



Big Sandy Rural Electric Cooperative Corporation

504 11th Street
Paintsville, Kentucky 41240-1422
(606) 789-4095 • Fax (606) 789-5454

Branch Office:

Box 8, Glyn View Plaza
Prestonsburg, KY 41653
(606) 886-2987

April 11, 2007

RECEIVED

APR 11 2007

PUBLIC SERVICE
COMMISSION

Ms. Elizabeth O'Donnell
Executive Director
Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40602

Re: PSC Case No. 2006-00473

Dear Ms. O'Donnell:

Please find enclosed for filing with the Public Service Commission in the above referenced case revised tariff sheets for Big Sandy RECC reflecting the new interim retail rates effective for service rendered on and after April 1, 2007. Also enclosed are electronic analyses, with formulas intact, which demonstrate the interim increase has been allocated on a proportional basis to each class and within each tariff, in a manner that does not change the Cooperative's existing rate design.

Very truly yours,

A handwritten signature in cursive script that reads "Albert Burchett".

Albert Burchett, Attorney

Enclosures

AB/tl

FORM FOR FILING RATE SCHEDULES

FOR ALL TERRITORIES SERVED

PSC NO. 2006-00473

**BIG SANDY RURAL ELECTRIC
COOPERATIVE CORPORATION**

ORIGINAL SHEET NO. 1

CANCELLING PSC NO. 2005-00125

ORIGINAL SHEET NO. 1

CLASSIFICATION OF SERVICE

SCHEDULE A-1 FARM & HOME

RATE PER UNIT

APPLICABLE:

Entire territory served.

AVAILABILITY OF SERVICE:

Available to members of this Cooperative for Farm and Home use having a required transformer capacity not to exceed 50 KVA, subject to all rules and regulations established by the Cooperative.

TYPE OF SERVICE:

- A. Single-Phase, 120/240 volts, or
- B. Three-Phase, 240/480 volts, or
- C. Three-Phase, 120/208 wye volts

RATES:

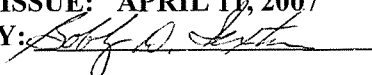
| | | |
|------------------------------------|-----------------|---|
| Customer charge per delivery point | \$7.18per month | I |
| Energy charge | 0.06322 per KWH | I |
| Off peak energy charge | 0.03793 | I |

Applicable only to programs which are expressly approved by the Commission to be offered under the Marketing Rate of East Kentucky Power Cooperative's Wholesale Power Rate Schedule A during the following off-peak hours. Energy furnished under this rate shall be separately metered for each point of delivery.

| | |
|-----------------------|--|
| Months | Off-Peak Hours (EST) |
| October through April | 12:00 noon to 5:00 PM 10:00 PM to 7:00 PM |
| May through September | 10:00 PM to 10:00 AM |

DATE OF ISSUE: APRIL 11, 2007

DATE EFFECTIVE: APRIL 1, 2007

ISSUED BY: 

TITLE: PRESIDENT/GENERAL MANAGER

Issued by authority of an Order of the Public Service Commission of Kentucky in Case No. 2006-00473 Dated April 1, 2007

FORM FOR FILING RATE SCHEDULES

FOR ALL TERRITORIES SERVED

PSC NO. 2006-00473

**BIG SANDY RURAL ELECTRIC
COOPERATIVE CORPORATION**

ORIGINAL SHEET NO. 4

CANCELLING PSC NO. 2005-00125

ORIGINAL SHEET NO. 4

CLASSIFICATION OF SERVICE

SCHEDULE A-2 COMMERCIAL AND SMALL POWER RATE PER UNIT

APPLICABLE:

Entire territory served.

AVAILABILITY OF SERVICE:

Available to commercial loads having a required transformer capacity not to exceed 25 KVA

TYPE OF SERVICE:

Single-phase and Three-phase at a standard voltage

RATES:

| | | | |
|------------------------------------|---------|-----------|---|
| Customer charge per delivery point | \$15.39 | per month | I |
| Energy charge | 0.05652 | per KWH | I |
| Demand charge | 4.10 | per KW | I |

MINIMUM MONTHLY CHARGE:

The minimum monthly charge under the above rate shall be \$10.00 where 15 KVA or less of transformer capacity is required. For consumers requiring more than 15 KVA of transformer capacity, the minimum monthly charge shall be increased at the rate of 75 cents for each additional KVA or fraction thereof required.

MINIMUM ANNUAL CHARGE FOR SEASONAL SERVICE:

Customers requiring service during, but not to exceed nine months per year may guarantee a minimum annual payment of twelve (12) times the minimum monthly charge determined in accordance with the foregoing section, in which case there shall be no minimum monthly charge.

DATE OF ISSUE: APRIL 11, 2007

DATE EFFECTIVE: APRIL 1, 2007

ISSUED BY: 

TITLE: PRESIDENT/GENERAL MANAGER

Issued by authority of an Order of the Public Service Commission of Kentucky in Case No. 2006-00473 Dated April 1, 2007

FORM FOR FILING RATE SCHEDULES

FOR ALL TERRITORIES SERVED

PSC NO. 2006-00473

ORIGINAL SHEET NO. 7

**BIG SANDY RURAL ELECTRIC
COOPERATIVE CORPORATION**

CANCELLING PSC NO. 2005-00125

ORIGINAL SHEET NO. 7

CLASSIFICATION OF SERVICE

SCHEDULE LP LARGE POWER SERVICE

RATE PER UNIT

APPLICABLE:

Entire territory served.

AVAILABILITY OF SERVICE:

Available to customers located on or near Seller's three-phase lines having a required transformer capacity not to exceed 750 KVA, subject of the established rules and regulations of seller.

RATES:

| | | | |
|------------------------------------|---------|-------------------|---|
| Demand Charge | \$ 5.23 | per KW of billing | I |
| Secondary Meter Energy Charge | 0.04358 | per KWH | I |
| Primary Meter Energy Charge | 0.04287 | per KWH | I |
| Customer Charge Per Delivery Point | 51.29 | per Month | I |

DETERMINATION OF BILLING DEMAND:

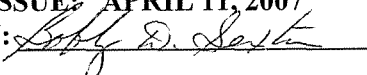
The billing demand shall be the maximum kilowatt demand established by the customer for any period of fifteen (15) consecutive minutes during the month for which the bill is rendered, as indicated or recorded by demand meter and adjusted for power factor as follows:

POWER FACTOR ADJUSTMENT:

The customer agrees to maintain unity power factor as nearly as practicable. Should the demand meter indicate that the average power factor is less than ninety percent (90%), the demand for billing purposes shall be the demand as indicated or recorded by the demand meter multiplied by ninety percent (90%) and divided by the percentage power factor.

DATE OF ISSUE: APRIL 11, 2007

DATE EFFECTIVE: APRIL 1, 2007

ISSUED BY: 

TITLE: PRESIDENT/GENERAL MANAGER

Issued by authority of an Order of the Public Service Commission of Kentucky in
Case No. 2006-00473 Dated April 1, 2007

FORM FOR FILING RATE SCHEDULES

FOR ALL TERRITORIES SERVED

PSC NO. 2006-00473

ORIGINAL SHEET NO. 10

**BIG SANDY RURAL ELECTRIC
COOPERATIVE CORPORATION**

CANCELLING PSC NO. 2005-00125

ORIGINAL SHEET NO. 10

CLASSIFICATION OF SERVICE

SCHEDULE LPR LARGE POWER SERVICE

RATE PER UNIT

APPLICABLE:

In all territory served.

AVAILABILITY OF SERVICE:

Available to all commercial and industrial customers whose power requirements shall exceed 750 KVA of transformer capacity.

CONDITIONS:

An "Agreement for Purchase of Power" shall be executed by the customer for service under this schedule.

CHARACTER OF SERVICE:

The electric service furnished under this schedule will be 60 hertz, alternating current and at available nominal voltage.

RATE:

| | | | |
|-------------------------------------|---------|--------------------------|---|
| Maximum Demand Charge: | \$ 5.23 | per KW of billing demand | I |
| Secondary Meter Energy Charge: | 0.04124 | per KWH | I |
| Primary Meter Energy Charge: | 0.04056 | per KWH | I |
| Customer Charge Per Delivery Point: | \$76.94 | per month | I |

DETERMINATION OF BILLING DEMAND:

The billing demand shall be the maximum kilowatt demand established by the customer for any period of fifteen (15) consecutive minutes during the month for which the bill is

DATE OF ISSUE: APRIL 11, 2007

DATE EFFECTIVE: APRIL 1, 2007

ISSUED BY: *Bobby D. Sexton*

TITLE: PRESIDENT/GENERAL MANAGER

Issued by authority of an Order of the Public Service Commission of Kentucky in Case No. 2006-00473 Dated April 1, 2007

FORM FOR FILING RATE SCHEDULES

FOR ALL TERRITORIES SERVED

PSC NO. 2006-00473

ORIGINAL SHEET NO. 13

**BIG SANDY RURAL ELECTRIC
COOPERATIVE CORPORATION**

CANCELLING PSC NO. 2005-00125

ORIGINAL SHEET NO. 13

CLASSIFICATION OF SERVICE

SCHEDULE YL-1

RATE PER UNIT

APPLICABLE:

Entire territory served.

AVAILABILITY OF SERVICE:

Available to all members of the Cooperative subject to its established rules and regulations.

TYPE OF SERVICE:

Single-Phase, 120 volts, mercury vapor type or equivalent lighting unit.

RATES:

Flat rate per light per month as follows:

| | | | | | |
|-------|------------------|---|---------|-----------|---|
| 175 | Watt | @ | \$ 6.74 | per month | I |
| 400 | Watt | @ | 9.64 | per month | I |
| 500 | Watt | @ | 11.06 | per month | I |
| 1,500 | Watt | @ | 24.28 | per month | I |
| 400 | Watt Flood Light | | 13.58 | per month | I |

TERMS OF PAYMENT:

All of the above rates are net, the gross rates being seven percent (7%) higher. In the event the current monthly bill is not paid within 15 days from the date of the bill, the gross rates shall apply.

FUEL ADJUSTMENT CLAUSE:

All rates are applicable to the Fuel Adjustment Clause and may be increased or decreased by an amount per KWH equal to the fuel adjustment amount per KWH as billed by the Wholesale Power Supplier plus an allowance for line losses. The allowance for line losses will not exceed 10%

DATE OF ISSUE: APRIL 11, 2007

DATE EFFECTIVE: APRIL 1, 2007

ISSUED BY: *Sally D. Selt*

TITLE: PRESIDENT/GENERAL MANAGER

Issued by authority of an Order of the Public Service Commission of Kentucky in Case No. 2006-00473 Dated April 1, 2007

FORM FOR FILING RATE SCHEDULES

FOR ALL TERRITORIES SERVED

PSC NO. 2006-00473

**BIG SANDY RURAL ELECTRIC
COOPERATIVE CORPORATION**

ORIGINAL SHEET NO. 15

CANCELLING PSC NO. 2005-00125

ORIGINAL SHEET NO. 15

CLASSIFICATION OF SERVICE

SCHEDULE IND 1

RATE PER UNIT

APPLICABLE:

Applicable to contracts with contract demands of 1000 KW or greater with a monthly energy usage equal to or greater than 425 hours per KW of Billing Demand. These contracts will be a "two party" contract between the Cooperative and the ultimate consumer.

AVAILABILITY:

Available to all members.

MONTHLY RATE:

| | | | |
|-------------------------------|---------|--------------------------|---|
| Demand Charge: | \$ 5.53 | per KW of Billing Demand | I |
| Secondary Meter Energy Charge | 0.03655 | per KWH | I |
| Primary Meter Energy Charge: | 0.03596 | per KWH | I |
| Customer Charge: | 153.87 | | I |

BILLING DEMAND:

The Kilowatt Demand shall be the greater of (A) or (B) listed below:

- A. The Contract Demand.
- B. The ultimate consumer's highest demand during the current month or preceding eleven months coincident with the load center's peak demand. The load center's peak demand is the highest average rate at which energy is used during any fifteen minute interval in the below listed hours for each month and adjusted for power factor as provided herein:

Months:

| | |
|-----------------------|--|
| October through April | 7:00 AM to 12:00 Noon 5:00 PM to 10:00 PM |
| May through September | 10:00 AM to 10:00 PM |

DATE OF ISSUE: APRIL 11, 2007

DATE EFFECTIVE: APRIL 1, 2007

ISSUED BY: *Bobby D. Jackson*

TITLE: PRESIDENT/GENERAL MANAGER

Issued by authority of an Order of the Public Service Commission of Kentucky in Case No. 2006-00473 Dated April 1, 2007

FORM FOR FILING RATE SCHEDULES

FOR ALL TERRITORIES SERVED

PSC NO. 2006-00473

**BIG SANDY RURAL ELECTRIC
COOPERATIVE CORPORATION**

ORIGINAL SHEET NO. 19

CANCELLING PSC NO. 2005-00125

ORIGINAL SHEET NO. 19

CLASSIFICATION OF SERVICE

SCHEDULE IND 2

RATE PER UNIT

APPLICABLE:

Applicable to contracts with contract demands of 5000 KW or greater with a monthly energy usage equal to or greater than 425 hours per KW of Billing Demand. These contracts will be a "two party" contract between the Cooperative and the ultimate consumer.

AVAILABILITY:

Available to all members.

MONTHLY RATE:

| | | | | |
|-------------------------------|----|----------|--------------------------|---|
| Demand Charge: | \$ | 5.53 | per KW of Billing Demand | I |
| Secondary Meter Energy Charge | | 0.03142 | per KWH | I |
| Primary Meter Energy Charge | | 0.03096 | per KWH | I |
| Customer Charge | | 1,096.58 | | I |

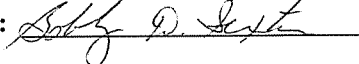
BILLING DEMAND:

The Kilowatt Demand shall be the greater of (A) or (B) listed below:

- A. The Contract Demand.
- B. The ultimate consumer's highest demand during the current month or preceding eleven months coincident with the load center's peak demand. The load center's peak demand is the highest average rate at which energy is used during any fifteen minute interval in the below listed hours for each month and adjusted for power factor as provided herein.

DATE OF ISSUE: APRIL 11, 2007

DATE EFFECTIVE: APRIL 1, 2007

ISSUED BY: 

TITLE: PRESIDENT/GENERAL MANAGER

Issued by authority of an Order of the Public Service Commission of Kentucky in
Case No. 2006-00473 Dated April 1, 2007

RATE DESIGN INFORMATION

The attached tariff rates were designed by applying the same percentage increase to each rate component. The annual revenues using the attached tariff rates will produce no more than the authorized dollar increase. In certain instances, a rate may have been decreased slightly to ensure that the total dollar increase was below the amount authorized by the Commission.

Special contract rates, as applicable, were designed using the wholesale rate design methodology included in the original EKPC application and approved for the interim rate increase in the Interim Order in EKPC Case No. 2006-00472.

Note also that the overall base rate increase percentage was applied to the rates of those classes for which there are currently no customers.

Big Sandy RECC

Billing Analysis

for the 12 months ended September 30, 2006 (including Environmental Surcharge and Fuel Adjustment Clause Revenues)

| | Total Present Annualized Revenues | Percent of Total Rev. | Total Proposed Revenues | Percent of Total Rev. | \$ Increase | % Increase |
|--|-----------------------------------|-----------------------|-------------------------|-----------------------|------------------|--------------|
| Sch A-1 - Farm and Home | \$14,382,024 | 70.53% | \$14,692,882 | 70.52% | \$310,857 | 2.16% |
| Sch A-1 Farm & Home - Off-peak Energy Charge | \$2,238 | 0.01% | \$2,295 | 0.01% | \$58 | 2.58% |
| Sch A-2 Commercial and Small Power | \$1,319,017 | 6.47% | \$1,348,871 | 6.47% | \$29,854 | 2.26% |
| Sch LP Large Power Service (25-750 kV) | \$2,325,538 | 11.40% | \$2,374,675 | 11.40% | \$49,136 | 2.11% |
| Sch LPR Large Power Service (25-750 kVA) | \$1,717,617 | 8.42% | \$1,753,576 | 8.42% | \$35,959 | 2.09% |
| Sch Ind 1 | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% |
| Sch Ind 2 | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% |
| Sch YL-1: | | | | | | |
| 175 Watt | \$487,376 | | \$499,951 | | \$12,576 | 2.58% |
| 400 Watt | \$123,149 | | \$126,327 | | \$3,178 | 2.58% |
| 500 Watt | \$1,552 | | \$1,592 | | \$40 | 2.58% |
| 1500 Watt | \$568 | | \$583 | | \$15 | 2.58% |
| 400 Watt | \$32,292 | | \$33,126 | | \$833 | 2.58% |
| Total Sch YL-1 | \$644,938 | 3.16% | \$661,579 | 3.18% | \$16,641 | 2.58% |
| Total - All Rate Classes | \$20,391,372 | 100.00% | \$20,833,877 | 100.00% | \$442,505 | 2.17% |

Big Sandy RECC

Billing Analysis

for the 12 months ended September 30, 2006 (excluding Environmental Surcharge and Fuel Adjustment Clause Revenues)

| | Total Present Annualized Revenues | Percent of Total Rev. | Total Proposed Revenues | Percent of Total Rev. | \$ Increase | % Increase |
|--|-----------------------------------|-----------------------|-------------------------|-----------------------|------------------|--------------|
| Sch A-1 - Farm and Home | \$12,047,509 | 70.25% | \$12,358,367 | 70.25% | \$310,857 | 2.58% |
| Sch A-1 Farm & Home - Off-peak Energy Charge | \$2,238 | 0.01% | \$2,295 | 0.01% | \$58 | 2.58% |
| Sch A-2 Commercial and Small Power | \$1,157,008 | 6.75% | \$1,186,862 | 6.75% | \$29,854 | 2.58% |
| Sch LP Large Power Service (25-750 kV) | \$1,904,316 | 11.10% | \$1,953,453 | 11.10% | \$49,136 | 2.58% |
| Sch LPR Large Power Service (25-750 kVA) | \$1,393,600 | 8.13% | \$1,429,559 | 8.13% | \$35,959 | 2.58% |
| Sch Ind 1 | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% |
| Sch Ind 2 | \$0 | 0.00% | \$0 | 0.00% | \$0 | 0.00% |
| Sch YL-1: | | | | | | |
| 175 Watt | \$487,376 | | \$499,951 | | \$12,576 | 2.58% |
| 400 Watt | \$123,149 | | \$126,327 | | \$3,178 | 2.58% |
| 500 Watt | \$1,552 | | \$1,592 | | \$40 | 2.58% |
| 1500 Watt | \$568 | | \$583 | | \$15 | 2.58% |
| 400 Watt | \$32,292 | | \$33,126 | | \$833 | 2.58% |
| Total Sch YL-1 | \$644,938 | 3.76% | \$661,579 | 3.76% | \$16,641 | 2.58% |
| Total - All Rate Classes | \$17,149,609 | 100.00% | \$17,592,114 | 100.00% | \$442,505 | 2.58% |

All Billing Units are the Sum of the 12 months ending September 30, 2006

Big Sandy RECC
Sch A-1 - Farm and Home

Line

| Billing Determinants | Actual | | | Actual Component % of Base Rates | Proposed | | Dollar Increase | Percent Increase | Proposed Component % of Base Rates |
|--------------------------------|-------------|------------|---------------|----------------------------------|------------|---------------|-----------------|------------------|------------------------------------|
| | Rate | Revenues | (3)=(1)*(2) | | Rate | Revenues | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | | | |
| 1 Customer Charge | 143,232 | \$ 7 00 | \$ 1,002,624 | 8.32% | \$ 7 18 | \$ 1,028,494 | \$ 25,870 | | 8.32% |
| 2 Energy Charge per kWh | 179,212,807 | \$ 0 06163 | \$ 11,044,885 | 91.68% | \$ 0 06322 | \$ 11,329,872 | \$ 284,987 | | 91.68% |
| 3 Billing Adjustments | | \$ - | \$ - | | \$ - | \$ - | \$ - | | |
| 4 Total from Base Rates | | | \$ 12,047,509 | 100.00% | | \$ 12,358,367 | \$ 310,857 | 2.58% | 100.00% |
| 5 Plus Fuel Adjustment | | | \$ 1,430,705 | | | \$ 1,430,705 | \$ - | | |
| 6 Plus Environmental Surcharge | | | \$ 902,215 | | | \$ 902,215 | \$ - | | |
| 7 Green Power | | | \$ 1,595 | | | \$ 1,595 | \$ - | | |
| 8 Total Revenues | | | \$ 14,382,024 | | | \$ 14,692,882 | \$ 310,857 | 2.16% | |
| 9 Average | | | \$ 100 41 | | | \$ 102 58 | \$ 2 17 | 2.16% | |

Big Sandy RECC
Sch A-1 Farm & Home - Off-peak Energy Charge

| Billing Determinants | Actual | | | Actual Component % of Base Rates | Proposed | | Dollar Increase | Percent Increase | Proposed Component % of Base Rates |
|-----------------------------|--------|------------|-------------|----------------------------------|------------|----------|-----------------|------------------|------------------------------------|
| | Rate | Revenues | (3)=(1)*(2) | | Rate | Revenues | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | | | |
| 1 Customer Charge | 0 | \$ 7 00 | \$ - | 0.00% | \$ 7 18 | \$ - | \$ - | | 0.00% |
| 2 Energy Charge per ETS kWh | 60,507 | \$ 0 03698 | \$ 2,238 | 100.00% | \$ 0 03793 | \$ 2,295 | \$ 58 | | 100.00% |
| 3 Billing Adjustments | 60 | \$ - | \$ - | | | | | | |
| 4 Total from Base Rates | | | \$ 2,238 | 100.00% | | \$ 2,295 | \$ 58 | 2.58% | 100.00% |
| 5 Fuel Adjustment | | | | | | | | | |
| 6 Environmental Surcharge | | | | | | | | | |
| 7 Total Revenues | | | \$ 2,238 | | | \$ 2,295 | \$ 58 | 2.58% | |
| 8 Average | | | \$ 37 29 | | | \$ 38 25 | \$ 0 96 | 2.58% | |

Big Sandy RECC
Sch A-2 Commercial and Small Power

| Billing Determinants | Actual | | | Actual Component % of Base Rates | Proposed | | Dollar Increase | Percent Increase | Proposed Component % of Base Rates |
|---------------------------|------------|------------|--------------|----------------------------------|------------|--------------|-----------------|------------------|------------------------------------|
| | Rate | Revenues | (3)=(1)*(2) | | Rate | Revenues | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | | | |
| 1 Customer Charge | 11,367 | \$ 15 00 | \$ 170,505 | 14.74% | \$ 15 39 | \$ 174,904 | \$ 4,399 | | 14.74% |
| 2 Demand Charge | 58,421 | \$ 4 00 | \$ 233,684 | 20.20% | \$ 4 10 | \$ 239,714 | \$ 6,030 | | 20.20% |
| 3 Energy Charge per kWh | 13,662,774 | \$ 0 05510 | \$ 752,819 | 65.07% | \$ 0 05652 | \$ 772,244 | \$ 19,425 | | 65.07% |
| 4 Billing Adjustments | | \$ - | \$ - | | | \$ - | \$ - | | |
| 5 Total from Base Rates | | | \$ 1,157,008 | 100.00% | | \$ 1,186,862 | \$ 29,854 | 2.58% | 100.00% |
| 6 Fuel Adjustment | | | \$ 99,355 | | | \$ 99,355 | \$ - | | |
| 7 Environmental Surcharge | | | \$ 62,654 | | | \$ 62,654 | \$ - | | |
| 8 Total Revenues | | | \$ 1,319,017 | | | \$ 1,348,871 | \$ 29,854 | 2.26% | |
| 9 Average | | | \$ 116 04 | | | \$ 118 67 | \$ 2 63 | 2.26% | |

Big Sandy RECC
Sch LP Large Power Service (25-750 kV)

| Billing Determinants | Actual | | | Actual Component % of Base Rates | Proposed | | Dollar Increase | Percent Increase | Proposed Component % of Base Rates |
|---|------------|------------|--------------|----------------------------------|------------|--------------|-----------------|------------------|------------------------------------|
| | Rate | Revenues | (3)=(1)*(2) | | Rate | Revenues | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | | | |
| 1 Customer Charge | 1,659 | \$ 50 00 | \$ 82,950 | 4.36% | \$ 51 29 | \$ 85,090 | \$ 2,140 | | 4.36% |
| 2 Demand Charge | 98,202 | \$ 5 10 | \$ 500,830 | 26.30% | \$ 5 23 | \$ 513,753 | \$ 12,923 | | 26.30% |
| 3 Secondary Meter Energy Charge per kWh | 2,310,920 | \$ 0 04248 | \$ 98,168 | 5.16% | \$ 0 04358 | \$ 100,701 | \$ 2,533 | | 5.16% |
| 4 Primary Meter Energy Charge per kWh | 29,250,259 | \$ 0 04179 | \$ 1,222,368 | 64.19% | \$ 0 04287 | \$ 1,253,909 | \$ 31,540 | | 64.19% |
| 5 Billing Adjustments | | \$ - | \$ - | | | \$ - | \$ - | | |
| 6 Total from Base Rates | | | \$ 1,904,316 | 100.00% | | \$ 1,953,453 | \$ 49,136 | 2.58% | 100.00% |
| 7 Fuel Adjustment | | | \$ 258,322 | | | \$ 258,322 | \$ - | | |
| 8 Environmental Surcharge | | | \$ 162,900 | | | \$ 162,900 | \$ - | | |
| 9 Total Revenues | | | \$ 2,325,538 | | | \$ 2,374,675 | \$ 49,136 | 2.11% | |
| 10 Average | | | \$ 1,402 | | | \$ 1,431 | \$ 30 | 2.11% | |

Big Sandy RECC
Sch LPR Large Power Service (750 kVA and over)

| | Billing Determinants (1) | Actual | | Actual Component % of Base Rates | Proposed | | Dollar Increase (6) | Percent Increase (7) | Proposed Component % of Base Rates |
|----|---------------------------------------|-------------|-------------------------|-------------------------------------|--------------|-----------------|------------------------|-------------------------|---------------------------------------|
| | | Rate (2) | Revenues (3)=(1)*(2) | | Rate (4) | Revenues (5) | | | |
| 1 | Customer Charge | 12 | \$75 00 | \$ 900 | \$76 94 | \$ 923 | \$ 23 | | 0.06% |
| 2 | Demand Charge | 80,478 | \$5 10 | \$ 410,438 | \$5 23 | \$ 421,028 | \$ 10,590 | | 29.45% |
| 3 | Secondary Meter Energy Charge per kWh | 117,520 | \$ 0 04020 | \$ 4,724 | \$0 04124 | \$ 4,846 | \$ 122 | | 0.34% |
| 4 | Primary Meter Energy Charge per kWh | 24,722,764 | \$ 0 03954 | \$ 977,538 | \$0 04056 | \$ 1,002,761 | \$ 25,223 | | 70.14% |
| 5 | Billing Adjustments | | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 6 | Total from Base Rates | | \$ 1,393,600 | \$ 1,393,600 | \$ 1,429,559 | \$ 1,429,559 | \$ 35,959 | 2.58% | 100.00% |
| 7 | Fuel Adjustment | | \$ 198,709 | \$ 198,709 | \$ 198,709 | \$ - | \$ - | | |
| 8 | Environmental Surcharge | | \$ 125,308 | \$ 125,308 | \$ 125,308 | \$ - | \$ - | | |
| 9 | Total Revenues | | \$ 1,717,617 | \$ 1,717,617 | \$ 1,753,576 | \$ 1,753,576 | \$ 35,959 | 2.09% | |
| 10 | Average | | \$ 143,135 | \$ 143,135 | \$ 146,131 | \$ 146,131 | \$ 2,997 | 2.09% | |

Big Sandy RECC
Sch Ind 1

| | Billing Determinants (1) | Actual | | Actual Component % of Base Rates | Proposed | | Dollar Increase (6) | Percent Increase (7) | Proposed Component % of Base Rates |
|----|---------------------------------------|-------------|-------------------------|-------------------------------------|-------------|-----------------|------------------------|-------------------------|---------------------------------------|
| | | Rate (2) | Revenues (3)=(1)*(2) | | Rate (4) | Revenues (5) | | | |
| 1 | Customer Charge | 0 | \$150 00 | \$ - | \$153 87 | \$ - | \$ - | | |
| 2 | Demand Charge | 0 | \$5 39 | \$ - | \$5 53 | \$ - | \$ - | | |
| 3 | Secondary Meter Energy Charge per kWh | 0 | \$ 0 03563 | \$ - | \$0 03655 | \$ - | \$ - | | |
| 4 | Primary Meter Energy Charge per kWh | 0 | \$ 0 03506 | \$ - | \$0 03596 | \$ - | \$ - | | |
| 5 | Billing Adjustments | | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 6 | Total from Base Rates | | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! | |
| 7 | Fuel Adjustment | | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 8 | Environmental Surcharge | | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 9 | Total Revenues | | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! | |
| 10 | Average | | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | |

Big Sandy RECC
Sch Ind 2

| | Billing Determinants (1) | Actual | | Actual Component % of Base Rates | Proposed | | Dollar Increase (6) | Percent Increase (7) | Proposed Component % of Base Rates |
|----|---------------------------------------|-------------|-------------------------|-------------------------------------|-------------|-----------------|------------------------|-------------------------|---------------------------------------|
| | | Rate (2) | Revenues (3)=(1)*(2) | | Rate (4) | Revenues (5) | | | |
| 1 | Customer Charge | 0 | \$1,069 00 | \$ - | \$1,096 58 | \$ - | \$ - | | |
| 2 | Demand Charge | 0 | \$5 39 | \$ - | \$5 53 | \$ - | \$ - | | |
| 3 | Secondary Meter Energy Charge per kWh | 0 | \$ 0 03063 | \$ - | \$0 03142 | \$ - | \$ - | | |
| 4 | Primary Meter Energy Charge per kWh | 0 | \$ 0 03018 | \$ - | \$0 03096 | \$ - | \$ - | | |
| 5 | Billing Adjustments | | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 6 | Total from Base Rates | | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! | |
| 7 | Fuel Adjustment | | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 8 | Environmental Surcharge | | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 9 | Total Revenues | | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! | |
| 10 | Average | | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | |

| | |
|----------------------------|------------|
| \$ Increase - Non - Lights | \$ 425,864 |
| \$ Increase - Lights | \$16,641 |
| Total \$ Increase | \$ 442,505 |
| | |
| \$ Increase per EKPC | \$442,505 |
| \$ Differential | \$ 0 |

Billing Analysis: Test Year Ending September 30, 2006
 All Billing Units are the Sum of the 12 months ending September 30, 2006

Big Sandy RECC
 Sch YL-1

| Description | Annual Billing Units (1) | Rate per Lamp (2) | Annual Revenue (3)=(1)*(2) | Percent of Actual Base Revenues | Assigned kWh per Light (4) | Total kWh assigned to Lights (5)=(1)*(4) | Proposed Rate per Light (6) | Proposed Light Revenues (7) | Dollar Change (8) | Percent Change (9) | | Percent of Proposed Base Revenues |
|-------------------------|--------------------------|-------------------|----------------------------|---------------------------------|----------------------------|--|-----------------------------|-----------------------------|-------------------|--------------------|----------------|-----------------------------------|
| | | | | | | | | | | Dollar Change | Percent Change | |
| 175 Watt Mercury Vapor | 74,182 | \$ 6.57 | \$487,376 | 75.57% | 70 | 5,192,740 | \$ 6.74 | \$499,951 | \$12,576 | | 2.58% | 75.57% |
| 400 Watt Mercury Vapor | 13,101 | \$ 9.40 | \$123,149 | 19.09% | 154 | 2,017,554 | \$ 9.64 | \$126,327 | \$3,178 | | 2.58% | 19.09% |
| 500 Watt Mercury Vapor | 144 | \$ 10.78 | \$1,552 | 0.24% | 210 | 30,240 | \$ 11.06 | \$1,592 | \$40 | | 2.58% | 0.24% |
| 1500 Watt Mercury Vapor | 24 | \$ 23.67 | \$568 | 0.09% | 630 | 15,120 | \$ 24.28 | \$583 | \$15 | | 2.58% | 0.09% |
| 400 Watt Flood Light | 2,439 | \$ 13.24 | \$32,292 | 5.01% | 154 | 375,606 | \$ 13.58 | \$33,126 | \$833 | | 2.58% | 5.01% |
| Total | 89,890 | | \$644,938 | 100.00% | | 7,631,260 | | \$661,579 | \$16,641 | | 2.58% | 100.00% |
| Avg | | | \$7.17 | | | | | \$7.36 | \$0.19 | | 2.58% | |

C.N. 2006-00473

Big Sandy Electric Corporation
Billing Analysis
for the 12 months ended September 30, 2006

| Schedule | Present Customer | Demand | Energy | Total Base \$ | FAC | ES | GP | Total | Proposed Customer | Demand | Energy | Total Base \$ | FAC | ES | GP | Total | \$ Increase | % inc. w/ ES + FAC |
|--|------------------|-------------|--------------|---------------|-------------|-------------|---------|--------------|-------------------|-------------|--------------|---------------|-------------|-------------|---------|--------------|-------------|--------------------|
| Sch A-1 - Farm and Home | \$1,002,624 | \$0 | \$11,044,885 | \$12,047,509 | \$1,430,705 | \$902,215 | \$1,595 | \$14,362,024 | \$1,028,494 | \$0 | \$11,328,872 | \$12,358,367 | \$1,430,705 | \$902,215 | \$1,595 | \$14,692,882 | \$310,857 | 2.16% |
| Sch A-1 Farm & Home - Off-peak Energy Charge | \$170,505 | \$233,684 | \$2,238 | \$2,238 | \$89,355 | \$52,654 | \$0 | \$2,238 | \$174,904 | \$0 | \$2,238 | \$2,295 | \$0 | \$0 | \$0 | \$2,295 | \$58 | 2.58% |
| Sch A-2 Commercial and Small Power | \$82,850 | \$600,830 | \$752,819 | \$1,157,008 | \$258,322 | \$162,900 | \$0 | \$1,319,017 | \$174,904 | \$239,714 | \$772,244 | \$1,186,862 | \$99,355 | \$62,654 | \$0 | \$1,348,871 | \$23,854 | 2.26% |
| Sch LP Large Power Service (25-750 KV) | \$900 | \$410,438 | \$1,320,536 | \$1,904,316 | \$258,322 | \$162,900 | \$0 | \$2,325,538 | \$85,090 | \$913,753 | \$1,354,610 | \$1,953,453 | \$258,322 | \$162,900 | \$0 | \$2,374,675 | \$49,136 | 2.11% |
| Sch LPR Large Power Service (750 KVA and over) | \$0 | \$0 | \$962,262 | \$1,393,600 | \$198,709 | \$125,908 | \$0 | \$1,717,817 | \$323 | \$421,028 | \$1,067,697 | \$1,428,559 | \$198,709 | \$125,908 | \$0 | \$1,753,576 | \$35,959 | 2.05% |
| Sch Ind 1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Sch Ind 2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Sch YL-1: | \$487,376 | \$0 | \$0 | \$487,376 | \$0 | \$0 | \$0 | \$487,376 | \$499,951 | \$0 | \$0 | \$499,951 | \$0 | \$0 | \$0 | \$499,951 | \$12,576 | 2.58% |
| 175 Watt | \$123,149 | \$0 | \$0 | \$123,149 | \$0 | \$0 | \$0 | \$123,149 | \$126,327 | \$0 | \$0 | \$126,327 | \$0 | \$0 | \$0 | \$126,327 | \$3,178 | 2.58% |
| 400 Watt | \$1,552 | \$0 | \$0 | \$1,552 | \$0 | \$0 | \$0 | \$1,552 | \$1,592 | \$0 | \$0 | \$1,592 | \$0 | \$0 | \$0 | \$1,592 | \$40 | 2.58% |
| 500 Watt | \$568 | \$0 | \$0 | \$568 | \$0 | \$0 | \$0 | \$568 | \$583 | \$0 | \$0 | \$583 | \$0 | \$0 | \$0 | \$583 | \$15 | 2.58% |
| 1500 Watt | \$32,292 | \$0 | \$0 | \$32,292 | \$0 | \$0 | \$0 | \$32,292 | \$33,126 | \$0 | \$0 | \$33,126 | \$0 | \$0 | \$0 | \$33,126 | \$833 | 2.58% |
| 400 Watt | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Total | \$1,901,817 | \$1,144,952 | \$14,102,740 | \$17,149,609 | \$1,697,091 | \$1,253,077 | \$1,595 | \$20,391,372 | \$1,950,891 | \$1,174,495 | \$14,466,628 | \$17,592,114 | \$1,987,091 | \$1,253,077 | \$1,595 | \$20,833,877 | \$442,505 | 2.17% |