.	3.90	170.00	663.00
01 21 2014	TAK	Call with John Wolfram re: Case No. 2013-00199; review draft brief from members; review tariff.	2.80	170.00	476.00
01 22 2014	JMM	Conference with Bob Berry re case and briefing issues.	0.70	220.00	154.00
01 22 2014	TAK	work on post-hearing data request responses in Case No. 2013-00199; draft petition for confidential treatment/motion for deviation; drive to and from Big Rivers.	3.50	170.00	595.00
01 23 2014	TAK	Work on post-hearing data request responses in Case No. 2013-00199; review draft letter to PSC; call with Jim Miller; work on data request updates; conferences; conference call; drive to and from Big Rivers.	6.70	170.00	1,139.00
01 24 2014	JMM	Participate in resolution of briefing questions.	0.70	220.00	154.00
01 24 2014	TAK	Review KIUC post-hearing data request responses in Case No. 2013-00199.	0.20	170.00	34.00

01 26 2014	JMM	Start review of draft of brief.	0.30	220.00	66.00
01 27 2014	JMM	Attention to briefing.	5.40	220.00	1,188.00
01 27 2014	TAK	Work on brief in Case NO. 2013-00199.	4.20	170.00	714.00
01 28 2014	JMM	Attention to brief and draft notice of implementation.	3.70	220.00	814.00
01 28 2014	TAK	Draft notice letter in Case No. 2013-00199; work on brief and data request updates; call with Kurt Boehm.	7.60	170.00	1,292.00
01 29 2014	JMM	Finalize review of and comments on brief; conference with Bob Berry re issues in proceeding.	4.30	220.00	946.00
01 29 2014	TAK	Work on brief in Case No. 2013-00199; work on data request updates.	11.20	170.00	1,904.00
01 30 2014	TAK	Work on brief in Case No. 2013-00199; review KIUC responses to post-hearing data requests.	6.50	170.00	1,105.00
01 30 2014	TAK	Work on brief in Case No. 2013-00199.	5.90	170.00	1,003.00

TIMEKEEPER SUMMARY

JMM	Miller, James	52.60	\$220.00	11,550.00
TAK	Kamuf, Tyson	157.20	\$170.00	26,724.00
Total fees for this matter				38,274.00

BILLING SUMMARY

TOTAL PROFESSIONAL SERVICES	\$38,274.00
TOTAL OUT-OF-POCKET EXPENSES	\$0.00
TOTAL CURRENT CHARGES	\$38,274.00
TOTAL BALANCE DUE UPON RECEIPT	\$38,274.00

OUT OF POCKET EXPENSES

01 03 2014	CP	Cash paid to Meade County Court for recording Begley Memorandum of Action.	16.00	
01 07 2014	CP	Cash paid to Meade County Clerk for copy of Reeser deed.	8.00	
01 08 2014	CP	Cash paid to Henderson County Court for recording Assignment of Easement & Easement Agreement.	64.00	
01 08 2014	CP	Cash paid to Ohio Circuit Court for copy of 1/08/14 hearing tape. <i>Fuels</i>	21.50	B.B.
01 10 2014	SHP	Overnite shipping charges to Mark Bailey from Jim Miller 12/20/13	20.35	B.R.
01 13 2014	CP	Cash paid to BroadData Conferencing for conference calls.	28.22	B.R.
01 13 2014	SHP	Overnite shipping charges to Karen Pilcher, Dinsmore & Shohl from Jim Miller.	13.34	B.R.
01 14 2014	CP	Cash paid to Kentucky Press Service for legal ads. <i>Alcan Rate Case (hearing)</i>	1,336.36	B.R.
01 15 2014	SHP	Overnite shipping charges to Rick Thomas from Frank Stainback. <i>Fuels</i>	17.13	B.B.
01 21 2014	SHP	Overnite shipping charges to Mr. Rick Thomas from Frank Stainback. <i>Fuels</i>	9.95	B.B.
01 21 2014	SHP	Overnite shipping charges to Paula Mitchell from Jim Miller	8.51	B.R.
01 23 2014	CDC	Copies (.10 X 6380)	638.00	B.R.
01 23 2014	CP	Cash paid to Kentucky State Treasurer for 1 set of confidential DVDs, & 1 set of public DVDs for the hearing conducted 1/07/14, 1/08/14 & 1/09/14, Case No. 2013-00199. <i>Alcan Rate Case</i>	61.87	B.R.
01 23 2014	SHP	Overnite shipping charges to Kyle Draefke, Esq. from Jim Miller	12.21	B.R.
01 23 2014	SHP	Overnite shipping charges to Jeff Derouen from Jim Miller	13.34	B.R.
01 28 2014	CDC	Copies (.10 X 1024)	102.40	B.R.
01 28 2014	SHP	Overnite shipping charges to Jeff Derouen from Tyson Kamuf	8.51	B.R.
01 29 2014	CP	Cash paid to Franklin Circuit Court Clerk for copies of complaint and exhibits in case No. 12-CI-01382. <i>Vectren 345KV</i>	12.95	R.M.V.
01 29 2014	SHP	Overnite shipping charges to Franklin Circuit Court from Jim Miller. <i>Vectren 345KV</i>	8.51	R.M.V.
01 30 2014	CP	Cash paid for meal on 1/08/14. (TAK) <i>Alcan Rate Case</i>	5.61	B.R.
01 30 2014	CP	Cash paid for lodging in Frankfort on 1/05/14 - 1/10/14. (2013-00413 & 2013-00199) (JMM) <i>Century School 2013-00413 8156.18 - B.R. ✓</i>	780.90	
01 30 2014	MIL	Mileage to & from Henderson on 1/16/14. (board work session) (JMM) <i>Alcan 2013-00199 624.72 - B.R. ✓</i>	36.96	B.R.
01 30 2014	MIL	Mileage to & from Henderson on 1/17/14. (board meeting) (JMM)	36.96	B.R.
01 30 2014	MIL	Mileage to & from Sebree on 1/22/14. (HMP&L purchasing issues) (JMM) <i>HMP&L General</i>	35.84	B.B.

01 30 2014	MIL	Mileage to & from Sebree on 1/30/14. (HMP&L purchasing issues) (JMM)	✓ 35.84	BB
01 30 2014	MIL	Mileage to & from Frankfort on 1/05/14. (Alcan rate case) (TAK)	✓ 190.40	} BR.
01 30 2014	MIL	Mileage to & from Henderson on 1/22/14. (Alcan rate case) (TAK)	✓ 36.96	
01 30 2014	MIL	Mileage to & from Henderson on 1/23/14. (Alcan rate case) (TAK)	✓ 36.96	
01 30 2014	MIL	Mileage to & from Henderson on 1/27/14. (Century re-hearing rate case) (TAK) <i>2012-00535</i>	✓ 36.96	BR.
01 30 2014	MIL	Mileage to & from Hartford for hearing on 1/06/14. (MS) <i>Fuels</i>	✓ 33.60	} BB
01 30 2014	MIL	Mileage to & from Cleaton mine to inspect equipment on 1/20/14. (MS) <i>Fuels</i>	✓ 45.77	
01 30 2014	MIL	Mileage to & from Henderson for meeting at BREC HQ on 1/24/14. (MS) <i>Fuels</i>	✓ 36.96	
01 30 2014	MIL	Mileage to & from Sebree for witness meetings on 1/27/14. (MS) <i>Fuels</i>	✓ 42.56	
01 30 2014	MIL	Mileage to & from Sebree for witness meetings on 1/29/14. (MS) <i>Fuels</i>	✓ 42.56	
01 30 2014	MIL	Mileage to & from Cleaton mine for inspection on 1/30/14. (MS) <i>Fuels</i>	✓ 53.76	
01 30 2014	MIL	Mileage to & from Ohio County Circuit Court on 1/06/14. (AMH) <i>Fuels</i>	✓ 33.60	
01 30 2014	MIL	Mileage to & from Frankfort on 1/05/14. (Alcan rate case & Century Sebree document case) (JMM) <i>Century 2013-00413 = 95.20 - BR ✓</i> <i>Alcan 2013-00199 95.20 - BR ✓</i>	190.40	
01 30 2014	MIL	Mileage to & from Henderson on 1/02/14. (Alcan rate case) (JMM)	✓ 36.96	BR.
01 30 2014	SHP	Overnite shipping charges to Leo Owens, Esq. from Jim Miller <i>Century Contract Case 2013-00413</i>	✓ 17.49	BR.
01 31 2014	CC	Photocopies Through Billing Date.	709.65	} BR.
01 31 2014	COL	Color photocopies through billing date.	6.40	
01 31 2014	PO	Postage Expenses Through Billing Date.	123.18	
01 31 2014	SHP	Overnite shipping charges to U.S. National Bank Association from Jim Miller	13.32	

Total Disbursements: \$5,020.75

BILLING SUMMARY

TOTAL PROFESSIONAL SERVICES	\$0.00
TOTAL OUT-OF-POCKET EXPENSES	\$5,020.75
TOTAL CURRENT CHARGES	\$5,020.75
TOTAL BALANCE DUE UPON RECEIPT	\$5,020.75

B. Warren	AT13X0050 ROW	0314	0355	88.00
B. Warren	Vectron 345KV Legal Fees	0314	0370	21.46
B. Berry	BRAD0022 923103-0000	0314	1022	337.39
B. Berry	BRBALSHT 14379200	0314	0999	268.87
B. Bergh	BRAD0012 923103-2218	0314	0012	71.68
B. Richert	BRBALSHT 18665000	0314	0999	2425.04
B. Richert	BRAD0011 923100-0000	0314	0011	36.96
B. Richert	BRAD0011 923100-0000	0314	0011	1771.05

5020.75

Case No. 2013-00199

Big Rivers January 2014 Invoice
Date January 10, 2014

<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Total</u>
12/26/2013	Compile notes and schedules	6 hrs	} <i>December 2013</i>
12/27/2013	Organize data and schedules	7 hrs	
12/28/2013	Review testimony	7 hrs	
12/30/2013	Review testimony and check data	7 hrs	
12/31/2013	Review testimony	6 hrs	
		<hr/>	
1/1/2014	Review testimony	5 hrs	} <i>January 2014</i>
1/2/2014	Review testimony	7 hrs	
1/3/2014	Review testimony and check notes	7 hrs	
1/4/2014	Review testimony	6 hrs	
1/5/2014	Review testimony	6 hrs	
1/6/2014	Meeting	7 hrs	
1/7/2014	Hearing	8 hrs	
1/8/2014	Hearing	10 hrs	
1/9/2014	Organize files	6 hrs	
Total		95 hrs	\$23,750.00
Expenses	(See attached page)		\$1,053.00 — <i>January 2014</i>
Total Invoice			\$24,803.00

33 hrs @ \$250/hr = \$8,250.00

62 hrs @ \$250/hr = 15,500.00

Thanks for the opportunity to do business with Big Rivers

Daniel Walker
 7106 University Drive
 Richmond, Virginia 23229

*BR0ALSH
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Big Rivers Hearing Expenses:

Jan 5-10, 2014

Milage from Richmond, Va to Frankford, Kentucky .	<u>514@.50</u>	\$257.00
Milage from Frankford, Kentucky to Richmond, Virginia	<u>514@.50</u>	\$257.00
Motel		<u>\$539.00</u>
Total		\$1,053.00



Our Mission: Make Our Clients Successful

February 20, 2014

Federal ID: 43-0856142
Client Purchase Order: 214218
BMcD Invoice: 70000-8

BIG RIVERS ELECTRIC CORP BILL BLACKBURN 201 THIRD ST HENDERSON KY 42420	SEND PAYMENT TO: P.O. Box 411883 Kansas City, MO 64141-1883 Reference Invoice Number with Payment TERMS: PAYABLE UPON RECEIPT - LATE CHARGE AFTER 30 DAYS	WIRE INSTRUCTIONS: Account: [REDACTED] Routing: [REDACTED] SWIFT Code: [REDACTED] United Missouri Bank 1010 Grand KANSAS CITY, MO 64141 (816)-880-7000
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Professional Engineering Services for Big Rivers 2012 Depreciation Rate Study *Alcan Rate Case 2013-00199*

SERVICE THROUGH: 31-Jan-2014

LABOR

Labor Classification	Level	Regular Hours	Regular Rate	Amount
Senior	13	29.00	172.00	4,988.00
Associate	17	33.00	207.00	6,831.00
		62.00		11,819.00

EXPENSE

(See Attached)

1,703.70

TOTAL AMOUNT DUE THIS INVOICE **\$13,522.70 USD**

Agreed Maximum	\$121,414.97
Less Total Billed to Date	\$120,898.37
Remaining Fee	\$716.60

Thank you for your business. We appreciate the opportunity to serve you.

BMcD Project Manager: Jon Summerville 816-822-4354 jsummerville@burnsmcd.com
Invoice Inquiry: Jake Phelps 816-823-7639 jophelps@burnsmcd.com

RECEIVED
2/24/14
DW

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Invoice 70000-6

Labor Summary

Reg. Hours	Prem. Hours	Number	Name	Bill Level	Classification
29.00		6823	Summerville, Jon	13	Senior
33.00		4744	Kelly, Ted	17	Associate
62.00					

Technology Charge

	Hours	Rate	Total
Technology Charge	62.00	9.95	616.90
Technology Charge Total	62.00		616.90

Travel Expense

Name	Expenditure Type	Cost	Markup/Markdown	Billed Amount
Kelly, Ted	AIRLINE	496.90	10 %	548.59
Kelly, Ted	GROUND TRANSPORTATION	178.46	10 %	196.31
Kelly, Ted	LODGING	215.74	10 %	237.31
Kelly, Ted	MEALS - TRAVEL	36.70	10 %	40.37
Kelly, Ted	PARKING/TOLLS	21.00	10 %	23.10
Kelly, Ted	PERSONAL MILEAGE	38.20	10 %	43.12
Travel Expense Total		988.00		1,088.80

Total Expense:	1,703.70
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Billing Group (70000A) Invoice Breakdown

Client: Big Rivers Electric Corp
 Billing Group: 70000A
 Billing Clerk: Jake Phelps
 Invoice Number: 70000-8
 Invoice Date: 20-FEB-2014
 Total Invoiced: 13,522.70

Project Number	Owning Org	Max Amount	Funding	Previous PTD Billed	Current Invoice	New PTD Billed	New % Complete	Current Retention	Current Hours	Current Labor	Current Expense	Fixed Fee / Other Events	Current Over Max
70000	INC.BTS.KCM.Busine esConsulting	121,414.97	121,414.97	107,173.87	13,522.70	120,898.37	98.41	0.00	62.00	11,818.00	1,703.70		0.00
	Totals	121,414.97	121,414.97	107,173.87	13,522.70	120,898.37	98.41	0.00	62.00	11,818.00	1,703.70		0.00

Invoice Number: 21059309
Client/Matter Number: 0050450.00003
February 14, 2014

Big Rivers Electric Corporation
Attn: Ms. Billie Richert
P.O. Box 24
Henderson, KY 42419-0024

Tax Identification No. 75-1312888

Billing Attorney: Robert D. Albergotti

For Professional Services Through January 31, 2014

0050450.00003
Alcan Rate Case

Professional Fees

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>
01/03/14	Robert D. Albergotti	Review direct and rebuttal testimony in preparation for meetings on 1-5 and 1-6	5.00
01/04/14	Robert D. Albergotti	Travel to Frankfort; work on witness prep; team meeting	5.00
01/06/14	Robert D. Albergotti	Team meetings; work with Mabey on his testimony; review credit documents and rebuttal testimony	7.50
01/07/14	Robert D. Albergotti	Prepare for and attend rate case day 1; meet with team; confer with senior management re Jackson Purchase position during public comment	9.00
01/08/14	Robert D. Albergotti	Attend day 2 of rate case; prep Mabey; post hearing meetings	9.00
01/09/14	Robert D. Albergotti	Attend day 3 of rate case; confer with team on post hearing comments	10.00
01/10/14	Robert D. Albergotti	Post hearing memo re Bk issues for briefing; return to Dallas	4.00
01/24/14	Robert D. Albergotti	Intial review of post trial brief	1.00
01/27/14	Robin E. Phelan	Revision of post hearing brief.	6.30
01/28/14	Robert D. Albergotti	work on revisions to post trial brief	3.40

RECEIVED
2/25/14
DCE

01/30/14 Robert D. Albergotti Review and revise post hearing briefing; emails to Mr. Depp re same 6.00

Chargeable Hours 66.20

Total Fees	\$46,009.00
Adjustment (Robin E. Phelan rate capped @ \$495)	(\$1,260.00)
Adjustment (Robert D. Albergotti rate capped @ \$495)	(\$11,980.00)
Total Adjusted Fees	\$32,769.00

Timekeeper Summary

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Robert D. Albergotti	59.90	\$695.00	\$41,630.50
Robin E. Phelan	6.30	\$695.00	<u>\$4,378.50</u>
Total Professional Summary			\$46,009.00

Expenses

<u>Date</u>	<u>Code</u>	<u>Description</u>	<u>Amount</u>
01/14/14	FedEx	Federal Express Corporation - To: Stutman Treister & Glatt PC Attn: Ralph Mabey Airbill#: 797635240491 Sender: Robert D. Albergotti	\$24.11
01/14/14	PHO	2 Photocopies	\$0.30
01/27/14	TRV	Robert D. Albergotti - Car Rental - Robert D. Albergotti - Attend rate case hearings.	\$525.00
01/27/14	TRV	Robert D. Albergotti - Airfare - Robert D. Albergotti - Attend rate case hearings.	\$568.00
01/27/14	HPOS	Robert D. Albergotti - Postage Houston Postage - Robert D. Albergotti - Attend rate case hearings.	\$46.73
01/27/14	HTL	Robert D. Albergotti - Lodging - Robert D. Albergotti - Attend rate case hearings.	\$668.55
Total Expenses			\$1,832.69

Expenses Summary

<u>Description</u>	<u>Amount</u>
Travel Expense	\$1,093.00
Federal Express	\$24.11
Photocopy	\$0.30
Postage Houston	\$46.73
Hotel Expense	\$668.55
Total Expenses	\$1,832.69

Total Fees and Expenses Due **\$34,601.69**

Total Amount Due **USD \$34,601.69**

BROALSH
 18665000
 0314
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Big Rivers Electric Corporation
Invoice Number: 21059309
Client/Matter Number: 0050450.00003

February 14, 2014

Big Rivers Electric Corporation
Attn: Ms. Billie Richert
P.O. Box 24
Henderson, KY 42419-0024

Client/Matter: 0050450.00003
Alcan Rate Case
Billing Attorney: Robert D. Albergotti

REMITTANCE PAGE

For Professional Services Through January 31, 2014

Remit to:

Haynes and Boone LLP
P.O. Box 841399
Dallas, TX 75284-1399

Total Fees	\$46,009.00
Adjustment (Robin E. Phelan rate capped @ \$495)	(\$1,260.00)
Adjustment (Robert D. Albergotti rate capped @ \$495)	(\$11,980.00)
Total Adjusted Fees	\$32,769.00
Total Expenses	\$1,832.69
Total Fees, Expenses and Charges	\$34,601.69
Invoice Balance Due	USD \$34,601.69

WIRING INSTRUCTIONS FOR OPERATING ACCOUNT

Any bank wire fees are the responsibility of the sender.
BANK OF AMERICA 100 West 33rd Street New York, NY 10001
For Credit to the Account of HAYNES AND BOONE, LLP

ABA NO. [REDACTED] Operating Account No.: [REDACTED]

SWIFT Address: [REDACTED]

For ACH Payments

For Credit to the Account of HAYNES AND BOONE, LLP
ABA NO. [REDACTED] Operating Account No.: [REDACTED]
Please Reference Invoice Number: 21059309
Responsible Attorney: Robert D. Albergotti
Client Matter Number: 0050450.00003



ORRICK

Big Rivers Electric Corp.
201 Third Street
P.O. Box 7024
Henderson, KY 42420
Attn: Billie Richert, CPA, CITP
Vice President Accounting, Rates and CFO

February 11, 2014
Client No. 8814
Invoice No. 1459187

Orrick Contact: Carl F. Lyon

FOR SERVICES RENDERED through January 31, 2014 in connection
with the matters described on the attached pages:

LESS CLIENT DISCOUNT

SUBTOTAL

DISBURSEMENTS as per attached pages:

TOTAL CURRENT FEES & DISBURSEMENTS (Pay this Amount):

Matter(s): 8814/1 – General

\$	15,896.25
	<u>(1,192.19)</u>
\$	14,704.06
	913.30
\$	<u>15,617.36</u>

DUE UPON RECEIPT

In order to ensure proper credit to your account,
please reference your **INVOICE** and **CLIENT** numbers on your remittance.
For inquiries, call: (304) 231-2701. Fax (304) 231-2501.

REMITTANCE COPY - PLEASE RETURN WITH PAYMENT

REMITTANCE ADDRESS:

Orrick, Herrington & Sutcliffe LLP
Lockbox [redacted]
4619 Solutions Center
Chicago, IL 60677-4006
Reference: 8814 Invoice: 1459187

**ELECTRONIC FUNDS
TRANSFERS:**

ACH & Wire Transfers:

ABA Number [redacted]
SWIFT CODE: [redacted]
Account Number: [redacted]
Wells Fargo
420 Montgomery Street
San Francisco, CA 94104
Account of
Orrick, Herrington & Sutcliffe LLP
Reference: 8814 Invoice: 1459187
E.I.N. [redacted]

OVERNIGHT DELIVERY:

Orrick, Herrington & Sutcliffe LLP
c/o Wells Fargo
Attn: Lockbox [redacted]
350 East Devon Avenue
Itasca, IL 60143
(213) 614-3248
Reference: 8814 Invoice: 1459187

Case No. 2013-00199

Attachment to Eighth Updated Response to PSC 1-54a

Witness: DeAnna M. Speed

Page 30 of 34



Big Rivers Electric Corp.
 201 Third Street
 P.O. Box 7024
 Henderson, KY 42420
 Attn: Billie Richert, CPA, CITP
 Vice President Accounting, Rates and CFO

February 11, 2014
 Client No. 8814
 Invoice No. 1459187

Orrick Contact: Carl F. Lyon

For Legal Services Rendered Through January 31, 2014 in Connection With:

Matter: 1 - General

01/08/14	F. Gottlieb	Review of indenture provisions in connection with rebuttal testimony. — <i>CN 2013-00199</i>	0.90	702.00	✓
01/08/14	C. Lyon	Telephone conference with B. Richert; telephone conference with B. Richert and J. Miller; conference with S. Gottlieb; review Indenture; attend to e-mail. <i>CN 2013-00199</i>	1.30	1,332.50	✓
Redacted - not charged to rate case					
01/09/14	F. Gottlieb	Preparation of rebuttal testimony relating to sale of generating unit; review of documents and RUS regulations; discussions with C. Lyon re same. <i>CN 2013-00199</i>	3.10	2,418.00	✓
01/09/14	C. Lyon	Re: Alcan Rate Case - Prepare material for brief; conference with D. Langford; conference with F.S. Gottlieb; review Indenture and Loan Contract. <i>CN 2013-00199</i>	1.80	1,845.00	✓

Redacted - not charged to rate case



Big Rivers Electric Corp. - 8814
Page 2

February 11, 2014
Invoice No. 1459187

Redacted - not charged to rate case

01/23/14 C. Lyon Re: Alcan Rate Case - Review memo and conference with S. Gottlieb. *CN 2013-00199* 0.30 307.50 ✓

Redacted - not charged to rate case

Total Hours	20.25	
Total For Services		\$15,896.25
Less 7.5 % Discount		(1,192.19)
Total Fees	20.25	\$14,704.06



Big Rivers Electric Corp. - 8814
Page 3

February 11, 2014
Invoice No. 1459187

Timekeeper Summary	Hours	Rate	Amount
Carl F. Lyon	4.00	1,025.00	4,100.00
Kyle W. Drefke	2.20	895.00	1,969.00
Adam Wenner	0.30	865.00	259.50
F. S. Gottlieb	7.80	780.00	6,084.00
Anderson C. Lankford	5.70	600.00	3,420.00
Wilson Addo	0.25	255.00	63.75
Total All Timekeepers	20.25		\$15,896.25
		Less Discount	(1,192.19)
		Total Fees	\$14,704.06

Disbursements

Parking Expense	44.00	
Travel Expense, Air Fare	793.30	
Travel Expense, Out of Town	76.00	
Total Disbursements		\$913.30

Disbursement Details:

12/03/13	Travel Expense, Air Fare	VENDOR: American Express INVOICE#: 131225 DATE: 12/25/2013 By Total - DC 008814 000001 1674 ENG Y FIRM 1674 B By: K. Drefke	25.00
12/03/13	Travel Expense, Air Fare	VENDOR: American Express INVOICE#: 131225 DATE: 12/25/2013 By Total - DC 008814 000001 1674 ENG Y FIRM 1674 B By: K. Drefke	25.00
12/03/13	Travel Expense, Air Fare	VENDOR: American Express INVOICE#: 131225 DATE: 12/25/2013 By Total - DC 008814 000001 1674 ENG Y FIRM 1674 B By: K. Drefke	593.30
12/03/13	Travel Expense, Out of Town	VENDOR: American Express INVOICE#: 131225 DATE: 12/25/2013 By Total - DC 008814 000001 1674 ENG Y FIRM 1674 B By: K. Drefke	38.00

ORRICK

Big Rivers Electric Corp. - 8814
Page 4

February 11, 2014
Invoice No. 1459187

12/04/13	Travel Expense, Air Fare	VENDOR: American Express INVOICE#: 131225 DATE: 12/25/2013 By Total - DC 008814 000001 1674 ENGY FIRM 1674 B By: K. Drefke	(25.00)
12/05/13	Travel Expense, Air Fare	VENDOR: American Express INVOICE#: 131225 DATE: 12/25/2013 By Total - DC 008814 000001 1674 ENGY FIRM 1674 B By: K. Drefke	(25.00)
12/05/13	Travel Expense, Air Fare	VENDOR: American Express INVOICE#: 131225 DATE: 12/25/2013 By Total - DC 008814 000001 1674 ENGY FIRM 1674 B By: K. Drefke	200.00
12/05/13	Travel Expense, Out of Town	VENDOR: American Express INVOICE#: 131225 DATE: 12/25/2013 By Total - DC 008814 000001 1674 ENGY FIRM 1674 B By: K. Drefke	38.00
12/23/13	Parking Expense	VENDOR: Drefke, Kyle W.; INVOICE#: 122313; DATE: 12/23/2013 - dc/dd/s#175749/bm - Travel to Wayne, NE re mtgs in Nebraska 12/4/13 - 12/6/13 By: K. Drefke	44.00

Disbursements Total \$913.30

Total For This Matter \$15,617.36

BRAALSH 18665000 0314 0999 \$6,605.00

Big Rivers Electric Corporation

Case No. 2013-00199

Eighth Monthly Update of Schedule of Rate Case Costs Incurred-To-Date

Line No.	Month Booked	Check Number	Vendor	Invoice Number	Amount	Account	Description	Base Period
1	January 2014	538203	Catalyst Consulting LLC	140101	\$ 25,267.10	186	Consulting	No
2	January 2014	538428	Dinsmore & Shohl LLP	3149108	129,255.95	186	Legal	No
3	January 2014	537555	Stutman, Treister & Glatt	37893	32,518.03	186	Legal	No
4	January 2014	538529	Sullivan, Mountjoy, Stainback & Miller	121,346	40,699.04	186	Legal	No
5	January 2014	537551	Daniel M. Walker	BIG RIVERS JANUARY 2014	16,553.00	186	Consulting	No
6			Total January - 2014		\$ 244,293.12			
7								

Case No. 2013-00199

Attachment for **Eighth Updated** Response to PSC 1-54c

Witness: DeAnna M. Speed

Big Rivers Electric Corporation

Case No. 2013-00199

Eighth Monthly Update of Schedule of Rate Case Costs Incurred-To-Date

Line No.	Month Booked	Check Number	Vendor	Invoice Number	Amount	Account	Description	Base Period
8	February 2014	Accrued February; To be paid in March 2014	Burns & McDonnell Engineering Co., Inc.	70000-6	\$ 13,522.70	186	Engineering	No
8	February 2014	Accrued February; To be paid in March 2014	Haynes & Boone LLP	21059309	34,601.69	186	Legal	No
9	February 2014	Accrued February; To be paid in March 2014	Orrick, Herrington & Sutcliffe LLP	1459187	6,109.62	186	Legal	No
10			Total January - 2014		\$ 54,234.01			
11								
12			Total To-Date December 2013		\$ 1,046,866.41			
13			Total To-Date January & February 2014		298,527.13			
14			Total To-Date February 2014		\$ 1,345,393.54			

Notes(s): Costs associated with this Rate Case are currently booked to a deferred debit account on the balance sheet pending approval from the KPSC to defer costs in a regulatory asset to be amortized over three years.

BIG RIVERS ELECTRIC CORPORATION

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

**Fifth Updated Response to
Commission Staff's Third Request for Information
dated September 16, 2013**

September 30, 2013

First Update October 22, 2013

Second Update November 26, 2013

Third Update December 23, 2013

Fourth Update January 31, 2014

Fifth Update February 28, 2014

- 1 **Item 3) *Refer to the response to Item 10 of Staff's Second Request.***
2
3 ***a. Refer to the response to part a. Provide the reserve funds***
4 ***balances as of August 31, 2013. Consider this a***
5 ***continuing request to provide the updated balances of***
6 ***each of the reserve funds on a monthly basis throughout***
7 ***this proceeding.***
8 ***b. Refer to the response to part b. The response states that***
9 ***the offset for the Rural class would be \$23.76 per MWh.***
10 ***Confirm that the offset for the Large Industrial class***
11 ***would be \$15.80 per MWh. If this cannot be confirmed,***
12 ***provide the amount and how it was calculated.***
13 ***c. Refer to the attachment to the response to part c, page 2 of***
14 ***3, the Wholesale columns. Explain why the "Rate After***
15 ***Depletion" would not be the same under each of the three***
16 ***scenarios shown.***
17
18
19

BIG RIVERS ELECTRIC CORPORATION

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

***Fifth Updated* Response to
Commission Staff's Third Request for Information
dated September 16, 2013**

September 30, 2013

***First Update* October 22, 2013**

***Second Update* November 26, 2013**

***Third Update* December 23, 2013**

***Fourth Update* January 31, 2014**

***Fifth Update* February 28, 2014**

1 **Response)**

- 2 a. As of January 31, 2014, the balance of the Economic Reserve is
3 \$57,747,891.32 and the balance of the Rural Economic Reserve
4 is \$65,389,425.19. Big Rivers will provide monthly updates
5 throughout this proceeding.
- 6 b. Big Rivers' prior response, filed on September 30, 2013, remains
7 unchanged.
- 8 c. Big Rivers' prior response, filed on September 30, 2013, remains
9 unchanged.

10

11

12 **Witness) Billie J. Richert**

13