

EAST KENTUCKY POWER COOPERATIVE

RECEIVED

JAN 08 2009

PUBLIC SERVICE
COMMISSION

January 8, 2009

Mr. Jeff Derouen
Executive Director
Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40602

Re: PSC Case No. 2008-00409

Dear Mr. Derouen:

Please find enclosed for filing with the Commission in the above-referenced case an original and nine copies of the responses of East Kentucky Power Cooperative, Inc. ("EKPC") to the Commission Staff's Second Data Request, dated December 16, 2008. An original and nine copies of EKPC's Responses to the First Data Request of Kentucky Industrial Utility Customers, Inc. ("KIUC"), and the Attorney General's ("AG") Initial Requests for Information, both dated December 15, 2008, are also enclosed.

Very truly yours,

A handwritten signature in black ink, appearing to read "David A. Smart".

David A. Smart
General Counsel

Enclosures

Cc: Parties of Record

RECEIVED

COMMONWEALTH OF KENTUCKY

JAN 08 2009

BEFORE THE PUBLIC SERVICE COMMISSION

PUBLIC SERVICE COMMISSION

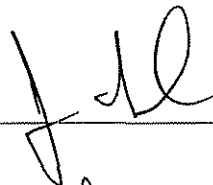
IN THE MATTER OF:

GENERAL ADJUSTMENT OF ELECTRIC RATES)	CASE NO.
OF EAST KENTUCKY POWER)	2008-00409
COOPERATIVE, INC.)	

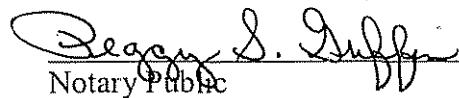
CERTIFICATE

STATE OF KENTUCKY)
)
 COUNTY OF CLARK)

James C. Lamb, Jr., being duly sworn, states that he has supervised the preparation of the responses of East Kentucky Power Cooperative, Inc. to the Kentucky Industrial Utility Customers, Inc. First Set of Data Requests in the above-referenced case dated December 15, 2008, and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.



Subscribed and sworn before me on this 6th day of January, 2009.


 Notary Public

My Commission expires:

December 8, 2009

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

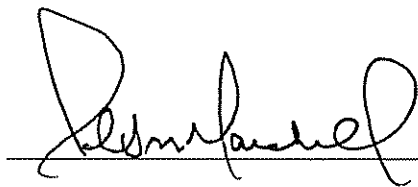
IN THE MATTER OF:

GENERAL ADJUSTMENT OF ELECTRIC RATES)	CASE NO.
OF EAST KENTUCKY POWER)	2008-00409
COOPERATIVE, INC.)	

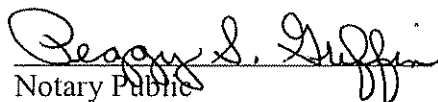
CERTIFICATE

STATE OF KENTUCKY)
)
 COUNTY OF CLARK)

Robert M. Marshall, being duly sworn, states that he has supervised the preparation of the responses of East Kentucky Power Cooperative, Inc. to the Kentucky Industrial Utility Customers, Inc. First Set of Data Requests in the above-referenced case dated December 15, 2008, and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.



Subscribed and sworn before me on this 6th day of January, 2009.


 Notary Public

My Commission expires:

December 8, 2009

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF:

GENERAL ADJUSTMENT OF ELECTRIC RATES) CASE NO.
OF EAST KENTUCKY POWER) 2008-00409
COOPERATIVE, INC.)

CERTIFICATE

STATE OF KENTUCKY)
)
COUNTY OF CLARK)

Frank J. Oliva, being duly sworn, states that he has supervised the preparation of the responses of East Kentucky Power Cooperative, Inc. to the Kentucky Industrial Utility Customers, Inc. First Set of Data Requests in the above-referenced case dated December 15, 2008, and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

Frank J. Oliva

Subscribed and sworn before me on this 6th day of January, 2009.

Beggy S. Duffin
Notary Public

My Commission expires: December 8, 2009

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

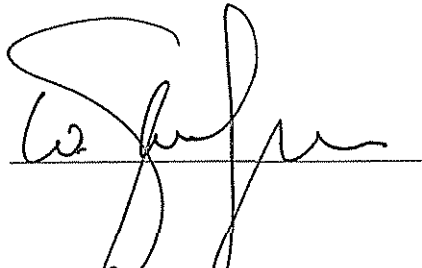
IN THE MATTER OF:

GENERAL ADJUSTMENT OF ELECTRIC RATES)	CASE NO.
OF EAST KENTUCKY POWER)	2008-00409
COOPERATIVE, INC.)	

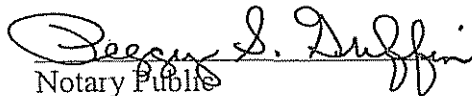
CERTIFICATE

STATE OF KENTUCKY)
)
 COUNTY OF CLARK)

William Steven Seelye, being duly sworn, states that he has supervised the preparation of the responses of East Kentucky Power Cooperative, Inc. to the Kentucky Industrial Utility Customers, Inc. First Set of Data Requests in the above-referenced case dated December 15, 2008, and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.



Subscribed and sworn before me on this 30th day of December, 2008.


 Notary Public

My Commission expires:

December 8, 2009

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF:

GENERAL ADJUSTMENT OF ELECTRIC RATES) CASE NO.
OF EAST KENTUCKY POWER) 2008-00409
COOPERATIVE, INC.)

CERTIFICATE

STATE OF KENTUCKY)
)
COUNTY OF CLARK)

Ann F. Wood, being duly sworn, states that she has supervised the preparation of the responses of East Kentucky Power Cooperative, Inc. to the Kentucky Industrial Utility Customers, Inc. First Set of Data Requests in the above-referenced case dated December 15, 2008, and that the matters and things set forth therein are true and accurate to the best of her knowledge, information and belief, formed after reasonable inquiry.

Ann F. Wood

Subscribed and sworn before me on this 6th day of January, 2009.

Peggy S. Duffin
Notary Public

My Commission expires:

December 8, 2009

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

GENERAL ADJUSTMENT OF ELECTRIC RATES)	CASE NO.
OF EAST KENTUCKY POWER)	2008-00409
COOPERATIVE, INC.)	

**RESPONSES TO FIRST SET OF DATA REQUESTS OF
KENTUCKY INDUSTRIAL UTILITY CUSTOMERS, INC.
TO EAST KENTUCKY POWER COOPERATIVE, INC.
DATED DECEMBER 15, 2008**

EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 1

RESPONSIBLE PERSON: William Steven Seelye

COMPANY: East Kentucky Power Cooperative, Inc.

Request 1. Please provide an electronic copy (in excel format with formulas intact) of each of the exhibits of Company witness Steven Seelye. (This request includes exhibits 6 and 7, the functional and class cost of service studies).

Response 1. Please see the Seelye Exhibits on the attached CD Response 29 to Attorney General's First Data Request.

**EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
FIRST DATA REQUEST RESPONSE**

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 2

RESPONSIBLE PERSON: William Steven Seelye/Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 2. Please provide a full reconciliation (with explanation) of each of the following three amounts:

- 1) The amounts in accounts 501, 509, 547, 555
- 2) The Pro-Forma Operating Revenue Adjustments "To Remove Base Fuel Revenue" and "To Remove FAC Revenue"
- 3) The Adjustments to Operating Expenses "To Remove Fuel Expense Recoverable Through FAC" and "To Remove Purchased Power Expense Recoverable Through the FAC"

Response 2. 1-3. A reconciliation of amounts in accounts 501, 547, and 555 to the referenced FAC operating revenue and expense adjustments is included on page 2 of this response. Note that account 509 is not applicable to the FAC.

KIUC Response 2(1-3)

Page 2 of 2

501	50120	Fuel Coal Dale	34,596,418	Source: Application Volume 5, Tab 48
501	50121	Fuel Oil Dale	698,694	Source: Application Volume 5, Tab 48
501	50130	Fuel Coal Cooper	62,043,719	Source: Application Volume 5, Tab 48
501	50131	Fuel Oil Cooper	564,588	Source: Application Volume 5, Tab 48
501	50141	Fuel Coal Splk 1	69,290,765	Source: Application Volume 5, Tab 48
501	50142	Fuel Coal Splk 2	117,473,328	Source: Application Volume 5, Tab 48
501	50144	Fuel Coal Gilbert	51,835,515	Source: Application Volume 5, Tab 48
501	501445	Fuel Coal Splk 4	47,343,357	Source: Application Volume 5, Tab 48
501	50145	Fuel TDF Gilbert	82,279	Source: Application Volume 5, Tab 48
501	50146	Fuel Oil Splk 1	471,366	Source: Application Volume 5, Tab 48
501	50147	Fuel Oil Splk 2	555,966	Source: Application Volume 5, Tab 48
501	50148	Fuel Oil Gilbert	546,966	Source: Application Volume 5, Tab 48
501	50149	Fuel Oil Splk 4	555,966	Source: Application Volume 5, Tab 48
			386,058,927	
547	54710	Fuel Diesel Genr Cooper	4,400	Source: Application Volume 5, Tab 48
547	54711	Fuel CT Oil	4,913,001	Source: Application Volume 5, Tab 48
547	54712	Fuel Diesel Genr Cagles	2,000	Source: Application Volume 5, Tab 48
547	54721	Fuel CT Gas	36,246,427	Source: Application Volume 5, Tab 48
547	54761	Fuel Landfill Gas/Meth Gas	(287,270)	Source: Application Volume 5, Tab 48
			40,878,558	
	Subtotal		426,937,485	
	Less: Fuel Handling Expense		14,327,494	Eames Exhibit 1, Line 26
	Less: Fuel Costs Assigned to Off-System Sales		9,168,189	Seelye Exhibit 2, Schedule 1.01
	Fuel Costs Recoverable Through FAC		403,441,802	Seelye Exhibit 2, Schedule 1.01
555	55500	Purchased Power	64,242,370	Source: Application Volume 5, Tab 48
	Assigned to Forced Outages		10,000,000	See Response to KIUC 4
	Purchased Power Recoverable Through the FAC as adjusted based on Commission Staff Second Data Request 25b		54,242,370	Revised Seelye Exhibit 2, Schedule 1.03
	Total FAC-Related Expenses		457,684,172	A
	FAC Base Rate Revenue		350,719,383	Seelye Exhibit 2, Schedule 1.01
	FAC Billings		108,692,230	Seelye Exhibit 2, Schedule 1.01
	Total FAC-Related Revenue		459,411,613	B
	A-B		(1,727,441)	Represents Lag in Recovery

EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 3

RESPONSIBLE PERSON: William Steven Seelye

COMPANY: East Kentucky Power Cooperative, Inc.

Request 3. Please explain the basis for classifying \$8,143,096 of expenses in accounts 920 through 935 as "Production Energy." For each A&G account (for example, 920) in which a portion of the expense has been classified as Production Energy, please provide a narrative explanation for the classification.

Response 3. The A&G accounts are functionally assigned and classified on the basis of (i) functionally assigned and classified labor expenses, (ii) functionally assigned and classified total utility plant, or (iii) functionally assigned and classified general plant. A portion of each A&G account that was functionally assigned and classified on the basis of labor expenses (specifically, Accounts 920, 921, 923, 925, 926, 929, and 930) was classified as energy-related because a portion of total labor expenses was classified as energy-related. In particular, production operation and maintenance labor expenses were classified as either energy-related or demand-related in accordance with the FERC predominance methodology. See response to Staff-33 for a description of the FERC predominance methodology.

EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 4

RESPONSIBLE PERSON: William Steven Seelye/Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 4. Please provide a discussion of the methodology used to develop the "Purchased Power Assigned to Forced Outages" amount of \$10,000,000 (Seelye Exhibit 2). Also provide all supporting workpapers used to develop the monthly amounts shown in the Exhibit.

Response 4. Please see Response 37a. Because it is impossible to predict when forced outages will occur, the \$10 million was spread evenly over 12 months.

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 5

RESPONSIBLE PERSON: William Steven Seelye/Ann F. Wood/Frank J. Oliva

COMPANY: East Kentucky Power Cooperative, Inc.

Request 5. Please provide all supporting workpapers used to develop the test year "Total Purchased Power" amount of \$64,242,370 (Seelye Exhibit 2). Please provide an explanation of the classification of this expense as 100% energy related. Please include the projected on-peak and off-peak prices comprising the forecasted purchase expense.

Response 5. There were no demand charges projected during the forecast test period; therefore, "Total Purchased Power" was classified as 100% energy related.

Please see the workpaper used to develop test year "Total Purchased Power" on pages 2 and 3 of this response.

			kWh	Rate	Purchased Power Expense
June	SEPA	kWh -	19,692,000.00	0.01267	249,498
	Greenup Hydro	kWh -	26,272,000.00	0.0555002	1,458,101
	Story Co. Wind	kWh -	1,956,000.00	0.0456933	89,376
	Forced Outage Purch.	kWh -	10,000,000.00	0.08333	833,300
	OTHER	kWh -	14,781,000.00	0.0839671	1,241,118
			<u>72,701,000.00</u>		<u>3,871,393</u>
July	SEPA	kWh -	26,555,000.00	0.01267	336,452
	Greenup Hydro	kWh -	30,179,000.00	0.0554996	1,674,922
	Story Co. Wind	kWh -	1,778,000.00	0.045712	81,276
	Forced Outage Purch	kWh -	10,000,000.00	0.08333	833,300
	OTHER	kWh -	23,553,000.00	0.1015092	2,390,846
			<u>92,065,000.00</u>		<u>5,316,796</u>
August	SEPA	kWh -	20,881,000.00	0.01267	264,562
	Greenup Hydro	kWh -	30,242,000.00	0.0555007	1,678,452
	Story Co. Wind	kWh -	1,715,000.00	0.045698	78,372
	Forced Outage Purch.	kWh -	10,000,000.00	0.08333	833,300
	OTHER	kWh -	25,443,000.00	0.0924778	2,352,913
			<u>88,281,000.00</u>		<u>5,207,599</u>
September	SEPA	kWh -	18,969,000.00	0.01267	240,337
	Greenup Hydro	kWh -	29,058,000.00	0.0555	1,612,719
	Story Co. Wind	kWh -	2,190,000.00	0.0457064	100,097
	Forced Outage Purch.	kWh -	10,000,000.00	0.08333	833,300
	OTHER	kWh -	12,904,000.00	0.0743377	959,254
			<u>73,121,000.00</u>		<u>3,745,707</u>
October	SEPA	kWh -	15,124,000.00	0.01267	191,621
	Greenup Hydro	kWh -	27,340,000.00	0.0555004	1,517,381
	Story Co. Wind	kWh -	3,107,000.00	0.0456975	141,982
	Forced Outage Purch	kWh -	10,000,000.00	0.08333	833,300
	OTHER	kWh -	14,099,000.00	0.0657328	926,767
			<u>69,670,000.00</u>		<u>3,611,051</u>
November	SEPA	kWh -	16,641,000.00	0.01267	210,841
	Greenup Hydro	kWh -	26,215,000.00	0.0554997	1,454,925
	Story Co. Wind	kWh -	2,804,000.00	0.0456969	128,134
	Forced Outage Purch.	kWh -	10,000,000.00	0.08333	833,300
	OTHER	kWh -	87,414,000.00	0.0555614	4,856,844
			<u>143,074,000.00</u>		<u>7,484,044</u>
December	SEPA	kWh -	25,877,000.00	0.01267	327,862
	Greenup Hydro	kWh -	23,947,000.00	0.0555005	1,329,070
	Story Co. Wind	kWh -	3,446,000.00	0.0456997	157,481
	Forced Outage Purch.	kWh -	10,000,000.00	0.08337	833,700
	OTHER	kWh -	66,870,000.00	0.0730574	4,885,348
			<u>130,140,000.00</u>		<u>7,533,462</u>

			kWh	Rate	Expense
January	SEPA	kWh -	31,640,000.00	0.01267	400,879
	Greenup Hydro	kWh -	21,122,000.00	0.0554995	1,172,260
	Story Co. Wind	kWh -	4,244,000.00	0.0465589	197,596
	Forced Outage Purch.	kWh -	10,000,000.00	0.08333	833,300
	OTHER	kWh -	<u>117,801,000.00</u>	<u>0.0567065</u>	<u>6,680,082</u>
			184,807,000.00		9,284,118
February	SEPA	kWh -	21,543,000.00	0.01267	272,950
	Greenup Hydro	kWh -	19,073,000.00	0.0555001	1,058,553
	Story Co. Wind	kWh -	3,137,000.00	0.0465534	146,038
	Forced Outage Purch.	kWh -	10,000,000.00	0.08333	833,300
	OTHER	kWh -	<u>71,543,000.00</u>	<u>0.0658916</u>	<u>4,714,083</u>
			125,296,000.00		7,024,924
March	SEPA	kWh -	24,349,000.00	0.01267	308,502
	Greenup Hydro	kWh -	21,140,000.00	0.0555008	1,173,287
	Story Co. Wind	kWh -	3,615,000.00	0.0465629	168,325
	Forced Outage Purch.	kWh -	10,000,000.00	0.08333	833,300
	OTHER	kWh -	<u>22,280,000.00</u>	<u>0.0735986</u>	<u>1,639,777</u>
			81,384,000.00		4,123,190
April	SEPA	kWh -	20,918,000.00	0.01267	265,031
	Greenup Hydro	kWh -	23,347,000.00	0.0555005	1,295,770
	Story Co. Wind	kWh -	3,404,000.00	0.0465614	158,495
	Forced Outage Purch.	kWh -	10,000,000.00	0.08333	833,300
	OTHER	kWh -	<u>17,476,000.00</u>	<u>0.0627397</u>	<u>1,096,439</u>
			75,145,000.00		3,649,035
May	SEPA	kWh -	15,526,000.00	0.01267	196,714
	Greenup Hydro	kWh -	24,194,000.00	0.0554998	1,342,762
	Story Co. Wind	kWh -	2,692,000.00	0.0465605	125,341
	Forced Outage Purch.	kWh -	10,000,000.00	0.08333	833,300
	OTHER	kWh -	<u>15,770,000.00</u>	<u>0.0566226</u>	<u>892,938</u>
			68,182,000.00		3,391,056
Totals			<u><u>1,203,866,000.00</u></u>		<u><u>64,242,375</u></u>

EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 6

RESPONSIBLE PERSON: Frank J. Oliva

COMPANY: East Kentucky Power Cooperative, Inc.

Request 6. Is it the Company's position that it will not incur any capacity related costs associated with purchased power during the forecasted test year? If so, please explain.

Response 6. EKPC does incur demand-related capacity or option costs associated with purchased power, when such purchases provide an economic alternative to potentially high-cost generation or energy purchases. The vast majority of EKPC's power purchases are energy-related charges and are shown as such in the budget.

EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 7

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 7. During the most recent 36 month period, did EKPC incur any purchased power expenses based on a capacity or kW demand charge. If so, please provide each and every such purchase, the amount of the total purchase, the dollar portion associated with capacity or kW demand, the dollar portion associated with energy, the kW demand purchased, the MWh purchased and the date of the purchase.

Request 7. The detail of EKPC purchases for the period December 2005-November 2008 is included on the attached CD.

EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 8

RESPONSIBLE PERSON: James C. Lamb

COMPANY: East Kentucky Power Cooperative, Inc.

Request 8. Please provide, by month for the test period, the Company's expected load and capability balance. This should include, at a minimum, owned generation resources, firm purchases, sources of load (sales to members, firm off-system sales, etc.) and the reserve margin.

Response 8. Please see page 2 of this response.

East Kentucky Power Cooperative
Expected Loads and Generation Resource Capability

	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10
GENERATION CAPABILITY												
Coal Fired	1,923	1,923	1,923	1,923	1,923	1,923	1,923	1,923	1,923	1,923	1,923	1,923
Laurel Dam Hydro (SEPA)	70	70	70	70	70	70	70	70	70	70	70	70
Cumberland (SEPA)	10	10	10	10	10	10	10	10	10	10	10	10
Gas Fired Combustion Turbines	620	620	620	620	814	995	995	995	995	995	995	814
Landfill Gas	14	14	14	14	14	14	14	14	14	14	14	14
Total Generation Capability	2,637	2,637	2,637	2,637	2,831	3,012	3,012	3,012	3,012	3,012	3,012	2,831
Generation on Maintenance	23	0	0	0	116	0	0	0	0	0	0	314
Total Available	2,614	2,637	2,637	2,637	2,715	3,012	3,012	3,012	3,012	3,012	2,712	2,517
RESOURCES AVAILABLE												
Coal-Fired Generation	1,900	1,923	1,923	1,923	1,807	1,923	1,923	1,923	1,923	1,923	1,623	1,609
Combustion Turbines	620	620	620	620	814	995	995	995	995	995	995	814
Landfill Gas	14	14	14	14	14	14	14	14	14	14	14	14
Laurel Hydro (SEPA)	70	70	70	70	70	70	70	70	70	70	70	70
Cumberland (SEPA)	10	10	10	10	10	10	10	10	10	10	10	10
Greenup Hydro - Purchase	40	40	40	40	40	40	40	40	40	40	40	40
Firm Purchases(energy & transmission)	0	0	0	0	0	0	0	0	0	0	0	0
Resources Available To Serve Load	2,654	2,677	2,677	2,677	2,755	3,052	3,052	3,052	3,052	3,052	2,752	2,557
LOADS												
Native Load (Excluding Gallatin Interru	2,170	2,344	2,344	2,167	1,967	2,273	2,775	3,013	2,913	2,516	2,078	2,028
Available Reserves to serve off-system sale	484	333	333	510	788	779	277	39	139	536	674	529
Gallatin Steel Interruptible	80	80	80	80	80	80	80	80	80	80	80	80
Other Nonfirm Sales	0	0	0	0	0	0	0	0	0	0	0	0
MW Reserves After Nonfirm Sales	404	253	253	430	708	699	197	-41	59	456	594	449

EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 9

RESPONSIBLE PERSON: William Steven Seelye

COMPANY: East Kentucky Power Cooperative, Inc.

Request 9. Please provide all supporting workpapers and documents used to develop the assumed \$550 per kW installed cost of peaking capacity used in the development of the interruptible rate credit, as shown in Seelye Exhibit 8.

Response 9. The \$550 per kW estimate was determined by applying a 10 percent escalating rate to the overnight cost of a conventional combustion turbine (including contingencies) of \$500 per kW reported in the Energy Information Administration's (EIA's) Electricity Market Module report released in June 2008. Attached is a copy of the relevant page from the EIA report.

Table 38. Cost and Performance Characteristics of New Central Station Electricity Generating Technologies

Technology	Online Year ¹	Size (mW)	Leadtime (Years)	Base Overnight Cost In 2007 (\$2006/kW)	Contingency Factors		Total Overnight Cost In 2007 ⁴ (2006 \$/kW)	Variable O&M ⁵ (\$2006 mills/kWh)	Fixed O&M ⁵ (\$2006/kW)	Heatrate ⁶ In 2007 (Btu/kWhr)	Heatrate nth-of-a-kind (Btu/kWhr)
					Project Contingency Factor ²	Technological Optimism Factor ³					
Scrubbed Coal New ⁷	2011	600	4	1,434	1.07	1.00	1,534	4.46	26.79	9,200	8,740
Integrated Coal-Gasification Combined Cycle (IGCC) ⁷	2011	550	4	1,657	1.07	1.00	1,773	2.84	37.62	8,765	7,450
IGCC with Carbon Sequestration	2011	380	4	2,302	1.07	1.03	2,537	4.32	44.27	10,781	8,307
Conv Gas/Oil Comb Cycle	2010	250	3	683	1.05	1.00	717	2.01	12.14	7,195	6,800
Adv Gas/Oil Comb Cycle (CC)	2010	400	3	654	1.08	1.00	705	1.95	11.38	6,752	6,333
ADV CC with Carbon Sequestration	2010	400	3	1,254	1.08	1.04	1,409	2.86	19.36	8,613	7,493
Conv Combustion Turbine ⁸	2009	160	2	476	1.05	1.00	500	3.47	11.78	10,833	10,450
Adv Combustion Turbine	2009	230	2	450	1.05	1.00	473	3.08	10.24	9,289	8,550
Fuel Cells	2010	10	3	4,653	1.05	1.10	5,374	46.62	5.50	7,930	6,980
Advanced Nuclear	2016	1350	6	2,143	1.10	1.05	2,475	0.48	66.05	10,400	10,400
Distributed Generation -Base	2009	5	2	972	1.05	1.00	1,021	6.93	15.59	9,200	8,900
Distributed Generation -Peak	2010	2	3	1,168	1.05	1.00	1,227	6.93	15.59	10,257	9,880
Biomass	2011	80	4	2,490	1.07	1.05	2,809	6.53	62.70	8,911	8,911
MSW - Landfill Gas	2010	30	3	1,773	1.07	1.00	1,897	0.01	111.15	13,648	13,648
Geothermal ⁹	2011	50	4	1,057	1.05	1.00	1,110	0.00	160.18	35,376	33,729
Conventional Hydropower ⁹	2011	500	4	1,410	1.10	1.00	1,551	3.41	13.59	10,022	10,022
Wind	2010	50	3	1,340	1.07	1.00	1,434	0.00	29.48	10,022	10,022
Wind Offshore	2011	100	4	2,547	1.10	1.03	2,872	0.00	87.05	10,022	10,022
Solar Thermal ⁷	2010	100	3	3,499	1.07	1.00	3,744	0.00	55.24	10,022	10,022
Photovoltaic ⁷	2009	5	2	5,380	1.05	1.00	5,649	0.00	11.37	10,022	10,022

¹Online year represents the first year that a new unit could be completed, given an order date of 2007

²A contingency allowance is defined by the American Association of Cost Engineers as the "specific provision for unforeseeable elements if costs within a defined project scope; particularly important where previous experience has shown that unforeseeable events which will increase costs are likely to occur."

³The technological optimism factor is applied to the first four units of a new, unproven design. It reflects the demonstrated tendency to underestimate actual costs for a first-of-a-kind unit

⁴Overnight capital cost including contingency factors, excluding regional multipliers and learning effects. Interest charges are also excluded. These represent costs of new projects initiated in 2007

⁵O&M = Operations and maintenance

⁶For hydro, wind, and solar technologies, the heatrate shown represents the average heatrate for conventional thermal generation as of 2006. This is used for purposes of calculating primary energy consumption displaced for these resources, and does not imply an estimate of their actual energy conversion efficiency

⁷Capital costs are shown before investment tax credits are applied

⁸Combustion turbine units can be built by the model prior to 2009 if necessary to meet a given region's reserve margin.

⁹Because geothermal and hydro cost and performance characteristics are specific for each site, the table entries represent the cost of the least expensive plant that could be built in the Northwest Power Pool region, where most of the proposed sites are located

Sources: The values shown in this table are developed by the Energy Information Administration, Office of Integrated Analysis and Forecasting, from analysis of reports and discussions with various sources from industry, government, and the Department of Energy Fuel Offices and National Laboratories. They are not based on any specific technology model, but rather, are meant to represent the cost and performance of typical plants under normal operating conditions for each plant type. Key sources reviewed are listed in the 'Notes and Sources' section at the end of the chapter.

EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 10

RESPONSIBLE PERSON: William Steven Seelye/Frank J. Oliva

COMPANY: East Kentucky Power Cooperative, Inc.

Request 10. Please provide all supporting workpapers used to develop the forecasted amount of off-system sales revenue in Seelye Exhibit 2.

Response 10. Please see page 2 of this response.

EAST KENTUCKY POWER COOPERATIVE
 Forecast Year - June 2009-May 2010
 OFF-SYSTEM SALES

	<u>Source</u>	<u>Kwh</u>	<u>Rate</u>	<u>Revenue</u>	<u>Monthly Total</u>	
					<u>Kwh</u>	<u>Revenue</u>
June	Other Sales	37,252,000	0.035766	1,332,340	37,252,000	1,332,340
July	Other Sales	28,995,000	0.038626	1,119,946	28,995,000	1,119,946
August	Other Sales	30,683,000	0.037796	1,159,704	30,683,000	1,159,704
September	Other Sales	36,829,000	0.035617	1,311,731	36,829,000	1,311,731
October	Other Sales	28,333,000	0.035359	1,001,815	28,333,000	1,001,815
November	Other Sales	6,293,000	0.040301	253,615	6,293,000	253,615
December	Other Sales	6,903,000	0.039466	272,436	6,903,000	272,436
January	Other Sales	9,617,000	0.041422	398,354	9,617,000	398,354
February	Other Sales	10,708,000	0.041024	439,280	10,708,000	439,280
March	Other Sales	28,948,000	0.037871	1,096,284	28,948,000	1,096,284
April	Other Sales	23,452,000	0.036961	866,814	23,452,000	866,814
May	Other Sales	19,479,000	0.037717	734,687	19,479,000	734,687
					<u>267,492,000</u>	<u>9,987,006</u>

EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 11

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 11. Refer to the Company's response to PSC-1-8.

Request 11a. Please provide a copy of all of the Company's accounting policies, procedures, and guidelines to the extent not provided in response to PSC-1-8, including, but not limited to, accounting for outages, accounting for pension and other post-retirement benefit expense, accounting for major maintenance that does not occur on annual basis. If there are no responsive documents, please so state.

Response 11a. East Kentucky Power Cooperative adheres to the following Statements of Financial Accounting Standards (SFAS) regarding accounting for pension and other post-retirement benefit expense:

- SFAS 87 – Employers' Accounting for Pensions

- SFAS 88 – Employers' Accounting for Settlements and Curtailments of Defined Benefit Pension Plans and for Termination Benefits

- SFAS 106 – Employers' Accounting for Postretirement Benefits Other Than Pensions

- SFAS 132 – Employers' Disclosures about Pensions and Other Postretirement Benefits—an amendment of FASB Statements No. 87, 88, and 106
- SFAS 158 – Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans—an amendment of FASB Statements No. 87, 88, 106, and 132(R)

Otherwise, there are no responsive documents in addition to those provided in response to PSC-1-8.

Request 11b. Please provide a copy of all of the Company's plant accounting policies and procedures to the extent not provided in response to PSC-1-8, including, but not limited to, list of retirement units, capital versus expense, capitalization of engineering and administrative overheads, computation AFUDC and accounting for start up costs and test generation revenues and costs. If there are no responsive documents, please so state.

Response 11b. With regard to plant accounting policies and procedures covering capital versus expense, miscellaneous tools, office furniture and equipment are capitalized only if a particular piece costs over \$5,000.

The following items should be charged to operation materials and supplies:

- Routine Operation Material & Supplies (2600)
- Janitorial Supplies (2600)
- Safety & First Aid Supplies (2600)
- Office Supplies (2600)
- Misc. Brochures and Books (not Subscriptions) (2600)

- Records Management Supplies (2600)
- Photography Supplies (2600)
- Misc. Lab Supplies (2605)
- Small Tools & Equipment less than \$5,000 each (2615)
- Office Equipment less than \$5,000 each (2615)
- Office Furniture less than \$5,000 each (2615)
- Computer Software, Software Upgrades, and Palm Pilots (2616)
- Personal/Laptop Computers less than \$5,000 each (2617)
- Printers less than \$5,000 each (2618)
- Printing Supplies (2620)

Attachment 1 provides definitions and the accounting treatment for materials and supplies inventory, including stock items, non-stock items, and capital spares.

Attachment 2 is Administrative Policy No. A024 – Capitalization of Interest During Construction. This policy explains requirements of the Rural Utilities Service and which projects to capitalize interest on during construction.

Otherwise, there are no responsive documents in addition to those provided in response to PSC-1-8.

**East Kentucky Power Cooperative
Materials and Supplies Inventory
Definitions**

Stock

Materials and supplies *not put into immediate use* or having a designated purpose and for which physical accountability is necessary (i.e., knowing what parts we have, where they are, how many we have, and how many we use). These include spare parts that may be hard-to-get. Accounting treatment: charged out as used.

Non-Stock

(1) Consumables or routine operating supplies for which accountability is not essential. They may be characterized as being less expensive than normal stock items, having a higher turnover rate, and being easier to get. Examples include small tools, certain nuts and bolts, janitorial supplies, lubricants, chemicals, and batteries. Accounting treatment: expensed in the year purchased.

(2) Materials and supplies that are put to immediate use or have a designated purpose. If the purpose is maintenance, the items are charged to expense as purchased. If the purpose is construction, they are charged to work-in-progress.

Critical Spares

Those spares or spare parts for critical equipment (i.e., emergency items). Critical equipment is equipment that, if it fails, will: (1) endanger health or safety, (2) affect generation or transmission reliability, (3) have a high downtime cost, or (4) result in EPA or other regulatory agency violations. Critical spares and spare parts may be further characterized as being more expensive than normal stock items and having longer lead times and average turnover intervals.

Non-Critical Spares

Materials and supplies not meeting the above definition. These include routine maintenance parts.

Capital Spares

Those spares or spare parts meeting the following criteria:

1. Meets the above definition for critical spares
2. Expensive - average unit cost of \$10,000 or more
3. Not subject to normal periodic replacement - turnover rate of 0.167 or less (6 years or more)
4. Not readily obtained - lead time of 6 months or longer

Accounting treatment: depreciated over the same period as the equipment with which they are associated.

EAST KENTUCKY POWER COOPERATIVE

Administrative Policies and Procedures

No. A024

SUBJECT: Capitalization of Interest During Construction

POLICY: East Kentucky Power Cooperative ("EKPC") will adhere to the reporting requirements of the Rural Utilities Service ("RUS") as its lending agency.

PROCEDURE: A. EKPC will capitalize interest during construction ("IDC") on only those projects which take longer than one year to complete and cost in excess of \$100,000.

RESPONSIBILITY: President and Chief Executive Officer
Vice President, Finance and Planning
Accounting Supervisor

RELATED POLICIES:

APPROVED BY: _____
President and Chief Executive Officer

DATE ADOPTED: November 22, 1996

REVISION DATES: August 13, 2002

EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 12

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 12. Please describe the functional expense accounting for property taxes, including the allocation of property tax expense to the functional O&M expense accounts. Please provide a copy of all written documentation of this process.

Response 12. Property taxes are estimated for the year based on the net book value of electric plant as of December 31 of the prior year. Property tax expenses are allocated monthly to various operation (but not maintenance) expense accounts. The amount allocated to a particular operation expense account (e.g., 50230 – Steam Expenses, Cooper Station) is based on the ratio of the net book value of the electric plant account(s) most closely associated with the expense account (e.g., 31030 – Land and Land Rights; 31130 – Structures and Improvements; 31230 – Boiler Plant Equipment; and 31630 – Miscellaneous Power Plant Equipment, Cooper Station) to the total net book value of electric plant.

EKPC has no written documentation of the process.

EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 13

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 13. Please describe the functional expense accounting for social security and other payroll taxes, including the allocation of these payroll tax expenses to the functional O&M expense accounts. Please provide a copy of all written documentation of this process.

Response 13. Per RUS guidelines, expenses for social security and other payroll taxes are charged to non-utility operations, the specific functional operations, maintenance and administrative expense accounts and to construction and retirement activities on a basis related to payroll. As monthly social security and other payroll tax expenses are recorded to their respective general ledger accounts in total, a month-end allocation process is performed to spread the balances from these accounts to each benefiting employee's operation, maintenance and administrative expense accounts, in the same percentages, as the employee's salary. Please see pages 2 through 10 for guidance provided by RUS.

FAX COVER SHEET

Rural Utilities Service

1400 Independence Ave, SW
Stop 1523
Washington, DC 20250

Date: 1/21/98

Number of pages including cover sheet: 10

To: Don Miller

Phone: _____

Fax phone: 606 744-6008

CC: _____

From: Lynne Baronoff

Phone: 202-720-5227

Fax phone: 202-720-8265

REMARKS: Urgent For your review Reply ASAP Please comment

Functional Accounting Allocation & Matrix

FUNCTIONAL ACCOUNTING SUGGESTED ALLOCATION PROCEDURES

With the issuance of the Federal Energy Regulatory Commission's Orders 888 and 889 on open access, it is essential that rural electric cooperatives effectively and efficiently cost their products and services to compete in an open market. Before products and services may be effectively priced, management must have reliable financial information concerning the actual cost of the products and services it provides. Costs, therefore, must be accumulated on a functional basis. Salaries, materials, and many other expenses incurred in utility operations are already accounted for on a functional basis. Employee pensions and benefits, payroll taxes, property taxes, and insurance costs, however, are not, except to the extent that they are charged to construction and retirement activities.

An equitable allocation of these administrative costs to the various operations, maintenance, and administrative expense accounts should begin with a careful examination of the cost elements involved to determine the best possible method of allocation. Payroll-related costs such as health insurance, pensions and benefits, and payroll taxes should be allocated using the specific identification method. Under the specific identification method, each payroll-related cost is identified to the benefiting employee and the cost is allocated to the same operations, maintenance, and administrative expense accounts, in the same percentages, as the employee's salary. This ensures that labor and the associated overhead costs are charged in a similar manner. If specific identification is not possible, payroll-related costs may be allocated on the basis of other components of direct labor.

Property-related cost factors such as insurance and property taxes should be allocated based upon the specific class of property being taxed or insured provided that such a determination can be made. For those items for which specific identification cannot be made, the allocation should be based upon the balances in the primary plant accounts. Payroll- and property-related taxes that cannot be specifically identified may be allocated as discussed below.

Life Insurance:

If specific identification of life insurance costs is not possible and the coverage is based upon compensation, premiums should be allocated on the basis of direct labor dollars charged to each operations, maintenance, and administrative expense account. Life insurance coverage that is not based upon compensation should be allocated to the appropriate operations, maintenance, and administrative expense accounts on the basis of direct labor hours less overtime hours.

Health Care and Insurance Costs:

Health care expenses including such costs as major medical and dental insurance, that are specifically identifiable to each employee should be charged, on the basis of direct labor dollars, to the operations, maintenance, and administrative expense accounts to which that employee's salary was charged. Premiums for most health care plans, however, are based upon the number of employees covered rather than the level of compensation. Under these circumstances, health care costs should be allocated on the basis of direct labor hours less overtime hours.

Pensions and benefits:

Pensions and benefits include the costs of management incentive plans, pension plans, deferred compensation plans such as 401(k) plans, and the current portion of postretirement benefits expense. If specific identification is not possible, these costs should be allocated on the basis of direct labor dollars charged to each operations, maintenance, and administrative expense account.

Federal Insurance Contribution Act (FICA) Tax:

FICA or Social Security tax is assessed at the current rate of 6.2% on the basis of wages paid, up to an annual salary cap. If specific identification is not possible, FICA taxes should be allocated on the basis of direct labor dollars charged to each operations, maintenance, and administrative expense account.

Medicare:

Medicare is assessed at the current rate of 1.45% on the basis of wages paid without an annual salary cap. If specific identification is not possible, Medicare costs should be allocated on the basis of direct labor dollars charged to each operations, maintenance, and administrative expense account.

State and Federal Unemployment Taxes:

State and Federal unemployment taxes are paid on a portion of each employee's wages. The portion of wages upon which unemployment insurance is currently calculated varies from \$7,000 to \$8,500, depending upon the state in which an entity operates. The state unemployment rate also varies based upon the entity's experience rate, a measure of the number of claims paid to former employees of the entity. If specific identification is not possible, state and Federal unemployment taxes should be allocated on the basis of direct labor dollars charged to each operations, maintenance, and administrative expense account for each classification.

Workmen's Compensation:

Workmen's compensation payments vary based upon the job classifications of the employees being covered. If specific identification is not possible, workmen's compensation payments should first be identified by job classification and then allocated on the basis of direct labor dollars charged to each operations, maintenance, and administrative expense account.

Property Insurance:

Property insurance should be allocated on the basis of either specific identification or plant investment depending upon which allocation procedure provides the most equitable distribution of costs. For example, if a generating facility, specific piece of equipment, or individual class of property is insured separately, the cost of that insurance premium should be charged directly to the appropriate operations, maintenance, or administrative expense accounts. Premiums that are not directly attributable to specific insurable items should be charged to the operations and administrative expense based upon the balances in the associated primary plant accounts. General liability insurance is usually not associated with a specific individual, job classification, activity, or function and should, therefore, remain in Account 925, Injuries and Damages.

Property Taxes:

Property taxes should be allocated on the basis of either specific identification or plant investment depending upon which allocation procedure provides the most equitable distribution of costs. For example, if a generating facility, specific piece of equipment, or individual class of property is taxed separately or at different rates, those taxes should be charged directly to the appropriate operations, maintenance, and administrative expense accounts. Taxes that cannot be directly attributable to specific plant items should be charged to the operations and administrative expense accounts based upon the balances in the primary plant accounts.

**FUNCTIONAL ACCOUNTING
EXPENSE ALLOCATION MATRIX**

Account Number	Account Description	Labor	Pensions and Benefits	Social Security & Payroll Taxes	Injuries and Damages	Property Insurance	Property Taxes	Materials Used	Other Expenses	Cleaning Account
403	Depreciation Expense									
404	Amortization of Limited Term-Term Electric Plant									
405	Amortization of Other Electric Plant									
406	Amortization of Electric Plant Acquisition Adjustments									X
408	Taxes Other than Income Taxes								X	
POWER PRODUCTION EXPENSES										
500	Operation Supervision and Engineering	X	X	X	X	X	X	X	X	
501	Fuel	X	X	X	X	X	X	X	X	
502	Steam Expenses									
503	Steam from Other Sources						X	X	X	
504	Steam Transferred - Credit	X	X	X	X	X	X	X	X	
505	Electric Expenses	X	X	X	X	X	X	X	X	
506	Miscellaneous Steam Power Expenses									
507	Rents								X	
509	Allowances	X	X	X	X	X	X	X	X	
510	Maintenance Supervision and Engineering	X	X	X	X	X	X	X	X	
511	Maintenance of Structure	X	X	X	X	X	X	X	X	
512	Maintenance of Boiler Plant	X	X	X	X	X	X	X	X	
513	Maintenance of Electric Plant	X	X	X	X	X	X	X	X	
514	Maintenance of Miscellaneous Steam Plant	X	X	X	X	X	X	X	X	
517	Operation Supervision and Engineering	X	X	X	X	X	X	X	X	
519	Coolants and Water	X	X	X	X	X	X	X	X	

Account Number	Account Description	Labor	Pensions and Benefits	Social Security & Payroll Taxes	Injuries and Damages	Property Insurance	Property Taxes	Materials Used	Other Expenses	Cleaning Account
520	Steam Expenses	X	X	X	X	X	X	X	X	
521	Steam from Other Sources							X	X	
522	Steam Transferred - Credit	X	X	X	X	X	X	X	X	
523	Electric Expenses	X	X	X	X	X	X	X	X	
524	Miscellaneous Nuclear Power Expenses							X	X	
525	Rents	X	X	X	X	X	X	X	X	
526	Maintenance Supervision and Engineering	X	X	X	X	X	X	X	X	
529	Maintenance of Structures	X	X	X	X	X	X	X	X	
530	Maintenance of Reactor Plant Equipment	X	X	X	X	X	X	X	X	
531	Maintenance of Electric Plant	X	X	X	X	X	X	X	X	
532	Maintenance of Miscellaneous Nuclear Plant	X	X	X	X	X	X	X	X	
535	Operation Supervision and Engineering							X	X	
536	Water for Power	X	X	X	X	X	X	X	X	
537	Hydraulic Expenses	X	X	X	X	X	X	X	X	
538	Electric Expenses	X	X	X	X	X	X	X	X	
539	Miscellaneous Hydraulic Power Generation Expenses							X	X	
540	Rents	X	X	X	X	X	X	X	X	
541	Maintenance Supervision and Engineering	X	X	X	X	X	X	X	X	
542	Maintenance of Structures	X	X	X	X	X	X	X	X	
543	Maintenance of Reservoirs, Dams, and Waterways	X	X	X	X	X	X	X	X	
544	Maintenance of Electric Plant	X	X	X	X	X	X	X	X	
545	Maintenance of Miscellaneous Hydraulic Plant	X	X	X	X	X	X	X	X	
546	Operation Supervision and Engineering							X	X	
547	Fuel	X	X	X	X	X	X	X	X	
548	Generation Expenses	X	X	X	X	X	X	X	X	
549	Miscellaneous Other Power Generation Expenses							X	X	
550	Rents									

Account Number	Account Description	Labor	Pensions and Benefits	Social Security & Payroll Taxes	Injuries and Damages	Property Insurance	Property Taxes	Materials Used	Other Expenses	Cleaning Account
551	Maintenance Supervision and Engineering	X	X	X	X			X	X	
552	Maintenance of Structures	X	X	X	X			X	X	
553	Maintenance of Generating and Electric Equipment	X	X	X	X			X	X	
554	Maintenance of Miscellaneous Other Power Generation Plant	X	X	X	X			X	X	
OTHER POWER SUPPLY EXPENSES										
555	Purchased Power	X	X	X	X			X	X	
556	System Control and Load Dispatching									
557	Other Expenses									
TRANSMISSION EXPENSES										
560	Operation Supervision and Engineering	X	X	X	X			X	X	
561	Load Dispatching	X	X	X	X			X	X	
562	Station Expenses	X	X	X	X			X	X	
563	Overhead Line Expenses	X	X	X	X			X	X	
564	Underground Line Expenses	X	X	X	X			X	X	
565	Transmission of Electricity by Others	X	X	X	X			X	X	
566	Miscellaneous Transmission Expenses									
567	Rents	X	X	X	X			X	X	
568	Maintenance Supervision and Engineering	X	X	X	X			X	X	
569	Maintenance of Structures	X	X	X	X			X	X	
570	Maintenance of Station Equipment	X	X	X	X			X	X	
571	Maintenance of Overhead Lines	X	X	X	X			X	X	
572	Maintenance of Underground Lines	X	X	X	X			X	X	
573	Maintenance of Miscellaneous Transmission Plant	X	X	X	X			X	X	
DISTRIBUTION EXPENSES										
580	Operation Supervision and Engineering	X	X	X	X			X	X	
581	Load Dispatching	X	X	X	X			X	X	
582	Station Expenses	X	X	X	X			X	X	

Account Number	Account Description	Labour	Pensions and Benefits	Social Security & Payroll Taxes	Injuries and Damages	Property Insurance	Property Taxes	Materials Used	Other Expenses	Clearing Account
583	Overhead Line Expenses	X	X	X	X	X	X	X	X	
584	Underground Line Expenses	X	X	X	X	X	X	X	X	
585	Street Lighting and Signal System Expenses	X	X	X	X	X	X	X	X	
586	Meter Expenses	X	X	X	X	X	X	X	X	
587	Customer Installations Expenses	X	X	X	X	X	X	X	X	
588	Miscellaneous Distribution Expenses									X
589	Rents	X	X	X	X	X	X	X	X	
590	Maintenance Supervision and Engineering	X	X	X	X	X	X	X	X	
591	Maintenance of Structures	X	X	X	X	X	X	X	X	
592	Maintenance of Station Equipment	X	X	X	X	X	X	X	X	
593	Maintenance of Overhead Lines	X	X	X	X	X	X	X	X	
594	Maintenance of Underground Lines	X	X	X	X	X	X	X	X	
595	Maintenance of Line Transformers	X	X	X	X	X	X	X	X	
596	Maintenance of Street Lighting and Signal Systems	X	X	X	X	X	X	X	X	
597	Maintenance of Meters	X	X	X	X	X	X	X	X	
598	Maintenance of Miscellaneous Distribution Plant									X
CUSTOMER ACCOUNTS EXPENSES										
901	Supervision	X	X	X	X	X	X	X	X	
902	Meter Reading Expenses	X	X	X	X	X	X	X	X	
903	Customer Records and Collection Expenses	X	X	X	X	X	X	X	X	
904	Uncollectible Accounts	X	X	X	X	X	X	X	X	
905	Miscellaneous Customer Accounts Expenses									X
CUSTOMER SERVICE AND INFORMATIONAL EXPENSES										
907	Supervision	X	X	X	X	X	X	X	X	
908	Customer Assistance Expenses	X	X	X	X	X	X	X	X	
909	Informational and Instruction Advertising Expenses	X	X	X	X	X	X	X	X	
910	Miscellaneous Customer Service and Informational Expenses	X	X	X	X	X	X	X	X	

Account Number	Account Description	Labor	Pensions and Benefits	Social Security & Payroll Taxes	Injuries and Damages	Property Insurance	Property Taxes	Materials Used	Other Expenses	Clearing Account
SALES EXPENSES										
911	Supervision	X	X	X	X			X	X	
912	Demonstrating and Selling Expenses	X	X	X	X			X	X	
913	Advertising Expenses	X	X	X	X		X	X	X	
916	Miscellaneous Sales Expenses	X	X	X	X					
ADMINISTRATIVE AND GENERAL										
920	Administrative and General Salaries	X	X	X	X					
921	Office Supplies and Expenses									
922	Administrative Expenses Transferred - Credit									X
923	Outside Services Employed	X	X	X	X			X	X	X
924*	Property Insurance	X	X	X	X			X	X	X
925	Injuries and Damages									
926*	Employee Pensions and Benefits									
927	Franchise Requirements									
928	Regulatory Commission Expenses									
929	Duplicate Charges - Credit	X	X	X	X			X	X	
930.1	General Advertising Expenses	X	X	X	X		X	X	X	
930.2	Miscellaneous General Expenses									X
931	Rents	X	X	X	X					
935	Maintenance of General Plant									

EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 14

RESPONSIBLE PERSON: Frank J. Oliva

COMPANY: East Kentucky Power Cooperative, Inc.

Request 14. Refer to the Company's response to PSC-1-24. Please provide the Company's TIER and DSC, calculated in accordance with the requirements of the RUS loan agreements for the twelve months ending each month during 2008. Please provide the computations.

Response 14. Please see pages 2 through 5 of this response.

KIUC #14

TIER & DSC for RUS

	<u>Feb-07</u>	<u>Mar-07</u>	<u>Apr-07</u>	<u>May-07</u>	<u>Jun-07</u>	<u>Jul-07</u>	<u>Aug-07</u>	<u>Sep-07</u>	<u>Oct-07</u>
TIER									
Net Margins	356,633	16,020,226	(6,398,391)	10,022,256	720,068	3,014,898	(2,482,906)	10,979,949	511,885
Interest on Long Term Debt	7,623,568	8,506,118	8,302,227	8,566,274	8,268,196	8,729,658	8,780,908	8,736,876	9,123,407
sum of Net Margins + Int. on LTD	7,980,201	24,526,344	1,903,836	18,588,530	8,988,264	11,744,556	6,298,002	19,716,825	9,635,292
divided by									
Interest on Long Term Debt (LTD)	7,623,568	8,506,118	8,302,227	8,566,274	8,268,196	8,729,658	8,780,908	8,736,876	9,123,407
= TIER	1.047	2.883	0.229	2.170	1.087	1.345	0.717	2.257	1.056

DSC

	<u>Feb-07</u>	<u>Mar-07</u>	<u>Apr-07</u>	<u>May-07</u>	<u>Jun-07</u>	<u>Jul-07</u>	<u>Aug-07</u>	<u>Sep-07</u>	<u>Oct-07</u>
Depreciation	3,369,309	3,382,836	3,426,846	3,368,040	3,345,513	3,376,430	3,358,054	3,409,487	3,416,540
Interest on LTD	7,623,568	8,506,118	8,302,227	8,566,274	8,268,196	8,729,658	8,780,908	8,736,876	9,123,407
Net Margins	356,633	16,020,226	(6,398,391)	10,022,256	720,068	3,014,898	(2,482,906)	10,979,949	511,885
sum of Depreciation + Int. on LTD + Net Margins	11,349,510	27,909,179	5,330,682	21,956,570	12,333,777	15,120,986	9,656,056	23,126,312	13,051,832
divided by									
Interest + Principal	12,407,110	13,118,271	13,070,375	13,330,059	12,942,044	13,674,169	13,725,935	13,625,071	14,124,305
= DSC	0.915	2.128	0.408	1.647	0.953	1.106	0.703	1.697	0.924

KIUC #14

TIER & DSC for RUS

	Nov-07	Dec-07	Jan-08	12-months ending 1/31/08	Feb-08	12-months ending 2/29/08	Mar-08	12-months ending 3/31/08	Apr-08	12-months ending 4/30/08
Net Margins	(425,492)	2,784,114	11,746,304	46,849,545	12,290,085	58,782,997	(422,992)	42,339,779	(2,496,751)	46,241,418
Interest on Long Term Debt	8,839,071	9,161,512	9,074,194	103,712,008	8,504,201	104,592,641	9,002,520	105,089,044	8,530,089	105,316,906
sum of Net Margins + Int. on LTD	8,413,579	11,945,626	20,820,498	150,561,553	20,794,286	163,375,638	8,579,528	147,428,822	6,033,338	151,558,324
divided by										
Interest on Long Term Debt (LTD)	8,839,071	9,161,512	9,074,194	103,712,008	8,504,201	104,592,641	9,002,520	105,089,044	8,530,089	105,316,906
= TIER	0.952	1.304	2.294	1.452	2.445	1.562	0.953	1.403	0.707	1.439

DSC

	Nov-07	Dec-07	Jan-08	12-months ending 1/31/08	Feb-08	12-months ending 2/29/08	Mar-08	12-months ending 3/31/08	Apr-08	12-months ending 4/30/08
Depreciation	3,431,562	3,324,148	3,434,965	40,643,730	3,442,237	40,716,658	3,460,188	40,794,010	3,544,371	40,911,535
Interest on LTD	8,839,071	9,161,512	9,074,194	103,712,008	8,504,201	104,592,641	9,002,520	105,089,044	8,530,089	105,316,906
Net Margins	(425,492)	2,784,114	11,746,304	46,849,545	12,290,085	58,782,997	(422,992)	42,339,779	(2,496,751)	46,241,418
sum of Depreciation + Int. on LTD + Net Margins	11,845,141	15,269,774	24,255,463	191,205,283	24,236,523	204,092,296	12,039,716	188,222,832	9,577,709	192,469,859
divided by										
Interest + Principal	13,844,426	13,927,992	14,222,964	162,012,721	13,662,926	163,268,536	14,212,565	164,362,831	13,694,392	164,986,848
= DSC	0.856	1.096	1.705	1.180	1.774	1.250	0.847	1.145	0.699	1.167

KIUC #14

TIER & DSC for RUS

	May-08	12-months ending 5/31/08	Jun-08	12-months ending 6/30/08	Jul-08	12-months ending 7/31/08	Aug-08	12-months ending 8/31/08	Sep-08	12-months ending 9/30/08
Net Margins	(3,310,436)	32,908,726	(11,756,522)	20,432,136	5,853,975	23,271,213	(3,471,374)	22,282,745	569	11,303,365
Interest on Long Term Debt	8,898,220	105,648,852	8,847,599	106,228,255	9,096,952	106,595,549	9,272,395	107,087,036	9,216,080	107,566,240
sum of Net Margins + Int. on LTD	5,587,784	138,557,578	(2,908,923)	126,660,391	14,950,927	129,866,762	5,801,021	129,369,781	9,216,649	118,869,605
divided by										
Interest on Long Term Debt (LTD)	8,898,220	105,648,852	8,847,599	106,228,255	9,096,952	106,595,549	9,272,395	107,087,036	9,216,080	107,566,240
= TIER	0.628	1.311	-0.329	1.192	1.644	1.218	0.626	1.208	1.000	1.105

DSC

	May-08	12-months ending 5/31/08	Jun-08	12-months ending 6/30/08	Jul-08	12-months ending 7/31/08	Aug-08	12-months ending 8/31/08	Sep-08	12-months ending 9/30/08
Depreciation	3,391,904	40,935,399	3,499,217	41,089,103	3,417,768	41,130,441	3,393,608	41,165,995	3,378,028	41,134,536
Interest on LTD	8,898,220	105,648,852	8,847,599	106,228,255	9,096,952	106,595,549	9,272,395	107,087,036	9,216,080	107,566,240
Net Margins	(3,310,436)	32,908,726	(11,756,522)	20,432,136	5,853,975	23,271,213	(3,471,374)	22,282,745	569	11,303,365
sum of Depreciation + Int. on LTD + Net Margins	8,979,688	179,492,977	590,294	167,749,494	18,368,695	170,997,203	9,194,629	170,535,776	12,594,677	160,004,141
divided by										
Interest + Principal	14,058,402	165,715,191	14,189,595	166,962,742	14,180,853	167,469,426	14,356,837	168,100,328	14,427,066	168,902,323
= DSC	0.639	1.083	0.042	1.005	1.295	1.021	0.640	1.014	0.873	0.947

KIUC #14

TIER & DSC for RUS

TIER

	<u>Oct-08</u>	<u>12-months ending 10/31/08</u>	<u>Nov-08</u>	<u>12-months ending 11/30/08</u>
Net Margins	2,465,707	13,257,187	9,557,343	23,240,022
Interest on Long Term Debt	9,865,518	108,308,351	9,614,994	109,084,274
sum of Net Margins + Int. on LTD	12,331,225	121,565,538	19,172,337	132,324,296
divided by				
Interest on Long Term Debt (LTD)	9,865,518	108,308,351	9,614,994	109,084,274
= TIER	1.250	1.122	1.994	1.213

DSC

	<u>Oct-08</u>	<u>12-months ending 10/31/08</u>	<u>Nov-08</u>	<u>12-months ending 11/30/08</u>
Depreciation	3,389,238	41,107,234	3,421,616	41,097,288
Interest on LTD	9,865,518	108,308,351	9,614,994	109,084,274
Net Margins	2,465,707	13,257,187	9,557,343	23,240,022
sum of Depreciation + Int. on LTD + Net Margins	15,720,463	162,672,772	22,593,953	173,421,584
divided by				
Interest + Principal	15,175,649	169,953,667	14,930,232	171,039,473
= DSC	1.036	0.957	1.513	1.014

EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 15

RESPONSIBLE PERSON: Frank J. Oliva

COMPANY: East Kentucky Power Cooperative, Inc.

Request 15. Please provide the Company's estimate of the TIER and DSC for calendar year 2008 and update these ratios for the actual for calendar year 2008 as soon as available, calculated in accordance with the requirements of the RUS loan agreements. Please provide the computations for the estimate and actual when available.

Response 15. Page 2 of this response shows EKPC's projected TIER and DSC for calendar 2008, calculated in accordance with the requirements of the RUS loan agreements. Please note that these projections do not include the effect of the creation of the regulatory asset requested in Case No. 2008-00436.

**East Kentucky Power Cooperative, Inc.
Projected TIER & DSC Calculations for year 2008**

For 2008: Mortgage Agreement and Credit Agreement

TIER

(a) Net Margins	13,000,000			
(b) Interest on Long Term Debt	110,023,000			
TIER = (a) + (b) / (b) =	123,023,000	/	110,023,000	= 1.118

DSC

(a) Depreciation	41,273,000
(b) Interest on L-T Debt	110,023,000
(c) Margins	13,000,000
(d) Interest + Principal	172,030,000
DSC = (a) + (b) + (c) / (d) =	0.955

EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 16

RESPONSIBLE PERSON: Frank J. Oliva

COMPANY: East Kentucky Power Cooperative, Inc.

Request 16. Please provide the Company's TIER and DSC, calculated in accordance with the requirements of the credit facility for the twelve months ending each month during 2008. Please provide the computations.

Response 16. Please see pages 2 through 5 of this response.

KIUC #16
TIER & DSC for Credit Facility

TIER

	<u>Feb-07</u>	<u>Mar-07</u>	<u>Apr-07</u>	<u>May-07</u>	<u>Jun-07</u>	<u>Jul-07</u>	<u>Aug-07</u>	<u>Sep-07</u>	<u>Oct-07</u>
Net Margins	356,633	16,020,226	(6,398,391)	10,022,256	720,068	3,014,898	(2,482,906)	10,979,949	511,885
Adjustment to Net Margins		16,020,226	(6,398,391)	10,022,256	720,068	3,014,898	(2,482,906)	10,979,949	511,885
Adjusted Net Margins	356,633								
Interest on Long Term Debt	7,623,568	8,506,118	8,302,227	8,566,274	8,268,196	8,729,658	8,780,908	8,736,876	9,123,407
sum of Adjusted Net margins + Int. on LTD	7,980,201	24,526,344	1,903,836	18,588,530	8,988,264	11,744,556	6,298,002	19,716,825	9,635,292
divided by									
Interest on Long Term Debt (LTD)	7,623,568	8,506,118	8,302,227	8,566,274	8,268,196	8,729,658	8,780,908	8,736,876	9,123,407
= TIER	1.047	2.883	0.229	2.170	1.087	1.345	0.717	2.257	1.056

DSC

	<u>Feb-07</u>	<u>Mar-07</u>	<u>Apr-07</u>	<u>May-07</u>	<u>Jun-07</u>	<u>Jul-07</u>	<u>Aug-07</u>	<u>Sep-07</u>	<u>Oct-07</u>
Depreciation	3,369,309	3,382,836	3,426,846	3,368,040	3,345,513	3,376,430	3,358,054	3,409,487	3,416,540
Interest on LTD	7,623,568	8,506,118	8,302,227	8,566,274	8,268,196	8,729,658	8,780,908	8,736,876	9,123,407
Net Margins	356,633	16,020,226	(6,398,391)	10,022,256	720,068	3,014,898	(2,482,906)	10,979,949	511,885
sum of Depreciation + Int. on LTD + Adjusted Net Margins	11,349,510	27,909,179	5,330,682	21,956,570	12,333,777	15,120,986	9,656,056	23,126,312	13,051,832
divided by									
Interest + Principal	12,407,110	13,118,271	13,070,375	13,330,059	12,942,044	13,674,169	13,725,935	13,625,071	14,124,305
= DSC	0.915	2.128	0.408	1.647	0.953	1.106	0.703	1.697	0.924

KIUC #16

TIER & DSC for Credit Facility

TIER

	<u>Nov-07</u>	<u>Dec-07</u>	<u>Jan-08</u>	12-months ending <u>1/31/08</u>	<u>Feb-08</u>	12-months ending <u>2/29/08</u>	<u>Mar-08</u>	12-months ending <u>3/31/08</u>
Net Margins	(425,492)	2,784,114	11,746,304	46,849,545	12,290,085	58,782,997	(422,992)	42,339,779
Adjustment to Net Margins	(33,128,327)	(33,128,327)	(33,128,327)	(33,128,327)	(33,128,327)	(33,128,327)	(33,128,327)	(33,128,327)
Adjusted Net Margins	(425,492)	(30,344,213)	11,746,304	13,721,218	12,290,085	25,654,670	(422,992)	9,211,452
Interest on Long Term Debt	8,839,071	9,161,512	9,074,194	103,712,008	8,504,201	104,592,641	9,002,520	105,089,044
sum of Adjusted Net margins + Int. on LTD	8,413,579	(21,182,701)	20,820,498	117,433,226	33,084,371	130,247,311	8,156,536	114,300,495
divided by								
Interest on Long Term Debt (LTD)	8,839,071	9,161,512	9,074,194	103,712,008	8,504,201	104,592,641	9,002,520	105,089,044
= TIER	0.952	-2.312	2.294	1.132	3.890	1.245	0.906	1.088

DSC

	<u>Nov-07</u>	<u>Dec-07</u>	<u>Jan-08</u>	12-months ending <u>1/31/08</u>	<u>Feb-08</u>	12-months ending <u>2/29/08</u>	<u>Mar-08</u>	12-months ending <u>3/31/08</u>
Depreciation	3,431,562	3,324,148	3,434,965	40,643,730	3,442,237	40,716,658	3,460,188	40,794,010
Interest on LTD	8,839,071	9,161,512	9,074,194	103,712,008	8,504,201	104,592,641	9,002,520	105,089,044
Net Margins	(425,492)	2,784,114	11,746,304	46,849,545	12,290,085	58,782,997	(422,992)	42,339,779
sum of Depreciation + Int. on LTD + Adjusted Net Margins	11,845,141	15,269,774	24,255,463	191,205,283	24,236,523	204,092,296	12,039,716	188,222,832
divided by								
Interest + Principal	13,844,426	13,927,992	14,222,964	162,012,721	13,662,926	163,268,536	14,212,565	164,362,831
= DSC	0.856	1.096	1.705	1.180	1.774	1.250	0.847	1.145

KIUC #16
TIER & DSC for Credit Facility

TIER

	Apr-08	12-months ending 4/30/08	May-08	12-months ending 5/31/08	Jun-08	12-months ending 6/30/08	Jul-08	12-months ending 7/31/08
Net Margins	(2,496,751)	46,241,418 (33,128,327)	(3,310,436)	32,908,726 (33,128,327)	(11,756,522)	20,432,136 (33,128,327)	5,853,975	23,271,213 (33,128,327)
Adjustment to Net Margins	(2,496,751)	13,113,091	(3,310,436)	(219,601)	(11,756,522)	(12,696,191)	5,853,975	(9,857,114)
Adjusted Net Margins	8,530,089	105,316,906	8,898,220	105,648,852	8,847,599	106,228,255	9,096,952	106,595,549
Interest on Long Term Debt								
sum of Adjusted Net margins + Int. on LTD	3,536,587	118,429,997	2,277,348	105,429,251	(14,665,445)	93,532,064	20,804,902	96,738,435
divided by								
Interest on Long Term Debt (LTD)	8,530,089	105,316,906	8,898,220	105,648,852	8,847,599	106,228,255	9,096,952	106,595,549
= TIER	0.415	1.125	0.256	0.998	-1.658	0.880	2.287	0.908

DSC

	Apr-08	12-months ending 4/30/08	May-08	12-months ending 5/31/08	Jun-08	12-months ending 6/30/08	Jul-08	12-months ending 7/31/08
Depreciation	3,544,371	40,911,535	3,391,904	40,935,399	3,499,217	41,089,103	3,417,768	41,130,441
Interest on LTD	8,530,089	105,316,906	8,898,220	105,648,852	8,847,599	106,228,255	9,096,952	106,595,549
Net Margins	(2,496,751)	46,241,418 (33,128,327)	(3,310,436)	32,908,726 (33,128,327)	(11,756,522)	20,432,136 (33,128,327)	5,853,975	23,271,213 (33,128,327)
sum of Depreciation + Int. on LTD + Adjusted Net Margins	9,577,709	192,469,859	8,979,688	179,492,977	590,294	167,749,494	18,368,695	170,997,203
divided by								
Interest + Principal	13,694,392	164,986,848	14,058,402	165,715,191	14,189,595	166,962,742	14,180,853	167,469,426
= DSC	0.699	1.167	0.639	1.083	0.042	1.005	1.295	1.021

KIUC #16

TIER & DSC for Credit Facility

TIER

	Aug-08	12-months ending 8/31/08	Sep-08	12-months ending 9/30/08	Oct-08	12-months ending 10/31/08	Nov-08	12-months ending 11/30/08
Net Margins	(3,471,374)	22,282,745 (33,128,327)	569	11,303,365 (33,128,327)	2,465,707	13,257,187 (33,128,327)	9,557,343	23,240,022 (33,128,327)
Adjustment to Net Margins	(3,471,374)	(10,845,582)	569	(21,824,962)	2,465,707	(19,871,140)	9,557,343	(9,888,305)
Adjusted Net Margins	9,272,395	107,087,036	9,216,080	107,566,240	9,865,518	108,308,351	9,614,994	109,084,274
Interest on Long Term Debt	2,329,647	96,241,454	9,217,218	85,741,278	14,796,932	88,437,211	28,729,680	99,195,969
sum of Adjusted Net margins + Int. on LTD	9,272,395	107,087,036	9,216,080	107,566,240	9,865,518	108,308,351	9,614,994	109,084,274
divided by								
Interest on Long Term Debt (LTD)	0.251	0.899	1.000	0.797	1.500	0.817	2.988	0.909
= TIER								

DSC

	Aug-08	12-months ending 8/31/08	Sep-08	12-months ending 9/30/08	Oct-08	12-months ending 10/31/08	Nov-08	12-months ending 11/30/08
Depreciation	3,393,608	41,165,995	3,378,028	41,134,536	3,389,238	41,107,234	3,421,616	41,097,288
Interest on LTD	9,272,395	107,087,036	9,216,080	107,566,240	9,865,518	108,308,351	9,614,994	109,084,274
Net Margins	(3,471,374)	22,282,745	569	11,303,365	2,465,707	13,257,187	9,557,343	23,240,022
sum of Depreciation + Int. on LTD + Adjusted Net Margins	9,194,629	170,535,776	12,594,677	160,004,141	15,720,463	162,672,772	22,593,953	173,421,584
divided by								
Interest + Principal	14,356,837	168,100,328	14,427,066	168,902,323	15,175,649	169,953,667	14,930,232	171,039,473
= DSC	0.640	1.014	0.873	0.947	1.036	0.957	1.513	1.014

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EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 17

RESPONSIBLE PERSON: Frank J. Oliva

COMPANY: East Kentucky Power Cooperative, Inc.

Request 17. Please provide the Company's estimate of the TIER and DSC for calendar year 2008 and update these ratios for the actual for calendar year 2008 as soon as available, calculated in accordance with the requirements of the credit facility. Please provide the computations for the estimate and actual when available.

Response 17. The attachment to the response to Item No. 15 of this data request shows EKPC's projected TIER and DSC for calendar 2008, calculated in accordance with the requirements of the Credit Facility. Please note that these projections do not include the effect of the creation of the regulatory asset requested in Case No. 2008-00436.

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EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 18

RESPONSIBLE PERSON: Frank J. Oliva

COMPANY: East Kentucky Power Cooperative, Inc.

Request 18. Please provide the Company's actual members' equity, calculated in accordance with the requirements of the credit facility for calendar year 2006, calendar year 2007 and each month during 2008. Continue to provide this information as each additional month of actual information becomes available throughout this proceeding.

Response 18. Please see pages 2 and 3 of this response.

KIUC #18

<u>Equity</u>	<u>Jan-06</u>	<u>Feb-06</u>	<u>Mar-06</u>	<u>Apr-06</u>	<u>May-06</u>	<u>Jun-06</u>	<u>Jul-06</u>
Total Equities & Margins	104,783,810	108,257,465	108,153,618	102,902,139	99,778,669	95,438,426	63,271,165
divided by							
Total Assets & Debts	1,669,409,959	1,709,555,451	1,713,279,547	1,739,134,699	1,763,971,924	1,817,191,948	1,823,663,461
equal Member's equity	6.28%	6.33%	6.31%	5.92%	5.66%	5.25%	3.47%

<u>Equity</u>	<u>Jan-07</u>	<u>Feb-07</u>	<u>Mar-07</u>	<u>Apr-07</u>	<u>May-07</u>	<u>Jun-07</u>	<u>Jul-07</u>
Total Equities & Margins	113,805,992	114,162,357	130,189,700	123,779,834	133,772,028	134,485,953	137,502,500
divided by							
Total Assets & Debts	2,046,276,912	2,070,891,796	2,111,648,581	2,129,735,113	2,129,716,393	2,138,521,179	2,195,297,942
equal Member's equity	5.56%	5.51%	6.17%	5.81%	6.28%	6.29%	6.26%

<u>Equity</u>	<u>Jan-08</u>	<u>Feb-08</u>	<u>Mar-08</u>	<u>Apr-08</u>	<u>May-08</u>	<u>Jun-08</u>	<u>Jul-08</u>
Total Equities & Margins	172,860,629	185,162,602	184,722,017	182,140,595	178,810,414	167,052,115	172,872,503
divided by							
Total Assets & Debts	2,369,808,864	2,452,348,071	2,459,511,728	2,478,071,136	2,552,528,164	2,566,361,122	2,606,560,152
equal Member's equity	7.29%	7.55%	7.51%	7.35%	7.01%	6.51%	6.63%

KIUC #18

<u>Equity</u>	<u>Aug-06</u>	<u>Sep-06</u>	<u>Oct-06</u>	<u>Nov-06</u>	<u>Dec-06</u>
Total Equities & Margins	93,695,751	91,985,974	94,518,620	90,325,681	107,031,467
divided by					
Total Assets & Debits	1,886,431,746	1,890,618,069	1,890,595,952	1,921,139,300	2,028,501,182
equal Member's equity	4.97%	4.87%	5.00%	4.70%	5.28%

<u>Equity</u>	<u>Aug-07</u>	<u>Sep-07</u>	<u>Oct-07</u>	<u>Nov-07</u>	<u>Dec-07</u>
Total Equities & Margins	135,034,061	146,014,698	146,551,379	146,146,020	161,139,353
divided by					
Total Assets & Debits	2,215,958,955	2,294,646,233	2,273,112,615	2,300,017,184	2,356,154,588
equal Member's equity	6.09%	6.36%	6.45%	6.35%	6.84%

<u>Equity</u>	<u>Aug-08</u>	<u>Sep-08</u>	<u>Oct-08</u>	<u>Nov-08</u>	<u>Dec-08</u>
Total Equities & Margins	169,394,751	169,390,104	171,783,040	181,339,352	
divided by					
Total Assets & Debits	2,671,657,212	2,644,358,114	2,692,238,635	2,762,666,324	
equal Member's equity	6.34%	6.41%	6.38%	6.56%	#DIV/0!

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EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

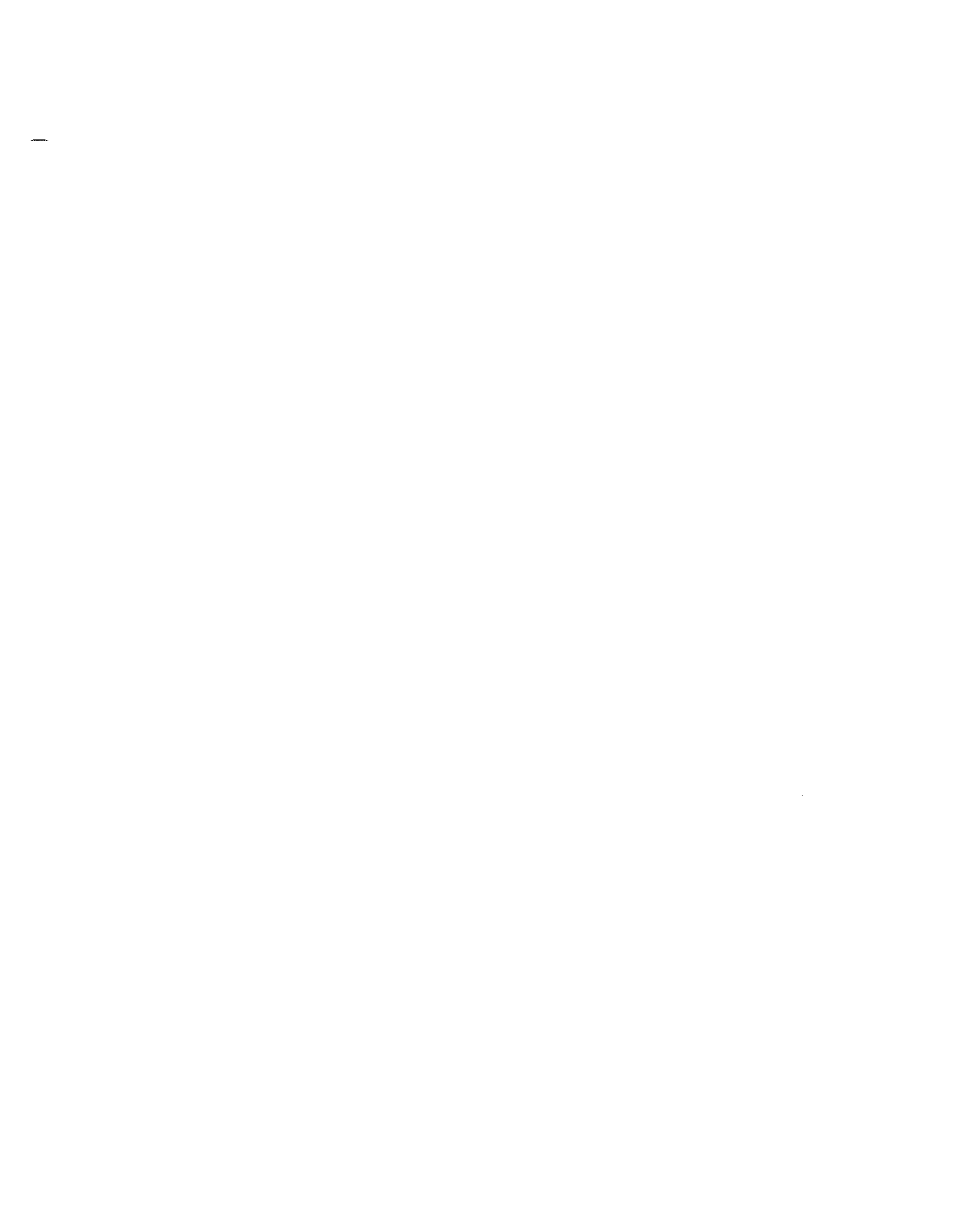
REQUEST 19

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 19. Please provide a copy of the Company's monthly Form 12s for each month January 2007 through November 2008 and each month thereafter continuing throughout the pendency of this proceeding.

Response 19. Please see the enclosed CD for Form 12 reports from January 2007 through November 2008. As new reports are developed, they will be provided.



EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

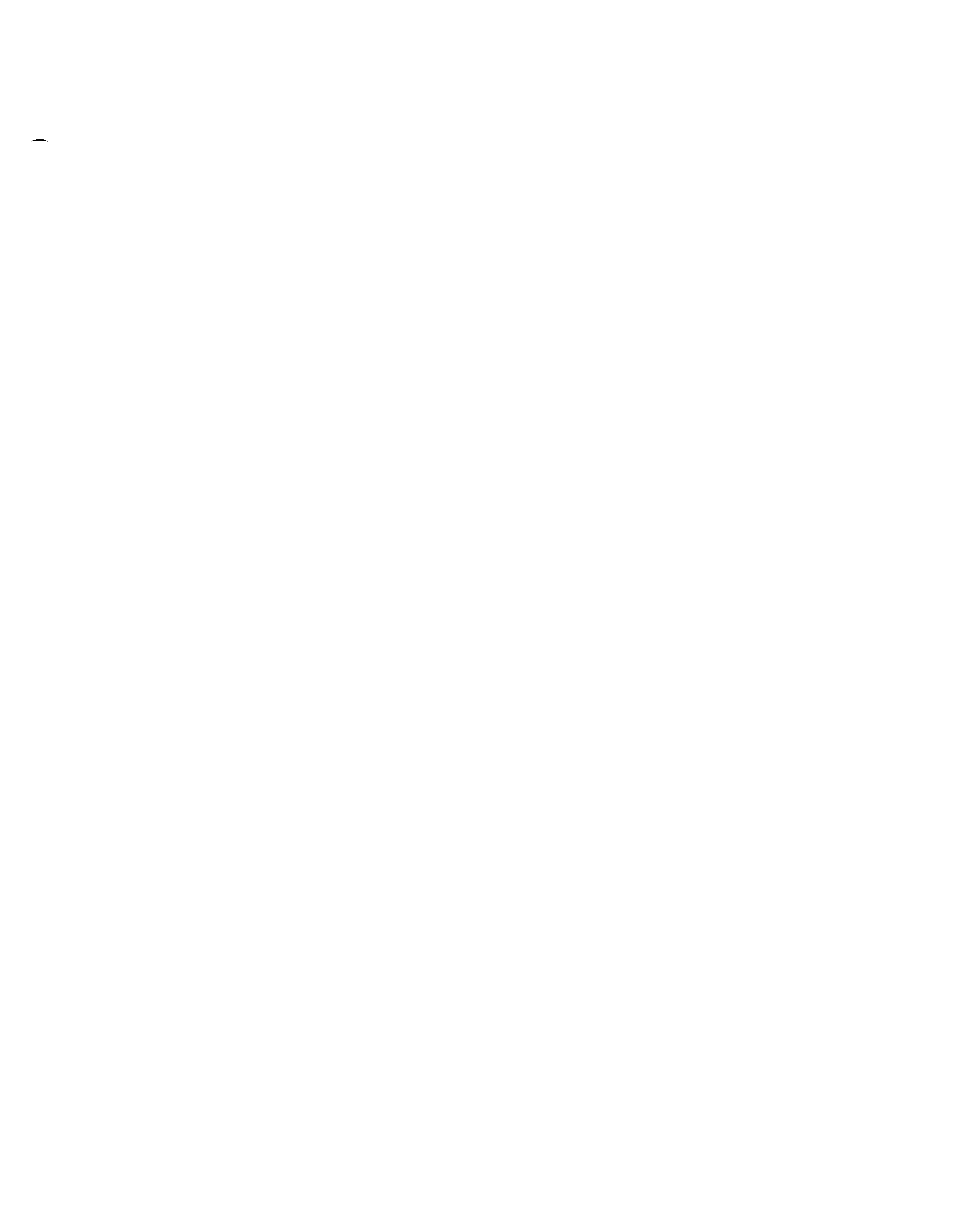
REQUEST 20

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 20. Refer to the response to PSC-1-29. Please identify and describe each abnormal or nonrecurring expense included in the actual expenses by RUS account.

Response 20. Please see response 96a to the Attorney General's First Data Request.



EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 21

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 21. Refer to the response to PSC-1-29. Please provide this same information in the same *format for each month during calendar year 2007.*

Response 21. Please see pages 2 through 11.

PSC Case No. 2008-00409
 KIUC Data Request
 Question #21

		1	2	3	4	5	6	7	8	9	10	11	12
A 50020	2007	184,325	177,888	184,168	170,066	160,428	165,593	109,487	126,392	109,487	116,547	127,166	102,492
B 50020	2006	173,829	180,569	180,569	168,956	172,264	203,083	182,259	191,337	183,024	171,389	192,904	153,714
	Increase (Decrease)	10,496	573	3,599	1,111	18,165	(37,490)	14,759	(64,849)	(74,537)	(54,842)	(65,718)	(61,222)
A 50030	2007	156,595	136,538	147,843	116,178	133,708	143,866	127,504	142,094	131,722	113,257	133,825	117,374
B 50030	2006	205,585	228,272	152,547	152,292	195,632	184,529	152,656	162,232	176,988	136,610	172,433	153,466
	Increase (Decrease)	(48,990)	(91,734)	(4,704)	(36,115)	(61,925)	(40,663)	(25,352)	(20,138)	(45,266)	(23,353)	(38,609)	(36,112)
A 50040	2007	171,432	173,044	185,808	145,801	159,957	175,078	168,843	162,722	158,363	193,578	174,181	139,688
B 50040	2006	174,643	314,333	262,691	140,876	(62,740)	256,290	183,921	172,046	223,916	155,172	246,501	140,003
	Increase (Decrease)	(2,811)	(141,289)	(76,883)	4,925	222,698	(81,313)	4,922	(9,324)	(65,533)	38,405	(72,320)	(15)
A 50041	2007	15,723	14,284	16,516	15,101	14,544	16,714	16,569	16,576	15,889	15,708	16,532	13,309
B 50041	2006	14,700	11,377	16,403	12,661	15,700	18,078	15,889	15,283	16,192	14,875	14,575	15,045
	Increase (Decrease)	1,023	2,907	111	2,439	(1,156)	(1,365)	711	1,293	(303)	833	3,957	(1,736)
A 50042	2007	15,723	14,284	16,515	15,101	14,544	16,714	16,569	16,576	15,889	15,708	16,532	13,309
B 50042	2006	14,700	11,377	16,403	13,561	15,700	18,079	15,889	15,283	16,192	14,875	14,575	15,045
	Increase (Decrease)	1,023	2,907	111	1,539	(1,156)	(1,365)	711	1,293	(303)	833	3,957	(1,736)
A 50044	2007	28,332	31,954	36,760	35,239	31,352	37,862	35,053	35,176	34,158	34,934	37,210	41,936
B 50044	2006	28,045	25,060	31,696	29,341	30,197	59,446	30,245	31,663	35,784	29,202	57,684	27,107
	Increase (Decrease)	287	6,894	5,064	8,898	1,155	(21,584)	4,808	3,513	(21,596)	5,733	(20,674)	14,829
A 50120	2007	2,603,628	2,877,784	2,297,196	3,132,980	2,366,234	2,568,773	2,695,269	3,106,163	2,034,920	1,926,090	1,937,636	2,342,282
B 50120	2006	2,897,939	2,802,046	2,591,685	1,971,346	1,874,988	2,372,915	2,780,380	2,945,757	2,993,038	2,469,461	2,450,102	2,402,939
	Increase (Decrease)	3,669	75,737	(294,689)	1,161,634	511,245	(864,768)	(85,111)	160,407	(48,116)	(532,391)	(512,566)	(60,648)
A 50121	2007	19,307	28,591	34,436	22,453	32,695	46,209	35,833	24,053	53,540	48,633	29,391	42,224
B 50121	2006	24,369	18,380	21,669	20,722	14,042	57,300	22,869	25,770	33,961	36,746	32,450	22,703
	Increase (Decrease)	(5,062)	12,911	12,768	1,730	18,653	(11,091)	12,964	(1,717)	19,579	18,887	(3,059)	19,521
A 50130	2007	4,534,079	4,218,819	4,025,838	4,190,350	2,116,184	3,484,611	3,773,129	3,925,731	3,747,961	3,877,630	2,437,498	4,465,803
B 50130	2006	4,596,450	4,128,103	3,767,391	4,161,412	3,509,465	3,746,897	4,205,680	4,421,965	3,284,834	3,892,554	2,337,033	4,214,910
	Increase (Decrease)	27,629	92,710	258,448	1,190,291	8,939	(262,286)	(52,557)	(498,234)	463,127	(184,924)	99,804	250,893
A 50131	2007	6,895	7,600	30,820	16,993	28,219	41,653	30,681	18,750	22,187	10,816	56,165	9,446
B 50131	2006	17,450	11,221	30,461	10,496	29,570	34,147	24,016	19,421	35,078	16,838	54,707	14,087
	Increase (Decrease)	(10,555)	(3,621)	359	6,497	648	(7,506)	6,665	(672)	(12,891)	(6,023)	1,457	(4,641)
A 50132	2007							23,376		8,786		5,694	8,011
	Increase (Decrease)							23,376		8,786		5,694	8,011
A 50141	2007	4,416,463	4,085,122	4,333,276	1,425,266	4,047,605	3,998,626	4,327,536	4,304,429	3,879,080	4,264,228	4,301,483	4,574,810
B 50141	2006	3,948,238	4,034,136	4,563,045	4,597,911	4,053,912	4,248,408	4,342,502	3,684,834	2,240,537	2,240,537	4,056,665	4,222,734
	Increase (Decrease)	470,225	50,985	(229,770)	(3,130,726)	(548,715)	(64,086)	70,128	(38,073)	1,934,243	2,023,692	242,818	352,077
A 50142	2007	9,395,017	8,669,181	9,024,663	6,827,857	8,478,911	8,425,331	8,602,928	8,321,113	7,487,332	8,959,729	7,837,320	8,990,900
B 50142	2006	9,243,674	8,562,805	7,908,957	8,536,396	7,770,699	8,735,840	9,207,399	8,987,901	9,269,197	8,063,914	8,063,914	8,990,900
	Increase (Decrease)	151,343	1,106,808	1,115,706	(708,539)	698,212	(307,509)	(584,471)	(656,788)	(781,865)	895,815	(1,226,594)	(1,553,580)
A 50144	2007	2,368,350	2,333,207	2,408,347	189,457	2,065,539	2,303,497	2,650,314	2,767,356	1,948,713	1,635,212	2,099,873	2,645,268

B 50144	2006	1,280,534	2,218,410	2,369,655	133,316	14,706	1,720,993	2,456,903	2,520,173	1,450,693	2,270,071	2,434,252	2,671,325
	Increase (Decrease)	1,107,822	116,789	38,662	56,141	2,080,633	672,504	193,411	247,183	496,019	(634,859)	206,921	(26,057)
B 50145	2007		206,120						71,350				
	Increase (Decrease)		(206,120)						(71,350)				
A 50146	2007	8,414	6,887	14,401	98,588	28,031	75,546	11,924	9,668	13,826	10,264	13,853	3,995
B 50146	2006	11,131	4,710	10,814	8,478	12,254	15,948	6,372	11,965	16,438	58,812	10,016	11,283
	Increase (Decrease)	(2,717)	3,597	3,587	90,110	16,777	59,600	(3,447)	(1,469)	(2,612)	(48,548)	3,837	(7,288)
A 50147	2007	103	156	5,049	495	8,023	135	114	31,954	1,652	80,805	305	147,018
B 50147	2006	187	31,157	(6,049)	74,505	3,666	3,666	546	179	117	163	117	255
	Increase (Decrease)	(84)	(31,157)	(6,049)	45,727	(3,531)	(3,531)	(434)	31,775	1,735	80,622	278	146,763
A 50148	2007	97	6,654	106,739	78,897	(49,086)			59,545	5,714	100,076		186,629
B 50148	2006	189,725	24,050	16,177	175,149	(224,235)			59,545	197,945	162,231		23,108
	Increase (Decrease)	(189,628)	(24,050)	(9,323)	78,897	175,149				(162,231)	100,076		153,523
A 50220	2007	147,637	151,377	137,209	143,010	148,830	165,339	155,050	147,740	167,153	147,274	142,352	123,200
B 50220	2006	163,392	140,156	136,278	122,500	151,312	151,257	147,752	130,484	171,138	133,285	131,355	137,645
	Increase (Decrease)	(15,725)	11,221	931	20,510	(2,482)	14,082	7,298	8,255	(3,985)	13,979	10,997	(14,356)
A 50230	2007	130,742	113,120	129,253	148,419	110,344	127,454	141,668	114,629	109,846	134,344	155,776	105,481
B 50230	2006	109,456	132,087	93,129	106,566	161,744	161,744	104,348	147,828	110,390	141,615	102,624	131,349
	Increase (Decrease)	30,307	(19,967)	36,050	55,289	3,778	(33,989)	37,320	(3,200)	(6,544)	(7,271)	53,152	(25,868)
A 50240	2007	150,033	148,908	184,124	116,388	176,326	176,243	162,326	162,020	229,345	136,560	207,382	275,342
B 50240	2006	164,986	153,660	151,393	87,195	219,584	211,609	199,475	167,050	335,287	220,737	131,814	138,522
	Increase (Decrease)	(8,654)	(4,752)	32,731	29,284	(34,238)	(35,566)	(17,149)	14,931	34,058	(84,177)	75,549	136,819
A 50241	2007	89,138	88,003	70,914	60,841	76,857	77,019	78,462	73,727	76,904	70,904	64,196	55,220
B 50241	2006	23,417	26,510	9,345	13,159	28,780	4,377	7,900	683	78,785	71,141	82,357	81,341
	Increase (Decrease)	65,721	61,553	61,569	47,681	48,077	72,642	70,562	73,043	(1,881)	(4,881)	(18,161)	(26,121)
A 50242	2007	101,549	100,635	69,744	72,362	83,686	88,412	89,839	85,188	82,409	75,770	94,266	106,042
B 50242	2006	90,756	53,821	84,575	70,918	71,667	96,667	55,030	98,002	101,064	97,750	109,505	96,376
	Increase (Decrease)	1,793	47,814	(15,830)	1,443	12,219	(8,255)	(5,191)	(12,814)	(18,565)	(21,989)	(15,219)	49,666
A 50243	2007	24,022	24,066	18,653	18,722	18,656	18,666	18,666	16,750	16,970	16,838	16,890	76,652
B 50243	2006	41,208	41,126	35,907	37,368	38,233	39,229	40,235	43,120	44,843	44,513	44,513	14,513
	Increase (Decrease)	(17,186)	(17,060)	(17,254)	(18,646)	(19,577)	(20,569)	(20,363)	(21,479)	(22,691)	(24,282)	(25,954)	62,140
A 50244	2007	81,927	80,132	73,961	63,400	79,689	81,478	81,478	76,930	73,795	66,944	65,663	48,759
B 50244	2006	60,314	55,509	59,284	43,879	47,252	64,950	64,950	58,120	65,381	58,120	65,758	65,317
	Increase (Decrease)	20,713	24,623	14,677	19,521	28,422	16,528	16,528	18,810	8,414	8,815	20,105	(16,558)
A 50520	2007	107,652	105,221	96,518	93,036	111,451	109,624	110,624	110,050	95,572	93,969	108,653	70,276
B 50520	2006	90,725	81,941	81,358	85,919	96,364	99,520	99,520	96,089	92,694	94,528	92,463	93,160
	Increase (Decrease)	16,927	23,280	15,160	8,117	15,088	10,105	10,105	19,361	2,879	(559)	16,189	(2,114)
A 50530	2007	103,823	101,600	106,086	107,853	93,004	112,240	120,614	100,548	104,257	100,247	117,729	75,539
B 50530	2006	87,274	87,639	86,688	81,407	89,959	111,212	104,876	106,741	106,741	100,325	85,504	67,939
	Increase (Decrease)	16,349	13,761	19,397	26,386	3,044	1,028	24,738	5,058	(2,484)	6,922	32,225	(15,400)
A 50540	2007	8,592	12,288	9,964	11,800	12,917	9,625	7,240	10,037	9,844	7,694	7,694	10,455
B 50540	2006	5,845	10,425	7,087	10,914	7,685	11,371	9,162	10,557	9,569	10,356	7,341	9,359
	Increase (Decrease)	2,644	1,863	2,277	988	5,232	(1,746)	166	(3,317)	1,067	(412)	353	1,096
A 50541	2007	63,922	63,056	61,307	51,102	63,090	67,160	68,560	64,272	61,188	54,568	72,913	77,987

B 50641	2006	72,858	68,725	73,836	58,108	56,481	78,824	74,186	73,717	73,000	64,540	69,980	52,823
	Increase (Decrease)	(6,936)	(3,666)	(2,928)	(7,006)	6,689	(11,664)	(5,826)	(9,444)	(11,812)	(9,072)	2,923	25,064
A 50642	2007	70,869	69,911	65,064	54,768	66,641	71,107	72,226	68,390	64,657	58,226	76,610	61,903
B 50642	2006	69,150	63,962	65,635	50,428	49,482	71,906	67,693	68,209	68,309	60,817	67,374	42,799
	Increase (Decrease)	2,719	5,950	(670)	4,340	17,159	(799)	4,533	(181)	(3,652)	(2,591)	9,236	19,104
A 50644	2007	65,705	64,817	63,925	53,415	65,785	69,978	71,426	66,955	63,769	56,963	75,687	43,977
B 50644	2006	56,660	52,418	57,416	41,381	41,044	63,104	58,559	58,697	57,071	49,632	58,710	55,282
	Increase (Decrease)	9,045	12,399	6,510	12,034	24,742	6,874	12,867	8,068	6,698	7,331	20,177	(11,305)
A 50620	2007	37,151	90,803	45,687	45,547	51,984	31,346	38,656	42,901	37,219	42,003	50,771	41,359
B 50620	2006	32,657	39,493	22,600	19,591	38,828	97,334	49,359	53,578	43,467	46,738	49,509	35,513
	Increase (Decrease)	4,494	51,310	23,087	25,956	13,156	(65,988)	(10,703)	(10,677)	(6,248)	(6,734)	5,262	5,845
A 50621	2007	13,120	12,756	14,641	10,735	8,080	12,912	9,724	18,974	12,863	50,789	284,940	14,640
B 50621	2006	11,875	9,091	16,014	14,794	17,904	15,093	13,367	16,959	13,759	24,347	45,068	303,219
	Increase (Decrease)	1,246	3,665	(1,373)	(4,059)	(9,824)	(2,171)	(3,643)	1,015	(806)	26,443	239,672	(288,578)
A 50630	2007	63,729	133,278	88,119	175,672	30,958	96,744	93,516	95,059	76,900	75,470	92,643	87,188
B 50630	2006	62,207	69,210	87,748	66,495	72,389	160,342	141,185	132,029	107,517	94,123	70,660	79,794
	Increase (Decrease)	1,522	28,058	10,371	109,177	(41,431)	(63,598)	(47,671)	(36,970)	(30,617)	(18,653)	21,983	7,405
A 50631	2007	15,477	20,397	20,603	24,688	31,891	34,409	20,434	18,534	17,823	64,557	341,385	37,571
B 50631	2006	17,992	15,693	14,978	10,236	16,447	21,128	13,759	18,260	24,308	22,636	28,623	326,623
	Increase (Decrease)	(1,915)	4,705	5,625	14,452	15,444	13,281	6,675	(5,726)	(6,485)	41,921	312,762	(289,052)
A 50640	2007	135,652	182,797	225,285	197,761	217,309	208,552	263,378	186,946	175,652	285,542	177,487	368,337
B 50640	2006	156,590	171,638	182,686	161,644	199,106	395,897	179,157	233,600	305,202	164,256	157,928	350,421
	Increase (Decrease)	(20,938)	(11,841)	(57,401)	(63,883)	(81,797)	(187,345)	84,221	(146,654)	(129,550)	121,286	119,459	(81,084)
A 50641	2007	34,169	36,257	40,976	20,068	174,869	121,682	211,776	217,649	221,045	61,328	105,146	261,100
B 50641	2006	34,180	41,293	40,976	120,436	54,424	145,165	165,626	251,203	169,485	64,127	21,201	41,571
	Increase (Decrease)	(11)	(4,036)	15,040	(100,368)	120,445	(23,483)	25,151	(33,554)	51,560	(2,799)	83,945	219,529
A 50642	2007							105,420	165,420	165,420	105,421		
B 50642	2006							30,984	81,967	30,984	81,967		
	Increase (Decrease)							(30,984)	(30,984)	(30,984)	(30,984)		
A 50644	2007	313,037	280,517	288,694	519	251,908	282,111	335,696	400,047	234,865	245,739	338,467	312,946
B 50644	2006	148,011	238,057	280,915	12,430	14,514	251,240	318,682	409,488	182,864	235,853	275,133	336,188
	Increase (Decrease)	165,026	52,460	7,069	(11,911)	237,394	10,871	15,713	(6,441)	152,001	9,886	63,334	(23,242)
A 50644	2007	15,643	16,499	21,327	28,027	13,217	19,387	17,813	16,126	17,416	39,153	24,460	21,827
B 50644	2006	14,111	14,480	30,741	19,311	14,915	15,700	13,961	14,463	11,301	13,545	14,229	22,333
	Increase (Decrease)	1,532	2,019	(9,414)	8,716	(1,698)	3,628	3,852	1,663	6,115	25,608	10,231	(506)
A 50645	2007	2,840	8,926	4,913	13,071	6,541	8,057	6,280	5,295	14,692	34,296	331,055	28,571
B 50645	2006	8,662	13,120	21,259	1,389	30,807	6,968	16,843	5,592	9,247	3,553	6,247	324,960
	Increase (Decrease)	(5,822)	(4,194)	(16,346)	11,682	(24,266)	1,070	(10,564)	(287)	(7,949)	30,743	324,808	(296,389)
A 50646	2007	20,438	18,280	30,357	19,325	14,677	21,037	25,318	18,828	19,177	47,892	26,975	23,443
B 50646	2006	(20,438)	(18,280)	(30,357)	(19,325)	(14,677)	(21,037)	(25,318)	(18,828)	(19,177)	(47,892)	(26,975)	(23,443)
	Increase (Decrease)												
A 50647	2007	26,485	29,332	32,081	24,505	23,416	34,466	31,668	28,668	36,463	69,606	43,484	41,678
B 50647	2006	30,466	37,264	25,742	22,902	26,307	32,395	29,208	29,730	31,586	27,370	35,619	41,795
	Increase (Decrease)	(4,002)	(7,932)	6,339	1,543	(2,891)	2,071	3,460	(1,062)	(5,123)	42,236	7,865	(1,117)

A 51230	2007	146,333	259,430	436,936	332,138	311,633	439,418	418,616	399,818	147,200	426,644	697,587	972,794
B 51230	2006	119,044	215,555	460,056	178,623	504,663	301,566	261,910	243,468	181,129	261,976	439,661	439,500
	Increase (Decrease)	27,289	43,875	155,515	137,852	(193,230)	137,852	157,005	156,350	(33,929)	144,668	227,926	534,294
A 51240	2007	428,975	404,508	401,687	466,307	517,193	477,338	542,021	466,699	426,140	432,898	566,923	525,074
B 51240	2006	473,925	436,208	429,059	450,071	478,528	725,439	566,767	389,784	(35,585)	366,740	345,840	511,599
	Increase (Decrease)	(44,950)	(31,751)	(27,372)	66,286	(61,335)	(88,101)	(124,746)	76,915	481,735	66,158	241,083	13,474
A 51241	2007	35,802	93,954	85,093	539,588	334,562	269,355	186,184	384,223	72,697	80,168	145,759	112,818
B 51241	2006	57,844	65,844	177,861	267,693	78,143	220,000	356,225	366,048	239,568	(31,072)	386,841	313,070
	Increase (Decrease)	(22,042)	(71,890)	(92,768)	271,895	256,419	49,355	(170,041)	(81,825)	(166,871)	111,840	(141,082)	(200,252)
A 51242	2007	88,157	46,224	86,298	101,559	418,976	265,626	261,553	63,372	122,600	221,033	534,784	594,053
B 51242	2006	34,942	70,963	226,493	413,063	355,347	232,260	79,021	259,638	57,070	45,109	149,793	92,263
	Increase (Decrease)	53,215	(24,739)	(140,195)	(311,504)	63,629	33,366	182,532	(196,266)	65,530	175,924	384,991	441,790
A 51243	2007	223	2,334	126	126	1,010	833	833	544	352	767	634	634
B 51243	2006	536	(1,601)	41	41	23	23	201	201	352	566	67	634
	Increase (Decrease)	(313)	3,935	126	86	(1,016)	(23)	833	544	352	566	67	634
A 51244	2007	179,693	102,196	102,196	701,117	1,631,574	476,714	83,050	147,032	170,997	678,060	966,806	286,523
B 51244	2006	175,383	141,666	439,872	18,989	163,812	660,620	982,752	639,077	826,580	409,065	143,091	169,568
	Increase (Decrease)	4,310	(39,470)	(337,676)	692,128	1,467,762	(183,906)	(699,702)	(492,045)	(655,583)	268,995	443,715	117,954
A 51320	2007	24,803	9,097	75,896	167,431	28,200	26,082	22,296	22,248	81,636	668,009	696,429	1,201,365
B 51320	2006	16,587	(4,506)	429,630	36,954	709,619	714,789	53,873	113,663	625,322	64,474	260,260	35,537
	Increase (Decrease)	8,216	(13,603)	(353,734)	130,477	(740,359)	(688,087)	(31,577)	(91,415)	(643,686)	604,535	316,169	1,165,828
A 51330	2007	76,091	39,513	60,094	168,589	318,735	210,315	52,729	75,345	22,248	43,364	135,937	592,407
B 51330	2006	59,002	99,260	76,746	101,241	84,859	69,268	57,609	(93,452)	59,827	64,286	12,845	81,705
	Increase (Decrease)	17,089	(59,747)	(16,652)	67,348	233,876	142,047	(4,880)	168,797	(37,580)	71,649	274,481	510,702
A 51340	2007	16,570	23,983	32,578	8,813	10,602	11,461	12,896	12,896	11,422	14,056	11,460	11,753
B 51340	2006	21,501	16,731	13,662	16,731	22,869	14,310	19,471	14,287	14,287	16,004	16,004	16,053
	Increase (Decrease)	(4,931)	7,252	18,916	(7,918)	(12,267)	(7,800)	(2,849)	(6,025)	(6,049)	(2,311)	(4,594)	(6,300)
A 51341	2007	22,543	1,597	17,180	346,762	20,288	270,353	9,356	3,852	11,784	27,361	34,967	4,290
B 51341	2006	2,891	9,739	1,659	6,475	5,429	6,965	12,816	5,046	4,685	88,234	41,790	102,188
	Increase (Decrease)	19,652	(8,142)	15,521	340,287	14,859	263,388	(3,460)	(1,194)	7,109	(60,873)	(6,824)	(98,898)
A 51342	2007	22,541	9,473	26,333	20,042	165,284	5,174	25,423	25,423	3,465	106,077	30,518	306,931
B 51342	2006	5,420	21,944	29,501	134,734	43,460	78,184	9,253	7,650	11,263	2,125	6,182	241,466
	Increase (Decrease)	17,122	(12,471)	(3,168)	(114,692)	121,824	(44,225)	(2,375)	16,170	(7,788)	103,951	24,336	65,465
A 51344	2007	3,631	47,880	30,025	341,128	98,936	306,183	20,770	9,322	5,409	47,983	62,181	351,482
B 51344	2006	13,815	37,989	89,716	89,716	157,175	69,629	448,507	7,454	18,169	23,317	69,053	6,533
	Increase (Decrease)	(9,984)	34,707	(7,964)	251,412	(58,239)	236,554	(427,737)	1,868	(12,760)	24,666	(6,872)	344,849
A 51410	2007						5,000	7,790					
B 51410	2006						5,000	7,790					
	Increase (Decrease)												460
A 51420	2007		40	307	144		460	330		477			460
B 51420	2006						(460)	330		(332)			460
	Increase (Decrease)		40	307	144		460	330		477			460
A 51430	2007	1,789	5,726	3,045	1,606	10,760	7,961	6,515	10,738	6,515	10,738	5,177	12,504
B 51430	2006	2,691	4,140	6,822	1,636	3,640	5,695	6,833	10,024	12,046	6,786	13,487	8,850
	Increase (Decrease)	(872)	1,586	(3,777)	(30)	6,948	2,366	1,156	3,387	(5,531)	3,952	(8,310)	3,654

A 51440	2007	3,048	(15)	878	949	1,508	7,320	1,245	(116)	689	(92)
B 51440	2006	1,147	(373)	1,816	20	1,580	(70)	49	1,383	(503)	95
	Increase (Decrease)	1,901	(1,250)	(940)	928	(72)	7,390	1,196	(1,499)	1,193	(187)
A 54651	2007	31,651	35,090	31,375	28,316	21,763	14,616	11,635	10,599	11,415	9,202
B 54651	2006	17,385	16,176	16,512	20,758	25,605	22,814	26,732	19,346	44,368	14,781
	Increase (Decrease)	14,266	3,817	14,862	6,558	(3,842)	(8,197)	(15,097)	(8,747)	(32,953)	(5,579)
A 54661	2007	18,051	20,481	21,792	20,209	18,126	60,277	20,067	20,903	20,547	12,752
B 54661	2006	8,709	8,420	8,265	8,423	12,752	11,324	20,814	12,403	12,411	7,443
	Increase (Decrease)	9,341	12,061	13,527	11,785	5,373	48,952	(747)	8,500	8,135	5,309
B 54710	2007										2,856
	Increase (Decrease)										(2,856)
A 54711	2007	83,060	310,222	1,814	11,681	665	322	1,545	4,525	15,573	
B 54711	2006		1,101	793	2,904	22,976	658	142	1,485	714	1,277
	Increase (Decrease)	83,060	309,121	1,021	6,777	(21,891)	(858)	160	60	3,811	14,295
A 54712	2007										(14,125)
	Increase (Decrease)										(14,125)
A 54721	2007	2,787,884	6,582,399	2,051,182	2,833,668	4,280,689	9,802,928	3,534,827	1,823,642	940,139	3,280,092
B 54721	2006	1,120,398	1,768,789	124,217	1,601,103	1,927,043	6,218,624	62,401	352,019	2,065,567	2,365,518
	Increase (Decrease)	1,667,486	4,813,600	1,926,965	1,232,565	2,453,646	3,584,305	3,472,426	1,471,623	(1,155,428)	915,174
A 54761	2007	30,270	(25,392)	39,621	40,144	32,557	(283,180)	33,220	16,761	35,648	37,755
B 54761	2006	16,125	29,215	31,863	33,869	37,062	61,641	5,824	(974,098)	22,335	31,652
	Increase (Decrease)	14,145	(54,607)	7,758	6,284	(4,505)	(354,821)	27,396	177,859	13,313	5,903
A 54851	2007	250,939	263,417	203,844	203,838	213,472	219,288	202,033	196,672	205,304	212,695
B 54851	2006	150,626	158,031	136,664	154,888	180,229	204,884	198,784	209,263	235,486	211,992
	Increase (Decrease)	99,312	105,386	67,180	48,950	33,243	14,414	3,869	(12,591)	(30,183)	1,003
A 54861	2007	39,222	42,541	35,459	39,399	48,020	44,545	52,888	42,227	48,023	37,085
B 54861	2006	21,953	26,525	21,750	22,549	23,192	25,209	19,183	36,920	32,913	32,493
	Increase (Decrease)	17,269	16,016	13,709	16,850	24,828	18,183	33,705	5,298	16,011	5,201
A 54900	2007	520	520	520	520	520	566	759	520	662	1,354
B 54900	2006	552	605	659	552	552	552	552	552	552	58
	Increase (Decrease)	(32)	(85)	(139)	(32)	(32)	14	207	(32)	110	1,296
A 54951	2007	48,598	49,886	59,663	28,390	42,340	69,866	22,545	40,876	23,684	34,727
B 54951	2006	10,883	21,977	9,639	9,939	69,703	60,014	59,056	19,660	25,442	60,167
	Increase (Decrease)	38,515	27,910	44,256	18,451	(27,363)	38,563	(27,489)	(17,188)	(4,904)	(25,440)
A 54961	2007	19,665	30,022	25,021	28,561	8,364	20,870	18,888	39,308	23,553	26,158
B 54961	2006	51,443	64,320	48,735	64,633	57,557	25,944	34,885	63,178	67,890	50,391
	Increase (Decrease)	(31,778)	(34,298)	(23,714)	(36,071)	(49,193)	(6,073)	(17,987)	(23,889)	(44,337)	(24,232)
A 54962	2007	1,655	5,452	1,532	1,464	15,179	583	1,908	4,350	12,302	2,425
B 54962	2006	2,260	1,901	1,241	1,422	1,783	2,305	1,707	1,476	1,603	9,601
	Increase (Decrease)	(604)	3,461	(408)	42	13,386	(4,868)	199	2,874	10,699	(4,176)
A 54963	2007	6,301	8,697	9,615	9,660	4,807	10,632	9,754	4,200	9,600	9,600
B 54963	2006	12,759	6,680	4,569	13,242	7,022	6,757	7,018	8,092	6,747	12,951
	Increase (Decrease)	(6,458)	7,407	5,156	(3,582)	(1,772)	3,814	1,672	(2,547)	(2,547)	(3,151)

A 55151	2007	14,797	13,532	14,121	13,816	14,222	6,149	6,879	6,407	5,854	6,421	6,425	4,937
B 55151	2006	13,910	12,547	13,594	12,372	13,557	14,172	13,263	14,291	13,571	13,224	14,303	10,734
	Increase (Decrease)	1,788	866	537	1,444	665	(6,022)	(6,384)	(7,854)	(7,717)	(6,803)	(7,876)	(5,797)
A 55161	2007			677			145	79,144					
B 55161	2006			(677)			(145)	(79,144)					
	Increase (Decrease)												
A 55251	2007	16	659	879	12,118	3,952	4,001	2,569	7,094	7,094	328	5,674	3,618
B 55251	2006	75	207	12,864	7,349	6,377	9,985	9,479	124	124	3,020	9,237	845
	Increase (Decrease)	(59)	(207)	(11,986)	(7,163)	(4,769)	(4,984)	(6,895)	(6,970)	(6,970)	(2,692)	(3,564)	(2,673)
A 55261	2007			400	1,250	250	1,060						
B 55261	2006			(400)	(1,250)	(250)	(1,060)						
	Increase (Decrease)												
A 55300	2007	11	659	704	2,614	1,521	4,000	8,173	13,077	6,557	4,650	1,054	420
B 55300	2006	1,132	1,631	1,588	1,588	514	1,657	1,025	1,002	855	3,591	(1,062)	401
	Increase (Decrease)	(1,121)	(972)	(884)	(1,024)	(1,136)	(1,657)	(2,818)	(2,075)	(2,075)	(1,059)	2,116	19
A 55351	2007	4,176	20,221	218,623	62,860	61,436	18,581	98,550	31,426	191,950	729,271	973,025	2,572,782
B 55351	2006	33,701	158,894	221,846	748,216	259,527	1,950,049	6,955	76,573	25,284	43,859	36,746	27,780
	Increase (Decrease)	(29,525)	(138,673)	(3,223)	(685,356)	(198,090)	(1,950,049)	(91,619)	(45,146)	(166,666)	(678,112)	(938,279)	(2,545,002)
A 55361	2007	(36,710)	87,883	148,554	92,864	38,728	34,320	70,801	64,883	61,692	89,287	24,235	250,664
B 55361	2006	151,090	42,432	41,189	46,415	46,582	44,432	22,005	(274)	69,021	29,514	23,118	187,146
	Increase (Decrease)	(187,800)	(4,549)	(107,355)	(36,449)	(7,854)	(10,112)	(48,796)	(65,197)	(20,329)	(59,693)	1,117	(59,518)
A 55451	2007	416	239	239	13,730	599	7425	702	23,152	303	26	26	982
B 55451	2006	416	239	239	(13,730)	(6,826)	(22,450)	(22,450)	(22,450)	(393)	26	26	982
	Increase (Decrease)												
A 55500	2007	11,519,878	20,862,846	3,825,151	18,301,201	3,571,677	5,413,602	6,238,593	13,526,535	5,106,637	8,451,950	8,456,166	17,107,204
B 55500	2006	10,286,118	8,990,908	6,690,205	5,116,296	6,600,682	4,328,004	4,520,696	3,851,383	3,891,000	2,832,072	6,253,144	9,710,516
	Increase (Decrease)	1,233,760	11,871,938	(6,735,055)	(3,184,995)	(1,028,905)	1,085,598	1,717,897	7,635,535	1,455,255	3,619,877	2,203,021	7,396,688
A 55600	2007	285,226	244,637	241,050	246,515	248,665	225,927	242,521	247,528	284,946	210,221	252,314	199,762
B 55600	2006	234,159	236,700	239,816	218,838	236,517	255,310	217,884	242,248	270,000	216,703	225,523	229,058
	Increase (Decrease)	31,068	5,937	(12,766)	27,677	12,148	(29,382)	24,637	5,281	14,946	23,518	26,792	(29,296)
A 55700	2007	93,068	84,074	92,615	99,371	145,347	175,006	144,753	84,990	111,775	137,948	107,536	116,149
B 55700	2006	66,729	75,736	57,763	63,238	141,039	114,259	98,044	137,837	144,257	89,058	89,058	116,107
	Increase (Decrease)	26,339	8,338	34,852	36,133	4,308	60,747	79,011	(52,847)	(32,482)	(6,309)	18,478	42
A 55701	2007	59,929	20,686	51,117	21,937	31,552	32,756	37,725	16,137	23,417	25,412	32,180	24,717
B 55701	2006	134,756	25,218	35,139	54,801	23,456	27,295	62,399	36,029	24,824	23,750	24,407	20,563
	Increase (Decrease)	(74,827)	(4,532)	15,978	(32,864)	8,096	5,461	(24,674)	(21,892)	(1,507)	2,662	7,773	4,154
A 55702	2007	310,570	5,304	165,892	165,620	165,201	164,875	166,173	165,170	165,513	167,655	165,803	166,010
B 55702	2006	162,791	880,065	(328,240)	160,673	157,037	155,872	309,663	1,645	310,322	157,095	1,184	168,182
	Increase (Decrease)	147,779	(874,761)	494,132	4,948	8,224	9,003	(143,490)	163,525	(144,809)	10,760	164,619	8,828
A 56000	2007	217,462	273,848	240,533	243,872	256,537	167,699	234,290	251,143	195,238	226,127	177,605	242,236
B 56000	2006	358,452	370,855	346,636	(105,354)	165,473	213,343	260,350	256,770	216,985	216,985	216,985	236,210
	Increase (Decrease)	(140,990)	(97,007)	(106,103)	(349,227)	71,064	(45,645)	(40,176)	374	(65,112)	9,141	17,323	4,026
A 56100	2007	178,077	187,411	217,425	196,116	216,650	199,811	230,522	192,969	190,483	475,465	224,721	172,452
B 56100	2006	183,609	191,589	207,465	170,877	207,465	218,205	190,894	199,738	212,116	202,166	204,153	170,611
	Increase (Decrease)	(5,531)	(4,178)	19,960	25,238	19,185	(18,394)	39,628	(6,769)	(21,633)	273,299	20,568	1,841

A 56200	2007	208,222	197,860	207,195	104,802	249,916	227,053	223,704	216,307	195,567	209,981	241,231	286,732
B 56200	2006	240,107	212,616	212,616	249,135	249,135	209,880	268,107	233,370	249,460	225,799	219,498	141,774
Increase (Decrease)		(31,885)	(43,873)	(2,321)	(17,816)	1,783	(72,927)	(44,403)	(17,062)	(42,874)	(16,817)	21,733	144,958
A 56300	2007	174,597	185,592	142,340	111,308	161,111	142,402	134,303	146,879	130,514	116,283	152,682	193,065
B 56300	2006	160,545	174,553	135,452	169,711	169,711	145,692	168,340	145,427	118,765	133,480	174,820	116,645
Increase (Decrease)		14,052	11,029	6,888	(8,601)	(8,601)	(3,290)	(44,137)	1,451	11,749	(17,197)	(22,138)	76,420
A 56500	2007	835,694	2,134,771	1,620,856	648,890	648,890	663,126	1,045,874	1,465,155	887,371	958,856	433,114	268,952
B 56500	2006	1,437,075	1,123,633	874,454	679,189	679,189	1,038,137	787,354	928,039	307,417	478,104	612,644	1,164,637
Increase (Decrease)		(601,380)	1,011,138	(1,650,650)	(30,309)	(30,309)	(375,011)	248,520	537,116	549,954	478,753	(178,530)	(895,685)
B 56501	2007	53,640	127,116	181,463	160,765	125,519	166,998	223,075	189,867	189,867	131,749	131,749	
Increase (Decrease)		(53,640)	(127,116)	(181,463)	(160,765)	(125,519)	(166,998)	(223,075)	(189,867)			(131,749)	
A 56600	2007	38,074	57,376	50,527	40,441	68,220	44,562	55,280	68,051	59,558	42,514	82,429	83,721
B 56600	2006	7,913	11,043	11,358	17,244	17,244	21,131	15,317	26,338	16,409	13,285	1,380	27,007
Increase (Decrease)		28,161	46,332	39,169	28,198	50,976	23,431	39,963	39,713	43,149	29,219	81,049	56,713
A 56700	2007	37,189	37,189	37,189	37,189	37,189	37,189	27,075	37,189	47,303	37,492	37,189	94,264
B 56700	2006	37,189	37,189	37,189	37,189	37,189	109,635	37,189	37,189	27,075	27,075	47,303	37,189
Increase (Decrease)							(69,446)	(10,114)		10,114	10,417	(10,114)	57,075
A 56800	2007											1,154	(305)
B 56800	2006	(223)										1,034	(1,339)
Increase (Decrease)		223										(1,034)	1,339
A 57000	2007	79,044	111,828	84,197	77,975	96,928	134,065	117,462	133,129	123,166	264,628	142,516	165,340
B 57000	2006	101,397	133,983	132,769	109,956	130,781	105,384	95,066	136,747	125,188	94,787	133,283	132,671
Increase (Decrease)		(22,353)	(22,156)	(48,571)	(32,980)	(33,853)	29,681	22,396	(2,618)	9,978	(1,942)	17,233	32,669
A 57100	2007	85,539	93,687	206,049	108,157	135,577	156,291	159,332	740,378	163,781	216,357	128,234	355,416
B 57100	2006	78,331	63,118	247,725	255,219	121,192	221,403	138,586	208,769	389,307	278,634	282,571	169,880
Increase (Decrease)		7,207	569	(141,676)	14,384	(147,082)	(113,112)	20,747	531,610	(225,526)	(62,278)	(164,337)	185,536
A 57300	2007	7,456	5,948	2,064	2,371	1,944	2,859	2,466	4,511	1,631	3,376	2,181	2,778
B 57300	2006	1,868	2,515	1,973	2,227	2,787	3,076	1,560	5,050	2,957	5,181	2,203	11,074
Increase (Decrease)		5,588	3,433	891	144	(843)	(217)	906	(539)	(1,326)	(1,805)	(22)	(8,297)
A 58100	2007	9,598	8,334	18,709	13,025	14,002	11,895	13,380	10,281	11,754	14,196	16,489	13,462
B 58100	2006	12,095	15,398	15,398	11,500	14,206	11,204	9,459	10,865	13,089	12,177	11,205	13,549
Increase (Decrease)		1,584	(4,361)	3,114	1,225	(204)	790	3,921	(684)	(1,335)	2,019	5,154	(87)
A 58200	2007	38,470	33,436	42,277	52,697	65,208	56,091	53,012	60,269	46,342	49,382	34,381	33,472
B 58200	2006	36,454	45,361	47,185	54,333	65,828	54,162	69,584	75,238	54,110	55,324	57,369	110,322
Increase (Decrease)		2,016	(11,945)	(12,055)	5,512	(20,720)	(37,172)	(16,572)	(14,969)	(7,972)	(6,942)	(22,988)	(76,850)
A 58200	2007	80,207	66,321	69,972	88,126	135,461	137,663	130,604	130,604	128,773	61,230	183,758	130,233
B 58200	2006	31,218	87,355	91,134	73,666	67,991	121,176	185,678	185,678	114,589	127,200	113,558	109,303
Increase (Decrease)		48,989	(21,034)	(21,162)	14,460	67,470	16,487	102,000	(54,874)	14,184	(65,970)	70,200	29,929
A 90800	2007	189,191	173,344	295,521	228,870	304,187	84,108	126,085	268,065	133,391	188,757	225,928	552,066
B 90800	2006	123,570	159,975	173,003	319,661	352,961	415,590	240,153	345,827	382,355	280,249	279,131	603,169
Increase (Decrease)		65,621	(26,631)	(23,519)	(90,791)	(48,774)	(331,481)	(114,068)	(77,762)	(248,654)	(77,491)	(53,203)	(51,113)
A 90900	2007			10,282	5,284	17,119	1,966	1,966	6,434	497	42,035	22,752	104,483
B 90900	2006			5,163	8,751	3,538	1,592	10,292	1,056		11,136	725	51,082

B 93020	2006	20,109	34,087	27,532	34,109	35,545	44,027	38,265	24,454	23,514	25,697	22,193	24,325
	Increase (Decrease)	35	(4,448)	17,881	(11,078)	(2,221)	(5,766)	(9,927)	(253)	780	(2,865)	(1,141)	11,485
A 93021	2007	758,081	52,177	7,077	58,514	1,515	35,390	70,914	91,143	68,688	60,051	331,311	20,000
B 93021	2006	241,844	437,789	113,510	396,174	23,487	75,174	81,198	5,230	571,077	22,948	567,036	9,484
	Increase (Decrease)	516,737	(385,619)	(106,432)	(337,660)	(21,972)	(39,785)	(10,284)	85,914	(501,389)	37,705	(335,726)	10,516
A 93022	2007	93,763	63,078	59,234	61,321	74,799	104,848	68,791	107,138	55,989	68,313	61,076	64,766
B 93022	2006	101,174	86,748	82,023	70,172	95,033	102,400	75,452	87,108	71,102	70,506	77,233	61,398
	Increase (Decrease)	(7,411)	(23,670)	(23,389)	(8,851)	(21,234)	2,548	(6,661)	10,030	(15,102)	(2,283)	(16,057)	3,368
A 93023	2007	131,414	131,414	130,641	130,641	130,641	130,641	130,641	130,641	130,641	130,641	130,641	243,889
B 93023	2006	117,005	117,005	118,424	116,520	115,625	116,743	116,876	117,028	117,207	117,423	117,693	13,599
	Increase (Decrease)	14,409	14,409	14,217	14,121	14,016	13,898	13,765	13,012	13,434	13,218	12,948	230,390
A 93025	2007	24,977	20,769	14,637	73,348	86,174	14,358	59,085	7,421	(20,918)	7,927	0,320	6,337
B 93025	2006	37,858	29,592	27,318	27,247	26,645	46,755	26,451	29,923	323,134	41,855	27,159	33,573
	Increase (Decrease)	(12,881)	(8,823)	(12,680)	46,101	60,129	(32,397)	32,635	(22,501)	(144,052)	(34,028)	(20,840)	(27,237)
A 93026	2007	1,242	1,154	764	837	861	559	384	358	327	359	359	272
B 93026	2006	1,506	1,451	1,234	1,123	981	1,264	1,105	1,270	1,224	1,185	1,210	676
	Increase (Decrease)	(263)	(297)	(469)	(286)	(129)	(65)	(81)	(912)	(697)	(626)	(651)	(707)
A 93500	2007	84,597	35,586	42,702	48,143	54,232	142,113	47,236	104,872	76,023	62,882	48,889	37,851
B 93500	2006	48,952	49,811	36,153	53,454	63,170	40,553	51,565	55,829	68,502	53,489	43,170	27,610
	Increase (Decrease)	35,646	4,549	4,549	(5,310)	(28,938)	101,560	(4,270)	49,043	9,521	9,393	5,724	10,340

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EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 22

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 22. Refer to the Company's response to PSC 1-31.

a. Please explain why the Company plans to increase the number of headquarters employees in January 2009 from 262 to 271 full-time and from 19 to 22 part-time. Please describe the increase in work activities and requirements from December 2008 to January 2009 that support these increases in employees.

b. Please indicate if it is the Company's present intention to increase the number of full-time employees and part-time employees in January 2009.

Response 22. a-b. In 2009 EKPC planned for three new positions in supply chain in support of the new unit at Spurlock Station and the construction of combustion turbines and CFB plant at Smith Station. All these positions will not be filled in January. During 2009 further evaluation and justification will be required before these positions are filled.

The Receptionist position at EKPC headquarters is manned by two part-time employees. EKPC will explore making this a full time position. This position will not be filled in January and further evaluation and justification will be required before employment of a full time position.

An engineer for Power Supply is for Transmission Planning. EKPC has started the search for this individual, which will be an entry level position. The position should be filled by the end of January 2009.

The other four positions (2 engineers, project accountant, and analyst) are all in support of all the construction activities planned for through 2013. These positions will not be filled in January and further evaluation and justification will be required.

The three additional part-time positions are in support of all the new planned construction activities at Cooper and Smith Station. These positions are for clerical and administrative duties and will eliminate the need for full time positions. These positions will not be filled in January and further evaluation and justification will be required.

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EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 23

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 23. Refer to the Company's response to PSC 1-36(a). Please provide the Company's computational support, including assumptions, data, and a copy of all source documents relied on for all accounts listed in the response. Provide a copy of all electronic spreadsheets with formulas intact.

Response 23. Please see information provided on enclosed CD.

EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 24

RESPONSIBLE PERSON: James C. Lamb, Jr./Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 24. Refer to the Company's response to PSC-1-42.

Request 24a. Please provide this same information for each month during calendar year 2008 and for the base period. Update this information as each additional month of actual information becomes available.

Response 24a. Please see page 2 of this response.

Request 24b. Please indicate whether any of the purchases in 2005, 2006 and 2007 were for reliability purposes and were included in the Company's reserve margin. If so, please describe and provide the MW included.

Response 24b. EKPC had purchases in 2005, 2006, and 2007 that were for reserve margin purposes. Please see the table below.

<u>Year</u>	<u>MWh</u>
2005	65,600
2006	54,552
2007	272,448

2008 Actual By Month

	MWh	Demand \$	Energy \$	Net Inadvertent \$
Jan	335.668	71	21,993,377	(87,750)
Feb	261,885	285,443	15,075,631	(1,382)
March	380.203	54.667	22,821,494	(8,422)
Apr	224,259	111,624	13,670,119	74,175
May	93.099	176	11,300,628	(331,267)
June	190,910	185	18,364,478	(188,366)
July	173,464	416	16,489,446	(208,946)
Aug	128,540	282	11,213,656	120,323
Sep	133,646	294	8,349,225	(16,024)
Oct	167,365	277	9,650,297	(140,677)
Nov	169,897	152,332	10,413,397	(82,420)

Base Period

		MWh	Demand \$	Energy \$	Inadvertent \$
Feb-08	Actual	261,885	285,443	15,075,631	(1,382)
Mar-08	Actual	380,203	54.667	22,821,494	(8,422)
Apr-08	Actual	224,259	111,624	13,670,119	74,175
May-08	Actual	193,099	176	11,300,628	(331,267)
Jun-08	Actual	190,910	185	18,364,478	(188,366)
Jul-08	Actual	173,464	416	16,489,446	(208,946)
Aug-08	Actual	128,540	282	11,213,656	120,323
Sep-08	Budget	142,152	-	7,511,203	-
Oct-08	Budget	144,679	-	7,983,902	-
Nov-08	Budget	237,056	-	13,402,249	-
Dec-08	Budget	194,911	-	10,200,393	-
Jan-09	Budget	263,974	-	14,913,468	-

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EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 25

RESPONSIBLE PERSON: Frank J. Oliva

COMPANY: East Kentucky Power Cooperative, Inc.

Request 25. Please provide a quantification of the fuel and purchased power savings for the forecast period. Provide all data, assumptions and computations, including electronic spreadsheets with cell formulas intact.

Response 25. For the forecast period of June 1, 2009 through May 31, 2010, the EKPC budget projects that Spurlock Unit 4 will generate 1,750,042 MWh. Based on the assumption that this generation will displace purchased power during on-peak hours, the cost savings are estimated to be \$40,782,000 for the forecast period. Monthly savings are shown in the attached CD.

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EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 26

RESPONSIBLE PERSON: Frank J. Oliva

COMPANY: East Kentucky Power Cooperative, Inc.

Request 26. Please provide a quantification of the increased off-system sales revenues and margins during the forecast period resulting from the operation of Spurlock 4. Provide this information for the months during the forecast period and on an annualized basis. Provide all data, assumptions and computations, including electronic spreadsheets with cell formulas intact.

Response 26. Page 2 of this response reflects the projected off-system sales for the 2009 Budget and shows that January through April off-system sales are significantly lower than those for May 2009 and beyond, subsequent to when Spurlock Unit #4 goes into operation. It also shows an increase in revenue due this increased volume. Page 3 of this response reflects the forecasted test year revenue and margins.

**EAST KENTUCKY POWER COOPERATIVE
2009 BUDGET
INCREMENTAL MARGIN FOR OFF-SYSTEM SALES**

	<u>KWH</u>	<u>Revenue</u>	<u>Incremental Cost</u>	<u>Incremental Margin</u>
January	4,934,000	\$229,621	\$209,885	\$19,736
February	4,054,000	\$187,701	\$171,485	\$16,216
March	8,616,000	\$373,633	\$339,169	\$34,464
April	7,097,000	\$285,302	\$256,914	\$28,388
May	24,635,000	\$884,451	\$785,911	\$98,540
June	37,252,000	\$1,332,340	\$1,183,332	\$149,008
July	28,995,000	\$1,119,946	\$1,003,966	\$115,980
August	30,683,000	\$1,159,704	\$1,036,972	\$122,732
September	36,829,000	\$1,311,731	\$1,164,415	\$147,316
October	28,333,000	\$1,001,815	\$888,483	\$113,332
November	6,293,000	\$253,615	\$228,443	\$25,172
December	6,903,000	\$272,436	\$244,824	\$27,612
Total	224,624,000	\$8,412,295	\$7,513,799	\$898,496

EAST KENTUCKY POWER COOPERATIVE
Forecast Year - June 2009-May 2010
INCREMENTAL MARGIN FOR OFF-SYSTEM SALES

	<u>KWH</u>	<u>Revenue</u>	<u>Incremental Cost</u>	<u>Incremental Margin</u>
June	37,252,000	\$1,332,340	\$1,183,332	\$149,008
July	28,995,000	\$1,119,946	\$1,003,966	\$115,980
August	30,683,000	\$1,159,704	\$1,036,972	\$122,732
September	36,829,000	\$1,311,731	\$1,164,415	\$147,316
October	28,333,000	\$1,001,815	\$888,483	\$113,332
November	6,293,000	\$253,615	\$228,443	\$25,172
December	6,903,000	\$272,436	\$244,824	\$27,612
January	9,617,000	\$398,354	\$359,886	\$38,468
February	10,708,000	\$439,280	\$396,448	\$42,832
March	28,948,000	\$1,096,284	\$980,492	\$115,792
April	23,452,000	\$866,814	\$773,006	\$93,808
May	19,479,000	\$734,687	\$656,772	\$77,916
Total	267,492,000	\$9,987,006	\$8,917,039	\$1,069,967

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EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 27

RESPONSIBLE PERSON: Frank J. Oliva

COMPANY: East Kentucky Power Cooperative, Inc.

Request 27. Please provide amount of fuel and purchased power expense not recoverable through the fuel clause projected in the forecast period. Provide all data, assumptions and computations, including electronic spreadsheets with cell formulas intact.

Response 27. Please see Response 37a.

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EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 28

RESPONSIBLE PERSON: Frank J. Oliva/Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 28. Please reconcile the fuel and purchased power expense and the fuel revenues included in base rates and the fuel adjustment clause for calendar year 2007, each month during 2008, the base year and the projected year. Provide a detailed description of each reconciling item.

Response 28. Please see the response on pages 2 through 10.

Received	Actual Jan-07		Actual Feb-07		Actual Mar-07		Actual Apr-07		Actual May-07	
	Cost	KWH	Cost	KWH	Cost	KWH	Cost	KWH	Cost	KWH
Generation										
Coal & Oil Burned	22,931,941	1,050,093,239	21,469,766	979,199,142	21,243,294	982,569,486	15,392,762	625,544,386	18,626,494	859,049,707
Gas & Oil Burned in CTs Landfills	2,901,915	32,150,291	6,867,230	61,086,017	1,136,277	18,572,626	2,092,337	25,099,427	2,885,693	33,240,954
Fuel (Assigned Cost during F.O.)	51,837	1,849,000	165,733	5,751,000	267,127	11,609,000	393,135	15,749,000	34,220	1,092,000
Fuel (Assigned Cost during F.O.)	(94,691)	(1,849,000)	(393,393)	(5,751,000)	(464,540)	(11,609,000)	(927,667)	(15,749,000)	(43,026)	(1,092,000)
Total Fuel Cost	25,790,902	1,082,243,530	28,109,336	1,040,285,159	22,182,158	1,011,142,112	16,950,567	650,643,813	21,503,381	892,290,661
Purchases										
Net Energy Cost - Economy Purchases	10,094,542	206,370,152	17,892,439	291,039,039	2,948,250	66,491,394	17,303,900	315,676,984	2,342,233	50,217,541
Total Purchase Fuel Cost	10,094,542	206,370,152	17,892,439	291,039,039	2,948,250	66,491,394	17,303,900	315,676,984	2,342,233	50,217,541
Subtotal Purchase & Fuel Cost	35,885,444	1,288,613,682	46,001,775	1,331,324,198	25,130,408	1,077,633,506	34,254,467	966,320,797	23,845,614	942,508,202
Delivered										
Off-System Sales Fuel Costs	(169,074)	(6,911,381)	(96,064)	(1,900,009)	(799,794)	(32,007,769)	(23,770)	(678,989)	(86,520)	(3,158,886)
Over or (Under) Recovery	(686,349)	2,299,154	(417,029)	(5,444,803)	4,381,963	(831,809)	675,749	(4,068,930)	171,966	4,031,875
Inadvertent		(43,576,632)		(31,360,691)		(45,479,354)		(41,945,639)		(33,464,075)
System Losses										
Sales Fuel Cost	(855,423)	(48,188,859)	(513,093)	(36,705,503)	3,582,169	(78,318,932)	651,979	(46,693,556)	75,446	(32,591,086)
Totals	35,030,021	1,240,424,823	45,488,682	1,292,618,695	28,712,577	999,314,574	34,906,446	919,627,239	23,921,060	909,917,116
FAC Factor	0.02824		0.03519		0.02873		0.03796		0.02629	
Less: FAC Base	(0.02025)		(0.02025)		(0.02025)		(0.02025)		(0.02025)	
Monthly FAC Rate	0.00799		0.01494		0.00848		0.01771		0.00604	

*Monthly FAC Revenue \$8.5 million \$10.3 million \$14.9 million \$7.8 million \$16.1 million

*Monthly KWh x Previous Month FAC Rate=Monthly FAC Revenue

Received	Actual Jun-07		Actual Jul-07		Actual Aug-07		Actual Sep-07		Actual Oct-07	
	Cost	KWH	Cost	KWH	Cost	KWH	Cost	KWH	Cost	KWH
Generation										
Coal & Oil Burned	20,111,641	927,574,750	21,182,969	984,419,611	22,116,602	1,036,728,500	18,991,864	884,373,562	18,376,479	841,574,051
Gas & Oil Burned in CTs Landfills	4,313,931	45,644,723	2,326,385	28,752,803	9,509,748	106,203,317	3,568,370	44,530,220	1,841,948	24,521,282
Fuel (Assigned Cost during F.O.)	431,146	17,295,000	199,511	7,765,000	190,458	8,139,000	167,197	5,755,000	17,761	549,000
Fuel (Assigned Cost during F.O.)	(1,010,656)	(17,295,000)	(354,413)	(7,765,000)	(624,369)	(8,139,000)	(336,558)	(5,755,000)	(30,823)	(549,000)
Total Fuel Cost	23,846,062	973,219,473	23,354,452	1,013,172,414	31,192,419	1,142,931,817	22,390,873	928,903,782	20,205,365	866,095,333
Purchases										
Net Energy Cost - Economy Purchases	4,034,124	67,992,327	5,063,512	83,394,752	12,721,741	147,256,025	4,666,172	83,707,562	5,194,395	88,084,286
Total Purchase Fuel Cost	4,034,124	67,992,327	5,063,512	83,394,752	12,721,741	147,256,025	4,666,172	83,707,562	5,194,395	88,084,286
Subtotal Purchase & Fuel Cost	27,880,186	1,041,211,800	28,417,964	1,096,567,166	43,914,160	1,290,187,842	27,057,045	1,012,611,344	25,399,760	954,179,619
Delivered										
Off-System Sales Fuel Costs	(292,941)	(9,532,374)	(249,356)	(8,749,983)	(747,792)	(14,459,588)	(508,344)	(17,136,367)	(713,032)	(31,404,054)
Over or (Under) Recovery	(534,478)	5,957,914	(324,136)	(3,919,107)	(45,487)	(18,836,606)	2,263,514	8,869,471	226,827	2,710,070
Inadvertent		(39,230,553)		(38,172,284)		(29,219,100)		(35,653,159)		(24,304,240)
System Losses										
Sales Fuel Cost	(827,419)	(42,805,013)	(573,492)	(50,841,374)	(793,279)	(62,515,294)	1,755,170	(43,922,055)	(486,205)	(52,998,224)
Totals	27,052,767	998,406,787	27,844,472	1,045,725,792	43,120,881	1,227,672,548	28,812,215	968,689,289	24,913,555	901,181,395
FAC Factor	0.02710		0.02663		0.03512		0.02974		0.02765	
Less: FAC Base	(0.02025)		(0.02638)		(0.02638)		(0.02638)		(0.02638)	
Monthly FAC Rate	0.00685		0.00025		0.00874		0.00336		0.00127	

*Monthly FAC Revenue \$6.0 million \$7.2 million \$0.3 million \$8.5 million \$3.0 million

*Monthly KWh x Previous Month FAC Rate=Monthly FAC Revenue

	Actual Nov-07		Actual Dec-07		Actual Jan-08		Actual Feb-08		Actual Mar-08	
Received	Cost	KWH	Cost	KWH	Cost	KWH	Cost	KWH	Cost	KWH
Generation										
Coal & Oil Burned	19,433,408	902,858,198	21,043,011	937,675,260	24,250,247	1,080,208,300	22,814,877	1,019,451,940	18,872,587	792,840,368
Gas & Oil Burned in CTs Landfills	980,512	14,178,192	3,334,020	36,216,307	3,619,981	37,834,388	2,398,377	26,666,558	1,823,146	21,403,999
Fuel (Assigned Cost during F.O.)	101,316	3,336,000	1,179,138	44,968,000	349,786	13,949,000	44,669	1,491,000	1,212,000	47,043,000
Fuel (Assigned Cost during F.O.)	(150,326)	(3,336,000)	(2,378,127)	(44,968,000)	(1,048,604)	(13,949,000)	(106,314)	(1,491,000)	(3,631,768)	(47,043,000)
Total Fuel Cost	20,364,910	917,036,390	23,178,042	973,891,567	27,171,410	1,118,042,688	25,151,609	1,046,118,498	18,275,965	814,244,367
Purchases										
Net Energy Cost - Economy Purchases	7,312,907	112,300,039	15,357,738	251,131,565	20,061,702	313,771,582	13,241,332	240,121,432	20,888,924	356,880,291
Total Purchase Fuel Cost	7,312,907	112,300,039	15,357,738	251,131,565	20,061,702	313,771,582	13,241,332	240,121,432	20,888,924	356,880,291
Subtotal Purchase & Fuel Cost	27,677,817	1,029,336,429	38,535,780	1,225,023,132	47,233,112	1,431,814,270	38,392,941	1,286,239,930	39,164,889	1,171,124,658
Delivered										
Off-System Sales Fuel Costs	(334,953)	(13,401,145)	(370,129)	(14,399,834)	(419,878)	(16,071,164)	(1,003,029)	(35,527,320)	(136,210)	(4,993,110)
Over or (Under) Recovery	(120,800)	2,520,813	(166,991)	14,262,001	(1,194,080)	2,580,136	1,126,107	40,645	520,619	(9,256,173)
Inadvertent										
System Losses		(22,157,231)		(50,936,608)		(45,028,872)		(42,084,451)		(43,046,955)
Sales Fuel Cost	(455,753)	(33,037,563)	(537,120)	(51,074,441)	(1,614,058)	(58,519,900)	123,078	(77,581,126)	384,409	(57,296,238)
Totals	27,222,064	996,298,866	37,998,660	1,173,948,691	45,619,054	1,373,294,370	38,516,019	1,208,658,804	39,549,298	1,113,828,420
FAC Factor	0.02732		0.03237		0.03322		0.03187		0.03551	
Less: FAC Base	(0.02638)		(0.02638)		(0.02638)		(0.02638)		(0.02638)	
Monthly FAC Rate	0.00094		0.00599		0.00684		0.00549		0.00913	

\$6.1 million

\$6.3 million

\$6.2 million

\$1.1 million

\$1.3 million

*Monthly FAC Revenue

*Monthly KWh x Previous Month FAC Rate=Monthly FAC Revenue

Received	Actual Apr-08		Actual May-08		Actual Jun-08		Actual Jul-08		Actual Aug-08	
	Cost	KWH	Cost	KWH	Cost	KWH	Cost	KWH	Cost	KWH
Generation										
Coal & Oil Burned	15,032,783	677,844,405	15,329,211	671,536,455	21,873,106	852,729,897	24,021,420	926,112,984	27,456,393	960,266,124
Gas & Oil Burned in CT's Landfills	1,628,051	19,287,515	1,895,454	18,845,317	5,030,920	35,996,045	1,438,473	17,877,043	945,757	14,717,614
Fuel (Assigned Cost during F.O.)	104,023	3,986,000	277,301	9,581,000	1,436,100	62,032,000	1,970,981	88,851,000	74,305	2,173,000
Fuel (Assigned Cost during F.O.)	(318,306)	(3,986,000)	(678,260)	(9,581,000)	(4,724,453)	(62,032,000)	(6,675,740)	(88,851,000)	(149,826)	(2,173,000)
Total Fuel Cost	16,446,551	697,131,920	16,733,706	690,381,772	23,615,673	888,725,942	20,755,134	943,990,027	28,326,619	974,982,738
Purchases										
Net Energy Cost - Economy Purchases	11,847,557	204,342,517	9,726,702	173,044,032	16,640,217	176,342,253	14,286,331	152,286,943	10,252,756	116,917,498
Total Purchase Fuel Cost	11,847,557	204,342,517	9,726,702	173,044,032	16,640,217	176,342,253	14,286,331	152,286,943	10,252,756	116,917,498
Subtotal Purchase & Fuel Cost	28,294,108	901,474,437	26,460,408	863,425,804	40,255,890	1,065,068,195	35,021,465	1,096,276,970	38,579,375	1,091,900,236
Delivered										
Off-System Sales Fuel Costs	(84,045)	(3,212,410)	(40,925)	(236,599)	(505,873)	(17,589,956)	(96,968)	(2,618,849)	(128,398)	(1,556,301)
Over or (Under) Recovery	2,118,884	7,322,847	259,617	9,740,270	(823,193)	5,538,540	(611,957)	6,143,666	56,760	(3,537,873)
Inadvertent System Losses		(23,835,838)		(23,551,724)		(39,862,400)		(35,982,634)		(32,655,889)
Sales Fuel Cost	2,034,639	(19,725,401)	218,692	(14,048,053)	(1,329,066)	(52,033,825)	(708,925)	(32,457,817)	(71,638)	(37,750,663)
Totals	30,328,947	881,749,036	26,679,100	849,377,751	38,926,824	1,013,034,370	34,312,540	1,063,619,153	38,507,737	1,054,149,573
FAC Factor	0.03440		0.03141		0.03843		0.03225		0.03653	
Less: FAC Base	(0.02638)		(0.02638)		(0.02638)		(0.02638)		(0.02638)	
Monthly FAC Rate	0.00802		0.00503		0.01205		0.00587		0.01015	

*Monthly FAC Revenue \$8.0 million \$6.8 million \$5.1 million \$12.8 million \$6.2 million

*Monthly KWh x Previous Month FAC Rate=Monthly FAC Revenue

Received	Budget Sep-08		Budget Oct-08		Budget Nov-08		Budget Dec-08	
	Cost	KWH	Cost	KWH	Cost	KWH	Cost	KWH
Generation								
Coal & Oil Burned	19,483,486	859,099,000	15,929,791	828,986,000	16,392,371	879,118,000	35,683,702	1,134,185,000
Gas & Oil Burned in CTs Landfills	3,951,215	44,539,000	2,891,257	36,073,000	2,722,198	34,298,000	8,386,911	61,452,000
Fuel (Assigned Cost during F.O.)								
Fuel (Assigned Cost during F.O.)								
Total Fuel Cost	23,434,701	903,638,000	18,821,048	865,069,000	19,114,569	913,416,000	44,080,613	1,195,637,000
Purchases								
Net Energy Cost - Economy Purchases	6,433,115	122,713,000	6,950,070	125,462,000	12,269,909	212,766,000	9,612,796	170,153,000
Total Purchase Fuel Cost	6,433,115	122,713,000	6,950,070	125,462,000	12,269,909	212,766,000	9,612,796	170,153,000
Subtotal Purchase & Fuel Cost	29,867,816	1,026,351,000	25,771,118	990,531,000	31,384,478	1,126,182,000	53,693,409	1,365,790,000
Delivered								
Off-System Sales Fuel Costs	(323,712)	(7,568,000)	(438,261)	(10,247,000)	(567,640)	(13,272,000)	(299,824)	(7,009,000)
Over or (Under) Recovery								
Inadvertent								
System Losses								
Sales Fuel Cost	(323,712)	(37,822,000)	(438,261)	(39,281,000)	(567,640)	(46,429,000)	(299,824)	(47,493,000)
Totals	29,544,104	988,529,000	25,332,857	951,250,000	30,816,838	1,079,753,000	53,393,585	1,318,287,000
FAC Factor	0.02989		0.02663		0.02854		0.04050	
Less: FAC Base	(0.02638)		(0.02638)		(0.02638)		(0.02638)	
Monthly FAC Rate	0.00351		0.00025		0.00216		0.01412	

*Monthly FAC Revenue \$2.3 million \$3.3 million \$0.3 million \$2.8 million

*Monthly KWh x Previous Month FAC Rate=Monthly FAC Revenue

	Budget Jan-09		Budget Feb-09		Budget Mar-09		Budget Apr-09		Budget May-09	
	Cost	KWH	Cost	KWH	Cost	KWH	Cost	KWH	Cost	KWH
Received Generation	34,890,645	1,115,122,000	30,893,440	987,179,000	32,385,621	1,028,490,000	24,529,872	860,493,000	25,895,506	919,043,000
Coal & Oil Burned	7,900,054	58,006,000	6,534,460	48,825,000	3,839,470	34,222,000	3,519,876	31,824,000	1,643,339	21,284,000
Gas & Oil Burned in CT's Landfills										
Fuel (Assigned Cost during F.O.)										
Fuel (Assigned Cost during F.O.)										
Total Fuel Cost	42,790,699	1,173,128,000	37,427,900	1,036,004,000	36,225,091	1,062,712,000	28,149,748	892,317,000	27,538,845	940,327,000
Purchases	13,480,799	237,542,000	9,610,589	157,112,000	6,439,123	104,992,000	3,869,008	70,533,000	2,247,578	41,271,000
Net Energy Cost - Economy Purchases	13,480,799	237,542,000	9,610,589	157,112,000	6,439,123	104,992,000	3,869,008	70,533,000	2,247,578	41,271,000
Total Purchase Fuel Cost	56,271,498	1,410,670,000	47,038,489	1,193,116,000	42,664,214	1,167,704,000	32,018,756	962,850,000	29,786,423	981,598,000
Subtotal Purchase & Fuel Cost	(216,014)	(4,934,000)	(176,476)	(4,054,000)	(348,903)	(8,616,000)	(264,261)	(7,097,000)	(807,838)	(24,635,000)
Delivered										
Off-System Sales Fuel Costs										
Over or (Under) Recovery										
Inadvertent										
System Losses										
Sales Fuel Cost	(216,014)	(45,343,000)	(176,476)	(38,167,000)	(348,903)	(41,481,000)	(264,261)	(34,066,000)	(807,838)	(51,448,000)
Totals	56,055,484	1,365,327,000	46,862,013	1,154,949,000	42,315,311	1,126,223,000	31,754,495	928,784,000	29,978,585	930,150,000
FAC Factor	0.04106		0.04057		0.03757		0.03419		0.03115	
Less: FAC Base	(0.02638)		(0.02638)		(0.02638)		(0.02638)		(0.02638)	
Monthly FAC Rate	0.01468		0.01419		0.01119		0.00781		0.00477	

*Monthly FAC Revenue \$19.3 million \$17.0 million \$16.0 million \$10.4 million \$7.3 million

*Monthly KWh x Previous Month FAC Rate=Monthly FAC Revenue

Received	Budget Jun-09		Budget Jul-09		Budget Aug-09		Budget Sep-09		Budget Oct-09	
	Cost	KWH	Cost	KWH	Cost	KWH	Cost	KWH	Cost	KWH
Generation										
Coal & Oil Burned	29,217,857	1,032,221,000	32,135,331	1,122,531,000	32,038,785	1,122,088,000	27,988,533	992,902,000	28,293,011	928,141,000
Gas & Oil Burned in CTs Landfills	1,811,061	21,805,000	5,417,373	43,336,000	3,951,123	34,774,000	2,059,436	23,302,000	1,422,337	19,890,000
Fuel (Assigned Cost during F.O.)										
Fuel (Assigned Cost during F.O.)										
Total Fuel Cost	31,028,918	1,054,026,000	37,552,704	1,165,867,000	35,989,908	1,156,862,000	30,047,969	1,016,204,000	27,715,348	948,031,000
Purchases										
Net Energy Cost - Economy Purchases	2,614,443	48,310,000	4,054,201	68,737,000	4,028,420	67,163,000	2,633,455	53,687,000	2,506,542	50,393,000
Total Purchase Fuel Cost	2,614,443	48,310,000	4,054,201	68,737,000	4,028,420	67,163,000	2,633,455	53,687,000	2,506,542	50,393,000
Subtotal Purchase & Fuel Cost	33,643,361	1,102,336,000	41,606,905	1,234,604,000	40,018,328	1,224,025,000	32,681,424	1,069,891,000	30,221,890	998,424,000
Delivered										
Off-System Sales Fuel Costs	(1,216,229)	(37,252,000)	(1,032,479)	(28,995,000)	(1,066,111)	(30,683,000)	(1,196,553)	(36,829,000)	(913,269)	(28,333,000)
Over or (Under) Recovery										
Inadvertent										
System Losses										
Sales Fuel Cost	(1,216,229)	(67,329,000)	(1,032,479)	(63,554,000)	(1,066,111)	(64,512,000)	(1,196,553)	(65,816,000)	(913,269)	(55,594,000)
Totals	32,427,132	1,035,007,000	40,574,426	1,171,050,000	38,952,217	1,159,513,000	31,484,871	1,004,075,000	29,308,621	942,830,000
FAC Factor	0.03133		0.03465		0.03359		0.03136		0.03109	
Less: FAC Base	(0.02638)		(0.02638)		(0.02638)		(0.02638)		(0.02638)	
Monthly FAC Rate	0.00495		0.00827		0.00721		0.00498		0.00471	

*Monthly FAC Revenue \$4.9 million \$5.8 million \$9.6 million \$7.2 million \$4.7 million

*Monthly KWh x Previous Month FAC Rate=Monthly FAC Revenue

	Budget		Budget		Budget		Budget	
	Nov-09	Dec-09	Jan-10	Feb-10	Cost	KWH	Cost	KWH
Received								
Generation								
Coal & Oil Burned	27,436,108	34,245,507	37,893,634	33,436,089	1,196,018,000	1,223,956,000	1,082,646,000	1,082,646,000
Gas & Oil Burned in CTs Landfills	5,569,855	6,087,952	5,469,201	4,264,332	47,372,000	49,739,000	40,221,000	40,221,000
Fuel (Assigned Cost during F.O.)								
Fuel (Assigned Cost during F.O.)								
Total Fuel Cost	33,005,963	40,333,459	43,362,835	37,702,421	1,243,390,000	1,273,697,000	1,122,867,000	1,122,867,000
Purchases								
Net Energy Cost - Economy Purchases	6,160,330	6,205,657	7,891,391	5,666,147	104,908,000	156,375,000	99,646,000	99,646,000
Total Purchase Fuel Cost	6,160,330	6,205,657	7,891,391	5,666,147	104,908,000	156,375,000	99,646,000	99,646,000
Subtotal Purchase & Fuel Cost	39,166,293	46,539,116	51,254,226	43,368,568	1,348,298,000	1,432,072,000	1,222,513,000	1,222,513,000
Delivered								
Off-System Sales Fuel Costs	(234,999)	(251,973)	(370,359)	(407,945)	(6,903,000)	(9,617,000)	(10,708,000)	(10,708,000)
Over or (Under) Recovery								
Inadvertent								
System Losses								
Sales Fuel Cost	(234,999)	(251,973)	(370,359)	(407,945)	(6,903,000)	(9,617,000)	(10,708,000)	(10,708,000)
Totals	38,931,294	46,287,143	50,883,867	42,960,623	1,302,775,000	1,381,543,000	1,177,012,000	1,177,012,000
FAC Factor	0.03638	0.03553	0.03683	0.03650				
Less: FAC Base	(0.02638)	(0.02638)	(0.02638)	(0.02638)				
Monthly FAC Rate	0.01000	0.00915	0.01045	0.01012				
*Monthly FAC Revenue	\$5.0 million	\$13.0 million	\$12.6 million	\$12.3 million				

*Monthly KWh x Previous Month FAC Rate=Monthly FAC Revenue

	Budget Mar-10		Budget Apr-10		Budget May-10	
	Cost	KWH	Cost	KWH	Cost	KWH
Received						
Generation						
Coal & Oil Burned	34,383,339	1,129,750,000	27,852,333	932,919,000	28,839,943	943,678,000
Gas & Oil Burned in CTs Landfills	2,411,657	28,325,000	1,688,967	23,048,000	1,469,328	21,724,000
Fuel (Assigned Cost during F.O.)						
Fuel (Assigned Cost during F.O.)						
Total Fuel Cost	36,794,996	1,158,075,000	29,541,300	955,967,000	30,309,271	965,402,000
Purchases						
Net Energy Cost - Economy Purchases	2,705,369	52,987,000	2,289,443	48,114,000	1,968,557	39,415,000
Total Purchase Fuel Cost	2,705,369	52,987,000	2,289,443	48,114,000	1,968,557	39,415,000
Subtotal Purchase & Fuel Cost	39,500,365	1,211,062,000	31,830,743	1,004,081,000	32,277,828	1,004,817,000
Delivered						
Off-System Sales Fuel Costs	(1,008,240)	(28,948,000)	(794,805)	(23,452,000)	(675,227)	(19,479,000)
Over or (Under) Recovery						
Inadvertent System Losses		(33,578,000)		(27,699,000)		(27,666,000)
Sales Fuel Cost	(1,008,240)	(62,526,000)	(794,805)	(51,151,000)	(675,227)	(47,145,000)
Totals	38,492,125	1,148,536,000	31,035,938	952,930,000	31,602,601	957,672,000
FAC Factor	0.03351		0.03257		0.03300	
Less: FAC Base	(0.02638)		(0.02638)		(0.02638)	
Monthly FAC Rate	0.00713		0.00619		0.00662	

*Monthly FAC Revenue \$11.6 million \$6.8 million \$5.9 million

*Monthly KWh x Previous Month FAC Rate=Monthly FAC Revenue

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EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 29

RESPONSIBLE PERSON: Bob Marshall

COMPANY: East Kentucky Power Cooperative, Inc.

Request 29. Refer to the Company's filing requirement 807 KAR 5:001 Section 10(9)(e). Please identify, describe and quantify all productivity and efficiency gains in the base year compared to:

- a. Calendar year 2007
- b. Calendar year 2008
- c. Base year

Response 29. The productivity and efficiency gains are contained within the budget amounts for 2009-10. These gains are best characterized and quantified by the North Star initiative begun in 2007, which involved setting budget targets. These targets involved cost cutting and efficiency from a base year, the original 2007-08 Budget. These reductions totaled \$42.7M cumulative through the years 2008-2011.

- a. These targets were not in effect for 2007.
- b. EKPC projected cost savings of \$73.6M for 2008. However, as a result of increased fuel costs, EKPC was able to show only a \$32M savings over the prior forecast for 2008.
- c. The base year includes only 1 month difference from 2008 in (b.) above, therefore the savings level remains relatively the same as shown in (b.).

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EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 30

RESPONSIBLE PERSON: James C. Lamb/Frank J. Oliva

COMPANY: East Kentucky Power Cooperative, Inc.

Request 30. Refer to the Company's filing requirement 807 KAR 5:001 Section 10(9)(h). Please provide the schedules in electronic format with all cell formulas intact. Also provide all supporting schedules and electronic spreadsheets with cell formulas intact.

Response 30. Please see information on the enclosed CD.

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EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 31

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 31. Refer to the Company's filing requirement 807 KAR 5:001 Section 10(9)(s).

Request 31a. Please provide the depreciation rates by plant account being used for Gilbert.

Response 31a. Straight-line depreciation by plant account being used for Gilbert is listed below.

<u>Account</u>	<u>End depreciation date</u>
31144	June 30, 2045
31244	June 30, 2045
31444	June 30, 2045
31544	June 30, 2045
31644	June 30, 2045

Request 31b. Please provide the gross plant in service by plant account for Gilbert.

Response 31b. Listed below is the Gross plant in service by plant account for Gilbert.

<u>Account</u>	<u>Gross Plant in Service</u>
31144	134,474,965
31244	163,463,720
31444	74,830,004
31544	23,619,261
31644	196,710

Request 31c. Please provide the depreciation rates by plant account being proposed for Spurlock 4.

Response 31c. Depreciation by plant account proposed for Spurlock 4 is listed below.

<u>Account</u>	<u>End depreciation date</u>
31145	June 30, 2049
31245	June 30, 2049
31445	June 30, 2049
31545	June 30, 2049
31645	June 30, 2049

Request 31d. Please provide the estimated useful service life for Spurlock 4. Provide all supporting documentation, studies, and analyses relied on to make this determination.

Response 31d. Both the Commission and RUS approved the 2005 Depreciation Study. The study assigned a 40-year life to the Gilbert Unit (Spurlock 3) with depreciation ending mid-year. Since Spurlock 4 is an identical unit, EKPC will use a 40-year life, with depreciation ending mid-year 2049, which equals 483 accounting periods.

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EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 32

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 32. Please provide the Company's computation of depreciation expense for the forecast period by plant account, subaccount and generating unit. Provide the monthly balances of gross plant, depreciation rates used and resulting depreciation expense. Provide this information in electronic spreadsheet format with formulas intact. On the depreciation rates, show the net salvage rate separately from the pure depreciation rate and the total depreciation rate.

Response 32. Please see the electronic response to Attorney General First Data Request No. 43 (AG 43).

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EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 33

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 33. Please confirm that the Company's forecast period includes no depreciation expense based on SFAS 143.

Response 33. EKPC's forecast period contains no depreciation expense based on SFAS 143. EKPC is not subject to SFAS 143.

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EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 34

RESPONSIBLE PERSON: David G. Eames

COMPANY: East Kentucky Power Cooperative, Inc.

Request 34. Refer to page 7 of Mr. Eames' Direct Testimony. Please provide the Company's estimated calendar year 2008 TIER and DSC with and without the accounting order sought in Case No. 2008-00436.

Response 34. Page 2 of the response to Item No.15 of this data request shows EKPC's projected TIER and DSC for calendar 2008, not including the effect of the creation of the regulatory asset requested in Case No. 2008-00436.

Page 2 of this response shows EKPC's projected TIER and DSC for calendar 2008, including the effect of the creation of the regulatory asset requested in Case No. 2008-00436.

East Kentucky Power Cooperative, Inc.
Projected TIER & DSC Calculations for year 2008
Including Effect of Creation of Regulatory Asset

For 2008: Mortgage Agreement and Credit Agreement

TIER

(a) Net Margins	25,301,196			
(b) Interest on Long Term Debt	110,023,000			
TIER = (a) + (b) / (b) =	135,324,196	/	110,023,000	= 1.230

DSC

(a) Depreciation	41,273,000
(b) Interest on L-T Debt	110,023,000
(c) Margins	25,301,196
(d) Interest + Principal	172,030,000
DSC = (a) + (b) + (c) / (d) =	1.027

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EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 35

RESPONSIBLE PERSON: David G. Eames

COMPANY: East Kentucky Power Cooperative, Inc.

Request 35. Please describe the Company's plans to include environmental costs associated with the Smith 1 generating unit in the environmental surcharge. Address the timing and the estimated dollar amount of construction cost that would qualify.

Response 35. EKPC will amend the Environmental Surcharge Compliance Plan to include the appropriate Smith CFB environmental costs. EKPC plans to request a return on CWIP and file the Compliance Plan amendment in 2010. Because the total cost of the plant is not yet finalized, the amount of costs that would qualify for the Environmental Surcharge is not determinable at this time.

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EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 36

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 36. Refer to page 4 of Mr. Johnson's Direct Testimony.

Request 36a. Please explain why the Company does not include lime in the environmental surcharge.

Response 36a. At the time that EKPC implemented the environmental surcharge, EKPC was not aware that lime would be used in the generating process. EKPC failed to include a request for lime as part of its 2008 environmental surcharge compliance plan amendment. EKPC will include a request for recovering lime during its next environmental surcharge compliance plan amendment request.

Request 36b. Is the Company opposed to including lime in the environmental surcharge? If so, why?

Response 36b. No. EKPC is not opposed to including lime in the environmental surcharge. Please see the response to 36a.

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EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 37

RESPONSIBLE PERSON: Craig A. Johnson

COMPANY: East Kentucky Power Cooperative, Inc.

Request 37. Please refer to pages 5-6 of Mr. Johnson's Direct Testimony.

Request 37a. Please describe how the Company budgets and forecasts the costs of forced outages. Please provide all data, assumptions, computations, and amounts in O&M expense included in the base year and forecast year for forced outage expense, excluding fuel and purchased power expenses.

Response 37a. Unrecovered EKPC forced outage costs have been \$10.3 million for 2005, \$5.3 million for 2006, and \$3.6 million for 2007, an average of \$6.4 million per year for the three-year period. In light of EKPC's financial condition and in view of the fact that forced outage costs would be unrecoverable through the Fuel Adjustment Clause, EKPC decided to estimate forced outage costs at the high end of the recent three-year trend. In developing EKPC's budget, therefore, this estimate was meant to reflect a reasonable level of forced outage costs in order to avoid overstating budgeted net margins for the year. As can be seen from the 2008 year-to-date forced outage cost of \$12.3 million, the estimate of \$10 million is reasonable.

Request 37b. Please provide the forced outage rates by unit assumed by the Company in the base year and in the forecast year.

Response 37b. No specific unit-by-unit forced outage rates were used to compute the projected forced outage budget.

Request 37c. Please provide a five year history of forced outage rates by generating unit.

Response 37c. A five year history of forced outage rates by generating unit is reflected below.

Plant	YTD 2008	2007	2006	2005	2004	2003
Dale 1	2.45%	4.47%	3.32%	3.40%	0.65%	1.27%
Dale 2	3.42%	2.62%	2.15%	1.08%	0.88%	2.57%
Dale 3	0.97%	5.63%	1.73%	1.64%	2.93%	3.49%
Dale 4	5.81%	4.10%	1.68%	1.08%	2.04%	2.67%
Cooper 1	1.14%	1.51%	1.57%	7.27%	0.97%	1.32%
Cooper 2	3.08%	1.57%	3.24%	1.83%	1.51%	2.74%
Spurlock 1	1.18%	0.07%	0.02%	0.09%	32.46%	1.14%
Spurlock 2	1.71%	1.37%	0.22%	0.23%	1.94%	4.95%
Gilbert	5.72%	0.33%	15.13%	11.34%		

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EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 38

RESPONSIBLE PERSON: William Steven Seelye

COMPANY: East Kentucky Power Cooperative, Inc.

Request 38. Please confirm that the amortization of the proposed regulatory asset for April and May 2009 billings is not included in the Company's base rate increase request of \$67.9 million.

Response 38. The amortization of the proposed regulatory asset for April and May 2009 billings is not included in EKPC's base rate increase request of \$67.9 million.

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EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 39

RESPONSIBLE PERSON: David G. Eames

COMPANY: East Kentucky Power Cooperative, Inc.

Request 39. Does the Company's projection of debt and equity outstanding included in the forecast year include the financing for the proposed regulatory asset? Please explain why or why not.

Response 39. No. There is no financing required for the proposed regulatory asset.

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EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 40

RESPONSIBLE PERSON: William Steven Seelye

COMPANY: East Kentucky Power Cooperative, Inc.

Request 40. Please provide all workpapers, including electronic spreadsheets with formulas intact, used to prepare Mr. Seelye's Exhibit 2 and all supporting schedules.

Response 40. Please see CD response to AG First Data Request 29.

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EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

FIRST DATA REQUEST RESPONSE

KIUC'S FIRST DATA REQUEST DATED 12/15/08

REQUEST 41

RESPONSIBLE PERSON: Frank J. Oliva

COMPANY: East Kentucky Power Cooperative, Inc.

Request 41. Please provide a computation of each of the tests under the credit facility in 2009 and 2010, first assuming that the Company is granted the accounting order in Case No. 2008-00436 and then assuming that the Company is not granted the accounting order in Case No. 2008-00436. Provide the underlying data and computations.

Response 41. Under the assumption that the Commission allows the creation of the regulatory asset requested in Case No. 2008-00436 and concurrently allows EKPC to amortize this asset and recover such amortization through rates, the granting of the accounting order requested in Case No. 2008-00436 will have no effect on net margins, TIER, or DSC for the years 2009 and 2010.

Item 2, page 2 of 2 of EKPC's responses to the Informal Conference questions in Case No. 2008-00409 shows a projected TIER of 1.30 and a projected DSC of 1.14 for the year 2009. Please see page 2 of this response for TIER and DSC projections for the year 2010. These projections are based on the assumption that EKPC is granted 100% of the rate increase requested in its rate case. The net margin projections are also contingent on EKPC's load (sales) being at least at the budgeted level for the year and all other budget assumptions holding up.

**East Kentucky Power Cooperative, Inc.
Projected TIER & DSC Calculations for year 2010**

Assumes Full Amount of Requested Rate Increase Granted

For 2010: Mortgage Agreement and Credit Agreement Compliance Calculations

P
R
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J
E
C
T
I
O
N

<u>TIER</u>	(a) Net Margins	61,000,000			
	(b) Interest on Long Term Debt	145,500,000			
	TIER = (a) + (b) / (b) =	206,500,000	/	145,500,000	= 1.419
<u>DSC</u>	(a) Depreciation	76,238,000			
	(b) Interest on L-T Debt	145,500,000			
	(c) Margins	61,000,000			
	(d) Interest + Principal	227,695,000			
	DSC = (a) + (b) + (c) / (d) =	1.242			