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RECEIVED

JUN 26 2019

**PUBLIC SERVICE
COMMISSION**

VIA OVERNIGHT MAIL

June 25, 2019

Gwen R. Pinson, Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40602

Re: Case No. 2019-00146

Dear Ms. Pinson:

Please find enclosed the original and ten (10) copies of NUCOR STEEL GALLATIN's FIRST SET OF DATA REQUESTS TO EAST KENTUCKY POWER COOPERATIVE, INC. for filing in the above-referenced matter.

By copy of this letter, all parties listed on the Certificate of Service have been served. Please place this document of file.

Very Truly Yours,



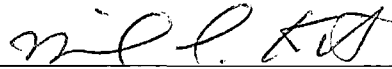
Michael L. Kurtz, Esq.
Jody Kyler Cohn, Esq.
BOEHM, KURTZ & LOWRY

MLKkew
Attachment

cc: Certificate of Service

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was served by electronic mail (when available) or by regular, U.S. mail, unless otherwise noted, the 25th day of June, 2019 to the following:



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COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

JUN 26 2019

PUBLIC SERVICE
COMMISSION

APPLICATION OF EAST KENTUCKY POWER : Case No. 2019-00146
COOPERATIVE, INC. FOR AN ORDER APPROVING THE :
ESTABLISHMENT OF REGULATORY ASSETS FOR PRESENT :
AND FUTURE MAINTENANCE EXPENSES. :

NUCOR STEEL GALLATIN's FIRST SET OF DATA REQUESTS
TO
EAST KENTUCKY POWER COOPERATIVE, INC.

Michael L. Kurtz, Esq.
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COUNSEL FOR NUCOR STEEL GALLATIN

Dated: June 25, 2019

DEFINITIONS

1. "Document(s)" is used in its customary broad sense and includes electronic mail and all written, typed, printed, electronic, computerized, recorded or graphic statements, memoranda, reports, communications or other matter, however produced or reproduced, and whether or not now in existence, or in your possession.
2. "Study" means any written, recorded, transcribed, taped, filmed, or graphic matter, however produced or reproduced, either formally or informally, a particular issue or situation, in whatever detail, whether or not the consideration of the issue or situation is in a preliminary stage, and whether or not the consideration was discontinued prior to completion whether preliminary or final.
3. If any document requested herein was at one time in existence, but has been lost, discarded or destroyed, identify such document as completely as possible, including the type of document, its date, the date or approximate date it was lost, discarded or destroyed, the identity of the person (s) who last had possession of the document and the identity of all persons having knowledge of the contents thereof.
4. "Person" means any natural person, corporation, professional corporation, partnership, association, joint venture, proprietorship, firm, or the other business enterprise or legal entity.
5. A request to identify a natural person means to state his or her full name and residence address, his or her present last known position and business affiliation at the time in question.
6. A request to identify a document means to state the date or dates, author or originator, subject matter, all addressees and recipients, type of document (e.g., letter, memorandum, telegram, chart, etc.), number of code number thereof or other means of identifying it, and its present location and custodian. If any such document was, but is no longer in the Company's possession or subject to its control, state what disposition was made of it.
7. A request to identify a person other than a natural person means to state its full name, the address of its principal office, and the type of entity.
8. "And" and "or" should be considered to be both conjunctive and disjunctive, unless specifically stated otherwise.
9. "Each" and "any" should be considered to be both singular and plural, unless specifically stated otherwise.
10. Words in the past tense should be considered to include the present, and words in the present tense include the past, unless specifically stated otherwise.
11. "You" or "your" means the person whose filed testimony is the subject of these interrogatories and, to the extent relevant and necessary to provide full and complete answers to any request, "you" or "your" may be deemed to include any person with information relevant to any interrogatory who is or was employed by or otherwise associated with the witness or who assisted, in any way, in the preparation of the witness' testimony.
12. "EKPC" or "Company" means East Kentucky Power Cooperative, Inc. and/or any of their officers, directors, employees or agents who may have knowledge of the particular matter addressed.

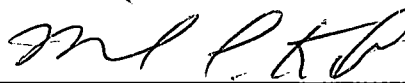
INSTRUCTIONS

1. If any matter is evidenced by, referenced to, reflected by, represented by, or recorded in any document, please identify and produce for discovery and inspection each such document.
2. These interrogatories are continuing in nature, and information which the responding party later becomes aware of, or has access to, and which is responsive to any request is to be made available to Nucor Steel Gallatin. Any studies, documents, or other subject matter not yet completed that will be relied upon during the course of this case should be so identified and provided as soon as they are completed. The Respondent is obliged to change, supplement and correct all answers to interrogatories to conform to available information, including such information as it first becomes available to the Respondent after the answers hereto are served.
3. Unless otherwise expressly provided, each interrogatory should be construed independently and not with reference to any other interrogatory herein for purpose of limitation.
4. The answers provided should first restate the question asked and also identify the person(s) supplying the information.
5. Please answer each designated part of each information request separately. If you do not have complete information with respect to any interrogatory, so state and give as much information as you do have with respect to the matter inquired about, and identify each person whom you believe may have additional information with respect thereto.
6. In the case of multiple witnesses, each interrogatory should be considered to apply to each witness who will testify to the information requested. Where copies of testimony, transcripts or depositions are requested, each witness should respond individually to the information request.
7. The interrogatories are to be answered under oath by the witness(es) responsible for the answer.
8. Responses to requests for revenue, expense and rate base data should provide data on the basis of Total Company as well as Intrastate data, unless otherwise requested.

**NUCOR STEEL GALLATIN's FIRST SET OF DATA REQUESTS TO
EAST KENTUCKY POWER COOPERATIVE, INC.
Docket No. 2019-00146**

- Q.1-1. For calendar years 2020, 2021 and 2022 please provide EKPC's forecasted TIER, income statement and balance sheet if this Application is approved.
- Q.1-2. Please provide the same information requested in Question 1 assuming that the Application is not approved.
- Q.1-3. Please explain why the requested accounting change is not more appropriately incorporated in EKPC's next base rate case.
- Q.1-4. Do the other utilities subject to the Commission's jurisdiction operate under the same capitalization versus expensing accounting protocols as EKPC?
- Q.1-5. Instead of creating regulatory assets to effectively capitalize items that would otherwise be expensed, does EKPC have the authority to simply change its systems of accounts and accounting policies to achieve the same result?
- Q.1-6. Have EKPC's outside auditors provided any guidance or opinions on the subject of this Application? If yes, please provide that information.
- Q.1-7. Please provide all documents presented to the EKPC Board of Directors on the subject matter of this Application.

Respectfully submitted,



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June 25, 2019

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