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ROY E. TOOMS

(1917-1986)

November 13, 2007

Ms. Elizabeth A. O'Donnell
Executive Director
Public Service Commission
211 Sower Boulevard
Post Office Box 615
Frankfort, Kentucky 40602

RECEIVED

NOV 13 2007

PUBLIC SERVICE
COMMISSION

RE: Application of Jackson Energy Cooperative for an Adjustment of Rates
PSC Case No. 2007-00333

Dear Ms. O'Donnell:

Enclosed is the motion on behalf of Jackson Energy Cooperative for confidentiality for certain exhibits filed with its application for an adjustment of rates which is being filed on this day as well. Also enclosed with this motion is the original of the application itself, with the portions of the application for which confidentiality has been requested being highlighted. While the motion is pending, I would request that this application be filed under seal.

I also enclose ten copies of the motion for confidentiality.

Thank you for your assistance in this matter, and please feel free to call if you have any questions or concerns.

With kindest regards.

Sincerely,



Clayton O. Oswald

Enclosures: as stated

FAWPDOCS\Open Cases\Jackson Energy-060\2007 Rate Case\PSC 11-13-07.wpd

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Post Office Box 615
Frankfort, Kentucky 40602

RE: Application of Jackson Energy Cooperative for an Adjustment of Rates
PSC Case No. 2007-00333

Dear Ms. O'Donnell:

Enclosed for filing are ten copies of the application of Jackson Energy Cooperative for an adjustment of rates. Please note that there are portions that have been redacted from these copies, particularly from exhibits one and two, in that there is a pending motion by Jackson Energy Cooperative, filed also on this date, for confidentiality for the redacted portions.

Thank you for your assistance in this matter, and please feel free to call if you have any questions or concerns.

With kindest regards.

Sincerely,



Clayton O. Oswald

Enclosures: as stated

FAWPDOCS\Open Cases\Jackson Energy-060\2007 Rate Case\PSC App Ltr 11-13-07.wpd

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PUBLIC SERVICE
COMMISSION

Lawrence W. Cook, Esq.
Paul D. Adams, Esq.
Assistant Attorneys General
1024 Capital Center Drive
Suite 200
Frankfort, Kentucky 40601-8204

RE: Application of Jackson Energy Cooperative for an Adjustment of Rates
PSC Case No. 2007-00333

Dear Messrs. Cook and Adams:

Enclosed is the motion for confidentiality of Jackson Energy Cooperative in the above referenced matter for certain portions of its application for an adjustment of rates, specifically portions of exhibits one and two to the application. Also enclosed is a redacted copy of the application, such that the portions for which confidentiality is sought are not included. If you believe the information redacted is important to your office, we are willing to enter into a mutually agreeable protective order with regard to same.

Please let me know if you have any questions or concerns.

With kindest regards.

Sincerely,



Clayton O. Oswald

Enclosures: as stated

FAWPDOCS\Open Cases\Jackson Energy-060\2007 Rate Case\AG 11-13-07.wpd

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

In the matter of:

**APPLICATION OF JACKSON ENERGY
COOPERATIVE CORPORATION FOR AN
ADJUSTMENT OF RATES**

RECEIVED

NOV 13 2007

PUBLIC SERVICE
COMMISSION

CASE NO. 2007-00333

APPLICATION

Comes Jackson Energy Cooperative Corporation (hereafter referred to as "Jackson Energy" for an Application to change its retail electric power tariffs, states as follows:

1. Jackson Energy is filing this Application for the purpose of requesting permission from the Commission to increase its basic rates effective December 12, 2007, in such amounts as are set forth herein for all electricity sold. The rates and revenue applied for are considered necessary as minimum amounts by Jackson Energy's management and Board of Directors for Jackson Energy to maintain its financial integrity and sound operations.
2. The full name of Jackson Energy is "Jackson Energy Cooperative Corporation", and its address is 115 Jackson Energy Lane, McKee, Kentucky 40447, (807 KAR 5:001, Section 8(1)).
3. The Articles of Incorporation and all amendments thereto for Jackson Energy were filed with the Commission in PSC Case No. 2000-373, The Application of Jackson Energy Cooperative Corporation for an Adjustment of Rates. (807 KAR 5:001, Section 8(3)).
4. This Application is supported by a 12 month historical test period ending February 28, 2007, and includes adjustments for known and measurable changes (807 KAR 5:001, Section 10(1)).
5. Jackson Energy's annual reports, including the annual report for the most recent calendar year, are on file with the Commission in accordance with 807 KAR 5:006, Section 3(1). (807 KAR 5:001, Section 10(1)(a)2.)
6. Jackson Energy is not a limited partnership. (807 KAR 5:001, Section 10(1)(a)4.)
7. Jackson Energy has filed with this Application a Certificate of Good Standing dated within 60 days of the date of this Application. This is filed as Jackson Energy's Exhibit A. (807 KAR 5:001, Section 10(1)(a)6.)

8. Jackson Energy does not conduct business under an assumed name and thus no Certificate of Assumed Name is needed for this Application. (807 KAR 5:001, Section 10(1)(a)6.)
9. Jackson Energy has attached the proposed tariff as Exhibit B. (807 KAR 5:001, Section 10(1)(a)7.)
10. Jackson Energy has attached the present and proposed tariffs in comparative form shown as Exhibit C. (807 KAR 5:001, Section 10(1)(a)8.)
11. Jackson Energy states that its members have been given notice of the filing of this Application in compliance with 807 KAR 5:001, Section 3-10(3)-(4). A copy is attached as Exhibit D. (807 KAR 5:001, Section 10(1)(a)9.)
12. Jackson Energy states that it provided written notice of its intent to file this rate case (Exhibit E) at least four (4) weeks prior to filing this Application, and that the Notice of Intent stated that the Application would be supported by a historical test period, which is February 28, 2007. (807 KAR 5:001, Section 10(2). Jackson Energy's reasons for filing this Application to increase its rates and charges pursuant to the requirements of 807 KAR 5:001, Section 10(1)(a)1, are as follows:
 - a. Jackson Energy's last general rate increase was an Order with this Commission dated July 28, 2001, in Case No. 2000-373. Since that time Jackson Energy has continued to incur, in addition to specific increases and decreases in the cost of power which has been passed on to its customers, other customary increases in the costs of materials, equipment, taxes, labor, interest and debt service and other fixed and occasional costs. In addition, Jackson Energy has needed to borrow moneys to finance its construction projects.
 - b. Jackson Energy finds that its financial operations have deteriorated substantially over the past few years. Net margins, excluding East Kentucky Power Cooperative's capital credit allocation and extraordinary items, have decreased from \$3,590,870 in 2002 to a loss of (\$550,762) for the test year of February 28, 2007.
 - c. For the test year ended February 28, 2007, Jackson Energy attained a Times Interest Earned Ratio (TIER) of 0.90. For the calendar year of 2006, the TIER was 0.74. Under terms of its joint mortgage agreement, Jackson Energy is required to maintain an operating TIER ratio of 1.25, based on an average of two of the three most current years. Unless Jackson Energy is granted the relief it seeks, it stands to be in jeopardy on this requirement. Further, it is necessary that it maintains in excess of this bare minimum in order to continue its financial integrity.

- d. Jackson Energy's Board of Directors, at a regular meeting held on May 2, 2007, reviewed the Cooperative's current financial situation and the results of its operations. After a thorough discussion of the situation, the Board voted unanimously to request that the staff of Jackson Energy, and consultants, prepare an increase in retail revenues to be filed with the Commission for approval. A resolution adopted by the Board of Directors at a meeting on May 2, 2007 is included herein as Exhibit F.
13. Jackson Energy has included a complete description and quantified explanation for all proposed adjustments with proper support for any changes in price, changes for activity levels, for its members with the Revenue Analysis shown as Exhibit G. (807 KAR 5:001, Section 10(6)(a).)
 14. Jackson Energy has included prepared testimony of each witness the utility proposes to use to support its Application. These testimonies are attached as Exhibits H-1, H-2, and H-3. (807 KAR 5:001, Section 10(6)(b).)
 15. Jackson Energy has included a statement showing the effect the new rates will have upon the revenues of Jackson Energy including, the total amount of revenues resulting from the increase and the percentage of the increase as shown in Exhibit G. (807 KAR 5:001, Section 10(6)(d).)
 16. Jackson Energy has included a schedule showing the effect upon the average bill for each customer classification to which the proposed increase will apply as Exhibits I and J. (807 KAR 5:001, Section 10(6)(e).)
 17. Jackson Energy has included an analysis of customer's bills in such detail that revenues from present and proposed rates can be readily determined for each rate class as the Billing Summary and is attached as Exhibit J. (807 KAR 5:001, Section 10(6)(g).)
 18. Jackson Energy has attached a schedule displaying its determination of its revenue requirements based on return on net investment rate base, return on capitalization, interest coverage, debt service coverage or operating ratio, with supporting schedules as Exhibit K. (807 KAR 5:001, Section 10(6)(h).)
 19. Jackson Energy has attached a reconciliation of its rate base and capital used to determine its revenue requirements as Exhibit L. (807 KAR 5:001, Section 10(6)(i).)
 20. Jackson Energy has included a current chart of accounts as Exhibit M. (807 KAR 5:001, Section 10(6)(j).)

21. Jackson Energy has included the independent auditor's annual report as Exhibit N. (807 KAR 5:001, Section 10(6)(k).)
22. Jackson Energy states that the Federal Rural Electric Regulatory Commission or Federal Communication Commission has not conducted any audits, and therefore, no reports are available. (807 KAR 5:001, Section 10(6)(l).)
23. Jackson Energy has completed a depreciation study as of December 31, 2005, and is including the study with this application. (807 KAR 5:001, Section 10(6)(n)). This depreciation study is included as Exhibit 3.
24. Jackson Energy has included a list of all commercially available or in-house developed computer software programs and models used in the development of this rate application as Exhibit O. (807 KAR 5:001, Section 10(6)(o).)
25. Jackson Energy has made no stock or bond offerings. (807 KAR 5:001, Section 10(6)(p).)
26. Jackson Energy has attached its annual report to members for 2006 and 2005 as Exhibit P. (807 KAR 5:001, Section 10(6)(q).)
27. Jackson Energy has included its monthly managerial reports providing financial results of operations for the twelve (12) months in the test period as Exhibit Q. (807 KAR 5:001, Section 10(6)(r).)
28. Jackson Energy requests a waiver of the requirement for filing Securities and Exchange Commission reports because Jackson Energy is not regulated by the SEC. (807 KAR 5:001, Section 10(6)(s).)
29. Jackson Energy has not had any amounts charged or allocated to it by an affiliate or general or home office or paid any moneys to an affiliate or general or home office during the test period or during the previous three (3) calendar years. (807 KAR 5:001, Section 10(6)(t).)
30. Jackson Energy has included a cost of service study based on a methodology generally accepted within the electric industry and based on current and reliable data for the test period as Exhibit R. (807 KAR 5:001, Section 10(6)(u).)
31. Jackson Energy states that the requirements of 807 KAR 5:001, Section 10(6)(f) and (v) are not applicable to Jackson Energy since it is not a local exchange carrier.
32. Jackson Energy has filed a detailed income statement and balance sheet reflecting the impact of all proposed adjustments for the historical test period as Exhibit S. (807 KAR 5:001, Section 10(7)(a).)

33. Jackson Energy has filed in Case No. 2005-00305 its most recent capital construction budget. This case is styled as "Application of Jackson Energy Cooperative for a Certificate of Public Convenience and Necessity." (807 KAR 5:001, Section 10(7)(b).)
34. Jackson Energy states that the requirements of 807 KAR 10(7)(c) for proposed pro forma plant additions, are not applicable to Jackson Energy.
35. Jackson Energy has included the operating budget for each month of the period encompassing the pro forma adjustments as Exhibit T. (807 KAR 5:001, Section 10(7)(d))
36. In addition to the financial Exhibits required by 807 KAR 5:001, Section 10, financial information covering a twelve month historical test period ending February 28, 2007, other information required to be filed is as follows:

Exhibit U	By - Law Changes
Exhibit V	Detailed comparative income statement, statement of cash flows and balance sheet.
Exhibit W	Schedule Showing Monthly Comparison of Balance Sheet Accounts from Test Year to Preceding Year
Exhibit X	Schedule Showing Monthly Comparison of Income Statement Accounts from Test Year to Preceding Year
Exhibit Y	Trial balance at end of test year
Exhibit Z	Capital Structure
Exhibit 1	Adjustment for salaries and wages
Exhibit 2	Adjustment for payroll taxes
Exhibit 3	Adjustment for depreciation
Exhibit 4	Adjustment for property taxes
Exhibit 5	Adjustment for long term and short term interest
Exhibit 6	Adjustment for postretirement benefits

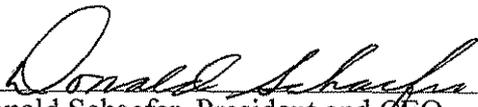
Exhibit 7	Adjustment for retirement costs
Exhibit 8	Adjustment for donations
Exhibit 9	Adjustment for professional fees
Exhibit 10	Adjustment for Director expenses
Exhibit 11	Adjustment for miscellaneous expenses
Exhibit 12	Adjustment for Non Operating activities
Exhibit 13	Adjustment for rate case expenses
Exhibit 14	Adjustment for purchase power
Exhibit 15	Adjustment for end of test year customer adjustment
Exhibit 16	Adjustment for normalized revenue
Exhibit 17	RUS Borrower's Statistical Profile
Exhibit 18	CFC Key Ratio Trend Analysis
Exhibit 19	KAEC Statistical Comparison
Exhibit 20	Capitalization policies and employee benefits

WHEREFORE, Jackson Energy requests that the Public Service Commission approve the increase as expeditiously as possible and issue an order authorizing Jackson Energy Cooperative Corporation to make effective those rates.

Dated at Jackson Energy, Kentucky this 7 day of November, 2007.

Respectfully submitted,

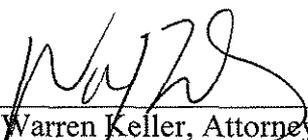
Jackson Energy Cooperative Corporation



Donald Schaefer, President and CEO

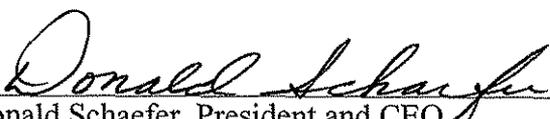
COUNSEL:

J. Warren Keller, Attorney at Law
Taylor, Keller, Dunaway & Tooms, PLLC
1306 West Fifth Street
London, Kentucky 40743



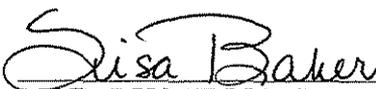
J. Warren Keller, Attorney at Law
Attorney for Jackson Energy Cooperative

I, Donald Schaefer, President & CEO of Jackson Energy Cooperative, declare that the statements contained in the foregoing Application are true to the best of my information and belief.



Donald Schaefer, President and CEO
Jackson Energy Cooperative Corporation

Subscribed and sworn to before me by Donald Schaefer, this 7 day of November, 2007.



NOTARY PUBLIC, State at Large

My Commission Expires: January 19, 2010 .



Commonwealth of Kentucky
Trey Grayson
Secretary of State

Certificate of Existence

I, Trey Grayson, Secretary of State of the Commonwealth of Kentucky, do hereby certify that according to the records of the Office of the Secretary of State,

JACKSON ENERGY COOPERATIVE CORPORATION

is a nonprofit corporation duly incorporated and existing under KRS Chapter 273, whose date of incorporation is July 26, 1938 and whose period of duration is perpetual.

I further certify that all fees and penalties owed to the Secretary of state have been paid; that articles of dissolution have not been filed; and that the most recent annual report required by KRS 273.3671 has been delivered to the Secretary of State.

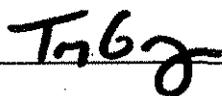
IN WITNESS THEREOF, I have hereunto set my hand and affixed my Official Seal at Frankfort, Kentucky, this 8th day of October, 2007.

Certificate Number: 54119

Jurisdiction: Jackson Energy Cooperative Corporation

Visit <http://apps.sos.ky.gov/business/obdb/certvalidate.aspx> to validate the authenticity of this certificate.





Trey Grayson
Secretary of State
Commonwealth of Kentucky
54119/0025630

**Jackson Energy Cooperative
Case No. 2007-00333
Proposed Tariffs**

Attached are a complete copy of the tariffs of Jackson Energy Cooperative applying the increase to the rates in Jackson Energy's last rates in Case No. 2006-00519.

Jackson Energy normalized revenues using rates in effect in Case No. 2004-00476, which were in effect for the entire test year. The proposed rates have implemented the increase from the normalized revenue using rates in Case No. 2004-00476 to the rates that are presently in effect in Case No. 2006-00519 to arrive at the same increase. This is reflected in the Application, Exhibit J, page 1 of 15.

After the test year, Jackson Energy has had two (2) increases in rates. The first was the "Interim Rates" in Case No. 2006-00482 to flow through the East Kentucky Power Cooperative increase effective April 1, 2007, in East Kentucky's Case No. 2006-00472. The second increase was to roll the fuel adjustment into base rates in Jackson Energy's Case No. 2006-00519, effective August 1, 2007.

Jackson Energy is proposing to combine several rate schedules as a result of this Application.

The following have been combined into Schedule 10 as follows:

Schedule 01, Special Dual Fuel, and
Schedule 10, Residential, Farm and Non-Farm

The following have been combined into Schedule 20 as follows:

Schedule 20, Commercial, Small Power and 3-Phase
Schedule 30, Large Power less than 50 kW, and
Schedule 33, Water Pumping

The following have been combined into Schedule 40 as follows:

Schedule 40, Large Power, 50 kW to 275 kW, and
Schedule 43, Large Power, over 275 kW

The following have been combined into Schedule 50 as follows:

Schedule 50, Schools, Churches and Community Halls, and
Schedule 60, Schools, Churches and Community Halls

FOR ENTIRE SERVICE AREA
P.S.C. NO. 5
Original Sheet No. 1
Cancelling P.S.C. NO. 4

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 10
RESIDENTIAL SERVICE

Availability

Available to the consumers for residential uses.

Rate

Customer Charge Per Month	\$9.50
All kWh	\$0.08558 per kWh

Minimum Charges

The minimum monthly charge is the customer charge.

Type of Service

Single-phase, 120/240 volt, 150 KVA or below.

Fuel Adjustment Clause

This tariff is subject to the Fuel Adjustment Clause rider.

Energy Emergency Control Program

This tariff is subject to the Energy Emergency Control Program rider.

Environmental Surcharge

This tariff is subject to the Environmental Surcharge rider.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. _____ DATED _____

Date of Issue: _____ Date Effective: _____

Issued By: _____ President & CEO .

FOR ENTIRE SERVICE AREA
P.S.C. NO. 5
Original Sheet No. 2
Cancelling P.S.C. NO. 4

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 11
RESIDENTIAL SERVICE – OFF PEAK
RETAIL MARKETING RATE

Availability

Available to the consumers eligible for the Schedule 10, Residential Service tariff. The electric power and energy furnished under this tariff shall be separately metered for each point of delivery. Other power and energy sold will be billed under Schedule 10, Residential Service. The current use of this marketing rate is for Electric Thermal Storage units.

Rate

All kWh Per Month \$0.05135 per kWh

Schedule of Hours

This rate is only applicable for the below listed off-peak hours:

Months

October through April	12:00 noon to 5:00 p.m. 10:00 p.m. to 7:00 a.m.
May through September	10:00 p.m. to 10:00 a.m.

Type of Service

Single-phase, 120/240 volt.

Fuel Adjustment Clause

This tariff is subject to the Fuel Adjustment Clause rider.

Energy Emergency Control Program

This tariff is subject to the Energy Emergency Control Program rider.

Environmental Surcharge

This tariff is subject to the Environmental Surcharge rider.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. _____ DATED _____

Date of Issue: _____ Date Effective: _____

Issued By: _____ President & CEO.

FOR ENTIRE SERVICE AREA
P.S.C. NO. 5
Original Sheet No. 3
Cancelling P.S.C. NO. 4

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 20
COMMERCIAL SERVICE LESS THAN 50 KW

Availability

Available to commercial loads whose load requirements monthly average over a 12 month period is less than 50 kW. Service under this schedule is not available to seasonal customers unless otherwise provided for.

Rate

Customer Charge Per Month	\$25.00
All kWh per month	\$0.07618 per kWh

Minimum Monthly Charge

The minimum monthly charge is the customer charge.

Fuel Adjustment Clause

This tariff is subject to the Fuel Adjustment Clause rider.

Energy Emergency Control Program

This tariff is subject to the Energy Emergency Control Program rider.

Environmental Surcharge

This tariff is subject to the Environmental Surcharge rider.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. _____ DATED _____

Date of Issue: _____ Date Effective: _____

Issued By: _____ President & CEO .

FOR ENTIRE SERVICE AREA
P.S.C. NO. 5
Original Sheet No. 4
Cancelling P.S.C. NO. 4

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 22
COMMERCIAL SERVICE – OFF PEAK
RETAIL MARKETING RATE

Availability

Available to the consumers eligible for the Schedule 20, Commercial Service Less than 50 KW. The electric power and energy furnished under this tariff shall be separately metered for each point of delivery. Other power and energy sold will be billed under Schedule 20, Commercial Service Less than 50 KW. The current use of this marketing rate is for Electric Thermal Storage units.

Rate

All kWh Per Month \$0.04571 per kWh

Schedule of Hours

This rate is only applicable for the below listed off-peak hours:

Months

October through April	12:00 noon to 5:00 p.m. 10:00 p.m. to 7:00 a.m.
May through September	10:00 p.m. to 10:00 a.m.

Fuel Adjustment Clause

This tariff is subject to the Fuel Adjustment Clause rider.

Energy Emergency Control Program

This tariff is subject to the Energy Emergency Control Program rider.

Environmental Surcharge

This tariff is subject to the Environmental Surcharge rider.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. _____ DATED _____

Date of Issue: _____ Date Effective: _____

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FOR ENTIRE SERVICE AREA
P.S.C. NO. 5
Original Sheet No. 5
Cancelling P.S.C. NO. 4

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 40
LARGE POWER LOADS 50 KW AND OVER

Availability

Available to large power loads whose load requirements monthly average over a 12 month period is 50 kW and over.

Rate

Customer Charge Per Month	\$45.00
Demand Charge Per Month	\$ 6.00
All kWh per month	\$0.05588 per kWh

Determination of Billing Demand

The billing demand shall be the maximum kilowatt load used by the consumer for any period of fifteen consecutive minutes during the month for which the bill is rendered and adjusted for power factor as provided below.

Power Factor

The consumer agrees to maintain unity power factor as nearly as practicable. The Cooperative reserves the right to measure such power factor at the time of the maximum demand to determine if the power factor is less than 90%. Power factor penalty formula will be as follows:

Power factor penalty = $\frac{(\text{maximum kW demand} \times 90\% \text{ pf}) - (\text{maximum kW demand}) \times \$/\text{kWh}}{\text{actual power factor}}$

Minimum Monthly Charge

The minimum monthly charge will be the customer charge.

Fuel Adjustment Clause

This tariff is subject to the Fuel Adjustment Clause rider.

Energy Emergency Control Program

This tariff is subject to the Energy Emergency Control Program rider.

Environmental Surcharge

This tariff is subject to the Environmental Surcharge rider.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. _____ DATED _____

Date of Issue: _____ Date Effective: _____

Issued By: _____ President & CEO .

FOR ENTIRE SERVICE AREA
P.S.C. NO. 5
Original Sheet No. 6
Cancelling P. S.C. NO. 4

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 46
LARGE POWER RATE – 500 KW AND OVER

Availability

Available to all consumers whose load requirements monthly average over a 12 month period is 500 kW or greater.

Conditions

A contract shall be executed for service under this schedule.

Rate

Customer Charge Per Month	\$982.63
Demand Charge Per Month	\$ 6.22 per kW
Energy Charge	\$0.04244 per kWh

Determination of Billing Demand

The monthly billing demand shall be the ultimate consumer's peak demand during the current month or preceding eleven months. The peak demand shall be 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:

<u>Months</u>	<u>Hours Applicable for Demand Billing – EST</u>
October through April	7:00 a.m. to 12:00 noon 5:00 p.m. to 10:00 p.m.
May through September	10:00 a.m. to 10:00 p.m.

Power Factor

The consumer agrees to maintain unity power factor as nearly as practicable. The Cooperative reserves the right to measure such power factor at the time of the maximum demand to determine if the power factor is less than 90%. Power factor penalty formula will be as follows:

$$\text{Power factor penalty} = \frac{(\text{maximum kW demand} \times 90\% \text{ pf}) - (\text{maximum kW demand}) \times \$/\text{kW}}{\text{actual power factor}}$$

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. _____ DATED _____

Date of Issue: _____ Date Effective: _____

Issued By: _____ President & CEO.

FOR ENTIRE SERVICE AREA
P.S.C. NO. 5
Original Sheet No. 7
Cancelling P.S.C. NO. 4

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 46
LARGE POWER RATE – 500 KW AND OVER

Minimum Monthly Charge

The minimum monthly charge will be the sum of (a), (b) and (c) below:

- (a) The product of the billing demand multiplied by the demand charge, plus
- (b) The product of the billing demand multiplied by 425 hours and the energy charge per kWh, plus
- (c) The customer charge

Special Provisions

Primary Service: If service is furnished at available primary voltage, a discount of 5% shall apply to the demand and energy charges.

Fuel Adjustment Clause

This tariff is subject to the Fuel Adjustment Clause rider.

Energy Emergency Control Program

This tariff is subject to the Energy Emergency Control Program rider.

Environmental Surcharge

This tariff is subject to the Environmental Surcharge rider.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. _____ DATED _____

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FOR ENTIRE SERVICE AREA
P.S.C. NO. 5
Original Sheet No. 8
Cancelling P.S.C. No. 4

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 47
LARGE POWER RATE – 500 KW AND OVER

Availability

Available to consumers whose load requirements monthly average over a 12 month period is 500 kW or greater.

Conditions

A contract shall be executed for service under this schedule.

Rate

Customer Charge Per Month	\$ 982.63
Demand Charge Per kW of Contract Demand	\$ 6.22
Demand Charge Per kW for Billing Demand in Excess of Contract Demand	\$ 8.65
Energy Charge per kWh	\$0.04338

Determination of Billing Demand

The monthly billing demand shall be the contract demand plus any excess demand. Excess demand occurs when the ultimate consumer's peak demand during the current month exceeds the contract demand. The peak demand shall be 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:

<u>Months</u>	<u>Hours Applicable for Demand Billing – EST</u>
October through April	7:00 a.m. to 12:00 noon 5:00 p.m. to 10:00 p.m.
May through September	10:00 a.m. to 10:00 p.m.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. _____ DATED _____

Date of Issue: _____ Date Effective: _____

Issued By: _____ President & CEO .

FOR ENTIRE SERVICE AREA
P.S.C. NO. 5
Original Sheet No. 9
Cancelling P.S.C. NO. 4

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 47
LARGE POWER RATE – 500 KW AND OVER

Power Factor

The consumer agrees to maintain unity power factor as nearly as practicable. The Cooperative reserves the right to measure such power factor at the time of the maximum demand to determine if the power factor is less than 90%. Power factor penalty formula will be as follows:

Power factor penalty = $\frac{(\text{maximum kW demand} \times 90\% \text{ pf}) - (\text{maximum kW demand}) \times \$/\text{kW}}{\text{actual power factor}}$

Minimum Monthly Charge

The minimum monthly charge will be the sum of (a), (b) and (c) below:

- (d) The product of the billing demand multiplied by the demand charge, plus
- (e) The product of the billing demand multiplied by 425 hours and the energy charge per kWh, plus
- (f) The customer charge

Special Provisions

Primary Service: If service is furnished at available primary voltage, a discount of 5% shall apply to the demand and energy charges.

Fuel Adjustment Clause

This tariff is subject to the Fuel Adjustment Clause rider.

Energy Emergency Control Program

This tariff is subject to the Energy Emergency Control Program rider.

Environmental Surcharge

This tariff is subject to the Environmental Surcharge rider.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. _____ DATED _____

Date of Issue: _____ Date Effective: _____

Issued By: _____ President & CEO .

FOR ENTIRE SERVICE AREA
P.S.C. NO. 5
Original Sheet No. 10
Cancelling P.S.C. NO. 4

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 48
LARGE POWER RATE – 5,000 KW AND OVER

Availability

Available to consumers whose load requirements monthly average over a 12 month period is 5,000 kW or greater.

Conditions

A contract shall be executed for service under this schedule.

Rate

Customer Charge Per Month	\$1,094.20
Demand Charge Per kW of Contract Demand	\$ 6.22
Demand Charge Per kW for Billing Demand in Excess of Contract Demand	\$ 8.65
Energy Charge per kWh	\$ 0.03735

Determination of Billing Demand

The monthly billing demand shall be the contract demand plus any excess demand. Excess demand occurs when the ultimate consumer's peak demand during the current month exceeds the contract demand. The peak demand shall be 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:

<u>Months</u>	<u>Hours Applicable for Demand Billing – EST</u>
October through April	7:00 a.m. to 12:00 noon 5:00 p.m. to 10:00 p.m.
May through September	10:00 a.m. to 10:00 p.m.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. _____ DATED _____

Date of Issue: _____ Date Effective: _____

Issued By: _____ President & CEO .

FOR ENTIRE SERVICE AREA
P.S.C. NO. 5
Original Sheet No. 11
Cancelling P.S.C. NO. 4

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 48
LARGE POWER RATE – 5,000 KW AND OVER

Power Factor

The consumer agrees to maintain unity power factor as nearly as practicable. The Cooperative reserves the right to measure such power factor at the time of the maximum demand to determine if the power factor is less than 90%. Power factor penalty formula will be as follows:

Power factor penalty = $\frac{(\text{maximum kW demand} \times 90\% \text{ pf}) - (\text{maximum kW demand}) \times \$/\text{kW}}{\text{actual power factor}}$

Minimum Monthly Charge

The minimum monthly charge will be the sum of (a), (b) and (c) below:

- (g) The product of the contract demand multiplied by the demand charge, plus
- (h) The product of the contract demand multiplied by 425 hours and the energy charge per kWh, plus
- (i) The customer charge

Special Provisions

Primary Service: If service is furnished at available primary voltage, a discount of 5% shall apply to the demand and energy charges.

Fuel Adjustment Clause

This tariff is subject to the Fuel Adjustment Clause rider.

Energy Emergency Control Program

This tariff is subject to the Energy Emergency Control Program rider.

Environmental Surcharge

This tariff is subject to the Environmental Surcharge rider.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. _____ DATED _____

Date of Issue: _____ Date Effective: _____

Issued By: _____ President & CEO .

FOR ENTIRE SERVICE AREA
P.S.C. NO. 5
Original Sheet No. 12
Cancelling P.S.C. NO. 4

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 50
SCHOOLS, CHURCHES, COMMUNITY HALLS AND COMMUNITY PARKS

Availability

Available to schools, churches, community buildings, and parks.

Rate

Customer Charge Per Month	\$ 15.00
All kWh per Month	\$0.08231 per kWh

Minimum Charges

The minimum monthly charge under the above rate shall be the customer charge.

Fuel Adjustment Clause

This tariff is subject to the Fuel Adjustment Clause rider.

Energy Emergency Control Program

This tariff is subject to the Energy Emergency Control Program rider.

Environmental Surcharge

This tariff is subject to the Environmental Surcharge rider.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. _____ DATED _____

Date of Issue: _____ Date Effective: _____

Issued By: _____ President & CEO .

FOR ENTIRE SERVICE AREA
P.S.C. NO. 5
Original Sheet No. 13
Cancelling P.S.C. NO. 4

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 52
ALL ELECTRIC SCHOOLS (A.E.S.)

Availability

Available to all public or non-profit private schools whose total energy requirements, including but not limited to, heating, air-conditioning, lighting and water heating is supplied by electricity furnished by the Cooperative.

Rate

Customer Charge Per Month	\$ 40.00
All kWh per Month	\$0.06781 per kWh

Minimum Charges

The minimum monthly charge will be the customer charge.

Fuel Adjustment Clause

This tariff is subject to the Fuel Adjustment Clause rider.

Energy Emergency Control Program

This tariff is subject to the Energy Emergency Control Program rider.

Environmental Surcharge

This tariff is subject to the Environmental Surcharge rider.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. _____ DATED _____

Date of Issue: _____ Date Effective: _____

Issued By: _____ President & CEO .

FOR ENTIRE SERVICE AREA
P.S.C. NO. 5
Original Sheet No. 14
Cancelling P.S.C. NO. 4

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE OL
OUTDOOR LIGHTING SERVICE

Availability

Available to all consumers of the Cooperative for dusk to dawn outdoor lighting, including street lighting, in close proximity to existing overhead secondary circuits.

Conditions of Service

The cooperative shall furnish, install, operate, and maintain the outdoor lighting equipment including lamp, luminaire bracket attachment and control device on an existing pole of the Cooperative, electrically connected so that the power for operation of the light does not pass through the meter for the consumer's other usage, at a location mutually agreeable to both the Cooperative and the Consumer. The Cooperative and the Consumer shall execute an agreement for service under this tariff for a minimum of one year.

If a pole is required for outdoor lighting service, the full cost of installing such pole will be paid by the consumer or a monthly charge specified per pole will apply if the consumer is willing to enter into a five year contract. Poles must be within 200 feet of existing secondary circuits. Any additional required facilities may be provided by the Cooperative at an additional charge per month to be determined by the Cooperative.

Cancellation by the consumer prior to the end of the one year, or five year, term will require the consumer to pay the Cooperative its cost of installation and removal of facilities plus the non salvageable material, prorated on the basis of the remaining portion of the one year, or five year, period.

The Cooperative shall maintain the lighting equipment including lamp replacement, at no additional cost to the consumer within a reasonable time after the consumer notifies the Cooperative of the need for maintenance of the lighting equipment. The Cooperative is not responsible for inspecting or maintaining the lighting equipment absent such notification from the consumer. In case of lamp or fixture damage because of vandalism, replacement will be made only once at no cost to the consumer. After that the consumer will be required to pay for the cost of replacement.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. _____ DATED _____

Date of Issue: _____ Date Effective: _____

Issued By: _____ President & CEO.

FOR ENTIRE SERVICE AREA
P.S.C. NO. 5
Original Sheet No. 15
Cancelling P.S.C. NO. 4

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE OL
OUTDOOR LIGHTING SERVICE

With the passing of the Energy Policy Act of 2005, mercury vapor lamp ballasts will not be manufactured after January 1, 2008. Existing mercury vapor fixtures will be repaired when possible and will be replaced with a mercury vapor fixture until the Cooperative's stock of mercury vapor fixtures has been depleted. Once the Cooperative's stock is depleted mercury vapor fixtures will no longer be installed.

Underground Service

If the consumer requests underground service then the consumer shall pay the monthly rate plus any additional charges as determined by the Cooperative. In addition the consumer shall furnish all ditching, back filling and repaving/seedling/sodding as necessary to comply with the Cooperative's specifications. Upon termination of this service the Cooperative shall not be required to remove underground wiring or conduits.

Fuel Adjustment Clause

This tariff is subject to the Fuel Adjustment Clause rider.

Energy Emergency Control Program

This tariff is subject to the Energy Emergency Control Program rider.

Environmental Surcharge

This tariff is subject to the Environmental Surcharge rider.

Rate Per Light Per Month

Street Lighting:

400 Watt Mercury Vapor	Cobra Head Light	CH1	\$13.15	
200 Watt HPS 22,000 Lumens	Cobra Head Light	HP3	\$14.44	
250 Watt HPS 27,500 Lumens	Cobra Head Light	CH2	\$11.31	
HPS 22,000 Lumens		SV3	\$ 9.56	(D)

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. _____ DATED _____

Date of Issue: _____ Date Effective: _____

Issued By: _____ President & CEO .

FOR ENTIRE SERVICE AREA
P.S.C. NO. 5
Original Sheet No. 16
Cancelling P.S.C. NO. 4

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE OL
OUTDOOR LIGHTING SERVICE

Residential & Commercial Standard Lighting:

175 Watt Mercury Vapor	Security Light	MVL	\$ 8.04
400 Watt Mercury Vapor	Flood Light	DF1	\$15.19
1,000 Watt Mercury Vapor	Flood Light	DF2	\$29.67
100 Watt HPS 9,500 Lumens	Security Light	HP1	\$ 8.04
250 Watt HPS 27,500 Lumens	Flood Light	DF3	\$12.70
400 Watt HPS 50,000 Lumens	Flood Light	DF4	\$14.83

Specialty Lighting:

175 Watt Mercury Vapor	Alcorn Light	ACL	\$14.75
175 Watt Mercury Vapor	Colonial Light	CPL	\$ 7.92
400 Watt Mercury Vapor	Interstate Light	INT	\$17.86
70 Watt HPS 4,000 Lumens	Colonial Light	CL2	\$10.20

Poles shall be furnished by the cooperative at the following rates:

15 ft Aluminum Pole	\$ 4.26 per pole per month
30 ft Wood Pole	\$ 3.50 per pole per month
30 ft Aluminum Pole for Cobra Head	\$20.58 per pole per month
35 ft Aluminum Pole	\$25.24 per pole per month
35 ft Aluminum Pole for Cobra Head	\$24.79 per pole per month
40 ft Aluminum Pole	\$28.25 per pole per month
40 ft Aluminum Pole for Cobra Head	\$49.41 per pole per month
Power Installed Foundation	\$ 7.04 per pole per month

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. _____ DATED _____

Date of Issue: _____ Date Effective: _____

Issued By: _____ President & CEO .

FOR ENTIRE SERVICE AREA
P.S.C. NO. 5
Original Sheet No. 17
Cancelling P.S.C. NO. 4

JACKSON ENERGY COOPERATIVE CORPORATION
LATE PAYMENT FEE

Standard Rider

The late payment fee is a rider to any and all rate schedules used by the Cooperative.

Terms & Conditions

An amount equal to five percent (5%) of the past-due amount will be added to all accounts that are in past-due condition. The penalty may be assessed only once on any bill for rendered service. Late payment fees will apply 15 days from the date of the bill. Late payment fees will apply only to the net bill, exclusive of special charges, tax and other assessments.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. _____ DATED _____
Date of Issue: _____ Date Effective: _____
Issued By: _____ President & CEO.

FOR ENTIRE SERVICE AREA
P.S.C. NO. 5
Original Sheet No. 18
Cancelling P.S.C. NO. 4

JACKSON ENERGY COOPERATIVE CORPORATION
FUEL ADJUSTMENT CLAUSE

Standard Rider

The Fuel Adjustment Clause is a rider to any and all rate schedules used by the Cooperative.

Terms & Conditions

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% and is based on a twelve (12) month average of such losses. The fuel clause is subject to all other applicable provisions as set forth in 807 KAR 5:056.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. _____ DATED _____
Date of Issue: _____ Date Effective: _____
Issued By: _____ President & CEO .

FOR ENTIRE SERVICE AREA
P.S.C. NO. 5
Original Sheet No. 19
Cancelling P.S.C. NO. 4

JACKSON ENERGY COOPERATIVE CORPORATION
ENERGY EMERGENCY CONTROL PROGRAM

Standard Rider

The Energy Emergency Control Program is a rider to any and all rate schedules used by the Cooperative.

Terms & Conditions

All rates are subject to the Energy Emergency Control Program as filed with the Kentucky Public Service Commission on February 12, 1981, in Administrative Case No. 240, and as approved by the Commission's Order of March 31, 1981.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. _____ DATED _____
Date of Issue: _____ Date Effective: _____
Issued By: _____ President & CEO.

FOR ENTIRE SERVICE AREA
P.S.C. NO. 5
Original Sheet No. 20
Cancelling P.S.C. NO. 4

JACKSON ENERGY COOPERATIVE CORPORATION
ENVIRONMENTAL SURCHARGE

Standard Rider

The Environmental Surcharge is a rider to any and all rate schedules used by the Cooperative.

Rate:

$$\text{CES}(m) = \text{ES}(m) - \text{BESF}$$

Where CES(m) = Current Month Environmental Surcharge Factor
ES(m) = Current Month Environmental Surcharge Calculation
BESF = Base Environmental Surcharge Factor of 0%

$\text{ES}(m) = [((\text{WESF}) \times (\text{Average of 12-months ended revenues from sales to Member System for current expense month, excluding environmental surcharge})) + (\text{Over})/(\text{Under Recovery})]$ divided by Average of 12-months ending Retail Revenue (excluding environmental surcharge) = _____%.

where WESF = Wholesale Environmental Surcharge Factor for Current Expense Month
(Over)/Under Recovery =

6-month cumulative (over)/under recovery as defined by amount billed by EKPC to Member System minus the amount billed by Member System to retail customer. Over and under recoveries shall be amortized over a six-month period.

BSEF = zero

BILLING:

The current expense month (m) shall be the second month preceding the month in which the Environmental Surcharge is billed.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY IN CASE NO. _____ DATED _____

Date of Issue: _____ Date Effective: _____

Issued By: _____ President & CEO .

FOR ENTIRE SERVICE AREA
P.S.C. NO. 5
Original Sheet No. 21
Cancelling P.S.C. NO. 4

JACKSON ENERGY COOPERATIVE CORPORATION
OPERATION ROUND-UP VOLUNTARY CONTRIBUTION

Standard Rider

The Operation Round-Up Voluntary Contribution is a rider to any and all rate schedules used by the Cooperative.

Terms & Conditions

Operation Round-Up is a program which allows cooperative members to round up their monthly payment to the next highest dollar amount {\$26.40 to \$27.00 for example} with the funds used to help families and communities through out the cooperative. All Jackson Energy Cooperative members are given the opportunity to make a VOLUNTARY contribution to Operation Round-Up. This contribution will be included on the monthly billing statement. This rounded up amount is not subject to disconnection of service for non-payment. Members may participate in the program by notifying Jackson Energy Cooperative.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. _____ DATED _____
Date of Issue: _____ Date Effective: _____
Issued By: _____ President & CEO .

FOR ENTIRE SERVICE AREA
P.S.C. NO. 5
Original Sheet No. 22
Cancelling P.S.C. NO. 4

JACKSON ENERGY COOPERATIVE CORPORATION
RENEWABLE RESOURCES POWER SERVICE

Standard Rider

This Renewable Resource Power Service is a rider to any and all rate schedules used by the Cooperative. The purpose of this rider is to provide the consumer with a renewable source of energy that may be considered more environmentally friendly.

Availability of Service

This schedule shall be made available to any consumer in blocks of 100 kWh (minimum size) or greater and were the consumer will contract with the Cooperative to purchase the blocks under this Rider.

Agreement

An "Agreement for Purchase of Renewable Resource Power" shall be executed by the consumer prior to service under this schedule and shall be a one (1) year contract, renewable annually.

Rate

The monthly rate for this service will be a renewable power premium, i.e. an added charge, for all renewable power supplied to the consumer. The renewable power rate premium will be as provided below and will be in addition to the regular retail rate for power:

\$0.0275 per kWh or \$2.75 per 100 kWh block

Billing and Minimum Charge

Blocks of power contracted for under this tariff shall constitute the minimum amount of kWh the customer will be billed for during a normal billing period. For all power purchased in excess of the contracted Renewable Resource amount, the customer shall be billed at the normal rate for that class. For periods shorter than a normal monthly billing cycle (i.e. termination of service and final bill of a service) and actual kWh use is less than the contracted Renewable kWh amount, the customer shall pay for the full monthly block of kWh ordinarily contracted.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY IN CASE NO. _____ DATED _____

Date of Issue: _____ Date Effective: _____

Issued By: _____ President & CEO .

FOR ENTIRE SERVICE AREA
P.S.C. NO. 5
Original Sheet No. 23
Cancelling P.S.C. NO. 4

JACKSON ENERGY COOPERATIVE CORPORATION
INTERRUPTIBLE SERVICE

Standard Rider

The Interruptible Service is a rider to Rate Schedules 46, 47, and 48.

Availability of Service

This schedule shall be made available at any load center, to any member who will contract for an interruptible demand of not less than 275 kW, subject to a maximum number of hours of interruption per year and a notice provided as listed below.

Rate

A monthly demand credit per kW is to be based on the following matrix:

NOTICE MINUTES	<u>ANNUAL HOURS OF INTERRUPTION</u>		
	200	300	400
10	\$2.70	\$3.15	\$3.60
60	\$2.25	\$2.70	\$3.15

Determination of Billing Demand

The monthly billing demand shall be 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:

<u>Months</u>	Hours Applicable for <u>Demand Billing – EST</u>
October through April	7:00 a.m. to 12:00 noon 5:00 p.m. to 10:00 p.m.
May through September	10:00 a.m. to 10:00 p.m.

The interruptible billing demand shall be equal to the amount by which the monthly billing demand exceeds the minimum billing demand as specified in the contract.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. _____ DATED _____

Date of Issue: _____ Date Effective: _____

Issued By: _____ President & CEO .

FOR ENTIRE SERVICE AREA
P.S.C. NO. 5
Original Sheet No. 24
Cancelling P.S.C. NO. 4

JACKSON ENERGY COOPERATIVE CORPORATION
INTERRUPTIBLE SERVICE

Conditions of Service for Customer Contract

1. The customer will, upon notification by the Cooperative, reduce his load being supplied by the Cooperative to the contract capacity level specified by the contract.
2. The Cooperative will endeavor to provide the Customer as much advance notice as possible of the interruption of service. However, the Customer shall interrupt service within the notice period as contracted.
3. Service will be furnished under the Cooperative's "General Rules and Regulations" or "Terms and Conditions" except as set out herein and/or provisions agreed to by written contract.
4. No responsibility of any kind shall attach to the Cooperative for, or on account of, any loss or damage caused by, or resulting from, any interruption or curtailment of this service.
5. The Customer shall own, operate, and maintain all necessary equipment for receiving electric energy and all telemetering and communications equipment, within the Customer's premises, required for interruptible service.
6. The minimum original contract period shall be one year and thereafter until terminated by giving at least six months previous written notice. The Cooperative may require a contract be executed for a longer initial term when deemed necessary by the size of the load and other conditions.
7. The Fuel Adjustment Clause and the Environmental Surcharge as specified in the governing rate schedule are applicable.
8. The Customer shall arrange his wiring so that interruptible service supplied under this rider shall be separately metered and segregated from firm service.
9. A Customer's plant is considered as one or more buildings which are served by a single electrical distribution system provided and operated by the Customer. When the size of the Customer's load necessitates the delivery of energy to the Customer's plant over more than one circuit, the company may elect to connect its circuits to different points on the Customer's system.
10. Any transformers required in excess of those used for regular firm power shall be owned and maintained by the Customer.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. _____ DATED _____

Date of Issue: _____ Date Effective: _____

Issued By: _____ President & CEO .

FOR ENTIRE SERVICE AREA
P.S.C. NO. 5
Original Sheet No. 25
Cancelling P.S.C. NO. 4

JACKSON ENERGY COOPERATIVE CORPORATION
INTERRUPTIBLE SERVICE

Calculation of Monthly Bill

The monthly bill is calculated on the following basis:

- A. Sum of customer charge, plus
- B. Minimum billing demand in kW multiplied by the firm capacity rate, plus
- C. Interruptible billing demand in kW multiplied by interruptible rate, plus
- D. Energy usage in kWh multiplied by the energy rate.

Number and Duration of Interruptions

- A. Winter Season: There shall be no more than two (2) interruptions during any calendar day. No interruption shall last more than six hours.
- B. Summer Season: There shall be no more than one (1) interruption during any calendar day. No interruption shall last more than twelve hours.
- C. The maximum number of annual hours of interruption shall be in accordance with the customer contracted level of interruptible service.

Charge for Failure to Interrupt

If customer fails to interrupt load as requested by the Cooperative, the Cooperative shall bill the entire billing demand at a rate equal to five (5) times the applicable firm power demand charge for that billing month.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. _____ DATED _____
Date of Issue: _____ Date Effective: _____
Issued By: _____ President & CEO .

Jackson Energy Cooperative
Case No. 2007-00333
Present and Proposed Tariffs in Comparative Form

Attached are a complete copy of the tariffs of Jackson Energy using the rates in effect in Case No. 2006-00519. The tariffs reflect the proposed tariff changes in comparative form.

Jackson Energy is requesting to eliminate certain rate schedules by combining them into other rate schedules as detailed in Exhibit B, page 1.

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
7th (Revised) Sheet No. 7
Cancelling P.S.C. No. 4
6th (Revised) Sheet No. 7

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 01
SPECIAL DUAL FUEL TARIFF

(D)

Applicable

This tariff is applicable to all consumers with dual fuel heat pumps throughout the service territory of the Cooperative. The dual fuel energy rate is applicable during the months of October through April.

Availability

Available to the consumers of the Cooperative located on its lines for dual fuel heating applications. The electric power and energy furnished under this tariff shall be separately metered for each point of delivery. Other electric power and energy furnished or sold will be billed using the normal rate schedule for the appropriate rate class.

Rate - Monthly

Customer Charge	\$2.00
Energy Charge per kWh For the months of October through April	\$0.07752 (I)

Terms and Conditions

This tariff is subject to the Cooperative's standard terms and conditions of service. The consumer agrees to remain on this tariff for a minimum period of three years.

Terms of Payment

Payment is due within ten (10) days from the date of the bill.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY IN CASE NO. 2006-00519 DATED July 25, 2007.
Date of Issue: July 26, 2007 Date Effective: August 1, 2007
Issued By: Donald H. Schaefer President & CEO.

PUBLIC SERVICE COMMISSION OF KENTUCKY	
EFFECTIVE 8/1/2007	
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)	
By	
	Executive Director

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
Original Sheet No. 8
Cancelling P.S.C. No. 3
Original Sheet No. 13.F

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 01 - (Continued)

(D)

Minimum Monthly Charge

The minimum monthly charge under the above rate shall be \$1.95.

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% and is based on a twelve (12) month average of such losses. The fuel clause is subject to all other applicable provisions as set forth in 807 KAR 5:056.

Energy Emergency Control Program

This tariff is subject to Energy Emergency Control Program as filed with the Kentucky Public Service Commission on February 23, 1981, in Administrative Case No. 240, and as approved by the Commission's Order of March 31, 1981.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

AUG 22 1997

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY IN CASE NO. _____ DATED _____
Date of Issue: August 19, 1997 Date Effective: August 22, 1997 BY: Stephan D. Bell
Issued By: Douglas J. Leary President and General Manager

PURSUANT TO 807 KAR 5.011,
SECTION 9(1)
SECRETARY OF THE COMMISSION

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
7th (Revised) Sheet No. 1
Cancelling P.S.C. No. 4
6th (Revised) Sheet No. 1

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 10
RESIDENTIAL FARM AND NON-FARM SERVICE

(T)

Availability

Available to the consumers of the Cooperative located on its lines for general residential and farm and home uses including lighting, incidental appliances, refrigeration, cooking, heating and power for motors up to and including ten horsepower.

(T)
(T)
(T)

Rate

Customer Charge Per Month -- Includes No kWh Usage ~~\$8.44~~ \$9.50 (I)
All kWh \$0.07770 per kWh (I) \$0.08558 (I)

Minimum Charges

The minimum monthly charge under the above rate shall be \$8.25 or the amount provided in the contract for service, whichever shall be higher.

(T)

Type of Service

Single-phase, 120/240 volt.

Terms of Payment

Payment is due within 10 days from the date of the bill.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY IN CASE NO. 2006-00519 DATED July 25, 2007.

Date of Issue: July 26, 2007 Date Effective: August 1, 2007

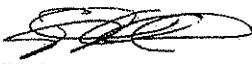
Issued By: Donald R. Schaefer President & CEO

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

8/1/2007

PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

By


Executive Director

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
Original Sheet No. 2
Cancelling P.S.C. No. 3
3rd (Revised) Sheet No. 13A

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 10 (Continued)

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% and is based on a twelve-month average of such losses. This fuel Clause is subject to all other applicable provisions as set out in 807 KAR 5:056.

Energy Emergency Control Program

This tariff is subject to the Energy Emergency Control Program as filed with the Kentucky Energy Regulatory Commission (now the Public Service Commission) on February 23, 1981 in Administrative Case No. 240 and as approved by the Commission Order of March 31, 1981.

(T)

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

AUG 22 1997

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)

BY: Stephan O. Bell
SECRETARY OF THE COMMISSION

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE
COMMISSION OF KENTUCKY IN CASE NO. DATED

Date of Issue: August 19, 1997 Date Effective: August 22, 1997

Issued By: Douglas P. Feary President and General Manager.

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
7th (Revised) Sheet No. 3
Cancelling P.S.C. No. 4
6th (Revised) Sheet No. 3

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 11
RESIDENTIAL FARM AND NON-FARM SERVICE – OFF PEAK
RETAIL MARKETING RATE

(T)

Availability

Available to the consumers of the Cooperative eligible for the Schedule 10, Residential, Farm and Non-Farm Service tariff. The electric power and energy furnished under this tariff shall be separately metered for each point of delivery. Other power and energy furnished or sold, will be billed under Schedule 10, Residential Farm and Non-Farm Service. The current use of this marketing rate is for Electric Thermal Storage units.

(T)

Rate

All kWh Per Month

~~\$0.04662~~ per kWh (F) \$0.05135 (I)

Schedule of Hours

This rate is only applicable for the below listed off-peak hours:

Months

October through April	12:00 noon to 5:00 p.m. 10:00 p.m. to 7:00 a.m.
May through September	10:00 p.m. to 10:00 a.m.

Terms and Conditions

This tariff is subject to the Cooperative's standard terms and conditions of service. The retail rate applies only to programs which are expressly approved by the Commonwealth of Kentucky Public Service Commission to be offered under the Marketing Rate of East Kentucky Power's Wholesale Power Rate Schedule A. Under this rate, a separate contract will be executed between the Cooperative and the Consumer. A sample copy of which is filed as part of this tariff.

(T)

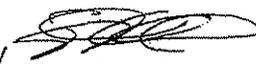
ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY IN CASE NO. 2006-00519 DATED July 25, 2007.

Date of Issue: July 26, 2007 Date Effective: August 1, 2007

Issued By: Donald H. Schaefer President & CEO.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
8/1/2007
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

By



Executive Director

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
1st (Revised) Sheet No. 4
Canceling P.S.C. No. 4
Original Sheet No. 4

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 11 (Continued)

Type of Service

Single-phase, 120/240 voltage.

(T)

Terms of Payment

Payment is due within 10 days from the date of the bill.

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% and is based on a twelve-month moving average of such losses. The Fuel Clause is subject to all other applicable provisions as set out in 807 KAR 5:056.

Energy Emergency Control Program

This tariff is subject to the Energy Emergency Control Program as filed with the Kentucky Energy Regulatory Commission (now the Public Service Commission) on February 23, 1981 in Administrative Case No. 240 and as approved by the Commission Order of March 31, 1981.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY IN CASE NO. 2000-373 DATED June 27, 2001.

Date of Issue: July 2, 2001 Date Effective: June 27, 2001 **JUN 27 2001**
Issued By: Marion K. Carson Vice President of Finance and Administration

PUBLIC SERVICE COMMISSION
OF KENTUCKY
PURSUANT TO 807 KAR 5:011,
SECTION 9(1)
BY: Stephan O. Bell
SECRETARY OF THE COMMISSION

JACKSON ENERGY COOPERATIVE
OFF-PEAK ELECTRIC THERMAL STORAGE HEATING CONTRACT

This agreement is made and entered into between Jackson Energy Cooperative, (hereinafter called "Jackson Energy") and _____ (hereinafter called "member", whether singular or plural).

WITNESSETH:

That in consideration of the mutual promises and covenants hereinafter set forth, the parties agree as follows:

1. Member to purchase an electric thermal storage heating unit(s) (hereinafter called ETS unit(s)) from Jackson Energy, or if purchased directly from another party, a unit(s) that is approved by Jackson Energy.
2. Member agrees to pay all costs related to the installation of the ETS system.
3. All wiring modifications shall meet standards set forth by the National Electrical Code and shall be inspected by a certified electrical inspector.
4. Jackson Energy will provide no less than ten (10) hours per day off-peak recharging time for the seven (7) month heating season of October through April.
5. Jackson Energy will also provide an off-peak energy rate that is to be used with ETS. This rate shall be discounted no less than forty percent (40%) below the lowest cost rate block for residential service.
6. All ETS and related equipment is warranted by the manufacturer **for equipment only**. Manufacturer will replace the equipment and parts once it has been determined that there is a manufacturer defect. Jackson Energy warranties the labor for two (2) heating season when the heater is installed.

Items not covered under warranty:

- A. Resetting circuit breakers
- B. Resettibng ETS controls
- C. Cleaning fans and other related ETS equipment
- D. Relocating of ETS unit
- E. Other such items that are considered owner maintenance responsibility

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

JUN 27 2001

PURSUANT TO 807 KAR 5.011,
SECTION 9(1)
BY: Stephan D. Bell
SECRETARY OF THE COMMISSION

Off-Peak ETS Heating Contract (continued)

7. The rate discount offered herein may be transferred or assigned to another consumer of Jackson Energy who resides in, rents, leases, or purchases a residence equipped with approved ETS unit(s) providing such consumer abides by the terms of this contract and accompanying tariff. Except that the warranty is non-transferable.
8. Jackson Energy retains the right to periodically inspect ETS unit(s) installations through its employees or representatives.
9. Member has received information as to the percent of the home that ETS heater is expected to provide heat for. The ETS unit(s) may provide all or only a portion of heating requirements. (See below)
10. Discounted rates for ETS energy used is contingent upon modified wiring, equipment, and/or timing devices operating as designed by Jackson Energy employees or representatives. In the event such operation is circumvented by cause other than negligence by authorized installers or defects in material and/or equipment, a forty percent (40%) penalty above the last block of the regular residential rates shall apply to all ETS energy used.

The _____ day of _____

JACKSON ENERGY COOPERATIVE

REPRESENTATIVE

HEAT LOSS (150%) _____

MEMBER

MEMBER NO. _____

ETS BTU OUTPUT _____

ADDRESS

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

JUN 27 2001

SOCIAL SECURITY NUMBER

PURSUANT TO 807 KAR 5.011,
SECTION 9 (1)
BY: Stephan O Bell
SECRETARY OF THE COMMISSION

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
8th (Revised) Sheet No. 9
Cancelling P.S.C. No. 4
7th (Revised) Sheet No. 9

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 20
COMMERCIAL, SMALL POWER, AND THREE-PHASE FARM SERVICE

Availability

Available to commercial, small power and three-phase loads for electric service including lighting, incidental appliances, cooking, refrigerators, air conditioning, heating and motors all subject to the established rules and regulations of the Corporation covering this service. Service under this schedule is limited to consumers whose load requirements do not exceed 50 kW. Service under this schedule is not available to seasonal customers unless otherwise provided for.

Rate

Customer Charge Per Month – Includes No kWh Usage	\$10.24	\$25.00 (I)
All kWh per month	\$0.07728 per kWh (T)	\$0.07618 (D)

Minimum Monthly Charge

The minimum monthly charge under the above rate shall be \$10.00 or the amount provided in the contract for service, whichever shall be higher.

Type of Service

Single-phase power service is limited to motors not in excess of ten horsepower. Motors having a rated capacity in excess of ten horsepower must be three-phase. In those cases where additional investment is required for three-phase service, it will be rendered only after the following conditions are met: the customer will give satisfactory assurance by means of a written agreement as to the character, amount, and duration of the business offered, and make such guarantees or deposits as may be required under the Cooperative's policies.

Terms of Payment

Payment is due within 10 days from the date of the bill.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY IN CASE NO. 2006-00519 DATED July 25, 2007.

Date of Issue: July 26, 2007 Date Effective: August 1, 2007
Issued By: *Donald C. Dehaene* President & CEO.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE 8/1/2007
P.S.C. NO. 4
SUANT TO 807 KAR 5:011
SECTION 9 (1)

By: *[Signature]*
Executive Director

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
Original Sheet No. 10
Cancelling P.S.C. No. 3
Original Sheet No. 14A

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 20 (Continued)

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% and is based on a twelve-month moving average of such losses. This Fuel Clause is subject to all other applicable provisions as set out in 807 KAR 5:056.

(T)

Energy Emergency Control Program

This tariff is subject to the Energy Emergency Control Program as filed with the Kentucky Energy Regulatory Commission (now the Public Service Commission) on February 23, 1981 in Administrative Case No. 240 and as approved by the Commission Order of March 31, 1981.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

AUG 22 1997

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)

BY: Stephan O. Bell
SECRETARY OF THE COMMISSION

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE
COMMISSION OF KENTUCKY IN CASE NO. DATED

Date of Issue: August 19, 1997 Date Effective: August 22, 1997

Issued By: Douglas V. Scott President and General Manager.

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
6th (Revised) Sheet No. 99
Cancelling P.S.C. No. 4
5th (Revised) Sheet No. 99

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 22
COMMERCIAL, SMALL POWER & 3-PHASE FARM SERVICE – OFF PEAK
RETAIL MARKETING RATE

(T)

Availability

Available to the consumers of the Cooperative eligible for the Schedule 20, Commercial, Small Power & 3-Phase Farm Service. The electric power and energy furnished under this tariff shall be separately metered for each point of delivery. Other power and energy furnished or sold, will be billed under Schedule 20, Commercial, Small Power & 3-Phase Farm Service. The current use of this marketing rate is for Electric Thermal Storage units.

Rate

All kWh Per Month

~~\$0.04637~~ per kWh ~~(T)~~ \$0.04571 (D)

Schedule of Hours

This rate is only applicable for the below listed off-peak hours:

Months

October through April

12:00 noon to 5:00 p.m.

10:00 p.m. to 7:00 a.m.

May through September

10:00 p.m. to 10:00 a.m.

Terms and Conditions

This tariff is subject to the Cooperative's standard terms and conditions of service. The retail rate applies only to programs which are expressly approved by the Commonwealth of Kentucky Public Service Commission to be offered under the Marketing Rate of East Kentucky Power's Wholesale Power Rate Schedule A. Under this rate, a separate contract will be executed between the Cooperative and the Consumer. A sample copy of which is filed as part of this tariff.

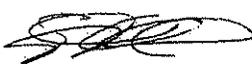
(T)

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY IN CASE NO. 2006-00519 DATED July 25, 2007.

Date of Issue: July 26, 2007 Date Effective: August 1, 2007

Issued By: Donald H. Schaefer President & CEO.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
8/1/2007
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

By 
Executive Director

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
Original Sheet No. 99. 1

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 22 (Continued)

Type of Service

Single-phase and three-phase where available voltage exist. In those cases where additional investment is required for three-phase service it will be rendered only after the following conditions are met: the customer will give satisfactory assurance by means of a written agreement as to the character, amount, and duration of the power load and make such guarantees or deposits as may be required under the Cooperative policies.

Terms of Payment

Payment is due within 10 days from the date of the bill.

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% and is based on a twelve-month average of such losses. This Fuel Clause is subject to all other applicable provisions as set out in 807 KAR 5:056.

Energy Emergency Control Program

This tariff is subject to the Energy Emergency Control Program as filed with the Kentucky Energy Regulatory Commission (now the Public Service Commission) on February 23, 1981 in Administrative Case No. 240 and as approved by the Commission Order of March 31, 1981.

(T)

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

FEB 01 1998

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE
COMMISSION OF KENTUCKY IN CASE NO. DATED

Date of Issue: January 1, 1998 Date Effective: February 1, 1998

Issued By: Douglas P. Gray President and General Manager

PURSUANT TO 807 KAR 5:011,
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BY: Stephan B. Bell
SECRETARY OF THE COMMISSION

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
7th (Revised) Sheet No. 13
Cancelling P.S.C. No. 4
6th (Revised) Sheet No. 13

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 30
LARGE POWER SERVICE LESS THAN 50 KW

(D)

Availability

Available to consumers requesting three phase service served by the Cooperative and located on or near its three-phase lines.

Conditions

A contract shall be executed by the consumer for service under this schedule. Service under this schedule will be limited to maximum loads not to exceed 50 KW.

Rate

Customer Charge Per Month – Includes No kWh Usage	\$22.26
Demand Charge Per Month per kW	\$ 5.34
<u>Energy Charge Per kWh</u>	
All kWh Per Month	\$0.07046 per kWh (I)

Determination of Billing Demand

The billing demand shall be the maximum kilowatt load used by the consumer for any period of fifteen consecutive minutes during the month for which the bill is rendered as indicated or recorded by a demand meter.

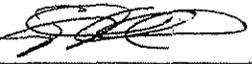
Minimum Monthly Charge

The minimum monthly charge shall be the minimum monthly charge specified in the contract. The minimum monthly customer charge will be calculated @ 60% of contract kW.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY IN CASE NO. 2006-00519 DATED July 25, 2007.

Date of Issue: July 26, 2007 Date Effective: August 1, 2007

Issued By: Donald Schaefer President & CEO.

PUBLIC SERVICE COMMISSION OF KENTUCKY	
EFFECTIVE 8/1/2007	
RELATIVE TO 807 KAR 5:011 SECTION 9 (1)	
By	
	Executive Director

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
Original Sheet No. 14
Cancelling P.S.C. No. 3
Original Sheet No. 16A

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 30 (Continued)

(D)

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% and is based on a twelve-month moving average of such losses. This Fuel Clause is subject to all other applicable provisions as set out in 807 KAR 5:056.

Energy Emergency Control Program

This tariff is subject to the Energy Emergency Control Program as filed with the Kentucky Energy Regulatory Commission (now the Public Service Commission) on February 23, 1981 in Administrative Case No. 240 and as approved by the Commission Order of March 31, 1981.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

AUG 22 1997

PURSUANT TO 807 KAR 5.011,
SECTION 9 (1)

BY: Stephan D. Bell
SECRETARY OF THE COMMISSION

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE
COMMISSION OF KENTUCKY IN CASE NO. DATED

Date of Issue: August 19, 1997 Date Effective: August 22, 1997

Issued By: Debra L. Long President and General Manager.

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
7th (Revised) Sheet No. 15
Cancelling P.S.C. No. 4
6th (Revised) Sheet No. 15

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 33
WATER PUMPING SERVICE

(D)

Availability

Available for water pumping service in areas served by the Cooperative. The customer shall have the option of service under this schedule or any other standard rate schedule. The customer, having selected one schedule, will continue to be billed under such schedule for not less than 12 consecutive months unless there should be a material and permanent change in the customer's use of service.

Conditions

The service hereunder is conditioned upon the consumer at all times operating pumping loads at hours other than those when the Cooperative's coincident peak occurs, except in case of emergencies. Service hours and other operating problems to be agreed upon by contract.

Rate

Customer Charge Per Month -- Includes No kWh Usage	\$15.61
All kWh Per Month	\$0.06488 per kWh (I)

Minimum Monthly Charge

The minimum monthly charge shall be the minimum charge specified in the contract, or the minimum monthly customer charge, or \$1.20 per KVA of installed transformer capacity, or \$37.00, whichever amount shall be the greatest.

Fuel Cost Adjustment Charge

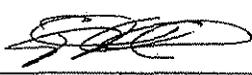
All rates are applicable to the Fuel Adjustment Clause and may be increased or decreased by an amount per kWh equal to the fuel adjustment amount per kWh as billed by the wholesale power supplier plus an allowance for line losses. The allowance for line losses will not exceed 10% and is based on a twelve-month moving average of such losses. This Fuel Clause is subject to all other applicable provisions as set out in 807 KAR 5:056.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY IN CASE NO. 2006-00519 DATED July 25, 2007. ^{EFFECTIVE 8/1/2007} PURSUANT TO 807 KAR 5:011

Date of Issue: July 26, 2007 Date Effective: August 1, 2007 SECTION 9 (1)

Issued By: Donald R. Dehaene President & CEO.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE 8/1/2007
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

By 
Executive Director

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
Original Sheet No. 16
Cancelling P.S.C. No. 3
Original Sheet No. 18A

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 33 (Continued)

(D)

Terms of Payment

Customers monthly bill will be due within ten (10) days of date of bill.

Rules and Regulations

Service will be furnished under the Cooperative's general rules and regulations or terms and conditions.

Energy Emergency Control Program

This tariff is subject to the Energy Emergency Control Program as filed with the Kentucky Energy Regulatory Commission (now the Public Service Commission) on February 23, 1981 in Administrative Case No. 240 and as approved by the Commission Order of March 31, 1981.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

AUG 22 1997

PURSUANT TO 807 KAR 5.011,
SECTION 9(1)

BY: Stephan O. Bell
SECRETARY OF THE COMMISSION

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE
COMMISSION OF KENTUCKY IN CASE NO. DATED

Date of Issue: August 19, 1997 Date Effective: August 22, 1997

Issued By: Douglas L. Jones President and General Manager.

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
7th (Revised) Sheet No. 19
Cancelling P.S.C. No. 4
6th (Revised) Sheet No. 19

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 40
LARGE POWER MORE THAN 50 KW BUT LESS THAN 274 KW

(T)

Availability

Available to consumers, served by the Cooperative located on or near its three-phase lines.

Conditions

A contract shall be executed by the consumer for service under this schedule. Service under this schedule will be for loads that average 50 kW or more over a 12 month period but does not exceed 274 kW.

Rate

Customer Charge Per Month – Includes No kWh Usage	\$18.32	\$45.00 (I)
Demand Charge Per Month	\$-4.95	\$ 6.00 (I)
All kWh per month	\$0.06104 per kWh (+)	\$0.05588 (D)

Determination of Billing Demand

The billing demand shall be the maximum kilowatt load used by the consumer for any period of fifteen consecutive minutes during the month for which the bill is rendered as indicated or recorded by a demand meter.

(T)
(T)

Power Factor

The consumer agrees to maintain unity power factor as nearly as practicable. The Cooperative reserves the right to measure such power factor at the time of the maximum demand to determine if the power factor is less than 90%. Power factor penalty formula will be as follows:

$$\text{Power factor penalty} = \frac{(\text{maximum kW demand} \times 90\% \text{ pf}) - (\text{maximum kW demand}) \times \$/\text{kW}}{\text{actual power factor}}$$

Minimum Monthly Charge

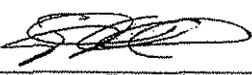
The minimum monthly charge shall be the minimum monthly charge specified in the contract. The minimum monthly charge will be calculated @ 60% of the contract kW.

(T)
(T)

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY IN CASE NO. 2006-00519 DATED July 25, 2007.

Date of Issue: July 26, 2007 Date Effective: August 1, 2007
Issued By: Donald Schaefer President & CEO.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
8/1/2007
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

By 
Executive Director

FOR ENTIRE SERVICE ARE
P.S.C. NO. 4
1st (Revised) Sheet No. 20
Canceling P.S.C. No. 4
Original Sheet No. 20

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 40 (Continued)

Special Provisions

1. Primary Service: If service is furnished at available primary voltage, a discount of 5% shall apply to the Demand and Energy Charges.
2. Delivery Point: If service is furnished at secondary voltage, the delivery point shall be the metering point unless otherwise specified in the contract for service. All wiring, pole lines and other electric equipment on the load side of the delivery point shall be owned and maintained by the consumer.
3. Lighting: Both power and lighting shall be billed at the foregoing rate.

(T)
|
(D)

Fuel Cost Adjustment Charge

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% and is based on a twelve-month moving average of such losses. This Fuel Clause is subject to all other applicable provisions as set out in 807 KAR 5:056.

Energy Emergency Control Program

This tariff is subject to the Energy Emergency Control Program as filed with the Kentucky Energy Regulatory Commission (now the Public Service Commission) on February 23, 1981 in Administrative Case No. 240 and as approved by the Commission Order of March 31, 1981.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. 2000-373 DATED June 27, 2001.

JUN 27 2001

Date of Issue: July 2, 2001 Date Effective: June 27, 2001

Issued By: Sharon K. Carson Vice President of Finance and Administration

SECTION 9(1)
BY Stephan D. Bell
SECRETARY OF THE COMMISSION

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
8th (Revised) Sheet No. 21
Cancelling P.S.C. No. 4
7th (Revised) Sheet No. 21

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 43
LARGE POWER RATE – OVER 275 KW

(D)

Applicable

In all territory served by the Cooperative.

Availability

Available to all public buildings, commercial and industrial consumers whose kilowatt demand will exceed and/or average 275 kW over a 12 month period.

Conditions

A contract shall be executed by the consumer for service under this schedule.

Character of Service

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

Rate

Customer Charge Per Month – Includes No kWh Usage	\$32.57
Demand Charge Per Month	\$ 4.95
<u>Energy Charge</u>	
All kWh per month	\$0.05747 per kWh (I)

Determination of Billing Demand

The billing demand shall be the maximum kilowatt demand established by the consumer for any period of fifteen minutes during the month for which the bill is rendered, as indicated or recorded by a demand meter and adjustment for power factor as provided below.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY IN CASE NO. 2006-00519 DATED July 25, 2007.
Date of Issue: July 26, 2007 Date Effective: August 1, 2007
Issued By: Donald K. DeLoach President & CEO.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE 8/1/2007
SUANT TO 807 KAR 5:011
SECTION 9 (1)

By [Signature]
Executive Director

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
1st (Revised) Sheet No. 22
Canceling P.S.C. No. 4
Original Sheet No. 22

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 43 (Continued)

(D)

Power Factor Adjustment

The Consumer agrees to maintain unity power factor as nearly as practicable. Power factor may be measured at any time. Should such measurements indicate that the power factor, at the time of the maximum demand is less than 90%, the Power factor penalty formula will be as follows:

(F)

$$\text{power factor penalty} = \frac{(\text{maximum kW demand} \times 90\% \text{ pf}) - (\text{maximum kW demand}) \times \$/\text{kW}}{\text{actual power factor}}$$

Minimum Monthly Charge

The minimum monthly charge shall be the minimum monthly charge specified in the contract. The minimum monthly charge will be calculated @ 60% of the contract kW.

(F)

Special Provisions

1. Delivery Point: If service is furnished at secondary voltage, the delivery point shall be the metering point unless otherwise specified in the contract for service. All wiring, pole lines and other electric equipment on the load side of the delivery point shall be owned and maintained by the consumer.

2. Lighting: Both power and lighting shall be billed at the foregoing rate.

3. Primary Service: If service is furnished, an available primary voltage discount of 5% shall apply to the Demand and Energy Charges.

(F)

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% and is based on a twelve-month moving average of such losses. This Fuel Clause is subject to all other applicable provisions as set out in 807 KAR 5:056.

Energy Emergency Control Program

This tariff is subject to the Energy Emergency Control Program as filed with the Kentucky Energy Regulatory Commission (now the Public Service Commission) on February 23, 1981 in administrative Case No. 240 and as approved by the Commission Order of March 31, 1981.

PUBLIC SERVICE COMMISSION
OF KENTUCKY

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY IN CASE NO. 2000-373 DATED June 27, 2001.

Date of Issue: July 2, 2001 Date Effective: June 27, 2001 JUN 27 2001

Issued By: Sharon K. Cason Vice President of Finance and Administration

PURSUANT TO 807 KAR 5:011,
SECTION 9(1)
BY: Stephan O. Bell
SECRETARY OF THE COMMISSION

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
Original Sheet No. 24
Cancelling P.S.C. No. 3
1st (Revised) Sheet No. 23G

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 46 (Continued)

Determination of Billing Demand

The monthly billing demand shall be the greater of (a) or (b) listed below:

- (a) The contract demand
- (b) The ultimate consumer's peak demand during the current month of preceding eleven months. The peak demand shall be 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:

<u>Months</u>	<u>Hours Applicable for Demand Billing - EST</u>
October through April	7:00 a.m. to 12:00 noon 5:00 p.m. to 10:00 p.m.
May through September	10:00 a.m. to 10:00 p.m.

(T)
|

Power Factor Adjustment

The Consumer agrees to maintain unity power factor as nearly as practicable. Power factor may be measured at any time. Should such measurements indicate that the power factor at the time of his maximum demand is less than 90%, the demand for billing purposes shall be the demand as indicated or recorded by the demand multiplied by 90% and divided by the per cent power factor.

(T)
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Minimum Charge

The minimum monthly charge shall be the minimum monthly charge specified in the contract, or the minimum monthly customer charge, or \$1.20 per KVA of installed transformer capacity, or \$37.00 or the sum of (a), (b) and (c) below, whichever amount shall be the greatest:

- (a) The product of the billing demand multiplied by the demand charge, plus
- (b) The product of the billing demand multiplied by 425 hours and the energy charge per kWh, plus
- (c) The customer charge

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE
COMMISSION OF KENTUCKY IN CASE NO. DATED

AUG 22 1997

Date of Issue: August 19, 1997 Date Effective: August 22, 1997

Issued By: Daugler P. Seany President and General Manager

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)

BY: Stephan D. Bell
SECRETARY OF THE COMMISSION

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
1st (Revised) Sheet No. 25
Canceling P.S.C. No. 4
Original Sheet No. 25

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 46
LARGE POWER RATE - 500 KW AND OVER (Continued)

(T)

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% and is based on a twelve-month moving average of such losses. This Fuel Clause is subject to all other applicable provisions as set out in 807 KAR 5:056.

Energy Emergency Control Program

(T)

This tariff is subject to the Energy Emergency Control Program as filed with the Kentucky Energy Regulatory Commission (now the Public Service Commission) on February 23, 1981 in administrative Case No. 240 and as approved by the Commission Order of March 31, 1981.

Special Provisions

1. Delivery Point: If service is furnished at secondary voltage, the delivery point shall be the metering point unless otherwise specified in the contract for service. All wiring, pole lines and other electric equipment on the load side of the delivery point shall be owned and maintained by the consumer.
2. Lighting: Both power and lighting shall be billed at the foregoing rate.
3. Primary Service: If service is furnished at 7,200/12,470 volts or above, a discount of 5% shall apply to the Demand and Energy Charges.
The seller shall have the option of metering at secondary voltage.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY IN CASE NO. 2000-373 DATED June 27, 2001.

Date of Issue: July 2, 2001 Date Effective: June 27, 2001

JUN 27 2001

Issued By: Sharon K. Carson Vice President of Finance and Administration

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)
BY Stephan O. Bell
SECRETARY OF THE COMMISSION

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
7th (Revised) Sheet No. 26
Cancelling P.S.C. No. 4
6th (Revised) Sheet No. 26

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 47
LARGE POWER RATE – 500 KW TO 4,999 KW

(T)

Applicable

In all territory served by the Cooperative.

Availability

Available to all public buildings, commercial and industrial consumers whose kilowatt demand shall exceed 500 kW but not greater than 4,999 kW.

Conditions

An contract shall be executed by the consumer for service under this schedule.

Character of Service

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

Rate

Customer Charge Per Month – Includes No kWh Usage	\$ 982.63		
Demand Charge Per kW of Contract Demand	\$ 5.52	\$ 6.22	(I)
Demand Charge Per kW for Billing Demand in Excess of Contract Demand	\$ 8.00	\$ 8.65	(I)
Energy Charge per kWh	\$0.04493 (I)	\$0.04338	(D)

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY IN CASE NO. 2006-00519 DATED July 25, 2007.

Date of Issue: July 26, 2007 Date Effective: August 1, 2007
ISSUED PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

Issued By: Donald H. Schaefer President & CEO.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
8/1/2007
By [Signature]
Executive Director

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
1st (Revised) Sheet 27
Canceling P.S.C. No. 4
Original Sheet No. 27

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 47 (Continued)

(T)
|

Determination of Billing Demand

The billing demand (kilowatt demand) shall be the contract demand plus any excess demand. Excess demand occurs when the ultimate consumer's highest demand during the current month exceeds the contract demand. The consumer'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:

<u>Months</u>	<u>Hours Applicable for Demand Billing - EST</u>
October thru April	7:00 a.m. to 12:00 Noon 5:00 p.m. to 10:00 p.m.
May thru September	10:00 a.m. to 10:00 p.m.

Power Factor Adjustments

The Consumer agrees to maintain unity power factor as nearly as practicable. Power factor may be measured at any time. Should such measurements indicate that the power factor at the time of the maximum demand is less than 90%, the Power factor penalty formula will be as follows:

(T)
|

$$\text{power factor penalty} = \frac{(\text{maximum kW demand} \times 90\% \text{ pf})}{\text{actual power factor}} - (\text{maximum kW demand}) \times \$/\text{kW}$$

Minimum Charge

The minimum monthly charge shall be the minimum monthly charge specified in the contract, or the minimum monthly customer charge, or the sum of (a), (b) and (c) below, whichever amount shall be the greatest:

(T)
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- (a) The product of the contract demand multiplied by the demand charge, plus
- (b) The product of the contract demand multiplied by 425 hours and the energy charge per kWh, plus
- (c) The customer charge

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY IN CASE NO. 2000-373 DATED May 21, 2001.

Date of Issue: June 1, 2001 Date Effective: May 21, 2001 JUN 27 2001

Issued By: Stephan K. Carson Vice President of Finance and Administration

PUBLIC SERVICE COMMISSION
OF KENTUCKY
SECTION 9 (1)
PURSUANT TO 807 KAR 5:011,
BY: Stephan D. Bell
SECRETARY OF THE COMMISSION

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
1st (Revised) Sheet No. 28
Canceling P.S.C. No. 4
Original Sheet No. 28

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 47 (Continued)

(T)

Special Provisions

1. Delivery Point: If service is furnished at secondary voltage, the delivery point shall be the metering point unless otherwise specified in the contract for service. All wiring, pole lines and other electric equipment on the load side of the delivery point shall be owned and maintained by the consumer.

2. Lighting: Both power and lighting shall be billed at the foregoing rate.

3. Primary Service: If service is furnished at 7,200/12,470 volts or above, a discount of 5% shall apply to the Demand and Energy Charges.

The seller shall have the option of metering at secondary voltage.

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% and is based on a twelve-month moving average of such losses. This Fuel Clause is subject to all other applicable provisions as set out in 807 KAR 5:056.

Energy Emergency Control Program

This tariff is subject to the Energy Emergency Control Program as filed with the Kentucky Energy Regulatory Commission (not the Public Service Commission) on February 23, 1981 in Administrative Case No. 240 and as approved by the Commission Order of March 31, 1981.

PUBLIC SERVICE COMMISSION
OF KENTUCKY

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. 2000-373 DATED June 27, 2001.

Date of Issue: July 2, 2001 Date Effective: June 27, 2001 JUN 27 2001

Issued By: Sharon K. Carson Vice President of Finance and Administration

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)

BY: Stephan O. Bess
SECRETARY OF THE COMMISSION

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
7th (Revised) Sheet No. 26
Cancelling P.S.C. No. 4
6th (Revised) Sheet No. 26

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 48
LARGE POWER RATE - 5,000 KW AND ABOVE

(T)

Applicable

In all territory served by the Cooperative.

Availability

Available to all public buildings, commercial and industrial consumers whose kilowatt demand shall exceed 500 kW and greater.

Conditions

An contract shall be executed by the consumer for service under this schedule.

Character of Service

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

Rate

Customer Charge Per Month - Includes No kWh Usage	\$1,094.20		
Demand Charge Per kW of Contract Demand	\$ 5.52	\$6.22	(I)
Demand Charge Per kW for Billing Demand in Excess of Contract Demand	\$ 8.00	\$8.65	(I)
Energy Charge per kWh	\$ 0.03735	(+)	

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY IN CASE NO. 2006-00519 DATED July 25, 2007.

Date of Issue: July 26, 2007 Date Effective: August 1, 2007

Issued By: Donald Schaefer President & CEO

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE 8/1/2007
P.S.C. NO. 4
ISSUED PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

By [Signature]
Executive Director

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
1st (Revised) Sheet No. 30
Canceling P.S.C. No. 4
Original Sheet No. 30

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 48 (Continued)

(T)
|

Determination of Billing Demand

The billing demand (kilowatt demand) shall be the contract demand plus any excess demand. Excess demand occurs when the ultimate consumer's highest demand during the current month exceeds the contract demand. The consumer's peak demand is 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:

<u>Months</u>	<u>Hours Applicable for Demand Billing - EST</u>
October thru April	7:00 a.m. to 12:00 Noon 5:00 p.m. to 10:00 p.m.
May thru September	10:00 am. To 10:00 p.m.

Power Factor Adjustment

The Consumer agrees to maintain unity power factor as nearly as practicable. Power factor may be measured at any time. Should such measurements indicate that the power factor at the time of the maximum demand is less than 90%, the Power factor penalty formula will be as follows:

(T)
|

$$\text{power factor penalty} = \frac{(\text{maximum kW demand} \times 90\% \text{ pf}) - (\text{actual power factor} \times \text{maximum kW demand})}{\text{actual power factor}} \times \$/\text{kW}$$

Minimum Charge

The minimum monthly charge shall be the minimum monthly charge specified in the contract.

(T)
(T)

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. 2000-373 DATED June 27, 2001.

JUN 27 2001

Date of Issue: July 2, 2001 Date Effective: June 27, 2001

Issued By: Ann M. K. Carson Vice President of Finance and Administration
 BY: Stephan O. Bell SECRETARY OF THE COMMISSION
 PUBLIC SERVICE COMMISSION OF KENTUCKY
 SECTION 9(1)
 107 KAR 5011

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
1st (Revised) Sheet No. 31
Canceling P.S.C. No. 4
Original Sheet No. 31

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 48 (Continued)

(T)

Special Provisions

1. Delivery Point: If service is furnished at secondary voltage, the delivery point shall be the metering point unless otherwise specified in the contract for service. All wiring, pole lines and other electric equipment on the load side of the delivery point shall be owned and maintained by the consumer.

2. Lighting: Both power and lighting shall be billed at the foregoing rate.

3. Primary Service: If service is furnished at 7,200/12,470 volts or above, a discount of 5% shall apply to the Demand and Energy Charges.

The Seller shall have the option of metering at secondary voltage.

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% and is based on a twelve-month moving average of such losses. The Fuel Clause is subject to all other applicable provisions as set out in 807 KAR 5:056.

Energy Emergency Control Program

This tariff is subject to the Energy Emergency Control Program as filed with the Kentucky Energy Regulatory Commission (now the Public Service Commission) on February 23, 1981 in Administrative Case No. 240 and as approved by the Commission Order of March 31, 1981.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. 2000-373 DATED June 27, 2001.

JUN 27 2001

Date of Issue: July 2, 2001 Date Effective: June 27, 2001

Issued By: Sharon K. Carson Vice President of Finance and Administration

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)
BY: Stephan B. B...
SECRETARY OF THE COMMISSION

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
8th (Revised) Sheet No. 35
Canceling P.S.C. No. 4
7th (Revised) Sheet No. 35

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 50
SCHOOLS, COMMUNITY HALLS AND COMMUNITY PARKS

(T)
|

Availability

Available to schools, community buildings, and parks for all uses subject to the established rules and regulations for the Cooperative covering this class of service.

Rate

Customer Charge Per Month – Includes No kWh Usage \$ 9.98 \$ 15.00 (T)
All kWh per Month \$0.08090 per kWh (+) \$0.08231 (T)

Minimum Charges

The minimum monthly charge under the above rate shall be the amount provided in the contract for service.

(T)

Type of Service

Single-phase at 120/240 voltage. In case three-phase service is required, Schedule 30, Schedule 40, or Schedule 43 shall apply. (Exception – Community buildings and parks which have in their objectives and purposes to serve the common good and recreation of the entire community. Under this exception service may be three-phase and voltage may be other than 120/240.)

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% and is based on a twelve-month moving average of such losses. This Fuel Clause is subject to all other applicable provisions as set out in 807 KAR 5:056.

Energy Emergency Control Program

This tariff is subject to the Energy Emergency Control Program as filed with the Kentucky Energy Regulatory Commission (now the Public Service Commission) on February 23, 1981 in Administrative Case No. 240 and as approved the Commission Order of March 31, 1981.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY IN CASE NO. 2006-00519 DATED July 25, 2007.

Date of Issue: July 26, 2007 Date Effective: August 1, 2007
ISSUANT TO 807 KAR 5:011
SECTION 9 (1)

Issued By: Donald Chubb President & CEO.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
8/1/2007
By [Signature]
Executive Director

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
7th (Revised) Sheet No. 36
Cancelling P.S.C. No. 4
6th (Revised) Sheet No. 36

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 52
ALL ELECTRIC SCHOOLS (A.E.S.)

Applicable

In all territory served by Seller.

(T)
(T)

Availability

Available to all public or non-profit private schools whose total energy requirements, including but not limited to, heating, air-conditioning, lighting and water heating is supplied by electricity furnished by the Cooperative.

Character of Service

The electric service furnished under this rate schedule will be 60 cycle, alternating current, either single or three phase service.

(T)
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Rate

Customer Charge Per Month – Includes No kWh Usage	\$ 40.94	\$ 40.00 (D)
All kWh per Month	\$0.06729 per kWh (I)	\$0.06781 (I)

Minimum Charges

The minimum annual charge will be the minimum as specified in the contract.

(T)
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Terms of Contract

Service under this rate schedule will be furnished as stated in the contract for a term of not less than five (5) years.

Special Terms and Conditions

Consumer shall furnish the Cooperative information necessary to permit the Cooperative to determine and install the necessary transformer capacity to adequately serve the load under maximum operating conditions.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY IN CASE NO. 2006-00519 DATED July 25, 2007.

Date of Issue: July 26, 2007 Date Effective: August 1, 2007

Issued By: *Donald C. Decker* President & CEO

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE 8/1/2007
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

By *[Signature]*
Executive Director

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
Original Sheet No. 37
Cancelling P.S.C. No. 3
Original Sheet No. 25A

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 52 (Continued)

(T)

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% and is based on a twelve-month moving average of such losses. This Fuel Clause is subject to all other applicable provisions as set out in 807 KAR 5:056.

Energy Emergency Control Program

This tariff is subject to the Energy Emergency Control Program as filed with the Kentucky Energy Regulatory Commission (now the Public Service Commission) on February 23, 1981 in Administrative Case No. 240 and as approved by the Commission Order of March 31, 1981.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

AUG 22 1997

PURSUANT TO 807 KAR 5.011,
SECTION 9 (1)

BY: Stephan D. Bell
SECRETARY OF THE COMMISSION

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE
COMMISSION OF KENTUCKY IN CASE NO. DATED

Date of Issue: August 19, 1997 Date Effective: August 22, 1997

Issued By: Joseph P. Lang President and General Manager.

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
4th (Revised) Sheet No. 35A
Canceling P.S.C. No. 4
3rd (Revised) Sheet No. 35A

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 60
CHURCHES

(D)

Availability

Available to churches uses subject to the established rules and regulations for the Cooperative covering this class of service.

Rate

Customer Charge Per Month – Includes No kWh Usage \$ 9.88
All kWh per month \$0.08055 per kWh (?)

Minimum Charges

The minimum monthly charge under the above rate shall be the amount provided in the contract for service.

Type of Service

Single-phase at 120/240 voltage. In case three-phase service is required, Schedule 30, Schedule 40, or Schedule 43 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% and is based on a twelve-month moving average of such losses. This Fuel Clause is subject to all other applicable provisions as set out in 807 KAR 5:056.

Energy Emergency Control Program

This tariff is subject to the Energy Emergency Control Program as filed with the Kentucky Energy Regulatory Commission (now the Public Service Commission) on February 23, 1981 in Administrative Case No. 240 and as approved by the Commission Order of March 31, 1981.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY IN CASE NO. 2006-00519 DATED July 25, 2007.

Date of Issue: July 26, 2007 Date Effective: August 1, 2007
Issued By: Donald K. Stanger President & CEO

PUBLIC SERVICE COMMISSION
EFFECTIVE
8/1/2007
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

By [Signature]
Executive Director

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
7th (Revised) Sheet No. 40
Cancelling P.S.C. No. 4
6th (Revised) Sheet No. 40

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 65
STREET LIGHTING SERVICE

(D)

Availability

This rate schedule is available for the street lighting services shown herein, in any community in which the Cooperative has an electric franchise. Service is subject to the provisions herein and the provisions of the Cooperative's standard contract for street lighting service. Should the service not meet these standard provisions, then the Cooperative reserves the right to revise the charges listed hereinafter so as to include any additional or unusual cost involved.

Rate Per Light Per Month

Sodium Vapor Light	22,000 Lumens	87 kWh	\$14.44 Per Month (f)
	5,800 Lumens	30 kWh	\$ 9.56 Per Month (f)

(T)

(D)

Conditions of Service

1. Duration: Service shall be from dusk to dawn, automatically controlled, approximately 4,000 hours per year.
2. Ornamental Overhead System: The Cooperative will, upon request, furnish under the Ornamental Overhead Rate, ornamental poles of the Cooperative's choosing, together with overhead wiring. The Consumer will pay Ornamental Overhead Rate.
3. Other than Conventional Overhead Systems: Should the Consumer require, either initially or upon replacement, a system or equipment other than that described in (2) above, for lamp sizes as provided herein, (this constituting a conventional overhead system) the Consumer may make a non refundable contribution to the Cooperative equal to the difference in the installed cost between the system or equipment so required and the cost of a conventional overhead system as herein before defined. In a similar manner the Consumer will pay the difference in the cost of operation and maintaining such a system or equipment and the cost of operation and maintaining a conventional Overhead System.

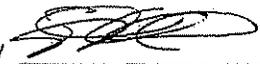
(D)

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY IN CASE NO. 2006-00519 DATED July 25, 2007.

Date of Issue: July 26, 2007 Date Effective: August 1, 2007

Issued By: Donald D. Schaefer President & CEO.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
8/1/2007
SUBJANT TO 807 KAR 5:011
SECTION 9 (1)

By 
Executive Director

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
Original Sheet No. 95

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 0L
OUTDOOR LIGHTING SERVICE

Availability

Available to all consumers of the Cooperative for dusk to dawn outdoor lighting, including street lighting, in close proximity to existing overhead secondary circuits.

Conditions of Service

The Cooperative shall furnish, install, operate, and maintain the outdoor lighting equipment including lamp, luminaire bracket attachment and control device on an existing pole of the Cooperative, electrically connected so that the power for operation of the light does not pass through the meter for the consumer's other usage, at a location mutually agreeable to both the Cooperative and the Consumer. The Cooperative and the Consumer shall execute an agreement for service under this tariff for a minimum of one year.

If a pole is required for outdoor lighting service, the full cost of installing such pole will be paid by the consumer or a monthly charge specified per pole will apply if the consumer is willing to enter into a five year contract. Poles must be within 200 feet of existing secondary circuits. Any additional required facilities may be provided by the Cooperative at an additional charge per month to be determined by the Cooperative.

Cancellation by the consumer prior to the end of the one year, or five year, term will require the consumer to pay the Cooperative its cost of installation and removal of facilities plus the non salvageable material, prorated on the basis of the remaining portion of the one year, or five year, period.

The Cooperative shall maintain the lighting equipment including lamp replacement, at no additional cost to the consumer within a reasonable time after the consumer notifies the Cooperative of the need for maintenance of the lighting equipment. In case of lamp or fixture damage because of vandalism, replacement will be made only once at no cost to the consumer. After that the consumer will be required to pay for the cost of replacement.

(T)
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PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. 2000-373 DATED June 27, 2001.

JUN 27 2001

Date of Issue: July 2, 2001 Date Effective: June 27, 2001

Issued By: Sharon K. Casper Vice President of Finance and Administration

INSURANCE TO 807 KAR 5.011,
SECTION 9 (1)
BY: Stephan O. Bell
SECRETARY OF THE COMMISSION

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
1st (Revised) Sheet No. 41
Canceling P.S.C. No. 4
Original Sheet No. 41

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE 65 (Continued)
STREET LIGHTING SERVICE

(D)

Conditions of Service (Continued)

4. The system will be either series or multiple at the option of the Cooperative.
5. Any installation costs which are to be borne by the Consumer, in accordance with the foregoing paragraph (3), should be paid at the time of installation.

Fuel Cost Adjustment Charge

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% and is based on a twelve-month moving average of such losses. This Fuel Charge is subject to all other applicable provisions as set out in 807 KAR 5:056.

Energy Emergency Control Program

This tariff is subject to the Energy Emergency Control Program as filed with the Kentucky Energy Regulatory Commission (now the Public Service Commission) on February 23, 1981 in Administrative Case No. 240 and as approved by the Commission Order of March 31, 1981.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF
KENTUCKY IN CASE NO. 2000-373 DATED June 27, 2001. JUN 27 2001

Date of Issue: July 2, 2001 Date Effective: June 27, 2001

Issued By: Sharon K. Carson Vice President of Finance and Administration PURSUANT TO 807 KAR 5:011,
SECTION 9(1)

BY: Stephan O. Bue
SECRETARY OF THE COMMISSION

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
4th (Revised) Sheet No. 96
Canceling P.S.C. No. 4
3rd (Revised) Sheet No. 96

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE OL
OUTDOOR LIGHTING SERVICE

Underground Service

If the consumer requests underground service then the consumer shall pay the monthly rate plus any additional charges as determined by the Cooperative. In addition the consumer shall furnish all ditching, back filling and repaving/seedling/sodding as necessary to comply with the Cooperative's specifications. Upon termination of this service the Cooperative shall not be required to remove underground wiring or conduits.

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% and is based on a twelve-month moving average of such losses. This fuel clause is subject to all other applicable provisions as set forth in 807 KAR 5:056.

Energy Emergency Control Program

This tariff is subject to the Energy Emergency Control Program as filed with the Kentucky Energy Regulatory Commission (now the Public Service Commission) on February 23, 1981 in Administrative Case No. 240 and as approved by the Commission Order of March 31, 1981.

Rate Per Light Per Month

100 Watt Sodium Vapor	Security Light	\$ 8.04 per lamp per month (f)
175 Watt Mercury Vapor	Security Light	\$ 8.04 per lamp per month (f)
400 Watt Mercury Vapor	Flood Light	\$15.19 per lamp per month (f)
1,000 Watt Mercury Vapor	Flood Light	\$29.67 per lamp per month (f)

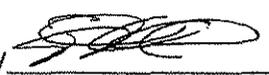
(T)

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY IN CASE NO. 2006-00519 DATED July 25, 2007

Date of Issue: July 26, 2007 Date Effective: August 1, 2007 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

Issued By: Donald Debrauf President & CEO.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
8/1/2007
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

By: 
Executive Director

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
4th (Revised) Sheet No. 97
Canceling P.S.C. No. 4
3rd (Revised) Sheet No. 97

JACKSON ENERGY COOPERATIVE CORPORATION
SCHEDULE OL (Continued)
OUTDOOR LIGHTING SERVICE

(T)

175 Watt Mercury Vapor	Alcorn Light	\$14.75 per lamp per month (+)
175 Watt Mercury Vapor	Colonial Light	\$ 7.92 per lamp per month (+)
400 Watt Mercury Vapor	Cobra Head Light	\$13.15 per lamp per month (+)
400 Watt Mercury Vapor	Interstate Light	\$17.86 per lamp per month (+)
4,000 Lumen Sodium	Colonial	\$10.20 per lamp per month (+)
27,500 Lumen Sodium	Floodlight	\$12.70 per lamp per month (+)
50,000 Lumen Sodium	Floodlight	\$14.83 per lamp per month (+)
27,500 Lumen Sodium	Cobra Head	\$11.31 per lamp per month (+)

(T)

Multiple Light Service (10 or more luminaries)

Energy charge is \$0.034159 per rated kwhr per month. Monthly rated kwhr is determined by:

$(4,100 \text{ hours per year} \times \text{manufacturer's suggested wattage}/1,000)/12$

Monthly Facilities Charge shall be 1.9 percent of the total investment for facilities.

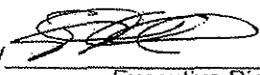
Poles shall be furnished by the cooperative at the following rates:

15 ft Aluminum Pole	\$ 4.26 per pole per month
30 ft Wood Pole	\$ 3.50 per pole per month
30 ft Aluminum Pole for Cobra Head	\$20.58 per pole per month
35 ft Aluminum Pole	\$25.24 per pole per month
35 ft Aluminum Pole for Cobra Head	\$24.79 per pole per month
40 ft Aluminum Pole	\$28.25 per pole per month
40 ft Aluminum Pole for Cobra Head	\$49.41 per pole per month
Power Installed Foundation	\$ 7.04 per pole per month

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY IN CASE NO. 2006-00519 DATED July 25, 2007.

Date of Issue: July 26, 2007 Date Effective: August 1, 2007
ISSUANT TO 807 KAR 5:011
SECTION 9 (1)

Issued By: Donald C. Bluff President & CEO.

PUBLIC SERVICE COMMISSION OF KENTUCKY EFFECTIVE 8/1/2007	
ISSUANT TO 807 KAR 5:011 SECTION 9 (1)	
By <u></u>	Executive Director

JACKSON ENERGY COOPERATIVE CORPORATION

**OUTDOOR LIGHTING
CONTRACTUAL AGREEMENT AND APPLICATION**

This Application Agreement made by and between Jackson Energy Cooperative Corporation and _____ at _____ is for the sole purpose of outdoor lighting provided by Jackson Energy Cooperative Corporation.

The outdoor lighting fixture will be provided and installed on an existing Cooperative pole, and will be billed as a monthly charge to the member at the address in paragraph one (1) of this Application Agreement. When a pole is non existent the member may choose to pay an up-front installation cost or pay an additional monthly charge.

The Cooperative shall provide all maintenance for light at no additional charge except that when maintenance is required because of willful mistreatment, vandalism, or other than normal maintenance. This Application Agreement allows for authorized representatives of the Cooperative to enter upon the member's premises to provide necessary maintenance including the trimming of trees.

This Application Agreement is for _____ light(s) at the address listed above, lights that are located at address other than above shall have separate Application Agreement.

The monthly charge will continue for as long as the light is at the address listed above, and shall be binding to no less than 12 months. In the event that an additional pole installation cost becomes part of a monthly charge, the member shall be bound to 60 months. Should the member deem it necessary to void this Application Agreement before the one (1) or five (5) year expiration date, member shall pay in full for the remaining time up to the expiration date or have the charges billed to another active account in their name.

This Application Agreement will become effective on the date that light is installed, and the billing will be billed along with the member's regular monthly charges for kWh usage.

Member

Date

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

AUG 22 1997

**PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)**
BY: Stephan D. Bell
SECRETARY OF THE COMMISSION

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
1st (Revised) Sheet No. 45
Canceling P.S.C. No. 4
Original Sheet No. 45

JACKSON ENERGY COOPERATIVE CORPORATION
INTERRUPTIBLE SERVICE

Standard Rider

This Interruptible Rate is a rider to Rate Schedule 43, 46, 47, and 48.

(T)
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Applicable

In all territory served by the Cooperative.

Availability of Service

This schedule shall be made available at any load center, to any member who will contract for an interruptible demand of not less than 275 kW, subject to a maximum number of hours of interruption per year and a notice period as listed below.

Monthly Rate

A monthly demand credit per kW is to be based on the following matrix:

<u>NOTICE MINUTES</u>	<u>ANNUAL HOURS OF INTERRUPTION</u>		
	<u>200</u>	<u>300</u>	<u>400</u>
10	\$2.70	\$3.15	\$3.60
60	\$2.25	\$2.70	\$3.15

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY IN CASE NO. 2000-373 DATED June 27, 2001

Date of Issue: July 2, 2001 Date Effective: June 27, 2001 JUN 27 2001

Issued By: Sharon K. Carson Vice President of Finance and Administration

PUBLIC SERVICE COMMISSION OF KENTUCKY
SECTION 9 (1)
BY: Stephan O. Bell
SECRETARY OF THE COMMISSION

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
Original Sheet No. 46
Cancelling P.S.C. No. 3
Original Sheet No. 28A

JACKSON ENERGY COOPERATIVE CORPORATION
INTERRUPTIBLE SERVICE - (Continued)

(T)

Determination of Measured Load - Billing Demand

The monthly billing demand shall be the highest average rate at which energy is used during any fifteen consecutive minute period during the below listed hours:

(T)

<u>MONTHS</u>	<u>HOURS APPLICABLE FOR DEMAND</u> <u>BILLING - E.S.T.</u>
October through April	7:00 a.m. to 12:00 noon 5:00 p.m. to 10:00 p.m.
May through September	10:00 a.m. to 10:00 p.m.

The interruptible billing demand shall be equal to the amount by which the monthly billing demand exceeds the minimum billing demand as specified in the contract.

Conditions of Service for Customer Contract

1. The customer will, upon notification by the Cooperative, reduce his load being supplied by the Cooperative to the contract capacity level specified by the contract.
2. The Cooperative will endeavor to provide the Customer as much advance notice as possible of the interruption of service. However, the Customer shall interrupt service within the notice period as contracted.
3. Service will be furnished under the Cooperative's "General Rules and Regulations" or "Terms and Conditions" except as set out herein and/or provisions agreed to by written contract.
4. No responsibility of any kind shall attach to the Cooperative for, or on account of, any loss or damage caused by, or resulting from, any interruption or curtailment of this service.
5. The Customer shall own, operate, and maintain all necessary equipment for receiving electric energy and all telemetering and communications equipment, within the Customer's premises, required for interruptible service.
6. The minimum original contract period shall be one year and thereafter until terminated by giving at least six months previous written notice. The Cooperative may require a contract be executed for a longer initial term when deemed necessary by the size of the load and other conditions.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY IN CASE NO. DATED

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

Date of Issue: August 19, 1997 Date Effective: August 22, 1997

Issued By: Douglas P. Jean President and General Manager

AUG 22 1997

PURSUANT TO 807 KAR 5.011,
SECTION 9 (1)

BY: Stephan O. Bee

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
Original Sheet No. 47
Cancelling P.S.C. No. 3
Original Sheet No. 28B

JACKSON ENERGY COOPERATIVE CORPORATION
INTERRUPTIBLE SERVICE - (Continued)

(T)

Conditions of Service (con't)

7. The Fuel Adjustment Clause, as specified in the governing rate schedule is applicable.
8. The Customer shall arrange his wiring so that interruptible service supplied under this rider shall be separately metered and segregated from firm service.
9. A Customer's plant is considered as one or more buildings which are served by a single electrical distribution system provided and operated by the Customer. When the size of the Customer's load necessitates the delivery of energy to the Customer's plant over more than one circuit, the company may elect to connect its circuits to different points on the customer's system.
10. Any transformers required in excess of those used for regular firm power shall be owned and maintained by the customer.

Calculation of Monthly Bill

The monthly bill is calculated on the following basis:

- A. Sum of customer charge, plus
- B. Minimum billing demand in kW multiplied by the firm capacity rate, plus
- C. Interruptible billing demand in kW multiplied by interruptible rate, plus
- D. Energy usage in kWh multiplied by the energy rate.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

AUG 22 1997

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE
COMMISSION OF KENTUCKY IN CASE NO. _____ DATED _____

Date of Issue: August 19, 1997 Date Effective: August 22, 1997

Issued By: Deborah L. Long President and General Manager BY: Stephan B. Bell

PURSUANT TO 807 KAR 5011,
SECTION 9 (1)
SECRETARY OF THE COMMISSION

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
1st (Revised) Sheet No. 48
Canceling P.S.C. NO. 4
Original Sheet No. 48

Number and Duration of Interruptions

- A. Winter Season: There shall be no more than two (2) interruptions during any calendar day. No interruption shall last more than six hours.
- B. Summer Season: There shall be no more than one (1) interruption during any calendar day. No interruption shall last more than twelve hours.
- C. The maximum number of annual hours of interruption shall be in accordance with the customer contracted level of interruptible service.

Charge for Failure to Interrupt

If customer fails to interrupt load as requested by the Cooperative, the Cooperative shall bill the entire billing demand at a rate equal to five (5) times the applicable firm power demand charge for that billing month.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION
KENTUCKY IN CASE NO. 2000-373 DATED June 27, 2001

Date of Issue: July 2, 2001 Date Effective: June 27, 2001 JUN 27 2001

Issued By: Sharon K. Carson Vice President of Finance and Administration

PUBLIC SERVICE COMMISSION
OF KENTUCKY

PURSUANT TO 807 KAR 5.011,
SECTION 9 (1)
BY: Stephan O. Bell
SECRETARY OF THE COMMISSION

FOR ENTIRE SERVICE AREA
PSC NO. 4
Original Sheet No. 59

JACKSON ENERGY COOPERATIVE CORPORATION
RENEWABLE RESOURCE POWER SERVICE

STANDARD RIDER

This Renewable Resource Power Service is a rider to all currently applicable rate schedules. The purpose of this rider is to provide the consumer with a renewable source of energy that may be considered more environmentally friendly.

(T)

APPLICABLE:

In all territory served by the Cooperative.

AVAILABILITY OF SERVICE:

This schedule shall be made available to any consumer in the following listed block amounts:

100kWh Block (Minimum Size) or Greater

AND where the consumer will contract with the Cooperative to purchase these blocks under this Retail Rider.

AGREEMENT:

An "Agreement for Purchase of Renewable Resource Power" shall be executed by the consumer prior to service under this schedule.

RATE:

The monthly rate for this service will be a renewable power premium, i.e. an added charge, for all renewable power supplied to the consumer. The renewable power rate premium will be as provided below:

\$0.0275 per kWh or \$2.75 per 100kWh Block

This rate is an addition to the regular retail rate for power.

(T)

BILLING AND MINIMUM CHARGE:

Blocks of power contracted for under this tariff shall constitute the minimum amount of kWh the customer will be billed for during a normal billing period. For all power purchased in excess of the contracted Renewable Resource amount, the customer shall be billed at the normal rate for that class. For periods shorter than a normal monthly billing cycle (i.e. termination of service and final bill of a service) and actual kWh use is less than the contracted Renewable kWh amount, the customer shall pay for the full monthly block of kWh ordinarily contracted.

PUBLIC SERVICE COMMISSION
KENTUCKY
EFFECTIVE

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY IN CASE NO. _____ DATED MAY 1 2 2003

Date of Issue: March 17, 2003 Date Effective: May 1, 2003 PURSUANT TO 807 KAR 5:001 SECTION 9 (1)

Issued By: _____, President & CEO
BY Charles L. Dyer
EXECUTIVE DIRECTOR

FOR ENTIRE SERVICE AREA
PSC NO. 4
Original Sheet No. 60

JACKSON ENERGY COOPERATIVE CORPORATION
RENEWABLE RESOURCE POWER SERVICE - (Continued)

(T)

TERMS OF SERVICE AND PAYMENT:

This rider tariff shall be subject to all other terms of service and payment of the applicable tariffs to which it is applied for each customer.

CONDITIONS OF SERVICE:

The rate granted under this Retail Rider shall be supported by one (1) year contracts between the customer and the cooperative.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

MAY 02 2003

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE
COMMISSION OF KENTUCKY IN CASE NO. _____ DATED _____

Date of Issue: March 17, 2003

Date Effective: May 1, 2003

PURSUANT TO 807 KAR 5.011
SECTION 9 (1)

Issued By: _____

President & CEO

Charles R. Dowd
EXECUTIVE DIRECTOR

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
Original Sheet No. 98

JACKSON ENERGY COOPERATIVE CORPORATION

LATE PAYMENT FEE

Standard Rider

This late payment fee is a rider to any and all rate schedules used by the Cooperative.

Applicable

In all territory served by the Cooperative.

Terms and Conditions

An amount equal to five percent (5%) of the past-due amount will be added to all accounts that are in past-due condition. The penalty may be assessed only once on any bill for rendered service. Late payment fees will apply 15 days from the date of the bill. Late payment fees will apply only to the net bill, exclusive of special charges, tax and other assessments.

(T)
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PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

NOV 01 1997

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)

BY: Stephan D. Bell
SECRETARY OF THE COMMISSION

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE
COMMISSION OF KENTUCKY IN CASE NO. _____ DATED _____

Date of Issue: September 26, 1997 Date Effective: November 1, 1997

Issued By: Douglas P. Leary President and General Manager

FOR ENTIRE SERVICE AREA
P.S.C. NO. 4
Original Sheet No. 100

JACKSON ENERGY COOPERATIVE CORPORATION
OPERATION ROUND-UP VOLUNTARY CONTRIBUTION

Standard Rider

The Operation Round-Up Voluntary Contribution is a rider to any and all rate schedules used by the Cooperative.

Applicable

In all territory served by the Cooperative.

Terms & Conditions

Operation Round-Up is a program which allows cooperative members to round up their monthly payment to the next highest dollar amount {\$26.40 to \$27.00 for example} with the funds used to help families and communities through out the cooperative. All Jackson Energy Cooperative members are given the opportunity to make a VOLUNTARY contribution to Operation Round-Up. This contribution will be included on the monthly billing statement. This rounded up amount is not subject to disconnection of service for non-payment. Members may participate in the program by notifying Jackson Energy Cooperative.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

MAY 23 2003

PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

BY Charles W. Dyer
EXECUTIVE DIRECTOR

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE
COMMISSION OF KENTUCKY IN CASE NO. _____ DATED _____
Date of Issue: April 17, 2003 Date Effective: May 23, 2003
Issued By: Donald H. Dehaene President and CEO

FOR ENTIRE SERVICE AREA
PSC NO. 4
Original Sheet No. 101

JACKSON ENERGY COOPERATIVE CORPORATION
RATES SCHEDULE ES – ENVIRONMENTAL SURCHARGE

(T)

STANDARD RIDER

This Rates Schedule ES – Environmental Surcharge is a rider to all currently applicable rate schedules and special contracts.

APPLICABLE:

In all territory served by the Cooperative.

RATE:

$CES(m) = ES(m) - BESF$

where CES(m) = Current Month Environmental Surcharge Factor
ES(m) = Current Month Environmental Surcharge Calculation
BESF = Base Environmental Surcharge Factor of 0%.

$ES(m) = \frac{[(WESF) \times (\text{Average of 12-months ended revenues from sales to Member System for current expense month, excluding environmental surcharge}) + (\text{Over}/\text{Under Recovery})]}{\text{Average of 12-months ending Retail Revenue (excluding environmental surcharge)}} \div \text{divided by}$
_____ % =

where WESF = Wholesale Environmental Surcharge Factor for Current Expense Month
(Over)/Under Recovery =

6-months cumulative (over)/under recovery as defined by amount billed by EKPC to Member System minus the amount billed by Member System to retail customer. Over or under recoveries shall be amortized over a six-month period.

BESF = zero

BILLING:

The current expense month (m) shall be the second month preceding the month in which the Environmental Surcharge is billed.

ISSUED BY AUTHORITY OF AN ORDER OF THE PUBLIC SERVICE COMMISSION OF KENTUCKY IN CASE NO. 2004-00372 DATED March 17, 2005
Date of Issue: March 21, 2005 Date Effective: Ma 2005
Issued By: Donald P. Schaefer, President

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
5/1/2005
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

Executive Director

Jackson Energy Cooperative
Case No. 2007-00333
Existing and Proposed Rates and Charges
Februrary 28, 2007

Exhibit C
page 49.2 of 49
Witness: Jim Adkins

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<u>Rates</u>	2004-00476 <u>Present</u>	<u>Proposed</u>	2006-00519 <u>Rates</u>	Adjusted <u>Proposed</u>
<u>Schedule 01, Special Dual Fuel</u>				
Customer charge	\$1.95	\$9.50	\$2.00	\$9.50
Customer charge	\$8.25	\$9.50	\$8.44	\$9.50
Energy Charge per kwh	\$0.06938	\$0.07728	\$0.07770	\$0.08558
<u>Schedule 10, Residential, Farm and Non-Farm</u>				
Customer charge	\$8.25	\$9.50	\$8.44	\$9.50
Energy Charge per kwh	\$0.06956	\$0.07728	\$0.07770	\$0.08558
Off-peak Marketing (ETS)	\$0.04174	\$0.04637	\$0.04662	\$0.05135
<u>Schedule 20, Commercial, Small Power and 3-Phase Farm</u>				
Customer charge	\$10.00	\$25.00	\$10.24	\$25.00
Energy Charge per kwh	\$0.06915	\$0.06782	\$0.07728	\$0.07618
Off-peak Marketing (ETS)	\$0.04164	\$0.04069	\$0.04637	\$0.04571
<u>Schedule 30, Large Power less than 50 KW</u>				
Customer charge	\$21.75	\$25.00	\$22.26	\$25.00
Demand charge	\$5.22	\$0.00	\$5.34	\$0.00
Energy Charge per kwh	\$0.06249	\$0.06782	\$0.07046	\$0.07618
<u>Schedule 33, Water Pumping</u>				
Customer charge	\$15.25	\$25.00	\$15.61	\$25.00
Energy Charge per kwh	\$0.05704	\$0.06782	\$0.06488	\$0.07618
<u>Schedule 40, Lare Power, 59 KW to 274 KW</u>				
Customer charge	\$17.90	\$45.00	\$18.32	\$45.00
Demand charge	\$4.84	\$6.00	\$4.95	\$6.00
Energy Charge per kwh	\$0.05328	\$0.04780	\$0.06104	\$0.05588
<u>Schedule 43, Large Power Schedule Over 275 KW</u>				
Customer charge	\$31.82	\$45.00	\$32.57	\$45.00
Demand charge	\$4.84	\$6.00	\$4.95	\$6.00
Energy Charge per kwh	\$0.04980	\$0.04780	\$0.05747	\$0.05588
<u>Schedule 46, Large Power Schedule, 500 KW and Over</u>				
Customer charge	\$960.00	\$960.00	\$960.00	\$960.00
Demand charge	\$5.39	\$6.22	\$5.52	\$6.22
Energy Charge per kwh	\$0.03550	\$0.03481	\$0.04284	\$0.04244

Jackson Energy Cooperative
Case No. 2007-00333
Existing and Proposed Rates and Charges
February 28, 2007

Exhibit C
page 49.2 of 49
Witness: Jim Adkins

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<u>Rates</u>	2004-00476 <u>Present</u>	<u>Proposed</u>	2006-00519 <u>Rates</u>	<u>Adjusted Proposed</u>
<u>Schedule 47, Large Power Schedule - 500 KW to 4,999 KW</u>				
Customer charge	\$960.00	\$960.00	\$960.00	\$960.00
Demand charge				
Contract Demand	\$5.39	\$6.22	\$5.52	\$6.22
Excess Demand	\$7.82	\$8.65	\$8.00	\$8.65
Energy Charge per kwh	\$0.03754	\$0.03567	\$0.04493	\$0.04338
<u>Schedule 50, Schools, Churches and Community Halls</u>				
Customer charge	\$9.75	\$15.00	\$9.98	\$15.00
Energy Charge per kwh	\$0.07269	\$0.07394	\$0.08090	\$0.08231
<u>Schedule 52, All Electric Schools</u>				
Customer charge	\$40.00	\$40.00	\$40.94	\$40.00
Energy Charge per kwh	\$0.05939	\$0.05989	\$0.06729	\$0.06781
<u>Schedule 60, Schools, Churches and Community Halls</u>				
Customer charge	\$9.65	\$15.00	\$9.88	\$15.00
Energy Charge per kwh	\$0.07234	\$0.07394	\$0.08055	\$0.08231
<u>Schedule OL, Street Lighting & Security Lights</u>				
<i><u>Sodium Vapor</u></i>				
5,800 Lumen Street Light	\$9.14	\$9.14	\$9.56	\$9.56
22,000 Lumen Street Light	\$13.55	\$13.55	\$14.44	\$14.44
9,500 Lumen 100W Security Light	\$7.40	\$7.40	\$8.04	\$8.04
4,000 Lumens Colonial	\$9.84	\$9.84	\$10.20	\$10.20
27,500 Lumens Flood Light	\$11.85	\$11.85	\$12.70	\$12.70
50,000 Lumens Flood Light	\$13.48	\$13.48	\$14.83	\$14.83
27,500 Lumens Cobra head	\$10.49	\$10.49	\$11.31	\$11.31
<i><u>Mercury Vapor</u></i>				
7,000Lumen175 W Security Light	\$7.40	\$7.40	\$8.04	\$8.04
400W Flood Light	\$13.85	\$13.85	\$15.19	\$15.19
1,000W Flood Light	\$26.60	\$26.60	\$29.67	\$29.67
175W Acorn Light	\$13.95	\$13.95	\$14.75	\$14.75
175W Acorn Head Yard Light	\$18.21	\$18.21	\$19.25	\$19.25
175W Colonial Light	\$7.28	\$7.28	\$7.92	\$7.92
175W Colonial Post Yard Light, w/ P	\$11.54	\$11.54	\$12.29	\$12.29
400W Cobra Head Light	\$11.86	\$11.86	\$13.15	\$13.15
400W Interstate Light	\$16.46	\$16.46	\$17.86	\$17.86

Official Notice

Jackson Energy Cooperative, with its principal office at McKee, Kentucky and with its address at 115 Jackson Energy Lane, McKee, Kentucky 40447, intends to file with the Kentucky Public Service Commission in Case No. 2007-00333 an application to adjust its retail rates and charges. This adjustment will result in a general rate increase to the member-consumers of Jackson Energy Cooperative.

The rates proposed in this application are the rates proposed by Jackson Energy Cooperative. However, the Kentucky Public Service Commission may order rates to be charged that differ from these proposed rates. Such action may result in rates for consumers other than the rates in this application.

Any corporation, association, body politic or person may by motion within thirty (30) days after publication or mailing of notice of the proposed rate changes request leave to intervene. The motion shall be submitted to the Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602, and shall set forth the grounds for the request including the status and interest of the party. A copy of the application and testimony shall be available for public inspection at Jackson Energy's offices.

The amount and percent of increase are listed below:

<u>Rate Class</u>	<u>Increase</u>	
	<u>Dollar</u>	<u>Percent</u>
Schedule 01	\$3,885	19%
Special Dual Fuel		
Schedule 10	\$5,732,639	10%
Residential, Farm and Non-Farm		
Schedule 11	\$44,971	10%
Marketing Schedule		
Schedule 20	\$492,462	13%
Commercial, Small Power and Three-Phase Farm		
Schedule 22	(\$169)	-1%
Marketing Schedule		
Schedule 30	(\$210,869)	-15%
Large Power Less Than 50 KW		
Schedule 33	\$22,306	17%
Water Pumping		
Schedule 40	(\$57,906)	-1%
Large Power More Than 50 KW But Less Than 275 KW		
Schedule 43	\$58,384	2%
Large Power Schedule - Over 275 KW		
Schedule 46	\$46,804	2%
Large Power Schedule - 500 KW And Over		
Schedule 47	\$116	0%
Large Power Schedule - 500 KW To 4,999 KW		
Schedule 50	\$16,134	4%
Schools, Churches and Community Halls		
Schedule 52	\$4,423	1%
All Electric Schools		
Schedule 60	\$48,975	7%
Schools, Churches and Community Halls		
Schedule OL	\$0	0%
Street Lighting & Security Lights		

The effect of the proposed rates on the average monthly bill by rate class are listed below:

<u>Rate Class</u>	<u>Increase</u>	
	<u>Dollar</u>	<u>Percent</u>
Schedule 01 Special Dual Fuel	\$9.27	19%
Schedule 10 Residential, Farm and Non-Farm	\$10.39	10%
Schedule 20 Commercial, Small Power and Three-Phase Farm	\$13.44	13%
Schedule 30 Large Power Less Than 50 KW	(\$73.22)	-15%
Schedule 33 Water Pumping	\$309.81	17%
Schedule 40 Large Power More Than 50 KW But Less Than 275 KW	(\$31.73)	-1%
Schedule 43 Large Power Schedule - Over 275 KW	\$243.27	2%
Schedule 46 Large Power Schedule - 500 KW And Over	\$1,300.10	2%
Schedule 47 Large Power Schedule - 500 KW To 4,999 KW	\$3.23	0%
Schedule 50 Schools, Churches and Community Halls	\$8.62	4%
Schedule 52 All Electric Schools	\$20.57	1%
Schedule 60 Schools, Churches and Community Halls	\$7.01	7%
Schedule OL Street Lighting & Security Lights	\$0.00	0%

The present and proposed rate structure of Jackson Energy Cooperative are listed below:

<u>Rate Class</u>	<u>Rates</u>	
	<u>Present</u>	<u>Proposed</u>
<u>Schedule 01, Special Dual Fuel</u>		
Customer charge	\$2.00	\$9.50
Customer charge	\$8.44	\$9.50
Energy Charge per kwh	\$0.07770	\$0.08558
<u>Schedule 10, Residential, Farm and Non-Farm</u>		
Customer charge	\$8.44	\$9.50
Energy Charge per kwh	\$0.07770	\$0.08558
Off-peak Marketing (ETS)	\$0.04662	\$0.05135
<u>Schedule 20, Commercial, Small Power and 3-Phase Farm</u>		
Customer charge	\$10.24	\$25.00
Energy Charge per kwh	\$0.07728	\$0.07618
Off-peak Marketing (ETS)	\$0.04637	\$0.04571
<u>Schedule 30, Large Power less than 50 KW</u>		
Customer charge	\$22.26	\$25.00
Demand charge	\$5.34	\$0.00
Energy Charge per kwh	\$0.07046	\$0.07618
<u>Schedule 33, Water Pumping</u>		
Customer charge	\$15.61	\$25.00
Energy Charge per kwh	\$0.06488	\$0.07618
<u>Schedule 40, Large Power, 59 KW to 274 KW</u>		
Customer charge	\$18.32	\$45.00
Demand charge	\$4.95	\$6.00
Energy Charge per kwh	\$0.06104	\$0.05588
<u>Schedule 43, Large Power Schedule Over 275 KW</u>		
Customer charge	\$32.57	\$45.00
Demand charge	\$4.95	\$6.00
Energy Charge per kwh	\$0.05747	\$0.05588
<u>Schedule 46, Large Power Schedule, 500 KW and Over</u>		
Customer charge	\$960.00	\$960.00
Demand charge	\$5.52	\$6.22
Energy Charge per kwh	\$0.04284	\$0.04244
<u>Schedule 47, Large Power Schedule - 500 KW to 4,999 KW</u>		
Customer charge	\$960.00	\$960.00
Demand charge		
Contract Demand	\$5.52	\$6.22
Excess Demand	\$8.00	\$8.65
Energy Charge per kwh	\$0.04493	\$0.04338
<u>Schedule 50, Schools, Churches and Community Halls</u>		
Customer charge	\$9.98	\$15.00
Energy Charge per kwh	\$0.08090	\$0.08231
<u>Schedule 52, All Electric Schools</u>		
Customer charge	\$40.94	\$40.00
Energy Charge per kwh	\$0.06729	\$0.06781
<u>Schedule 60, Schools, Churches and Community Halls</u>		
Customer charge	\$9.88	\$15.00
Energy Charge per kwh	\$0.08055	\$0.08231

Exhibit E
Page 1 of 2

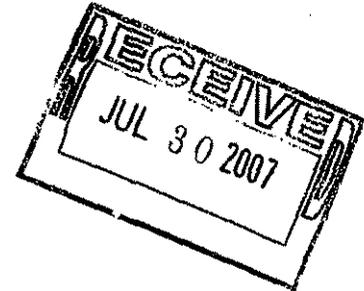
Mark David Goss
Chairman

John W. Clay
Commissioner



Commonwealth of Kentucky
Public Service Commission
211 Sower Blvd.
P.O. Box 615
Frankfort, Kentucky 40602-0615
Telephone: (502) 564-3940
Fax: (502) 564-3460
psc.ky.gov

July 27, 2007



Ernie Fletcher
Governor

Teresa J. Hill, Secretary
Environmental and Public
Protection Cabinet

Timothy J. LeDonne
Commissioner
Department of Public Protection

Donald R. Schaefer
Jackson Energy Cooperative
115 Jackson Energy Lane
McKee, KY 40447

RE: Case No 2007-00333
Jackson Energy Cooperative
(General Rates)

Notice of Intent to file for an increase in rates from Jackson Energy Cooperative

This letter is to acknowledge receipt of notice of intent to file an application in the above case. The notice was date-stamped received July 27, 2007 and has been assigned Case No 2007-00333. In all future correspondence or filings in connection with this case, please reference the above case number.

If you need further assistance, please contact my staff at (502) 564-3940.

Sincerely,

A handwritten signature in black ink, appearing to read "Beth O'Donnell".

Beth O'Donnell
Executive Director

BOD/mb



115 Jackson Energy Lane
McKee, Kentucky 40447
Telephone (606) 364-1000 • Fax (606) 364-1007

July 24, 2007

✓ Beth A. O'Donnell, Executive Director
Kentucky Public Service Commission
211 Sower Blvd.
P.O. Box 615
Frankfort, KY 40602

Dear Ms. O'Donnell:

This is to advise, in accordance with the Commission's Administrative Regulation 807 KAR 5:001, Section 11(2), that on or about August 25, 2007, Jackson Energy Cooperative (hereinafter Jackson Energy) intends to file an application for an increase in its retail rates based on a historical test year ending February 28, 2007.

If you have any questions regarding this matter, please contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Donald R. Schaefer", is written in a cursive style.

Donald R. Schaefer
President & CEO

copy to: Attorney General
Utility Intervention and Rate Division
1024 Capitol Center Drive
Frankfort, KY 40601

**JACKSON ENERGY COOPERATIVE
CORPORATION**

Resolution 2007-05-02

**AUTHORIZATION TO THE PRESIDENT & CEO TO FILE FOR A RATE
INCREASE WITH THE KENTUCKY PUBLIC SERVICE COMMISSION**

WHEREAS, Jackson Energy Cooperative Corporation (Jackson Energy) has applied for a general rate increase in 2000, and

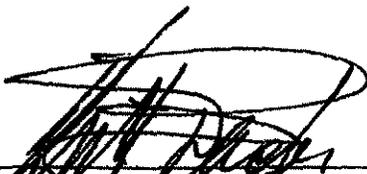
WHEREAS, since the last application for a rate increase, approximately seven (7) years ago, various expenses of Jackson Energy have increased substantially, and

WHEREAS, to provide its members with a reliable source of power it is the opinion of the Board of Directors of Jackson Energy that a rate increase is necessary to maintain Jackson Energy in a sound financial condition, and

WHEREAS, the Board of Directors of Jackson Energy hereby authorizes and directs its President & CEO, Donald R. Schaefer, to file with the Kentucky Public Service Commission for a rate increase.

NOW, THEREFORE BE IT RESOLVED, that this resolution was properly authorized by the Board of Directors during the regular monthly Board of Directors meeting held May 2, 2007.

I, Keith Binder, Secretary/Treasurer of the Jackson Energy Cooperative hereby certify that the foregoing is a full, true and correct copy of the Resolution duly passed by the Board of Directors of Jackson Energy Cooperative at a meeting duly called and held in compliance with the By-Laws of the Cooperative on the 2nd day of May 2007, at which meeting a quorum was present, and that the Resolution as set out above appears in the minutes of that meeting in the Minute Book of the Cooperative dated this 2nd day of May 2007.



KEITH BINDER, SECRETARY/TREASURER

**JACKSON ENERGY COOPERATIVE
CORPORATION**

Resolution 2007-05-03

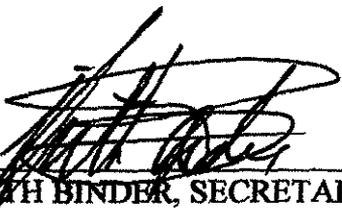
PROFESSIONAL SERVICES IN PREPARATION OF THE RATE INCREASE

WHEREAS, the Board of Directors has resolved to file for a rate increase, and

WHEREAS, it is prudent to obtain professional services for the preparation of the rate case application, and

NOW, THEREFORE BE IT RESOLVED, the Board approves the utilization of Jim Adkins, Consultant, to assist in preparing the rate case application and expert testimony in the case.

I, Keith Binder, Secretary/Treasurer of the Jackson Energy Cooperative hereby certify that the foregoing is a full, true and correct copy of the Resolution duly passed by the Board of Directors of Jackson Energy Cooperative at a meeting duly called and held in compliance with the By-Laws of the Cooperative on the 2nd day of May 2007, at which meeting a quorum was present, and that the Resolution as set out above appears in the minutes of that meeting in the Minute Book of the Cooperative dated this 2nd day of May 2007.



KEITH BINDER, SECRETARY/TREASURER

Jackson Energy Cooperative
Case No. 2007-00333
Revenue Analysis
February 28, 2007

Exhibit G
page 1 of 3
Witness: Jim Adkins

Rate Schedule	Kwh Usage	Test Year Revenue	Normalized		Revenue from		Adjusted Proposed Revenue	Percent of Total	Increase Amount	Increase Percent	
			Percent of Total	Case No. 2004-00476 Revenue	Percent of Total	Case No. 2006-00519 Revenue					
Schedule 01, Special Dual Fuel	237,193	\$18,306	0%	\$18,306	0%	\$22,241	0%	\$24,209	0%	\$3,885	19.1%
Schedule 10, Residential, Farm, and Non-Farm	653,047,178	50,009,019	73%	50,009,019	73%	55,741,987	74%	61,164,036	74%	5,732,639	10.3%
Envirowatts	211,700	5,832	0%	5,832	0%	5,832	0%	5,832	0%	0	0.0%
Schedule 11, ETS	9,511,607	397,936	1%	397,936	1%	441,956	1%	489,324	1%	44,971	10.1%
Schedule 20, Commercial, Small Power and 3-Phase	43,949,783	3,410,527	5%	3,410,527	5%	3,901,674	5%	4,269,094	5%	492,462	13.0%
Schedule 22, ETS	256,688	10,688	0%	10,688	0%	10,445	0%	11,733	0%	(169)	-1.4%
Schedule 30, Large Power less than 50 KW	14,437,695	1,284,066	2%	1,284,066	2%	1,075,806	1%	1,196,506	1%	(210,869)	-15.0%
Schedule 33, Water Pumping	1,914,172	112,696	0%	112,696	0%	134,033	0%	150,036	0%	22,306	17.5%
Schedule 40, Large Power 50 KW to 274 KW	59,743,151	4,167,833	6%	4,167,833	6%	4,112,703	5%	4,595,428	6%	(57,906)	-1.2%
Schedule 43, Large Power 275KW and over	36,523,740	2,353,070	3%	2,353,070	3%	2,408,547	3%	2,703,658	3%	58,384	2.2%
Schedule 46, Large Power 500 KW and over	41,430,000	2,009,020	3%	2,009,020	3%	2,055,825	3%	2,371,728	3%	46,804	2.0%
Schedule 47, Large Power 500 LW to 4,999 KW	26,614,400	1,366,973	2%	1,366,973	2%	1,367,047	2%	1,572,244	2%	116	0.0%
Schedule 50, School, Churches and Community Hall	4,781,005	365,696	1%	365,696	1%	381,495	1%	421,512	1%	16,134	4.0%
Schedule 52, All Electric Schools	8,893,766	538,621	1%	538,621	1%	543,068	1%	613,506	1%	4,423	0.7%
Schedule 60, School, Churches and Community Hall	7,512,759	610,735	1%	610,735	1%	660,114	1%	722,996	1%	48,975	7.3%
Schedule OL, Street Lighting & Security Lights	19,610,566	2,020,502	3%	2,020,502	3%	2,020,502	3%	2,198,096	3%	0	0.0%
Rounding differences						(392)		(790)			
Total from base rates	928,675,403	68,681,521	100%	68,681,521	100%	74,882,884	100%	82,509,149	100%	6,201,363	8.1%
Environmental surcharge		4,933,908									
Fuel Adjustment		6,485,172									
Fuel adjustment lag		(342,752)									
Office use of electricity		(99,933)									
Total revenue per general ledger		79,657,916		\$0		\$6,201,363		\$6,201,363		0	

Jackson Energy Cooperative
Case No. 2007-00333
Explanation of Changes in Charges
February 28, 2007

Exhibit G
page 2 of 3
Witness: Don Schaeffer

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5 All revenues were normalized using rates that went into effect in connection with a flow
6 through of East Kentucky Power Cooperative's increase in rates in EKPC Case No.
7 2004-00466 and Jackson Energy Cooperative's flow through Case No. 2004-00476,
8 effective June 1, 2005.

9
10 Jackson Energy has had two (2) increases since the test year ended in the Application. The
11 first was the Interim Rates to reflect the proposed increase of East Kentucky in their general
12 rate application Case No. 2006-00472. The second was to roll-in the fuel adjustment to base
13 rates in Case No. 2006-00519.

14
15 The proposed rate increase was allocated based on the Cost of Service Study (COSS)
16 that is included as Exhibit R to this Application. The increase has been further allocated to
17 rate schedules as follows:

18
19 **Schedule 10, Residential, Farm and Non-Farm**

20
21 Schedule 01, Special Dual Fuel and Schedule 10, Residential were combined. The increase
22 was based on the COSS.

23
24 The Customer Charge was increase to \$9.50, with the remaining increase assigned to the
25 Energy Charge.

26
27 The COSS resulted in justification for a larger increase in the Customer Charge, however,
28 Jackson Energy elected to keep the increase in the Customer Charge more gradual than
29 what was reflected in the COSS.

30
31 **Schedule 20, Commercial and Small Power**

32
33 Schedule 20, Commercial and Small Power, Schedule 30, Large Power less than 50KW and
34 Schedule 33, Water Pumping were combined into this rate class. The increase allocated
35 was based on the COSS.

36
37 The Customer Charge was increased to \$25.00. The Demand Charge was removed from
38 Schedule 30. The remaining increase was assigned to the Energy Charge.

39
40 **Schedule 40, Large Power**

41
42 Schedule 40, Large Power 50KW to 274KW and Schedule 43, Large Power 275KW and
43 Over were combined into this rate class. The increase allocated was based on the COSS.

44
45 The Customer Charge was increased to \$45.00 and the Demand Charge was increased to
46 \$6.00. The remaining increase was assigned to the Energy Charge.

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Schedule 46, Large Power, 500KW and Over

The increase was based on the COSS. The Demand Charge was increased to reflect the demand charge East Kentucky charges for this class of consumer.

Schedule 47, Large Power 500KW to 4,999KW

No increase was allocated to this schedule. The Demand Charge was changed to track the East Kentucky demand charge to this class of consumer. The Energy Charge was decreased to be revenue neutral after the change in demand charge.

Schedule 50, Schools, Churches and Community Halls

Schedule 50 and Schedule 60, Schools, Churches and Community Halls were combined into this rate class. the increase allocated was based on the COSS.

The Customer Charge was increased to \$15.00.

Schedule 52, All Electric Schools

Increase allocated was based on the COSS. No changes were proposed for the Customer Charge.

Schedule OL, Street Lighting & Security Lights

Based on the COSS, no changes were proposed for this rate class.

Other

All Customer Charges were established in Jackson Energy's last general rate increase, Case No. 2000--373, dated May 21, 2001. These charges were ordered by the Kentucky Commission based on the Cost of Service Study filed with that general rate increase. A copy of that study is on file in that Case, noted by reference.

Jackson Energy does not have monthly peak demands for rate schedules, only the amount of KW billed to each consumer.

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

**APPLICATION OF JACKSON ENERGY
COOPERATIVE FOR AN ADJUSTMENT
OF RATES**

CASE NO. 2007-00333

PREPARED TESTIMONY OF DONALD R. SCHAEFER

- Q1. Would you please state your name and your business position?
- A1. Donald R. Schaefer, President and Chief Executive Officer of Jackson Energy Cooperative (Jackson Energy) in McKee, Kentucky.
- Q2. How long have you been employed by Jackson Energy?
- A2. I started employment with Jackson Energy in 1997 as the Vice President of Engineering and Operations. During 2000, I was promoted to my current position.
- Q3. What is the purpose of your testimony?
- A3. The purpose of my testimony is to support the fact that Jackson Energy needs the requested rate relief that it is seeking in this rate application. Jackson Energy has filed this application due to its need to meet certain ratios as required by its mortgage agreements with its lenders: the Rural Utilities Service ("RUS") and the National Rural Utilities Cooperative Finance Corporation ("CFC"). By its mortgage agreements with its lenders, Jackson Energy is required to maintain net Times Interest Earned Ratio ("TIER") of 1.5x and an average Operating TIER of 1.25x over the two highest years in the last three years of operations. During the selected test year for this application for the twelve months ended February 28, 2007, Jackson Energy's TIER was 0.90. This TIER ratio is significantly less than the ratio contained in Jackson Energy's mortgage agreements.

Q4. What has been the rate history of Jackson Energy?

A4. Jackson Energy has maintained fairly consistent rates applicable to its distribution costs for the last 15 years. Jackson Energy's last increase for its base rates for distribution costs was in 2001. Jackson Energy has passed along decreases and increases in its wholesale power rates when East Kentucky Power Cooperative has increased or reduced its wholesale rates. Prior to the 2001 rate adjustment, the last rate adjustment occurred in 1993.

Q5. Does this conclude your testimony?

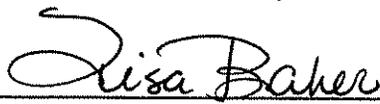
A5. Yes, this concludes my testimony.

Affiant, DONALD R. SCHAEFER, states that the answers given by him to the foregoing questions are true and correct to the best of his knowledge and belief.


Donald R. Schaefer

Subscribed and sworn to before me by the affiant, DONALD R. SCHAEFER, this 12th day of November 2007.

My Commission expires 1/19/2010.


Notary Public, State of Kentucky at Large

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

**APPLICATION OF JACKSON ENERGY
COOPERATIVE FOR AN ADJUSTMENT
OF RATES**

CASE NO. 2007-00333

PREPARED TESTIMONY OF SHARON K. CARSON

- Q1. Would you please state your name and your business title?
- A1. Sharon K. Carson, Executive Vice President and Chief Financial Officer for Jackson Energy Cooperative.
- Q2. How long have you been employed by Jackson Energy?
- A2. I have been employed by Jackson Energy for approximately thirteen years.
- Q3. Have you ever appeared as a witness before this Commission?
- A3. Yes, I have.
- Q4. What was your role in the development of the rate application?
- A4. My role in the development of this rate application is to supervise the work of our rate advisor and to insure that our rate advisor receives the necessary data and information to complete the work for which he was hired.
- Q5. How would you characterize the financial condition of Jackson Energy?
- A5. The financial condition of Jackson Energy has been deteriorating over the past few years. This is attributable to many factors including increased interest rates, minimal growth, and steady rise in operational costs.

- Q6. What has been the recent financial history as measured by margins, TIER, and rate of returns?
- A6. As reflected in Exhibit K of the Application, the financial ratio's to include margins, TIER, and rate of return have been declining.
- Q7. What is your opinion on the amount of increase that is being requested by Jackson Energy in this rate application?
- A7. It is my opinion that such a request is necessary in order for Jackson Energy to meet the requirements mandated by its lenders and to remain financially sound for its member/owners.
- Q8. Does this conclude your testimony?
- A8. This concludes my testimony.

Affiant, SHARON K. CARSON, states that the answers given by him to the foregoing questions are true and correct to the best of his knowledge and belief.

Sharon K. Carson
Sharon K. Carson

Subscribed and sworn to before me by the affiant, SHARON K. CARSON, this 12 day of November 2007.

My Commission expires August 6, 2011.

Tracy Smith
Notary Public, State of Kentucky at Large

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

JACKSON ENERGY COOPERATIVE
CASE NO. 2007-00333

DIRECT TESTIMONY OF JAMES R. ADKINS

1 1 Q. Please state your name, your business address and job position?

2

3 A. My name is James R. Adkins. My business address is 1041 Chasewood
4 Way, Lexington, KY 40513-1731. I am self-employed providing services
5 to electric cooperatives in the areas of rates, rate design, cost of service
6 studies, regulatory affairs, financial forecasting and other services.

7

8 2 Q. What is your education background and business experience?

9

10 A I am a graduate of the University of Kentucky with a Bachelors Degree in
11 Commerce with a major in banking and finance granted in 1971 and a Masters
12 of Science Degree in Accounting granted in 1976. My business experience for
13 the last THIRTY years has been with the electric utility industry and primarily
14 with the rural electric cooperatives. I spent almost twenty-five years with East
15 Kentucky Power Cooperative, Inc. ("EKPC") dealing with rates, regulatory affairs,
16 cost of service studies, and helping its member distribution systems with their
17 rate matters. I took an early retirement from EKPC in early 2002 due to health
18 reasons. Since then I spent time providing consulting services to electric
19 cooperatives and others. I was member of the Prime Group from early 2002
20 through the first quarter of 2003 providing assistance in the rate area to
21 cooperatives in this area of the country. I have been self-employed since
22 the first quarter of 2003.

23

24 3 Q. Have you ever provided testimony before the Kentucky Public Service
25 Commission ("Commission")?

26

27 A. I have provided testimony many times before this Commission for EKPC and
28 its member distribution cooperatives in rate application proceedings for revenue
29 requirement purposes, cost of service studies, rate design, and other special
30 types of rates including cogeneration rates, economic development rates, etc.
31 I have also provided testimony in fuel adjustment cases and administrative cases.
32 I made a journey to the Republic of Armenia in 1999 at the Commission Staff
33 request to provide assistance to the Armenian Energy Commission on distribution
34 cost of service studies, concepts and results.

35

36 4 Q. What has been your role in this rate application ?

37

38 A. My role in this rate application has been to provide assistance to Jackson Energy
39 Cooperative ("Jackson Energy") in its preparation and filing with this Commission. I have
40 provided assistance in all areas of its preparation. I am responsible for the Statement of
41 Operations, the Costs of Service Study and the revenue requirements that have been
42 prepared specifically for this filing. I am also responsible for all other exhibits that
43 may contain financial calculations and analyses and prepared specifically for
44 this rate application. My statement on responsibility means that these documents
45 have been developed by me or at my request and under my direct supervision.
46 I am also responsible for testimony on those exhibits and documents.

47

48 5 Q Why does Jackson Energy need an increase in rates?

49

50 A. Meade County has filed for an increase in rates because its margins have
51 deteriorated to the point that Jackson Energy's Times Interest Earned Ratio ("TIER")
52 for the test period is below the TIER level specified in its mortgage agreements.
53 Its mortgage requirements specify a TIER of 1.25x and OTIER of 1.10x. Jackson
54 Energy is requesting a TIER of 2.0x in this application as the basis for the overall
55 increase amount.

56

57

58 6 Q. Several base rate changes has occurred since the end of the test year. One change has
59 been the flow through of the wholesale power supplier's increase in rates and the other
60 change has been increase in the fuel base in Jackson Energy's base Rates. How has
61 these base rate changes been accommodated in this rate application?

62

63 A. The complete rate application has been based on the actual costs and rates in effect
64 for wholesale power and retail power at of the end of the test year. This approach provided
65 an increase amount based on test year conditions. Since all base rate changes
66 implemented by Jackson Energy have equal increase in purchased power costs, the
67 amount increase based on test year end rates and costs could be added to the normalized
68 revenue from current based rates to determine the appropriate rate design.

69

70 7 Q What expense adjustments is Jackson Energy proposing?

71

72 A. Jackson Energy is proposing thirteen expense adjustments in this rate application.
73 These expense adjustments include the following where the adjustment is an
74 expense increase: depreciation expenses, interest expense, wages and salaries,
75 postretirement benefits, payroll taxes, rate case expenses, and property taxes.
76 Several of the expense adjustments result in a decrease and these adjustments
77 include donations, professional fees, directors' expenses, and non-operating margins.

78

79 8 Q Are you responsible for the Cost of Service Study filed in this rate application?

80

81 A I am responsible for the Cost of Service Study ("COSS") in this application.
82 This COSS is consistent with the 1993 NARUC Electric Utility Cost Allocation
83 Manual and is based on a methodology generally accepted within the industry.
84 The results of this study indicate that several of Jackson Energy's rate schedules
85 are not providing revenue sufficient to meet the revenue requirements for those rate
86 classes. The COSS also indicates that the rates for some of the other rate classes
87 are providing revenues in excess of their revenue requirements.

88

89 9 Q Has Jackson Energy followed the results of the COSS in the development of its
90 proposed rate design?

91

92 A. The results from the COSS have been utilized in the developed of the proposed rate
93 design in this application. Additionally, Jackson Energy is proposing that several rate
94 classes be combined in this application. Listed below are the rate classes that are
95 be combined along with the new rate class.

96

97 Rate Schedules 1 and 10 are being combined into a new Schedule 10.

98 Rate Schedules 20, 30 and 33 are being combined into a new Schedule 20.

99 Rate Schedules 40 and 43 are being combined into a new Schedule 40.

100 Rate Schedules 50 and 60 are being combined into a new Schedule 50.

101

102 This reduces Jackson Energy's number of rate schedules by five (5) schedules and it
103 should make their billing process and record easier and more manageable.

104

105 10 Q. What has been the proposed basis for the rate design proposed in this rate
106 application?

107

108 A. The rate design proposed in this application has been based on the COSS. For
109 those rate classes receiving rate increases, the following philosophy has used to
110 design rates. For those rate classes with a customer charge and an energy charge
111 component, the customer charge component has been increased to move it closer to the
112 cost to serve and the remaining increase placed on the energy charge. For those rate
113 classes with a demand charge, an energy charge and a customer charge. The increase
114 has been placed on the customer charge component and the demand charge
115 components to move them closer to the cost to serve and any remaining increase has
116 assigned to the energy component.

117

118 Rate Schedules 46 and 47 are slightly different than what is described above for a couple
119 of reasons. These two rate classes are based upon two special wholesale rates from
120 EKPC where the original intent was for the wholesale demand rate(s) and retail demand
121 rates(s) to be the same. The additional markup needed to cover the distribution costs and

122 margin contributions are to come from the energy rate. However, in the flow through of
123 EKPC's wholesale rate increase, this match has not been accomplished. In the design
124 proposed, the demand charge has been set at an amount that is equal to EKPC's
125 wholesale rate. The special wholesale rate for Schedule 46 is EKPC's Rate C and the
126 wholesale rate for Schedule 47 is EKPC's Rate B. The concept behind this approach
127 is to match the revenue requirement and the rate design with the wholesale power costs
128 and rate design attributable to these retail rate classes.

129

130 9 Q Does this conclude your testimony?

131

132 A. This concludes my testimony.

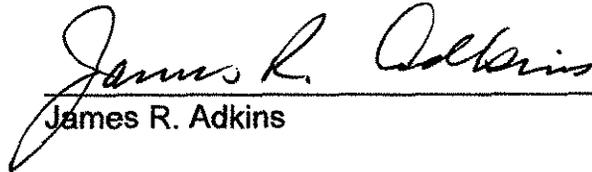
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134

135

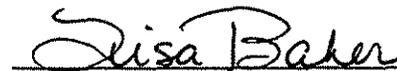
136

Affiant, JAMES R. ADKINS, states that the answers given by him to the foregoing questions are true and correct to the best of his knowledge and belief.


James R. Adkins

Subscribed and sworn to before me by the affiant, JAMES R. ADKINS, this 12th day of November 2007.

My Commission expires 1/19/2010.


Notary Public, State of Kentucky at Large

Jackson Energy Cooperative
Case No. 2007-00333
Effect on Average Bill
Februrary 28, 2007

Exhibit I
page 1 of 1
Witness: Jim Adkins

Schedule 10, Residential, Farm and Non-Farm

	<u>Present</u>	<u>Proposed</u>
Customer charge	\$8.44	\$9.50
Energy Charge per kwh	\$0.07770	\$0.08558

<u>kwh Usage</u>	<u>Existing Rate</u>	<u>Proposed Rate</u>	<u>Increase</u>	
			<u>Amount</u>	<u>Percent</u>
0	\$8.44	\$9.50	\$1.06	12.6%
25	\$10.38	\$11.64	1.26	12.1%
50	\$12.33	\$13.78	1.45	11.8%
100	\$16.21	\$18.06	1.85	11.4%
200	\$23.98	\$26.62	2.64	11.0%
300	\$31.75	\$35.17	3.42	10.8%
400	\$39.52	\$43.73	4.21	10.7%
500	\$47.29	\$52.29	5.00	10.6%
600	\$55.06	\$60.85	5.79	10.5%
700	\$62.83	\$69.41	6.58	10.5%
800	\$70.60	\$77.96	7.36	10.4%
900	\$78.37	\$86.52	8.15	10.4%
1,000	\$86.14	\$95.08	8.94	10.4%
1,100	\$93.91	\$103.64	9.73	10.4%
1,200	\$101.68	\$112.20	10.52	10.3%
1,300	\$109.45	\$120.75	11.30	10.3%
1,400	\$117.22	\$129.31	12.09	10.3%
1,500	\$124.99	\$137.87	12.88	10.3%
1,600	\$132.76	\$146.43	13.67	10.3%
1,700	\$140.53	\$154.99	14.46	10.3%
1,800	\$148.30	\$163.54	15.24	10.3%
1,900	\$156.07	\$172.10	16.03	10.3%
2,000	\$163.84	\$180.66	16.82	10.3%
1,184	\$100.42	\$110.81	10.39	10.3%

The average monthly kwh usage is 1,184

Jackson Energy Cooperative
Case No. 2007-00333
Revenue Analysis
February 28, 2007

Rate Schedule	Kwh Usage	Test Year Revenue	Normalized		Revenue from		Adjusted Proposed Revenue	Percent of Total	Increase Amount	Increase Percent	
			Percent of Total	Case No. 2004-00476 Revenue	Percent of Total	Case No. 2006-00519 Revenue					
Schedule 01, Special Dual Fuel	237,193	\$18,306	0%	\$18,306	0%	\$22,241	0%	\$24,209	0%	\$3,885	19.1%
Schedule 10, Residential, Farm, and Non-Farm	653,047,178	50,009,019	73%	50,009,019	74%	55,741,987	73%	61,164,036	74%	5,732,639	10.3%
Envirowatts	211,700	5,832	0%	5,832	0%	5,832	0%	5,832	0%	0	0.0%
Schedule 11, ETS	9,511,607	397,936	1%	397,936	1%	441,956	1%	489,324	1%	44,971	10.1%
Schedule 20, Commercial, Small Power and 3-Phase	43,949,783	3,410,527	5%	3,410,527	5%	3,901,674	5%	4,269,094	5%	492,462	13.0%
Schedule 22, ETS	256,688	10,688	0%	10,688	0%	10,445	0%	11,733	0%	(169)	-1.4%
Schedule 30, Large Power less than 50 KW	14,437,695	1,284,066	2%	1,284,066	2%	1,075,806	1%	1,196,506	1%	(210,869)	-15.0%
Schedule 33, Water Pumping	1,914,172	112,696	0%	112,696	0%	134,033	0%	150,036	0%	22,306	17.5%
Schedule 40, Large Power 50 KW to 274 KW	59,743,151	4,167,833	6%	4,167,833	6%	4,112,703	5%	4,595,428	6%	(57,906)	-1.2%
Schedule 43, Large Power 275KW and over	36,523,740	2,353,070	3%	2,353,070	3%	2,408,547	3%	2,703,658	3%	58,384	2.2%
Schedule 46, Large Power 500 KW and over	41,430,000	2,009,020	3%	2,009,020	3%	2,055,825	3%	2,371,728	3%	46,804	2.0%
Schedule 47, Large Power 500 LW to 4,999 KW	26,614,400	1,366,973	2%	1,366,973	2%	1,367,047	2%	1,572,244	2%	116	0.0%
Schedule 50, School, Churches and Community Hall	4,781,005	365,696	1%	365,696	1%	381,495	1%	421,512	1%	16,134	4.0%
Schedule 52, All Electric Schools	8,893,766	538,621	1%	538,621	1%	543,068	1%	613,506	1%	4,423	0.7%
Schedule 60, School, Churches and Community Hall	7,512,759	610,735	1%	610,735	1%	660,114	1%	722,996	1%	48,975	7.3%
Schedule 0L, Street Lighting & Security Lights	19,610,566	2,020,502	3%	2,020,502	3%	2,020,502	3%	2,198,096	3%	0	0.0%
Rounding differences						(392)		(790)		(790)	
Total from base rates	928,675,403	68,681,521	100%	\$68,681,521	100%	\$74,882,884	100%	\$82,509,149	100%	\$6,201,363	8.1%
Environmental surcharge		4,933,908									
Fuel Adjustment		6,485,172									
Fuel adjustment lag		(342,752)									
Office use of electricity		(99,933)									
Total revenue per general ledger		79,657,916		\$0		\$6,201,363		\$6,201,363		0	

Rate 01
Special Dual Fuel Tariff

Billing Determinants	Actual		Normalized Case No. 2004-00476		Proposed		Revenue from Case No. 2006-00519		Adjusted Proposed		
	Rate	Revenues	Rates	Revenues	Rates	Revenues	Rates	Revenues	Rates	Revenues	
Customer Charge	244	\$1.95	\$476	\$1.95	\$476	\$9.50	\$2,318	\$2.00	\$488	\$9.50	\$2,318
Customer Charge	175	\$8.25	\$1,444	\$8.25	\$1,444	\$9.50	1,663	\$8.44	1,477	\$9.50	1,663
Energy charge per kWh	237,193	\$0.06938	16,456	\$0.06938	16,456	\$0.07728	18,330	\$0.07770	18,430	\$0.08558	20,299
Billing adjustments			(70)		(70)		(70)		(70)		(70)
Total from base rates			18,306		<u>\$18,306</u>		<u>\$22,241</u>		<u>\$20,325</u>		<u>\$24,209</u>
Fuel adjustment			1,346								
Environmental surcharge			1,761								
Total revenues			<u>\$21,413</u>								
Amount					\$0		\$3,935		\$48.51		\$3,885
Percent					0.0%		21.5%		19.1%		19.1%
Average Monthly Bill			\$43.69				\$53.08				\$57.78
Amount							\$9.39				\$9.27
Percent							21.5%				19.1%

Rate 10
Residential, Farm and Non Farm Service

Billing Determinants	Actual		Normalized Case No. 2004-00476		Proposed		Revenue from Case No. 2006-00519		Adjusted Proposed	
	Rate	Revenues	Rates	Revenues	Rates	Revenues	Rates	Revenues	Rates	Revenues
Customer Charge	\$8.25	\$4,552,746	\$8.25	\$4,552,746	\$9.50	\$5,242,556	\$8.44	\$4,657,597	\$9.50	\$5,242,556
Customer Charge, prorated		8,273		8,273		8,273		8,273		8,273
Energy charge per kwh	\$0.06956	45,440,688	\$0.06956	45,440,688	\$0.07728	50,483,846	\$0.07770	50,758,215	\$0.08558	55,905,895
Envirowatts	\$0.02755	5,832	\$0.02755	5,832	\$0.02755	5,832	\$0.02755	5,832	\$0.02755	5,832
Billing adjustments		7,312		7,312		7,312		7,312		7,312
Total from base rates		50,014,851		50,014,851		55,747,819		55,437,229		61,169,868
Fuel adjustment		3,686,770								
Environmental surcharge		4,627,237								
Total revenues		58,328,858								
Amount		\$0		\$0		\$5,732,969		\$100.46		\$5,732,639
Percent		0.0%		0.0%		11.5%		10.3%		10.3%
Average Monthly Bill		\$90.63				\$101.02		\$110.85		\$110.85
Amount						\$10.39		\$10.39		\$10.39
Percent						11.5%		10.3%		10.3%

Rate 11
Off Peak Retail Marketing

Billing Determinants	Actual		Normalized Case No. 2004-00476		Proposed		Revenue from Case No. 2006-00519		Adjusted Proposed	
	Rate	Revenues	Rates	Revenues	Rates	Revenues	Rates	Revenues	Rates	Revenues
Customer Charge	0	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
Energy charge per ETS kWh	9,511,607	\$397,014	\$0.04174	397,014	\$0.04637	441,034	\$0.04662	443,431	\$0.05135	488,402
Billing adjustments		<u>922</u>		<u>922</u>		<u>922</u>		<u>922</u>		<u>922</u>
Total from base rates		<u>397,936</u>		<u>\$397,936</u>		<u>\$441,956</u>		<u>\$444,353</u>		<u>\$489,324</u>
Fuel adjustment		27,480								
Environmental surcharge		<u>54,312</u>								
Total revenues		<u>\$479,728</u>								
Amount				\$0		\$44,020		\$44,971		\$44,971
Percent				0.0%		11.1%		10.1%		10.1%

Rate 20
Commercial, Small Power and Three-Phase Service

Billing Determinants	Actual		Normalized Case No. 2004-00476		Proposed		Revenue from Case No. 2006-00519		Adjusted Proposed		
	Rate	Revenues	Rates	Revenues	Rates	Revenues	Rates	Revenues	Rates	Revenues	
Customer Charge	36.640	\$10.00	\$366,400	\$10.00	\$366,400	\$25.00	\$916,000	\$10.24	\$375,194	\$25.00	\$916,000
Customer Charge, prorated		(960)		(960)	(960)	(960)		(960)			(960)
KVA minimum charge		3,838		3,838		3,838		3,838			3,838
Energy charge per kWh	43,949,783	\$0.06915	3,039,127	\$0.06915	3,039,127	\$0.06782	2,980,674	\$0.07728	3,396,439	\$0.07618	3,348,094
Billing adjustments		2,122		2,122		2,122		2,122			2,122
Total from base rates		3,410,527		3,410,527		3,901,674		3,776,633			4,269,094
Fuel adjustment		259,560									
Environmental surcharge		324,386									
Total revenues		\$3,994,473									
Amount				\$0		\$491,147		\$103.07		\$492,462	
Percent				0.0%		14.4%		13.0%		13.0%	
Average Monthly Bill		\$93.08									
Amount						\$106.49		\$116.51		\$116.51	
Percent						14.4%		13.0%		13.44	
						14.4%		13.0%		13.0%	

Rate 22
Off Peak Retail Marketing

Billing Determinants	Actual		Normalized Case No. 2004-00476		Proposed		Revenue from Case No. 2006-00519		Adjusted Proposed	
	Rate	Revenues	Rates	Revenues	Rates	Revenues	Rates	Revenues	Rates	Revenues
Customer Charge	0	\$0.00	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0
Energy charge per ETS kWh	256,688	\$0.04164	\$0.04164	10,688	\$0.04069	10,445	\$0.04637	11,902	\$0.04571	11,733
Billing adjustments				0		0		0		0
Total from base rates		10,688		<u>\$10,688</u>		<u>\$10,445</u>		<u>\$11,902</u>		<u>\$11,733</u>
Fuel adjustment										
Environmental surcharge										
Total revenues										
Amount										
Percent										

\$0 0.0%
(\$243) -2.3%

(\$169) -1.4%

Rate 30
Large Power Rate

Billing Determinants	Actual		Normalized Case No. 2004-00476		Proposed		Revenue from Case No. 2006-00519		Adjusted Proposed		
	Rate	Revenues	Rates	Revenues	Rates	Revenues	Rates	Revenues	Rates	Revenues	
Customer Charge	2,880	\$21.75	\$62,640	\$21.75	\$62,640	\$25.00	\$72,000	\$22.26	\$64,109	\$25.00	\$72,000
Customer Charge, prorated			\$116		\$116		\$116		\$116		\$116
Demand Charge	56,431.49	\$5.22	\$294,572	\$5.22	\$294,572	\$0.00	\$0	\$5.34	\$301,344	\$0.00	\$0
KVA minimum charge			\$24,423		\$24,423		\$24,423		\$24,423		\$24,423
Energy charge per kWh	14,437.695	\$0.06249	902,212	\$0.06249	902,212	\$0.06782	979,164	\$0.07046	1,017,280	\$0.07618	1,099,864
Billing adjustments			103		103		103		103		103
Total from base rates			1,284,066		\$1,284,066		\$1,075,806		\$1,407,375		\$1,196,506
Fuel adjustment			94,017								
Environmental surcharge			104,245								
Total revenues			\$1,482,328								
Amount			\$0		\$0		(\$208,259)		\$488.67		(\$210,869)
Percent			0.0%		0.0%		-16.2%				-15.0%
Average Monthly Bill			\$445.86				\$373.54				\$415.45
Amount							(\$72.31)				(\$73.22)
Percent							-16.2%				-15.0%

Rate 33
Water Pumping Service

Billing Determinants	Actual		Normalized Case No. 2004-00476		Proposed		Revenue from Case No. 2006-00519		Adjusted Proposed		
	Rate	Revenues	Rates	Revenues	Rates	Revenues	Rates	Revenues	Rates	Revenues	
Customer Charge	72	\$15.25	\$1,098	\$15.25	\$1,098	\$25.00	\$1,800	\$15.61	\$1,124	\$25.00	\$1,800
KVA minimum charge			2,414		2,414		2,414		2,414		2,414
Energy charge per kWh	1,914,172	\$0.05704	109,184	\$0.05704	109,184	\$0.06782	129,819	\$0.06488	124,191	\$0.07618	145,822
Billing adjustments					0		0		0		0
Total from base rates			112,696		\$112,696		\$134,033		\$127,729		\$150,036
Fuel adjustment			8,573								
Environmental surcharge			13,914								
Total revenues			\$135,183								
Amount					\$0		\$21,337		\$1,774.02		\$22,306
Percent					0.0%		18.9%				17.5%
Average Monthly Bill			\$1,565.23				\$1,861.57		\$1,774.02		\$2,083.83
Amount							\$296.34				\$309.81
Percent							18.9%				17.5%

Rate 40
Large Power, 50KW to 275KW

	Actual		Normalized Case No. 2004-00476		Proposed		Revenue from Case No. 2006-00519		Adjusted Proposed	
	Rate	Revenues	Rates	Revenues	Rates	Revenues	Rates	Revenues	Rates	Revenues
Customer charge	1,825	\$32,668	\$17.90	\$32,668	\$45.00	\$82,125	\$18.32	\$33,434	\$45.00	\$82,125
Customer charge, prorated		\$50		\$50		\$50		\$50		\$50
Demand Charge	192,073.77	\$4.84	\$4.84	929,637	\$6.00	1,152,443	\$4.95	950,765	\$6.00	1,152,443
KVA minimum charge		27,511		27,511		27,511		27,511		27,511
Primary metering discount		(4,824)		(4,824)		(4,824)		(4,824)		(4,824)
Energy charge per kWh	59,743,151	\$0.05328	\$0.05328	3,183,115	\$0.04780	2,855,723	\$0.06104	3,646,722	\$0.05588	3,338,447
Billing adjustments		(324)		(324)		(324)		(324)		(324)
Total from base rates		4,167,833		4,167,833		4,112,703		4,653,334		4,595,428
Fuel adjustment		308,464								
Environmental surcharge		437,882								
Total revenues		\$4,914,179								
Amount		\$0		\$0		(\$55,129)				(\$57,906)
Percent		0.0%		0.0%		-1.3%				-1.2%
Average Monthly Bill		\$2,283.74				\$2,253.54		\$2,549.77		\$2,518.04
Amount						(\$30,21)				(\$31.73)
Percent						-1.3%				-1.2%

Rate 43
Large Power, over 275 KW

Billing Determinants	Actual		Normalized Case No. 2004-00476		Proposed		Revenue from Case No. 2006-00519		Adjusted Proposed	
	Rate	Revenues	Rates	Revenues	Rates	Revenues	Rates	Revenues	Rates	Revenues
Customer charge	240	\$31.82	\$7,637	\$7,637	\$45.00	\$10,800	\$32.57	\$7,817	\$45.00	\$10,800
Customer charge, prorated			27	27		27		27		27
Demand Charge	108,069.98	\$4.84	523,059	523,059	\$6.00	648,420	\$4.95	534,946	\$6.00	648,420
KVA minimum charge			14,711	14,711		14,711		14,711		14,711
Primary metering discount			(11,246)	(11,246)		(11,246)		(11,246)		(11,246)
Energy charge per kWh	36,523,740	\$0.04980	1,818,882	1,818,882	\$0.04780	1,745,835	\$0.05747	2,099,019	\$0.05588	2,040,947
Billing adjustments				0		0		0		0
Total from base rates			2,353,070	2,353,070		2,408,547		2,645,275		2,703,658
Fuel adjustment			174,413							
Environmental surcharge			278,034							
Total revenues			\$2,805,517							
Amount			\$0			\$55,477				\$58,384
Percent			0.0%			2.4%				2.2%
Average Monthly Bill			\$9,804.46			\$10,035.61		\$11,021.98		\$11,265.24
Amount						\$231.15				\$243.27
Percent						2.4%				2.2%

Rate 46
Large Power Rate - 500 KW and over

Billing Determinants	Actual		Normalized Case No. 2004-00476		Proposed		Revenue from Case No. 2006-00519		Adjusted Proposed	
	Rate	Revenues	Rates	Revenues	Rates	Revenues	Rates	Revenues	Rates	Revenues
Customer Charge	36	\$960.00	\$960.00	\$34,560	\$960.00	\$960.00	\$960.00	\$34,560	\$960.00	\$34,560
Demand Charge	90,832.70	\$5.39	\$5.39	489,588	\$6.22	564,979	\$5.52	501,396	\$6.22	564,979
Load factor penalty		14,107		14,107		14,107		14,107		14,107
Energy charge per kWh	41,430,000	\$0.03550	\$0.03550	1,470,765	\$0.03481	1,442,178	\$0.04284	1,774,861	\$0.04244	1,758,082
Billing adjustments		0		0		0		0		0
Total from base rates		2,009,020		2,009,020		2,055,825		2,324,925		2,371,728
Fuel adjustment		153,994								
Environmental surcharge		305,834								
Total revenues		\$2,468,848								
Amount				\$0		\$46,804		\$64,581.24		\$46,804
Percent				0.0%		2.3%		2.0%		2.0%
Average Monthly Bill		\$55,806.12				\$57,106.24		\$64,581.24		\$65,881.35
Amount						\$1,300.12		\$1,300.10		\$1,300.10
Percent						2.3%		2.0%		2.0%

Jackson Energy Cooperative
Case No. 2007-00333
Billing Analysis
February 28, 2007

Exhibit J
page 7 of 15
Witness: Jim Adkins

Rate 47
Large Power Rate - 500 KW to 5,000 KW

Billing Determinants	Actual		Normalized Case No. 2004-00476		Proposed		Revenue from Case No. 2006-00519		Adjusted Proposed	
	Rate	Revenues	Rates	Revenues	Rates	Revenues	Rates	Revenues	Rates	Revenues
Metering Charge	36	\$960.00	\$960.00	\$34,560	\$960.00	\$34,560	\$960.00	\$34,560	\$960.00	\$34,560
Demand Charge										
Contract demand	46,700.00	\$5.39	\$5.39	251,713	\$6.22	290,474	\$5.52	257,784	\$6.22	290,474
Over contract	13,351.85	\$7.82	\$7.82	104,411	\$8.65	115,494	\$8.00	106,815	\$8.65	115,494
KVA minimum charge										
Load factor penalty				3,271		3,271		3,271		3,271
Primary metering discount				20,917		20,917		20,917		20,917
Energy charge per kWh	26,614,400	\$0.03754	\$0.03754	999,105	\$0.03567	949,336	\$0.04493	1,195,785	\$0.04338	1,154,533
Billing adjustments				0		0		0		0
Total from base rates		1,366,973		1,366,973		1,367,047		1,572,128		1,572,244
Fuel adjustment		103,730								
Environmental surcharge		187,033								
Total revenues		\$1,657,736								
Amount				\$0		\$74		\$43,670.22		\$43,673.45
Percent				0.0%		0.0%		0.0%		0.0%
Average Monthly Bill		\$37,971.47				\$37,973.53				
Amount						\$2.06				\$3.23
Percent						0.0%				0.0%

Rate 50
Schools, Churches and Community Halls

Billing Determinants	Actual		Normalized Case No. 2004-00476		Proposed		Revenue from Case No. 2006-00519		Adjusted Proposed		
	Rate	Revenues	Rate	Revenues	Rate	Revenues	Rate	Revenues	Rate	Revenues	
Customer Charge	1,871	\$9.75	\$18,242	\$9.75	\$18,242	\$15.00	\$28,065	\$9.98	\$18,673	\$15.00	\$28,065
Customer Charge, prorated		(78)	(78)		(78)		(78)		(78)		(78)
KVA minimum charge			0		0		0		0		0
Energy charge per kWh	4,781,005	\$0.07269	347,531	\$0.07269	347,531	\$0.07394	353,508	\$0.08090	386,783	\$0.08231	393,525
Billing adjustments		0		0		0			0		0
Total from base rates		365,696		365,696		381,495		405,378		421,512	
Fuel adjustment		27,336									
Environmental surcharge		34,414									
Total revenues		\$427,446									
Amount		\$0		\$0		\$15,799		\$216.66		\$16,134	
Percent		0.0%		0.0%		4.3%		4.0%		4.0%	
Average Monthly Bill		\$195.45				\$203.90		\$216.66		\$225.29	
Amount						\$8.44				\$8.62	
Percent						4.3%				4.0%	

Rate 52
All Electric Schools

Billing Determinants	Actual		Normalized Case No. 2004-00476		Proposed		Revenue from Case No. 2006-00519		Adjusted Proposed	
	Rate	Revenues	Rates	Revenues	Rates	Revenues	Rates	Revenues	Rates	Revenues
Customer Charge	215	\$40.00	\$8,600	\$8,600	\$40.00	\$8,600	\$40.94	\$8,802	\$40.00	\$8,600
Customer Charge, prorated			288	288		288		288		288
KVA minimum charge			1,532	1,532		1,532		1,532		1,532
Energy charge per kWh	8,893,766	\$0.05939	528,201	528,201	\$0.05939	532,648	\$0.06729	598,462	\$0.06781	603,086
Billing adjustments			0	0		0		0		0
Total from base rates			538,621	538,621		543,068		609,084		613,506
Fuel adjustment			40,325							
Environmental surcharge			59,180							
Total revenues			\$638,126							
Amount				\$0		\$4,447		\$2,832.95		\$4,423
Percent				0.0%		0.8%		0.7%		0.7%
Average Monthly Bill		\$2,505.21				\$2,525.90				\$2,853.52
Amount						\$20.68				\$20.57
Percent						0.8%				0.7%

Jackson Energy Cooperative
Case No. 2007-00333
Computation of Rate of Return
February 28, 2007

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	<u>Actual</u> <u>Test Year</u>	<u>Adjusted</u> <u>Test Year</u>
Net margins	(\$550,762)	\$5,744,252
Non-cash patronage dividends	0	0
Interest on long-term debt	<u>5,697,178</u>	<u>5,744,252</u>
Total	<u>5,146,416</u>	<u>11,488,504</u>
Net rate base	<u>147,735,530</u>	<u>147,735,530</u>
Rate of return	<u>3.48%</u>	<u>7.78%</u>
Equity Capitalization	<u>156,495,016</u>	<u>162,790,030</u>
Rate of return	<u>3.29%</u>	<u>7.06%</u>

Jackson Energy Cooperative
Case No. 2007-00333
Determination of Rate Base
February 28, 2007

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	<u>Actual</u> <u>Test Year</u>	<u>Adjusted</u> <u>Test Year</u>
Gross rate base:		
Total electric plant	\$177,019,134	\$177,019,134
Material and supplies (13 months average for test year)	1,308,296	1,308,296
Prepayments (13 months average for test year)	555,119	555,119
Working capital: 12.5% of operating expense less cost of power	<u>1,873,500</u>	<u>1,873,500</u>
	180,756,049	180,756,049
Deductions from rate base:		
Accumulated depreciation	33,020,519	33,020,519
Consumer advances	<u>-</u>	<u>-</u>
Net rate base	<u><u>\$147,735,530</u></u>	<u><u>\$147,735,530</u></u>

	<u>Material</u>	<u>Prepayments</u>
February 2006	1,225,590	491,253
March	1,356,910	797,612
April	1,359,941	741,411
May	1,339,643	571,024
June	1,297,547	629,534
July	1,251,254	574,255
August	1,386,814	634,284
September	1,168,404	435,725
October	1,134,930	392,012
November	1,104,310	497,425
December	1,289,717	452,220
January 2007	1,470,362	509,087
February	1,622,429	490,700
Average	1,308,296	555,119

Jackson Energy Cooperative
Case No. 2007-00333
Computation of Rate of Return
February 28, 2007

Test Year	Calendar Year				
	1st 2006	2nd 2005	3rd 2004	4th 2003	5th 2002
2007					
Net margins	(\$550,762)	\$4,624,206	\$2,223,659	\$6,165,221	\$7,017,494
Interest on long-term debt	5,697,178	4,352,851	3,354,598	3,383,761	3,905,077
Total	5,146,416	8,977,057	5,578,257	9,548,982	10,922,571
Net rate base	147,488,291	146,772,503	140,185,780	125,360,554	121,379,412

3.49% 2.81% 6.40% 4.20% 7.62% 9.00%

Test Year	Calendar Year				
	1st 2006	2nd 2005	3rd 2004	4th 2003	5th 2002
2007					
Net margins	(\$550,762)	\$4,624,206	\$2,223,659	\$6,165,221	\$7,017,494
G & T patronage dividends	-	-	-	2,733,099	3,426,624
Interest on long-term debt	5,697,178	4,352,851	3,354,598	3,383,761	3,905,077
Total	5,146,416	8,977,057	5,578,257	6,815,883	7,495,947
Net rate base	147,488,291	146,772,503	140,185,780	125,360,554	121,379,412

3.49% 2.81% 6.40% 4.20% 5.44% 6.18%

Rate of return, excluding G & T

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Jackson Energy Cooperative
Case No. 2007-00333
Determination of Rate Base
February 28, 2007

Test Year	Calendar Year			
	1st 2006	2nd 2005	3rd 2004	4th 2003

Gross rate base:					
Total electric plant	\$177,019,134	\$175,571,870	\$167,845,414	\$158,791,966	\$149,940,915
Material and supplies (13 months average for test year)	1,308,296	1,289,717	1,306,410	966,967	1,077,355
Prepayments (13 months average for test year)	555,119	452,220	636,215	212,534	211,977
Working capital: 12.5% of operating expense less cost of power	1,873,500	1,904,403	1,695,603	1,712,679	1,568,642
	180,756,049	179,218,210	171,483,642	161,684,146	152,798,889
Deductions from rate base:					
Accumulated depreciation	33,020,519	32,187,831	31,065,900	28,729,779	27,168,270
Consumer advances	247,239	257,876	231,962	250,863	270,065
Net rate base	\$147,488,291	\$146,772,503	\$140,185,780	\$132,703,504	\$125,360,554
					\$121,379,412

Jackson Energy Cooperative
Case No. 2007-00333
TIER and DSC Calculations
February 28, 2007

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	<u>Actual</u> <u>Test Year</u>	<u>Adjusted</u> <u>Test Year</u>
TIER:		
Margins, excluding G&T		
capital credits and extraordinary items	(\$550,762)	\$5,744,252
Interest on long term debt	5,697,178	5,744,252
TIER	0.90	2.00
DSC:		
Margins, excluding G&T		
capital credits	(\$550,762)	\$5,744,252
Depreciation expense	6,860,467	6,728,339
Interest on long term debt	5,697,178	5,744,252
Principal payment on		
long term debt	3,712,293	3,712,293
DSC	1.28	1.93

DSC = (Margins + depreciation + interest
/ interest + principal payments)

Jackson Energy Cooperative
Case No. 2007-00333
TIER and DSC Calculations
February 28, 2007

Test Year	Calendar Year			
	1st 2006	2nd 2005	3rd 2004	4th 2003
2007				

TIER calculations:

Margins, excluding G&T
capital credits
Interest on long term debt

(\$550,762) (\$1,447,653) \$4,624,206 \$2,223,659 \$3,432,122 \$3,590,870
5,697,178 5,565,753 4,352,851 3,354,598 3,383,761 3,905,077

Modified TIER

0.90 0.74 2.06 1.66 2.01 1.92

Margins, including G&T
capital credits

(\$550,762) (\$1,447,653) \$4,624,206 \$2,223,659 \$6,165,221 \$7,017,494
5,697,178 5,565,753 4,352,851 3,354,598 3,383,761 3,905,077

TIER

0.90 0.74 2.06 1.66 2.82 2.80

DSC calculations:

DSC = (Margins + depreciation + interest)
/ (interest + principal payments))

Margins, excluding G&T
capital credits
Depreciation expense
Interest on long term debt
Principal payment on
long term debt

(\$550,762) (\$1,447,653) \$4,624,206 \$2,223,659 \$3,432,122 \$3,590,870
6,860,467 6,750,716 6,497,421 6,235,432 5,986,990 5,755,680
5,697,178 5,565,753 4,352,851 3,354,598 3,383,761 3,905,077
3,712,293 3,904,075 4,377,469 4,788,594 3,165,249 2,881,316

Modified DSC

1.28

1.15

1.77

1.45

1.95

1.95

Margins, including G&T
capital credits
Depreciation expense
Interest on long term debt
Principal payment on
long term debt

(\$550,762) (\$1,447,653) \$4,624,206 \$2,223,659 \$6,165,221 \$7,017,494
6,860,467 6,750,716 6,497,421 6,235,432 5,986,990 5,755,680
5,697,178 5,565,753 4,352,851 3,354,598 3,383,761 3,905,077
3,712,293 3,904,075 4,377,469 4,788,594 3,165,249 2,881,316

DSC

1.28

1.15

1.77

1.45

2.37

2.46

Jackson Energy Cooperative
Case No. 2007-00333
Equity Capitalization
February 28, 2007

Proposed	Calendar Year				
	Test Year 2007	2006	2005	2004	2003

Equity Capitalization:
without G&T patronage capital

Total margins and equities	\$62,970,270	\$56,675,256	\$57,800,017	\$52,912,825	\$54,022,127	\$48,153,353
Less G&T Patronage capital	16,029,847	16,029,847	16,029,847	16,029,847	13,296,748	9,870,124
Long-term debt	46,940,423	40,645,409	41,770,170	41,124,720	36,882,978	40,725,379
Total	115,849,607	115,849,607	116,490,838	110,380,514	104,289,953	101,083,360
						94,918,364
						\$133,201,593

Equity capitalization ratio

	29%	26%	27%	26%	29%	29%
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Equity Capitalization:
with G&T patronage capital

Total margins and equities	\$62,970,270	\$56,675,256	\$57,800,017	\$52,912,825	\$54,022,127	\$48,153,353
Long-term debt	115,849,607	115,849,607	116,490,838	110,380,514	104,289,953	101,083,360
Total	\$178,819,877	\$172,524,863	\$174,290,855	\$167,335,081	\$157,202,778	\$155,105,487

Equity capitalization ratio

	35%	33%	33%	34%	35%	34%
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Equity to Total Assets:
with G&T patronage capital

Total margins and debt	\$178,819,877	\$172,524,863	\$174,290,855	\$167,335,081	\$157,202,778	\$155,105,487
Total assets	202,498,074	196,105,449	194,490,260	189,942,025	176,129,873	169,197,744
Total	\$381,317,951	\$368,630,312	\$368,781,115	\$357,477,106	\$333,332,651	\$324,303,231

Equity to total asset ratio

	47%	47%	47%	47%	48%	47%
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Jackson Energy Cooperative
Case No. 2007-00333
Reconciliation of Rate Base and Capital
February 28, 2007

Reconciliation of Rate Base and Capital used to determine revenue requirements
are as follows:

Equity Capitalization, with G&T capital credits	172,524,863
G&T capital credits	<u>(16,029,847)</u>
	156,495,016
Reconciling items:	
Capital credits from associated organizations (Allocated but unpaid)	(5,241,477)
Working capital requirements	1,873,500
Material and supplies, 13 month average	1,308,296
Prepayments, 13 month average	555,119
Cash and temporary investments	(1,630,885)
Accounts receivable	(17,181,111)
Other receivables	(562,146)
Material and supplies	(1,622,429)
Prepayments	(520,739)
Other deferred debits	(9,318,200)
Accumulated operating provisions	4,396,847
Notes payable	7,550,000
Accounts payable	7,178,712
Consumer deposits	1,516,039
Accrued expenses	2,691,749
Deferred credits	<u>0</u>
Net Rate Base	<u><u>147,488,291</u></u>

JACKSON ENERGY COOPERATIVE
GENERAL LEDGER CHART OF ACCOUNTS LIST

DATE TIME COOP-ID PROGRAM
10/29/07 12:08 19003 GLCHTFR1

ACCT DEPT DESCRIPTION

ACCT	DEPT	DESCRIPTION	RPT LINE	CAT	W/D CD	STATUS	REASON
107.10	00	CMIP - CONTRACT	2	2.0	000	*****	*****
107.20	00	CMIP - COOPERATIVE	3	2.0	000	*****	*****
107.30	00	CMIP - SPECIAL EQUIPMENT	2	2.0	000	*****	*****
107.41	00	BLDG PROJCT-MCKEE DISTRICT	2	2.0	000	*****	*****
107.42	00	BUILDING PROJECT - HEADQUARTERS	2	2.0	000	*****	*****
107.44	00	BLDG PROJCT-LONDON DISTRICT	2	2.0	000	*****	*****
108.59	00	ACCUM PROV FOR DEPR - AMR	2	4.0	000	*****	*****
108.60	00	DISTRIBUTION PLANT-ACCUM PROV DEPR	2	4.0	000	*****	*****
108.61	00	POLES, TOWERS, FIXTURES-ACCUM PROV DEPR	2	4.0	000	*****	*****
108.62	00	OVHD CONDUCTORS & DEVICES-ACCUM PROV DEPR	2	4.0	000	*****	*****
108.63	00	URD CONDUIT-ACCUM PROV DEPR	2	4.0	000	*****	*****
108.64	00	URD CONDUCTORS-ACCUM PROV DEPR	2	4.0	000	*****	*****
108.65	00	LINE TRANSFORMERS-ACCUM PROV DEPR	2	4.0	000	*****	*****
108.66	00	ACCUM PROV FOR DEPR - SERVICES	2	4.0	000	*****	*****
108.67	00	ACCUM PROV FOR DEPR - METERS	2	4.0	000	*****	*****
108.68	00	INVT ON CONS PREMISES-ACCUM PROV DEPR	2	4.0	000	*****	*****
108.69	00	STREET LIGHTING & SIGNAL-ACCUM PROV DEPR	2	4.0	000	*****	*****
108.70	00	GENERAL PLANT-ACCUM PROV DEPR	2	4.0	000	*****	*****
108.71	00	REMAINING VALUE-ACCUM PROV DEPR	2	4.0	000	*****	*****
108.72	00	TRANSPORT EQUIP-ACCUM PROV DEPR	2	4.0	000	*****	*****
108.73	00	STORES EQUIP-ACCUM PROV DEPR	2	4.0	000	*****	*****
108.74	00	TOOL, SHOP, GARAGE EQUIP-ACCUM PROV DEPR	2	4.0	000	*****	*****
108.75	00	LABORATORY EQUIP-ACCUM PROV DEPR	2	4.0	000	*****	*****
108.76	00	POWER OPERATED EQUIP-ACCUM PROV DEPR	2	4.0	000	*****	*****
108.77	00	COMMUNICATION EQUIP-ACCUM PROV DEPR	2	4.0	000	*****	*****
108.78	00	MISC EQUIP-ACCUM PROV DEPR	2	4.0	000	*****	*****
108.79	00	REMAINING VALUE-ACCUM PROV DEPR	2	4.0	000	*****	*****
108.80	00	RWIP - COOPERATIVE	2	4.0	000	*****	*****
108.90	00	RWIP - CONTRACTOR	2	4.0	000	*****	*****
123.01	00	KACC BLDG NOTE-INVEST IN ASSOC COMPANIES	2	10.0	000	*****	*****
123.02	00	KACC DEBENTURES - INVEST IN ASSOC COMPANIES	2	10.0	000	*****	*****
123.03	00	MREGA MINT PLAN-INVEST ASSOC COMPANIES	2	10.0	000	*****	*****
123.04	00	JSP1-INVEST IN SUBSIDIARY COMPANY	2	7.0	000	*****	*****
124.05	00	JACKSON ENERGY SERVICES-INVESTMENT	2	7.0	000	*****	*****
124.06	00	ENVISION ENERGY SERVICES-INVESTMENT	2	10.0	000	*****	*****
123.10	00	MISC-PAT CAPITAL FROM ASSOC COOP	2	8.0	000	*****	*****
123.11	00	CFC-PAT CAPITAL ASSOC COMPANIES	2	8.0	000	*****	*****
123.12	00	FKP-PAT CAPITAL ASSOC COMPANIES	2	8.0	000	*****	*****
123.13	00	KACC-PAT CAPITAL ASSOC COMPANIES	2	8.0	000	*****	*****
123.14	00	IUS-PAT CAPITAL ASSOC COOP	2	8.0	000	*****	*****
124.10	00	FEDERATED INSURAN-PAT CAPITAL ASSOC COOP	2	8.0	000	*****	*****
124.16	00	COOPERATIVE SELF-PAT CAPITAL ASSOC COOP	2	8.0	000	*****	*****
124.21	00	CFC-CAPITAL TERM CERT SUBSCRIPTIONS	2	40.0	000	*****	*****
123.22	00	CFC-INVESTMENT LLC	2	10.0	000	*****	*****
123.23	00	EM' & CFC-INVEST ASSOC ORG-MEMBERSHIPS	2	10.0	000	*****	*****
123.24	00	INVESTMENTS IN ECONOMIC DEVELOP	2	11.0	000	*****	*****
124.00	00	OTHER INVESTMENTS	2	12.0	000	*****	*****
124.00	00	DEFERRED COMP-OTHER SPECIAL FUNDS	2	13.0	000	*****	*****
124.10	00	DEFERRED COMP-RESERVE-OTHER SPECIAL FUNDS	2	13.0	000	*****	*****
124.20	00	NREGA MINT PLAN-OTHER SPECIAL FUNDS	2	13.0	000	*****	*****
131.10	00	CASH - GENERAL AND OPERATING	2	15.0	000	*****	*****
131.11	00	CASH - PAYROLL	2	15.0	000	*****	*****
131.12	00	CASH - CAPITAL CREDIT	2	15.0	000	*****	*****
131.13	00	CASH-GENERAL-LAUREL CO BRANCH	2	15.0	000	*****	*****

SPLIT OUT A/C 108.60
SPLIT OUT A/C 108.60

RETIREMENT ACCOUNT
RETIREMENT ACCOUNT

JACKSON ENERGY COOPERATIVE
GENERAL LEDGER CHART OF ACCOUNTS LIST

DATE: TIME CCRK-11) PROGRAM
10/29/07 12:08 19003 GLCHTPT

ACCT	DEPT	DESCRIPTION	RPT LINE	CAI	W/O CD	STATUS	REASON
131.14	00	CASH-ECONOMIC DEVELOPMENT FUNDS	2	16.0	000		
131.15	00	CASH-GENERAL-ESTILL CO PAYSTATION	2	15.0	000		
131.16	00	CASH-GENERAL-CLAY CO PAYSTATION	2	15.0	000		
131.17	00	CASH-GENERAL-ONSLEY CO PAYSTATION	2	15.0	000		
131.18	00	CASH-GENERAL-LEE CO ACCOUNT	2	15.0	000		
131.19	00	CASH-GENERAL-ROCKCASTLE CO PAYSTATION	2	15.0	000		
131.20	00	CASH-CONSTRUCT FUND-TRUSTEE	2	16.0	000		
131.21	00	CASH-GENERAL-LAUREL CO PAYSTATION	2	15.0	000		
131.22	00	CASH-CITIZENS BANK-PAYSTATION	2	15.0	000		
131.40	00	TRANSFER OF CASH	2	15.0	000		
134.00	00	OTHER SPECIAL DEPOSITS	2	17.0	000		
135.00	00	WORKING FUNDS	2	15.0	000		
135.10	00	WORKING FUNDS - TEMPORARY	2	15.0	000		
136.00	00	TEMPORARY CASH INVESTMENTS	2	18.0	000		
142.10	00	CUSTOMER ACCTS REC-ELECTRIC	2	20.0	000		
142.11	00	UNBILLED FUEL CHARGE COST APPLIED TO REVENUE	2	20.0	000		
142.12	00	MARKETING LOAN PROV-OTHER A/R	2	21.0	000		
142.13	00	CUSTOMER ACCTS REC - UNAPPLIED	2	21.0	000		
142.15	00	CURRENT LOAN RECEIVABLES	2	21.0	000		
143.00	00	OTHER ACCTS REC	2	21.0	000		
143.01	00	OTHER ACCTS REC - POLE RENTALS	2	21.0	000		
143.02	00	SALES TAX RECOVERY-OTHER A/R	2	21.0	000		
143.03	00	BILLABLE LABOR-PROJ B-OTHER A/R	2	21.0	000		
143.04	00	RODMEVILLE-ONSLEY RD INDUST-OTHER A/R	2	21.0	000		
143.05	00	JACKSON CO/MCKEE INDUSTRIAL-OTHER A/R	2	21.0	000		
143.06	00	OTHER ACCTS REC - TRAVEL ADVANCE	2	21.0	000		
143.07	00	OTHER ACCTS REC - OTHER A/R	2	21.0	000		
143.08	00	OTHER ACCTS REC - COLD CHECKS	2	21.0	000		
143.10	00	WASHINGTON,AL-HURRICANE IVAN-OTHER A/R	2	21.0	000		Restoration - Sept. 2004 storm
143.11	00	LACLEDE, MISSOURI STORM-OTHER A/R	2	21.0	000		January 2007 storm
143.12	00	OTHER A/R - HURRICANE RIVA	2	21.0	000		02-17-03 storm restoration
143.13	00	GRAYSON RURAL ELE COOP-OTHER A/R	2	21.0	000		02-17-03 storm restoration
143.14	00	ISABEL HURRICANE-VIRGINIA-OTHER A/R	2	21.0	000		August 2005 storm restoration
143.15	00	OTHER A/R - HURRICANE KATRINA	2	21.0	000		
143.16	00	EMPLOYE GROUP INSURAN-OTHER A/R	2	21.0	000		
143.17	00	COLONIAL LIFE INSURAN-OTHER A/R	2	21.0	000		
143.18	00	OTHER ACCTS REC - 401-K SAVINGS	2	21.0	000		
143.19	00	RETIRED EMPLOYEE INS-OTHER A/R	2	21.0	000		
143.20	00	OTHER ACCTS REC - METLIFE	2	21.0	000		
143.21	00	BILLABLE LABOR-PROJ A-OTHER A/R	2	21.0	000		
143.22	00	CONTRIB AID CONSTRUCT-OTHER A/R	2	21.0	000		
143.23	00	OTHER A/R - MCKEE STORES SALES	2	21.0	000		
143.24	00	OTHER A/R - LONDON STORES SALES	2	21.0	000		
143.25	00	CURRENT LINE EXT LOANS-OTHER A/R	2	21.0	000		
143.26	00	LINE EXT LOANS-OTHER A/R	2	21.0	000		
143.27	00	OTHER ACCTS REC - BILLED LABOR	2	21.0	000		
143.28	00	DEATYVILLW WRHS SALES-OTHER A/R	2	21.0	000		
143.29	00	ETI-MARKETING SALES-OTHER A/R	2	21.0	000		
143.30	00	COAT SHARE MARKETING-OTHER A/R	2	21.0	000		
143.31	00	OTHER ACCTS REC - EMPLOYEES	2	21.0	000		
143.32	00	SURGE SUPPRESSORS-OTHER A/R	2	21.0	000		
143.33	00	EAST KY REBATES-OTHER A/R	2	21.0	000		
143.34	00	CONTRACTOR MKT REBATES-OTHER A/R	2	21.0	000		
143.35	00	OTHER A/R - STEFFES KLBATE	2	21.0	000		

Exhibit M
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JACKSON ENERGY COOPERATIVE GENERAL LEDGER CHART OF ACCOUNTS LIST

ACCT	DEPT	DESCRIPTION	RPT LINE	CAT	N/O	CD	STATUS	REASON
143.63	00	BILL TO EMPLOYEES-OTHER A/R	2	21.0	000			
143.64	00	CUMBERLAND VALLEY COOP-OTHER A/R	2	21.0	000			
143.70	00	KACR/CPG INTEGRITY FUNDS-OTHER A/R	2	21.0	000			New account
143.90	00	CASH - VOID CHECKS	2	15.0	000			
144.10	00	ACCOM PROV UNCOLL-CUSTOMER ACCTS	2	20.0	000			
144.40	00	ACCOM PROV UNCOLL-OTHER ACCTS	2	21.0	000			
145.10	00	SERVICE PLUS-HOME SECURITY	2	21.0	000			
146.11	00	JACKSON ENERGY SERVICES-OTHER A/R	2	21.0	000			
146.22	00	SERVICE PLUS-JEC EMPLOYEE LOAN	2	21.0	000			
146.30	00	UTHER ACCTS REC - PROPANE	2	21.0	000			
146.60	00	SERVICE PLUS - HTS	2	21.0	000			
154.00	00	KLI PLANT MAT & OPR SUPPLIES	2	22.0	000			taking over exps from jhc
154.10	00	GARAGE-OIL & GAS-PLANT MAT & OPR SUPPLIES	2	22.0	000			
154.20	00	GARAGE PARTS PLANT MAT & OPR SUPPLIES	2	22.0	000			
154.30	00	TOOLS-PLANT MAT & OPR SUPPLIES	2	22.0	000			
154.40	00	MISCELLANEOUS OVERHEAD MATERIAL	2	22.0	000			
154.50	00	MISC UNDERGROUND MATERIAL	2	22.0	000			
155.00	00	MERCHANDISING INVENTORY	2	22.0	000			
155.02	00	STUPES EXPENSE -- CLEARING	2	22.0	000			
165.10	00	PREPAID-INSURANCE	2	23.0	000			
165.11	00	PREPAID SPECIAL EARLY RETIREMENT PLAN	2	23.0	000			
165.15	00	PREPAID POSTAGE	2	23.0	000			
165.20	00	OTHER PREPAID ITEMS	2	23.0	000			
165.21	00	OTHER PREPAID - PSC ASSESSMENT	2	23.0	000			
165.22	00	NAEC/NRECA-DUES-OTHER PREPAID	2	23.0	000			
165.24	00	OTHER PREPAID - RENTS	2	23.0	000			
165.24	00	MAINTENANCE AGREE-OTHER PREPAID	2	23.0	000			
165.25	00	MEDICAL INSURANCE-OTHER PREPAID	2	23.0	000			
165.26	00	OTHER PREPAID - TRANSFORMER POOL	2	23.0	000			
171.00	00	INTEREST & DIVIDENDS RECEIVABLE	2	24.0	000			
181.00	00	UNAMORTIZED DEBT DISCOUNT & EXP	2	27.0	000			
181.00	00	PRELIMINARY SURVEY & INVESTIGATION CHARGES	2	27.0	000			
184.10	00	TRANSPORTATION EXP-CLEARING	2	27.0	000			
184.20	00	MEDICAL & OTHER BENEFITS-CLEARING	2	27.0	000			
184.21	00	PENDING CASH REVERSALS	2	27.0	000			
184.30	00	CLEARING ACCT-CONSUMER MID END	2	27.0	000			
184.31	00	CLEARING NEW CONSUMER RATES	2	27.0	000			
184.32	00	CLEARING ACCT - CONSUMER REFUNDS	2	27.0	000			
186.00	00	MISC DEF. DK. PSC 2000-373 DEPR. RESERVE ENTRY	2	27.0	000			
186.10	00	LINE INSPECTIONS-MISC DEF DEBITS	2	27.0	000			
186.11	00	IN-HOUSE COMPUTER CONV-MISC DEF DEBITS	2	27.0	000			
186.20	00	DEFERRED COMP-MISC DEFER DEBITS	2	27.0	000			
186.21	00	NRECA MINT PLAN-MISC DEF DEBITS	2	27.0	000			
186.30	00	ANNUAL MTS-MISC DEFERRED DEBITS	2	27.0	000			
186.33	00	MISC DEFERRED BEBITS - MARKETING	2	27.0	000			
186.40	00	MISC DEFERRED DEBITS - AUDIT	2	27.0	000			
186.43	00	LONG TERM DEBT EXP-MISC DEF DEBITS	2	27.0	000			
186.50	00	RATE CASE EXP-MISC DEF DEBITS	2	27.0	000			
186.60	00	CADP SET UP FEE-MISC DEF DEBITS	2	27.0	000			
186.70	00	MISC DEFERRED DEBITS	2	27.0	000			
186.71	00	MISC DEFERRED DEBITS -- VACATIONS	2	27.0	000			
186.80	00	NRECA MINT PLAN-MISC DEF DEBITS	2	27.0	000			
186.90	00	MAPPING PROJECT-MISC DEF DEBITS	2	27.0	000			

t120 clearing transactions
 wrong rates new accounts
 t120 clearing refund checks

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ACCT	DEPT	DESCRIPTION	RPT	I.LINE	CAT	W/O	CD	STATUS	REASON
187.91	00	DIRECT LOAD CONTROL--MISC DEF DEBITS	2	27.0	000				
187.92	00	MISC DEFERRED DEBITS - SCADA	2	27.0	000				
200.10	00	MEMBERSHIPS	2	29.0	000				
201.10	00	PATRONS CAPITAL CREDITS	2	30.0	000				
201.20	00	PATRONAGE CAPITAL ASSIGNABLE	2	30.0	000				
201.30	00	LOSS OF MARGINS--PATRONS CAP CREDITS	2	30.0	000				
204.00	00	DONATED CAPITAL	2	34.0	000				
214.10	00	UNAPPROP UNDISTRIB SUBSID EARNINGS	2	34.0	000				
217.00	00	RETIRED CAPITAL CREDITS -- GAIN	2	34.0	000				
217.10	00	RETIRED NG CHK-RETIRED CAP CREDIT GAIN	2	34.0	000				
218.00	00	CAPITAL GAINS AND LOSSES	2	34.0	000				
219.10	00	UPRATING MARGINS	2	32.0	000				
219.20	00	NON-OPERATING MARGINS	2	32.0	000				
223.00	00	ADVANCES FROM ASSOC COMPANIES	2	45.0	000				
223.01	00	CFC 23 MO NOTE-ADVANCES-ASSOC COMPANIES	2	45.0	000				
224.34	00	EKP-MKT LOANS-ADVANCE ASSOC COMPANIES	2	45.0	000				
224.11	00	OTHER LONG TERM DEBT-SUBSCRIPTIONS-CFC	2	40.0	000				
224.12	00	OTHER LONG TERM DEBT - C F C	2	40.0	000				
224.13	00	C F C NOTES EXECUTED	2	40.0	000				
224.14	00	NRCIA PENSION COST-LONG TERM DEBT	2	40.0	000				
224.15	00	OTHER LONG TERM DEBT - TREASURY	2	40.0	000				
224.16	00	RUS ECU DEV NOTES EXECUTED-LTD	2	37.0	000				
224.17	00	RUS NOTES EXECUTED-ECO DEV-DEBIT	2	37.0	000				
224.20	00	FEDERAL FINANCING BANK-LTD	2	36.0	000				
224.30	00	LONG TERM DEBT - K E A	2	36.0	000				
224.34	00	EKP MKT LOANS-OTHER LTD	2	36.0	000				
224.40	00	R E A NOTES EXECUTED	2	36.0	000				
224.50	00	RUS-DEFERRED-INTEREST ACCRUED	2	36.0	000				
224.60	00	RUS LTD-DEBIT-ADVANCE PYMT UNAPPLIED	2	36.0	000				
224.30	00	ACCUM PROV-PENSIONS & BENEFITS	2	43.0	000				
231.00	00	NOTES PAYABLE	2	45.0	000				
237.10	00	ACCOUNTS PAYABLE - GENERAL	2	46.0	000				
237.11	00	ACCOUNTS PAYABLE - MISCELLANEOUS	2	46.0	000				
232.31	00	ACCOUNTS PAYABLE - MINT PLAN	2	46.0	000				
232.32	00	ACCT PAYABLE-EMPLOYEE INSURANCE	2	46.0	000				
232.33	00	ACCOUNTS PAYABLE -- CHILD SUPPORT	2	46.0	000				
232.34	00	ACCOUNTS PAYABLE -- ACRE	2	46.0	000				
232.35	00	ACCTS PAYABLE-GARNISHED WAGES	2	46.0	000				
231.34	00	MEILIFE INS-ACCTS PAYABLE	2	46.0	000				
231.37	00	ROUNDUP PROGRAM-ACCTS PAYABLE	2	46.0	000				
232.41	00	CONTRACTOR PAYABLE - KTS LABOR	2	46.0	000				
232.43	00	KTS MATERIAL & INSPECT-PAYABLE	2	46.0	000				
232.45	00	SURGE SUPPRESSOR-LABOR PAYABLE	2	46.0	000				
232.50	00	SURGE SUPPRESSOR-MATERIAL PAYABLE	2	46.0	000				
232.60	00	PARTIAL MEMBERSHIPS-ACCTS PAYABLE	2	46.0	000				
232.70	00	ACCOUNTS PAYABLE - EMPLOYEE FUND	2	46.0	000				
237.80	00	WINTERCARE-ACCTS PAYABLE	2	46.0	000				
237.81	00	DOLLYWOOD PARK TICKETS-ACCTS PAY	2	46.0	000				
232.82	00	KINGS ISLAND TICKETS-ACCT PAY	2	46.0	000				
232.83	00	ACCOUNTS PAYABLE -- SRIASH & PLAY	2	46.0	000				
232.84	00	KENTUCKY KINGDOM-ACCT PAYABLE	2	46.0	000				
232.85	00	KY STATE FAIR TICKET-ACCT PAY	2	46.0	000				
234.10	00	ACCOUNTS PAYABLE - HOME SECURITY	2	46.0	000				
234.20	00	SUBSIDIARY BLE GRILLS-ACCTS PAY	2	46.0	000				

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ACCT	DEPT	DESCRIPTION	RPT LINE	CAT	W/D CD	STATUS	REASON
234.51	00	ACCOUNTS PAYABLE - PROPANE PLUS	2	46.0	0000		
234.52	00	ROVINDJP PROGRAM-ACCTS PAYABLE	2	46.0	0000		
235.00	00	CONSUMFR DEPOSITS	2	51.0	0000		
236.10	00	ACCURED PROPERTY TAX	2	51.0	0000		
236.20	00	ACCURED F U T A	2	51.0	0000		
236.30	00	ACCURED F I C A	2	51.0	0000		
236.40	00	ACCURED S U T A	2	51.0	0000		
236.50	00	ACCURED SALES TAX	2	51.0	0000		
236.51	00	ACCURED MADISON CO SCHOOL TAX	2	51.0	0000		
236.52	00	ACCURED LONDON CITY TAX	2	51.0	0000		
236.53	00	ACCURED ESTILL COUNTY SCHOOL TAX	2	51.0	0000		
236.54	00	ACCURED LEE COUNTY SCHOOL TAX	2	51.0	0000		
236.54	00	ACCURED CLAY COUNTY SCHOOL TAX	2	51.0	0000		
236.57	00	ACCURED ROCKCASTLE CO SCHOOL TAX	2	51.0	0000		
236.58	00	ACCURED LAUREL COUNTY SCHOOL TAX	2	51.0	0000		
236.59	00	ACCURED WOLFE COUNTY SCHOOL TAX	2	51.0	0000		
236.60	00	ACCURED OMSLEY COUNTY SCHOOL TAX	2	51.0	0000		
236.61	00	ACCURED BREATHTT CO SCHOOL TAX	2	51.0	0000		
236.62	00	ACCURED LESLIE COUNTY SCHOOL TAX	2	51.0	0000		
236.63	00	ACCURED LINCOLN CO SCHOOL TAX	2	51.0	0000		
236.64	00	ACCURED JACKSON CO SCHOOL TAX	2	51.0	0000		
236.65	00	ACCURED CITY OF IRVINE TAX	2	51.0	0000		
236.66	00	ACCURED CITY OF MY VERNON TAX	2	51.0	0000		
236.67	00	ACCURED POWELL COUNTY SCHOOL TAX	2	51.0	0000		
236.69	00	ACCURED GARHARD CO SCHOOL TAX	2	51.0	0000		
236.70	00	ACCURED OCCUPATIONAL TAX	2	51.0	0000		
236.71	00	ACCURED CLAY CO OCCUPAT TAX	2	51.0	0000		
236.72	00	ACCURED JACKSON CO OCCUPAT TAX	2	51.0	0000		
236.73	00	ACCURED ESTILL CO OCCUPAT TAX	2	51.0	0000		
236.74	00	ACCURED LAUREL CO OCCUPAT TAX	2	51.0	0000		
237.10	00	ACCURED INTEREST - R U S	2	51.0	0000		
237.30	00	ACCURED INTEREST - C F C	2	51.0	0000		
237.31	00	CFC LINE OF CREDIT-OTHER INTEREST	2	51.0	0000		
237.32	00	OTHER INTEREST ACCRUED - TREASURY	2	51.0	0000		
237.33	00	FKP-OTHER INTEREST ACCRUED	2	51.0	0000		
237.34	00	FKP-MKT LOANS EXP-OTHER INTEREST	2	51.0	0000		
237.35	00	CFC SHURT TERM LOAN-OTHER INTEREST	2	51.0	0000		
237.36	00	FEDERAL FINANCING BANK-INTEREST	2	51.0	0000		
237.40	00	CONSUMER DEPOSITS-OTHER INTEREST	2	51.0	0000		
238.10	00	PATRONAGE CAPITAL PAYABLE	2	51.0	0000		
238.20	00	PATRONAGE REFUNDS PAYABLE	2	51.0	0000		
241.00	00	FEDERAL INCOME TAX WITHHELD-PAYABLE	2	51.0	0000		
241.10	00	STATE INCOME TAX WITHHELD-PAYABLE	2	51.0	0000		
242.21	00	ACCURED PAYROLL	2	51.0	0000		
242.30	00	ACCURED SICK LEAVE - FROZEN	2	51.0	0000		
242.32	00	ACCURED PAID TIME OFF	2	51.0	0000		
242.40	00	ACCURED INSURANCE	2	51.0	0000		
252.00	00	CUSTOMER ADVANCE-CONSTRUCTION	2	54.0	0000		
252.10	00	MOBILE HOMES-CUST ADVANCE-CONSTRUCTION	2	54.0	0000		
253.00	00	OTHER DEFERRED CREDITS	2	54.0	0000		
254.01	00	TRANSFORMER INSTALL-OTHER DEF CREDITS	2	54.0	0000		
254.02	00	METER INSTALLATION-OTHER DEFERRED CREDITS	2	54.0	0000		
254.03	00	OH COND & DRV INSTAL-OTHER DEF CREDITS	2	54.0	0000		
254.04	00	MEDICAL PREMIUM REFUNDS-ODC	2	54.0	0000		

changed from bank notes

Exhibit M
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payable to jackson energy trus

ACCT	DEPT	DESCRIPTION	RPT LINE	CAT	W/O CD	STATUS	REASON
253.10	00	CONSUMER ENERGY PREPAYMENTS	2	54.0	000		
253.20	00	MINI TRUST LIABILITY	2	54.0	000		
362.10	00	STATION EQUIPMENT - AMR	2	1.0	000		
364.00	00	AMR SATELLITE SYSTEM-STATION EQUIP	2	1.0	000		AMR Projects
365.00	00	POLES TOWERS AND FIXTURES	2	1.0	000		AMR SATELLITE SYSTEM
365.00	00	OVERHEAD CONDUCTORS AND DEVICES	2	1.0	000		
366.00	00	UNDERGROUND CONDUIT	2	1.0	000		
367.00	00	URD CONDUCTORS AND DEVICES	2	1.0	000		
368.00	00	LINE TRANSFORMERS	2	1.0	000		
369.00	00	SERVICES	2	1.0	000		
370.00	00	METERS	2	1.0	000		
370.01	00	AMR - METERS	2	1.0	000		
371.00	00	SECURITY LIGHTS-CUSTOMER INSTALLATIONS	2	1.0	000		
373.00	00	STREET LIGHTING	2	1.0	000		
389.00	00	LAND AND LAND RIGHTS	2	1.0	000		
390.00	00	STRUCTURES AND IMPROVEMENTS	2	1.0	000		
390.01	00	STRUCTURES AND IMPROVEMENTS-WOOD	2	1.0	000		
390.02	00	ELECTRICAL-STRUCTURES & IMPROVEMENTS	2	1.0	000		
390.03	00	MISC-STRUCTURES & IMPROVEMENTS	2	1.0	000		
390.10	00	GENREAL COSY OF BLDG PROJECT	2	1.0	000		
390.11	00	NEW WAREHOUSE-MCKEE-BLDG PROJECT	2	1.0	000		
390.12	00	CKEEL RENOVATION-BLDG PROJECT	2	1.0	000		
390.13	00	LONDON RENOVATION-BLDG PROJECT	2	1.0	000		
390.14	00	NEW OFFICE BLDG-BLDG PROJECT	2	1.0	000		
390.15	00	BEATYVILLE DIST SERVICE CENTER	2	1.0	000		
391.00	00	OFFICE FURNITURE AND EQUIPMENT	2	1.0	000		
391.01	00	COMPUTER-OFFICE FURNITURE & EQUIP	2	1.0	000		
391.02	00	COMPUTER CONVERSION-OFFICE FURNITURE & EQUIP	2	1.0	000		
391.10	00	ON-LINE DEVELOPMENT - E K P	2	1.0	000		
391.20	00	HEADQUARTERS-OFFICE FURNITURE & EQUIP	2	1.0	000		
392.00	00	TRANSPORTATION EQUIPMENT	2	1.0	000		
392.01	00	TRANSPORTATION EQUIPMENT - OTHER	2	1.0	000		
393.00	00	STORES EQUIPMENT	2	1.0	000		
394.00	00	TOOLS SHOP AND GARAGE EQUIPMENT	2	1.0	000		
394.00	00	LABORATORY EQUIPMENT	2	1.0	000		
396.00	00	POWER OPERATED EQUIPMENT	2	1.0	000		
397.00	00	COMMUNICATION EQUIPMENT	2	1.0	000		
398.00	00	MISCELLANEOUS EQUIPMENT	2	1.0	000		
398.10	00	DISPATCH BOARD-MISC EQUIP	2	1.0	000		
403.60	00	DISTRIBUTION PLANT-DEPREC EXPENSE	2	1.0	000		
403.70	00	GENERAL PLANT-DEPREC EXPENSE	1	12.0	000		
407.00	00	AMORT OF PROF LOSSES & UNRECOVERED PLANT	1	12.0	000		
404.71	00	TAXES - OTHER - PSC ASSESSMENT	1	14.0	000		
411.07	71	REVENUE-SALE ELFC GRILL & OTHER MISC	1	24.0	000		
411.08	71	REVENUE FROM SALE OF ETS UNITS	1	24.0	000		
415.04	71	REVENUE-1ST USA CREDIT CARD APPLICATION	1	24.0	000		
417.02	71	EXPENSES - GRILLS AND OTHER MISC	1	24.0	000		
417.03	00	ETS EXPENSES	1	24.0	000		
417.04	71	ETS/MARKETING EXPENSE	1	24.0	000		
417.07	00	AFTER HOURS DISPATCHING INCOME	1	24.0	000		
417.08	00	SUBSIDIARIES-RENTAL INCOME & OTHER REVENUE	1	24.0	000		
418.10	00	EQUITY IN EARNINGS-SUBSIDIARY CO	1	24.0	000		
417.00	00	INTEREST AND DIVIDEND INCOME	1	21.0	000		
417.10	00	MONEY MARKET ACCTS-INTEREST INCOME	1	21.0	000		

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JACKSON ENERGY COOPERATIVE
GENERAL LEDGER CHART OF ACCOUNTS LIST

DATE: 10/29/07 12:08
COOP-ID: 19003
PROGRAM: GLCHTPT
1919LCHTPT. A01

ACCT DEPT DESCRIPTION	RPT LINE	CAT	W/O CD	STATUS	REASON
419.20 00 INTEREST INCOME - EMPLOYEE LOANS	1	21.0	000		
419.50 71 INTEREST INCOME - ETS MARKETING LOAN PROGRAM	1	21.0	000		
421.00 00 MIXED NONOPERATING INCOME	1	24.0	000		
421.10 00 GAIN/LOSS ON DEPOSITION PROPERTY	1	24.0	000		
423.00 00 GAI COOP CAPITAL CREDITS	1	26.0	000		
424.00 00 OTHER CAP CREDITS & PAY CAPITAL	1	26.0	000		
426.00 00 DONATIONS	1	18.0	000		
426.00 10 DONATIONS	1	18.0	000		
426.00 20 DONATIONS	1	18.0	000		
426.00 31 DONATIONS	1	18.0	000		
426.00 46 DONATIONS	1	18.0	000		
426.00 71 DONATIONS	1	18.0	000		
426.00 73 DONATIONS	1	18.0	000		
426.00 74 DONATIONS	1	18.0	000		
426.00 75 DONATIONS	1	18.0	000		
426.50 00 OTHER DEDUCTIONS	1	18.0	000		
426.50 61 ABANDONED WORKORDERS-OTHER DEDUCTIONS	1	18.0	000		
426.50 62 ABANDONED WORKORDERS-OTHER DEDUCTIONS	1	18.0	000		
427.10 00 INTEREST-RUS CONSTRUCTION LOANS	1	15.0	000		
427.20 00 INTEREST-CFC CONSTRUCTION LOANS	1	15.0	000		
427.32 00 INTEREST-TREASURY CONSTRUCT LOANS	1	15.0	000		
427.40 00 INTEREST-FFB CONSTRUCT LOANS	1	15.0	000		
427.50 00 INTEREST ON TREASURY LOANS	1	15.0	000		
431.00 00 CONSUMER DEPOSITS-OTHER INTERST EXP	1	17.0	000		
431.11 00 EAST NY POWER-OTHER INTEREST EXP	1	17.0	000		
431.20 00 CFC LINE OF CREDIT-INTEREST EXP	1	17.0	000		
440.10 00 RESIDENTIAL SALES	1	1.0	000		
440.11 00 ENVIRO SURCHARGE-RESIDENT SALES	1	1.0	001		
442.10 00 SMALL COMMERCIAL-COMM/INDUSY SALES	1	1.0	000		
442.11 00 C & I SALES-SMALL COMMERCIAL-ENVIRON SURCHARGE	1	1.0	001		
442.20 00 LARGE COMMERCIAL-COMM/INDUSY SALES	1	1.0	000		
442.21 00 ENVIRON SURCHARGE-LARGE COMM-COM SALES	1	1.0	001		
444.00 00 PUBLIC STREET & HIGHWAY LIGHTING	1	1.0	000		
445.00 00 OTHER SALES TO PUBLIC AUTHORITIES	1	1.0	000		
445.01 00 ENVIRON SURCHARGE-OTHER PUBLIC AUTH	1	1.0	001		
450.00 00 FORFEITED DISCOUNTS	1	1.0	000		
451.00 00 MISCELLANEOUS SERVICE REVENUES	1	1.0	000		
454.00 00 TELEPHONE CO-POLE ATTACHMENTS	1	1.0	000		
456.00 00 OTHER ELECTRIC REVENUES	1	1.0	000		
456.00 81 OTHER ELECTRIC REVENUES	1	1.0	000		
553.00 00 PURCHASED POWER	1	3.0	000		
553.01 00 ENVIRON SURCHARGE-PURCHASED POWER	1	3.0	000		
580.00 20 OPERATION SUPERVISION & ENGINEERING	1	5.0	000		
580.00 59 OPERATION SUPERVISION & ENGINEERING	1	5.0	000		
580.00 61 OPERATION SUPERVISION & ENGINEERING	1	5.0	000		
580.00 62 OPERATION SUPERVISION & ENGINEERING	1	5.0	000		
580.00 63 OPERATION SUPERVISION & ENGINEERING	1	5.0	000		
580.00 64 OPERATION SUPERVISION & ENGINEERING	1	5.0	000		
580.00 65 OPERATION SUPERVISION & ENGINEERING	1	5.0	000		
580.00 66 OPERATION SUPERVISION & ENGINEERING	1	5.0	000		
580.00 67 OPERATION SUPERVISION & ENGINEERING	1	5.0	000		
580.00 68 OPERATION SUPERVISION & ENGINEERING	1	5.0	000		
580.00 69 OPERATION SUPERVISION & ENGINEERING	1	5.0	000		
580.00 71 OPERATION SUPERVISION & ENGINEERING	1	5.0	000		

new account

new acct & dept

Exhibit M
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JACKSON ENERGY COOPERATIVE
GENERAL LEDGER CHART OF ACCOUNTS LIST

ACCT	DEPT	DESCRIPTION	RPT LINE	CAT	W/O CD	STATUS	REASON
580.00	72	OPERATION SUPERVISION & ENGINEERING	1	5.0	000		
580.00	73	OPERATION SUPERVISION & ENGINEERING	1	5.0	000		
580.00	74	OPERATION SUPERVISION & ENGINEERING	1	5.0	000		
580.00	75	OPERATION SUPERVISION & ENGINEERING	1	5.0	000		
582.00	39	STATION EXPENSES	1	5.0	000		
582.00	41	STATION EXPENSES	1	5.0	000		
582.00	43	STATION EXPENSES	1	5.0	000		
583.00	20	OVERHEAD LINE EXPENSES	1	5.0	000		
583.00	40	OVERHEAD LINE EXPENSES	1	5.0	000		
583.00	41	OVERHEAD LINE EXPENSES	1	5.0	000		
583.00	42	OVERHEAD LINE EXPENSES	1	5.0	000		
583.00	43	OVERHEAD LINE EXPENSES	1	5.0	000		
583.00	44	OVERHEAD LINE EXPENSES	1	5.0	000		
583.00	45	OVERHEAD LINE EXPENSES	1	5.0	000		
583.00	46	OVERHEAD LINE EXPENSES	1	5.0	000		
583.00	47	OVERHEAD LINE EXPENSES	1	5.0	000		
583.00	48	OVERHEAD LINE EXPENSES	1	5.0	000		
583.00	49	OVERHEAD LINE EXPENSES	1	5.0	000		
583.00	71	OVERHEAD LINE EXPENSES	1	5.0	000		
583.00	72	OVERHEAD LINE EXPENSES	1	5.0	000		
583.00	73	OVERHEAD LINE EXPENSES	1	5.0	000		
583.00	74	OVERHEAD LINE EXPENSES	1	5.0	000		
583.00	75	OVERHEAD LINE EXPENSES	1	5.0	000		
583.00	76	OVERHEAD LINE EXPENSES	1	5.0	000		
583.01	61	LINE INSPECTIONS-INCL POLE INSPECTIONS	1	5.0	000		
583.01	62	LINE INSPECTIONS-INCL POLE INSPECTIONS	1	5.0	000		
583.01	63	LINE INSPECTIONS-INCL POLE INSPECTIONS	1	5.0	000		
583.01	64	LINE INSPECTIONS-INCL POLE INSPECTIONS	1	5.0	000		
583.01	65	LINE INSPECTIONS-INCL POLE INSPECTIONS	1	5.0	000		
583.01	66	LINE INSPECTIONS-INCL POLE INSPECTIONS	1	5.0	000		
583.01	67	LINE INSPECTIONS-INCL POLE INSPECTIONS	1	5.0	000		
583.01	68	LINE INSPECTIONS-INCL POLE INSPECTIONS	1	5.0	000		
583.01	69	LINE INSPECTIONS-INCL POLE INSPECTIONS	1	5.0	000		
583.01	71	LINE INSPECTIONS-INCL POLE INSPECTIONS	1	5.0	000		
583.01	72	LINE INSPECTIONS-INCL POLE INSPECTIONS	1	5.0	000		
583.01	73	LINE INSPECTIONS-INCL POLE INSPECTIONS	1	5.0	000		
583.01	74	LINE INSPECTIONS-INCL POLE INSPECTIONS	1	5.0	000		
583.01	75	LINE INSPECTIONS-INCL POLE INSPECTIONS	1	5.0	000		
583.01	76	LINE INSPECTIONS-INCL POLE INSPECTIONS	1	5.0	000		
583.10	39	TRANSFORMER OIL SCREENING EXPENSES	1	5.0	000		
583.10	40	TRANSFORMER OIL SCREENING EXPENSES	1	5.0	000		
583.10	41	TRANSFORMER OIL SCREENING EXPENSES	1	5.0	000		
583.10	42	TRANSFORMER OIL SCREENING EXPENSES	1	5.0	000		
583.10	43	TRANSFORMER OIL SCREENING EXPENSES	1	5.0	000		
583.10	44	TRANSFORMER OIL SCREENING EXPENSES	1	5.0	000		
583.10	45	TRANSFORMER OIL SCREENING EXPENSES	1	5.0	000		
583.10	46	TRANSFORMER OIL SCREENING EXPENSES	1	5.0	000		
583.10	47	TRANSFORMER OIL SCREENING EXPENSES	1	5.0	000		
583.10	48	TRANSFORMER OIL SCREENING EXPENSES	1	5.0	000		
583.10	49	TRANSFORMER OIL SCREENING EXPENSES	1	5.0	000		
583.10	71	TRANSFORMER OIL SCREENING EXPENSES	1	5.0	000		
583.10	72	TRANSFORMER OIL SCREENING EXPENSES	1	5.0	000		
583.10	73	TRANSFORMER OIL SCREENING EXPENSES	1	5.0	000		

New acct & Dept

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DATE	TIME	COOP-ID	PROGRAM	ACCT DEPT DESCRIPTION	RPT LINE	CAT	W/O CD	STATUS	REASON
583.10	74			TRANSFORMER OIL SCREENING EXPENSES	1	5.0	000		
583.10	73			TRANSFORMER OIL SCREENING EXPENSES	1	5.0	000		
583.10	74			TRANSFORMER OIL SCREENING EXPENSES	1	5.0	000		
583.11	60			TRANSFORMER OIL SPILL	1	5.0	000		track oil spill expense
583.11	62			TRANSFORMER OIL SPILL	1	5.0	000		Track Oil Spill Expenses
583.11	67			TRANSFORMER OIL SPILL	1	5.0	000		track oil spill expense
583.12	60			TRANSFORMER OIL SPILL EXPENSES	1	5.0	000		
583.12	62			TRANSFORMER OIL SPILL EXPENSES	1	5.0	000		
583.12	64			TRANSFORMER OIL SPILL EXPENSES	1	5.0	000		
583.12	67			TRANSFORMER OIL SPILL EXPENSES	1	5.0	000		
584.00	61			UNDERGROUND LINE EXPENSES	1	5.0	000		
584.00	62			UNDERGROUND LINE EXPENSES	1	5.0	000		
584.00	63			UNDERGROUND LINE EXPENSES	1	5.0	000		
584.00	64			UNDERGROUND LINE EXPENSES	1	5.0	000		
584.00	65			UNDERGROUND LINE EXPENSES	1	5.0	000		
584.00	66			UNDERGROUND LINE EXPENSES	1	5.0	000		
584.00	67			UNDERGROUND LINE EXPENSES	1	5.0	000		
584.00	68			UNDERGROUND LINE EXPENSES	1	5.0	000		
584.00	69			UNDERGROUND LINE EXPENSES	1	5.0	000		
584.00	70			UNDERGROUND LINE EXPENSES	1	5.0	000		
584.00	71			UNDERGROUND LINE EXPENSES	1	5.0	000		
584.00	72			UNDERGROUND LINE EXPENSES	1	5.0	000		
584.00	73			UNDERGROUND LINE EXPENSES	1	5.0	000		
584.00	74			UNDERGROUND LINE EXPENSES	1	5.0	000		
584.00	75			UNDERGROUND LINE EXPENSES	1	5.0	000		
585.00	66			STREET LIGHTING & SIGNAL EXP	1	5.0	000		
586.00	67			METER EXPENSES	1	5.0	000		
586.00	60			METER EXPENSES	1	5.0	000		
586.00	61			METER EXPENSES	1	5.0	000		
586.00	62			METER EXPENSES	1	5.0	000		
586.00	63			METER EXPENSES	1	5.0	000		
586.00	64			METER EXPENSES	1	5.0	000		
586.00	65			METER EXPENSES	1	5.0	000		
586.00	66			METER EXPENSES	1	5.0	000		
586.00	67			METER EXPENSES	1	5.0	000		
586.00	68			METER EXPENSES	1	5.0	000		
586.00	69			METER EXPENSES	1	5.0	000		
586.00	70			METER EXPENSES	1	5.0	000		
586.00	71			METER EXPENSES	1	5.0	000		
586.00	72			METER EXPENSES	1	5.0	000		
586.00	73			METER EXPENSES	1	5.0	000		
586.00	74			METER EXPENSES	1	5.0	000		
586.00	75			METER EXPENSES	1	5.0	000		
586.01	61			RECONNECT, CONNECT & DISCONNECTS	1	5.0	000		
586.01	62			RECONNECT, CONNECT & DISCONNECTS	1	5.0	000		
586.01	63			RECONNECT, CONNECT & DISCONNECTS	1	5.0	000		
586.01	64			RECONNECT, CONNECT & DISCONNECTS	1	5.0	000		
586.01	65			RECONNECT, CONNECT & DISCONNECTS	1	5.0	000		
586.01	66			RECONNECT, CONNECT & DISCONNECTS	1	5.0	000		
586.01	67			RECONNECT, CONNECT & DISCONNECTS	1	5.0	000		
586.01	68			RECONNECT, CONNECT & DISCONNECTS	1	5.0	000		
586.01	69			RECONNECT, CONNECT & DISCONNECTS	1	5.0	000		
586.01	70			RECONNECT, CONNECT & DISCONNECTS	1	5.0	000		
586.01	71			RECONNECT, CONNECT & DISCONNECTS	1	5.0	000		
586.01	72			RECONNECT, CONNECT & DISCONNECTS	1	5.0	000		

New Acct & Dept

JACKSON ENERGY COOPERATIVE
GENERAL LEDGER CHART OF ACCOUNTS LIST

DATE TIME CUOP-10 PROGRAM
10/29/07 12:08 19003 GLCHTRPT

ACCT	DEPT	DESCRIPTION	RPT LINE	CAT	N/O CD	STATUS	REASON
586.01	73	RECONNECT, CONNECT & DISCONNECTS	1	5.0	000		
586.01	74	RECONNECT, CONNECT & DISCONNECTS	1	5.0	000		
586.01	75	RECONNECT, CONNECT & DISCONNECTS	1	5.0	000		
586.01	76	RECONNECT, CONNECT & DISCONNECTS	1	5.0	000		
587.00	61	CUSTOMERS INSTALLATIONS EXPENSES	1	5.0	000		
587.00	62	CUSTOMERS INSTALLATIONS EXPENSES	1	5.0	000		
587.00	63	CUSTOMERS INSTALLATIONS EXPENSES	1	5.0	000		
587.00	64	CUSTOMERS INSTALLATIONS EXPENSES	1	5.0	000		
587.00	65	CUSTOMERS INSTALLATIONS EXPENSES	1	5.0	000		
587.00	66	CUSTOMERS INSTALLATIONS EXPENSES	1	5.0	000		
587.00	67	CUSTOMERS INSTALLATIONS EXPENSES	1	5.0	000		
587.00	68	CUSTOMERS INSTALLATIONS EXPENSES	1	5.0	000		
587.00	69	CUSTOMERS INSTALLATIONS EXPENSES	1	5.0	000		
587.00	71	CUSTOMERS INSTALLATIONS EXPENSES	1	5.0	000		
587.00	72	CUSTOMERS INSTALLATIONS EXPENSES	1	5.0	000		
587.00	73	CUSTOMERS INSTALLATIONS EXPENSES	1	5.0	000		
587.00	74	CUSTOMERS INSTALLATIONS EXPENSES	1	5.0	000		
587.00	75	CUSTOMERS INSTALLATIONS EXPENSES	1	5.0	000		
587.00	76	CUSTOMERS INSTALLATIONS EXPENSES	1	5.0	000		
587.00	20	MISCELLANEOUS DISTRIBUTION EXPENSES	1	5.0	000		
587.00	39	MISCELLANEOUS DISTRIBUTION EXPENSES	1	5.0	000		
588.00	60	MISCELLANEOUS DISTRIBUTION EXPENSES	1	5.0	000		
588.00	61	MISCELLANEOUS DISTRIBUTION EXPENSES	1	5.0	000		
588.00	62	MISCELLANEOUS DISTRIBUTION EXPENSES	1	5.0	000		
588.00	63	MISCELLANEOUS DISTRIBUTION EXPENSES	1	5.0	000		
588.00	64	MISCELLANEOUS DISTRIBUTION EXPENSES	1	5.0	000		
588.00	65	MISCELLANEOUS DISTRIBUTION EXPENSES	1	5.0	000		
588.00	66	MISCELLANEOUS DISTRIBUTION EXPENSES	1	5.0	000		
588.00	67	MISCELLANEOUS DISTRIBUTION EXPENSES	1	5.0	000		
588.00	68	MISCELLANEOUS DISTRIBUTION EXPENSES	1	5.0	000		
588.00	69	MISCELLANEOUS DISTRIBUTION EXPENSES	1	5.0	000		
588.00	71	MISCELLANEOUS DISTRIBUTION EXPENSES	1	5.0	000		
588.00	72	MISCELLANEOUS DISTRIBUTION EXPENSES	1	5.0	000		
588.00	73	MISCELLANEOUS DISTRIBUTION EXPENSES	1	5.0	000		
588.00	74	MISCELLANEOUS DISTRIBUTION EXPENSES	1	5.0	000		
588.00	75	MISCELLANEOUS DISTRIBUTION EXPENSES	1	5.0	000		
588.00	91	MISC DISTRIBUTION EXP	1	5.0	000		
588.00	97	SAFETY PROGRAMS	1	5.0	000		
588.00	98	SAFETY PROGRAMS	1	5.0	000		
588.00	99	SAFETY PROGRAMS	1	5.0	000		
589.00	41	SAFETY PROGRAMS	1	5.0	000		
589.00	42	SAFETY PROGRAMS	1	5.0	000		
589.00	43	SAFETY PROGRAMS	1	5.0	000		
589.00	44	SAFETY PROGRAMS	1	5.0	000		
589.00	45	SAFETY PROGRAMS	1	5.0	000		
589.00	46	SAFETY PROGRAMS	1	5.0	000		
589.00	47	SAFETY PROGRAMS	1	5.0	000		
589.00	48	SAFETY PROGRAMS	1	5.0	000		
589.00	49	SAFETY PROGRAMS	1	5.0	000		
589.00	71	SAFETY PROGRAMS	1	5.0	000		
589.00	72	SAFETY PROGRAMS	1	5.0	000		
589.00	73	SAFETY PROGRAMS	1	5.0	000		
589.00	74	SAFETY PROGRAMS	1	5.0	000		
589.00	75	SAFETY PROGRAMS	1	5.0	000		

New Acct & Dept
SET UP FOR WAREHOUSING DEPT

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JACKSON ENERGY COOPERATIVE
GENERAL LEDGER CHART OF ACCOUNTS LIST

DATE: 10/29/07 12:08
COOP-ID: 19003
PROGRAM: GLCHTPRT

ACCT	DEPT	DESCRIPTION	RPT LINE	CAT	M/D	CD	STATUS	REASON
588.02	74	SAFETY PROGRAMS	1	5.0	000			
588.03	59	TVPPA APPRENTICESHIP PROGRAM	1	5.0	000			
588.03	61	TVPPA APPRENTICESHIP PROGRAM	1	5.0	000			
588.03	62	TVPPA APPRENTICESHIP PROGRAM	1	5.0	000			
588.03	63	TVPPA APPRENTICESHIP PROGRAM	1	5.0	000			
588.03	64	TVPPA APPRENTICESHIP PROGRAM	1	5.0	000			
588.03	65	TVPPA APPRENTICESHIP PROGRAM	1	5.0	000			
588.03	67	TVPPA APPRENTICESHIP PROGRAM	1	5.0	000			
588.03	68	TVPPA APPRENTICESHIP PROGRAM	1	5.0	000			
588.03	69	TVPPA APPRENTICESHIP PROGRAM	1	5.0	000			
588.03	71	TVPPA APPRENTICESHIP PROGRAM	1	5.0	000			
588.03	72	TVPPA APPRENTICESHIP PROGRAM	1	5.0	000			
588.03	73	TVPPA APPRENTICESHIP PROGRAM	1	5.0	000			
588.03	74	TVPPA APPRENTICESHIP PROGRAM	1	5.0	000			
588.03	75	TVPPA APPRENTICESHIP PROGRAM	1	5.0	000			
588.03	76	TVPPA APPRENTICESHIP PROGRAM	1	5.0	000			
588.04	61	POLE AND UNIT INVENTORY	1	5.0	000			
588.04	62	POLE AND UNIT INVENTORY	1	5.0	000			
588.04	63	POLE AND UNIT INVENTORY	1	5.0	000			
588.04	64	POLE AND UNIT INVENTORY	1	5.0	000			
588.04	65	POLE AND UNIT INVENTORY	1	5.0	000			
588.04	66	POLE AND UNIT INVENTORY	1	5.0	000			
588.04	67	POLE AND UNIT INVENTORY	1	5.0	000			
588.04	68	POLE AND UNIT INVENTORY	1	5.0	000			
588.04	69	POLE AND UNIT INVENTORY	1	5.0	000			
588.04	71	UNDERGROUND STORAGE TANKS	1	5.0	000			
588.04	72	UNDERGROUND STORAGE TANKS	1	5.0	000			
588.04	73	UNDERGROUND STORAGE TANKS	1	5.0	000			
588.04	74	UNDERGROUND STORAGE TANKS	1	5.0	000			
588.04	75	UNDERGROUND STORAGE TANKS	1	5.0	000			
588.04	76	UNDERGROUND STORAGE TANKS	1	5.0	000			
588.05	61	FOREIGN UTILITY COORDINATION	1	5.0	000			
588.05	62	FOREIGN UTILITY COORDINATION	1	5.0	000			
588.05	63	FOREIGN UTILITY COORDINATION	1	5.0	000			
588.05	64	FOREIGN UTILITY COORDINATION	1	5.0	000			
588.05	65	FOREIGN UTILITY COORDINATION	1	5.0	000			
588.05	67	FOREIGN UTILITY COORDINATION	1	5.0	000			
588.05	68	FOREIGN UTILITY COORDINATION	1	5.0	000			
588.05	69	FOREIGN UTILITY COORDINATION	1	5.0	000			
588.05	71	FOREIGN UTILITY COORDINATION	1	5.0	000			
588.05	72	FOREIGN UTILITY COORDINATION	1	5.0	000			
588.05	73	FOREIGN UTILITY COORDINATION	1	5.0	000			
588.05	74	FOREIGN UTILITY COORDINATION	1	5.0	000			
588.05	75	FOREIGN UTILITY COORDINATION	1	5.0	000			
588.05	76	FOREIGN UTILITY COORDINATION	1	5.0	000			
588.06	61	MAPPING	1	5.0	000			
588.06	62	MAPPING	1	5.0	000			
588.06	63	MAPPING	1	5.0	000			
588.06	64	MAPPING	1	5.0	000			
588.06	65	MAPPING	1	5.0	000			
588.06	66	MAPPING	1	5.0	000			
588.06	67	MAPPING	1	5.0	000			

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ACT	DEPT	DESCRIPTION	RPT LINE	CAT	W/D	CD	STATUS	REASON
593.01	69	EMERGENCY-MAINT OF OVH LINES	1	6.0	000			
593.01	71	EMERGENCY-MAINT OF OVH LINES	1	6.0	000			
593.01	72	EMERGENCY-MAINT OF OVH LINES	1	6.0	000			
593.01	73	EMERGENCY-MAINT OF OVH LINES	1	6.0	000			
593.01	74	EMERGENCY-MAINT OF OVH LINES	1	6.0	000			
593.01	75	EMERGENCY-MAINT OF OVH LINES	1	6.0	000			
593.01	76	EMERGENCY-MAINT OF OVH LINES	1	6.0	000			
593.01	81	EMERGENCY-MAINT OF OVH LINES	1	6.0	000			
593.02	61	AFTER INSPECT-MAINT OF OVH LINES	1	6.0	000			
593.02	62	AFTER INSPECT-MAINT OF OVH LINES	1	6.0	000			
593.02	63	AFTER INSPECT-MAINT OF OVH LINES	1	6.0	000			
593.02	64	AFTER INSPECT-MAINT OF OVH LINES	1	6.0	000			
593.02	65	AFTER INSPECT-MAINT OF OVH LINES	1	6.0	000			
593.02	66	AFTER INSPECT-MAINT OF OVH LINES	1	6.0	000			
593.02	67	AFTER INSPECT-MAINT OF OVH LINES	1	6.0	000			
593.02	68	AFTER INSPECT-MAINT OF OVH LINES	1	6.0	000			
593.02	69	AFTER INSPECT-MAINT OF OVH LINES	1	6.0	000			
593.02	70	AFTER INSPECT-MAINT OF OVH LINES	1	6.0	000			
593.02	71	AFTER INSPECT-MAINT OF OVH LINES	1	6.0	000			
593.02	72	AFTER INSPECT-MAINT OF OVH LINES	1	6.0	000			
593.02	73	AFTER INSPECT-MAINT OF OVH LINES	1	6.0	000			
593.02	74	AFTER INSPECT-MAINT OF OVH LINES	1	6.0	000			
593.02	75	AFTER INSPECT-MAINT OF OVH LINES	1	6.0	000			
593.02	76	AFTER INSPECT-MAINT OF OVH LINES	1	6.0	000			
593.03	20	JULY 00 STORM-MAINT OF OVH LINES	1	6.0	000			
593.03	60	MAY 2004 STORM-MAINT OF OVH LINES	1	6.0	000			
593.03	61	APRIL 2007-MAINT OF OVH LINES	1	6.0	000			
593.03	62	APRIL 2007 -- MAINT OF OVH LINES	1	6.0	000			
593.03	63	APRIL 2007-MAINT OF OVH LINES	1	6.0	000			
593.03	64	APRIL 2007-MAINT OF OVH LINES	1	6.0	000			
593.03	65	APRIL 2007-MAINT OF OVH LINES	1	6.0	000			
593.03	66	APRIL 2007-MAINT OF OVH LINES	1	6.0	000			
593.03	67	APRIL 2007-MAINT OF OVH LINES	1	6.0	000			
593.03	68	APRIL 2007-MAINT OF OVH LINES	1	6.0	000			
593.03	69	APRIL 2007-MAINT OF OVH LINES	1	6.0	000			
593.03	71	MAY 2004 STORM-MAINT OF OVH LINES	1	6.0	000			
593.03	72	MAY 2004 STORM-MAINT OF OVH LINES	1	6.0	000			
593.03	73	MAY 2004 STORM-MAINT OF OVH LINES	1	6.0	000			
593.03	74	MAY 2004 STORM-MAINT OF OVH LINES	1	6.0	000			
593.03	75	MAY 2004 STORM-MAINT OF OVH LINES	1	6.0	000			
593.03	76	MAY 2004 STORM-MAINT OF OVH LINES	1	6.0	000			
593.04	63	MAINT OH LINES -- ON CALL STANDBY TIME	1	6.0	000			
593.04	65	MAINT OH LINES -- ON CALL STANDBY TIME	1	6.0	000			
593.04	68	MAINT OH LINES -- ON CALL STANDBY TIME	1	6.0	000			
593.04	64	MAINT OH LINES -- ON CALL STANDBY TIME	1	6.0	000			
593.10	61	RIGHT OF WAY-MAINT OF OVH LINES	1	6.0	000			
593.10	62	RIGHT OF WAY-MAINT OF OVH LINES	1	6.0	000			
593.10	63	RIGHT OF WAY-MAINT OF OVH LINES	1	6.0	000			
593.10	64	RIGHT OF WAY-MAINT OF OVH LINES	1	6.0	000			
593.10	65	RIGHT OF WAY-MAINT OF OVH LINES	1	6.0	000			
593.10	66	RIGHT OF WAY-MAINT OF OVH LINES	1	6.0	000			
593.10	67	RIGHT OF WAY-MAINT OF OVH LINES	1	6.0	000			
593.10	68	RIGHT OF WAY-MAINT OF OVH LINES	1	6.0	000			
593.10	69	RIGHT OF WAY-MAINT OF OVH LINES	1	6.0	000			
593.10	71	RIGHT OF WAY-MAINT OF OVH LINES	1	6.0	000			

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JACKSON ENERGY COOPERATIVE
GENERAL LEDGER CHART OF ACCOUNTS LIST

DATE TIME QTRP-ID PROGRAM
10/29/07 12:08 19003 GLCHTRPT

AMCT	DEPT	DESCRIPTION	RPT LINE	CAT	W/D	CD	STATUS	REASON
593.10	72	RIGHT OF WAY-MAINT OF OVH LINES	1	6.0	000			
593.10	72	RIGHT OF WAY-MAINT OF OVH LINES	1	6.0	000			
593.10	74	RIGHT OF WAY-MAINT OF OVH LINES	1	6.0	000			
593.10	75	RIGHT OF WAY-MAINT OF OVH LINES	1	6.0	000			
593.10	76	RIGHT OF WAY-MAINT OF OVH LINES	1	6.0	000			
593.11	61	ROW AERIAL-MAINT OF OVH LINES	1	6.0	000			
593.11	62	ROW AERIAL-MAINT OF OVH LINES	1	6.0	000			
593.11	63	ROW AERIAL-MAINT OF OVH LINES	1	6.0	000			
593.11	64	ROW AERIAL-MAINT OF OVH LINES	1	6.0	000			
593.11	65	ROW AERIAL-MAINT OF OVH LINES	1	6.0	000			
593.11	66	ROW AERIAL-MAINT OF OVH LINES	1	6.0	000			
593.11	67	ROW AERIAL-MAINT OF OVH LINES	1	6.0	000			
593.11	68	ROW AERIAL-MAINT OF OVH LINES	1	6.0	000			
593.11	69	ROW AERIAL-MAINT OF OVH LINES	1	6.0	000			
593.11	71	ROW AERIAL-MAINT OF OVH LINES	1	6.0	000			
593.11	72	ROW AERIAL-MAINT OF OVH LINES	1	6.0	000			
593.11	73	ROW AERIAL-MAINT OF OVH LINES	1	6.0	000			
593.11	74	ROW AERIAL-MAINT OF OVH LINES	1	6.0	000			
593.11	75	ROW AERIAL-MAINT OF OVH LINES	1	6.0	000			
593.11	76	ROW AERIAL-MAINT OF OVH LINES	1	6.0	000			
593.12	61	ROW HAND CUT-MAINT OF OVH LINES	1	6.0	000			
593.12	62	ROW HAND CUT-MAINT OF OVH LINES	1	6.0	000			
593.12	63	ROW HAND CUT-MAINT OF OVH LINES	1	6.0	000			
593.12	64	ROW HAND CUT-MAINT OF OVH LINES	1	6.0	000			
593.12	65	ROW HAND CUT-MAINT OF OVH LINES	1	6.0	000			
593.12	66	ROW HAND CUT-MAINT OF OVH LINES	1	6.0	000			
593.12	67	ROW HAND CUT-MAINT OF OVH LINES	1	6.0	000			
593.12	68	ROW HAND CUT-MAINT OF OVH LINES	1	6.0	000			
593.12	69	ROW HAND CUT-MAINT OF OVH LINES	1	6.0	000			
593.12	71	ROW HAND CUT-MAINT OF OVH LINES	1	6.0	000			
593.12	72	ROW HAND CUT-MAINT OF OVH LINES	1	6.0	000			
593.12	73	ROW HAND CUT-MAINT OF OVH LINES	1	6.0	000			
593.12	74	ROW HAND CUT-MAINT OF OVH LINES	1	6.0	000			
593.12	75	ROW HAND CUT-MAINT OF OVH LINES	1	6.0	000			
593.12	76	ROW HAND CUT-MAINT OF OVH LINES	1	6.0	000			
593.13	61	COOP CREWS ROW CLEARING	1	6.0	000			
593.13	63	COOP CREWS ROW CLEARING	1	6.0	000			
593.13	64	COOP CREWS ROW CLEARING	1	6.0	000			
593.13	66	COOP CREWS ROW CLEARING	1	6.0	000			
593.13	68	COOP CREWS ROW CLEARING	1	6.0	000			
593.13	69	COOP CREWS ROW CLEARING	1	6.0	000			
593.13	70	COOP CREWS ROW CLEARING	1	6.0	000			
593.13	74	COOP CREWS ROW CLEARING	1	6.0	000			
593.13	75	COOP CREWS ROW CLEARING	1	6.0	000			
593.14	61	COOP CREWS-MAINT OF OVH LINES	1	6.0	000			
593.14	62	COOP CREWS-MAINT OF OVH LINES	1	6.0	000			
593.14	63	COOP CREWS-MAINT OF OVH LINES	1	6.0	000			
593.14	64	COOP CREWS-MAINT OF OVH LINES	1	6.0	000			
593.14	65	COOP CREWS-MAINT OF OVH LINES	1	6.0	000			
593.14	66	COOP CREWS-MAINT OF OVH LINES	1	6.0	000			
593.14	67	COOP CREWS-MAINT OF OVH LINES	1	6.0	000			
593.14	68	COOP CREWS-MAINT OF OVH LINES	1	6.0	000			
593.14	69	COOP CREWS-MAINT OF OVH LINES	1	6.0	000			
593.14	71	COOP CREWS-MAINT OF OVH LINES	1	6.0	000			

new account

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JACKSON ENERGY COOPERATIVE
 GENERAL LEDGER CHART OF ACCOUNTS LIST

ACCT	DEPT	DESCRIPTION	RPT	LINE	CAT	W/D	CD	STATUS	REASON
593.18	74	CIRCUIT CLEAR-MAINT OVH LINES	1	6.0	000				
593.18	75	CIRCUIT CLEAR-MAINT OVH LINES	1	6.0	000				
593.19	61	EMERGENCY ROW CLEARING-ROW	1	6.0	000				
593.19	62	EMERGENCY ROW CLEARING-ROW	1	6.0	000				
593.19	63	EMERGENCY ROW CLEARING-ROW	1	6.0	000				
593.19	64	EMERGENCY ROW CLEARING-ROW	1	6.0	000				
593.19	65	EMERGENCY ROW CLEARING-ROW	1	6.0	000				
593.19	66	EMERGENCY ROW CLEARING-ROW	1	6.0	000				
593.19	67	EMERGENCY ROW CLEARING-ROW	1	6.0	000				
593.19	68	EMERGENCY ROW CLEARING-ROW	1	6.0	000				
593.19	69	EMERGENCY ROW CLEARING-ROW	1	6.0	000				
593.19	70	EMERGENCY ROW CLEARING-ROW	1	6.0	000				
593.19	71	EMERGENCY ROW CLEARING-ROW	1	6.0	000				
593.19	72	EMERGENCY ROW CLEARING-ROW	1	6.0	000				
593.19	73	EMERGENCY ROW CLEARING-ROW	1	6.0	000				
593.19	74	EMERGENCY ROW CLEARING-ROW	1	6.0	000				
593.19	75	EMERGENCY ROW CLEARING-ROW	1	6.0	000				
593.20	50	CRIP-MAINT OF OVH LINES	1	6.0	000				
593.20	61	CRIP-MAINT OVH LINES	1	6.0	000				
593.20	62	CRIP-MAINT OVH LINES	1	6.0	000				
593.20	63	CRIP-MAINT OVH LINES	1	6.0	000				
593.20	64	CRIP-MAINT OVH LINES	1	6.0	000				
593.20	65	CRIP-MAINT OVH LINES	1	6.0	000				
593.20	66	CRIP-MAINT OVH LINES	1	6.0	000				
593.20	67	CRIP-MAINT OVH LINES	1	6.0	000				
593.20	68	CRIP-MAINT OVH LINES	1	6.0	000				
593.20	69	CRIP-MAINT OVH LINES	1	6.0	000				
593.20	70	CRIP-MAINT OVH LINES	1	6.0	000				
593.20	71	CRIP-MAINT OVH LINES	1	6.0	000				
593.20	72	CRIP-MAINT OVH LINES	1	6.0	000				
593.20	73	CRIP-MAINT OVH LINES	1	6.0	000				
593.20	74	CRIP-MAINT OVH LINES	1	6.0	000				
593.20	75	CRIP-MAINT OVH LINES	1	6.0	000				
594.00	87	MAINTENANCE OF UNDERGROUND LINES	1	6.0	000				
594.00	61	ROUTINE-MAINT URD LINES	1	6.0	000				
594.00	62	ROUTINE-MAINT URD LINES	1	6.0	000				
594.00	63	ROUTINE-MAINT URD LINES	1	6.0	000				
594.00	64	ROUTINE-MAINT URD LINES	1	6.0	000				
594.00	65	ROUTINE-MAINT URD LINES	1	6.0	000				
594.00	66	ROUTINE-MAINT URD LINES	1	6.0	000				
594.00	67	ROUTINE-MAINT URD LINES	1	6.0	000				
594.00	68	ROUTINE-MAINT URD LINES	1	6.0	000				
594.00	69	ROUTINE-MAINT URD LINES	1	6.0	000				
594.00	70	ROUTINE-MAINT URD LINES	1	6.0	000				
594.00	71	ROUTINE-MAINT URD LINES	1	6.0	000				
594.00	72	ROUTINE-MAINT URD LINES	1	6.0	000				
594.00	73	ROUTINE-MAINT URD LINES	1	6.0	000				
594.00	74	ROUTINE-MAINT URD LINES	1	6.0	000				
594.00	75	ROUTINE-MAINT URD LINES	1	6.0	000				
594.01	57	EMERGENCY-MAINT URD LINES	1	6.0	000				
594.01	61	EMERGENCY-MAINT URD LINES	1	6.0	000				
594.01	62	EMERGENCY-MAINT URD LINES	1	6.0	000				
594.01	63	EMERGENCY-MAINT URD LINES	1	6.0	000				
594.01	64	EMERGENCY-MAINT URD LINES	1	6.0	000				
594.01	65	EMERGENCY-MAINT URD LINES	1	6.0	000				
594.01	66	EMERGENCY-MAINT URD LINES	1	6.0	000				
594.01	67	EMERGENCY-MAINT URD LINES	1	6.0	000				
594.01	68	EMERGENCY-MAINT URD LINES	1	6.0	000				
594.01	69	EMERGENCY-MAINT URD LINES	1	6.0	000				
594.01	71	EMERGENCY-MAINT URD LINES	1	6.0	000				

New account

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JACKSON ENERGY COOPERATIVE
GENERAL LEDGER CHART OF ACCOUNTS LIST

DATE TIME CTRP-ID PROGRAM
10/29/07 12:08 19003 GLCHTRT

ACCT	DEPT	DESCRIPTION	RPT LINE	CAT	W/D	CD	STATUS	REASON
594.01	72	EMERGENCY-MAINT URD LINES	1	6.0	000			
594.01	73	EMERGENCY-MAINT URD LINES	1	6.0	000			
594.01	74	EMERGENCY-MAINT URD LINES	1	6.0	000			
594.01	75	EMERGENCY-MAINT URD LINES	1	6.0	000			
594.01	76	EMERGENCY-MAINT URD LINES	1	6.0	000			
595.00	61	MAINTENANCE OF LINE TRANSFORMERS	1	6.0	000			
595.00	62	MAINTENANCE OF LINE TRANSFORMERS	1	6.0	000			
595.00	63	MAINTENANCE OF LINE TRANSFORMERS	1	6.0	000			
595.00	64	MAINTENANCE OF LINE TRANSFORMERS	1	6.0	000			
595.00	65	MAINTENANCE OF LINE TRANSFORMERS	1	6.0	000			
595.00	66	MAINTENANCE OF LINE TRANSFORMERS	1	6.0	000			
595.00	67	MAINTENANCE OF LINE TRANSFORMERS	1	6.0	000			
595.00	68	MAINTENANCE OF LINE TRANSFORMERS	1	6.0	000			
595.00	69	MAINTENANCE OF LINE TRANSFORMERS	1	6.0	000			
595.00	71	MAINTENANCE OF LINE TRANSFORMERS	1	6.0	000			
595.00	72	MAINTENANCE OF LINE TRANSFORMERS	1	6.0	000			
595.00	73	MAINTENANCE OF LINE TRANSFORMERS	1	6.0	000			
595.00	74	MAINTENANCE OF LINE TRANSFORMERS	1	6.0	000			
595.00	75	MAINTENANCE OF LINE TRANSFORMERS	1	6.0	000			
595.00	76	MAINTENANCE OF LINE TRANSFORMERS	1	6.0	000			
596.00	61	MAINTENANCE OF STREET LIGHTING	1	6.0	000			
596.00	62	MAINTENANCE OF STREET LIGHTING	1	6.0	000			
596.00	63	MAINTENANCE OF STREET LIGHTING	1	6.0	000			
596.00	64	MAINTENANCE OF STREET LIGHTING	1	6.0	000			
596.00	65	MAINTENANCE OF STREET LIGHTING	1	6.0	000			
596.00	66	MAINTENANCE OF STREET LIGHTING	1	6.0	000			
596.00	67	MAINTENANCE OF STREET LIGHTING	1	6.0	000			
596.00	68	MAINTENANCE OF STREET LIGHTING	1	6.0	000			
596.00	69	MAINTENANCE OF STREET LIGHTING	1	6.0	000			
596.00	71	MAINTENANCE OF STREET LIGHTING	1	6.0	000			
596.00	72	MAINTENANCE OF STREET LIGHTING	1	6.0	000			
596.00	73	MAINTENANCE OF STREET LIGHTING	1	6.0	000			
596.00	74	MAINTENANCE OF STREET LIGHTING	1	6.0	000			
596.00	75	MAINTENANCE OF STREET LIGHTING	1	6.0	000			
597.00	61	MAINTENANCE OF METERS	1	6.0	000			
597.00	62	MAINTENANCE OF METERS	1	6.0	000			
597.00	63	MAINTENANCE OF METERS	1	6.0	000			
597.00	64	MAINTENANCE OF METERS	1	6.0	000			
597.00	65	MAINTENANCE OF METERS	1	6.0	000			
597.00	66	MAINTENANCE OF METERS	1	6.0	000			
597.00	67	MAINTENANCE OF METERS	1	6.0	000			
597.00	68	MAINTENANCE OF METERS	1	6.0	000			
597.00	69	MAINTENANCE OF METERS	1	6.0	000			
597.00	71	MAINTENANCE OF METERS	1	6.0	000			
597.00	72	MAINTENANCE OF METERS	1	6.0	000			
597.00	73	MAINTENANCE OF METERS	1	6.0	000			
597.00	74	MAINTENANCE OF METERS	1	6.0	000			
597.00	75	MAINTENANCE OF METERS	1	6.0	000			
598.00	61	MAINT-MISC DISTRIBUTION PLANT	1	6.0	000			
598.00	62	MAINT-MISC DISTRIBUTION PLANT	1	6.0	000			
598.00	63	MAINT-MISC DISTRIBUTION PLANT	1	6.0	000			

JACKSON ENERGY COOPERATIVE
GENERAL LEDGER CHART OF ACCOUNTS LISY 1916LCHTPRT.A01

DATE TIME CUOP-ID PROGRAM
10/29/07 12.08 19003 GLCHTPRT

ACCT	DEPT	DESCRIPTION	RPT LINE	CAT	N/O	CD	STATUS	REASON
903.00	68	CUSTOMER RECORDS & COLLECT EXP	1	7.0	000			
903.00	69	CUSTOMER RECORDS & COLLECT EXP	1	7.0	000			
903.00	71	CUSTOMER RECORDS & COLLECT EXP	1	7.0	000			
903.00	72	CUSTOMER RECORDS & COLLECT EXP	1	7.0	000			
903.00	73	CUSTOMER RECORDS & COLLECT EXP	1	7.0	000			
903.00	74	CUSTOMER RECORDS & COLLECT EXP	1	7.0	000			
903.00	75	CUSTOMER RECORDS & COLLECT EXP	1	7.0	000			
903.00	81	CUSTOMER RECORDS & COLLECT EXP	1	7.0	000			
903.00	82	CUSTOMER RECORDS & COLLECT EXP	1	7.0	000			
903.00	83	CUSTOMER RECORDS & COLLECT EXP	1	7.0	000			
903.01	61	BANK DRAFTS	1	7.0	000			
903.01	62	BANK DRAFTS	1	7.0	000			
903.01	63	BANK DRAFTS	1	7.0	000			
903.01	64	BANK DRAFTS	1	7.0	000			
903.01	65	BANK DRAFTS	1	7.0	000			
903.01	67	BANK DRAFTS	1	7.0	000			
903.01	68	BANK DRAFTS	1	7.0	000			
903.01	69	BANK DRAFTS	1	7.0	000			
903.01	71	BANK DRAFTS	1	7.0	000			
903.01	72	BANK DRAFTS	1	7.0	000			
903.01	73	BANK DRAFTS	1	7.0	000			
903.01	74	BANK DRAFTS	1	7.0	000			
903.01	75	BANK DRAFTS	1	7.0	000			
903.01	76	BANK DRAFTS	1	7.0	000			
903.01	81	BANK DRAFTS	1	7.0	000			
903.01	82	BANK DRAFTS	1	7.0	000			
903.01	93	BANK DRAFTS	1	7.0	000			
903.02	61	BILLING	1	7.0	000			
903.02	62	BILLING	1	7.0	000			
903.02	63	BILLING	1	7.0	000			
903.02	64	BILLING	1	7.0	000			
903.02	65	BILLING	1	7.0	000			
903.02	66	BILLING	1	7.0	000			
903.02	67	BILLING	1	7.0	000			
903.02	68	BILLING	1	7.0	000			
903.02	69	BILLING	1	7.0	000			
903.02	71	BILLING	1	7.0	000			
903.02	72	BILLING	1	7.0	000			
903.02	73	BILLING	1	7.0	000			
903.02	74	BILLING	1	7.0	000			
903.02	75	BILLING	1	7.0	000			
903.02	76	BILLING	1	7.0	000			
903.02	81	BILLING	1	7.0	000			
903.02	82	BILLING	1	7.0	000			
903.02	83	BILLING	1	7.0	000			
903.02	84	BILLING	1	7.0	000			
903.03	60	CASHIER ACTIVITIES	1	7.0	000			
903.03	61	CASHIER ACTIVITIES	1	7.0	000			
903.03	62	CASHIER ACTIVITIES	1	7.0	000			
903.03	63	CASHIER ACTIVITIES	1	7.0	000			
903.03	64	CASHIER ACTIVITIES	1	7.0	000			
903.03	65	CASHIER ACTIVITIES	1	7.0	000			

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JACKSON ENERGY COOPERATIVE
GENERAL LEDGER CHART OF ACCOUNTS LIST

DATE TIME COOP-ID PROGRAM
10/29/07 12:08 19003 GLCHTFR1

ACCT	DEPT	DESCRIPTION	RPT LINE	CAT	W/O CD	STATUS	REASON
903.10	67	CASH - OVER AND SHORT	1	7.0	000		
903.10	68	CASH - OVER AND SHORT	1	7.0	000		
903.10	69	CASH - OVER AND SHORT	1	7.0	000		
903.10	70	CASH - OVER AND SHORT	1	7.0	000		
903.10	71	CASH - OVER AND SHORT	1	7.0	000		
903.10	72	CASH - OVER AND SHORT	1	7.0	000		
903.10	73	CASH - OVER AND SHORT	1	7.0	000		
903.10	74	CASH - OVER AND SHORT	1	7.0	000		
903.10	75	CASH - OVER AND SHORT	1	7.0	000		
903.10	76	CASH - OVER AND SHORT	1	7.0	000		
903.10	77	CASH - OVER AND SHORT	1	7.0	000		
903.10	78	CASH - OVER AND SHORT	1	7.0	000		
903.10	79	CASH - OVER AND SHORT	1	7.0	000		
903.10	80	CASH - OVER AND SHORT	1	7.0	000		
903.10	81	CASH - OVER AND SHORT	1	7.0	000		
903.10	82	CASH - OVER AND SHORT	1	7.0	000		
903.10	83	CASH - OVER AND SHORT	1	7.0	000		
903.10	84	RECORDS MGMT-CONSUMER RECORDS	1	7.0	000		
903.10	85	RECORDS MGMT-CONSUMER RECORDS	1	7.0	000		
903.10	86	RECORDS MGMT-CONSUMER RECORDS	1	7.0	000		
903.10	87	RECORDS MGMT-CONSUMER RECORDS	1	7.0	000		
903.10	88	RECORDS MGMT-CONSUMER RECORDS	1	7.0	000		
903.10	89	RECORDS MGMT-CONSUMER RECORDS	1	7.0	000		
903.10	90	RECORDS MGMT-CONSUMER RECORDS	1	7.0	000		
903.10	91	RECORDS MGMT-CONSUMER RECORDS	1	7.0	000		
903.10	92	RECORDS MGMT-CONSUMER RECORDS	1	7.0	000		
903.10	93	RECORDS MGMT-CONSUMER RECORDS	1	7.0	000		
903.10	94	RECORDS MGMT-CONSUMER RECORDS	1	7.0	000		
903.10	95	RECORDS MGMT-CONSUMER RECORDS	1	7.0	000		
903.10	96	RECORDS MGMT-CONSUMER RECORDS	1	7.0	000		
903.10	97	RECORDS MGMT-CONSUMER RECORDS	1	7.0	000		
903.10	98	RECORDS MGMT-CONSUMER RECORDS	1	7.0	000		
903.10	99	RECORDS MGMT-CONSUMER RECORDS	1	7.0	000		
903.10	100	RECORDS MGMT-CONSUMER RECORDS	1	7.0	000		
903.20	61	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	62	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	63	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	64	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	65	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	66	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	67	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	68	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	69	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	70	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	71	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	72	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	73	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	74	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	75	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	76	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	77	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	78	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	79	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	80	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	81	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	82	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	83	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	84	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	85	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	86	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	87	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	88	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	89	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	90	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	91	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	92	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	93	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	94	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	95	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	96	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	97	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	98	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	99	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.20	100	CONSUMER ACCTG (DEP, MEM, TRLR FEES)	1	7.0	000		
903.30	61	NONPAYMENT DISCONNECTS	1	7.0	000		
903.30	62	NONPAYMENT DISCONNECTS	1	7.0	000		
903.30	63	NONPAYMENT DISCONNECTS	1	7.0	000		
903.30	64	NONPAYMENT DISCONNECTS	1	7.0	000		
903.30	65	NONPAYMENT DISCONNECTS	1	7.0	000		
903.30	66	NONPAYMENT DISCONNECTS	1	7.0	000		

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ACCT	DEPT DESCRIPTION	RPT LINE	CAT	W/O CD
903.30 47	NONPAYMENT DISCONNECTS	1	7.0	000
903.30 48	NONPAYMENT DISCONNECTS	1	7.0	000
903.30 49	NONPAYMENT DISCONNECTS	1	7.0	000
903.30 71	NONPAYMENT DISCONNECTS	1	7.0	000
903.30 72	NONPAYMENT DISCONNECTS	1	7.0	000
903.30 73	NONPAYMENT DISCONNECTS	1	7.0	000
903.30 74	NONPAYMENT DISCONNECTS	1	7.0	000
903.30 75	NONPAYMENT DISCONNECTS	1	7.0	000
903.30 76	NONPAYMENT DISCONNECTS	1	7.0	000
903.30 81	NONPAYMENT DISCONNECTS	1	7.0	000
903.35 61	RECONNECTS OF NONPYMT DISCONNECTS	1	7.0	000
903.35 62	RECONNECTS OF NONPYMT DISCONNECTS	1	7.0	000
903.35 63	RECONNECTS OF NONPYMT DISCONNECTS	1	7.0	000
903.35 64	RECONNECTS OF NONPYMT DISCONNECTS	1	7.0	000
903.35 65	RECONNECTS OF NONPYMT DISCONNECTS	1	7.0	000
903.35 66	RECONNECTS OF NONPYMT DISCONNECTS	1	7.0	000
903.35 67	RECONNECTS OF NONPYMT DISCONNECTS	1	7.0	000
903.35 68	RECONNECTS OF NONPYMT DISCONNECTS	1	7.0	000
903.35 69	RECONNECTS OF NONPYMT DISCONNECTS	1	7.0	000
903.35 71	RECONNECTS OF NONPYMT DISCONNECTS	1	7.0	000
903.35 72	RECONNECTS OF NONPYMT DISCONNECTS	1	7.0	000
903.35 73	RECONNECTS OF NONPYMT DISCONNECTS	1	7.0	000
903.35 74	RECONNECTS OF NONPYMT DISCONNECTS	1	7.0	000
903.35 75	RECONNECTS OF NONPYMT DISCONNECTS	1	7.0	000
903.35 76	RECONNECTS OF NONPYMT DISCONNECTS	1	7.0	000
903.35 81	RECONNECTS OF NONPYMT DISCONNECTS	1	7.0	000
903.40 61	PAY CONTRACT/PLAN/BDGT BILLING	1	7.0	000
903.40 62	PAY CONTRACT/PLAN/BDGT BILLING	1	7.0	000
903.40 63	PAY CONTRACT/PLAN/BDGT BILLING	1	7.0	000
903.40 64	PAY CONTRACT/PLAN/BDGT BILLING	1	7.0	000
903.40 65	PAY CONTRACT/PLAN/BDGT BILLING	1	7.0	000
903.40 66	PAY CONTRACT/PLAN/BDGT BILLING	1	7.0	000
903.40 67	PAY CONTRACT/PLAN/BDGT BILLING	1	7.0	000
903.40 68	PAY CONTRACT/PLAN/BDGT BILLING	1	7.0	000
903.40 69	PAY CONTRACT/PLAN/BDGT BILLING	1	7.0	000
903.40 71	PAY CONTRACT/PLAN/BDGT BILLING	1	7.0	000
903.40 72	PAY CONTRACT/PLAN/BDGT BILLING	1	7.0	000
903.40 73	PAY CONTRACT/PLAN/BDGT BILLING	1	7.0	000
903.40 74	PAY CONTRACT/PLAN/BDGT BILLING	1	7.0	000
903.40 75	PAY CONTRACT/PLAN/BDGT BILLING	1	7.0	000
903.40 76	PAY CONTRACT/PLAN/BDGT BILLING	1	7.0	000
903.40 81	PAY CONTRACT/PLAN/BDGT BILLING	1	7.0	000
903.45 61	PAY STATIONS	1	7.0	000
903.45 62	PAY STATIONS	1	7.0	000
903.45 63	PAY STATIONS	1	7.0	000
903.45 64	PAY STATIONS	1	7.0	000
903.45 65	PAY STATIONS	1	7.0	000
903.45 66	PAY STATIONS	1	7.0	000
903.45 67	PAY STATIONS	1	7.0	000
903.45 68	PAY STATIONS	1	7.0	000
903.45 69	PAY STATIONS	1	7.0	000
903.45 71	PAY STATIONS	1	7.0	000
903.45 72	PAY STATIONS	1	7.0	000

JACKSON ENERGY COOPERATIVE
GENERAL LEDGER CHART OF ACCOUNTS LIST
1916LCHTPT. A01

DATE TIME CDDP-ID PROGRAM
10/29/07 12:08 19003 GLCHTPT

ACCT	DEPT	DESCRIPTION	RPT LINE	CAT	W/D CD	STATUS	REASON
903.65	61	MAIL PROCESSING--CONSUMER PYMTS	1	7.0	000		
903.65	61	MAIL PROCESSING--CONSUMER PYMTS	1	7.0	000		
903.70	61	DISPATCHING	1	7.0	000		
903.70	62	DISPATCHING	1	7.0	000		
903.70	63	DISPATCHING	1	7.0	000		
903.70	64	DISPATCHING	1	7.0	000		
903.70	65	DISPATCHING	1	7.0	000		
903.70	66	DISPATCHING	1	7.0	000		
903.70	67	DISPATCHING	1	7.0	000		
903.70	68	DISPATCHING	1	7.0	000		
903.70	69	DISPATCHING	1	7.0	000		
903.70	71	DISPATCHING	1	7.0	000		
903.70	72	DISPATCHING	1	7.0	000		
903.70	73	DISPATCHING	1	7.0	000		
903.70	74	DISPATCHING	1	7.0	000		
903.70	75	DISPATCHING	1	7.0	000		
903.70	76	DISPATCHING	1	7.0	000		
903.70	81	DISPATCHING	1	7.0	000		
904.00	61	BAD DEBT / WRITE-OFF ACCRUAL	1	7.0	000		
904.00	62	BAD DEBT / WRITE-OFF ACCRUAL	1	7.0	000		
904.00	63	BAD DEBT / WRITE-OFF ACCRUAL	1	7.0	000		
904.00	64	BAD DEBT / WRITE-OFF ACCRUAL	1	7.0	000		
904.00	65	BAD DEBT / WRITE-OFF ACCRUAL	1	7.0	000		
904.00	66	BAD DEBT / WRITE-OFF ACCRUAL	1	7.0	000		
904.00	67	BAD DEBT / WRITE-OFF ACCRUAL	1	7.0	000		
904.00	68	BAD DEBT / WRITE-OFF ACCRUAL	1	7.0	000		
904.00	69	BAD DEBT / WRITE-OFF ACCRUAL	1	7.0	000		
904.00	71	BAD DEBT / WRITE-OFF ACCRUAL	1	7.0	000		
904.00	72	BAD DEBT / WRITE-OFF ACCRUAL	1	7.0	000		
904.00	73	BAD DEBT / WRITE-OFF ACCRUAL	1	7.0	000		
904.00	74	BAD DEBT / WRITE-OFF ACCRUAL	1	7.0	000		
904.00	75	BAD DEBT / WRITE-OFF ACCRUAL	1	7.0	000		
904.00	76	BAD DEBT / WRITE-OFF ACCRUAL	1	7.0	000		
904.00	81	BAD DEBT / WRITE-OFF ACCRUAL	1	7.0	000		
907.00	61	CUSTOMER SERVICE SUPERVISION	1	8.0	000		
907.00	62	CUSTOMER SERVICE SUPERVISION	1	8.0	000		
907.00	63	CUSTOMER SERVICE SUPERVISION	1	8.0	000		
907.00	64	CUSTOMER SERVICE SUPERVISION	1	8.0	000		
907.00	65	CUSTOMER SERVICE SUPERVISION	1	8.0	000		
907.00	67	CUSTOMER SERVICE SUPERVISION	1	8.0	000		
907.00	68	CUSTOMER SERVICE SUPERVISION	1	8.0	000		
907.00	69	CUSTOMER SERVICE SUPERVISION	1	8.0	000		
907.00	71	CUSTOMER SERVICE SUPERVISION	1	8.0	000		
907.00	72	CUSTOMER SERVICE SUPERVISION	1	8.0	000		
907.00	73	CUSTOMER SERVICE SUPERVISION	1	8.0	000		
907.00	74	CUSTOMER SERVICE SUPERVISION	1	8.0	000		
907.00	75	CUSTOMER SERVICE SUPERVISION	1	8.0	000		
907.00	76	CUSTOMER SERVICE SUPERVISION	1	8.0	000		
907.00	81	CUSTOMER SERVICE SUPERVISION	1	8.0	000		
908.00	61	CUSTOMER ASSISTANCE EXPENSES	1	8.0	000		
908.00	62	CUSTOMER ASSISTANCE EXPENSES	1	8.0	000		
908.00	63	CUSTOMER ASSISTANCE EXPENSES	1	8.0	000		
908.00	74	CUSTOMER ASSISTANCE EXPENSES	1	8.0	000		

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JACKSON ENERGY COOPERATIVE
 GENERAL LEDGER CHART OF ACCOUNTS LIST

ACCT	DEPT	DESCRIPTION	RPT LINE	CAT	W/O CD	STATUS	REASON
908.00	65	CUSTOMER ASSISTANCE EXPENSES	1	8.0	000		
908.00	66	CUSTOMER ASSISTANCE EXPENSES	1	8.0	000		
908.00	67	CUSTOMER ASSISTANCE EXPENSES	1	8.0	000		
908.00	68	CUSTOMER ASSISTANCE EXPENSES	1	8.0	000		
908.00	69	CUSTOMER ASSISTANCE EXPENSES	1	8.0	000		
908.00	70	CUSTOMER ASSISTANCE EXPENSES	1	8.0	000		
908.00	71	CUSTOMER ASSISTANCE EXPENSES	1	8.0	000		
908.00	72	CUSTOMER ASSISTANCE EXPENSES	1	8.0	000		
908.00	73	CUSTOMER ASSISTANCE EXPENSES	1	8.0	000		
908.00	74	CUSTOMER ASSISTANCE EXPENSES	1	8.0	000		
908.00	75	CUSTOMER ASSISTANCE EXPENSES	1	8.0	000		
908.00	76	CUSTOMER ASSISTANCE EXPENSES	1	8.0	000		
908.00	81	CUSTOMER ASSISTANCE EXPENSES	1	8.0	000		
908.10	61	GEO THERMAL	1	8.0	000		
908.10	62	GEO THERMAL	1	8.0	000		
908.10	63	GEO THERMAL	1	8.0	000		
908.10	64	GEO THERMAL	1	8.0	000		
908.10	65	GEO THERMAL	1	8.0	000		
908.10	66	GEO THERMAL	1	8.0	000		
908.10	67	GEO THERMAL	1	8.0	000		
908.10	68	GEO THERMAL	1	8.0	000		
908.10	69	GEO THERMAL	1	8.0	000		
908.10	71	GEO THERMAL	1	8.0	000		
908.10	72	GEO THERMAL	1	8.0	000		
908.10	73	GEO THERMAL	1	8.0	000		
908.10	74	GEO THERMAL	1	8.0	000		
908.10	75	GEO THERMAL	1	8.0	000		
908.10	76	GEO THERMAL	1	8.0	000		
908.10	81	GEO THERMAL	1	8.0	000		
908.20	61	HIGH EFFICIENCY HEAT PUMP	1	8.0	000		
908.20	62	HIGH EFFICIENCY HEAT PUMP	1	8.0	000		
908.20	63	HIGH EFFICIENCY HEAT PUMP	1	8.0	000		
908.20	64	HIGH EFFICIENCY HEAT PUMP	1	8.0	000		
908.20	65	HIGH EFFICIENCY HEAT PUMP	1	8.0	000		
908.20	66	HIGH EFFICIENCY HEAT PUMP	1	8.0	000		
908.20	67	HIGH EFFICIENCY HEAT PUMP	1	8.0	000		
908.20	68	HIGH EFFICIENCY HEAT PUMP	1	8.0	000		
908.20	69	HIGH EFFICIENCY HEAT PUMP	1	8.0	000		
908.20	71	HIGH EFFICIENCY HEAT PUMP	1	8.0	000		
908.20	72	HIGH EFFICIENCY HEAT PUMP	1	8.0	000		
908.20	73	HIGH EFFICIENCY HEAT PUMP	1	8.0	000		
908.20	74	HIGH EFFICIENCY HEAT PUMP	1	8.0	000		
908.20	75	HIGH EFFICIENCY HEAT PUMP	1	8.0	000		
908.20	81	HIGH EFFICIENCY HEAT PUMP	1	8.0	000		
908.30	20	ETS UNITS	1	8.0	000		
908.30	41	ETS UNITS	1	8.0	000		
908.30	62	ETS UNITS	1	8.0	000		
908.30	63	ETS UNITS	1	8.0	000		
908.30	64	ETS UNITS	1	8.0	000		
908.30	65	ETS UNITS	1	8.0	000		
908.30	66	ETS UNITS	1	8.0	000		
908.30	67	ETS UNITS	1	8.0	000		
908.30	68	ETS UNITS	1	8.0	000		
908.30	69	ETS UNITS	1	8.0	000		

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JACKSON ENERGY COOPERATIVE
 GENERAL LEDGER CHART OF ACCOUNTS LIST

 ACCT DEPT DESCRIPTION RPT LINE CAT W/O CD STATUS REASON *****
 908.30 71 ETS UNITS 1 8.0 000
 908.30 72 ETS UNITS 1 8.0 000
 908.30 73 ETS UNITS 1 8.0 000
 908.30 74 ETS UNITS 1 8.0 000
 908.30 75 ETS UNITS 1 8.0 000
 908.30 76 ETS UNITS 1 8.0 000
 908.30 81 ETS UNITS 1 8.0 000
 908.31 71 SURGE SUPPRESSORS 1 8.0 000
 908.31 73 SURGE SUPPRESSORS 1 8.0 000
 908.32 61 MARKETING REBATES 1 8.0 000
 908.32 62 MARKETING REBATES 1 8.0 000
 908.32 63 MARKETING REBATES 1 8.0 000
 908.32 64 MARKETING REBATES 1 8.0 000
 908.32 65 MARKETING REBATES 1 8.0 000
 908.32 67 MARKETING REBATES 1 8.0 000
 908.32 68 MARKETING REBATES 1 8.0 000
 908.32 69 MARKETING REBATES 1 8.0 000
 908.32 71 MARKETING REBATES 1 8.0 000
 908.32 72 MARKETING REBATES 1 8.0 000
 908.32 73 MARKETING REBATES 1 8.0 000
 908.32 74 MARKETING REBATES 1 8.0 000
 908.32 76 MARKETING REBATES 1 8.0 000
 908.33 61 COLONIAL LIGHTING 1 8.0 000
 908.33 62 COLONIAL LIGHTING 1 8.0 000
 908.33 63 COLONIAL LIGHTING 1 8.0 000
 908.33 64 COLONIAL LIGHTING 1 8.0 000
 908.33 65 COLONIAL LIGHTING 1 8.0 000
 908.33 66 COLONIAL LIGHTING 1 8.0 000
 908.33 67 COLONIAL LIGHTING 1 8.0 000
 908.33 68 COLONIAL LIGHTING 1 8.0 000
 908.33 69 COLONIAL LIGHTING 1 8.0 000
 908.33 71 COLONIAL LIGHTING 1 8.0 000
 908.33 72 COLONIAL LIGHTING 1 8.0 000
 908.33 73 COLONIAL LIGHTING 1 8.0 000
 908.33 74 COLONIAL LIGHTING 1 8.0 000
 908.33 75 COLONIAL LIGHTING 1 8.0 000
 908.33 76 COLONIAL LIGHTING 1 8.0 000
 908.34 61 COLONIAL LIGHTING 1 8.0 000
 908.40 61 BUTTON UP 1 8.0 000
 908.40 62 BUTTON UP 1 8.0 000
 908.40 63 BUTTON UP 1 8.0 000
 908.40 64 BUTTON UP 1 8.0 000
 908.40 65 BUTTON UP 1 8.0 000
 908.40 66 BUTTON UP 1 8.0 000
 908.40 67 BUTTON UP 1 8.0 000
 908.40 68 BUTTON UP 1 8.0 000
 908.40 69 BUTTON UP 1 8.0 000
 908.40 71 BUTTON UP 1 8.0 000
 908.40 72 BUTTON UP 1 8.0 000
 908.40 73 BUTTON UP 1 8.0 000
 908.40 74 BUTTON UP 1 8.0 000

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DATE: 10/29/07 12:08 COOP-ID: 19003 PROGRAM: GLCHTPRT JACKSON ENERGY COOPERATIVE GENERAL LEDGER CHART OF ACCOUNTS LIST RPT LINE CAT W/O CD STATUS REASON

ACCT	DRPT	DESCRIPTION	RPT LINE	CAT	W/O CD	STATUS	REASON
908.40	75	BUTTON UP	1	8.0	000		
908.40	76	BUTTON UP	1	8.0	000		
908.41	61	WATER HEATER PROGRAM	1	8.0	000		
908.41	62	WATER HEATER PROGRAM	1	8.0	000		
908.41	63	WATER HEATER PROGRAM	1	8.0	000		
908.41	64	WATER HEATER PROGRAM	1	8.0	000		
908.41	65	WATER HEATER PROGRAM	1	8.0	000		
908.41	66	WATER HEATER PROGRAM	1	8.0	000		
908.41	67	WATER HEATER PROGRAM	1	8.0	000		
908.41	68	WATER HEATER PROGRAM	1	8.0	000		
908.41	69	WATER HEATER PROGRAM	1	8.0	000		
908.41	71	WATER HEATER PROGRAM	1	8.0	000		
908.41	72	WATER HEATER PROGRAM	1	8.0	000		
908.41	73	WATER HEATER PROGRAM	1	8.0	000		
908.41	74	WATER HEATER PROGRAM	1	8.0	000		
908.41	75	WATER HEATER PROGRAM	1	8.0	000		
908.41	76	WATER HEATER PROGRAM	1	8.0	000		
908.41	81	WATER HEATER PROGRAM	1	8.0	000		
908.50	61	TUNE UP	1	8.0	000		
908.50	62	TUNE UP	1	8.0	000		
908.50	63	TUNE UP	1	8.0	000		
908.50	64	TUNE UP	1	8.0	000		
908.50	65	TUNE UP	1	8.0	000		
908.50	66	TUNE UP	1	8.0	000		
908.50	67	TUNE UP	1	8.0	000		
908.50	68	TUNE UP	1	8.0	000		
908.50	69	TUNE UP	1	8.0	000		
908.50	71	TUNE UP	1	8.0	000		
908.50	72	TUNE UP	1	8.0	000		
908.50	73	TUNE UP	1	8.0	000		
908.50	74	TUNE UP	1	8.0	000		
908.50	75	TUNE UP	1	8.0	000		
908.50	76	TUNE UP	1	8.0	000		
908.50	81	TUNE UP	1	8.0	000		
908.55	71	TOUCHSTONE ENERGY HOME	1	8.0	000		
908.60	61	CALL BACK PROGRAM	1	8.0	000		
908.60	62	CALL BACK PROGRAM	1	8.0	000		
908.60	63	CALL BACK PROGRAM	1	8.0	000		
908.60	64	CALL BACK PROGRAM	1	8.0	000		
908.60	65	CALL BACK PROGRAM	1	8.0	000		
908.60	66	CALL BACK PROGRAM	1	8.0	000		
908.60	67	CALL BACK PROGRAM	1	8.0	000		
908.60	68	CALL BACK PROGRAM	1	8.0	000		
908.60	69	CALL BACK PROGRAM	1	8.0	000		
908.60	71	CALL BACK PROGRAM	1	8.0	000		
908.60	72	CALL BACK PROGRAM	1	8.0	000		
908.60	73	CALL BACK PROGRAM	1	8.0	000		
908.60	74	CALL BACK PROGRAM	1	8.0	000		
908.60	75	CALL BACK PROGRAM	1	8.0	000		
908.60	81	CALL BACK PROGRAM	1	8.0	000		
908.62	61	CONSUMER SURVEYS	1	8.0	000		
908.67	62	CONSUMER SURVEYS	1	8.0	000		

JACKSON ENERGY COOPERATIVE
GENERAL LEDGER CHART OF ACCOUNTS LIST

DATE TIME CQDP-ID PROGRAM
10/29/07 12:08 19003 GLCHTPRT

ACCT	DEPT	DESCRIPTION	RPT LINE	CAT	W/O CD	STATUS	REASON
908.62	63	CONSUMER SURVEYS	1	8.0	000		
908.62	64	CONSUMER SURVEYS	1	8.0	000		
908.62	65	CONSUMER SURVEYS	1	8.0	000		
908.62	66	CONSUMER SURVEYS	1	8.0	000		
908.62	67	CONSUMER SURVEYS	1	8.0	000		
908.62	68	CONSUMER SURVEYS	1	8.0	000		
908.62	69	CONSUMER SURVEYS	1	8.0	000		
908.62	71	CONSUMER SURVEYS	1	8.0	000		
908.62	72	CONSUMER SURVEYS	1	8.0	000		
908.62	73	CONSUMER SURVEYS	1	8.0	000		
908.62	74	CONSUMER SURVEYS	1	8.0	000		
908.62	75	CONSUMER SURVEYS	1	8.0	000		
908.62	76	CONSUMER SURVEYS	1	8.0	000		
908.62	81	CONSUMER COMPLAINTS HANDLING	1	8.0	000		
908.70	41	CONSUMER COMPLAINTS PROGRAM	1	8.0	000		
908.70	42	CONSUMER COMPLAINTS PROGRAM	1	8.0	000		
908.70	43	CONSUMER COMPLAINTS PROGRAM	1	8.0	000		
908.70	44	CONSUMER COMPLAINTS PROGRAM	1	8.0	000		
908.70	45	CONSUMER COMPLAINTS PROGRAM	1	8.0	000		
908.70	46	CONSUMER COMPLAINTS PROGRAM	1	8.0	000		
908.70	47	CONSUMER COMPLAINTS PROGRAM	1	8.0	000		
908.70	48	CONSUMER COMPLAINTS PROGRAM	1	8.0	000		
908.70	49	CONSUMER COMPLAINTS PROGRAM	1	8.0	000		
908.70	71	CONSUMER COMPLAINTS PROGRAM	1	8.0	000		
908.70	72	CONSUMER COMPLAINTS PROGRAM	1	8.0	000		
908.70	73	CONSUMER COMPLAINTS PROGRAM	1	8.0	000		
908.70	74	CONSUMER COMPLAINTS PROGRAM	1	8.0	000		
908.70	75	CONSUMER COMPLAINTS PROGRAM	1	8.0	000		
908.70	81	CONSUMER COMPLAINTS PROGRAM	1	8.0	000		
908.80	22	MISC MARKETING ACTIVITIES	1	8.0	000		
908.80	41	MISC MARKETING ACTIVITIES	1	8.0	000		
908.80	42	MISC MARKETING ACTIVITIES	1	8.0	000		
908.80	43	MISC MARKETING ACTIVITIES	1	8.0	000		
908.80	44	MISC MARKETING ACTIVITIES	1	8.0	000		
908.80	45	MISC MARKETING ACTIVITIES	1	8.0	000		
908.80	46	MISC MARKETING ACTIVITIES	1	8.0	000		
908.80	47	MISC MARKETING ACTIVITIES	1	8.0	000		
908.80	48	MISC MARKETING ACTIVITIES	1	8.0	000		
908.80	49	MISC MARKETING ACTIVITIES	1	8.0	000		
908.80	71	MISC MARKETING ACTIVITIES	1	8.0	000		
908.80	72	MISC MARKETING ACTIVITIES	1	8.0	000		
908.80	73	MISC MARKETING ACTIVITIES	1	8.0	000		
908.80	74	MISC MARKETING ACTIVITIES	1	8.0	000		
908.80	75	MISC MARKETING ACTIVITIES	1	8.0	000		
908.80	76	MISC MARKETING ACTIVITIES	1	8.0	000		
908.80	91	MISC MARKETING ACTIVITIES	1	8.0	000		
908.81	71	CUSTOMER APPRECIATION DAYS	1	8.0	000		
908.81	72	CUSTOMER APPRECIATION DAYS	1	8.0	000		
908.81	73	CUSTOMER APPRECIATION DAYS	1	8.0	000		
908.81	74	CUSTOMER APPRECIATION DAYS	1	8.0	000		
908.81	75	CUSTOMER APPRECIATION DAYS	1	8.0	000		
908.81	76	CUSTOMER APPRECIATION DAYS	1	8.0	000		

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ACCT	DEPT	DESCRIPTION	RPT LINE	CAT	M/O CD	STATUS	REASON
909.93	71	EAST KY POWER COST SHARE MKTING	1	8.0	000		
909.93	73	EAST KY POWER COST SHARE MKTING	1	8.0	000		
909.93	74	EAST KY POWER COST SHARE MKTING	1	8.0	000		
909.93	75	EAST KY POWER COST SHARE MKTING	1	8.0	000		
907.00	61	INFORM.&INSTRUCT. ADVERTISE EXP	1	8.0	000		
907.00	62	INFORM.&INSTRUCT. ADVERTISE EXP	1	8.0	000		
907.00	63	INFORM.&INSTRUCT. ADVERTISE EXP	1	8.0	000		
907.00	64	INFORM.&INSTRUCT. ADVERTISE EXP	1	8.0	000		
907.00	65	INFORM.&INSTRUCT. ADVERTISE EXP	1	8.0	000		
907.00	66	INFORM.&INSTRUCT. ADVERTISE EXP	1	8.0	000		
907.00	67	INFORM.&INSTRUCT. ADVERTISE EXP	1	8.0	000		
907.00	68	INFORM.&INSTRUCT. ADVERTISE EXP	1	8.0	000		
907.00	69	INFORM.&INSTRUCT. ADVERTISE EXP	1	8.0	000		
907.00	70	INFORM.&INSTRUCT. ADVERTISE EXP	1	8.0	000		
907.00	71	INFORM.&INSTRUCT. ADVERTISE EXP	1	8.0	000		
907.00	72	INFORM.&INSTRUCT. ADVERTISE EXP	1	8.0	000		
907.00	73	INFORM.&INSTRUCT. ADVERTISE EXP	1	8.0	000		
907.00	74	INFORM.&INSTRUCT. ADVERTISE EXP	1	8.0	000		
907.00	75	INFORM.&INSTRUCT. ADVERTISE EXP	1	8.0	000		
907.10	80	LEADERSHIP	1	8.0	000		
907.10	81	LEADERSHIP	1	8.0	000		
907.10	82	LEADERSHIP	1	8.0	000		
907.10	83	LEADERSHIP	1	8.0	000		
907.10	84	LEADERSHIP	1	8.0	000		
907.10	85	LEADERSHIP	1	8.0	000		
907.10	86	LEADERSHIP	1	8.0	000		
907.10	87	LEADERSHIP	1	8.0	000		
907.10	88	LEADERSHIP	1	8.0	000		
907.10	89	LEADERSHIP	1	8.0	000		
907.10	90	LEADERSHIP	1	8.0	000		
907.10	91	LEADERSHIP	1	8.0	000		
907.10	92	LEADERSHIP	1	8.0	000		
907.10	93	LEADERSHIP	1	8.0	000		
907.10	94	LEADERSHIP	1	8.0	000		
907.10	95	LEADERSHIP	1	8.0	000		
907.10	96	LEADERSHIP	1	8.0	000		
907.10	97	LEADERSHIP	1	8.0	000		
907.10	98	LEADERSHIP	1	8.0	000		
907.10	99	LEADERSHIP	1	8.0	000		
907.10	01	LEADERSHIP	1	8.0	000		
909.20	51	KEY ACCOUNTS	1	8.0	000		
909.20	52	KEY ACCOUNTS	1	8.0	000		
909.20	53	KEY ACCOUNTS	1	8.0	000		
909.20	54	KEY ACCOUNTS	1	8.0	000		
909.20	55	KEY ACCOUNTS	1	8.0	000		
909.20	56	KEY ACCOUNTS	1	8.0	000		
909.20	57	KEY ACCOUNTS	1	8.0	000		
909.20	58	KEY ACCOUNTS	1	8.0	000		
909.20	59	KEY ACCOUNTS	1	8.0	000		
909.20	60	KEY ACCOUNTS	1	8.0	000		
909.20	61	KEY ACCOUNTS	1	8.0	000		
909.20	62	KEY ACCOUNTS	1	8.0	000		
909.20	63	KEY ACCOUNTS	1	8.0	000		
909.20	64	KEY ACCOUNTS	1	8.0	000		
909.20	65	KEY ACCOUNTS	1	8.0	000		
909.20	66	KEY ACCOUNTS	1	8.0	000		
909.20	67	KEY ACCOUNTS	1	8.0	000		
909.20	68	KEY ACCOUNTS	1	8.0	000		
909.20	69	KEY ACCOUNTS	1	8.0	000		
909.20	70	KEY ACCOUNTS	1	8.0	000		
909.20	71	KEY ACCOUNTS	1	8.0	000		
909.20	72	KEY ACCOUNTS	1	8.0	000		
909.20	73	KEY ACCOUNTS	1	8.0	000		
909.20	74	KEY ACCOUNTS	1	8.0	000		
909.20	75	KEY ACCOUNTS	1	8.0	000		
909.20	76	KEY ACCOUNTS	1	8.0	000		
909.20	77	KEY ACCOUNTS	1	8.0	000		
909.20	78	KEY ACCOUNTS	1	8.0	000		
909.20	79	KEY ACCOUNTS	1	8.0	000		
909.20	80	KEY ACCOUNTS	1	8.0	000		
909.20	81	KEY ACCOUNTS	1	8.0	000		

Exhibit M
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JACKSON ENERGY COOPERATIVE
GENERAL LEDGER CHART OF ACCOUNTS LIST

DATE: TIME COOP-ID PROGRAM
10/29/07 12:08 19003 GLCHTRPT

ACT	DEPT	DESCRIPTION	RPT LINE	CAI	N/O CD	STATUS	REASON
910.11.63	COMMERCIAL-ECONOMIC DEVELOPMENT	COMMERCIAL-ECONOMIC DEVELOPMENT	1	8.0	000		
910.11.66	COMMERCIAL-ECONOMIC DEVELOPMENT	COMMERCIAL-ECONOMIC DEVELOPMENT	1	8.0	000		
910.11.67	COMMERCIAL-ECONOMIC DEVELOPMENT	COMMERCIAL-ECONOMIC DEVELOPMENT	1	8.0	000		
910.11.68	COMMERCIAL-ECONOMIC DEVELOPMENT	COMMERCIAL-ECONOMIC DEVELOPMENT	1	8.0	000		
910.11.69	COMMERCIAL-ECONOMIC DEVELOPMENT	COMMERCIAL-ECONOMIC DEVELOPMENT	1	8.0	000		
910.11.71	COMMERCIAL-ECONOMIC DEVELOPMENT	COMMERCIAL-ECONOMIC DEVELOPMENT	1	8.0	000		
910.11.72	COMMERCIAL-ECONOMIC DEVELOPMENT	COMMERCIAL-ECONOMIC DEVELOPMENT	1	8.0	000		
910.11.73	COMMERCIAL-ECONOMIC DEVELOPMENT	COMMERCIAL-ECONOMIC DEVELOPMENT	1	8.0	000		
910.11.74	COMMERCIAL-ECONOMIC DEVELOPMENT	COMMERCIAL-ECONOMIC DEVELOPMENT	1	8.0	000		
910.11.75	COMMERCIAL-ECONOMIC DEVELOPMENT	COMMERCIAL-ECONOMIC DEVELOPMENT	1	8.0	000		
910.11.76	COMMERCIAL-ECONOMIC DEVELOPMENT	COMMERCIAL-ECONOMIC DEVELOPMENT	1	8.0	000		
910.11.81	COMMERCIAL-ECONOMIC DEVELOPMENT	COMMERCIAL-ECONOMIC DEVELOPMENT	1	8.0	000		
910.13.71	ROUND-UP PROGRAM	ROUND-UP PROGRAM	1	8.0	000		
910.15.61	COMMUNITY EVENTS	COMMUNITY EVENTS	1	8.0	000		
910.15.62	COMMUNITY EVENTS	COMMUNITY EVENTS	1	8.0	000		
910.15.63	COMMUNITY EVENTS	COMMUNITY EVENTS	1	8.0	000		
910.15.64	COMMUNITY EVENTS	COMMUNITY EVENTS	1	8.0	000		
910.15.65	COMMUNITY EVENTS	COMMUNITY EVENTS	1	8.0	000		
910.15.66	COMMUNITY EVENTS	COMMUNITY EVENTS	1	8.0	000		
910.15.67	COMMUNITY EVENTS	COMMUNITY EVENTS	1	8.0	000		
910.15.68	COMMUNITY EVENTS	COMMUNITY EVENTS	1	8.0	000		
910.15.69	COMMUNITY EVENTS	COMMUNITY EVENTS	1	8.0	000		
910.15.71	COMMUNITY EVENTS	COMMUNITY EVENTS	1	8.0	000		
910.15.72	COMMUNITY EVENTS	COMMUNITY EVENTS	1	8.0	000		
910.15.73	COMMUNITY EVENTS	COMMUNITY EVENTS	1	8.0	000		
910.15.74	COMMUNITY EVENTS	COMMUNITY EVENTS	1	8.0	000		
910.15.75	COMMUNITY EVENTS	COMMUNITY EVENTS	1	8.0	000		
910.15.76	COMMUNITY EVENTS	COMMUNITY EVENTS	1	8.0	000		
910.15.81	COMMUNITY EVENTS	COMMUNITY EVENTS	1	8.0	000		
910.16.61	YOUTH SERVICES/SAFETY DEMO	YOUTH SERVICES/SAFETY DEMO	1	8.0	000		
910.16.62	YOUTH SERVICES/SAFETY DEMO	YOUTH SERVICES/SAFETY DEMO	1	8.0	000		
910.16.63	YOUTH SERVICES/SAFETY DEMO	YOUTH SERVICES/SAFETY DEMO	1	8.0	000		
910.16.64	YOUTH SERVICES/SAFETY DEMO	YOUTH SERVICES/SAFETY DEMO	1	8.0	000		
910.16.65	YOUTH SERVICES/SAFETY DEMO	YOUTH SERVICES/SAFETY DEMO	1	8.0	000		
910.16.66	YOUTH SERVICES/SAFETY DEMO	YOUTH SERVICES/SAFETY DEMO	1	8.0	000		
910.16.67	YOUTH SERVICES/SAFETY DEMO	YOUTH SERVICES/SAFETY DEMO	1	8.0	000		
910.16.68	YOUTH SERVICES/SAFETY DEMO	YOUTH SERVICES/SAFETY DEMO	1	8.0	000		
910.16.69	YOUTH SERVICES/SAFETY DEMO	YOUTH SERVICES/SAFETY DEMO	1	8.0	000		
910.16.71	YOUTH SERVICES/SAFETY DEMO	YOUTH SERVICES/SAFETY DEMO	1	8.0	000		
910.16.72	YOUTH SERVICES/SAFETY DEMO	YOUTH SERVICES/SAFETY DEMO	1	8.0	000		
910.16.73	YOUTH SERVICES/SAFETY DEMO	YOUTH SERVICES/SAFETY DEMO	1	8.0	000		
910.16.74	YOUTH SERVICES/SAFETY DEMO	YOUTH SERVICES/SAFETY DEMO	1	8.0	000		
910.16.75	YOUTH SERVICES/SAFETY DEMO	YOUTH SERVICES/SAFETY DEMO	1	8.0	000		
910.16.76	YOUTH SERVICES/SAFETY DEMO	YOUTH SERVICES/SAFETY DEMO	1	8.0	000		
910.16.81	YOUTH SERVICES/SAFETY DEMO	YOUTH SERVICES/SAFETY DEMO	1	8.0	000		
910.17.61	COMMUNICATIONS-MARKETING RELATED	COMMUNICATIONS-MARKETING RELATED	1	8.0	000		
910.17.62	COMMUNICATIONS-MARKETING RELATED	COMMUNICATIONS-MARKETING RELATED	1	8.0	000		
910.17.63	COMMUNICATIONS-MARKETING RELATED	COMMUNICATIONS-MARKETING RELATED	1	8.0	000		
910.17.64	COMMUNICATIONS-MARKETING RELATED	COMMUNICATIONS-MARKETING RELATED	1	8.0	000		
910.17.65	COMMUNICATIONS-MARKETING RELATED	COMMUNICATIONS-MARKETING RELATED	1	8.0	000		
910.17.66	COMMUNICATIONS-MARKETING RELATED	COMMUNICATIONS-MARKETING RELATED	1	8.0	000		
910.17.67	COMMUNICATIONS-MARKETING RELATED	COMMUNICATIONS-MARKETING RELATED	1	8.0	000		
910.17.68	COMMUNICATIONS-MARKETING RELATED	COMMUNICATIONS-MARKETING RELATED	1	8.0	000		
910.17.69	COMMUNICATIONS-MARKETING RELATED	COMMUNICATIONS-MARKETING RELATED	1	8.0	000		

new account

Exhibit M
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ACCT	DEPT	DESCRIPTION	RPT LINE	CAT	W/D	CD	STATUS	REASON
910.17	71	COMMUNICATIONS-MARKETING RELATED	1	8.0	000			
910.17	72	COMMUNICATIONS-MARKETING RELATED	1	8.0	000			
910.17	73	COMMUNICATIONS-MARKETING RELATED	1	8.0	000			
910.17	74	COMMUNICATIONS-MARKETING RELATED	1	8.0	000			
910.17	75	COMMUNICATIONS-MARKETING RELATED	1	8.0	000			
910.17	76	COMMUNICATIONS-MARKETING RELATED	1	8.0	000			
910.17	81	COMMUNICATIONS-MARKETING RELATED	1	8.0	000			
912.00	51	DEMONSTRATING & SELLING EXPENSES	1	8.0	000			
912.00	52	DEMONSTRATING & SELLING EXPENSES	1	8.0	000			
912.00	53	DEMONSTRATING & SELLING EXPENSES	1	8.0	000			
912.00	54	DEMONSTRATING & SELLING EXPENSES	1	8.0	000			
912.00	55	DEMONSTRATING & SELLING EXPENSES	1	8.0	000			
912.00	56	DEMONSTRATING & SELLING EXPENSES	1	8.0	000			
912.00	57	DEMONSTRATING & SELLING EXPENSES	1	8.0	000			
912.00	58	DEMONSTRATING & SELLING EXPENSES	1	8.0	000			
912.00	59	DEMONSTRATING & SELLING EXPENSES	1	8.0	000			
912.00	71	DEMONSTRATING & SELLING EXPENSES	1	8.0	000			
912.00	72	DEMONSTRATING & SELLING EXPENSES	1	8.0	000			
912.00	73	DEMONSTRATING & SELLING EXPENSES	1	8.0	000			
912.00	74	DEMONSTRATING & SELLING EXPENSES	1	8.0	000			
912.00	75	DEMONSTRATING & SELLING EXPENSES	1	8.0	000			
912.00	76	DEMONSTRATING & SELLING EXPENSES	1	8.0	000			
912.00	81	ADVERTISING EXPENSES	1	8.0	000			
913.00	62	ADVERTISING EXPENSES	1	8.0	000			
913.00	63	ADVERTISING EXPENSES	1	8.0	000			
913.00	64	ADVERTISING EXPENSES	1	8.0	000			
913.00	65	ADVERTISING EXPENSES	1	8.0	000			
913.00	66	ADVERTISING EXPENSES	1	8.0	000			
913.00	67	ADVERTISING EXPENSES	1	8.0	000			
913.00	68	ADVERTISING EXPENSES	1	8.0	000			
913.00	69	ADVERTISING EXPENSES	1	8.0	000			
913.00	71	ADVERTISING EXPENSES	1	8.0	000			
913.00	72	ADVERTISING EXPENSES	1	8.0	000			
913.00	73	ADVERTISING EXPENSES	1	8.0	000			
913.00	74	ADVERTISING EXPENSES	1	8.0	000			
913.00	75	ADVERTISING EXPENSES	1	8.0	000			
913.00	76	ADVERTISING EXPENSES	1	8.0	000			
913.00	81	ADVERTISING EXPENSES	1	8.0	000			
913.01	61	COST-SHARE ADVERTISING	1	8.0	000			
913.01	62	COST-SHARE ADVERTISING	1	8.0	000			
913.01	63	COST-SHARE ADVERTISING	1	8.0	000			
913.01	64	COST-SHARE ADVERTISING	1	8.0	000			
913.01	65	COST-SHARE ADVERTISING	1	8.0	000			
913.01	66	COST-SHARE ADVERTISING	1	8.0	000			
913.01	67	COST-SHARE ADVERTISING	1	8.0	000			
913.01	68	COST-SHARE ADVERTISING	1	8.0	000			
913.01	69	COST-SHARE ADVERTISING	1	8.0	000			
913.01	71	COST-SHARE ADVERTISING	1	8.0	000			
913.01	72	COST-SHARE ADVERTISING	1	8.0	000			
913.01	73	COST-SHARE ADVERTISING	1	8.0	000			
913.01	74	COST-SHARE ADVERTISING	1	8.0	000			
913.01	75	COST-SHARE ADVERTISING	1	8.0	000			
913.01	76	COST-SHARE ADVERTISING	1	8.0	000			

Exhibit M
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ACCT	DEPT	DESCRIPTION	RPT LINE	CAT	W/O CD	STATUS	REASON
913.01	01	COOP-SHARE ADVERTISING	1	8.0	000		
920.00	51	ADMINISTRAT. & GENERAL SALARIES	1	10.0	000		
920.00	52	ADMINISTRAT & GENERAL SALARIES	1	10.0	000		
920.00	53	ADMINISTRAT & GENERAL SALARIES	1	10.0	000		
920.00	54	ADMINISTRAT AND GENERAL SALARIES	1	10.0	000		
920.00	55	ADMINISTRAT & GENERAL SALARIES	1	10.0	000		
920.00	56	ADMINISTRAT & GENERAL SALARIES	1	10.0	000		
920.00	57	ADMINISTRAT & GENERAL SALARIES	1	10.0	000		
920.00	58	ADMINISTRAT & GENERAL SALARIES	1	10.0	000		
920.00	59	ADMINISTRAT & GENERAL SALARIES	1	10.0	000		
920.00	71	ADMINISTRAT & GENERAL SALARIES	1	10.0	000		
920.00	72	ADMINISTRAT & GENERAL SALARIES	1	10.0	000		
920.00	73	ADMINISTRAT & GENERAL SALARIES	1	10.0	000		
920.00	74	ADMINISTRAT & GENERAL SALARIES	1	10.0	000		
920.00	75	ADMINISTRAT & GENERAL SALARIES	1	10.0	000		
920.00	76	ADMINISTRAT & GENERAL SALARIES	1	10.0	000		
920.00	81	ADMINISTRAT & GENERAL SALARIES	1	10.0	000		
920.00	84	ADMINISTRAT & GENERAL SALARIES	1	10.0	000		
920.01	30	ACCTS PAY ADM & GEN LABOR	1	10.0	000		
920.01	41	ACCTS PAY ADM & GEN LABOR	1	10.0	000		
920.01	42	ACCTS PAY ADM & GEN LABOR	1	10.0	000		
920.01	43	ACCTS PAY ADM & GEN LABOR	1	10.0	000		
920.01	44	ACCTS PAY ADM & GEN LABOR	1	10.0	000		
920.01	45	ACCTS PAY ADM & GEN LABOR	1	10.0	000		
920.01	46	ACCTS PAY ADM & GEN LABOR	1	10.0	000		
920.01	47	ACCTS PAY ADM & GEN LABOR	1	10.0	000		
920.01	48	ACCTS PAY ADM & GEN LABOR	1	10.0	000		
920.01	49	ACCTS PAY ADM & GEN LABOR	1	10.0	000		
920.01	71	ACCTS PAY ADM & GEN LABOR	1	10.0	000		
920.01	72	ACCTS PAY ADM & GEN LABOR	1	10.0	000		
920.01	73	ACCTS PAY ADM & GEN LABOR	1	10.0	000		
920.01	74	ACCTS PAY ADM & GEN LABOR	1	10.0	000		
920.01	75	ACCTS PAY ADM & GEN LABOR	1	10.0	000		
920.01	76	ACCTS PAY ADM & GEN LABOR	1	10.0	000		
920.01	R1	ACCTS PAY ADM & GEN LABOR	1	10.0	000		
920.01	R2	ACCTS PAY ADM & GEN LABOR	1	10.0	000		
920.01	R4	ACCTS PAY ADM & GEN LABOR	1	10.0	000		
920.02	51	ACCTS REC OTHER INVOICING LABOR	1	10.0	000		
920.02	52	ACCTS REC OTHER INVOICING LABOR	1	10.0	000		
920.02	53	ACCTS REC OTHER INVOICING LABOR	1	10.0	000		
920.02	54	ACCTS REC OTHER INVOICING LABOR	1	10.0	000		
920.02	55	ACCTS REC OTHER INVOICING LABOR	1	10.0	000		
920.02	56	ACCTS REC OTHER INVOICING LABOR	1	10.0	000		
920.02	57	ACCTS REC OTHER INVOICING LABOR	1	10.0	000		
920.02	58	ACCTS REC OTHER INVOICING LABOR	1	10.0	000		
920.02	59	ACCTS REC OTHER INVOICING LABOR	1	10.0	000		
920.02	71	ACCTS REC OTHER INVOICING LABOR	1	10.0	000		
920.02	72	ACCTS REC OTHER INVOICING LABOR	1	10.0	000		
920.02	73	ACCTS REC OTHER INVOICING LABOR	1	10.0	000		
920.02	74	ACCTS REC OTHER INVOICING LABOR	1	10.0	000		
920.02	75	ACCTS REC OTHER INVOICING LABOR	1	10.0	000		
920.02	81	ACCTS REC OTHER INVOICING LABOR	1	10.0	000		
920.02	80	BUDGETING PROCESS LABOR	1	10.0	000		

New Acct & Dept

New Acct & Dept

Exhibit M
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GENERAL LEDGER CHART OF ACCOUNTS LIST

ACCT	DEPT	DESCRIPTION	RPT LINE	CAT	W/D	CD	STATUS	REASON	New Acct & Dept
920.03	61	BUDGETING PROCESS LABOR	1	10.0	000				
920.03	62	BUDGETING PROCESS LABOR	1	10.0	000				
920.03	63	BUDGETING PROCESS LABOR	1	10.0	000				
920.03	64	BUDGETING PROCESS LABOR	1	10.0	000				
920.03	65	BUDGETING PROCESS LABOR	1	10.0	000				
920.03	66	BUDGETING PROCESS LABOR	1	10.0	000				
920.03	67	BUDGETING PROCESS LABOR	1	10.0	000				
920.03	68	BUDGETING PROCESS LABOR	1	10.0	000				
920.03	69	BUDGETING PROCESS LABOR	1	10.0	000				
920.03	70	BUDGETING PROCESS LABOR	1	10.0	000				
920.03	71	BUDGETING PROCESS LABOR	1	10.0	000				
920.03	72	BUDGETING PROCESS LABOR	1	10.0	000				
920.03	73	BUDGETING PROCESS LABOR	1	10.0	000				
920.03	74	BUDGETING PROCESS LABOR	1	10.0	000				
920.03	75	BUDGETING PROCESS LABOR	1	10.0	000				
920.03	76	BUDGETING PROCESS LABOR	1	10.0	000				
920.03	81	BUDGETING PROCESS LABOR	1	10.0	000				
920.03	84	BUDGETING PROCESS LABOR	1	10.0	000				
920.04	70	MEETINGS LABOR	1	10.0	000				
920.04	81	MEETINGS LABOR	1	10.0	000				
920.04	82	MEETINGS LABOR	1	10.0	000				
920.04	83	MEETINGS LABOR	1	10.0	000				
920.04	84	MEETINGS LABOR	1	10.0	000				
920.04	85	MEETINGS LABOR	1	10.0	000				
920.04	86	MEETINGS LABOR	1	10.0	000				
920.04	87	MEETINGS LABOR	1	10.0	000				
920.04	88	MEETINGS LABOR	1	10.0	000				
920.04	89	MEETINGS LABOR	1	10.0	000				
920.04	91	MEETINGS LABOR	1	10.0	000				
920.04	91	MEETINGS LABOR	1	10.0	000				
920.05	20	PAYROLL PROCESSING LABOR	1	10.0	000				
920.05	61	PAYROLL PROCESSING LABOR	1	10.0	000				
920.05	62	PAYROLL PROCESSING LABOR	1	10.0	000				
920.05	63	PAYROLL PROCESSING LABOR	1	10.0	000				
920.05	64	PAYROLL PROCESSING LABOR	1	10.0	000				
920.05	65	PAYROLL PROCESSING LABOR	1	10.0	000				
920.05	66	PAYROLL PROCESSING LABOR	1	10.0	000				
920.05	67	PAYROLL PROCESSING LABOR	1	10.0	000				
920.05	68	PAYROLL PROCESSING LABOR	1	10.0	000				
920.05	69	PAYROLL PROCESSING LABOR	1	10.0	000				
920.05	71	PAYROLL PROCESSING LABOR	1	10.0	000				
920.05	72	PAYROLL PROCESSING LABOR	1	10.0	000				
920.05	73	PAYROLL PROCESSING LABOR	1	10.0	000				
920.05	74	PAYROLL PROCESSING LABOR	1	10.0	000				
920.05	75	PAYROLL PROCESSING LABOR	1	10.0	000				
920.05	76	PAYROLL PROCESSING LABOR	1	10.0	000				
920.05	81	PAYROLL PROCESSING LABOR	1	10.0	000				
920.05	82	PAYROLL PROCESSING LABOR	1	10.0	000				
920.05	84	PAYROLL PROCESSING LABOR	1	10.0	000				
920.05	89	MAIL PROCESSING LABOR-GEN. MAIL	1	10.0	000				

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JACKSON ENERGY COOPERATIVE
GENERAL LEDGER CHART OF ACCOUNTS LIST

DATE: 10/29/07 12:08
COOP-ID: 19003
PROGRAM: GLCHTPT

1716LCHTPT. A01

ACCT	DEPT	DESCRIPTION	RPT LINE	CAT	W/D	CD	STATUS	REASON
920.07.41	MAIL PROCESSING	LABOR-GEN. MAIL	1	10.0	000			
920.07.62	MAIL PROCESSING	LABOR-GEN. MAIL	1	10.0	000			
920.07.63	MAIL PROCESSING	LABOR-GEN. MAIL	1	10.0	000			
920.07.64	MAIL PROCESSING	LABOR-GEN. MAIL	1	10.0	000			
920.07.65	MAIL PROCESSING	LABOR-GEN. MAIL	1	10.0	000			
920.07.66	MAIL PROCESSING	LABOR-GEN. MAIL	1	10.0	000			
920.07.67	MAIL PROCESSING	LABOR-GEN. MAIL	1	10.0	000			
920.07.68	MAIL PROCESSING	LABOR-GEN. MAIL	1	10.0	000			
920.07.69	MAIL PROCESSING	LABOR-GEN. MAIL	1	10.0	000			
920.07.71	MAIL PROCESSING	LABOR-GEN. MAIL	1	10.0	000			
920.07.72	MAIL PROCESSING	LABOR-GEN. MAIL	1	10.0	000			
920.07.73	MAIL PROCESSING	LABOR-GEN. MAIL	1	10.0	000			
920.07.74	MAIL PROCESSING	LABOR-GEN. MAIL	1	10.0	000			
920.07.75	MAIL PROCESSING	LABOR-GEN. MAIL	1	10.0	000			
920.07.81	MAIL PROCESSING	LABOR-GEN. MAIL	1	10.0	000			
920.08.20	MANAGEMENT/GENERAL	STAFF LABOR	1	10.0	000			
920.08.61	MANAGEMENT/GENERAL	STAFF LABOR	1	10.0	000			
920.08.62	MANAGEMENT/GENERAL	STAFF LABOR	1	10.0	000			
920.08.63	MANAGEMENT/GENERAL	STAFF LABOR	1	10.0	000			
920.08.64	MANAGEMENT/GENERAL	STAFF LABOR	1	10.0	000			
920.08.65	MANAGEMENT/GENERAL	STAFF LABOR	1	10.0	000			
920.08.66	MANAGEMENT/GENERAL	STAFF LABOR	1	10.0	000			
920.08.67	MANAGEMENT/GENERAL	STAFF LABOR	1	10.0	000			
920.08.68	MANAGEMENT/GENERAL	STAFF LABOR	1	10.0	000			
920.08.69	MANAGEMENT/GENERAL	STAFF LABOR	1	10.0	000			
920.08.71	MANAGEMENT/GENERAL	STAFF LABOR	1	10.0	000			
920.08.72	MANAGEMENT/GENERAL	STAFF LABOR	1	10.0	000			
920.08.73	MANAGEMENT/GENERAL	STAFF LABOR	1	10.0	000			
920.08.74	MANAGEMENT/GENERAL	STAFF LABOR	1	10.0	000			
920.08.75	MANAGEMENT/GENERAL	STAFF LABOR	1	10.0	000			
920.08.76	MANAGEMENT/GENERAL	STAFF LABOR	1	10.0	000			
920.08.81	MANAGEMENT/GENERAL	STAFF LABOR	1	10.0	000			
920.15.61	RECORDS MGMT	LABOR-OTHER SRVS	1	10.0	000			
920.15.62	RECORDS MGMT	LABOR-OTHER SRVS	1	10.0	000			
920.15.63	RECORDS MGMT	LABOR-OTHER SRVS	1	10.0	000			
920.15.64	RECORDS MGMT	LABOR-OTHER SRVS	1	10.0	000			
920.15.65	RECORDS MGMT	LABOR-OTHER SRVS	1	10.0	000			
920.15.66	RECORDS MGMT	LABOR-OTHER SRVS	1	10.0	000			
920.15.67	RECORDS MGMT	LABOR-OTHER SRVS	1	10.0	000			
920.15.68	RECORDS MGMT	LABOR-OTHER SRVS	1	10.0	000			
920.15.69	RECORDS MGMT	LABOR-OTHER SRVS	1	10.0	000			
920.15.71	RECORDS MGMT	LABOR-OTHER SRVS	1	10.0	000			
920.15.72	RECORDS MGMT	LABOR-OTHER SRVS	1	10.0	000			
920.15.73	RECORDS MGMT	LABOR-OTHER SRVS	1	10.0	000			
920.15.74	RECORDS MGMT	LABOR-OTHER SRVS	1	10.0	000			
920.15.75	RECORDS MGMT	LABOR-OTHER SERVICES	1	10.0	000			
920.15.76	RECORDS MGMT	LABOR-OTHER SRVS	1	10.0	000			
920.20.61	INTERNAL AUDITING	LABOR	1	10.0	000			
920.20.62	INTERNAL AUDITING	LABOR	1	10.0	000			
920.20.63	INTERNAL AUDITING	LABOR	1	10.0	000			
920.20.64	INTERNAL AUDITING	LABOR	1	10.0	000			
920.20.65	INTERNAL AUDITING	LABOR	1	10.0	000			

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JACKSON ENERGY COOPERATIVE
GENERAL LEDGER CHART OF ACCOUNTS LIST

DATE: 10/29/07 12:08
COOP-ID: 19003
PROGRAM: SLCHTFRT

1918LCHTFRT.A01

ACCT	DEPT	DESCRIPTION	RPT LINE	CAT	N/D	CD	STATUS	REASON
920.20	65	INTERNAL AUDITING LABOR	1	10.0	000			
920.20	67	INTERNAL AUDITING LABOR	1	10.0	000			
920.20	68	INTERNAL AUDITING LABOR	1	10.0	000			
920.20	69	INTERNAL AUDITING LABOR	1	10.0	000			
920.20	71	INTERNAL AUDITING LABOR	1	10.0	000			
920.20	72	INTERNAL AUDITING LABOR	1	10.0	000			
920.20	73	INTERNAL AUDITING LABOR	1	10.0	000			
920.20	74	INTERNAL AUDITING LABOR	1	10.0	000			
920.20	75	INTERNAL AUDITING LABOR	1	10.0	000			
920.20	76	INTERNAL AUDITING LABOR	1	10.0	000			
920.20	81	INTERNAL AUDITING LABOR	1	10.0	000			
920.25	61	LABOR-MGMT INFORMATION SYSTEM	1	10.0	000			
920.25	62	LABOR-MGMT INFORMATION SYSTEM	1	10.0	000			
920.25	63	LABOR-MGMT INFORMATION SYSTEM	1	10.0	000			
920.25	64	LABOR-MGMT INFORMATION SYSTEM	1	10.0	000			
920.25	65	LABOR-MGMT INFORMATION SYSTEM	1	10.0	000			
920.25	66	LABOR-MGMT INFORMATION SYSTEM	1	10.0	000			
920.25	67	LABOR-MGMT INFORMATION SYSTEM	1	10.0	000			
920.25	68	LABOR-MGMT INFORMATION SYSTEM	1	10.0	000			
920.25	69	LABOR-MGMT INFORMATION SYSTEM	1	10.0	000			
920.25	71	LABOR-MGMT INFORMATION SYSTEM	1	10.0	000			
920.25	72	LABOR-MGMT INFORMATION SYSTEM	1	10.0	000			
920.25	73	LABOR-MGMT INFORMATION SYSTEM	1	10.0	000			
920.25	74	LABOR-MGMT INFORMATION SYSTEM	1	10.0	000			
920.25	75	LABOR-MGMT INFORMATION SYSTEM	1	10.0	000			
920.25	76	LABOR-MGMT INFORMATION SYSTEM	1	10.0	000			
920.25	81	LABOR-MGMT INFORMATION SYSTEM	1	10.0	000			
920.30	60	LABOR-DATA PROC/COMPUTER OPERAT	1	10.0	000			
920.30	61	LABOR-DATA PROC/COMPUTER OPERAT	1	10.0	000			
920.30	62	LABOR-DATA PROC/COMPUTER OPERAT	1	10.0	000			
920.30	63	LABOR-DATA PROC/COMPUTER OPERAT	1	10.0	000			
920.30	64	LABOR-DATA PROC/COMPUTER OPERAT	1	10.0	000			
920.30	65	LABOR-DATA PROC/COMPUTER OPERAT	1	10.0	000			
920.30	66	LABOR-DATA PROC/COMPUTER OPERAT	1	10.0	000			
920.30	67	LABOR-DATA PROC/COMPUTER OPERAT	1	10.0	000			
920.30	68	LABOR-DATA PROC/COMPUTER OPERAT	1	10.0	000			
920.30	69	LABOR-DATA PROC/COMPUTER OPERAT	1	10.0	000			
920.30	71	LABOR-DATA PROC/COMPUTER OPERAT	1	10.0	000			
920.30	72	LABOR-DATA PROC/COMPUTER OPERAT	1	10.0	000			
920.30	74	LABOR-DATA PROC/COMPUTER OPERAT	1	10.0	000			
920.30	75	LABOR-DATA PROC/COMPUTER OPERAT	1	10.0	000			
920.30	76	LABOR-DATA PROC/COMPUTER OPERAT	1	10.0	000			
920.30	81	LABOR-DATA PROC/COMPUTER OPERAT	1	10.0	000			
920.30	82	LABOR-DATA PROC/COMPUTER OPERAT	1	10.0	000			
920.30	83	LABOR-DATA PROC/COMPUTER OPERAT	1	10.0	000			
920.40	61	STATISTICAL ANALYSIS LABOR	1	10.0	000			
920.40	62	STATISTICAL ANALYSIS LABOR	1	10.0	000			
920.40	63	STATISTICAL ANALYSIS LABOR	1	10.0	000			
920.40	64	STATISTICAL ANALYSIS LABOR	1	10.0	000			
920.40	65	STATISTICAL ANALYSIS LABOR	1	10.0	000			
920.40	66	STATISTICAL ANALYSIS LABOR	1	10.0	000			
920.40	67	STATISTICAL ANALYSIS LABOR	1	10.0	000			
920.40	68	STATISTICAL ANALYSIS LABOR	1	10.0	000			

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ACCT	DEPT DESCRIPTION	RPT LINE	CAT	W/O CD	STATUS	REASON
920.40 69	STATISTICAL ANALYSIS LABOR	1	10.0	000		
920.40 71	STATISTICAL ANALYSIS LABOR	1	10.0	000		
920.40 72	STATISTICAL ANALYSIS LABOR	1	10.0	000		
920.40 73	STATISTICAL ANALYSIS LABOR	1	10.0	000		
920.40 74	STATISTICAL ANALYSIS LABOR	1	10.0	000		
920.40 75	STATISTICAL ANALYSIS LABOR	1	10.0	000		
920.40 76	STATISTICAL ANALYSIS LABOR	1	10.0	000		
920.40 81	STATISTICAL ANALYSIS LABOR	1	10.0	000		
920.40 84	STATISTICAL ANALYSIS LABOR	1	10.0	000		
920.50 20	PERSONNEL SERVICES LABOR	1	10.0	000		
920.50 21	PERSONNEL SERVICES LABOR	1	10.0	000		
920.50 41	PERSONNEL SERVICES LABOR	1	10.0	000		
920.50 42	PERSONNEL SERVICES LABOR	1	10.0	000		
920.50 43	PERSONNEL SERVICES LABOR	1	10.0	000		
920.50 44	PERSONNEL SERVICES LABOR	1	10.0	000		
920.50 45	PERSONNEL SERVICES LABOR	1	10.0	000		
920.50 46	PERSONNEL SERVICES LABOR	1	10.0	000		
920.50 47	PERSONNEL SERVICES LABOR	1	10.0	000		
920.50 48	PERSONNEL SERVICES LABOR	1	10.0	000		
920.50 49	PERSONNEL SERVICES LABOR	1	10.0	000		
920.50 71	PERSONNEL SERVICES LABOR	1	10.0	000		
920.50 72	PERSONNEL SERVICES LABOR	1	10.0	000		
920.50 73	PERSONNEL SERVICES LABOR	1	10.0	000		
920.50 74	PERSONNEL SERVICES LABOR	1	10.0	000		
920.50 75	PERSONNEL SERVICES LABOR	1	10.0	000		
920.50 76	PERSONNEL SERVICES LABOR	1	10.0	000		
920.50 81	PERSONNEL SERVICES LABOR	1	10.0	000		
920.50 82	PERSONNEL SERVICES LABOR	1	10.0	000		
920.60 61	SECRETARIAL SUPPORT LABOR	1	10.0	000		
920.60 62	SECRETARIAL SUPPORT LABOR	1	10.0	000		
920.60 63	SECRETARIAL SUPPORT LABOR	1	10.0	000		
920.60 64	SECRETARIAL SUPPORT LABOR	1	10.0	000		
920.60 65	SECRETARIAL SUPPORT LABOR	1	10.0	000		
920.60 66	SECRETARIAL SUPPORT LABOR	1	10.0	000		
920.60 67	SECRETARIAL SUPPORT LABOR	1	10.0	000		
920.60 68	SECRETARIAL SUPPORT LABOR	1	10.0	000		
920.60 69	SECRETARIAL SUPPORT LABOR	1	10.0	000		
920.60 70	SECRETARIAL SUPPORT LABOR	1	10.0	000		
920.60 71	SECRETARIAL SUPPORT LABOR	1	10.0	000		
920.60 72	SECRETARIAL SUPPORT LABOR	1	10.0	000		
920.60 73	SECRETARIAL SUPPORT LABOR	1	10.0	000		
920.60 74	SECRETARIAL SUPPORT LABOR	1	10.0	000		
920.60 75	SECRETARIAL SUPPORT LABOR	1	10.0	000		
920.60 76	SECRETARIAL SUPPORT LABOR	1	10.0	000		
920.60 81	SECRETARIAL SUPPORT LABOR	1	10.0	000		
920.70 61	LABOR-GEN ACCOUNTING ACTIVITIES	1	10.0	000		
920.70 62	LABOR-GEN ACCOUNTING ACTIVITIES	1	10.0	000		
920.70 63	LABOR-GEN ACCOUNTING ACTIVITIES	1	10.0	000		
920.70 64	LABOR-GEN ACCOUNTING ACTIVITIES	1	10.0	000		
920.70 65	LABOR-GEN ACCOUNTING ACTIVITIES	1	10.0	000		
920.70 66	LABOR-GEN ACCOUNTING ACTIVITIES	1	10.0	000		
920.70 67	LABOR-GEN ACCOUNTING ACTIVITIES	1	10.0	000		
920.70 68	LABOR-GEN ACCOUNTING ACTIVITIES	1	10.0	000		
920.70 69	LABOR-GEN ACCOUNTING ACTIVITIES	1	10.0	000		
920.70 71	LABOR-GEN ACCOUNTING ACTIVITIES	1	10.0	000		

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New Acct % Dept

ACCT	DEPT	DESCRIPTION	RPT LINE	CAT	W/O CD	STATUS	REASON
920.70	72	LABOR-GEN ACCOUNTING ACTIVITIES	1	10.0	000		
920.70	73	LABOR-GEN ACCOUNTING ACTIVITIES	1	10.0	000		
920.70	74	LABOR-GEN ACCOUNTING ACTIVITIES	1	10.0	000		
920.70	75	LABOR-GEN ACCOUNTING ACTIVITIES	1	10.0	000		
920.70	76	LABOR-GEN ACCOUNTING ACTIVITIES	1	10.0	000		
920.70	81	LABOR-GEN ACCOUNTING ACTIVITIES	1	10.0	000		
920.70	82	LABOR-GEN ACCOUNTING ACTIVITIES	1	10.0	000		
920.70	84	LABOR-GEN ACCOUNTING ACTIVITIES	1	10.0	000		
920.80	20	TRAINING (SPECIFIC TOPICS) LABOR	1	10.0	000		
920.80	62	TRAINING (SPECIFIC TOPICS) LABOR	1	10.0	000		
920.80	63	TRAINING (SPECIFIC TOPICS) LABOR	1	10.0	000		
920.80	64	TRAINING (SPECIFIC TOPICS) LABOR	1	10.0	000		
920.80	65	TRAINING (SPECIFIC TOPICS) LABOR	1	10.0	000		
920.80	66	TRAINING (SPECIFIC TOPICS) LABOR	1	10.0	000		
920.80	67	TRAINING (SPECIFIC TOPICS) LABOR	1	10.0	000		
920.80	68	TRAINING (SPECIFIC TOPICS) LABOR	1	10.0	000		
920.80	69	TRAINING (SPECIFIC TOPICS) LABOR	1	10.0	000		
920.80	73	TRAINING (SPECIFIC TOPICS) LABOR	1	10.0	000		
920.80	75	TRAINING (SPECIFIC TOPICS) LABOR	1	10.0	000		
920.80	76	TRAINING (SPECIFIC TOPICS) LABOR	1	10.0	000		
920.81	71	SPECIAL PROJECT DIRECTOR LABOR	1	10.0	000		
921.00	00	OFFICE SUPPLIES AND EXPENSES	1	10.0	000		
921.00	20	OFFICE SUPPLIES AND EXPENSES	1	10.0	000		
921.00	21	OFFICE SUPPLIES AND EXPENSES	1	10.0	000		
921.00	61	OFFICE SUPPLIES AND EXPENSES	1	10.0	000		
921.00	62	OFFICE SUPPLIES AND EXPENSES	1	10.0	000		
921.00	63	OFFICE SUPPLIES AND EXPENSES	1	10.0	000		
921.00	64	OFFICE SUPPLIES AND EXPENSES	1	10.0	000		
921.00	65	OFFICE SUPPLIES AND EXPENSES	1	10.0	000		
921.00	66	OFFICE SUPPLIES AND EXPENSES	1	10.0	000		
921.00	67	OFFICE SUPPLIES AND EXPENSES	1	10.0	000		
921.00	68	OFFICE SUPPLIES AND EXPENSES	1	10.0	000		
921.00	69	OFFICE SUPPLIES AND EXPENSES	1	10.0	000		
921.00	71	OFFICE SUPPLIES AND EXPENSES	1	10.0	000		
921.00	72	OFFICE SUPPLIES AND EXPENSES	1	10.0	000		
921.00	73	OFFICE SUPPLIES AND EXPENSES	1	10.0	000		
921.00	74	OFFICE SUPPLIES AND EXPENSES	1	10.0	000		
921.00	75	OFFICE SUPPLIES AND EXPENSES	1	10.0	000		
921.00	76	OFFICE SUPPLIES AND EXPENSES	1	10.0	000		
921.00	81	OFFICE SUPPLIES AND EXPENSES	1	10.0	000		
921.00	82	OFFICE SUPPLIES AND EXPENSES	1	10.0	000		
921.00	83	OFFICE SUPPLIES AND EXPENSES	1	10.0	000		
921.00	84	OFFICE SUPPLIES AND EXPENSES	1	10.0	000		
921.01	20	ACCTS PAY ADM & GEN NON-LABOR	1	10.0	000		
921.01	61	ACCTS PAY ADM & GEN NON-LABOR	1	10.0	000		
921.01	62	ACCTS PAY ADM & GEN NON-LABOR	1	10.0	000		
921.01	63	ACCTS PAY ADM & GEN NON-LABOR	1	10.0	000		
921.01	64	ACCTS PAY ADM & GEN NON-LABOR	1	10.0	000		
921.01	65	ACCTS PAY ADM & GEN NON-LABOR	1	10.0	000		
921.01	67	ACCTS PAY ADM & GEN NON-LABOR	1	10.0	000		
921.01	68	ACCTS PAY ADM & GEN NON-LABOR	1	10.0	000		
921.01	69	ACCTS PAY ADM & GEN NON-LABOR	1	10.0	000		

New Acct & Dept

New Acct & Dept

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ACCT	DEPT	DESCRIPTION	RPT LINE	CAT	W/D	CD	STATUS	REASON
921.01	71	ACCTS PAY ADM & GEN NON-LABOR	1	10.0	000			
921.01	72	ACCTS PAY ADM & GEN NON-LABOR	1	10.0	000			
921.01	73	ACCTS PAY ADM & GEN NON-LABOR	1	10.0	000			
921.01	74	ACCTS PAY ADM & GEN NON-LABOR	1	10.0	000			
921.01	75	ACCTS PAY ADM & GEN NON-LABOR	1	10.0	000			
921.01	76	ACCTS PAY ADM & GEN NON-LABOR	1	10.0	000			
921.01	77	ACCTS PAY ADM & GEN NON-LABOR	1	10.0	000			
921.02	41	A/R OTHER INVOICING NON-LABOR	1	10.0	000			
921.02	42	A/R OTHER INVOICING NON-LABOR	1	10.0	000			
921.02	43	A/R OTHER INVOICING NON-LABOR	1	10.0	000			
921.02	44	A/R OTHER INVOICING NON-LABOR	1	10.0	000			
921.02	45	A/R OTHER INVOICING NON-LABOR	1	10.0	000			
921.02	46	A/R OTHER INVOICING NON-LABOR	1	10.0	000			
921.02	47	A/R OTHER INVOICING NON-LABOR	1	10.0	000			
921.02	48	A/R OTHER INVOICING NON-LABOR	1	10.0	000			
921.02	49	A/R OTHER INVOICING NON-LABOR	1	10.0	000			
921.02	71	A/R OTHER INVOICING NON-LABOR	1	10.0	000			
921.02	72	A/R OTHER INVOICING NON-LABOR	1	10.0	000			
921.02	73	A/R OTHER INVOICING NON-LABOR	1	10.0	000			
921.02	74	A/R OTHER INVOICING NON-LABOR	1	10.0	000			
921.02	75	A/R OTHER INVOICING NON-LABOR	1	10.0	000			
921.02	81	A/R OTHER INVOICING NON-LABOR	1	10.0	000			
921.03	20	BUDGETING PROCESS NON-LABOR	1	10.0	000			
921.03	61	BUDGETING PROCESS NON-LABOR	1	10.0	000			
921.03	62	BUDGETING PROCESS NON-LABOR	1	10.0	000			
921.03	63	BUDGETING PROCESS NON-LABOR	1	10.0	000			
921.03	64	BUDGETING PROCESS NON-LABOR	1	10.0	000			
921.03	65	BUDGETING PROCESS NON-LABOR	1	10.0	000			
921.03	67	BUDGETING PROCESS NON-LABOR	1	10.0	000			
921.03	68	BUDGETING PROCESS NON-LABOR	1	10.0	000			
921.03	69	BUDGETING PROCESS NON-LABOR	1	10.0	000			
921.03	71	BUDGETING PROCESS NON-LABOR	1	10.0	000			
921.03	72	BUDGETING PROCESS NON-LABOR	1	10.0	000			
921.03	73	BUDGETING PROCESS NON-LABOR	1	10.0	000			
921.03	74	BUDGETING PROCESS NON-LABOR	1	10.0	000			
921.03	75	BUDGETING PROCESS NON-LABOR	1	10.0	000			
921.03	76	BUDGETING PROCESS NON-LABOR	1	10.0	000			
921.03	81	BUDGETING PROCESS NON-LABOR	1	10.0	000			
921.04	70	MEETINGS NON-LABOR	1	10.0	000			
921.04	61	MEETINGS NON-LABOR	1	10.0	000			
921.04	62	MEETINGS NON-LABOR	1	10.0	000			
921.04	64	MEETINGS NON-LABOR	1	10.0	000			
921.04	65	MEETINGS NON-LABOR	1	10.0	000			
921.04	67	MEETINGS NON-LABOR	1	10.0	000			
921.04	68	MEETINGS NON-LABOR	1	10.0	000			
921.04	69	MEETINGS NON-LABOR	1	10.0	000			
921.04	71	MEETINGS NON-LABOR	1	10.0	000			
921.04	72	MEETINGS NON-LABOR	1	10.0	000			
921.04	73	MEETINGS NON-LABOR	1	10.0	000			
921.04	74	MEETINGS NON-LABOR	1	10.0	000			

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ACCT	DEPT	DESCRIPTION	RPT LINE	CAT	W/O CD	STATUS	REASON
921.04	73	MEETINGS NON-LABOR	1	10.0	000		
921.04	74	MEETINGS NON-LABOR	1	10.0	000		
921.04	81	MEETINGS NON-LABOR	1	10.0	000		
921.05	61	PAYROLL PROCESSING NON-LABOR	1	10.0	000		
921.05	62	PAYROLL PROCESSING NON-LABOR	1	10.0	000		
921.05	63	PAYROLL PROCESSING NON-LABOR	1	10.0	000		
921.05	64	PAYROLL PROCESSING NON-LABOR	1	10.0	000		
921.05	65	PAYROLL PROCESSING NON-LABOR	1	10.0	000		
921.05	66	PAYROLL PROCESSING NON-LABOR	1	10.0	000		
921.05	67	PAYROLL PROCESSING NON-LABOR	1	10.0	000		
921.05	68	PAYROLL PROCESSING NON-LABOR	1	10.0	000		
921.05	69	PAYROLL PROCESSING NON-LABOR	1	10.0	000		
921.05	71	PAYROLL PROCESSING NON-LABOR	1	10.0	000		
921.05	72	PAYROLL PROCESSING NON-LABOR	1	10.0	000		
921.05	73	PAYROLL PROCESSING NON-LABOR	1	10.0	000		
921.05	74	PAYROLL PROCESSING NON-LABOR	1	10.0	000		
921.05	75	PAYROLL PROCESSING NON-LABOR	1	10.0	000		
921.05	76	PAYROLL PROCESSING NON-LABOR	1	10.0	000		
921.05	81	PAYROLL PROCESSING NON-LABOR	1	10.0	000		
921.05	82	PAYROLL PROCESSING NON-LABOR	1	10.0	000		
921.07	57	GEN MAIL PROCESSING NON-LABOR	1	10.0	000		
921.07	61	GEN MAIL PROCESSING NON-LABOR	1	10.0	000		
921.07	62	GEN MAIL PROCESSING NON-LABOR	1	10.0	000		
921.07	63	GEN MAIL PROCESSING NON-LABOR	1	10.0	000		
921.07	64	GEN MAIL PROCESSING NON-LABOR	1	10.0	000		
921.07	65	GEN MAIL PROCESSING NON-LABOR	1	10.0	000		
921.07	66	GEN MAIL PROCESSING NON-LABOR	1	10.0	000		
921.07	68	GEN MAIL PROCESSING NON-LABOR	1	10.0	000		
921.07	69	GEN MAIL PROCESSING NON-LABOR	1	10.0	000		
921.07	71	GEN MAIL PROCESSING NON-LABOR	1	10.0	000		
921.07	72	GEN MAIL PROCESSING NON-LABOR	1	10.0	000		
921.07	73	GEN MAIL PROCESSING NON-LABOR	1	10.0	000		
921.07	74	GEN MAIL PROCESSING NON-LABOR	1	10.0	000		
921.07	75	GEN MAIL PROCESSING NON-LABOR	1	10.0	000		
921.07	81	GEN MAIL PROCESSING NON-LABOR	1	10.0	000		
921.07	83	GEN MAIL PROCESSING NON-LABOR	1	10.0	000		
921.07	83	GEN MAIL PROCESSING NON-LABOR	1	10.0	000		
921.08	61	MGMT/GENERAL STAFF NON-LABOR	1	10.0	000		
921.08	62	MGMT/GENERAL STAFF NON-LABOR	1	10.0	000		
921.08	63	MGMT/GENERAL STAFF NON-LABOR	1	10.0	000		
921.08	64	MGMT/GENERAL STAFF NON-LABOR	1	10.0	000		
921.08	65	MGMT/GENERAL STAFF NON-LABOR	1	10.0	000		
921.08	66	MGMT/GENERAL STAFF NON-LABOR	1	10.0	000		
921.08	67	MGMT/GENERAL STAFF NON-LABOR	1	10.0	000		
921.08	68	MGMT/GENERAL STAFF NON-LABOR	1	10.0	000		
921.08	69	MGMT/GENERAL STAFF NON-LABOR	1	10.0	000		
921.08	71	MGMT/GENERAL STAFF NON-LABOR	1	10.0	000		
921.08	72	MGMT/GENERAL STAFF NON-LABOR	1	10.0	000		
921.08	73	MGMT/GENERAL STAFF NON-LABOR	1	10.0	000		
921.08	74	MGMT/GENERAL STAFF NON-LABOR	1	10.0	000		
921.08	75	MGMT/GENERAL STAFF NON-LABOR	1	10.0	000		
921.08	76	MGMT/GENERAL STAFF NON-LABOR	1	10.0	000		

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ACT	DEPT	DESCRIPTION	RPT LINE	CAT	W/O CD
921.60	63	SECRETARIAL SUPPORT NON-LABOR	1	10.0	000
921.60	64	SECRETARIAL SUPPORT NON-LABOR	1	10.0	000
921.60	65	SECRETARIAL SUPPORT NON-LABOR	1	10.0	000
921.60	66	SECRETARIAL SUPPORT NON-LABOR	1	10.0	000
921.60	67	SECRETARIAL SUPPORT NON-LABOR	1	10.0	000
921.60	68	SECRETARIAL SUPPORT NON-LABOR	1	10.0	000
921.60	69	SECRETARIAL SUPPORT NON-LABOR	1	10.0	000
921.60	70	SECRETARIAL SUPPORT NON-LABOR	1	10.0	000
921.60	71	SECRETARIAL SUPPORT NON-LABOR	1	10.0	000
921.60	72	SECRETARIAL SUPPORT NON-LABOR	1	10.0	000
921.60	73	SECRETARIAL SUPPORT NON-LABOR	1	10.0	000
921.60	74	SECRETARIAL SUPPORT NON-LABOR	1	10.0	000
921.60	75	SECRETARIAL SUPPORT NON-LABOR	1	10.0	000
921.60	76	SECRETARIAL SUPPORT NON-LABOR	1	10.0	000
921.60	81	SECRETARIAL SUPPORT NON-LABOR	1	10.0	000
921.70	61	GENERAL ACCOUNTING ACTIVITIES	1	10.0	000
921.70	62	GENERAL ACCOUNTING ACTIVITIES	1	10.0	000
921.70	63	GENERAL ACCOUNTING ACTIVITIES	1	10.0	000
921.70	64	GENERAL ACCOUNTING ACTIVITIES	1	10.0	000
921.70	65	GENERAL ACCOUNTING ACTIVITIES	1	10.0	000
921.70	66	GENERAL ACCOUNTING ACTIVITIES	1	10.0	000
921.70	67	GENERAL ACCOUNTING ACTIVITIES	1	10.0	000
921.70	68	GENERAL ACCOUNTING ACTIVITIES	1	10.0	000
921.70	69	GENERAL ACCOUNTING ACTIVITIES	1	10.0	000
921.70	71	GENERAL ACCOUNTING ACTIVITIES	1	10.0	000
921.70	72	GENERAL ACCOUNTING ACTIVITIES	1	10.0	000
921.70	73	GENERAL ACCOUNTING ACTIVITIES	1	10.0	000
921.70	74	GENERAL ACCOUNTING ACTIVITIES	1	10.0	000
921.70	75	GENERAL ACCOUNTING ACTIVITIES	1	10.0	000
921.70	76	GENERAL ACCOUNTING ACTIVITIES	1	10.0	000
921.70	81	GENERAL ACCOUNTING ACTIVITIES	1	10.0	000
921.70	82	GENERAL ACCOUNTING ACTIVITIES	1	10.0	000
921.70	84	GENERAL ACCOUNTING ACTIVITIES	1	10.0	000
921.80	61	NON-LABOR-TRAINING SPECIFIC	1	10.0	000
921.80	62	NON-LABOR-TRAINING SPECIFIC	1	10.0	000
921.80	63	NON-LABOR-TRAINING SPECIFIC	1	10.0	000
921.80	64	NON-LABOR-TRAINING SPECIFIC	1	10.0	000
921.80	65	NON-LABOR-TRAINING SPECIFIC	1	10.0	000
921.80	67	NON-LABOR-TRAINING SPECIFIC	1	10.0	000
921.80	68	NON-LABOR-TRAINING SPECIFIC	1	10.0	000
921.80	69	NON-LABOR-TRAINING SPECIFIC	1	10.0	000
921.80	71	NON-LABOR-TRAINING SPECIFIC	1	10.0	000
921.80	72	NON-LABOR-TRAINING SPECIFIC	1	10.0	000
921.80	73	NON-LABOR-TRAINING SPECIFIC	1	10.0	000
921.80	74	NON-LABOR-TRAINING SPECIFIC	1	10.0	000
921.80	75	NON-LABOR-TRAINING SPECIFIC	1	10.0	000
921.80	76	NON-LABOR-TRAINING SPECIFIC	1	10.0	000
921.80	81	NON-LABOR-TRAINING SPECIFIC	1	10.0	000
923.00	10	OUTSIDE SERVICES EMPLOYED	1	10.0	000
923.00	20	OUTSIDE SERVICES EMPLOYED	1	10.0	000
923.00	61	OUTSIDE SERVICES EMPLOYED	1	10.0	000
923.00	62	OUTSIDE SERVICES EMPLOYED	1	10.0	000
923.00	63	OUTSIDE SERVICES EMPLOYED	1	10.0	000
923.00	64	OUTSIDE SERVICES EMPLOYED	1	10.0	000

JACKSON ENERGY COOPERATIVE
GENERAL LEDGER CHART OF ACCOUNTS LIST

DATE TIME COOP-ID PROGRAM
10/29/07 12:08 19003 GLCHTFR1

ACCT	DEPT	DESCRIPTION	RPT LINE	CAT	W/O CD	STATUS	REASON
723.00	65	OUTSIDE SERVICES EMPLOYED	1	10.0	000		
723.00	66	OUTSIDE SERVICES EMPLOYED	1	10.0	000		
723.00	67	OUTSIDE SERVICES EMPLOYED	1	10.0	000		
723.00	68	OUTSIDE SERVICES EMPLOYED	1	10.0	000		
723.00	69	OUTSIDE SERVICES EMPLOYED	1	10.0	000		
723.00	71	OUTSIDE SERVICES EMPLOYED	1	10.0	000		
723.00	72	OUTSIDE SERVICES EMPLOYED	1	10.0	000		
723.00	73	OUTSIDE SERVICES EMPLOYED	1	10.0	000		
723.00	74	OUTSIDE SERVICES EMPLOYED	1	10.0	000		
723.00	75	OUTSIDE SERVICES EMPLOYED	1	10.0	000		
723.00	76	OUTSIDE SERVICES EMPLOYED	1	10.0	000		
723.00	81	OUTSIDE SERVICES EMPLOYED	1	10.0	000		
723.00	84	OUTSIDE SERVICES EMPLOYED	1	10.0	000		
725.00	20	INJURIES AND DAMAGES	1	10.0	000		
725.00	21	INJURIES AND DAMAGES	1	10.0	000		
725.00	59	INJURIES AND DAMAGES	1	10.0	000		
725.00	61	INJURIES AND DAMAGES	1	10.0	000		
725.00	62	INJURIES AND DAMAGES	1	10.0	000		
725.00	63	INJURIES AND DAMAGES	1	10.0	000		
725.00	64	INJURIES AND DAMAGES	1	10.0	000		
725.00	65	INJURIES AND DAMAGES	1	10.0	000		
725.00	66	INJURIES AND DAMAGES	1	10.0	000		
725.00	67	INJURIES AND DAMAGES	1	10.0	000		
725.00	68	INJURIES AND DAMAGES	1	10.0	000		
725.00	69	INJURIES AND DAMAGES	1	10.0	000		
725.00	71	INJURIES AND DAMAGES	1	10.0	000		
725.00	72	INJURIES AND DAMAGES	1	10.0	000		
725.00	73	INJURIES AND DAMAGES	1	10.0	000		
725.00	74	INJURIES AND DAMAGES	1	10.0	000		
725.00	75	INJURIES AND DAMAGES	1	10.0	000		
725.00	76	INJURIES AND DAMAGES	1	10.0	000		
725.00	81	INJURIES AND DAMAGES	1	10.0	000		
726.00	20	EMPLOYEE PENSIONS AND BENEFITS	1	10.0	000		
726.00	21	EMPLOYEE PENSIONS AND BENEFITS	1	10.0	000		
726.00	61	EMPLOYEE PENSIONS AND BENEFITS	1	10.0	000		
726.00	62	EMPLOYEE PENSIONS AND BENEFITS	1	10.0	000		
726.00	63	EMPLOYEE PENSIONS AND BENEFITS	1	10.0	000		
726.00	64	EMPLOYEE PENSIONS AND BENEFITS	1	10.0	000		
726.00	65	EMPLOYEE PENSIONS AND BENEFITS	1	10.0	000		
726.00	66	EMPLOYEE PENSIONS AND BENEFITS	1	10.0	000		
726.00	67	EMPLOYEE PENSIONS AND BENEFITS	1	10.0	000		
726.00	68	EMPLOYEE PENSIONS AND BENEFITS	1	10.0	000		
726.00	69	EMPLOYEE PENSIONS AND BENEFITS	1	10.0	000		
726.00	71	EMPLOYEE PENSIONS AND BENEFITS	1	10.0	000		
726.00	72	EMPLOYEE PENSIONS AND BENEFITS	1	10.0	000		
726.00	73	EMPLOYEE PENSIONS AND BENEFITS	1	10.0	000		
726.00	74	EMPLOYEE PENSIONS AND BENEFITS	1	10.0	000		
726.00	75	EMPLOYEE PENSIONS AND BENEFITS	1	10.0	000		
726.00	76	EMPLOYEE PENSIONS AND BENEFITS	1	10.0	000		
726.00	81	EMPLOYEE PENSIONS AND BENEFITS	1	10.0	000		
726.01	20	BENEFITS - EMPLOYEE	1	10.0	000		
726.01	21	BENEFITS - EMPLOYEE	1	10.0	000		
726.01	61	BENEFITS - EMPLOYEE	1	10.0	000		
726.01	62	BENEFITS - EMPLOYEE	1	10.0	000		
726.01	63	BENEFITS - EMPLOYEE	1	10.0	000		
726.01	64	BENEFITS - EMPLOYEE	1	10.0	000		
726.01	65	BENEFITS - EMPLOYEE	1	10.0	000		
726.01	66	BENEFITS - EMPLOYEE	1	10.0	000		
726.01	67	BENEFITS - EMPLOYEE	1	10.0	000		
726.01	68	BENEFITS - EMPLOYEE	1	10.0	000		
726.01	69	BENEFITS - EMPLOYEE	1	10.0	000		
726.01	71	BENEFITS - EMPLOYEE	1	10.0	000		
726.01	72	BENEFITS - EMPLOYEE	1	10.0	000		
726.01	73	BENEFITS - EMPLOYEE	1	10.0	000		
726.01	74	BENEFITS - EMPLOYEE	1	10.0	000		
726.01	75	BENEFITS - EMPLOYEE	1	10.0	000		
726.01	76	BENEFITS - EMPLOYEE	1	10.0	000		
726.01	81	BENEFITS - EMPLOYEE	1	10.0	000		

New Acct & Dept

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ACCT	DEPT	DESCRIPTION	RPT LINE	CAT	W/O CD	STATUS	REASON
926.01	62	BENEFITS - EMPLOYEE	1	10.0	000		
926.01	63	BENEFITS - EMPLOYEE	1	10.0	000		
926.01	64	BENEFITS - EMPLOYEE	1	10.0	000		
926.01	65	BENEFITS - EMPLOYEE	1	10.0	000		
926.01	66	BENEFITS - EMPLOYEE	1	10.0	000		
926.01	67	BENEFITS - EMPLOYEE	1	10.0	000		
926.01	68	BENEFITS - EMPLOYEE	1	10.0	000		
926.01	69	BENEFITS - EMPLOYEE	1	10.0	000		
926.01	70	BENEFITS - EMPLOYEE	1	10.0	000		
926.01	71	BENEFITS - EMPLOYEE	1	10.0	000		
926.01	72	BENEFITS - EMPLOYEE	1	10.0	000		
926.01	73	BENEFITS - EMPLOYEE	1	10.0	000		
926.01	74	BENEFITS - EMPLOYEE	1	10.0	000		
926.01	75	BENEFITS - EMPLOYEE	1	10.0	000		
926.01	76	BENEFITS - EMPLOYEE	1	10.0	000		
926.01	81	BENEFITS - EMPLOYEE	1	10.0	000		
926.01	82	BENEFITS - EMPLOYEE	1	10.0	000		
926.01	10	REGULATORY COMMISSION EXPENSES	1	10.0	000		
928.00	20	REGULATORY COMMISSION EXPENSES	1	10.0	000		
928.00	21	REGULATORY COMMISSION EXPENSES	1	10.0	000		
928.00	61	REGULATORY COMMISSION EXPENSES	1	10.0	000		
928.00	62	REGULATORY COMMISSION EXPENSES	1	10.0	000		
928.00	63	REGULATORY COMMISSION EXPENSES	1	10.0	000		
928.00	64	REGULATORY COMMISSION EXPENSES	1	10.0	000		
928.00	65	REGULATORY COMMISSION EXPENSES	1	10.0	000		
928.00	66	REGULATORY COMMISSION EXPENSES	1	10.0	000		
928.00	67	REGULATORY COMMISSION EXPENSES	1	10.0	000		
928.00	68	REGULATORY COMMISSION EXPENSES	1	10.0	000		
928.00	69	REGULATORY COMMISSION EXPENSES	1	10.0	000		
928.00	70	REGULATORY COMMISSION EXPENSES	1	10.0	000		
928.00	71	REGULATORY COMMISSION EXPENSES	1	10.0	000		
928.00	72	REGULATORY COMMISSION EXPENSES	1	10.0	000		
928.00	73	REGULATORY COMMISSION EXPENSES	1	10.0	000		
928.00	74	REGULATORY COMMISSION EXPENSES	1	10.0	000		
928.00	81	REGULATORY COMMISSION EXPENSES	1	10.0	000		
929.00	61	DUPLICATE CHARGES - CREDIT	1	10.0	000		
929.00	62	DUPLICATE CHARGES - CREDIT	1	10.0	000		
929.00	63	DUPLICATE CHARGES - CREDIT	1	10.0	000		
929.00	64	DUPLICATE CHARGES - CREDIT	1	10.0	000		
929.00	65	DUPLICATE CHARGES - CREDIT	1	10.0	000		
929.00	66	DUPLICATE CHARGES - CREDIT	1	10.0	000		
929.00	67	DUPLICATE CHARGES - CREDIT	1	10.0	000		
929.00	68	DUPLICATE CHARGES - CREDIT	1	10.0	000		
929.00	69	DUPLICATE CHARGES - CREDIT	1	10.0	000		
929.00	70	DUPLICATE CHARGES - CREDIT	1	10.0	000		
929.00	71	DUPLICATE CHARGES - CREDIT	1	10.0	000		
929.00	72	DUPLICATE CHARGES - CREDIT	1	10.0	000		
929.00	73	DUPLICATE CHARGES - CREDIT	1	10.0	000		
929.00	74	DUPLICATE CHARGES - CREDIT	1	10.0	000		
929.00	81	DUPLICATE CHARGES - CREDIT	1	10.0	000		
929.00	84	DUPLICATE CHARGES - CREDIT	1	10.0	000		
930.01	62	MAY 04 STORM-FEMA ADMINIST EXP	1	10.0	000		
930.01	64	MAY 04 STORM-FEMA ADMINIST EXP	1	10.0	000		

ACT	DEPT	DESCRIPTION	RPT LINE	CAT	W/O CD	STATUS	REASON
930.20	61	INSTITUT ADVERT-PUBLIC RELATIONS	1	10.0	000		
930.20	62	INSTITUT ADVERT-PUBLIC RELATIONS	1	10.0	000		
930.20	63	INSTITUT ADVERT-PUBLIC RELATION	1	10.0	000		
930.20	64	INSTITUT ADVERT-PUBLIC RELATIONS	1	10.0	000		
930.20	65	INSTITUT ADVERT-PUBLIC RELATIONS	1	10.0	000		
930.20	66	INSTITUT ADVERT-PUBLIC RELATIONS	1	10.0	000		
930.20	67	INSTITUT ADVERT-PUBLIC RELATIONS	1	10.0	000		
930.20	68	INSTITUT ADVERT-PUBLIC RELATIONS	1	10.0	000		
930.20	69	INSTITUT ADVERT-PUBLIC RELATIONS	1	10.0	000		
930.20	70	INSTITUT ADVERT-PUBLIC RELATIONS	1	10.0	000		
930.20	71	INSTITUT ADVERT-PUBLIC RELATIONS	1	10.0	000		
930.20	72	INSTITUT ADVERT-PUBLIC RELATIONS	1	10.0	000		
930.20	73	INSTITUT ADVERT-PUBLIC RELATIONS	1	10.0	000		
930.20	74	INSTITUT ADVERT-PUBLIC RELATIONS	1	10.0	000		
930.20	75	INSTITUT ADVERT-PUBLIC RELATIONS	1	10.0	000		
930.20	76	INSTITUT ADVERT-PUBLIC RELATIONS	1	10.0	000		
930.20	81	INSTITUT ADVERT-PUBLIC RELATIONS	1	10.0	000		
930.21	10	DIRECTOR FEES/EXP-MISC GEN EXP	1	10.0	000		
930.21	20	DIRECTUR FEES/EXP-MISC GEN EXP	1	10.0	000		
930.21	61	DIRECTOR FEES/EXP-MISC GEN EXP	1	10.0	000		
930.21	62	DIRECTOR FEES/EXP-MISC GEN EXP	1	10.0	000		
930.21	63	DIRECTOR FEES/EXP-MISC GEN EXP	1	10.0	000		
930.21	64	DIRECTOR FEES/EXP-MISC GEN EXP	1	10.0	000		
930.21	65	DIRECTOR FEES/EXP-MISC GEN EXP	1	10.0	000		
930.21	66	DIRECTOR FEES/EXP-MISC GEN EXP	1	10.0	000		
930.21	67	DIRECTOR FEES/EXP-MISC GEN EXP	1	10.0	000		
930.21	68	DIRECTOR FEES/EXP-MISC GEN EXP	1	10.0	000		
930.21	69	DIRECTOR FEES/EXP-MISC GEN EXP	1	10.0	000		
930.21	70	DIRECTOR FEES/EXP-MISC GEN EXP	1	10.0	000		
930.21	71	DIRECTOR FEES/EXP-MISC GEN EXP	1	10.0	000		
930.21	72	DIRECTOR FEES/EXP-MISC GEN EXP	1	10.0	000		
930.21	73	DIRECTOR FEES/EXP-MISC GEN EXP	1	10.0	000		
930.21	74	DIRECTOR FEES/EXP-MISC GEN EXP	1	10.0	000		
930.21	75	DIRECTOR FEES/EXP-MISC GEN EXP	1	10.0	000		
930.21	76	DIRECTOR FEES/EXP-MISC GEN EXP	1	10.0	000		
930.21	81	DIRECTOR FEES/EXP-MISC GEN EXP	1	10.0	000		
930.22	10	DUES PAID ASSOC CO-MISC GEN EXP	1	10.0	000		
930.22	20	DUES PAID ASSOC CO-MISC GEN EXP	1	10.0	000		
930.22	61	DUES PAID ASSOC CO-MISC GEN EXP	1	10.0	000		
930.22	62	DUES PAID ASSOC CO-MISC GEN EXP	1	10.0	000		
930.22	63	DUES PAID ASSOC CO-MISC GEN EXP	1	10.0	000		
930.22	64	DUES PAID ASSOC CO-MISC GEN EXP	1	10.0	000		
930.22	65	DUES PAID ASSOC CO-MISC GEN EXP	1	10.0	000		
930.22	66	DUES PAID ASSOC CO-MISC GEN EXP	1	10.0	000		
930.22	67	DUES PAID ASSOC CO-MISC GEN EXP	1	10.0	000		
930.22	68	DUES PAID ASSOC CO-MISC GEN EXP	1	10.0	000		
930.22	69	DUES PAID ASSOC CO-MISC GEN EXP	1	10.0	000		
930.22	70	DUES PAID ASSOC CO-MISC GEN EXP	1	10.0	000		
930.22	71	DUES PAID ASSOC CO-MISC GEN EXP	1	10.0	000		
930.22	72	DUES PAID ASSOC CO-MISC GEN EXP	1	10.0	000		
930.22	73	DUES PAID ASSOC CO-MISC GEN EXP	1	10.0	000		
930.22	74	DUES PAID ASSOC CO-MISC GEN EXP	1	10.0	000		
930.22	75	DUES PAID ASSOC CO-MISC GEN EXP	1	10.0	000		
930.22	76	DUES PAID ASSOC CO-MISC GEN EXP	1	10.0	000		
930.22	81	DUES PAID ASSOC CO-MISC GEN EXP	1	10.0	000		
930.23	10	ANNUAL MTG & KY LIVING-MISC EXP	1	10.0	000		
930.23	20	ANNUAL MTG & KY LIVING-MISC EXP	1	10.0	000		

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ACCT	DEPT	DESCRIPTION	RPT	LINE	CAT	W/O	CD	STATUS	REASON	NEW	dept
930.23	21	ANNUAL MTG & KY LIVING-MISC EXP	1	10.0	000						
930.23	21	ANNUAL MTG & KY LIVING-MISC EXP	1	10.0	000						
930.23	57	ANNUAL MTG & KY LIVING-MISC EXP	1	10.0	000						
930.23	60	ANNUAL MTG & KY LIVING-MISC EXP	1	10.0	000						
930.23	61	ANNUAL MTG & KY LIVING-MISC EXP	1	10.0	000						
930.23	62	ANNUAL MTG & KY LIVING-MISC EXP	1	10.0	000						
930.23	63	ANNUAL MTG & KY LIVING-MISC EXP	1	10.0	000						
930.23	64	ANNUAL MTG & KY LIVING-MISC EXP	1	10.0	000						
930.23	65	ANNUAL MTG & KY LIVING-MISC EXP	1	10.0	000						
930.23	66	ANNUAL MTG & KY LIVING-MISC EXP	1	10.0	000						
930.23	67	ANNUAL MTG & KY LIVING-MISC EXP	1	10.0	000						
930.23	68	ANNUAL MTG & KY LIVING-MISC EXP	1	10.0	000						
930.23	69	ANNUAL MTG & KY LIVING-MISC EXP	1	10.0	000						
930.23	71	ANNUAL MTG & KY LIVING-MISC EXP	1	10.0	000						
930.23	72	ANNUAL MTG & KY LIVING-MISC EXP	1	10.0	000						
930.23	73	ANNUAL MTG & KY LIVING-MISC EXP	1	10.0	000						
930.23	74	ANNUAL MTG & KY LIVING-MISC EXP	1	10.0	000						
930.23	75	ANNUAL MTG & KY LIVING-MISC EXP	1	10.0	000						
930.23	76	ANNUAL MTG & KY LIVING-MISC EXP	1	10.0	000						
930.23	81	ANNUAL MTG & KY LIVING-MISC EXP	1	10.0	000						
930.23	82	ANNUAL MTG & KY LIVING-MISC EXP	1	10.0	000						
930.23	83	ANNUAL MTG & KY LIVING-MISC EXP	1	10.0	000						
930.23	84	ANNUAL MTG & KY LIVING-MISC EXP	1	10.0	000						
930.24	20	MISC GEN EXP - CAPITAL CREDITS	1	10.0	000						
930.24	61	MISC GEN EXP - CAPITAL CREDITS	1	10.0	000						
930.24	62	MISC GEN EXP - CAPITAL CREDITS	1	10.0	000						
930.24	63	MISC GEN EXP - CAPITAL CREDITS	1	10.0	000						
930.24	64	MISC GEN EXP - CAPITAL CREDITS	1	10.0	000						
930.24	65	MISC GEN EXP - CAPITAL CREDITS	1	10.0	000						
930.24	66	MISC GEN EXP - CAPITAL CREDITS	1	10.0	000						
930.24	67	MISC GEN EXP - CAPITAL CREDITS	1	10.0	000						
930.24	68	MISC GEN EXP - CAPITAL CREDITS	1	10.0	000						
930.24	69	MISC GEN EXP - CAPITAL CREDITS	1	10.0	000						
930.24	71	MISC GEN EXP - CAPITAL CREDITS	1	10.0	000						
930.24	72	MISC GEN EXP - CAPITAL CREDITS	1	10.0	000						
930.24	73	MISC GEN EXP - CAPITAL CREDITS	1	10.0	000						
930.24	74	MISC GEN EXP - CAPITAL CREDITS	1	10.0	000						
930.24	75	MISC GEN EXP - CAPITAL CREDITS	1	10.0	000						
930.24	76	MISC GEN EXP - CAPITAL CREDITS	1	10.0	000						
930.24	81	MISC GEN EXP - CAPITAL CREDITS	1	10.0	000						
930.24	82	MISC GEN EXP - CAPITAL CREDITS	1	10.0	000						
930.24	83	MISC GEN EXP - CAPITAL CREDITS	1	10.0	000						
930.25	63	MEMBER PUBLICATIONS-MISC EXP	1	10.0	000						
930.25	64	MEMBER PUBLICATIONS-MISC EXP	1	10.0	000						
930.25	65	MEMBER PUBLICATIONS-MISC EXP	1	10.0	000						
930.25	66	MEMBER PUBLICATIONS-MISC EXP	1	10.0	000						
930.25	67	MEMBER PUBLICATIONS-MISC EXP	1	10.0	000						
930.25	68	MEMBER PUBLICATIONS-MISC EXP	1	10.0	000						
930.25	69	MEMBER PUBLICATIONS-MISC EXP	1	10.0	000						
930.25	71	MEMBER PUBLICATIONS-MISC EXP	1	10.0	000						
930.25	72	MEMBER PUBLICATIONS-MISC EXP	1	10.0	000						
930.25	73	MEMBER PUBLICATIONS-MISC EXP	1	10.0	000						
930.25	74	MEMBER PUBLICATIONS-MISC EXP	1	10.0	000						

New Acct & Dept

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JACKSON ENERGY COOPERATIVE
 GENERAL LEDGER CHART OF ACCOUNTS LIST

ACCT	DEPT	DESCRIPTION	RPT LINE	CAT	W/D CD	STATUS	REASON
930.25	75	MEMBER PUBLICATIONS-MISC EXP	1	10.0	000		
930.25	76	MEMBER PUBLICATIONS-MISC EXP	1	10.0	000		
930.25	81	MEMBER PUBLICATIONS-MISC EXP	1	10.0	000		
930.25	61	EMPLOYEE PUBLICATIONS-MISC EXP	1	10.0	000		
930.25	62	EMPLOYEE PUBLICATIONS-MISC EXP	1	10.0	000		
930.25	63	EMPLOYEE PUBLICATIONS-MISC EXP	1	10.0	000		
930.25	64	EMPLOYEE PUBLICATIONS-MISC EXP	1	10.0	000		
930.25	65	EMPLOYEE PUBLICATIONS-MISC EXP	1	10.0	000		
930.25	66	EMPLOYEE PUBLICATIONS-MISC EXP	1	10.0	000		
930.25	67	EMPLOYEE PUBLICATIONS-MISC EXP	1	10.0	000		
930.25	68	EMPLOYEE PUBLICATIONS-MISC EXP	1	10.0	000		
930.25	69	EMPLOYEE PUBLICATIONS-MISC EXP	1	10.0	000		
930.25	71	EMPLOYEE PUBLICATIONS-MISC EXP	1	10.0	000		
930.25	72	EMPLOYEE PUBLICATIONS-MISC EXP	1	10.0	000		
930.25	73	EMPLOYEE PUBLICATIONS-MISC EXP	1	10.0	000		
930.25	74	EMPLOYEE PUBLICATIONS-MISC EXP	1	10.0	000		
930.25	75	EMPLOYEE PUBLICATIONS-MISC EXP	1	10.0	000		
930.25	76	EMPLOYEE PUBLICATIONS-MISC EXP	1	10.0	000		
930.25	01	EMPLOYEE PUBLICATIONS-MISC EXP	1	10.0	000		
930.27	59	BUILDING & GROUNDS-FARM	1	10.0	000		
930.27	61	BUILDING & GROUNDS-FARM	1	10.0	000		
930.27	62	BUILDING & GROUNDS-FARM	1	10.0	000		
930.27	63	BUILDING & GROUNDS-FARM	1	10.0	000		
930.27	64	BUILDING & GROUNDS-FARM	1	10.0	000		
930.27	65	BUILDING & GROUNDS-FARM	1	10.0	000		
930.27	66	BUILDING & GROUNDS-FARM	1	10.0	000		
930.27	67	BUILDING & GROUNDS-FARM	1	10.0	000		
930.27	68	BUILDING & GROUNDS-FARM	1	10.0	000		
930.27	69	BUILDING & GROUNDS-FARM	1	10.0	000		
930.27	71	BUILDING & GROUNDS-FARM	1	10.0	000		
930.27	72	BUILDING & GROUNDS-FARM	1	10.0	000		
930.27	73	BUILDING & GROUNDS-FARM	1	10.0	000		
930.27	74	BUILDING & GROUNDS-FARM	1	10.0	000		
930.27	75	BUILDING & GROUNDS-FARM	1	10.0	000		
930.27	76	BUILDING & GROUNDS-FARM	1	10.0	000		
930.27	01	BUILDING & GROUNDS-FARM	1	10.0	000		
930.28	10	BOARD APPROVED CONTINGENCY	1	10.0	000		
930.29	20	BOARD APPROVED CONTINGENCY	1	10.0	000		
931.00	73	MI-C. GENERAL EXPENSES	1	10.0	000		
931.00	73	RENTS	1	10.0	000		
935.00	59	MAINTENANCE OF GENERAL PLANT	1	10.0	000		
935.00	61	MAINTENANCE OF GENERAL PLANT	1	10.0	000		
935.00	62	MAINTENANCE OF GENERAL PLANT	1	10.0	000		
935.00	63	MAINTENANCE OF GENERAL PLANT	1	10.0	000		
935.00	64	MAINTENANCE OF GENERAL PLANT	1	10.0	000		
935.00	65	MAINTENANCE OF GENERAL PLANT	1	10.0	000		
935.00	66	MAINTENANCE OF GENERAL PLANT	1	10.0	000		
935.00	67	MAINTENANCE OF GENERAL PLANT	1	10.0	000		
935.00	68	MAINTENANCE OF GENERAL PLANT	1	10.0	000		
935.00	69	MAINTENANCE OF GENERAL PLANT	1	10.0	000		
935.00	71	MAINTENANCE OF GENERAL PLANT	1	10.0	000		
935.00	72	MAINTENANCE OF GENERAL PLANT	1	10.0	000		
935.00	73	MAINTENANCE OF GENERAL PLANT	1	10.0	000		
935.00	74	MAINTENANCE OF GENERAL PLANT	1	10.0	000		

new account
 new account

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JACKSON ENERGY COOPERATIVE
GENERAL LEDGER CHART OF ACCOUNTS LIST

DATE TIME CUOP-ID PROGRAM
10/29/07 12:08 17003 GLCHTPRT

ACCT	DEPT	DESCRIPTION	RPT LINE	CAT	W/D	CD	STATUS	REASON
933.00	73	MAINTENANCE OF GENERAL PLANT	1	10.0	000			
935.00	75	MAINTENANCE OF GENERAL PLANT	1	10.0	000			
935.00	81	MAINTENANCE OF GENERAL PLANT	1	10.0	000			
935.00	83	MAINTENANCE OF GENERAL PLANT	1	10.0	000			
935.01	61	MAJOR PROJECTS-BLDG MAINTENANCE	1	10.0	000			
935.01	62	MAJOR PROJECTS-BLDG MAINTENANCE	1	10.0	000			
935.01	63	MAJOR PROJECTS-BLDG MAINTENANCE	1	10.0	000			
935.01	64	MAJOR PROJECTS-BLDG MAINTENANCE	1	10.0	000			
935.01	65	MAJOR PROJECTS-BLDG MAINTENANCE	1	10.0	000			
935.01	66	MAJOR PROJECTS-BLDG MAINTENANCE	1	10.0	000			
935.01	67	MAJOR PROJECTS-BLDG MAINTENANCE	1	10.0	000			
935.01	68	MAJOR PROJECTS-BLDG MAINTENANCE	1	10.0	000			
935.01	69	MAJOR PROJECTS-BLDG MAINTENANCE	1	10.0	000			
935.01	71	MAJOR PROJECTS-BLDG MAINTENANCE	1	10.0	000			
935.01	72	MAJOR PROJECTS-BLDG MAINTENANCE	1	10.0	000			
935.01	74	MAJOR PROJECTS-BLDG MAINTENANCE	1	10.0	000			
935.01	75	MAJOR PROJECTS-BLDG MAINTENANCE	1	10.0	000			
935.01	76	MAJOR PROJECTS-BLDG MAINTENANCE	1	10.0	000			
935.01	81	MAJOR PROJECTS-BLDG MAINTENANCE	1	10.0	000			
935.02	61	MCKEE BUILDING MAINTENANCE	1	10.0	000			
935.02	62	MCKEE BUILDING MAINTENANCE	1	10.0	000			
935.02	63	MCKEE BUILDING MAINTENANCE	1	10.0	000			
935.02	64	MCKEE BUILDING MAINTENANCE	1	10.0	000			
935.02	65	MCKEE BUILDING MAINTENANCE	1	10.0	000			
935.02	66	MCKEE BUILDING MAINTENANCE	1	10.0	000			
935.02	67	MCKEE BUILDING MAINTENANCE	1	10.0	000			
935.02	68	MCKEE BUILDING MAINTENANCE	1	10.0	000			
935.02	69	MCKEE BUILDING MAINTENANCE	1	10.0	000			
935.02	71	MCKEE BUILDING MAINTENANCE	1	10.0	000			
935.02	72	MCKEE BUILDING MAINTENANCE	1	10.0	000			
935.02	73	MCKEE BUILDING MAINTENANCE	1	10.0	000			
935.02	74	MCKEE BUILDING MAINTENANCE	1	10.0	000			
935.02	75	MCKEE BUILDING MAINTENANCE	1	10.0	000			
935.02	76	MCKEE BUILDING MAINTENANCE	1	10.0	000			
935.02	81	MCKEE BUILDING MAINTENANCE	1	10.0	000			
935.03	17	LONDON BUILDING MAINTENANCE	1	10.0	000			
935.03	50	LONDON BUILDING MAINTENANCE	1	10.0	000			
935.03	71	LONDON BUILDING MAINTENANCE	1	10.0	000			
935.03	73	BUILDINGS & GROUNDS - LONDON	1	10.0	000			
935.03	75	LONDON BUILDING MAINTENANCE	1	10.0	000			
935.03	81	LONDON BUILDING MAINTENANCE	1	10.0	000			
935.04	71	BEATTYVILLE BUILDING MAINTENANCE	1	10.0	000			
935.04	73	BEATTYVILLE BUILDING MAINTENANCE	1	10.0	000			
935.04	74	BEATTYVILLE BUILDING MAINTENANCE	1	10.0	000			
935.05	00	CLAY CO OFFICE MAINTENANCE	1	10.0	000			
935.05	73	CLAY COUNTY OFFICE MAINTENANCE	1	10.0	000			

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Kentucky 3
Jackson Energy Cooperative
and Subsidiaries
McKee, Kentucky
Audited Financial Statements
February 28, 2007 and 2006

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ALAN M. ZUMSTEIN
CERTIFIED PUBLIC ACCOUNTANT

1032 CHETFORD DRIVE
LEXINGTON, KENTUCKY 40509
(859) 264-7147

Independent Auditor's Report

MEMBER:

- AMERICAN INSTITUTE OF CPA'S
- INDIANA SOCIETY OF CPA'S
- KENTUCKY SOCIETY OF CPA'S
- AICPA DIVISION FOR FIRMS
- TENNESSEE STATE BOARD OF ACCOUNTANCY

To the Board of Directors
Jackson Energy Cooperative

I have audited the consolidated balance sheets of Jackson Energy Cooperative and Subsidiaries as of February 28, 2007 and 2006, and the related consolidated statements income and patronage capital and cash flows for the years then ended. These financial statements are the responsibility of Jackson Energy Cooperative and Subsidiaries' management. My responsibility is to express an opinion on these financial statements based on my audits.

I conducted my audits in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and 7 CFR Part 1773, Policy on Audits of Rural Utilities Service (RUS) Borrowers. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audits provide a reasonable basis for my opinion.

In my opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Jackson Energy Cooperative and Subsidiaries as of February 28, 2007 and 2006, and the results of operations and cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued a report dated May 30, 2007, on my consideration of Jackson Energy Cooperative and Subsidiaries' internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of my audits.



Alan M. Zumstein
May 30, 2007

ALAN M. ZUMSTEIN
CERTIFIED PUBLIC ACCOUNTANT

1032 CHETFORD DRIVE
LEXINGTON, KENTUCKY 40509
(859) 264-7147

MEMBER:

- AMERICAN INSTITUTE OF CPA'S
- INDIANA SOCIETY OF CPA'S
- KENTUCKY SOCIETY OF CPA'S
- AICPA DIVISION FOR FIRMS
- TENNESSEE STATE BOARD OF ACCOUNTANCY

To the Board of Directors
Jackson Energy Cooperative

I have audited the consolidated financial statements of Jackson Energy Cooperative as of and for the years ended February 28, 2007 and 2006, and have issued my report thereon dated May 30, 2007. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Jackson Energy's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Jackson Energy's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of Jackson Energy's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

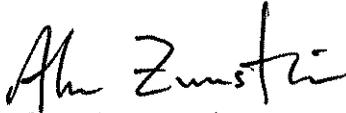
To the Board of Directors
Jackson Energy Cooperative

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether Jackson Energy's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the audit committee, management, the Rural Utilities Service and supplemental lenders, and is not intended to be and should not be used by anyone other than those specified parties.



Alan M. Zumstein
May 30, 2007

Jackson Energy Cooperative
Consolidated Balance Sheets, February 28, 2007 and 2006

<u>Assets</u>	<u>2007</u>	<u>2006</u>
Utility Plant, net	<u>\$145,712,354</u>	<u>\$139,575,620</u>
Investments and Other Assets:		
Associated organizations	20,058,994	20,046,351
Goodwill	<u>262,177</u>	<u>262,177</u>
	<u>20,321,171</u>	<u>20,308,528</u>
Current Assets:		
Cash and cash equivalents	1,911,412	2,192,870
Accounts receivable, less allowance for uncollectible accounts	17,886,006	16,710,181
Material and supplies	1,726,027	1,590,668
Prepayments	<u>555,412</u>	<u>539,232</u>
	<u>22,078,857</u>	<u>21,032,951</u>
Deferred Property Retirements	<u>9,297,747</u>	<u>9,768,519</u>
 Total	 <u>\$197,410,129</u>	 <u>\$190,685,618</u>
<u>Members' Equities and Liabilities</u>		
Members' Equities:		
Memberships and capital	\$1,296,735	\$1,300,630
Patronage capital and retained earnings	54,415,676	55,406,182
Other equities and minority interest	<u>1,366,956</u>	<u>450,141</u>
	<u>57,079,367</u>	<u>57,156,953</u>
Long Term Debt	<u>112,770,068</u>	<u>106,602,733</u>
Accumulated Postretirement Benefits	<u>4,396,847</u>	<u>4,180,781</u>
Current Liabilities:		
Accounts payable	7,343,820	6,782,124
Short term borrowings	7,550,000	7,275,100
Current portion of long term debt	3,815,000	3,768,200
Consumer deposits	1,516,039	1,566,566
Other current and accrued liabilities	<u>2,691,749</u>	<u>3,132,595</u>
	<u>22,916,608</u>	<u>22,524,585</u>
Consumer advances for construction	<u>247,239</u>	<u>220,566</u>
 Total	 <u>\$197,410,129</u>	 <u>\$190,685,618</u>

The accompanying notes are an integral part of the financial statements.

Consolidated Statements of Revenue and Patronage Capital
for the years ended February 28, 2007 and 2006

	<u>2007</u>	<u>2006</u>
Operating Revenues	<u>\$84,435,983</u>	<u>\$84,921,078</u>
Operating Expenses:		
Cost of purchases	56,241,903	54,153,307
Distribution - operations and maintenance	9,023,145	8,123,782
Consumer accounts	3,344,595	3,388,856
Sales	481,508	437,862
Administrative and general	3,128,797	3,142,552
Depreciation, excluding \$112,679 in 2007 and \$107,558 in 2006 charged to clearing accounts	6,492,719	6,178,001
Amortization of deferred property retirements	470,772	470,772
Taxes	102,246	86,498
Other	64,588	102,185
	<u>79,350,273</u>	<u>76,083,815</u>
Operating Margins before Interest Charges	5,085,710	8,837,263
Interest Charges:		
Interest on long-term debt	5,747,613	4,625,984
Other interest	357,285	206,794
	<u>6,104,898</u>	<u>4,832,778</u>
Operating Margins after Interest Charges	<u>(1,019,188)</u>	<u>4,004,485</u>
Patronage Capital assigned, associated organizations	<u>380,653</u>	<u>244,456</u>
Net Operating Margins	<u>(638,535)</u>	<u>4,248,941</u>
Nonoperating Margins		
Interest income	126,427	91,605
Subsidiary and others	(38,654)	115,286
	<u>87,773</u>	<u>206,891</u>
Net Margins	(550,762)	4,455,832
Patronage Capital - beginning of year	55,406,182	51,293,194
Retirements to estates of deceased members	(409,305)	(360,973)
Transfer to other equities and minority interests	(30,439)	18,129
Patronage Capital - end of year	<u>\$54,415,676</u>	<u>\$55,406,182</u>

The accompanying notes are an integral part of the financial statements.

Consolidated Statements of Cash Flows
for the years ended February 28, 2007 and 2006

	<u>2007</u>	<u>2006</u>
Cash Flows from Operating Activities:		
Net margins	(\$550,762)	\$4,455,832
Adjustments to reconcile to net cash provided by operating activities:		
Depreciation and amortization		
Charged to expense	6,963,491	6,648,773
Charged to clearing accounts	112,679	107,558
Patronage capital credits	(380,653)	(244,456)
Accumulated postretirement benefits	216,066	263,617
Change in assets and liabilities:		
Receivables	(1,153,187)	(4,389,270)
Material and supplies	(135,359)	(145,582)
Prepayments	(16,180)	(155,220)
Payables	539,059	1,175,271
Consumer deposits and advances	(23,854)	(130,249)
Accrued expenses	(440,846)	613,627
	<u>5,130,454</u>	<u>8,199,901</u>
Cash Flows from Investing Activities:		
Plant additions	(12,961,516)	(13,723,211)
Salvage recovered from plant retirements	219,384	68,906
Other investments, net	588,022	(273,479)
	<u>(12,154,110)</u>	<u>(13,927,784)</u>
Cash Flows from Financing Activities:		
Memberships, capital and other equities	662,472	720,449
Retirement of patronage capital	(409,305)	(360,973)
Additional long-term borrowings	10,000,000	3,656,000
Payments on long-term debt	(3,785,869)	(4,401,396)
Short term borrowings (repayments)	274,900	7,062,000
	<u>6,742,198</u>	<u>6,676,080</u>
Net increase in cash	(281,458)	948,197
Cash and cash equivalents - beginning of period	<u>2,192,870</u>	<u>1,244,673</u>
Cash and cash equivalents - end of period	<u>\$1,911,412</u>	<u>\$2,192,870</u>
Supplemental cash flows information:		
Interest paid on long-term debt	\$5,700,247	\$4,460,005
Income taxes paid	-	-

The accompanying notes are an integral part of the financial statements.

1. Summary of Significant Accounting Policies

Jackson Energy maintains its records in accordance with policies prescribed or permitted by the Kentucky Public Service Commission (PSC) and the United States Department of Agriculture, Rural Utilities Service (RUS), which conform in all material respects with generally accepted accounting principles. The more significant of these policies are as follows:

Principles of Consolidation

The accompanying consolidated financial statements include Jackson Energy Cooperative, Jackson Service Plus, Inc. (Service Plus), Jackson Energy Services, Inc. (Services Corporation) and Jackson Energy Propane Plus, LLC (Propane Plus). Jackson Energy owns 75% and East Kentucky Power Cooperative owns 25% of Services Corporation's outstanding stock. Services Corporation owns 100% of the outstanding stock of Propane Plus. All significant intercompany accounts and transactions have been eliminated.

Business Activity

Jackson Energy provides electricity to residential, business and commercial consumers in a fifteen county area of south eastern Kentucky.

Jackson Service Plus provides home security monitoring, and sales and service of related parts, for customers in southeastern Kentucky. All assets were sold to an unrelated party during 2007.

Propane Plus sells propane, and related accessories, to residential and commercial customers in and around the areas served by Jackson Energy.

Management Services

Propane Plus is one of four (4) members of a group of propane companies that utilize the abilities of an individual who manages the day to day operations of each propane company and arranges for the purchase of bulk propane. Propane Plus shares the cost equally for the labor, benefits and other costs of this manager.

Statement of Cash Flows

For purposes of the statement of cash flows, Jackson Energy considers temporary investments having a maturity of three months or less to be cash equivalents.

Advertising

Advertising costs are expensed as incurred. Advertising costs for Jackson Energy were \$80,338 for 2007 and \$91,767 for 2006; for Service Plus were \$2,943 for 2007 and \$9,217 for 2006; for Propane Plus were \$6,246 for 2006 and \$7,915 for 2006.

Continued

1. Summary of Significant Accounting Policies, continued**Revenue Recognition**

Jackson Energy records revenue as billed to its members based on monthly meter-reading cycles. Certain consumers are required to pay a refundable deposit. There were no individual account balances that exceeded 10% of outstanding accounts receivable at February 28, 2007 or 2006. Payments are due 20 days from the date of billing, at which time a disconnect notice is sent with payment to be within 10 days. If not paid, then consumers are subject to disconnect. Accounts are written off when they are deemed to be uncollectible. The allowance for uncollectibles is based on the aging of receivables. The balance in the allowance account was \$317,575 at 2007 and \$304,136 at 2006.

Jackson Service Plus recognizes revenue when earned and services are performed, regardless of the period in which they are billed. The services for home monitoring services are billed and collected through Jackson Energy Cooperative, who remits the collections to Jackson Service Plus on a monthly basis. Bills are rendered the first of the month, and if not paid by the end of the month, are subject to disconnect. The sales and installations are billed to customers upon completion of the work performed. Most jobs are completed during the same month.

Jackson Service Plus writes off accounts when they are deemed uncollectible, with no allowance for uncollectible accounts reported. Jackson Service Plus believes this procedure while not in conformity with generally accepted accounting principles, is acceptable because the amounts written off are immaterial.

Propane Plus recognizes revenue when earned, regardless of the period in which they are billed. Propane sales are recognized when deliveries are made, tank rentals are recognized each month and sales of related accessories at the time of sale. Accounts are written off when they are deemed to be uncollectible. The allowance for uncollectibles is based on the aging of receivables. The balance in the allowance account was \$3,000 at 2007 and 2006.

Cost of Purchases

Jackson Energy is one of sixteen (16) members of East Kentucky Power Cooperative, Inc. (East Kentucky). Under a wholesale power agreement, Jackson Energy is committed to purchase its electric power and energy requirements from East Kentucky until 2025. The rates charged by East Kentucky are subject to approval of the PSC. The cost of purchased power is recorded monthly during the period in which the energy is consumed, based upon billings from East Kentucky.

Propane Plus purchases all of its propane requirements from an unrelated party through Kentucky Propane Plus, LLC, a related party. Propane is delivered to bulk tanks owned by Propane Plus, then delivered to customers on an as needed basis.

Continued

1. Summary of Significant Accounting Policies, continued

Materials and Supplies

Jackson Energy's material and supplies are valued at average cost.

Propane is measured at the end of each month and valued based on the current purchase price of propane. Other propane related items for sale, or for use, are valued at cost, which approximates market value.

Income Taxes

Jackson Energy is exempt from federal and state income taxes under provisions of Section 501(c)(12). Accordingly, the financial statements for Jackson Energy include no provision for income taxes.

Income taxes for Service Plus are provided on income as reported in the accompanying statements regardless of when such taxes are payable. Deferred taxes, which result from the recognition of certain income and expense items in different time periods for financial statements and tax return purposes. Since depreciation is the same for tax and book purposes, the only differences are minor and do not have deferred income taxes recorded on them.

Income taxes for Services Corporation are provided on income as reported in the accompanying statements regardless of when such taxes are payable. Deferred taxes, which result from the recognition of certain income and expense items in different time periods for financial statements and tax return purposes, relate primarily to amortization for income tax purposes.

Propane Plus is a limited liability company treated as a partnership for federal income tax purposes. All tax related issues would be passed on to Services Corporation.

Off Balance Sheet Risk

Jackson Energy has off-balance sheet risk in that at certain times of the month they have cash deposits in financial institutions in excess of the amounts insured by the Federal Deposit Insurance Corporation (FDIC).

Fair Value of Financial Instruments

Financial instruments include cash, temporary investments and long term debt. Investments in associated organizations are not considered a financial instrument because they represent non transferable interests in associated organizations.

The carrying value of cash and temporary investments approximates fair value because of the short maturity of those instruments. Long term debt approximates fair value.

Continued

1. Summary of Significant Accounting Policies, continued**Goodwill**

Goodwill was recorded in connection of the purchase of one-half (1/2) of the interest from Williams Natural Gas Liquids, Inc. on June 30, 2000. The excess of the payment price over the value of the assets acquired has been recorded as goodwill. Jackson Energy is applying SFAS No. 142, Goodwill and Other Intangible Assets, with goodwill being tested for impairment.

Goodwill was tested for impairment and it was determined that the goodwill has not been impaired, therefore, there was no impairment of goodwill for 2007 or 2006.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that effect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates used in the preparation of the financial statements.

Risk Management

Jackson Energy is exposed to various forms of losses of assets associated with, but not limited to, fire, personal liability, theft, vehicular accidents, errors and omissions, fiduciary responsibility, workers compensation, etc. Each of these areas is covered through the purchase of commercial insurance.

Environmental Contingency

Jackson Energy from time to time is required to work with and handle PCBs, herbicides, automotive fluids, lubricants and other hazardous materials in the normal course of business. As a result, there is the possibility that environmental conditions may arise which would require Jackson Energy to incur cleanup costs. The likelihood of such an event, or the amount of such costs, if any, cannot be determined at this time. However, management does not believe such costs, if any, would materially affect Jackson Energy's financial position or its future cash flows.

Continued

2. Utility Plant

Jackson Energy's electric plant is stated at original cost, less contributions, which is the cost when first dedicated to public service. Such cost includes applicable supervisory and overhead costs. There was no interest required to be capitalized on construction for the year.

Service Plus' fixed assets consist primarily of equipment used to monitor home security systems and office equipment.

Propane Plus' fixed assets consist primarily of propane tanks located on customers' premises, bulk tanks and trucks used in the delivery of propane.

The major classifications of electric plant in service were:

	<u>2007</u>	<u>2006</u>
Distribution plant	\$159,755,174	\$151,709,017
General plant	<u>14,988,779</u>	<u>14,905,812</u>
	174,743,953	166,614,829
Plant under construction	<u>2,275,181</u>	<u>2,453,082</u>
	177,019,134	169,067,911
less accumulated depreciation	<u>33,020,519</u>	<u>31,221,852</u>
Net electric plant	<u>143,998,615</u>	<u>137,846,059</u>
Home security monitoring systems		41,787
Office equipment		6,599
Vehicles		<u>65,712</u>
		114,098
less accumulated depreciation		<u>49,791</u>
Net Service Plus plant	<u>-</u>	<u>64,307</u>
Propane tanks on customers' premises	1,494,971	1,379,039
Bulk tanks	343,172	322,706
Delivery and other trucks	385,532	374,529
Buildings	46,981	46,981
Office and other equipment	<u>69,721</u>	<u>65,686</u>
	2,340,377	2,188,941
less accumulated depreciation	<u>626,638</u>	<u>523,687</u>
Net propane plant	<u>1,713,739</u>	<u>1,665,254</u>
Net utility plant	<u>\$145,712,354</u>	<u>\$139,575,620</u>

Continued

2. Utility Plant, continued

The cost of maintenance and repairs, including renewals of minor items of property, is charged to operating expense. The cost of replacement of depreciable property units, as distinguished from minor items, is charged to electric plant. The cost of units of property replaced or retired, including cost of removal net of any salvage value, is charged to accumulated depreciation for distribution plant items and gain or loss is recognized for general plant items.

3. Depreciation

Provision has been made for depreciation on the basis of the estimated lives of Jackson Energy's assets, using the straight-line method. The composite distribution plant depreciation rate is 3.91% per annum. Depreciation rates for general plant items range from 3.09% to 13.0%.

Service Plus and Propane Plus' depreciation is computed using the straight-line method over the useful lives of the assets.

4. Deferred Property Retirement

During 1994, Jackson Energy initiated a Geographic Information System (GIS) project to establish detailed maps of its distribution electric system and provide a database containing detailed information on the facilities and quantities installed. A physical inventory was performed and the difference between the facilities reported on the GIS base map and the accounting records resulted in an adjustment to decrease plant by \$14,535,593 and a reduction in accumulated depreciation of \$2,530,647. This resulted in a net adjustment of \$12,004,946. The PSC required this amount to be amortized over 25.5 years, which results in annual amortization of \$470,782.

5. Investments in Associated Organizations

Investments in associated organizations and others consisted of:

	<u>2007</u>	<u>2006</u>
Associated organizations:		
East Kentucky Power Cooperative, Inc.	\$16,029,847	\$16,029,847
National Rural Utilities Cooperative Finance Corporation	2,827,570	2,821,658
Other associated organizations	1,151,577	1,100,402
Others:		
Economic Development loan	<u>50,000</u>	<u>94,444</u>
Total	<u>\$20,058,994</u>	<u>\$20,046,351</u>

Jackson Energy records patronage capital assigned by associated organizations in the year in which such assignments are received.

Continued

5. Investments in Associated Organizations, continued

The Capital Term Certificates (CTCs) of National Rural Utilities Cooperative Finance Corporation (NRUCFC) are recorded at cost. The CTCs were purchased from NRUCFC as a condition of obtaining long-term financing. The CTCs bear interest at 0%, 3% and 5% and are scheduled to mature at varying times from 2020 to 2080.

6. Patronage Capital

Patronage capital consisted of:

	<u>2007</u>	<u>2006</u>
Assigned to date	\$66,455,970	\$67,934,061
Assignable	586,413	(310,478)
Retirements to date	<u>(12,626,707)</u>	<u>(12,217,401)</u>
 Total	 <u>\$54,415,676</u>	 <u>\$55,406,182</u>

Under provisions of the long-term debt agreement, return to patrons of capital contributed by them is limited to amounts which would not allow the total equities and margins to be less than 40% of total assets, except that distributions may be made to estates of deceased patrons. The debt agreement provides, however, that should such distributions to estates not exceed 25% of net margins for the next preceding year, Jackson Energy may distribute the difference between 25% and the payments made to such estates. At February 28, 2006, the equities and margins were 29% of total assets.

7. Capital Stock

Service Plus has authorized 2,000 shares of Class A voting common stock, with no stated or par value. Jackson Energy owns 100% of the issued and outstanding stock. The issued and outstanding stock is 226 shares.

Service Corporation has authorized 1,000 shares of common stock, with no stated or par value. Jackson Energy owns 75% of the issued and outstanding stock. The issued and outstanding stock is 1,792 shares.

8. Long Term Debt

All assets, except motor vehicles, are pledged as collateral on the long-term debt to the RUS, the Federal Financing Bank (FFB) and NRUCFC under a joint mortgage agreement. The Economic Development Loans due RUS are secured by a portion of the assets pledged by Jackson Energy's consumers. The amounts due East Kentucky are for the Residential Marketing Loan Program for consumers. The note payable to National City Bank is secured for the purchase of a vehicle for Service Plus.

Continued

8. Long Term Debt, continued

Long term debt consisted of:

	<u>2007</u>	<u>2006</u>
First mortgage notes due RUS: 2.00% to 5.00%	<u>\$21,007,321</u>	<u>\$11,328,402</u>
Economic Development Loan due RUS: 0% quarterly through 2007	<u>44,443</u>	<u>88,887</u>
First mortgage notes due FFB: 4.505% to 5.763%	<u>58,788,835</u>	<u>59,740,021</u>
First mortgage notes due NRUCFC:		
7%	75,967	120,797
5.85% to 6.70%	15,125,938	16,580,952
Refinance RUS loans 3.80% - 6.05%	<u>20,807,103</u>	<u>21,702,837</u>
	<u>36,009,008</u>	<u>38,404,586</u>
	115,849,607	109,561,896
Less current portion	<u>3,750,000</u>	<u>3,700,000</u>
Total long term portion for Jackson Energy	<u>112,099,607</u>	<u>105,861,896</u>
National City Bank, London, Kentucky. Note dated December 2, 2003. There are 60 monthly payments of \$401.54 each at an interest rate of 5.25%.		11,790
Less current portion		<u>8,200</u>
Total long term portion for Service Plus	<u>-</u>	<u>3,590</u>
East Kentucky Power Cooperative	735,461	797,247
Less current portion	<u>65,000</u>	<u>60,000</u>
Total long term portion for Propane Plus	<u>670,461</u>	<u>737,247</u>
	<u>\$112,770,068</u>	<u>\$106,602,733</u>

The interest rates on notes payable to NRUCFC at 5.85% to 6.70% are subject to change approximately every seven years. The variable rate notes may be converted to fixed rate at any time upon Board approval by Jackson Energy.

Continued

8. Long Term Debt, continued

The long term debt payable to RUS, FFB and NRUCFC is due in quarterly and monthly installments of varying amounts through 2035. Jackson Energy had loan funds available at February 28, 2007 in the amount of \$12,341,000 from RUS.

During 2003, Jackson Energy refinanced \$27,128,547 of RUS 5% notes with variable term notes. These notes are due in 15 annual installments of \$1,808,570 each.

On September 12, 2000, East Kentucky Power Cooperative issued a "Commercial Note With Guaranty" in the amount of \$817,852. The interest rate is variable, with the rate being the "Index Rate", as published in the Wall Street Journal, minus one half percent (0.50%). The rate as of 2007 was 7.75% and 2006 was 5.75%.

As of February 28, 2007, the annual current portion of long term debt outstanding of Jackson Energy for the next five years are as follows: 2008 - \$3,750,000; 2009 - \$3,800,000; 2010 - \$3,900,000; 2011 - \$4,000,000; 2012 - \$4,100,000.

As of February 28, 2007, the annual current portion of long term debt outstanding of Propane Plus for the next five years are as follows: 2008 - \$65,000; 2009 - \$70,000; 2010 - \$75,000; 2011 - \$80,000; 2012 - \$85,000.

9. Short Term Borrowings

At February 28, 2007, Jackson Energy had a short-term line of credit of \$10,000,000 available from NRUCFC. The outstanding balance at February 28, 2006 was \$7,550,000 at an interest rate of 7.15%.

At February 28, 2006, Propane Plus had a short term line of credit of \$150,000 available from Peoples Bank of Mt. Washington. Collateral for the line of credit is the trucks and equipment. The interest rate is prime plus two points, with a floor of 7.0%. There were no advances against this line of credit during the audit period.

Propane Plus has advanced unsecured funds from Clark Energy Propane Plus, LLC, in the amount of none at 2007 and \$50,000 at 2006. The interest rate for each year was 5.0%.

Continued

10. Retirement Plan

Retirement benefits for substantially all employees are provided through participation in the NRECA Retirement and Security Program, a multiemployer plan. Jackson Energy makes annual contributions to the Program equal to the amounts accrued for pension expense. Contributions were \$1,070,559 for 2007 and \$965,129 for 2006. In this multiemployer plan, which is available to all member cooperatives of NRECA, the accumulated benefits and plan assets are not determined or allocated separately by individual employer.

Propane Plus has a profit sharing plan of 10% of net profits before the pension amount, where managers receive 5% of the plan amount and the remaining employees sharing 5%. The pension amount for 2007 was \$21,252 and 2006 was \$5,384.

11. Accumulated Postretirement Benefits

Jackson Energy sponsors a defined benefit plan that provides medical insurance coverage to retirees and their dependents. Participating retirees and dependents do not contribute to the projected cost of coverage. For purposes of the liability estimates, the substantive plan is assumed to be the same as the extant written plan. The plan is not funded.

For measurement purposes, a 7% annual rate of increase in the per capita cost of covered health care benefits was assumed. The discount rate used in determining the accumulated postretirement benefit obligation was 6.5% for 2007 and for 2006.

The following table sets forth the plan's status reconciled with the amount shown in Jackson Energy's balance sheets follow:

	<u>2007</u>	<u>2006</u>
Postretirement benefit (prepayment) obligation:		
Balance, beginning of year	<u>\$4,180,781</u>	<u>\$3,917,164</u>
Recognition of components of net periodic postretirement benefit cost:		
Service cost	269,004	279,004
Interest cost	191,000	181,000
Amortization of gains or losses	<u>160,000</u>	<u>160,000</u>
	620,004	620,004
Benefits paid to participants	<u>(403,938)</u>	<u>(356,387)</u>
Balance, end of year	<u>\$4,396,847</u>	<u>\$4,180,781</u>

Continued

11. Accumulated Postretirement Benefits, continued

Net periodic postretirement benefit cost included the following components:

	<u>2007</u>	<u>2006</u>
Accumulated postretirement benefit obligation:		
Active participants fully eligible	\$833,609	\$775,451
Active participants not yet eligible	2,161,969	2,046,971
Retirees and dependents	3,047,493	3,164,583
Total obligation	<u>6,043,071</u>	<u>5,987,005</u>
Unrecognized net gain from changes in assumptions	<u>(1,646,224)</u>	<u>(1,806,224)</u>
Accrued postretirement benefit cost	<u>\$4,396,847</u>	<u>\$4,180,781</u>

12. Related Party Transactions

Several of the Board of Directors and the President & CEO of Jackson Energy are on the Board of Directors of associated organizations.

13. Commitments and Contingencies

Jackson Energy is contingently liable as guarantor for approximately \$659,000 of long term obligations of East Kentucky to RUS, NRUCFC and institutional investors. Substantially all assets of Jackson Energy are pledged as collateral for this guarantee, in addition to the pledge in the mortgage agreement referred to in Note 8. This contingent liability was part of an overall financing plan for the construction of a generating facility near Maysville, Kentucky.

Jackson Energy also has various other agreements outstanding with local contractors. Under these agreements, the contractors will perform certain meter reading, construction and maintenance work at specified hourly rates or unit cost, or on an as needed basis. The duration of these contracts are one to three years.

14. New Accounting Standard

On September 29, 2006, the Financial Accounting Standards Board (FASB) issued Statement of Financial Accounting Standards (SFAS) No. 158, Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans - an amendment of FASB Statements No. 87, 88, 106 and 132(R). SFAS No. 158 requires an employer that sponsors a defined benefit postretirement plan to report the current economic status (the overfunded or underfunded status) of the plan in its balance sheet, to measure the plan assets and plan obligations as of the balance sheet date, and to include enhanced disclosures about the plan. The Cooperative will be required to adopt the recognition and disclosure provisions of SFAS No. 158 for the fiscal year ending December 31, 2007, and the measurement date provision for the fiscal year ending December 31, 2008. The Cooperative does not anticipate adopting the provisions of SFAS No. 158 prior to those periods.

Independent Auditor's Report on the Supplementary Information

Board of Directors
Jackson Energy Cooperative

My audits were made for the purpose of forming an opinion on the basic consolidated financial statements taken as a whole. The consolidating information shown on pages 18 through 23 is presented for purposes of additional analysis of the basic consolidated financial statements rather than to present the financial position, results of operations and cash flows of the individual companies. The consolidating information has been subjected to the auditing procedures applied in the audits of the basic consolidated financial statements and, in my opinion, is fairly stated in all material respects in relation to the basic consolidated financial statements taken as a whole.



Alan M. Zumstein
May 30, 2007

Jackson Energy Cooperative and Subsidiaries
Consolidating Balance Sheet, February 28, 2007

Exhibit N
Page 21 of 26

<u>Assets</u>	<u>Energy</u>	<u>Service Plus</u>	<u>Services</u>	<u>Propane</u>	<u>Eliminations</u>	<u>Consolidated</u>
Net Utility Plant	\$143,998,615			\$1,713,739		\$145,712,354
Investments and Other Assets:						
Associated organizations	20,058,994			262,177		20,058,994
Goodwill, net of amortization	1,212,330		1,535,216		(2,747,546)	262,177
Subsidiary	21,271,324		1,535,216	262,177	(2,747,546)	20,321,171
Current Assets:						
Cash and cash equivalents	1,630,885	16,777	76,131	187,619		1,911,412
Accounts receivable, less allowance for uncollectible accounts	17,743,257	1,159	5,327	190,214	(53,951)	17,886,006
Material and supplies, at average cost	1,622,429			103,598		1,726,027
Prepayments	541,192			14,220		555,412
Deferred property retirements	21,537,763	17,936	81,458	495,651	(53,951)	22,078,857
Total	9,297,747					9,297,747
Total	\$196,105,449	\$17,936	\$1,616,674	\$2,471,567	(\$2,801,497)	\$197,410,129
<u>Members' Equities and Liabilities</u>						
Members' and Stockholder's Equities:						
Memberships and capital	\$1,296,735		\$1,344,000	\$1,204,803	(\$3,092,553)	\$1,296,735
Patronage capital and retained earnings	54,415,676	(543,750)	(131,670)	330,413	345,007	54,415,676
Minority interests and other equities	962,845		404,111			1,366,956
Total	56,675,256		1,616,441	1,535,216	(2,747,546)	57,079,367
Long Term Debt	112,099,607			670,461		112,770,068
Accumulated Postretirement Benefits	4,396,847					4,396,847
Current Liabilities:						
Accounts payable	7,178,712					7,343,820
Short term borrowings	7,550,000				(53,951)	7,550,000
Current portion of long term debt	3,750,000		233	200,890		3,815,000
Consumer deposits	1,516,039					1,516,039
Accrued expenses	2,691,749					2,691,749
Total	22,686,500	17,936	233	265,890	(53,951)	22,916,608
Consumer Advances for Construction	247,239					247,239
Total	\$196,105,449	\$17,936	\$1,616,674	\$2,471,567	(\$2,801,497)	\$197,410,129

The accompanying notes are an integral part of the financial statements.

Jackson Energy Cooperative and Subsidiaries
 Consolidating Balance Sheet, February 28, 2006

Exhibit N
 Page 22 of 26

Assets	Energy	Service Plus	Services	Propane	Eliminations	Consolidated
Net Utility Plant	\$137,846,059	\$64,307		\$1,665,254		\$139,575,620
Investments and Other Assets:						
Associated organizations	20,046,351			262,177		20,046,351
Goodwill, net of amortization	1,422,511		1,362,609		(2,785,120)	262,177
Subsidiary	21,468,862		1,362,609	262,177	(2,785,120)	0
Current Assets:						
Cash and cash equivalents	1,962,114	47,837	31,269	151,650		2,192,870
Accounts receivable, less allowance for uncollectible accounts	16,472,497	92,837	55,135	143,663	(53,951)	16,710,181
Material and supplies, at average cost	1,225,590	263,709		101,369		1,590,668
Prepayments	528,432			10,800		539,232
Deferred property retirements	20,188,633	404,383	86,404	407,482	(53,951)	21,032,951
Total	9,768,519	\$468,690	\$1,449,013	\$2,334,913	(\$2,839,071)	9,768,519
Members' Equities and Liabilities						
Members' and Stockholder's Equities:						
Memberships and capital	\$1,300,630	\$543,750	\$1,344,000	\$1,204,803	(\$3,092,553)	\$1,300,630
Patronage capital and retained earnings	55,406,182	(207,898)	(257,341)	157,806	307,433	55,406,182
Minority interests and other equities	87,921		362,220			450,141
Total	56,794,733	335,852	1,448,879	1,362,609	(2,785,120)	57,156,953
Long Term Debt	105,861,896	3,590		737,247		106,602,733
Accumulated Postretirement Benefits	4,180,781					4,180,781
Current Liabilities:						
Accounts payable	6,627,226	83,658	134	125,057	(53,951)	6,782,124
Short term borrowings	7,200,000	25,100		50,000		7,275,100
Current portion of long term debt	3,700,000	8,200		60,000		3,768,200
Consumer deposits	1,566,566					1,566,566
Accrued expenses	3,120,305	12,290				3,132,595
Total	22,214,097	129,248	134	235,057	(53,951)	22,524,585
Consumer Advances for Construction	220,566					220,566
Total	\$189,272,073	\$468,690	\$1,449,013	\$2,334,913	(\$2,839,071)	\$190,685,618

The accompanying notes are an integral part of the financial statements.

Consolidating Statement of Revenue and Patronage Capital

for the year ended February 28, 2007

	Energy	Service Plus	Services	Propane	Eliminations	Consolidated
Operating Revenues	\$81,420,018	\$422,098		\$2,637,939	(\$44,072)	\$84,435,983
Operating Expenses:						
Cost of purchases	54,274,546	373,439		1,593,918		56,241,903
Distribution - operations and maintenance	8,261,009	273,078		489,058		9,023,145
Consumer accounts	3,236,171			108,424		3,344,595
Customer service and information	420,483	21,793		39,232		481,508
Administrative and general	3,070,337	21,853	6,164	74,515	(44,072)	3,128,797
Depreciation, excluding \$112,679 charged to clearing accounts	6,389,695			103,024		6,492,719
Amortization of deferred property retireme	470,772					470,772
Taxes	89,597	4,649		8,000		102,246
Other	64,588					64,588
	<u>76,277,198</u>	<u>694,812</u>	<u>6,164</u>	<u>2,416,171</u>	<u>(44,072)</u>	<u>79,350,273</u>
Operating Margins before Interest Charges	5,142,820	(272,714)	(6,164)	221,768		5,085,710
Interest Charges:						
Interest on long term debt	5,697,178			50,435		5,747,613
Other interest	354,734	2,551				357,285
	<u>6,051,912</u>	<u>2,551</u>		<u>50,435</u>		<u>6,104,898</u>
Operating Margins after Interest Charges	(909,092)	(275,265)	(6,164)	171,333		(1,019,188)
Patronage Capital assigned, associated organiz	380,653					380,653
Nonoperating Margins:						
Interest income	124,504		1,118	805		126,427
Subsidiary and others	(146,827)	(60,587)	172,608	469	(4,317)	(38,654)
	<u>(22,323)</u>	<u>(60,587)</u>	<u>173,726</u>	<u>1,274</u>	<u>(4,317)</u>	<u>87,773</u>
Net Margins	(550,762)	(335,852)	167,562	172,607	(4,317)	(550,762)
Patronage Capital - beginning of year	55,406,182	(207,898)	(257,341)	157,806	307,433	55,406,182
Retirements of patronage capital	(409,305)					(409,305)
Transfer to other equities and minority inter	(30,439)		(41,891)		41,891	(30,439)
Patronage Capital - end of year	\$54,415,676	(\$543,750)	(\$131,670)	\$330,413	\$345,007	\$54,415,676

The accompanying notes are an integral part of the financial statements.

Consolidating Statement of Revenue and Patronage Capital

for the year ended February 28, 2006

	Energy	Service Plus	Services	Propane	Eliminations	Consolidated
Operating Revenues	<u>\$82,067,672</u>	<u>\$728,572</u>		<u>\$2,206,022</u>	<u>(\$81,188)</u>	<u>\$84,921,078</u>
Operating Expenses:						
Cost of purchases	52,575,584	250,671		1,327,052		54,153,307
Distribution - operations and maintenance	7,272,455	468,341		382,986		8,123,782
Consumer accounts	3,303,948			84,908		3,388,856
Customer service and information	386,716	18,265		32,881		437,862
Administrative and general	3,124,388	23,175	4,681	71,496	(81,188)	3,142,552
Depreciation, excluding \$107,558 charged to clearing accounts	6,066,689	10,231		101,081		6,178,001
Amortization of deferred property retirements	470,772					470,772
Taxes	77,379	2,594		6,525		86,498
Other	102,185					102,185
	<u>73,380,116</u>	<u>773,277</u>	<u>4,681</u>	<u>2,006,929</u>	<u>(81,188)</u>	<u>76,083,815</u>
Operating Margins before Interest Charges	<u>8,687,556</u>	<u>(44,705)</u>	<u>(4,681)</u>	<u>199,093</u>		<u>8,837,263</u>
Interest Charges:						
Interest on long term debt	4,591,126			34,858		4,625,984
Other interest	202,832	3,962				206,794
	<u>4,793,958</u>	<u>3,962</u>		<u>34,858</u>		<u>4,832,778</u>
Operating Margins after Interest Charges	<u>3,893,598</u>	<u>(48,667)</u>	<u>(4,681)</u>	<u>164,235</u>		<u>4,004,485</u>
Patronage Capital assigned, associated organizations	244,456					244,456
Nonoperating Margins:						
Interest income	91,127		263	215		91,605
Subsidiary and others	226,651	6,312	170,019	5,569	(293,265)	115,286
	<u>317,778</u>	<u>6,312</u>	<u>170,282</u>	<u>5,784</u>	<u>(293,265)</u>	<u>206,891</u>
Net Margins	4,455,832	(42,355)	165,601	170,019	(293,265)	4,455,832
Patronage Capital - beginning of year	51,293,194	(165,543)	(381,542)	(12,213)	559,298	51,293,194
Retirements of patronage capital	(360,973)					(360,973)
Transfer to other equities and minority interests	18,129		(41,400)		41,400	18,129
Patronage Capital - end of year	<u>\$55,406,182</u>	<u>(\$207,898)</u>	<u>(\$257,341)</u>	<u>\$157,806</u>	<u>\$307,433</u>	<u>\$55,406,182</u>

The accompanying notes are an integral part of the financial statements.

Consolidating Statement of Cash Flows
for the year ended February 28, 2007

Exhibit N
Page 25 of 26

	<u>Energy</u>	<u>Service Plus</u>	<u>Services</u>	<u>Propane</u>	<u>Eliminations</u>	<u>Consolidated</u>
Cash Flows from Operating Activities:						
Net margins	(\$550,762)					(\$550,762)
Adjustments to reconcile to net cash provided by operating activities:		(\$335,852)	\$167,562	\$172,607	(\$4,317)	
Depreciation and amortization						
Charged to expense	6,860,467					6,860,491
Charged to clearing accounts	112,679			103,024		112,679
Patronage capital credits	(380,653)					(380,653)
(Profit) or loss in subsidiary	(4,317)					0
Accumulated postretirement benefits	216,066		(172,608)		176,925	216,066
Change in assets and liabilities:						
Receivables	(1,270,760)	91,678				(1,153,187)
Material and supplies	(396,839)	263,709	49,809	(46,551)	22,637	(135,359)
Prepayments	(12,760)			(2,229)		(16,180)
Payables	551,486	(65,722)	99	(3,420)	(22,637)	539,059
Consumer deposits and advances	(23,854)			75,833		(23,854)
Accrued expenses	(428,556)	(12,290)				(440,846)
	<u>4,672,197</u>	<u>(58,477)</u>	<u>44,862</u>	<u>299,264</u>	<u>172,608</u>	<u>5,130,454</u>
Cash Flows from Investing Activities:						
Plant additions	(12,810,007)			(151,509)		(12,961,516)
Salvage recovered from plant	155,077	64,307				219,384
Other investments, net	588,022					588,022
	<u>(12,066,908)</u>	<u>64,307</u>		<u>(151,509)</u>		<u>(12,154,110)</u>
Cash Flows from Financing Activities:						
Memberships, capital and other equities	835,080					662,472
Retirement of patronage capital	(409,305)				(172,608)	(409,305)
Long term advances	10,000,000					10,000,000
Payments on long term debt	(3,712,293)	(11,790)		(61,786)		(3,785,869)
Unsecured marketing loans						0
Short term borrowings (repayments)	350,000	(25,100)		(50,000)		274,900
	<u>7,063,482</u>	<u>(36,890)</u>		<u>(111,786)</u>	<u>(172,608)</u>	<u>6,742,198</u>
Net increase in cash	(331,229)	(31,060)	44,862	35,969		(281,458)
Cash and cash equivalents - beginning of period	1,962,114	47,837	31,269	151,650		2,192,870
Cash and cash equivalents - end of period	<u>\$1,630,885</u>	<u>\$16,777</u>	<u>\$76,131</u>	<u>\$187,619</u>		<u>\$1,911,412</u>
Supplemental cash flows information:						
Interest paid on long term debt	\$5,649,812			\$50,435		\$5,700,247
Income taxes paid						

The accompanying notes are an integral part of the financial statements.

Consolidating Statement of Cash Flows
for the year ended February 28, 2006

	<u>Energy</u>	<u>Service Plus</u>	<u>Services</u>	<u>Propane</u>	<u>Eliminations</u>	<u>Consolidated</u>
Cash Flows from Operating Activities:						
Net margins	\$4,455,832	(\$42,355)	\$165,601	\$170,019	(\$293,265)	\$4,455,832
Adjustments to reconcile to net cash provided by operating activities:						
Depreciation and amortization		10,231		101,081		6,648,773
Charged to expense	6,537,461					107,558
Charged to clearing accounts	107,558					(244,456)
Patronage capital credits	(244,456)					(88,909)
(Profit) or loss in subsidiary	(88,909)		(170,019)			263,617
Accumulated postretirement benefits	263,617				258,928	0
Change in assets and liabilities:						
Receivables						263,617
Material and supplies	(4,355,653)	56,079	(49,723)	(62,610)	22,637	(4,389,270)
Prepayments	(72,080)	(56,761)		(16,741)		(145,582)
Payables	(149,221)			(5,999)		(155,220)
Consumer deposits and advances	1,293,853	(73,121)	(5)	(22,819)	(22,637)	1,175,271
Accrued expenses	(130,249)	(447)				(130,249)
	<u>614,074</u>	<u>(106,374)</u>	<u>(54,146)</u>	<u>162,931</u>	<u>(34,337)</u>	<u>613,627</u>
	<u>8,231,827</u>					<u>8,199,901</u>
Cash Flows from Investing Activities:						
Plant additions	(13,449,837)	(25,225)		(248,149)		(13,723,211)
Salvage recovered from plant	68,906					68,906
Other investments, net	(3,479)					(273,479)
	<u>(13,384,410)</u>	<u>(25,225)</u>	<u>(270,000)</u>	<u>(248,149)</u>		<u>(13,927,784)</u>
Cash Flows from Financing Activities:						
Memberships, capital and other equities						
Retirement of patronage capital	17,362	198,750	200,000	270,000	34,337	720,449
Long term advances	(360,973)					(360,973)
Payments on long term debt	3,656,000					3,656,000
Unsecured marketing loans	(4,376,782)	(4,009)		(20,605)		(4,401,396)
Short term borrowings (repayments)						0
	<u>7,200,000</u>	<u>(25,000)</u>	<u>200,000</u>	<u>(113,000)</u>		<u>7,062,000</u>
	<u>6,135,607</u>	<u>169,741</u>		<u>136,395</u>	<u>34,337</u>	<u>6,676,080</u>
Net increase in cash	983,024	38,142		51,177		948,197
Cash and cash equivalents - beginning of period	1,962,114	47,837		151,650		2,192,870
Cash and cash equivalents - end of period	<u>\$2,945,138</u>	<u>\$85,979</u>	<u>(\$92,877)</u>	<u>\$202,827</u>		<u>\$3,141,067</u>
Supplemental cash flows information:						
Interest paid on long term debt				\$34,858		\$34,858
Income taxes paid	\$4,425,147					\$4,460,005

Exhibit N
Page 26 of 26

The accompanying notes are an integral part of the financial statements.

COMPUTER SOFTWARE PROGRAMS

1 Jackson Energy has used Microsoft Excel and Microsoft Word in the preparation
2 of this Application.

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5

Jackson Energy Cooperative
Case No. 2007-00333
February 28, 2007

Annual Meeting Information

The most recent Jackson Energy annual meeting was held May 26, 2006. The minutes of that annual meeting are attached, along with the insert in the Kentucky Living Magazine, describing the annual meeting.

Data for the last five (5) annual meetings are as follows:

<u>Year</u>	<u>Members Attending</u>	<u>Members Voting</u>	<u>Cost</u>
2006	1,291	1,291	\$79,984
2005	956	956	\$80,373
2004	940	940	\$84,642
2003	1,059	1,059	\$73,463
2002	1,177	1,177	\$52,881



Published by
JACKSON
ENERGY
McKee, KY

SPOTLIGHT

Serving 50,000 members in 15 southeastern Kentucky counties since 1938



A booming good time

Car shows, gospel music, and fireworks don't usually happen all in the same place or all in the same night, but they did at this year's annual meeting.

The 68th annual gathering of co-op members featured the Good News Quartet and the Appalachian Troubadours.

Also on hand was magician Harmless T. Jester, who brought a fun family presentation to the stage that featured juggling, magic, and other surprises.

Sunny weather and balmy temperatures drew more

than 3,000 spectators to the Jackson Energy Farm and a chance to kick off their Memorial Day weekend with fireworks and a patriotic tribute to veterans. Those attending enjoyed more than 30 minutes of pyrotechnic explosions above the usually quiet fields on KY HWY 290.

Members also took advantage of the early summer evening and toured the Cruise-In Car Show and other exhibits scattered among the big tents and displays.

OUR VISION *A premier and progressive cooperative committed to integrity, accountability, and innovation, with concern for our customers and the communities we serve.*

Annual Meeting '06

Winners of the Jackson Energy Scholarship Essay Contest were also recognized at the annual meeting. Each student will receive a \$1,000 scholarship. They were:

- Sara Curnutt, South Laurel District
- Katherine Crawford, North Laurel District
- Karen Mink, Rockcastle County District
- Kyle Smith, Lee County District
- Megan Smith, Owsley County District
- Jessicah Ward, Jackson County District
- Megan Dawes, Estill County District, and
- Kari Cotton, Clay County

Also recognized on stage at the meeting were the Washington Youth Tour winners. They were:

- Jerome Hollon, Lee County High School
- James Darryl Mills, Clay County High School, and
- Rebecca Cummins, Rockcastle County High School

President & CEO Don Schaefer also recognized the winners of two \$500 Environmental Education grants on stage. Accepting the grants were Jenny Yarbrough with the Jackson County Extension Service and Jennifer Osborne, Middle Kentucky Head Start.

OTHER WINNERS

In addition to the scholarship essay winners, seven lucky students also received \$500 scholarships presented as part of the door prizes. They were:

- Lindsey Collett, Jackson County
- Genna Cummins, Rockcastle County
- Linda Rogers, Laurel County
- Ann Harris, Clay County
- Tyson Gross, Owsley County

- Jesse Smith, Lee County, and
 - Katrina Miller, Estill County
- Winners of \$50 each were:
- Jackson County—Charley Ward, Randy Hayes, Johnny Peters, and Frances Wilson
 - Rockcastle County—Rosie Kidwell, Eugene Brandenburg, Don Cummins, and Rita Lakes.
 - Laurel County—David Harris and Arvel Coots
 - Clay County—Lola Spivey, Robert Root, Geraldine Smith, and Jack Roberts
 - Owsley County—Michael Begley, Craig Evans, and James Tackett
 - Lee County—Lloyd Cunnigan, Kathleen Hines, Eddie Cornett, and Keith Smith
 - Estill County—Emerson McAfee, Linville Dixon, Garrett Fike, and Phillip Dawes

The grand prize winners were:

- Anthony Minnier, Annville, \$150
- Eric Engell, Annville, \$250 and
- Edward Hicks, Tyner, \$250.





A PATRIOTIC presentation of colors kicked off the business portion of the annual meeting. Presenting the flags were members of the Jackson County DAV.



THE LIFE NET air medical helicopter, left, was a big hit with members of all ages. Opposite page, bottom left, the Cruise-In Car Show featured more than 40 vehicles from throughout the Jackson Energy service area. Harmless T. Jester, bottom right, was assisted on stage by a young volunteer from the audience.



WINNERS OF the Jackson Energy Scholarship Essay contest were recognized on stage during the business meeting. They were Kyle Smith, Megan Smith, Sara Curnutt, Katherine Crawford, Megan Dawes, Kari Cotton, Jessicah Ward, and Karen Mink.

Simple \$avings

Energy Tips

Here are a few
energy-saving tips:

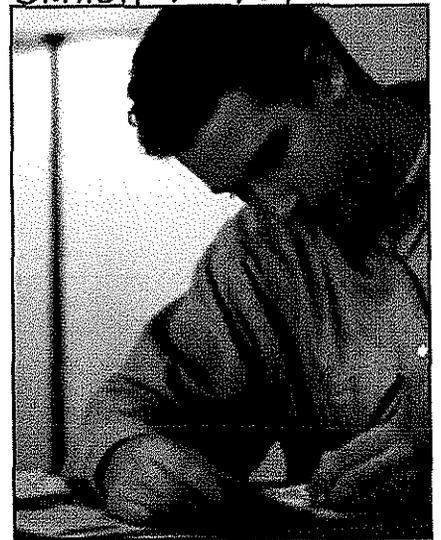
- Check the exterior of your home for air leaks, especially around water spigots, dryer vents, gas pipes, and air conditioner hoses. Use caulk or foam to seal spaces.
- Use ceiling and box fans to circulate air through the house and make sure your attic is properly ventilated. A ceiling fan should run clockwise during the winter and counter-clockwise during the summer.
- Plant a tree—one well-placed tree can reduce cooling costs by 25%. For best results, place leafy shade trees to the south and evergreens to the north.
- Install a water-saving shower-head. It won't reduce your water pressure and will save money on water heating.

Check by phone: the easy way to pay your bill

Paying your electric bill is as easy as making a phone call. Jackson Energy members can make their payments by using our convenient—and free—check by phone option.

This is the way it works—Call our toll-free number to reach our call center and have a blank check with you. One of our call center agents will take the account information from your check and process the transaction electronically.

The payment will be posted to your account on the same or following day—depending on what time you call. You will also receive a record of the transaction in your regular checking account information.



Members can also make their payment using a credit card. Credit card payments can be made over the phone 24 hours a day, seven days a week, by using our automated system.

So the next time your bill is due, save on postage and take advantage of our convenient check by phone option... And remember, it's free to you, our members. Call (800) 262-7480 for more information.

\$1,000 REWARD



for information leading to the arrest and conviction of anyone stealing wire or other property from Jackson Energy, or the arrest and conviction of anyone vandalizing Jackson Energy property.

To report information, call the Kentucky State Police, (800) 222-5555.



Published by
JACKSON
ENERGY
McKee, KY

SPOTLIGHT

Serving 50,000 members in 15 southeastern Kentucky counties since 1938

Exhibit P
Page 6 of 11

Gospel music, family fun on the farm

Gospel music, scholarship funds, and buckets of bulbs attracted a crowd of more than 2,500 to this year's annual meeting.

Co-op members were entertained by the harmonies of the Good News Quartet before the business meeting, and they were followed by the southern gospel hymns of The Perrys.

Overcast skies and showers gave way to sunshine and warm morning temperatures as members visited exhibits and booths scattered across the co-op farm.

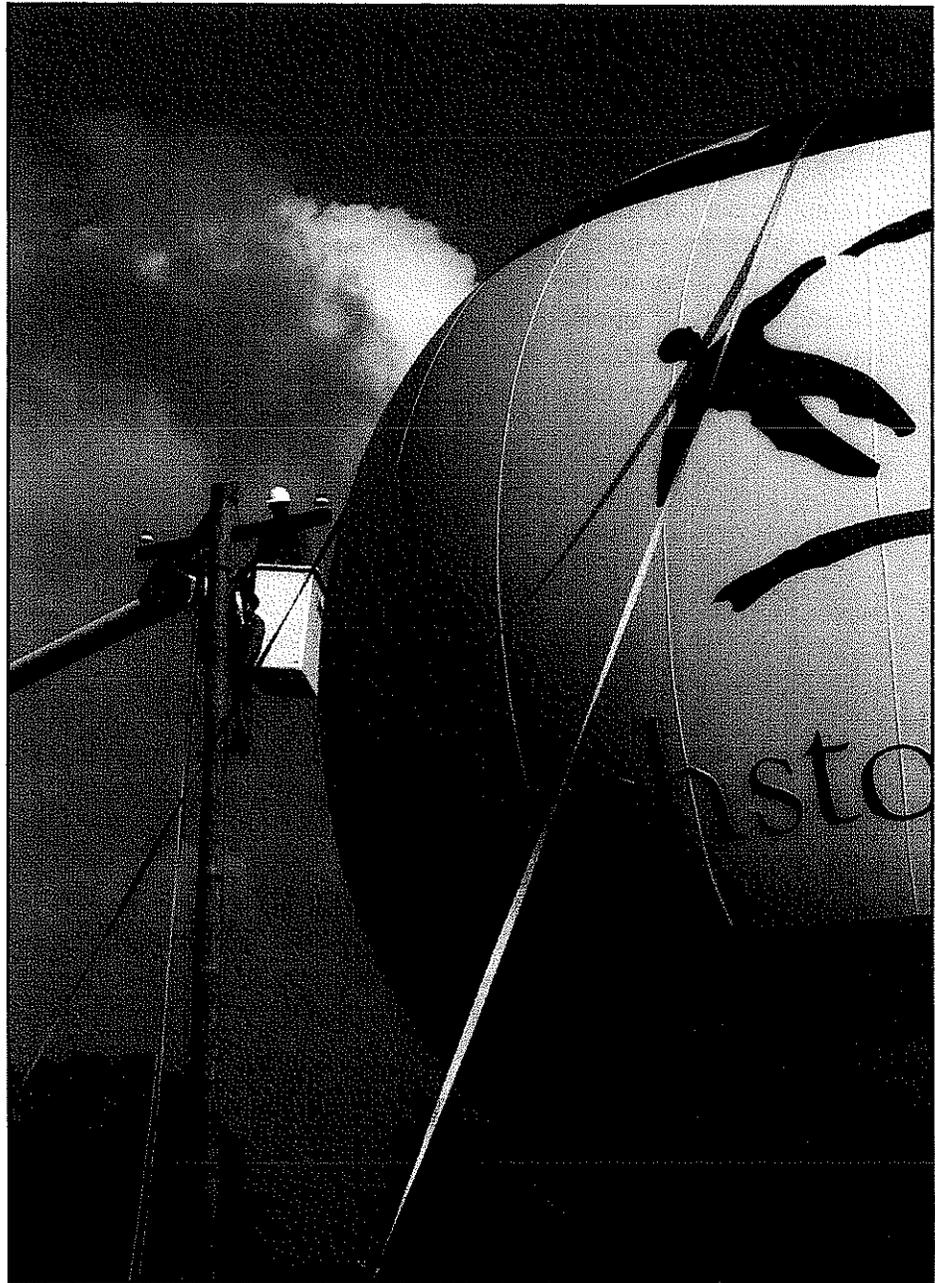
The Cruise-In Car Show featured classic cars and bluegrass music.

The evening also included awarding \$13,000 in scholarship funds. Winners of the co-op's scholarship essay contest received \$8,000, and \$5,000 in college scholarships was awarded through random drawings.

"This is one way Jackson Energy can help improve the quality of life

Continued on page 2A

THE TOUCHSTONE ENERGY balloon provided a colorful accent to the Jackson Energy lineman's rodeo team as they demonstrated their skills at the annual meeting. The meeting was held at the co-op farm, near McKee.



OUR VISION *A premier and progressive cooperative committed to integrity, accountability, and innovation, with concern for our customers and the communities we serve.*

Annual Meeting

Continued from page 1A

for our members and southeastern Kentucky,” said President & CEO Don Schaefer.

Scholarship winners

Receiving scholarships were Shawneese Childers, Beattyville; Kelly Jones, Manchester; Genna Cummins, Mt. Vernon; Jodi Walden, London; Sara Couch, London; Megan Lunsford, McKee; Beverly Arvin, Irvine; and Toni Smith, Booneville.

In addition to the scholarship essay winners, 10 \$500 scholarships were given away as door prizes. Winning \$500 scholarships were Kelly Lewis, McKee; Tricia Beth Laswell, Brodhead; Ricky Lenoir, Corbin; Veronica Bowling, Oneida; Mildred Hudson, Booneville; Megan Wise, Beattyville; Katrina Miller, Irvine; Heath Gumm, Booneville; Caleb Coffey, Tyner; and Aaron Grubb, London.

Environmental grants

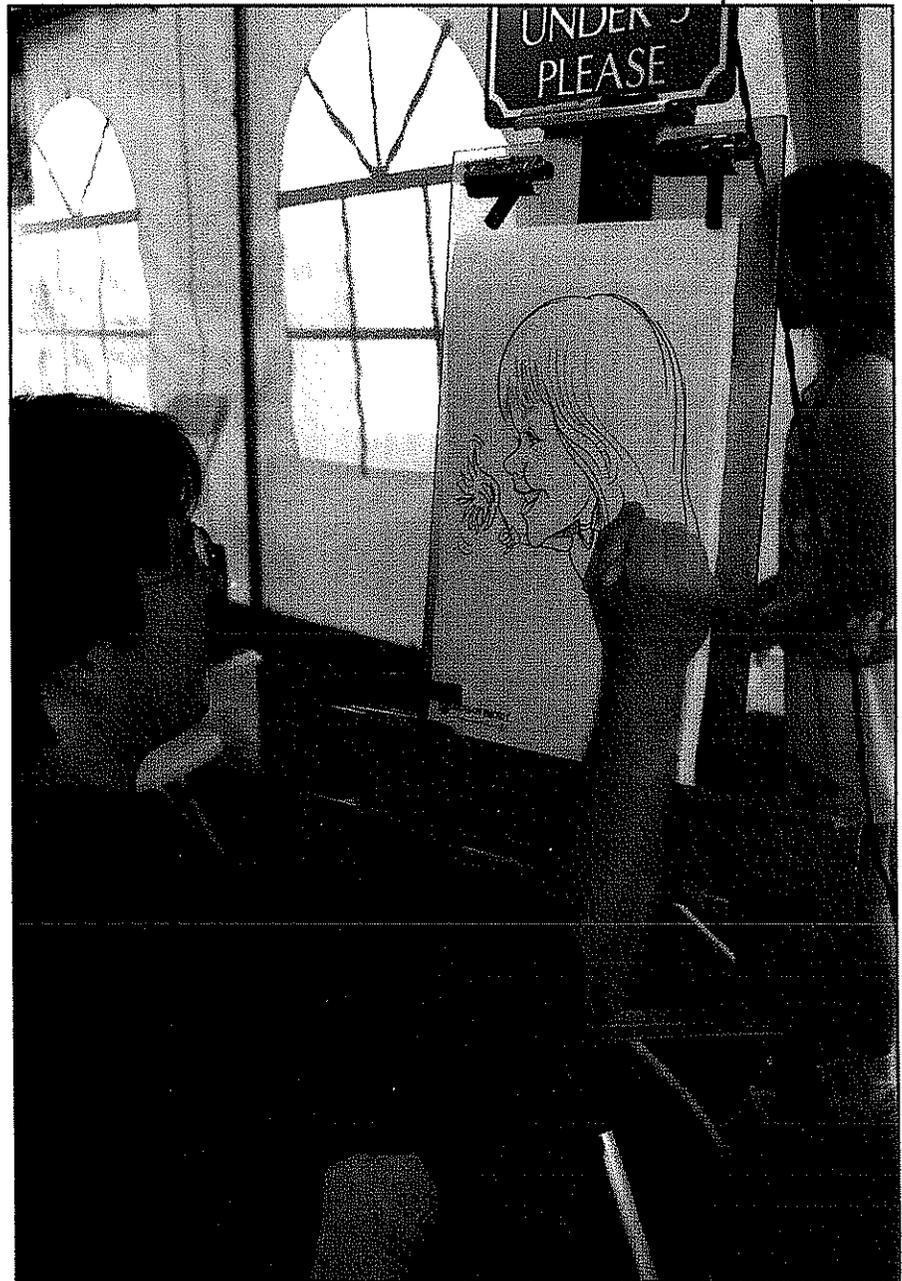
In addition to the scholarships, Jackson Energy also awarded four \$500 Environmental Education grants to area schools and agencies.

Jackson County Extension Service, North Laurel Middle School, London Elementary, and Jackson County Middle School were awarded the grants.

Prize winners

Annual meeting wouldn't be complete without prize winners. Taking home \$100 each were:

- Jackson County—Crystal Abner, McKee; Wallace Lakes,



CARICATURE ARTIST Denny Whalen was a popular stop at this year's annual meeting. Members waited in line throughout the evening for a personal drawing.

Tyner; Daisy Sheperd, Waneta.

- Rockcastle County—Bodie Barnett, Mt. Vernon; Irene Burke, Mt. Vernon; Henry Owens, Mt. Vernon.

- Laurel County—Janice McKnight, London; Lorraine McQueen, Lily; Herman Gray, London; Garnett Tuttle, London.

- Clay County—Dowell Sparks, Sextons Creek; Ronald Bowling, Oneida; Herbert Westerfield, Manchester.

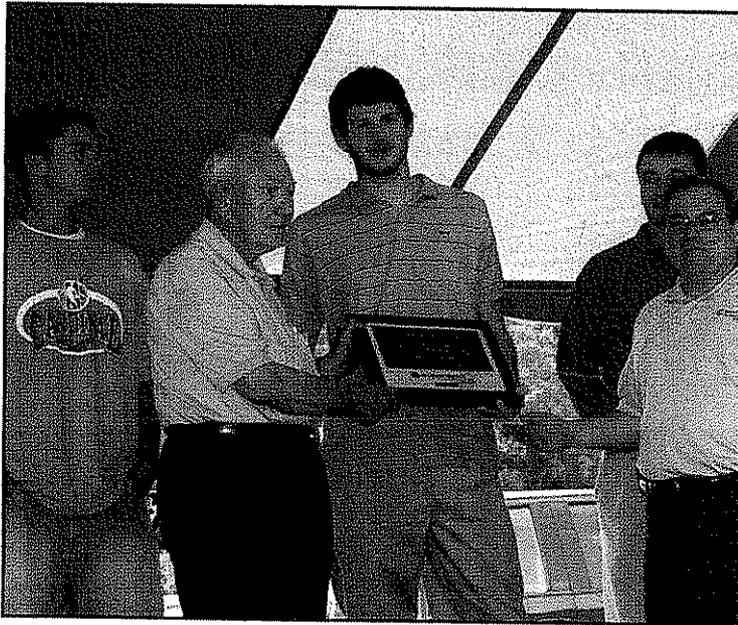
- Owsley County—Jerry Lynn McIntosh, Booneville; Elmer Hoskins, Booneville; Charles Hundley, Booneville.

- Lee County—Duwayne Burke, Beattyville; Kathleen Hines, Primrose; J.B. Bowman, Primrose.

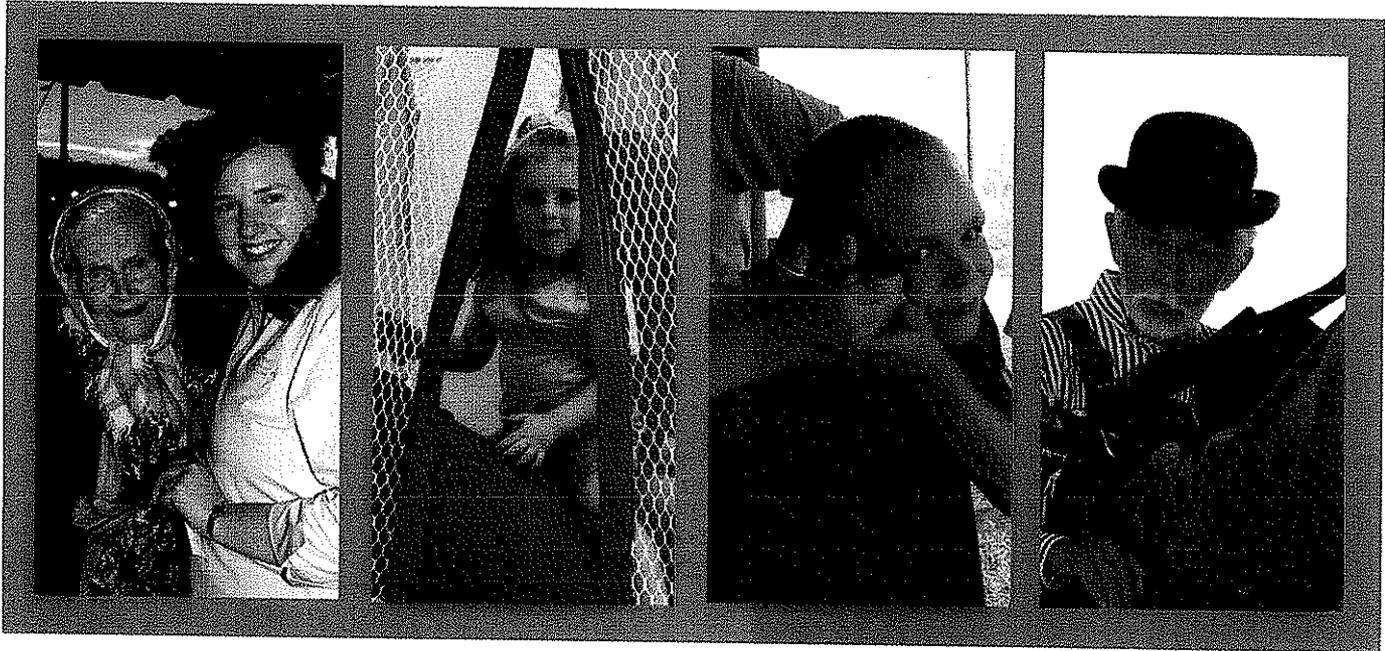
- Estill County—Roberta Sparks, Irvine; Marshall Kirby, Irvine; Leighton Winkle, Irvine.

The \$500 grand prize was awarded to Nona Isaacs, Waneta.

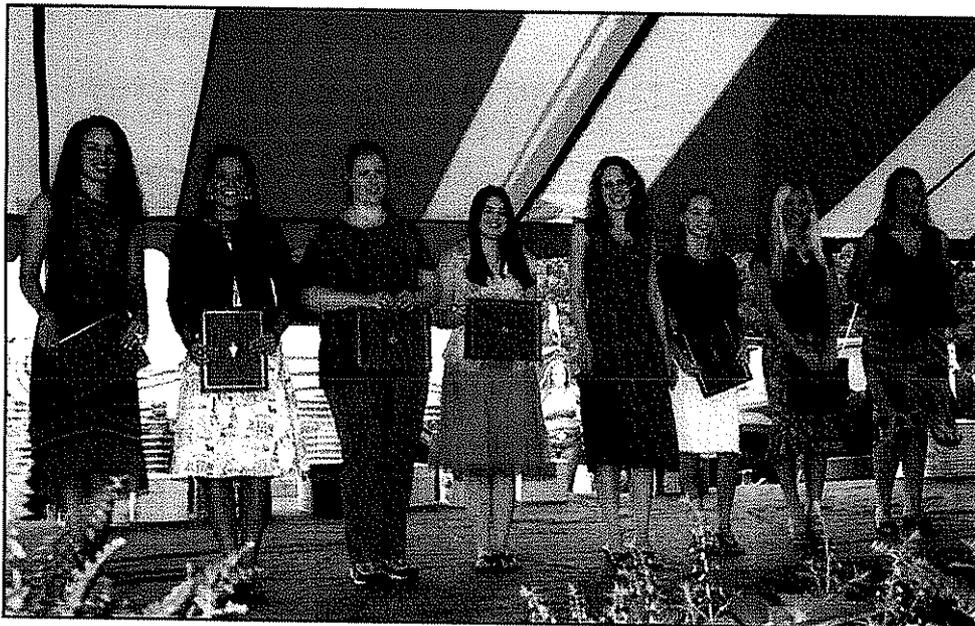
'05



SOUTH LAUREL HIGH'S Walt Allen accepted a plaque from Jackson Energy Board Chairman Fred Callahan and President & CEO Don Schaefer. Allen, Coach Steve Wright, his staff, and the rest of the South Laurel Cardinals boys' basketball team were honored for winning the Sweet Sixteen state championship earlier this year.



NONA ISAACS, above left, was the winner of the \$500 grand prize. Presenting the prize was Gina Carpenter. Children's inflatable rides and East Kentucky Power's reptiles and amphibians were favorites among the younger crowd. Ralph Marcum, above right, helped entertain members who visited the Cruise-In Car Show. Left, winners of the scholarship essay contest were, from left to right, Sara Couch, Jodi Walden, Genna Cummins, Shawneese Childers, Toni Smith, Megan Lunsford, Beverly Arvin, and Kelly Jones.



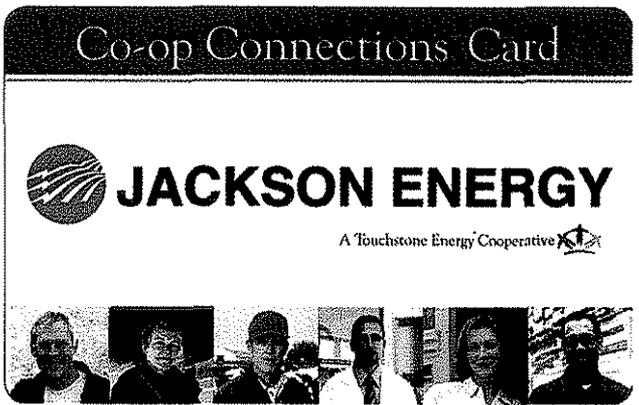
Working for you...

Simple Savings

Interested in both saving money ... and conserving our valuable energy resources?

Log on to www.jacksonenergy.com for an easy to use residential energy calculator:

- See how the types of windows you have in your home can affect your energy costs.
- Adjust the temperature settings on the program to see how much you can save by adjusting your thermostat.
- Check out the Energy Reference guide for ideas on how to make your home more energy efficient.



It pays to be a member

Stretch your budget each week with these Jackson Energy Co-op Connections card discounts

- Price Less Foods, Irvine—\$2 off 20-piece bucket/box chicken.
- Dooley's Diner, Booneville—Free dessert with purchase of t-bone steak dinner.
- Riverside Restaurant, Beattyville—Buy \$5 meal and get a free large drink.
- Subway, Beattyville—Free 20-oz. drink with purchase of a 6-in. or 12-in. sandwich.
- Opal's Restaurant, McKee—Free drink with purchase of platter or buffet.
- Shiloh's, London—5% off food items only.
- Subway of Mt. Vernon—\$1 off regular footlong, 50¢ off 6" sub.
- Shaker's Pizza, Manchester—2 medium pizzas and free bread sticks for \$10.99.

Jackson Energy members can save with hundreds of local, regional, and national discounts by using their Co-op Connections card.

For a complete listing, log on to www.jacksonenergy.com.

JACKSON ENERGY COOPERATIVE CORPORATION, INC.
MINUTES OF THE 2006 - ANNUAL MEMBERSHIP MEETING

The Annual Meeting of the Membership of JACKSON ENERGY COOPERATIVE CORPORATION, INC., was held at the Jackson Energy Farm, McKee, Kentucky on the 26th day of May, 2006, at the hour of 8:00 p.m., pursuant to notice duly given according to the by-laws of Jackson Energy Cooperative.

Mr. Don Schaefer introduced J. Warren Keller, Official Chairman of the Business Session. Mr. Keller declared a quorum present and appointed Keith Binder as Secretary of the meeting. Mr. Keller then duly noted that the Notice of Annual Meeting was properly published in the appropriate edition of the Kentucky Living Magazine.

Mr. Keller noted the minutes of the 2005 Annual Meeting, and that the next order of business was approval of these minutes. Mr. Keller asked for approval to dispense with the reading of the Minutes of the 2005 Annual Meeting. Upon motion made and seconded, the members approved the minutes of the 2005 Annual Meeting.

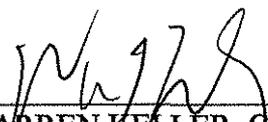
Mr. Keller asked for approval of the Treasurer's Report, passed out at registration. Upon motion made and seconded, the Treasurer's Report, passed out at registration, was approved by the members.

Mr. Keller then called upon Peggy Bond, Secretary of the Nominating Committee, to read the report of the Nominating Committee. Upon motion duly made, which was duly seconded before the general membership, Jim Hays, III, was approved as Director of District 2, Jackson County; Fred Brown was approved as Director of District 4, Estill County; and Charlie McWhorter was approved

as Director of District 6, Clay County. A motion was made and duly seconded by the members to conclude the election of Directors.

There was no unfinished business brought before the members for discussion or action.

There being no further new business to come before the members, a motion was made and seconded to adjourn the Annual Business Meeting.



J. WARREN KELLER, CHAIRMAN



KEITH BINDER, SECRETARY

DATE: _____